

CHAPTER 45

ACCOUNTING AND INTERNAL CONTROLS

Authority

N.J.S.A. 5:12-63(c) and (f), 69, 70(g), (j), (l) through (n), 99 and 101.

Source and Effective Date

R.1997 d.374, effective August 15, 1997.
See: 29 N.J.R. 2629(b), 29 N.J.R. 4139(b).

Executive Order No. 66(1978) Expiration Date

Chapter 45, Accounting and Internal Controls, expires on August 15, 2002.

Chapter Historical Note

Chapter 45, Accounting And Internal Controls, was adopted as R.1978 d.178, effective May 25, 1978. See: 10 N.J.R. 212(a), 10 N.J.R. 306(d). Chapter 45 was amended by R.1975 d.172, effective June 19, 1975. See: 7 N.J.R. 343(a); R.1979 d.336, effective August 22, 1978. See: 11 N.J.R. 307(a), 11 N.J.R. 530(d); R.1980 d.504, effective on November 18, 1980. See: 12 N.J.R. 447(b), 13 N.J.R. 48(a); R.1981 d.272, effective August 16 and September 10, 1981. See: 13 N.J.R. 47(c), 13 N.J.R. 628(a), 13 N.J.R. 541(a); R.1981 d.437, effective November 16, 1981. See: 13 N.J.R. 534(b), 13 N.J.R. 848(b); R.1982 d.171, effective June 7, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 582(a); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.206, effective July 6, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 710(d); R.1982 d.171, effective June 7, 1982 (operative July 15, 1982). See: 13 N.J.R. 534(b), 14 N.J.R. 582(a), 14 N.J.R. 848(b); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.293, effective September 7, 1982. See: 14 N.J.R. 559(a), 14 N.J.R. 983(b); R.1982 d.329, effective October 4, 1982. See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c); R.1983 d.112, effective March 29, 1983. See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Chapter 45 was readopted pursuant to Executive Order 66(1978) as R.1983 d.125, effective April 7, 1983. See: 15 N.J.R. 240(a), 15 N.J.R. 699(a). Chapter 45 was amended by R.1983 d.239, effective June 30, 1983. See: 14 N.J.R. 1052(a), 15 N.J.R. 1040(b); R.1983 d.300, effective August 1, 1983. See: 14 N.J.R. 1053(a), 15 N.J.R. 1259(a); R.1984 d.135, effective April 16, 1984. See: 16 N.J.R. 361(a), 16 N.J.R. 927(a); R.1984 d.623, effective January 21, 1985. See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b); R.1984 d.624, effective January 21, 1985 (operative September 30, 1985). See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a), 17 N.J.R. 1917(b); as R.1985 d.41, effective February 19, 1985. See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c); R.1985 d.229, effective May 20, 1985 (operative December 1, 1985). See: 17 N.J.R. 181(a), 17 N.J.R. 1327(a); R.1985 d.493, effective October 7, 1985 (operative December 1, 1985). See: 17 N.J.R. 1254(a), 17 N.J.R. 2456(a); R.1986 d.36, effective February 18, 1986 (operative March 1, 1986). See: 17 N.J.R. 2970(a), 18 N.J.R. 428(b); R.1986 d.77, effective April 7, 1986. See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b); R.1986 d.212, effective June 16, 1986. See: 17 N.J.R. 2969(a), 18 N.J.R. 1312(a); R.1986 d.240, effective July 7, 1986. See: 17 N.J.R. 2747(a), 18 N.J.R. 1402(c); R.1986 d.302, effective October 6, 1986. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1986 d.308, effective August 4, 1986. See: 18 N.J.R. 1096(a), 18 N.J.R. 1614(b); R.1986 d.365, effective September 8, 1986. See: 18 N.J.R. 935(b), 18 N.J.R. 1839(b); R.1987 d.277, effective July 6, 1987 (operative November 1, 1987). See: 18 N.J.R. 1929(a), 19 N.J.R. 1237(a), 19 N.J.R. 1656(a); R.1987 d.302, effective July 20, 1987. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1987 d.395, effective October 5, 1987. See: 19 N.J.R. 54(b), 19 N.J.R. 1826(b); R.1987 d.428, effective November 2, 1987. See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a); R.1987 d.457, effective November 16, 1987. See: 19 N.J.R. 1290(a), 19 N.J.R. 2202(a);

R.1988 d.34, effective January 19, 1988. See: 19 N.J.R. 1890(a), 20 N.J.R. 205(a).

Pursuant to the Executive Order 66(1978), Chapter 45 was readopted as R.1988 d.178, effective March 24, 1988. See: 20 N.J.R. 382(a), 20 N.J.R. 930(a). Petition for Rulemaking: proposing new rule, N.J.A.C. 19:45-1.26A, regarding the redemption of checks and counterchecks by authorized agents for casino licensees. See: 21 N.J.R. 3677(b).

Pursuant to Executive Order No. 66(1978), Chapter 45 was readopted as R.1993 d.147, effective March 5, 1993. See: 25 N.J.R. 277(a), 25 N.J.R. 1519(a).

Pursuant to Executive Order No. 66(1978), Chapter 45 was readopted as R.1997 d.374, effective August 15, 1997. See: Source and Effective Date.

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SUBCHAPTER 1. GENERAL PROVISIONS

19:45-1.1 Definitions

The following words and terms, when used in this chapter, shall have the following meanings unless the context clearly indicates otherwise:

"Access control" means a system or device used by a casino licensee to grant a patron exclusive authority to initiate the transmission of electronic credits to the electronic transfer credit meter of a slot machine in accordance with the provisions of N.J.A.C. 19:45-1.37A and may include, without limitation, the use of an access card with a magnetically coded strip, a coded key pad system or any other means of access control approved by the Commission.

"Annuity jackpot trust check" means a check issued by an annuity jackpot trust, as defined in N.J.S.A. 5:12-2.2, in payment of winnings from an annuity jackpot. An annuity jackpot trust check shall be made payable only to the person presenting the check and shall not contain any other endorsements.

"Asset number" means a unique number permanently assigned to a slot machine and a slot cash storage box for purposes of tracking that machine and storage box while owned by a casino licensee.

"Automated coupon redemption machine" means any mechanical, electrical or other device which operates independently of a slot machine and which, upon insertion of a valid casino coupon or currency, dispenses an amount of coin or slot tokens equivalent to the face value of the coupon or currency, and which immediately upon exchange cancels the coupon.

"Authorized instrument" means a cash equivalent, a casino check, a casino affiliate check, an annuity jackpot trust check or a replacement check.

"Bank" is defined in N.J.A.C. 19:45-1.25.

"Cage cashier" is defined in N.J.A.C. 19:45-1.15.

"Cage supervisor" means any person holding a license as required by the casino licensee's approved jobs compendium which allows that person to supervise personnel and functions within the cashier's cage.

"Cash" means currency or coin.

"Cash equivalent" means a:

1. Certified check, cashiers check, treasurers check, recognized travelers check or recognized money order that:

i. Is made payable to the casino licensee where presented, "bearer" or "cash";

ii. Is dated, but not postdated; and

New Rule, R.1999 d.72, effective March 1, 1999.
See: 30 N.J.R. 1396(a), 31 N.J.R. 672(a).

19:45-1.13 Firearms; possession within casino or casino simulcasting facility

(a) No person, including the security department members, shall possess or be permitted to possess any pistol or firearm within a casino or casino simulcasting facility without the express written approval of the Commission provided that employees and agents of the Division may possess such pistols or firearms at the discretion of the director of the Division.

(b) To obtain approval for the possession of a pistol or firearm within a casino or casino simulcasting facility, a person shall be required to demonstrate that:

1. He has received an adequate course of training in the possession and use of such pistol or firearm;
2. He is the holder of a valid license for the possession of such pistol or firearm; and
3. There is a compelling need for the possession of such pistol or firearm within the casino or casino simulcasting facility.

(c) Each casino licensee shall cause to be posted in a conspicuous location at each entrance to the casino and casino simulcasting facility a sign that may be easily read stating: "By law, no person shall possess any pistol or firearm within the casino or casino simulcasting facility without the express written permission of the Casino Control Commission."

Amended by R.1993 d.37, effective January 19, 1993.
See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).
Simulcast provisions added.

