

ICMP Compliance Checklist: Section 14, DEALER TIPS
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
Prepared By
Period reviewed (ICO Use Only)
Date Completed
Date Follow-up Performed

ICMP - DEALER TIPS

- Section 44-30-820 C.R.S. **Persons in Supervisory positions – unlawful acts - rules.** It is unlawful for a dealer, floorperson, or other employee who serves in a supervisory position to solicit or accept a tip or gratuity from a player or patron at the licensed gaming establishment where he or she is employed; except that a dealer may accept tips or gratuities from a patron at the table at which the dealer is conducting play, subject to this section. Except as the commission may authorize by rule, a dealer shall immediately deposit tips or gratuities in a lockbox reserved for that purpose, accounted for and placed in a pool for distribution based upon criteria established in advance by the licensed retailer. Interview pit personnel to determine compliance with this requirement.

C	N	2C	2N
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- CGLR 30-428 **Acceptance of Tips (2)** - No gaming employee shall, directly or indirectly, share with, offer, or give tips or gratuities to any gaming employee who is serving in a supervisory capacity. Interview pit personnel to determine compliance with this requirement.

C	N	2C	2N
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ICMP – DEALER TIPS - A. GENERAL REQUIREMENTS

- Tips for dealers may be distributed to dealers on any equitable basis for any reasonable time period, as long as all tips received are reported. Review procedures to determine compliance with this requirement.

C	N	2C	2N
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- Tips must be accepted at the table and clearly identified by the dealer when received in a manner as intended to draw the attention of the supervisor and immediately deposited into a locked token box at the table. All token boxes must be securely maintained at all times. Dealers may accept a ticket as a tip as long as the table has the ability to issue and redeem tickets at the table. Upon receipt of the ticket, the dealer must immediately notify the pit supervisor, and drop the ticket in the dealer’s tip box. The cashier redeems these tickets and exchanges them for currency when counting dealer tips. Interview pit personnel to determine compliance with this requirement.

C	N	2C	2N
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- Dealers may receive a tip or gratuity in the form of currency as long as the currency was not used in a wager. When a dealer receives a tip or gratuity in the form of currency the dealer must notify the pit supervisor. The dealer will then, as determined by house policy, either immediately place the tip in the locked token box, or select an equivalent value in chip(s) and immediately place the chip(s) in the locked token box and place the currency into the table drop box. Interview pit personnel to determine compliance with this requirement.

C	N	2C	2N
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4. Tips must be independently counted by two licensed employees, one of whom is independent of pit operations and both employees must be independent of the accounting department. Tips must be counted under surveillance camera. Review surveillance to determine adequate coverage and the presence of the required personnel.

C	N	2C	2N
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5. The count must be recorded on the tip/count summary sheet and signed by the two licensed employees performing the count. The tips may be counted by box or may be pooled and counted together. Interview pit personnel to determine compliance with this requirement.

C	N	2C	2N
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6. After tips have been counted, but prior to tips being distributed, the tips may be stored either in the cashier's cage or the pit area. However, the tips must always be securely maintained. Determine where tips are stored prior to distribution and ensure they are being securely maintained.

C	N	2C	2N
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7. If tips are not distributed by payroll check, tip distribution is documented on the tip distribution sheet. This sheet is completed using information from the tip count/summary sheet. As the licensed employee distributes tips to each dealer, the licensed employee signs the tip distribution sheet next to the dealer's name. As each person receives their tips, they sign the sheet as well. The total tips distributed (tips paid to dealers and tips paid to other employees) must equal the total tips counted on the tip count/summary sheet. Review procedures to determine compliance with this requirement.

C	N	2C	2N
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8. The tip distribution sheet is forwarded to, and retained by, the casino's accounting department and reconciled to the tip count/summary sheet received from the cage. Review a tip distribution sheet for proper completion and required signatures. Review a reconciliation for proper completion.

C	N	2C	2N
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9. All amounts distributed to dealers during a payroll period **are** included in that dealer's wages which are subject to withholding for that period. Review the licensee's policy to determine compliance with this requirement.

C	N	2C	2N
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10. Total tips per the tip count/summary sheet and the tip distribution sheet for the payroll period are reconciled to the tips included in wages for that period. The accounting department retains this reconciliation. Review a reconciliation for compliance with the requirement.

C	N	2C	2N
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11. Total dealer tips may be reduced by tips paid to other casino employees (i.e., cashiers, waitpersons, etc.) provided these tips are accounted for by the accounting and payroll departments. Tips paid out to other casino employees must be documented on the tip distribution sheet. Review the most recent tip distribution sheets and ensure tips were distributed properly and payroll documentation agrees to what was distributed.

C	N	2C	2N
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Additional Comments:

Review Recap

Initial Review *Follow-up*

(1) Total items tested _____ _____

(2) Total noncompliance items _____ _____