

ICMP Compliance Checklist: Section 9, CASHIER
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:
C = In Compliance **N** = Noncompliance **2C** = In Compliance at Follow-up **2N** = Noncompliance at Follow-up

Licensee Name	Review Recap					
Prepared By						
Period Reviewed (ICO Use Only)				Initial Review	Follow-up	
Date & Time Completed				(1) Total items tested		
Date Follow-up Performed				(2) Total noncompliance items		

DIVISION OF GAMING USE ONLY
Employee Signature & License #
Casino Manager Signature & License #

ICMP – CASHIER - A. GENERAL

CAGE REQUIREMENTS

- Each cashier in the cashier cage is responsible for ensuring that any transactions involving gaming assets or paperwork received or distributed through the cage windows are displayed in the transaction square in such a manner so the transaction can be easily verified by means of surveillance review. Observe transactions to ensure this procedure is met.
- The cashier is custodian of the restricted keys. The keys are maintained in locked key boxes and must have accompanying key access logs. The cashier must review the manual key logs prior to the end of each shift to ensure the accountability of restricted keys. This is achieved by the cashier ensuring the proper return of restricted keys. The gaming manager must be notified of any keys that have not been properly returned. If the licensee utilizes an automatic key tracking system (AKTS), the system is the custodian of the restricted keys (refer to the Key Control section, AKTS, of the ICMP. Interview the cage personnel to ensure his/her understanding of this procedure. Review manual key control logs for restricted keys to determine if all keys were returned timely. If keys were not returned timely, determine if the appropriate action was taken.
- Persons inside the cashier cage are not allowed to have any personal currency on his/her person. Extraneous items such as magazines, books, purses, personal currency, boxes, hats, promotional merchandise, etc., are not allowed in the cage. A reasonable amount of supplies necessary for printing and issuing player cards (e.g. blank player card stock, embossers, ink ribbons, etc.) and a reasonable amount of promotional supplies (e.g. prize vouchers, scratch tickets) will be permitted in the cage. At no time may these supplies be commingled with cashier funds or block surveillance coverage. Sweaters or coats are allowed only if they do not obstruct the view of any surveillance cameras or interfere with the cage operations. These items, if not worn, must be placed away from the cage drawers so that an overt action by the cashier is necessary to retrieve the item.
- If cashiers have beverage containers or trash cans in the cashier cage, management must ensure that appropriate written policies and controls are in place to prevent any theft of monies utilizing any such containers. Cashiers must be aware of the written policy. Verify

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there is a written policy. Interview the cage personnel to determine their understanding of the policy.

5. The cashier cage must remain locked at all times. The owner/operator, or his/her designee, and cashier personnel maintain the key(s) to the cashier cage. Verify the door is locked and who has access to the keys.

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6. Procedures must be in place to prevent the recycling of both promotional and gaming coupons. When promotional coupons are redeemed by patrons and accepted into the cashier cage, they must be voided in such a manner as to eliminate recycling of the coupons. When gaming coupons are presented at the casino's cage, kiosk, or similar validation point, these coupons must be validated and redeemed through the system. Interview cage personnel and observe transaction to determine compliance with this procedure.

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7. A cashier must be on duty and on premises at all times when the casino is open for gaming business. Verify a cashier is on duty and on premises at all times.

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EQUIPMENT

1. The Division recommends that all coin and currency counting devices (e.g., jet sorts, coin wrappers, currency counters, etc.) be tested at the beginning of the shift. This procedure will help detect problems with counting devices, which may be overpaying or underpaying patrons. Verify if equipment testing is being completed at the beginning of the shift.

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2. The licensee must ensure dissimilar coins are not commingled in fill bags. For coin counting machines that have an overflow mechanism to capture odd denominations, this overflow amount must be included in the cage inventory. The overflow mechanism can contain dissimilar coins. Some coin counting machines do not have an overflow mechanism to capture odd coin denominations, such as pennies and dimes. In this case, the odd denominations may be commingled with other denominations (e.g., the nickel bag); however, if this occurs, the licensee must have procedures to correct this situation. For example, the bags can be run through another counter to separate the dissimilar coins. Interview the cage personnel to verify their understanding of this procedure.

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COINAGE

1. The wrapping of loose coin is performed at a time and location that does not interfere with the slot machine count and wrap process or the accountability of that process. If a variance is noted when bagged coins are wrapped, a count (weigh)/wrap variance report must be completed. The cashier notes the variance, date, and circumstance (e.g. wrapping of two 5-cent bags) on the report. For all variances, the cashier and the gaming manager, or gaming manager designee, must sign the count (weigh)/wrap variance report attesting to the variance. Interview cage personnel and verify their understanding of this procedure.