19:45-1.14 Cashiers' cage; satellite cages; master coin bank; coin vaults

(a) Each establishment shall have on or immediately adjacent to the gaming floor a physical structure known as a cashiers' cage ("cage") to house the cashiers and to serve as the central location in the casino for the following:

1. The custody of the cage inventory comprising currency including patrons' deposits, coin, patron checks, gaming chips and plaques, and of forms, documents, and records normally associated with the operation of a cage;
2. The approval, exchange, redemption, and consolidation of patron checks received for the purposes of gambling in conformity with this chapter;

3. The receipt, distribution, and redemption of gaming chips and plaques in conformity with this chapter;

4. The issuance, receipt and reconciliation of imprest funds used by slot attendants in the acceptance of currency and coupons from patrons in exchange for currency in conformity with this chapter; and

5. Such other functions normally associated with the operation of a cage.

(b) Each establishment shall have within the cage or in such other area as approved by the Commission a physical structure known as a master coin bank to house master coin bank cashiers. The master coin bank shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein and serve as the central location in the casino for the following:

1. The custody of currency, coin, prize tokens, slot tokens, forms, documents and records normally generated or utilized by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;

2. The exchange of currency, coin, coupons, prize tokens and slot tokens for supporting documentation;

3. The responsibility for the overall reconciliation of all documentation generated by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;

4. The receipt of coin and slot tokens from the hard count room in conformity with this chapter; and

5. Such other functions normally associated with the operation of the master coin bank.

(c) The cage shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein; such design and construction shall be, at a minimum, as effective as the following:

1. Fully enclosed except for openings through which materials such as gaming chips and plaques, slot tokens and prize tokens, patron checks, cash, records, and documents can be passed to service the public, gaming tables, and slot booths;

2. Manually triggered silent alarm systems for the cage, its ancillary office space and any related casino vault, which systems shall be connected directly to the monitoring rooms of the closed circuit television system and the casino security department office;

3. Double door entry and exit system that will not permit a person to pass through the second door until the first door is securely locked. In addition:

i. The first door adjacent to the casino floor of the double door entry and exit system shall be controlled by the casino security department. The second door of the double door entry and exit system shall be controlled by the cashiers' cage;

ii. The system shall have closed circuit television coverage which shall be monitored by the casino security department or surveillance department;

iii. Any entrance to the cage that is not a double door entry and exit system shall be an alarmed emergency exit door only.

4. Separate locks on each door of the double door entry and exit system, the keys to which shall be different from each other.

(d) Each master coin bank located outside the cage shall meet all the requirements of (c) above.

(e) Each establishment may have separate areas for the storage of coin, prize tokens and slot tokens ("coin vaults") in locations outside the cage or master coin bank, as approved by the Commission.

(f) Each coin vault shall be designed, constructed and operated to provide maximum security for the materials housed and activities performed therein, and shall include at least the following:

1. A fully enclosed room, located in an area not open to the public;

2. A metal door with one key that shall be maintained and controlled by the main bank or master coin bank, which shall establish a sign-in and sign-out procedure for removal and replacement of that key;

3. An alarm device that signals the monitors of the casino licensee's close circuit television system whenever the door to the coin vault is opened; and

4. Closed circuit television cameras capable of accurate visual monitoring and taping of any activities in the coin vault.

(g) Each establishment may also have one or more "satellite cages" separate and apart from the cashiers' cage, but in or adjacent to a casino or casino simulcasting facility, established to maximize security, efficient operations, or patron convenience and comfort and designed and constructed in accordance with N.J.A.C. 19:45-1.14(c). Subject to Commission approval, a satellite cage may perform any or all of the functions of the cashiers' cage. The functions which are conducted in a satellite cage shall be subject to the applicable accounting controls set forth in this chapter.

(h) Each casino licensee shall file with the Commission and Division the names of all persons possessing the combination or keys to the locks securing the entrance to the cage, any satellite cages, master coin bank and coin vaults; as well as all persons possessing the ability to operate alarm systems for the cage, any satellite cages, master coin bank and coin vaults.

(i) Notwithstanding (b) above, each casino licensee may, with prior Commission approval, operate its cashiers' cage

without the master coin bank specified by that subsection, provided that the main bank serves as the central location in the casino for the transactions enumerated in (b)1 through 5 above, and, provided further, that the references therein and elsewhere in the rules of the Commission to:

1. "Master coin bank cashiers" shall apply instead to the main bank cashiers assigned the duties and performing the functions that would otherwise be assigned to or performed by master coin bank cashiers; and

2. The "master coin bank" shall apply instead to the main bank, but only insofar as it is authorized to perform master coin bank functions.

(j) Whenever the rules of the Commission or the approved internal controls of a casino licensee require or authorize documents to be transported from the cashiers' cage to a satellite cage or from a satellite cage to the cashiers' cage or another satellite cage, the casino licensee shall, unless the rule or approved internal control specifically provides otherwise, transport the documents through the use of a pneumatic tube system or a casino security department representative.

(k) Notwithstanding any other provision of the rules of the Commission to the contrary, any casino licensee that operates two or more establishments that are physically connected in a manner deemed appropriate by the Commission may, with the prior approval of the Commission, operate a single cashiers' cage in one of those establishments to serve as the central location for the functions set forth in (a) above for all of the establishments; provided, however, that the casino licensee shall be required to operate such satellite cages in each establishment as the Commission may deem necessary.

Amended by R.1991 d.229, effective May 6, 1991.
See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).

Added new subsection (b), recodify existing (b)-(c) as (c)-(d). Recodified existing (d) as new (e), adding text regarding master coin bank.
Amended by R.1992 d.233, effective June 1, 1992.
See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

Deleted existing subsection (c) and recodified existing (d) and (e) with no change in text. Added new subsections (d)-(f) and recodified existing subsection (e) as new subsection (g), adding references to coin vaults to text.

Amended by R.1992 d.358, effective September 21, 1992.
See: 24 N.J.R. 2136(b), 24 N.J.R. 3335(a).

Coin vaults may have single lock, in place of double locks.
Amended by R.1993 d.37, effective January 19, 1993.
See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Satellite cage requirements added at (b).
Amended by R.1993 d.319, effective July 6, 1993.
See: 25 N.J.R. 1673(a), 25 N.J.R. 2911(a).

Amended by R.1994 d.265, effective June 6, 1994.
See: 25 N.J.R. 5893(a), 26 N.J.R. 2463(a).

Amended by R.1994 d.504, effective October 3, 1994.
See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Amended by R.1995 d.469, effective August 21, 1995.
See: 27 N.J.R. 1788(a), 27 N.J.R. 3225(a).

Added (i).
Amended by R.1996 d.122, effective March 4, 1996.
See: 27 N.J.R. 1775(a), 28 N.J.R. 1399(a).
Amended by R.1996 d.357, effective August 5, 1996.
See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).

Amended by R.1996 d.591, effective December 16, 1996.

See: 28 N.J.R. 4412(a), 28 N.J.R. 5208(a).

In (h) deleted reference to persons authorized to enter the cage, satellite cages, master coin bank, or coin vaults.

Amended by R.1997 d.131, effective March 17, 1997.

See: 28 N.J.R. 4572(a), 29 N.J.R. 919(a).

Added (j) and (k).

19:45-1.14A Simulcast counter

(a) The casino simulcasting facility shall contain a physical structure known as a simulcast counter to house the casino pari-mutuel cashiers and to serve as the central location in the casino simulcasting facility for the following:

1. The custody of the simulcast counter inventory including, without limitation, currency and coin and the forms and documents normally associated with the operation of a simulcast counter;

2. The receipt of currency, coin, gaming chips, coupons and slot tokens for simulcast wagering;

3. The issuance of cash to patrons upon the presentation of a recognized credit or debit card in accordance with N.J.A.C. 19:45-1.25(i); and

4. Such other functions normally associated with the operation of a simulcast counter.

(b) The simulcast counter shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein; such design and construction shall, at a minimum, include the following:

1. One or more numbered pari-mutuel windows, each of which shall contain a pari-mutuel machine and a cashier's drawer, in which shall be deposited all currency, coins, gaming chips, slot tokens, coupons and duplicate slips evidencing exchanges with the cashiers' cage, satellite cage or simulcast vault, or a self-service pari-mutuel machine;

2. A work area containing at least one remote management console ("RMC") and terminal to generate reports on pari-mutuel wagering, which shall be used only by the simulcast shift supervisor or above, and casino pari-mutuel cashiers, who shall only be allowed access under the direct supervision of the simulcast supervisor or above; and

3. A simulcast vault, which shall be secured by a lock, the key to which shall be maintained and controlled by the simulcast shift supervisor or above, and which shall contain a supply of currency and coin under the control of a vault cashier, simulcast shift supervisor or above to be utilized for the pari-mutuel window inventories and to replenish the pari-mutuel window inventories, when necessary.

(c) The simulcast counter may be contiguous to a satellite cage or keno booth, with ingress and egress thereto, provided that the simulcast counter and satellite cage or keno booth are functionally segregated.

(d) A casino simulcasting facility may contain one or more ancillary simulcast counters to house casino pari-mutuel cashiers. An ancillary simulcast counter shall comply with all of the provisions of N.J.A.C. 19:55-4.4 and (a) and (b) above; provided however, that the requirements of a separate facsimile machine, direct dial-up telephone line, RMC, simulcast vault and simulcast shift supervisor for the ancillary simulcast counter, or any of them, may be waived if, considering, among any other relevant factors, the number of pari-mutuel windows in the ancillary simulcast counter, the proximity of the ancillary simulcast counter to the simulcast counter, and the span of authority and responsibility of the supervisor, the Commission determines that any such requirement is not necessary to the maintenance of adequate supervision of the simulcast wagering operations.

