

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

SECTION 18

TERMINOLOGY

The following is provided to define common terms used throughout the ICMP. The list is not all-inclusive, but intended to clarify common gaming terminology.

ACCESS – The ability to physically or electronically gain entry to a gaming device, access gaming information, or the ability to control the system that contains gaming information.

ACCESS LOG – Log that is filled out when accessing a gaming device or ticket issuance/redemption kiosk.

ACCUMULATED CREDITS – The value of the credits accumulated or accrued and not otherwise redeemed in the course of play on that gaming machine.

ADDITIONAL PAYOUT – An award based on a specific wager in addition to what the slot machine's par sheet specifies. For example, if the top award on the slot machine's par sheet is \$10,000, any additional money, the cost of merchandise, vehicles, etc., the casino elects to award above the \$10,000 is the additional payout amount. Another example is if the top award on the slot machine's par sheet is \$10,000 and the casino awards a vehicle as the top award costing the casino \$25,000, then the additional payout amount is \$15,000. The award may consist of money or merchandise, or a combination of the two. An external bonusing system is not considered an additional payout.

ADJUSTED GROSS PROCEEDS (Hold, Win) –

- **Blackjack AGP** = closing inventory amount + drop + non-cashable chips + 100% of face value of all coupons + credits + tournament entry fees - opening inventory amount - fills – hand paid jackpots.
- **Craps AGP** = closing inventory amount + drop + non-cashable chips + 100% of face value of all coupons + credits + tournament entry fees - opening inventory amount - fills – hand paid jackpots.
- **Roulette AGP** = closing inventory amount + drop + non-cashable chips + 100% of face value of all coupons + credits + tournament entry fees - opening inventory amount - fills – hand paid jackpots
- **Slots AGP** = drop (coin, bill, tickets, slot coupons, cashable/non-cashable electronic promotion in) – payouts (hand pays, fills, tickets redeemed, non-cashable electronic promotion out) ± hopper adjustments. Hand pays include attendant paid jackpots, attendant

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

paid progressives, attendant paid cancelled credits, and attendant paid external bonuses.

- **Player Banked Poker AGP** = the amount of money received by the licensee as compensation for conducting the game (i.e., the rake) plus tournament entry fees.
- **House Banked Poker AGP** = closing inventory amount + drop + non-cashable chips + 100% of face value of all coupons + credits + tournament entry fees - opening inventory amount – fills - hand paid jackpots.

ADJUSTMENTS – Changes to system information made subsequent to the time of the event.

AUTOMATED KEY TRACKING SYSTEM (AKTS) – A system that controls access to the restricted gaming keys through the use of passwords, Bio-Reader, and/or other means whereby the cashier is not the main key custodian.

AUTOMATED SYSTEMS – Any automated system that affects the reporting of AGP or of statistical data generated and maintained to meet Division requirements, or is used to support the gaming operations.

BANK (BANKROLL) – The inventory of currency, coins, and chips in the establishment, including the vault, cage, pit area, slot booths, and on the playing tables. Used to make change and pay winning bets.

BILL VALIDATOR BOX – A locked container embedded-in or securely attached to a gaming device for the purpose of collecting bills, tickets, and slot coupons.

BILL VALIDATOR BOX RACK – A locked cabinet or rack where bill validator boxes are securely stored when not attached to a slot machine or being counted.

BLACKJACK – A card game commonly known as "21", played by a maximum of seven (7) players in which each player bets against the dealer, and where the licensee's bankroll is at stake.

BLACKJACK STATISTICAL REPORT – A report which provides a statistical analysis of blackjack hold percentages by table, by shift and/or day, on a current month basis, expected hold percentages by table game type, and a variance between the actual hold and the expected hold percentage. Blackjack, poker, craps, and roulette information may be combined on one report as long as the information for blackjack, house banked poker, craps, and roulette is shown separately.

BRUSH – A licensed employee who acts as an assistant pit supervisor or poker room supervisor.

BUSINESS YEAR – The annual period used by a licensee for internal accounting purposes.

BUY-IN – A purchase of chips by a player prior to or during play. In tournament play, all buy-ins

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

are used to fund the prize pool and are paid back in their entirety to the players during the tournament.

CAGE CASHIER – The custodian of the establishment's bankroll and an employee working in the cashier cage.