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2. Bagged coin coming off a jet sort machine must be immediately sealed or wrapped. If the bags are not color coded or the denomination cannot be determined visually (i.e., clear bags), the bag must be tagged with the denomination. Also, any bagged coin that does not contain a standard fill amount, as defined by the licensee, must be tagged with the amount contained in the bag. A list identifying which color bag corresponds to which denomination and the standard fill amounts must be maintained in the cashier cage. If the licensee closes, bagged coin attached to the jet sort machine at the end of the gaming day must be secured to preclude access to the contents of the bags. Judgmentally select three (3) to five (5) fill bags and/or other bagged coin from the cage to verify.

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Denom	Variance				
	Bag 1	Bag 2	Bag 3	Bag 4	Bag 5
\$0.01					
\$0.05					
\$0.10					
\$0.25					
\$0.50					
\$1.00					

FORMS

1. All gaming forms must be completed in ink. Errors on gaming documents must be lined through and the correction written above. **Under no circumstances will an entry be written over or modified in any other manner.** Review cage paperwork to determine if errors are corrected in accordance with this procedure.

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TIPS

1. Tips received by a cashier are deposited into a container clearly marked "tips" or distinguishable as a depository for tips. Tips received by a cashier are not combined with the licensee's monies. Dealer tips receipted into the cage may impact cage accountability depending upon how they are distributed, and therefore must be reflected accordingly on the daily cash summary. Interview cage personnel to determine how tips are handled.

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BREAKS

1. The gaming manager may provide coverage of the cashier cage in order to allow the cashier to leave the cage for breaks. When in this capacity the gaming manager may not initiate a transaction on the floor or authorize an override transaction. While acting as a cashier, the gaming manager is limited to processing gaming transactions. The gaming manager may not have access to the cashier keys to box 1 (Security locked box 1) or box 2 (Gaming Manager locked box 2). Interview the gaming manager to determine his/her understanding of this procedure. Observe the gaming manager when breaking the cashier to determine compliance with this procedure.

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AUTOMATED CAGE SYSTEMS

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1. Licensees are required to notify the Division, in writing, upon intent to use an on-line or off-line cage system. An on-line cage system is an integrated module of a gaming system. An off-line cage system is independent of, and does not directly interface with, the gaming system. Verify the licensee has properly notified the Division if there is an on-line or off-line cage system being used.

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2. For licensees using a cage automated system, if any slips need to be voided in the system, a cage supervisor or gaming manager is required to authorize the void in the system. If the system does not print or generate a "void" slip, the slip is voided using the void procedures detailed in the General section of the ICMP's. Interview cage personnel to determine their understanding of this procedure.

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3. The licensee must ensure access to the cage system is authorized to appropriate individuals at appropriate levels and in accordance with the system access requirements listed in the Gaming Systems section of the ICMP's. Review which employees have access, their level of access, and determine the appropriateness of their access.

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JACKPOT PAYOUT AND FILL PROCEDURES

Jackpot/Fills processed and paid by cashier

1. The jackpot/fill slips are processed at the cashier cage. This can occur using a manual process, gaming system or a cage system. The Gambling Payment Intercept registry must be verified before a payment is made to the patron. The cashier processes the slip at the cage and provides the slip and funds to the licensed employee for payment. Ensure that the Gambling Payment Intercept registry is verified before payment is made to the patron.

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2. If a gaming system is utilized for processing jackpots and fills, the jackpot/fill information is sent directly to the cashier cage. The jackpot/fill slip is printed at the cashier cage. The cashier reviews the slip for accuracy and continues to process the slip. Observe jackpot/fill transactions to ensure the cashier reviews the slip for accuracy.

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3. If an automated cage system is utilized for processing jackpots and fills, the jackpot/fill information can be entered into the system by the cashier or licensed employee at the cashier cage. The jackpot/fill slip is automatically printed at the cashier cage; the cashier reviews the slip for accuracy and continues to process the slip. Observe jackpot/fill transactions to ensure the cashier reviews the slip for accuracy.