New Rule, R.1993 d.37, effective January 19, 1993.

See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Amended by R.1994 d.33, effective January 18, 1994 (operative February 22, 1994).

See: 25 N.J.R. 4737(a), 26 N.J.R. 489(a).

Amended by R.1995 d.652, effective December 18, 1995.

See: 27 N.J.R. 3595(b), 27 N.J.R. 5043(a).

Amended by R.1997 d.130, effective March 17, 1997.

See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).

In (b)3, added reference to the vault cashier.

Amended by R.1998 d.148, effective March 16, 1998.

See: 30 N.J.R. 36(a), 30 N.J.R. 1059(a).

Added a new (a)3 and recodified former (a)3 as (a)4.

19:45-1.15 Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults

(a) The assets for which the general cashiers are responsible shall be maintained on an imprest basis. At the end of each shift, the cashiers assigned to the outgoing shift shall record on a Cashiers' Count Sheet the face value of each cage inventory item counted and the total of the opening and closing cage inventories and shall reconcile the total closing inventory with the total opening inventory.

(b) At the opening of every shift, in addition to the imprest funds normally maintained by the general cashiers, each casino licensee shall have on hand in the cage or readily available thereto, a reserve cash bankroll in a minimum amount approved by the Commission.

(c) Except as otherwise authorized by N.J.A.C. 19:45-1.14(i), the cashiers' cage and any satellite cage shall be physically segregated by personnel and function as follows:

1. General cashiers shall operate with individual imprest inventories of cash and, at the discretion of the casino licensee, slot tokens, and such cashiers' functions shall include, but are not limited to, the following:

i. Receive cash, cash equivalents, patron checks, gaming chips, complimentary cash gifts, casino checks, casino affiliate checks, annuity jackpot trust checks, redemption receipts, slot tokens and gaming plaques from patrons for check consolidations, total or partial redemptions or substitutions;

ii. Receive gaming chips, slot tokens and prize tokens from patrons or authorized employees pursuant to N.J.A.C. 19:46-1.5(j) or 1.35(h) in exchange for cash;

iii. Receive cash, cash equivalents, casino checks, casino affiliate checks and annuity jackpot trust checks from patrons in exchange for currency, slot tokens or coin;

iv. Receive gaming checks for non-gaming purposes from patrons in exchange for cash;

v. Receive cash, cash equivalents, casino checks, casino affiliate checks, annuity jackpot trust checks, slot tokens, prize tokens and gaming chips from patrons in exchange for Customer Deposit Forms;

vi. Receive gaming plaques from patrons in exchange for cash or Customer Deposit Forms in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);

vii. Receive Customer Deposit Forms from patrons in exchange for cash or slot tokens;

viii. Receive coupons from patrons in exchange for currency, slot tokens or coin, in conformity with N.J.A.C. 19:45-1.46(j);

ix. Receive checks from check cashiers to be returned to patrons for check redemptions, partial redemptions, consolidations or substitutions;

x. Receive Wire Transfer Acknowledgment Forms in accordance with N.J.A.C. 19:45-1.24A for the purpose of completing Customer Deposit Forms;

xi. Receive from check, chip bank, master coin bank and reserve cash cashiers documentation with signatures thereon, required to be prepared for the effective segregation of functions in the cashiers' cage;

xii. Receive Voucher forms in accordance with N.J.A.C. 19:45-1.9A for the processing of travel expense reimbursements;

xiii. Exchange Slot Counter Checks in accordance with N.J.A.C. 19:45-1.25A;

xiv. Prepare Jackpot Payout Slips in accordance with N.J.A.C. 19:45-1.40;

xv. Prepare Hopper Fill Slips in accordance with N.J.A.C. 19:45-1.41;

xvi. Receive slot tokens from, and transmit slot tokens and prize tokens to, the master coin bank in exchanges supported by proper documentation;

xvii. Prepare forms for the completion of payments for table game progressive payout wagers pursuant to N.J.A.C. 19:45-1.52;

xviii. Prepare patron credit files and verify information therein supporting patron credit applications in accordance with N.J.A.C. 19:45-1.27; and

xix. Prepare redemption receipts in accordance with N.J.A.C. 19:45-1.26(j).

2. Check cashiers (also known as "check bank cashiers") shall not have access to cash, gaming chips and plaques, except in accordance with (d) below, and such cashiers' functions may include the following:

i. Receive the original and redemption copies of Counter Checks and Slot Counter Checks;

ii. Receive from general cashiers checks accepted for total or partial Counter Check and Slot Counter Check redemptions;

iii. Receive checks from general cashiers for Counter Check and Slot Counter Check consolidations;

iv. Receive personal checks from general cashiers for Counter Check and Slot Counter Check substitutions;

v. Prepare bank deposit slips or supporting documentation for checks to be deposited;

vi. Receive Wire Transfer Acknowledgment Forms in accordance with N.J.A.C. 19:45-1.24A for the purpose of redeeming Counter Checks and Slot Counter Checks or accepting payment on returned Counter Checks and Slot Counter Checks; and

vii. Receive from general, chip bank and reserve cash cashiers documentation with signatures thereon, required for the effective segregation of functions in the cashiers' cage.

3. Chip bank cashiers shall not have access to currency or cash equivalents, but shall operate with a limited inventory of \$0.50 and \$0.25 cent coins which may only be used to facilitate odds payoffs or vigorish bets, except in accordance with (d) below. Such cashiers' functions may include the following:

i. Receive gaming chips and coin removed from gaming tables from a security department member in exchange for the issuance of a Credit;

ii. Receive gaming plaques removed from gaming tables from a security department member in exchange for the issuance of a credit in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);

iii. Receive Requests for Fills in exchange for the issuance of a Fill, the dispersal of gaming chips and coin to a security department member and the dispersal of gaming plaques to a security department member in accordance with an approved system of accounting as required by N.J.A.C. 19:46-1.4(b);

iv. Receive gaming chips from the general cashiers, main bank cashiers, master coin bank cashiers, cage supervisors and personnel assigned to a non-cage employee redemption site in exchange for proper documentation;

v. Receive from general, check bank and reserve cash cashiers documentation with signatures thereon, required for the effective segregation of functions in the cashiers' cage; and

vi. Such other functions as approved by the Commission.

4. Reserve cash ("main bank") cashiers' functions shall include, but are not limited to, the following:

i. Receive cash, cash equivalents, issuance copies of Slot Counter Checks, original copies of Jackpot Payout Slips, personal checks received for non-gaming purposes, slot tokens, prize tokens, gaming chips and plaques from general cashiers in exchange for cash;

ii. Receive cash from the coin and currency count rooms;

iii. Receive checks and supporting documentation from check cashiers for deposit if such deposit is not made by the check cashier;

iv. Prepare the overall cage reconciliation and accounting records;

v. Prepare the daily bank deposit for cash and checks;

vi. Issue, receive and reconcile imprest funds used by slot attendants;

vii. Exchange currency for coupons and currency from slot attendants;

viii. Receive from general, chip and check bank cashiers, documentation with signatures thereon, required to be prepared for the effective segregation of functions in the cashiers' cage;

ix. Be responsible for the reserve cash bankroll;

x. Receive gaming chips, slot tokens and coupons from the simulcast vault or casino pari-mutuel cashiers; and

xi. Exchange currency, coin, slot tokens, gaming chips and coupons with the keno booth in exchange for proper documentation;

xii. Perform the functions enumerated in (c)5 below of master coin bank cashiers, but only to the extent that the casino licensee has obtained, pursuant to N.J.A.C. 19:45-1.14(i), prior Commission approval to operate its cashiers' cage without the master coin bank specified by N.J.A.C. 19:45-1.14(b);

xiii. Receive unsecured currency and unsecured coupons from slot department representatives or casino accounting department representatives pursuant to N.J.A.C. 19:45-1.42;

xiv. Prepare Unsecured Bill Changer Currency/Coupon Reports in accordance with N.J.A.C. 19:45-1.42(f);

xv. Receive slot tokens, prize tokens and gaming chips from personnel assigned to a non-cage employee redemption site in exchange for proper documentation;

xvi. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed in accordance with N.J.A.C. 19:45-1.41A(d)4; and

xvii. Perform exchanges with the master coin bank supported by proper documentation in accordance with approved internal controls.