CALIBRATION MODULE – The portion of a weigh scale used to adjust or set the scale to a specific amount or number of coins to be counted.

CASH INVENTORY SHEET – An itemized list of the components that make up the cage accountability, i.e., vault, coin room, safe, bagged money, etc.

CASH LOADS – The initial currency, coins, tokens, and so on, issued from a bankroll to a gaming device.

CASHABLE ELECTRONIC PROMOTIONAL CREDITS – The total value of cashable credits electronically transferred to a slot machine from an EPCS by means of an external connection between the slot machine and the EPCS. These credits must be redeemable for cash by the patron.

CASHIER CAGE – A secure work area within the establishment for cashiers, and a storage area for the establishment's bankroll.

CHIP/TOKEN FLOAT – The dollar value of chips/tokens held by patrons.

CHIPS – Money substitutes, in various denominations, issued by a gaming establishment and used only for wagering. Cashable chips are issued and/or sold by the licensee for gaming and are redeemable for cash. Non-cashable chips are issued by the licensee for gaming and are not redeemable for cash.

COIN OPERATED GAMING DEVICE – Any of the variety of mechanical or electronic apparatus used in connection with gaming.

COIN-IN – Total dollar value of credits wagered. See also Handle.

COIN-OUT – Total dollar amount of credits paid out. Coins dispensed from the hopper for coin operated gaming device.

COLORADO LIMITED GAMING REGULATION or CLGR – The regulations adopted by the Colorado Limited Gaming Control Commission, codified at 1 C.C.R. 207-1.

CONDITIONING – the coding which the player and computer mark on the keno request and keno ticket, respectively, to indicate the type of keno ticket being wagered and the rate at which the keno ticket is to be played.

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

COUPONS

- **Match play coupon** – A coupon presented at a table game that must be accompanied by a bet. The face value of the coupon is considered revenue and is counted as part of the drop proceeds. Match play coupons accepted at the table are not deductible in the calculation of AGP.
- **Promotional coupon** – A coupon accepted by a cashier for payment to a patron. Promotional coupons are not deductible in the calculation of AGP. An example of promotional coupons are “point to cash coupons”, “5 free tokens”, “buy \$10 get \$5 free”, etc.
- **Slot coupon** – A slot coupon is generated by an automated gaming system. It is an encoded credit coupon that is redeemed at a slot machine, kiosk, cashier cage, or via wireless handheld validation unit. When the slot coupon is redeemed at a slot machine, it is considered revenue and is counted as part of the drop proceeds. When the slot coupon is redeemed at a kiosk, the cashier cage or via handheld ~~held~~-validation unit, it is considered promotional and is not included in the calculation of AGP.
- **Table games coupon** – A coupon presented at a table game for redemption for chips. When a table games coupon is redeemed at the table, it is immediately dropped in the table drop box and included at its face value in the total drop for that table. Coupons accepted at the table are not deductible in the calculation of AGP.

CRAPS STATISTICAL REPORT – A report which provides a statistical analysis of craps hold percentages by table, by shift and/or day, on a current month basis, expected hold percentages by table game type, and a variance between the actual hold and the expected hold percentage. Blackjack, craps, poker, and roulette information may be combined on one report as long as the information for blackjack, craps, house banked poker, and roulette is shown separately.

DAILY ACCOUNTING FUNCTIONS, SERVICES, OR DUTIES – This shall include those gaming related functions which are routine, ordinary, usual, or necessary in order to review, reconcile, analyze, or prepare gaming documentation. This function shall also include computer-related services that handle, process, manipulate, or generate gaming documentation, or provide access to gaming documentation. Computer information services that relate to installing or servicing accounting or player tracking software packages will generally not be included within the scope of daily accounting functions unless these areas impact gaming transactions.

DAILY CASH SUMMARY – A detailed reconciliation of the beginning and ending cage accountability, by gaming shift.

DISPENSING MACHINES – A locked device used primarily in a cashier's cage to dispense fill/credit slips, table games jackpot payout slips, and jackpot payout/fill slips in numerical

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

sequence. One copy of the slip is retained in an unbroken sequential order in the locked portion of the device.