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Jackpot/Fills processed at a workstation and paid by cashier

1. Licensees with a gaming system may process jackpot/fill slips at a secure jackpot/fill workstation on the casino floor. The jackpot/fill slip is printed at the cashier cage or at the workstation. The licensed employee preparing the slip reviews the slip for accuracy and takes the slip to the cashier cage. The cashier reviews the slip for accuracy and continues processing the slip. A workstation must be secured through the use of appropriate system access permissions. Observe jackpot/fill transactions to verify the licensed employee and cashier review the slip for accuracy. Interview personnel to determine the workstation is

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secured. Observe transactions to verify employees use their password to access the workstation.

Jackpot/Fills processed at a workstation and paid via a pouch pay

1. The jackpot/fill slips are processed outside the cashier cage. Licensees with a gaming system can process jackpot/fill slips at a secure jackpot/fill workstation on the casino floor and pay the jackpot via a pouch pay. Only jackpots less than \$1,200 may be paid via a pouch pay. Jackpots of \$1,200 or more, jackpots which require an override, or additional payouts, must be paid from the cashier cage. A workstation must be secured through the use of appropriate system access permissions. Interview the personnel processing jackpot/fill slips to determine his/her understanding of this procedure. Interview personnel to determine the workstation is secured. Observe transactions to verify employees use their password to access the workstation and ensure only allowable transactions are processed via a pouch pay.

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Processing jackpot/fills when the system is down

1. If the gaming system or automated cage system goes down, the licensee reverts to the manual process for processing jackpots and fills, which means all jackpots and fills are processed through the cage using the three part jackpot/fill slips. Interview the personnel involved in the processing of jackpots and fills to determine their understanding of this requirement.

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ICMP – CASHIER - B. KEY AUTHORIZATION LOGS OR SIGNATURE CARDS

1. A separate key authorization log must be maintained for each restricted key located in either box 1 or box 2. Any employee authorized to check any restricted key(s) out of or into box 1 or box 2 must be listed on the key authorization log. If an employee requests a restricted key and he/she does not have the proper authority according to the key authorization log, the cashier must deny access. Each key authorization log must include the following information: key number and description, employee name (printed), employee gaming license number, employee department (e.g., pit, slots, etc.), employee position/job title (e.g., slot technician, pit supervisor, etc.), employee’s signature, an owner’s or owner designee’s signature authorizing the employee’s authority, and the date the employee’s authority became effective and/or was removed. Verify the key authorization logs contain all the required information and there is a log for each restricted key box.

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2. Any time there is a change (e.g., the employee changes job duties, name change, termination, etc.) the key authorization log(s) must be immediately updated to reflect the change. A copy of the key authorization logs is sent to the accounting office for its use in verifying proper signatory authority. Review the key logs for a sample of employees to ensure the log is updated and current.

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3. Alternatively, licensees may choose to use signature cards authorizing an employee’s authority to access restricted keys. If this method is chosen, each gaming employee must have a signature card on file. The original signature card must be kept in the cashier cage

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and used by the cashier to verify the employee’s key signature authority. A copy goes to the accounting office for accounting’s use in verifying proper signatory authority. Signature cards must include the following information: employee name (printed), employee gaming license number, a list of all restricted keys the employee can access, employee department (e.g., pit, slots, etc.), employee position/job title (e.g., slot technician, pit supervisor, etc.), employee’s signature and initials, an owner’s or owner designee’s signature authorizing the employee’s authority, and the date the employee’s authority became effective. Verify the signature cards contain all the required information and the signature cards are located in the cashier cage with copies in the accounting office.

- Any time there is a change (e.g., the employee changes job duties, employee name change, etc.) the signature card must be immediately updated to reflect the change or a new signature card must be completed. When an employee is terminated, the signature card must be immediately removed from the cage and forwarded to accounting. Review the signature cards for a sample of employees to ensure the cards are updated and current.

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- The licensee is responsible for ensuring that licensed employees only sign gaming forms commensurate with his/her job duties. Review gaming documents to ensure employees are signing the forms that are only commensurate to his/her job duties.

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ICMP – CASHIER – C. TRANSERS TO/FROM VAULT

- If the licensee has a separate coin room, a vault may not be necessary. The vault is a secure area where duplicate keys and reserve supplies of monies, chips, and tokens are stored. In view of the fact that these items are not used in the normal daily routine, access to the vault must be dual controlled (i.e., two individuals, each with a unique key or lock combination). It takes both the owner/operator and the gaming manager to access the vault. Both persons are required to be present when the vault is accessed. No one else is allowed access to the vault area. If the owner/operator is not available, then he/she may assign access ability to a designee (e.g., cashier). If access to the vault is dual keyed, the two keys to the vault may be kept in the two keyed locked boxes, with one key in box 1 and the second key in box 2. If access to the vault includes a combination lock, the combination to the lock must be changed on a regular basis (at a minimum every 6 months) and immediately when there is a change in or termination of personnel who have knowledge of the combination. If the combination lock is not used to satisfy the dual lock requirement for the vault, the combination does not need to be changed. Verify the location of the keys to the vault and who has access to the vault keys. If a combination is used, determine when the combination was last changed.