5. Master coin bank cashiers' functions shall include, but are not limited to, the following:

i. Receive currency, coin, slot tokens, prize tokens, gaming chips, and coupons from slot cashiers in exchange for proper documentation;

ii. Receive coin and slot tokens from the hard count room;

iii. Provide slot cashiers with currency, coin, prize tokens and slot tokens in exchange for proper documentation;

iv. Issue, receive and reconcile imprest funds used by slot attendants;

v. Exchange currency for coupons and currency from slot attendants;

vi. Prepare the daily bank deposit of excess cash and coins;

vii. Prepare Jackpot Payout Slips in accordance with N.J.A.C. 19:45-1.40;

viii. Prepare Hopper Fill Slips in accordance with N.J.A.C. 19:45-1.41;

ix. Receive slot tokens and prize tokens from cage supervisors, general cashiers, main bank cashiers and personnel assigned to a non-cage employee redemption site, and transmit slot tokens to general cashiers in exchanges supported by proper documentation;

x. Exchange currency, coin, slot tokens, gaming chips and coupons with the keno booth and simulcast counter in exchange for proper documentation;

xi. Receive slugs from the hard count room and slot department and maintain the slugs in inventory until destroyed in accordance with N.J.A.C. 19:45-1.41A(d)4; and

xii. Perform exchanges with the main bank supported by proper documentation in accordance with approved internal controls.

(d) Notwithstanding the requirements of N.J.A.C. 19:45-1.15(c) or any other Commission rule to the contrary, a casino licensee may consolidate the functions of the chip bank cashier with the functions of the check cashier, upon Commission approval of the casino licensee's internal control procedures for the consolidated cashier functions.

(e) Signatures attesting to the accuracy of the information contained on the Cashiers' Count Sheet shall be, at a minimum, of the following cashiers after preparation of the Cashiers' Count Sheet:

1. The general cashiers assigned to the incoming and outgoing shifts;

2. The check cashiers assigned to the incoming and outgoing shifts;

3. The chip bank cashiers assigned to the incoming and outgoing shifts;

4. The reserve cash cashiers assigned to the incoming and outgoing shifts;

5. The master coin bank cashiers assigned to the incoming and outgoing shifts; and

6. The slot cashiers assigned to the incoming and outgoing shifts.

(f) At the end of each gaming day, at a minimum, a copy of the Cashiers' Count Sheets and related documentation shall be forwarded to the accounting department for agreement of opening and closing inventories, agreement of amounts thereon to other forms, records, and documents required by this chapter, agreement of transportation reimbursement disbursements with supporting documentation and recording of transactions.

(g) Coin vaults authorized pursuant to N.J.A.C. 19:45-1.14(e) shall be under the control of the casino accounting department or an independent slot machine cage department established pursuant to N.J.A.C. 19:45-1.11(b)9. The storage of coin, prize tokens or slot tokens in, or the removal of coin, prize tokens or slot tokens from, any coin vaults shall be properly documented, and the amount of coin, prize tokens and slot tokens in each coin vault shall be reconciled at the end of each gaming day.

(h) At least 10 percent of all bags of coins or slot tokens counted and bagged by each slot cashier, master coin bank cashier or main bank cashier outside of the count room shall be randomly selected and recounted by a slot cashier super-

visor or cage supervisor, as applicable, through the use of a weighing device or a counting device. Unless otherwise approved by the Commission, the recount shall be performed prior to the end of the cashier's shift and shall be recorded on supporting documentation in a manner approved by the Commission. In the alternative, a casino licensee may develop internal control procedures as approved by the Commission which ensure that at least 10 percent of all bags of coins or slot tokens counted and bagged by each slot cashier, master coin bank cashier or main bank cashier outside of the count room shall be randomly selected and recounted. If a discrepancy greater than plus or minus \$1.00 for any denomination of bagged coins or greater than plus or minus one token for bagged slot token denominations of \$25.00 and below is found during the weighing of the sample bag, then the sample bag shall be opened and recounted by a counting machine provided, however, for slot token denominations greater than \$25.00, any discrepancy shall require a recount. Notwithstanding the foregoing, a representative of the Commission may direct a slot cashier, master coin bank cashier or main bank cashier to weigh or recount any bag of coins or slot tokens prepared outside of the count room on a random basis.

Amended by R.1982 d.171, effective June 7, 1982 (operative, July 15, 1982).

See: 13 N.J.R. 534(b), 14 N.J.R. 582(a) or 848(b).

(b)1vii added and vii and viii renumbered as viii and ix.

Amended by R.1982 d.329, effective October 4, 1982.

See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c).

Added new vi to (b) and recodified old vi-ix as vii-x. Added new ii to (b)3 and recodified old ii as new iii and added disbursement of gaming plaques.

Amended by R.1989 d.233, effective May 1, 1989.

See: 20 N.J.R. 3012(a), 21 N.J.R. 1152(b).

Added new subparagraph x to (b)1 and recodified old x as xi. Added new subparagraph vi to (b)2 and recodified old vi as vii.

Amended by R.1989 d.611, effective December 18, 1989.

See: 21 N.J.R. 2953(a), 21 N.J.R. 3931(b).

Added (b)1xii; in (d), added "agreement of transportation reimbursement disbursements . . . documentation".

Amended by R.1991 d.229, effective May 6, 1991.

See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).

Added new (b)1xiii; new (b)5 and (c)5-6. Added references to "Slot Counter Checks" throughout.

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (d): Stylistic revisions.

Amended by R.1992 d.233, effective June 1, 1992.

See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

Added new subsection (b), recodifying existing (b) as (c) and adding text as (e)4vii. Recodified existing (c)-(d) as (d)-(e), with no change in text. Added new subsection (f).

Amended by R.1992 d.258, effective June 15, 1992.

See: 24 N.J.R. 932(a), 24 N.J.R. 2296(b).

In (b)1, added new 1xiv. In (b)4i, added "original copies of Jackpot Payout Slips" to text. In (b)5, added new 5v.

Amended by R.1993 d.37, effective January 19, 1993.

See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Satellite cage added; simulcast provisions added.

Amended by R.1993 d.319, effective July 6, 1993.

See: 25 N.J.R. 1673(a), 25 N.J.R. 2911(a).

Temporary Amendment: Caribbean Stud Poker.

See: 26 N.J.R. 3464(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Temporary Amendment: Double Down Stud.

See: 26 N.J.R. 4445(a).

Amended by R.1995 d.40, effective January 17, 1995.

See: 26 N.J.R. 3825(a), 27 N.J.R. 382(b).

Amended by R.1995 d.285, effective June 5, 1995.

See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).

In (c)1 added a new xv and recodified the existing xv as xvi; and in (c)5 added a new viii, recodified the existing viii as ix and added a new x.

Amended by R.1995 d.351, effective July 3, 1995.

See: 27 N.J.R. 1172(a), 27 N.J.R. 2597(a).

Amended by R.1995 d.430, effective August 7, 1995.

See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).

Added receipt of casino checks, and annuity jackpot trust checks to cashier's functions.

Amended by R.1995 d.466, effective August 21, 1995.

See: 27 N.J.R. 2113(a), 27 N.J.R. 3219(a).

Added (c)1xvi.

Amended by R.1995 d.469, effective August 21, 1995.

See: 27 N.J.R. 1788(a), 27 N.J.R. 3225(a).

Added reference to N.J.A.C. 19:45-1.14(i) in (c) and added (c)4xi and (c)4xii.

Amended by R.1995 d.620, effective December 4, 1995.

See: 27 N.J.R. 3307(a), 27 N.J.R. 4909(a).

Amended by R.1995 d.653, effective December 18, 1995.

See: 27 N.J.R. 3598(a), 27 N.J.R. 5044(a).

Amended by R.1996, d.110, effective February 20, 1996.

See: 27 N.J.R. 3923(a), 28 N.J.R. 1224(b).

Amended by R.1996 d.157, effective March 18, 1996.

See: 27 N.J.R. 4170(a), 28 N.J.R. 1557(b).

Amended by R.1996 d.269, effective June 17, 1996.

See: 28 N.J.R. 1614(a), 28 N.J.R. 3175(a).

Amended by R.1996 d.357, effective August 5, 1996.

See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).

Amended by R.1996 d.417, effective September 3, 1996.

See: 28 N.J.R. 1498(a), 28 N.J.R. 4111(b).

Amended by R.1996 d.476, effective October 7, 1996.

See: 28 N.J.R. 3521(a), 28 N.J.R. 4517(b).

Amended by R.1997 d.131, effective March 17, 1997.

See: 28 N.J.R. 4572(a), 29 N.J.R. 919(a).

In (c)1i, added reference to redemption receipts and added (c)1xviii.

Amended by R.1997 d.132, effective March 17, 1997.

See: 28 N.J.R. 5160(a), 29 N.J.R. 923(a).

In (c)1vi, (c)3ii, and (c)3iii, amended N.J.A.C. reference.

Amended by R.1997 d.216, effective May 19, 1997.

See: 29 N.J.R. 325(a), 29 N.J.R. 2469(a).

Added (c)1xviii.

