

August 11, 2000

The Slot Section of the Internal Control Minimum Procedures (ICMP) require that slot supervisors immediately forward the original (white) copies of the jackpot payout /fills slips to accounting, by either placing the slips into a locked box maintained outside the cage or by immediately delivering the slips to accounting. In practice, casinos are performing multiple jackpot payout and fill transactions at one time before forwarding the slips to accounting.

The Division has determined that the intent of immediately dropping these slips is to ensure that all white copies are accounted for. The white copies provide support that the jackpot payout or fill transactions actually occurred. Further, these slips provide the casino's accounting staff the proper support for tax return deductions.

The Division has further determined that performing multiple jackpot payouts/fills at one time and then dropping all slips immediately after the last transaction is reasonable. The Division of Gaming feels that specifying the number of multiple transactions dropped at one time should be determined by casino management, as each casino has its own control environment. On average, the Division has found that casinos process three to four jackpot payout/fill transactions at one time before dropping the slips relating to these transactions, whereby all slips and dollars are retrieved from the cage at the same time.

Casino management must develop procedures relating to the processing and dropping of multiple jackpot payout/fill transactions. These procedures must address the number of jackpot payout/fill transactions that will be processed and dropped at one time by the slot supervisor (attendant) and verifier, prior to the casino processing any other jackpot/fill transaction for that same set of employees. These procedures must ensure that potential errors by employees are minimized while processing multiple jackpot payout/fills. Further, the jackpot payout/fill slips must be forwarded to accounting after the transaction (or the last transaction if multiple slips are processed). These slips must be in the control of the slot supervisor or verifier until they are forwarded to accounting. Also, these slips must be in plain sight (i.e., on a clipboard, in someone's hand, but not in someone's pocket).

Casino management must ensure that the procedures relating to the dropping of multiple slips properly account for all white slips as well as meet the control requirements discussed above. Casino management's procedures must be in writing and must be available to all slot and cage employees, as well as available to the Division of Gaming staff upon request.

If you have any questions, please contact the Audit Section at any of the Division of Gaming offices.