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- The following procedures are performed for vault transfers: the owner/operator or gaming manager decides when a transfer of funds shall be made to/from the vault; a vault transfer sheet is prepared showing the amount of monies to be transferred to/from the vault and is signed by the owner/operator or gaming manager. If the amount is from a specific process (e.g., table games, kiosk, slot count) this must be noted on the memo portion of the vault transfer sheet. The transfer of monies takes place. The cashier verifies the amount of the

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- Any time there is a change (e.g., the employee changes job duties, employee name change, etc.) the signature card must be immediately updated to reflect the change or a new signature card must be completed. When an employee is terminated, the signature card must be immediately removed from the cage and forwarded to accounting. Review the signature cards for a sample of employees to ensure the cards are updated and current.

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transfer and signs the vault transfer sheet attesting to the transaction; the gaming manager immediately forwards the original (white) to accounting. The cashier keeps the first copy (yellow) with the paperwork for that shift. The second copy (pink) must be given to the owner/operator or gaming manager who places it in the vault as documentation of the transfer and it is later used when the licensee reconciles the inventory of the vault. The cashier makes the appropriate entry to the daily cash summary report and vault reconciliation. Review vault transfer sheets to verify proper completion. Interview personnel involved with vault transfers to determine their understanding of this procedure.

- The vault must be inventoried and a documented reconciliation performed at least once a day by two people independently verifying the inventory. The reconciliation must be performed by taking the beginning inventory, adding vault transfers in and subtracting vault transfers out, to arrive at the ending vault inventory. This figure must agree to the inventory amount physically counted. At the completion of the reconciliation, all paperwork, including the pink copies of the vault transfer sheet and vault inventory sheet are forwarded to accounting. Interview personnel involved with the vault inventory and reconciliation to determine his/her understanding of this procedure. Observe an inventory and reconciliation.

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ICMP – CASHIER – D. COIN ROOM

- Additional monies, chips, and tokens are stored in the coin room. Unlike the vault, these monies, chips, and tokens shall be used by the cashier in the daily course of business and must be accounted for by the cashier. The coin room must be secured at all times. The cashier maintains the key to the coin room. The cashier may enter the coin room to obtain additional monies, chips, and tokens when necessary to perform normal daily functions (e.g., hopper fills, table fills, etc.). Verify the coin room is secured and who has access to the key to the coin room.
- The coin room inventory is independently counted by two cashiers at the beginning and at the end of each shift. All contents of the coin room shall be recorded on the cash inventory sheet. Both cashiers must sign the cash inventory sheet indicating the accuracy of the paperwork after verifying the total inventory. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function. Observe an inventory count to ensure compliance with this procedure.

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ICMP – CASHIER – E. STORED CHIPS AND TOKENS

- Unused and excess tokens/chips may be stored in a secure location, which is a dual locked area, or secured in such a way that access to the chips and tokens would be evident. The storage location must be under surveillance. Since these stored chips and tokens are not used in the normal course of business, they are not required to be inventoried on a daily basis. Instead, they are inventoried each time they are accessed. A separate documented inventory is completed by the two licensed individuals accessing these chips and tokens. If

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these chips and tokens are secured at all times and not accessed, the last known inventory count can be used for the quarterly chip and token reconciliation and used in conjunction with the minimum bankroll calculation described in the Accounting section of the ICMP's. Chip and token inventory documentation is immediately delivered to accounting or dropped in the locked accounting box. Additionally, a log is maintained with the chips and tokens and the log must be completed each time they are accessed. The date individuals accessed the chips and tokens and the reason for accessing them are recorded on the log. If the unused and excess chips and tokens are stored in a dual locked area, one key is maintained in box 1 and one key is maintained in box 2. An AKTS may be utilized to maintain these keys. Interview personnel involved with the stored chips and tokens to determine his/her understanding with this procedure. Review the inventory documentation to verify all required information is included.