Amended by R.1997 d.217, effective May 19, 1997.

See: 29 N.J.R. 325(b), 29 N.J.R. 2470(a).

In (c)3iv, inserted "master coin bank cashiers"; added (c)4xvi; in (c)5x, inserted "and simulcast counter"; and added (c)5xii.

Petition for Rulemaking: Notice of Receipt of a Petition for Rulemaking.

See: 29 N.J.R. 2571(c).

Amended by R.1997 d.250, effective June 16, 1997.

See: 29 N.J.R. 745(a), 29 N.J.R. 2675(a).

In (c)1ii, inserted reference to authorized employees; in (c)3iv and (c)5ix, inserted reference to master coin bank cashiers and personnel assigned to a non-cage employee redemption site; inserted new (c)4xv; recodified former (c)4xv as (c)4xvi; and (c)5ix, inserted reference to main bank cashiers and personnel assigned to a non-cage employee redemption site.

Administrative correction.

See: 30 N.J.R. 709(b).

Amended by R.1998 d.235, effective May 18, 1998.

See: 30 N.J.R. 810(a), 30 N.J.R. 1851(a).

In (c)4, inserted a reference to unsecured coupons in xiii, and substituted a reference to Unsecured Bill Changer Currency/Coupon Reports for a reference to Unsecured Bill Changer Currency Reports in xiv.

Amended by R.1998 d.369, effective July 20, 1998.

See: 30 N.J.R. 298(a), 30 N.J.R. 2637(a).

In (c)xix, changed N.J.A.C. reference.

Case Notes

Casino Control Act does not confer private cause of action in favor of losing players. *Miller v. Zoby*, 250 N.J.Super. 568, 595 A.2d 1104 (A.D.1991), certification denied 606 A.2d 366, 127 N.J. 553.

Credit transaction may not be bifurcated with casino personnel receiving payment of counter check at off-site location and counter check then being released when funds are received at cashiers' cage. *Petition of Adamar of New Jersey, Inc.*, 222 N.J.Super. 464, 537 A.2d 704 (A.D.1988).

Regulatory purpose to require all credit transactions be administered through cashier's cage: regulation requiring casino clerk to conduct credit transactions valid. *Playboy-Elsinore Associates v. Strauss*, 189 N.J.Super. 185 (Law Div.1983).

19:45-1.15A Accounting controls within the simulcast counter

(a) Whenever a casino pari-mutuel cashier begins a shift, he or she shall commence with an amount of currency and coin to be known as the "simulcast inventory," and no casino simulcasting facility shall cause or permit currency, coin, gaming chips, slot tokens or coupons to be added to, or removed from, such simulcast inventory during such shift except:

1. In collection of simulcast wagers;
2. In order to make change for a patron buying a pari-mutuel ticket;
3. In collection for the issuance of credit vouchers;
4. In payment of winning or properly cancelled or refunded pari-mutuel tickets;
5. In payment for credit vouchers; or
6. In exchanges with the cashiers' cage, a satellite cage or simulcast vault.

(b) A "simulcast count sheet" shall be completed and signed by the vault cashier or simulcast shift supervisor at the simulcast vault or other designated area as approved by the Commission, and the following information, at a mini-

mum, shall be recorded thereon at the commencement of a shift:

1. The date, time and shift of preparation;
2. The denomination of currency and coin in the simulcast inventory issued to the casino pari-mutuel cashier;
3. The total amount of each denomination of currency and coin in the simulcast inventory issued to the casino pari-mutuel cashier;
4. The pari-mutuel window number to which the casino pari-mutuel cashier is assigned; and
5. The signature of the vault cashier or simulcast shift supervisor.

(c) The casino pari-mutuel cashier assigned to the pari-mutuel window shall count the simulcast inventory in the presence of the vault cashier or simulcast shift supervisor at the simulcast vault, or other designated area as approved by the Commission, and shall agree the count to the simulcast count sheet. The casino pari-mutuel cashier shall sign the count sheet attesting to the accuracy of the information recorded thereon.

(d) The simulcast inventory shall be placed in a cashier's drawer and transported directly to the appropriate pari-mutuel window by the casino pari-mutuel cashier.

(e) At the conclusion of a casino pari-mutuel cashier's shift, the cashier's drawer and its contents shall be transported directly to a designated area in the simulcast counter, where the casino pari-mutuel cashier shall count the contents of the drawer and record the following information, at a minimum, on the simulcast count sheet:

1. The date, time and shift of preparation;
2. The denomination of currency, coin, gaming chips, slot tokens and coupons in the drawer;

In (j)9ii, added requirement for recording the hopper storage area.

Amended by R.1998 d.149, effective March 16, 1998.

See: 30 N.J.R. 37(a), 30 N.J.R. 1059(b).

Rewrote (b), (f) and (g).

Amended by R.1998 d.524, effective November 2, 1998.

See: 30 N.J.R. 2846(a), 30 N.J.R. 3971(b).

In (i), added a new iii in 1 and inserted "value" following "dollar" in 7iii; and rewrote (j).

Amended by R.1999 d.28, effective January 19, 1999.

See: 30 N.J.R. 3764(b), 31 N.J.R. 147(a).

In (i)2, added an exception at the end of the first sentence.

19:45-1.44 (Reserved)

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(a).

Amended by R.1988 d.224, effective May 16, 1988.

See: 20 N.J.R. 516(a), 20 N.J.R. 1099(c).

(b) Substantially amended.

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective April 11, 1988 (expired July 10, 1988).

See: 20 N.J.R. 769(a).

Amended by: R.1988 d.387, effective August 15, 1988.

See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).

Added (b)6 and 7.

Amended by R.1992 d.210, effective May 18, 1992.

See: 24 N.J.R. 58(a), 24 N.J.R. 1906(a).

In (b)7: deleted the requirement to record "the number and" total value of each denomination.

Amended by R.1993 d.143, effective April 5, 1993.

See: 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

Added new (b)8 regarding the recodification of the unique identification number on the slot cash storage box and the asset number of the appropriate slot machine.

Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

Amended by R.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Administrative Correction.

See: 26 N.J.R. 4788(a).

Administrative Correction.

See: 27 N.J.R. 382(a).

Repealed by R.1995 d.624, effective December 4, 1995.

See: 27 N.J.R. 1789(a), 27 N.J.R. 4915(a).

Section was "Computer recordation and monitoring of slot machines".

19:45-1.45 Signature

(a) Signatures shall:

1. Comply with either of the following requirements:

i. Be, at a minimum, the signer's first initial, last name and Commission license number, written by the signer, and be immediately adjacent to or above the clearly printed or preprinted title of the signer; or

ii. Be the employee's identification number or other computer identification code issued to the employee by the casino licensee, if the document to be signed is authorized by the Commission to be generated by computer, and such method of signature is approved or required by the Commission;

2. Signify that the signer has prepared forms, records, and documents and/or authorized, observed, and/or participated in a transaction to a sufficient extent to attest to

the accuracy of the information recorded thereon, in conformity with this regulation and the casino licensee's system of internal accounting control; and

3. Signify that the signer required by this chapter to count or observe gaming chips and plaques has counted or observed the count of such chips and plaques and such count was made by breaking down stacks of chips to the extent necessary.

(b) Signature records shall be prepared for each person required by the rules of the Commission to sign records and documents and shall include specimens of signatures, titles of signers and the date the signature was obtained. Such signature records shall be filed alphabetically by last name either on a company-wide or departmental basis. The signature records shall be adjusted on a timely basis to reflect changes of personnel.

(c) Signature records shall be securely stored in the accounting department.

(d) This section shall apply to any signature required in a casino licensee's approved system of internal procedures and administrative and accounting controls, including, without limitation, procedures required by N.J.A.C. 19:46.

Amended by R.1981 d.272, effective August 6, 1981.

See: 13 N.J.R. 47(c), 13 N.J.R. 541(a).

(a)4: delete "except in counts required under sections 19:45-1.21, 19:45-1.30 and 19:45-1.31 of this regulation".

(b): delete "or initial forms" after "regulation to sign", and delete "and initials" after "specimens of signatures".

Amended by R.1988 d.468, effective October 3, 1988.

See: 20 N.J.R. 1069(a), 20 N.J.R. 2468(a).

Added (d).

Amended by R.1994 d.223, effective May 2, 1994.

See: 26 N.J.R. 912(b), 26 N.J.R. 1853(a).

Amended by R.1995 d.372, effective July 17, 1995.

See: 27 N.J.R. 1533(a), 27 N.J.R. 2707(a).

19:45-1.46 Procedure for control of coupon redemption and other complimentary distribution programs

(a) For the purposes of this chapter, a complimentary distribution program is a contest or promotion pursuant to which complimentary services or items are provided directly or indirectly by a casino licensee to the public without regard to the identity or level of gaming activity of the individual recipients. The procedures contained in (c) through (t) below shall apply to casino licensees offering coupon redemption complimentary distribution programs which entitle patrons to use match play coupons or to redeem coupons for complimentary cash, gaming chips, slot tokens or simulcast wagers issued in connection with bus and other complimentary distribution programs. No match play coupons, complimentary cash, gaming chips or slot tokens may be distributed, or complimentary simulcast wagers accepted, by a casino licensee under any coupon redemption complimentary distribution program that does not comply with the requirements of this section. Detailed procedures controlling complimentary distribution programs

regulated by (c) through (t) below shall be prepared prior to implementation and maintained by the casino accounting department.

(b) Detailed procedures controlling all complimentary distribution programs entitling patrons to complimentary cash or slot tokens not regulated by (a) above shall be prepared prior to implementation of the programs and shall be maintained by the casino accounting department. Complimentary items or services, including cash, slot tokens or simulcast wagers, distributed through programs regulated by this subsection shall be reported in accordance with the procedures contained in (m) and (o) below.

(c) Each coupon or part thereof issued by a casino licensee directly or through an authorized vendor shall only be redeemable for a specific amount of cash, gaming chips, slot tokens or simulcast wagers.

(d) All coupons issued pursuant to this section shall contain a serial number and each series of coupons shall be issued in sequential order. Each coupon shall be printed with a description of what is being offered, the location where which it may be redeemed, and either a statement specifying the date on which the coupon becomes invalid or some other means to indicate the date when a coupon becomes invalid. If a coupon is of a type that is devisable into sections or is multipart, each such separate part or copy shall contain the information required by this subsection.

(e) The provisions of this subsection and (f) through (h) and (k) below shall only apply to coupons that will be distributed directly to patrons by a casino licensee. Coupons received by a casino licensee from a manufacturer or distributor or produced internally by the casino licensee pursuant to (t) below shall be opened and examined by at least one member of the accounting department. Any deviations between the invoice or control listing accompanying the coupons, the purchase or requisition order, and the actual coupons received shall be reported promptly to the supervisor of the casino accounting department or to a higher authority in a direct reporting line and the Internal Audit Department.

1. Upon examination of the coupons received, the casino licensee shall cause to be recorded in a Coupon Control Ledger the type and quantity of coupons received, the date of such receipt, the beginning serial number, the ending serial number, the new quantity of unissued coupons on hand, the purchase order or requisition number, any deviations between the number of coupons ordered and received and the signature of any individual who examined such coupons.

2. All unissued coupons shall be stored in a secured and locked area, controlled by an accounting department supervisor.

3. A representative from the accounting department shall prepare a monthly inventory of unissued coupons. Any deviations between the coupon inventory and the Coupon Control Ledger shall be reported to the Casino Controller or to a higher in a direct reporting line.

4. For purposes of this section, "accounting department" shall be deemed to refer to any accounting personnel employed by the casino licensee who report in a direct line to the supervisor of the casino accounting department.

(f) A representative of the casino licensee shall estimate the number of coupons needed by shift each day. An accounting department representative shall obtain the quantity of coupons to be issued. If a date indicating when the coupon becomes invalid is not preprinted thereon, the accounting department representative shall affix a stamp indicating the date the coupon becomes invalid or shall issue color coded coupons indicating the date that the coupons become invalid. The following, at a minimum, shall be recorded in the Coupon Control Ledger:

1. The date the coupons were issued;
2. The type of coupons issued;
3. The beginning serial number of the coupons issued;
4. The ending serial number of the coupons issued;
5. The quantity issued and the quantity remaining; and
6. The signatures of the accounting department representative issuing the coupons and such other department's representative receiving the coupons.

(g) The casino licensee shall require unused coupons obtained from the accounting department representative to be stored in a locked cabinet until they are distributed to patrons. Any coupons remaining unused at the end of a shift shall either be returned to the accounting department for receipt and redistribution or kept for use by the following shift provided accountability between shifts is maintained. All expired coupons must be returned to the accounting department on a daily basis. Any coupons that are not used by the date indicated on the coupons when they become invalid shall be voided when returned to the accounting department.

(h) Documentation, as required by the casino licensee, shall be prepared by a representative of the casino licensee for the distribution of coupons to patrons. The documentation shall have the following information, at a minimum, recorded on it:

1. The date and time or shift of preparation;
2. The type of coupons used;
3. The beginning serial number of the coupons used;
4. The ending serial number of the coupons used;

5. The total number of coupons used;
6. Independent verification of the number of people receiving the coupons, e.g., bus driver's manifest;
7. The total number of coupons remaining for use by the next shift or returned to the accounting department; and
8. The signature(s) of the casino licensee's representative who distributed the coupons.

(i) A coupon redeemable for gaming chips, a match play coupon and a progressive wager coupon shall be designed and printed so that the denomination and type of the coupon is clearly visible from the closed circuit television system when accepted or being wagered at a gaming table and when deposited in a drop box. A match play coupon shall contain an area designated for the placement thereon of the required gaming chips, which area shall be located on the coupon so as not to obscure or interfere with visibility of the type and denomination of the coupon. No casino licensee shall issue or use a match play coupon or a progressive wager coupon for gaming purposes until a sample coupon has been submitted to and approved by the Commission.

(j) Coupons shall be redeemed in the following manner:

1. Coupons redeemable for coin, currency or slot tokens shall only be redeemed by changepersons or at the slot or keno booths or the cashiers' cage. A changeperson, slot cashier or general cage cashier shall accept the coupons in exchange for the stated amount of cash or slot tokens, or a keno writer shall accept the coupons in exchange for the stated amount of cash or keno ticket, and shall cancel the coupons upon acceptance. A coupon redeemable for currency may also be redeemed by slot attendants, who shall accept the coupon in exchange for the stated amount of currency and shall cancel the coupon upon acceptance. Cancellation of coupons by changepersons and slot attendants shall be in a manner that will permit subsequent identification of the individual who accepted and canceled the coupon.

i. Redeemed coupons shall be maintained by the slot or general cashier or keno writer and shall be exchanged with the Main or Master Coin Bank at the conclusion of gaming activity each day, at a minimum.

ii. Notwithstanding the above, an automated coupon redemption machine or bill changer may be utilized to accept coupons provided that the acceptance of coupons by an automated coupon redemption machine complies with this section and N.J.A.C. 19:45-1.46A or the acceptance of coupons by a bill changer complies with this section and N.J.A.C. 19:45-1.46B. If coupons are mailed to a patron pursuant to (q) or (r) below, an automated coupon redemption machine or bill changer may be used for redemption only if these devices have the capability to perform and document the verification

required by (q)5 below and to verify and document the identity of the patron as required by (q)6 below.

2. Coupons redeemable for simulcast wagers shall only be accepted by casino pari-mutuel cashiers at the simulcast counter in exchange for the simulcast wagers stated on the coupons. Cancellation of coupons by casino pari-mutuel cashiers shall be in a manner that permits subsequent identification of the individual who accepted and canceled the coupon. Redeemed coupons shall be maintained by the casino pari-mutuel cashier, or in the simulcast vault, and shall be exchanged with the Main Bank for a like amount of cash not less frequently than at the conclusion of each day.

3. A coupon redeemable for gaming chips shall be redeemed only at a gaming table and only by a dealer or boxperson, who shall, in accordance with N.J.A.C. 19:45-1.18, accept the coupon in exchange for the stated amount of gaming chips and shall deposit the coupon into the drop box upon acceptance.

4. A match play coupon shall be redeemed only at a gaming table which offers an authorized game in which patrons wager only against the house and, except for the Pass and Don't Pass wagers in craps and the Red, Black, Odd, Even, 1-18, 19-36, 1st 12, 2nd 12, and 3rd 12 wagers in roulette, which has an individual betting area for each player on the gaming table layout. Such a coupon shall be redeemed only by a dealer, and only if accompanied by the proper amount of gaming chips required by the coupon. The dealer shall, in accordance with N.J.A.C. 19:45-1.18, accept the coupon as part of the patron's wager and deposit the coupon into the drop box after the wager is won or lost.

5. A progressive wager coupon shall be redeemed only at an authorized game offering progressive payout wagers pursuant to N.J.A.C. 19:45-1.39B. Such a coupon shall be redeemed only by a dealer. The dealer shall, in accordance with N.J.A.C. 19:45-1.18, redeem the progressive wager coupon by placing a chip from the table inventory container that is equal in value to the progressive wager coupon into the progressive wager acceptor device and depositing the progressive wager coupon immediately into the drop box.

(k) When unused and expired coupons are returned to the Accounting Department, a representative of the accounting department shall record the following information in the Coupon Control Ledger:

1. The date the coupons were returned;
2. The type of coupons returned;
3. The beginning serial number of the coupons returned;
4. The ending serial number of the coupons returned;
5. The quantity returned and the quantity remaining; and

6. The signatures of the accounting department representative receiving the returned unused coupons and such other department's representative returning the unused coupons.