ICMP - CASHIER – F. NON-GAMING TRANSACTIONS

1. The cashier may accept monies and distribute funds as appropriate for other non-gaming operations of the licensee. Revenues accepted shall be noted by type on the daily cash summary (e.g., bar revenue, restaurant revenue, etc.). All items receipted into the cashier cage must have proper supporting documentation to support the receipt (i.e., a receipt voucher). Interview the cage personnel to determine their understanding of this procedure.

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2. All expenses are noted by detailing the individual disbursement on the daily cash summary. All items paid out of the cashier cage must have documentation to support the disbursement (i.e., a disbursement voucher). Interview the cage personnel to determine their understanding of this procedure.

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3. No loans or payroll advances to employees or any other person can be made from the cashier cage. Interview the cage personnel to determine their understanding of this procedure.

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ICMP - CASHIER – G. INVENTORY COUNT

1. If the casino is open for more than 12 hours during a gaming day, at least two shifts must be conducted. All required gaming documentation must be maintained for each shift. The following are the steps cashiers must follow for the cage inventory:

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- a. At the beginning of the first shift, the on-coming cashier counts down the cash, coin, token and chip inventory, as well as all imprest banks or drawers. The inventory must be documented on the cash inventory sheet indicating that it is the "open" count for the first shift. Imprest banks must be documented on either the cash inventory sheet or an imprest bank inventory form and attached to the cash inventory sheet.
- b. A second cashier independently counts the cash, coin, token and chip inventory, as well as all imprest banks or drawers. After verifying the amount with the on-

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coming cashier, both cashiers sign the cash inventory sheet. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function.

- c. At the beginning of the second shift, the off-going cashier counts down the cash, coin, token and chip inventory, as well as all imprest bank or drawers. The inventory count must be documented on the cash inventory sheet indicating that it is the “close” count for the first shift.
- d. The on-coming cashier independently counts the cash, coin, token and chip inventory, as well as all imprest banks or drawers. This inventory count must be documented on a separate cash inventory sheet indicating that it is “open” count for the second shift.
- e. Once the two cashiers independently verify each other’s inventory count and the amounts agree, both cashiers sign each cash inventory sheet.
- f. At the end of the second shift, the off-going cashier counts down the cash, coin, token and chip inventory, as well as all imprest banks or drawers. The inventory must be documented on the cash inventory sheet indicating that it is the “close” count for the second shift.
- g. A second cashier independently counts the cash, coin, token and chip inventory, as well as all imprest banks or drawers. After verifying the amount with the off-going cashier, both cashiers sign the cash inventory sheet. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function.

If there is a third shift, the procedures documented in the steps above are completed for the third shift of the gaming day. Observe an inventory as well as review the inventory count sheet to determine compliance with this procedure.

- 2. All bundled currency (straps and bricks) must be recounted (piece count) at least weekly. When the bundled currency is recounted, the cashier initials and dates the straps indicating the piece count was completed. Select a sample of bundled currency and verify the currency has been recounted within seven days.

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ICMP - CASHIER – H. IMPREST BANKS

Imprest banks that are part of cage accountability

- 1. Imprest banks that are part of the cage accountability include all imprest banks in the cage and can include imprest banks on the floor. These banks must be reflected on a cash inventory sheet under miscellaneous banks and independently verified twice each shift (open & close) by two cashiers or one cashier and the gaming manager during the gaming day. Transactions

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for this bank include slot machine transactions such as jackpot payouts, hopper fills, ticket redemptions, purchase ticket redemptions, gaming coupon redemptions, table games transactions (fills, credits, jackpots, ticket redemptions, purchase ticket redemptions) and making change for customers. Imprest banks maintained in the cashier cage must be inventoried prior to the imprest bank being used. An imprest bank, which is not operational for that gaming day must be independently inventoried at least once during the gaming day. If an overage or shortage is noted, an investigation is conducted into the discrepancy. The results of the investigation must be documented. Interview the cage personnel to determine their understanding of this procedure.

Imprest banks that are not part of cage accountability

1. Imprest banks that are not part of the cage accountability are only used to make change for customers and not used for any other transactions such as jackpot payouts, hopper fills, ticket redemption, slot coupon redemptions, or table games transactions. A documented inventory for imprest change banks is optional. The licensee must have a written policy to safeguard the imprest funds if a documented inventory is not performed. Interview the cage personnel to determine their understanding of this procedure. Verify there is a written policy, if applicable.