(l) All documentation, unused coupons, voided coupons, coupons returned by the post office, and redeemed coupons maintained in conformity with (g), (h), (i) and (j) above and (q) and (r) below shall be forwarded on a daily basis to the accounting department where they shall be:

1. Reviewed for propriety of signatures on documentation and for proper cancellation of all coupons;
2. Recounted and examined for proper calculation, summarization and recording on documentation, including, without limitation, the Master Game Report and the Slot Cash Storage Box Report;
3. Reconciled by:
 - i. Total number of coupons given to representatives of the department making distribution to patrons, returned for reissuance, distributed to patrons, voided, returned by the post office and redeemed; or
 - ii. Total number of coupons mailed by an authorized vendor, returned by the post office and redeemed;
4. Subsequently recorded; and
5. Maintained and controlled by the accounting department until destruction of the coupons is approved by the Commission.

(m) Each casino licensee shall:

1. Prepare a quarterly report for all programs regulated by (a) above, which shall list, by type of coupon, the total number of coupons used, the total number of coupons redeemed, the total value of the complimentary cash, gaming chips, slot tokens, match play coupons, progressive wager coupons or simulcast wagers given to patrons in redemption of coupons and any liability to patrons remaining on unredeemed coupons, which report shall be made available upon request by the Commission or Division; and
2. Prepare a quarterly report for all programs regulated by (b) above, which shall list, by program offered during the quarter, a description of the complimentary items and services provided, the total number of persons receiving complimentary items or services, the total dollar amount of complimentary items or services provided, and the names of all persons receiving a complimentary item or service in a dollar amount greater than \$1,000. Such report shall be made available upon request by the Commission or Division.

(n) The report shall be signed by the Casino Controller, or a higher authority in a direct reporting line, indicating that no material discrepancies were noted for the period covered by the report or if a material discrepancy is noted it shall be explained in detail.

(o) In addition to the reports required in (m) above, the casino licensee shall accumulate both the dollar amount of and the number of persons redeeming coupons pursuant to (a) above, and the dollar amount of and the number of persons receiving complimentary items or services pursuant to (b) above, and shall include this information on the quarterly complimentary report required by N.J.A.C. 19:45-1.9. Complimentary items or services, including match play coupons and progressive wager coupons, cash, gaming chips, slot tokens and simulcast wagers, distributed through programs regulated by this section shall no be subject to the daily complimentary reporting requirements imposed pursuant to N.J.A.C. 19:45-1.9.

(p) Prize tokens shall not be distributed as complimentary services or items pursuant to this section.

(q) A casino licensee that intends to mail coupons regulated by (a) above directly to its patrons shall not be required to comply with the requirements of (h) above but shall be required to include the following additional procedures, at a minimum, in its internal controls:

1. The casino licensee shall prepare and maintain in its computer system, for the time period during which the coupon is valid, a list of each patron to whom a coupon shall be mailed, which list shall include, at a minimum, the following information:

- i. The patron name;
- ii. The patron address;
- iii. The patron identification number;
- iv. The coupon denomination;
- v. The coupon expiration date; and
- vi. A unique coupon serial number which shall include a method of identifying the casino licensee issuing the coupon.

2. Each coupon issued pursuant to this subsection shall include a bar code or magnetic strip that will enable the casino licensee's computer system to identify the information required by (q)1 above.

3. The information required by (q)1 above shall be provided to the accounting department, which shall maintain this information for purposes of the reconciliation required by (l) above.

4. The envelopes used to mail the coupons shall include the casino licensee's address as the return address and shall request the return of the envelope to the sender if not deliverable to the addresses. The return of any coupon by the post office shall be recorded by the casino licensee in its computer system.

5. Prior to the redemption of a coupon issued pursuant to this subsection or upon electronic cancellation pursuant to (s) below, the casino licensee shall be required to verify the validity of the coupon by comparing the information maintained in its computer system pursuant to (q)1 above or a control number, which is derived from the patron's identification number and the coupon's serial number, with the information or control number recorded in the coupon's bar code or magnetic strip. This verification of the information required in (q)1 above may be performed electronically. The casino licensee shall not redeem the coupon unless the casino licensee also confirms that:

- i. The coupon has not expired; and
- ii. The coupon has not been previously redeemed.

6. Prior to redemption of any coupon with a value of more than \$100.00 issued pursuant to this subsection, the casino licensee shall be required to verify the identity of the patron in order to confirm that he or she is the person to whom the coupon was mailed.

7. All coupons issued pursuant to this subsection shall be redeemed in accordance with (j) above and shall be electronically canceled in the casino licensee's computer system immediately upon redemption or in accordance with (s) below so as to preclude subsequent redemption of the same coupon. On a daily basis, a report shall be generated of all coupons that are electronically canceled. This report shall contain, at a minimum, a list of the serial numbers of the canceled coupons and shall be forwarded, on a daily basis, to the accounting department for purposes of the reconciliation required by (l) above.

(r) Any casino licensee that intends to authorize a vendor to print and mail coupons regulated by (a) above directly to the casino licensee's patrons shall be required to comply with the provisions of (q)1 through 7 above and shall include the following additional procedures, at a minimum, in its internal controls:

1. The casino licensee shall provide the vendor via electronic or magnetic tape medium a list of the information required by (q)1 above for each patron to whom a coupon shall be mailed.

2. The vendor shall print coupons only for the patrons authorized by the casino licensee pursuant to (r)1 above. Within 48 hours of mailing any coupons, the vendor shall provide documentation to the casino licensee's accounting department regarding the coupons that were printed and mailed. This documentation shall include the serial numbers of the coupons that were printed and mailed and a representation, signed by an officer or partner of the

vendor, that only the coupons requested by the casino licensee were printed and mailed and that any misprints were destroyed.

3. The vendor may include material other than the coupon in the mailing if authorized by the casino licensee.

4. The casino licensee shall develop procedures for reconciling the total number of coupons authorized for issuance by the casino licensee pursuant to (r)1 above to the total number of coupons mailed by the vendor, returned by the post office and redeemed by patrons and shall calculate the daily outstanding liability of the casino licensee for unredeemed coupons issued pursuant to this subsection.

(s) Notwithstanding (q)5 and 7 above, a casino licensee may accept a coupon which has been mailed to a patron without first verifying its validity and without immediately canceling the coupon electronically in the computer system if:

1. The value of the coupon is 100.00 or less;
2. The coupon is redeemed by a general cashier, dealer at a gaming table, slot attendant, change person or slot cashier;
3. The general cashier, dealer, slot attendant, change person or slot cashier verifies the expiration date contained on the coupon and confirms the coupon has not expired;
4. The coupon is physically canceled in some manner and physically segregated and secured until verified and electronically canceled; and
5. The coupon is verified in the computer system, pursuant to (q)1 and 5 above, and electronically canceled in the system within eight hours of acceptance; provided, however, that a coupon accepted by a dealer at a gaming table and deposited into that table's drop box may be verified and canceled when the drop box is removed from the table and taken to the count room.

(t) A casino licensee may, through its MIS department or any other department as approved by the Commission, internally manufacture or print coupons that are governed by (a) above provided that internal controls governing the production and subsequent reconciliation of such coupons are submitted to and approved by the Commission.

Amended by R.1982 d.170, effective June 7, 1982 (operative July 15, 1982).

See: 14 N.J.R. 203(a), 14 N.J.R. 582(b).

Amended by R.1982 d.293, effective September 7, 1982.

See: 14 N.J.R. 559(a), 14 N.J.R. 983(b).

Added new (b).

Amended by R.1984 d.623, effective January 21, 1985.

See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b).

(i) substantially amended.

Petition for Rulemaking: To provide limitations on the extent of complimentary reporting required for promotional prizes and awards.

See: 19 N.J.R. 1578(c).

Amended by R.1988 d.209, effective May 16, 1988.

See: 19 N.J.R. 1975(b), 20 N.J.R. 1102(a).

Substantially amended.
 Petition for Rulemaking: To allow the use of coupon cashing machines for the redemption of complimentary cash or slot tokens.
 See: 21 N.J.R. 1750(b).
 Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective August 27, 1990 (expires November 25, 1990).
 See: 22 N.J.R. 2542(a).
 Temporary Amendment of accounting and internal controls pursuant to the automated coupon redemption machine experiment. Also affects New Rule N.J.A.C. 19:45-1.46A.
 See: 22 N.J.R. 3638(c).
 Amended by R.1991 d.152, effective March 18, 1991.
 See: 22 N.J.R. 3708(b), 23 N.J.R. 885(a).
 In (i), added automated coupon redemption machine provision.
 Amended by R.1992 d.501, effective December 21, 1992.
 See: 24 N.J.R. 3254(a), 24 N.J.R. 4575(a).
 In (l)1: specified filing of a quarterly report.
 In (l)2: specified preparation of a monthly report. Added text that report shall be available upon request by the Commission or Division.
 In (n): deleted "monthly" describing report.
 Amended by R.1993 d.144, effective January 19, 1993.
 See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).
 Simulcast provisions added.
 Amended by R.1993 d.75, effective February 16, 1993.
 See: 24 N.J.R. 2536(a), 24 N.J.R. 4243(a), 25 N.J.R. 717(a).
 In (a), added gaming chips and other complimentary distribution programs. Added (i).
 Recodified (i)-(n) as (j)-(o).
 Amended by R.1993 d.144, effective April 5, 1993.
 See 24 N.J.R. 2692(b), 25 N.J.R. 1520(a).
 In (a) and (b): added text regarding complimentary distribution program.
 In (n): revised N.J.A.C. citation.
 Amended by R.1993 d.145, effective April 5, 1993.
 See 24 N.J.R. 4505(a), 25 N.J.R. 1521(a).
 In (l)2: increased dollar amount to \$500.00 from \$100.00.
 Amended by R.1993 d.319, effective July 6, 1993.
 See: 25 N.J.R. 1673(a), 25 N.J.R. 2911(a).
 Amended by R.1993 d.492, effective October 4, 1993.
 See: 25 N.J.R. 3107(b), 25 N.J.R. 4618(a).
 Administrative Correction.
 See: 25 N.J.R. 5943(c).
 Amended by R.1994 d.69, effective February 7, 1994.
 See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).
 Amended by R.1994 d.137, effective March 21, 1994.
 See: 25 N.J.R. 5902(a), 26 N.J.R. 1373(b).
 Amended by R.1994 d.298, effective June 20, 1994.
 See: 26 N.J.R. 1441(a), 26 N.J.R. 2594(b).
 Amended by R.1994 d.504, effective October 3, 1994.
 See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).
 Amended by R.1994 d.575, effective November 21, 1994.
 See: 26 N.J.R. 1322(a), 26 N.J.R. 4640(a).
 Amended by R.1995 d.285, effective June 5, 1995.
 See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).
 Amended by R.1995 d.468, effective August 21, 1995.
 See: 27 N.J.R. 2124(a), 27 N.J.R. 3223(a).
 Required procedures for controlling complimentary distribution programs.
 Amended by R.1996 d.12, effective January 2, 1996.

See: 27 N.J.R. 3771(a), 28 N.J.R. 180(b).
 In (m)2 substituted "\$1,000" for "\$500.00".
 Amended by R.1996 d.160, effective March 18, 1996.
 See: 28 N.J.R. 75(a), 28 N.J.R. 1559(a).
 Amended by R.1996 d.562, effective December 2, 1996.
 See: 28 N.J.R. 3900(a), 28 N.J.R. 5082(a).
 Amended by R.1997 d.111, effective March 3, 1997.
 See: 28 N.J.R. 5064(a), 29 N.J.R. 793(a).
 Changed requirements for coupon serial numbers and procedures for redeeming coupons; and added (q) through (t).
 Amended by R.1997 d.423, effective October 6, 1997.
 See: 28 N.J.R. 4181(b), 29 N.J.R. 4304(b).
 In (j)4, inserted reference to the roulette wagers.
 Amended by R.1997 d.426, effective October 6, 1997.
 See: 29 N.J.R. 3209(a), 29 N.J.R. 4307(a).
 In (s)2 and 3, inserted ", slot attendant, changeperson".
 Amended by R.1997 d.448, effective October 20, 1997.
 See: 29 N.J.R. 3202(a), 29 N.J.R. 4561(a).
 In (m)2, in the first sentence, deleted "equal to or" preceding "greater than \$1,000".
 Amended by R.1998 d.81, effective February 2, 1998.
 See: 29 N.J.R. 5058(b), 30 N.J.R. 566(b).
 In (s)1, substituted "100.00 or less" for "less than \$100.00"; in (s)2, added "dealer at a gaming table"; in (s)3, added "dealer"; and in (s)5, added language regarding time limit of verifying and canceling a coupon accepted by a dealer.
 Amended by R.1998 d.525, effective November 2, 1998.
 See: 30 N.J.R. 2613(a), 30 N.J.R. 3972(a).
 In (s)5, substituted "eight hours" for "four hours" following "in the system within".

19:45-1.46A Procedures and requirements for the use of an automated coupon redemption machine

(a) All coupons utilized with or accepted by an automated coupon redemption machine shall be accounted for and controlled pursuant to N.J.A.C. 19:45-1.46 unless otherwise authorized by the Commission.

(b) All coupons accepted by an automated coupon redemption machine shall have encoded thereon, in addition to the requirements of N.J.A.C. 19:45-1.46(d), a bar code which contains the dollar value of the coupon and a unique code or other security measure as approved by the Commission, that is readable only by the automated coupon redemption machine to ensure that the coupon is valid.

(c) Each automated coupon redemption machine shall have the capability of establishing the validity of the coupon by comparing the unique code programmed into the machine to the bar code on the coupon referenced in (b) above. Each automated coupon redemption machine shall also have the capability to read the dollar value of the bar coded coupon.

(e) A casino security department employee shall be required to escort the keno supervisor or supervisor thereof, main bank cashier, master coin bank cashier or cage supervisor and the envelope or container if the credit is with the main bank or master coin bank. Once at the main bank or master coin bank, the casino security department employee shall sign the original keno credit slip as evidence of his or her escort of the funds.

(f) Upon receipt of the envelope or container, the receiving individual, if different from the individual who verified the credit in (d) above, shall count the contents and compare the amount counted to the total recorded on the keno credit slip. If the contents and the recorded totals agree, the receiving individual shall sign the original and maintain it for subsequent forwarding to the accounting department at the end of the gaming day or deposit it into a locked accounting box.

New Rule, R.1995 d.285, effective June 5, 1995.
See: 27 N.J.R. 2218(a), 27 N.J.R. 2254(a).
Amended by R.1998 d.164, effective April 6, 1998.
See: 29 N.J.R. 2632(a), 30 N.J.R. 1304(a).
Inserted references to keno runners throughout.

19:45-1.51 Keno computer system

(a) Each casino licensee shall submit for approval the internal control procedures governing the security and control of its keno computer system. Such internal controls shall, without limitation, include:

1. System access restrictions which shall, at a minimum, preclude multiple log-ons by the same individual;
2. Hardware and software controls;
3. Floppy disc controls;
4. Override policies and restrictions;
5. Adequate documentation of keno tickets and payoff information; and
6. Backup and recovery procedures.

(b) The keno computer system shall have the capability of generating a hard (paper) copy of each keno transaction. Each keno transaction shall be identified with a unique identification number for the individual who performed said transaction. The identification number for each employee shall be different than that employee's computer password code.

(c) At any time, a representative of the Commission may count the contents of a selected keno drawer and compare that count to the computer-generated reports.

New Rule, R.1995 d.285, effective June 5, 1995.
See: 27 N.J.R. 2218(a), 27 N.J.R. 2254(a).

19:45-1.52 Payment of table game progressive payout wagers

(a) Whenever a patron wins a table game progressive payout pursuant to N.J.A.C. 19:45-1.39B, the casino licensee may either:

1. Pay the wager from the gaming chips in the table inventory container;
2. Issue a receipt to the patron which may be exchanged for payment at the cashiers' cage; or
3. Bring the payment to the patron at the table from the cashiers' cage.

(b) If the casino licensee elects to pay the wager pursuant to either (a)2 or 3 above, the casino licensee shall submit for review and approval internal control procedures governing the payment to the patron. At a minimum, the procedures shall provide for the following:

1. Documentation prepared by a floorperson or supervisor thereof which records the configuration of the winning hand and the amount of the payment, with a copy deposited into the drop box attached to the table and a copy given to the patron;
2. A multi-part form which is prepared by the general cashier or cage supervisor which documents the issuance of the payment to the patron or a casino security department representative for transportation to the patron;
3. Procedures of the casino accounting department for verifying the payment of the table game progressive payment which shall include verifying the meter readings required by N.J.A.C. 19:45-1.39B; and
4. Procedures for the adjustment to the Master Game Report and the proper reporting of table game win/loss.

(c) All forms used for the payment of table game progressive payouts shall be serially prenumbered forms, each series of which shall be used in sequential order, with the series of numbers of all forms received by the casino being accounted for by employees independent of the cashiers' cage and the table games department. All voided forms shall be marked "VOID" and shall require the signature of the preparer.

(d) All forms used for the payment of table game progressive payouts shall be clearly identified as forms used for such purpose.

(e) All table game progressive payments shall be made in the presence of a casino supervisor.

(f) Prior to the payment of a table game progressive payout, a casino supervisor shall record the amount on the progressive meter in a manner as approved by the Commission.

New Rule, R.1995 d.430, effective August 7, 1995.

See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).