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ICMP - CASHIER – I. CHANGE PERSON PROCEDURES

ISSUING A CHANGE BANK

For imprest change banks used on the gaming floor that are part of the cage accountability, the following procedures apply:

1. Each change person maintains an imprest change bank. Each change bank must be securely kept in the cashier cage until it is checked out to a change person. When the change person checks out the bank from the cashier cage, the cashier counts the change bank and completes the imprest bank inventory form. The cashier gives the change person the bank and the imprest bank inventory form. The change person recounts the bank. If there are no discrepancies, both the cashier and change person sign the imprest bank inventory form. The cashier maintains the inventory form. Observe a change bank check out to verify compliance with this procedure.
2. When the bank is checked back in, the change person completes a new imprest bank inventory form. The cashier verifies the amounts and if there are no discrepancies, both the cashier and change person sign the form. The inventory form must be maintained by the cashier and forwarded to accounting with the cage paperwork for that shift. Observe a change bank check in to verify compliance with this procedure.
3. If an overage or shortage occurs, the change person involved is required to fill out an overage or shortage slip and the supervisor investigates these overages/shortages. If an overage occurs, the excess amount from the change person’s bank is given to the cage cashier who records the overage on the daily count summary. If a shortage occurs, a shortage slip must be

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prepared and given to the cage cashier. The cage cashier issues the amount necessary, as noted per the shortage slip, to replenish the change bank. The cage cashier records the shortage on the daily cash summary. If discrepancies occur when change banks are checked in or out, both the cashier and the change person must recount the contents until discrepancies are resolved. Interview cage personnel to determine their understanding of this procedure.

REPLENISHING AN IMPREST BANK

When the imprest bank needs to be replenished with chips, tokens, bills, and/or coins (funds), an exchange for funds is made using a change bank exchange form.

1. The change person completes the change bank exchange form, a one part form maintained in the change bank, which includes the following information: licensee name, date, time, bank number, amount of funds turned into cage by denomination, and amount of funds requested in exchange, by denomination turned into the cage. The change person signs the change bank exchange form indicating proper completion of the form and removal of the funds from the bank. The change person gives the funds and form to the runner. If the imprest bank is mobile or if the bank can be locked and secured while the change person is absent, the change person may perform these procedures at the cage and no runner is needed. The runner verifies the funds in the presence of the change person. If the change person performs an even money exchange with the cashier and a runner is not involved, it is not necessary to complete a change bank exchange form. If a change of accountability occurs (i.e., use of a runner), when exchanging funds, a change bank exchange form must be completed. The runner takes the funds and change bank exchange form to the cashier cage to purchase the appropriate amount of funds. Upon receipt of the funds and the change bank exchange form, the cashier verifies the funds agree to the change bank exchange form. The cashier exchanges the funds for the amount of funds as requested on the change bank form and signs the form indicating receipt of and disbursement of the funds as indicated on the form. The runner verifies the funds and compares them to the change bank exchange form to ensure they agree and signs the form in the presence of the other cashier indicating the amount agrees to the funds requested and receipt of the funds. The cashier gives the funds and the change bank exchange form to the runner. The runner transports the funds and the exchange bank form to the change person. The change person verifies the amount of funds received is the amount requested in the presence of the runner. Upon verification, the change person initials next to the total amount received on the change bank exchange form indicating receipt of funds. The change person then places the funds in the change bank and immediately places the change bank exchange form in the locked accounting box. It is acceptable to have the runner place the change bank exchange form in the locked accounting box on the change person's behalf. Observe an even exchange to determine compliance with this procedure and the form contains the required information.

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2. Even money exchanges between the change banks and the cashier cage must be monitored by surveillance. The monitoring must be of such quality that the transaction cameras are able to differentiate between bill denominations and between chip, token, and coin

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denominations. The amount of chips must be identifiable by the color and/or design of the chips. Review surveillance tapes to ensure the quality is obtained.

ICMP – CASHIER - L. RECORDING TRANSACTIONS

1. All transactions increasing or decreasing the inventory are documented on the daily cash summary. All entries on the daily cash summary must have supporting documentation. The cashier and another employee involved in the transaction must sign the miscellaneous receipt/disbursement form. Interview the cage personnel to determine their understanding of this procedure.

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2. Jackpot payouts or hopper fills are recorded on the daily cash summary under “jackpot payouts” or “hopper fills”. For jackpots with additional payouts, the amount deducted on the daily cash summary is only the amount paid, not the amount awarded. For example, if a patron wins a \$100 jackpot and a t-shirt with a cost of \$10, the amount deducted on the daily cash summary would be \$100. Ticket payouts, TITO and purchase ticket payouts, are recorded separately on the daily cash summary as “ticket payouts” and “purchase ticket payouts”. Table fills are recorded on the daily cash summary as “table fills”. Table credits are recorded on the daily cash summary as “table credits”. Review the daily cash summary to ensure these accounts are included on the sheet.

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3. The cashier maintains all paperwork until the end of the shift. At the end of the shift, the off-going cashier reconciles the beginning cash inventory to the ending cash inventory by accounting for all transactions on the daily cash summary and lists any overages or shortages on the daily cash summary. Review all shift-end paperwork to ensure this is being completed.

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4. Bills receipted into the cashier cage from the bill validator malfunctions must be recorded as such on the miscellaneous receipt form, along with the machine number. These funds could be part of the slot drop. Interview the cage personnel to determine their understanding of this procedure.

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5. Any overages or shortages of \$1,000 or more, per shift, that are not resolved within seven days are tracked for the month and reported to the Division by the 5th of the following month. Include a list of the overages/shortages along with the circumstances and results of the investigation for each case. If an overage or shortage involves theft or any indication of unlawful activity, it must be reported to the Division immediately. The amount of the overage or shortage, the investigation performed to determine the reason for the overage or shortage, and disposition must be included in the information emailed to the Division at dor_coloradocasinos@state.co.us. If the reason for the overage or shortage is not determined prior to sending the notification to the Division, a follow-up letter is required upon resolution of the investigation. All overages and shortages must be documented, but only unresolved overages and shortages of \$1,000 or more that are not resolved within seven days must be reported to the Division. **Pursuant to CLGR 30-402, each licensee must immediately notify the Division of the discovery of a violation or of a suspected violation of article 30 of title 44,**

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CRS, or the rules and regulations promulgated thereunder. Interview cage and accounting personnel to determine their understanding of this policy.

- The off-going cashier immediately forwards all paperwork generated during the shift to accounting personnel or deposits it in a locked accounting box. This includes the cash inventory sheets, daily cash summary, all fill/credit slips, request for fill/credit slips, jackpot payout/fill slips, tickets, and all other documents relating to that shift. Observe the cashier transfer the cage paperwork to determine compliance with this procedure.

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ICMP – CASHIER - M. LOCKED DISPENSING MACHINES

- Licensees must have a locked dispensing machine for processing slot machine and table games transactions and for use in the event of any system failure. The locked dispensing machines are located in the cashier cage. Verify there is a locked dispensing machine.

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- When the locked dispensing machine(s) is empty, the cashier calls accounting. Accounting personnel obtain the next numerical sequence from where the forms are secured and complete the forms control log. The accounting person requests the key for the locked dispensing machine from the cashier through the gaming manager. On a periodic basis, frequent enough to detect unusual transactions on a timely basis, but at least once each slot drop period, an accounting person obtains the pink copies of the jackpot payout/fill slips, fill/credit slips, and table games jackpot payout slips from the dispensing machine(s) and refills the dispensing machine(s) with the next numerical sequence. The key is returned to the cashier through the gaming manager and the accounting person transports the pink copies to accounting. In the event the dispensing machine(s) run out when accounting is closed, the cashier will request the owner/operator or the gaming manager to open the dispensing machine(s) in order to fill it. When this occurs, the pink copies are left intact in the machine until the following day when accounting personnel retrieve the pink copies from the dispensing machine. Interview the cage personnel to determine their understanding of this procedure.

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- The gaming manager may refill the locked dispensing machine(s) or fix jams. In the event the dispensing machine(s) is full of pink copies and the Accounting Department is closed, the gaming manager may remove the pink copies in the presence of another licensed employee, preferably from security. The gaming manager must immediately deposit the pink copies into the locked accounting box. When delivering the pink copies to the locked accounting box, the gaming manager must be escorted by another licensed employee, preferably from security. The entire transaction must be under surveillance. Furthermore, this internal control procedure must not be used as a substitute procedure for accounting personnel removing the pink copies from the locked dispensing machine on a timely basis. Interview the cage personnel to determine their understanding of this procedure.

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ICMP – CASHIER - N. CHECK CASHING

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1. Checks for participation in limited gaming by patrons may be accepted at the cage or authorized ticket issuance/redemption kiosk. All checks receipted or accepted into the cage shall be considered received for participation in limited gaming, unless documented and accounted for separately as non-gaming funds (including, but not limited to, food and beverage, hotel, service and product sales). **The objective of the documentation is to provide an audit trail that clearly distinguishes checks accepted for non-gaming purposes.** Once receipted or accepted into the cage, checks may only be repurchased by the maker thereof after the check has been dishonored by the maker's financial institution. Checks are not accepted under conditions, terms or agreements, which render them not payable on demand. Such circumstances include, but are not limited to, post-dating of checks, unsigned checks, and holding checks out of the next deposit made after acceptance of the check. Interview cage personnel to determine their understanding of this requirement.

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2. No licensee will accept a check issued for participation in limited gaming from any patron under the following circumstances: when the maker or endorser of a third party check has previously issued or endorsed a check to the licensee for any purpose, and the licensee has actual notice, or 24 hours constructive notice, that the previously issued check has been dishonored, and the claims of the licensee against the maker or endorser of the check have not been satisfied in full (whether by accord and satisfaction, payment, or liquidation of judgment); when the licensee, through the exercise of reasonable diligence, should have known that the check being considered for receipt into or acceptance at the cage might be dishonored and when action taken by the licensee has rendered a debt uncollectible in an effort to circumvent the extension of credit rules pursuant to CLGR 30-1308. An exception is when a licensee utilizes a third party check processor, including but not limited to a check guarantee company, who absolves the licensee of any and all risk in the event the check is dishonored. In this case, the licensee may accept such check even if the licensee is aware of any previously dishonored checks for which the licensee pursued, or is pursuing, collection efforts. Interview cage personnel to determine their understanding of this requirement.

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3. The licensee must have detailed written procedures regarding check cashing policies and procedures including checks that are accepted at a ticket redemption kiosk. Verify there are detailed written procedures regarding check cashing. Interview the cage personnel to determine their understanding of the policies and procedures.

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ICMP – CASHIER – O. KIOSK FILL PROCEDURES

1. At a minimum, three licensed employees are required to complete a kiosk fill (these must include a cashier, one employee independent of the cashier cage (verifier) and another licensed employee). When the kiosk needs a fill, a two-part kiosk disbursement form is used to record the transaction. The licensee's name, date, time, kiosk identification number, and amount by denomination must be recorded on the disbursement form. The design of this form is at the licensee's discretion. The cashier and the licensed employee independently count the fill monies. The cashier completes the disbursement form. The cashier and the licensed employee sign the two-part kiosk disbursement form attesting to the funds leaving

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the cage. The cashier dispenses the funds and the original copy of the form to the licensed employee. The cashier maintains the second copy of the form. Observe and review to determine compliance with this procedure.

- The licensed employee and verifier (independent from the cage) proceed to the kiosk with the original copy of the disbursement form and the funds. The funds are placed in the kiosk and the verifier signs the disbursement form attesting to the placement of the funds in the kiosk and the completion of the transaction. The licensed employee must print the kiosk report that details the dollar amounts required to fill the kiosk. Observe and review to determine compliance with this procedure.

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- The original copy of the disbursement form and the kiosk report that details the dollar amounts required to fill the kiosk must be immediately forwarded to the accounting office or dropped into the locked accounting box by the independent verifier. Observe and review to determine compliance with this procedure.

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- If the licensee chooses to prepare kiosk cassettes prior to being requested, two cashiers must be present at the time the cassettes are filled. Each cashier must perform an independent count of the funds going into the cassette. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function. Alternatively, two cashiers are present and place the monies in the currency counter, verify the amount and denomination, place the monies in the cassette and seal or lock the cassette. The currency counter tape is considered the second count as long as there are two cashiers running the counter. The currency count tape is signed by both cashiers involved. The licensee may replace two count members for the cashier duties stated above if fills are being completed in the count room during the count. Interview cage personnel to determine their understanding of the policies and procedures.

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ICMP - CASHIER – P. CURRENCY TRANSACTION RECORD KEEPING

- The licensee shall maintain a log as required by 31 CFR 103.36. If the patron’s information required to complete this log is not available through casino records and the patron does not provide the required information, the transaction must be stopped and the licensee must notify the Division. The matter shall proceed as defined in the CLGR 30-417 – Patron Disputes. Interview the cage personnel to determine their understanding of this procedure.

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ICMP – GENERAL - D. INTERNAL CONTROLS & THE CONTROL ENVIRONMENT

- Ensure that approved ICMP variances for cashier cage are located in the cage for easy reference.

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Additional comments:

Review Recap		
	<i>Initial Review</i>	<i>Follow-up</i>
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____