DROP –

- **Table games** – all contents in the drop box or bill validators, including such items as cash, chips, Mobile ATM receipts, fill/credit slips, tickets, purchase tickets, coupons, and inventory sheets. Cash, chips, tokens, Mobile ATM receipts, tickets, purchase tickets, and coupons constitute the "drop" for the table games, which is also referred to as the "soft drop" or "table drop".
- **Slots** – the total amount of money removed from the drop bucket and bill validators, including coins, tokens, currency, tickets, purchase tickets, and slot coupons. Coin drop is also referred to as "hard drop", bill and ticket drop is referred to as "BV drop" or "Soft drop".
- **Kiosks** – all contents removed from the stackers and cassettes including such items as currency, tickets and coupons. Kiosks are reconciled at a minimum, monthly.

DROP BOX – A locked container securely locked to the gaming table into which the drop is placed. Upon removal from the table, all openings automatically close, securing the contents. For blackjack, craps, and roulette drop boxes, the game type, table number, and shift are indicated on each box, which is clearly visible from a distance of 20 feet. For poker and poker jackpot award drop boxes, the game type or jackpot type, table number, and/or shift are indicated on each box, which is clearly visible from a distance of 20 feet. Only one drop box is allowed for each table per shift, except for poker tables offering jackpots, which will have a poker drop box and a jackpot award drop box. For EBT's this is contained in a locked portion of the device (bill validator) used to collect the money retained by the device that is not used to make automatic payouts from the device.

DROP BOX RACK OR CABINET – Where full and empty drop boxes are locked and stored.

DROP BUCKET – A container located beneath a coin operated gaming device for the purpose of collecting coins and tokens from the device.

DROP COMPARISON REPORT (Drop Report) – A report which compares the meter drop with the actual drop by machine, by denomination, and in total, on a drop, month, and year-to-date basis.

ELECTRONIC BETTING TERMINAL (EBT) – An electronic betting terminal or interface used on a table game or with a table game system that allows a patron to exchange cash for electronic chips, and make a wager utilizing those electronic chips. EBTs have a bill validator which accepts currency, tickets, purchase tickets, and coupons.

ELECTRONIC DROP (E-Drop) – The downloaded cashable electronic promotional credits

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

plus downloaded non-cashable electronic promotional credits.

ELECTRONIC KENO GAME – a software-based keno game purchased by a patron through a wireless mobile point of sale device or keno kiosk and where all outcomes of all electronic keno games are determined by a random number generator or approved draw device.

ELECTRONIC PROMOTIONAL CREDIT SYSTEM (EPCS) – A system of components, hardware, software, and communication technology that securely transmits credits to and from a gaming device in the form of electronic promotional credits. EPCS are any systems that maintain electronic promotional credits. EPCS allow patrons to play gaming devices using a player card with a magnetic strip to download credits to a gaming device. EPCS gaming transactions at the gaming device are entirely electronic.

EPCS COMPARISON REPORT (CEP-In, NCEP-In, or NCEP-Out Report) – A report or three separate reports which compare the total CEP-In, NCEP-In, or NCEP-Out meter to the corresponding electronic promotional credit activity from the system. This report must be prepared on a drop, month, and year-to-date basis, and show totals by machine, by denomination, and grand totals.

EMERGENCY DROP/COUNT – An emergency drop/count constitutes an unexpected or unforeseen event or chain of events which causes an unscheduled drop/count to be performed.

EXTERNAL BONUSING SYSTEM – A system comprised of various hardware and software components whereby the initiation of the winning event is not controlled by the slot machine; instead, it is controlled by a separate server or controller having its own random number generator. This system maintains a symbiotic relationship where the host gaming device can function without the system, but the system can not function without the gaming device. Specifically, the external bonus system does not apply to external systems that are designed to be operated as part of a specific game program and are therefore used in the calculation of the game's theoretical hold percentage. External bonus awards may be a static amount or a progressive amount, and the Machine Paid External Bonus Payout and/or the Attendant Paid External Bonus Payout meters must increment on the slot machine when an external bonus award has been won.

FILL – A transaction whereby a supply of coins, chips, or tokens is transferred from the cashier cage to a table or a coin-operated gaming device.

FILL/CREDIT SLIP – A pre-numbered (alpha-numeric), three-part document prepared by the cashier evidencing a fill or credit to a table game.

FOREIGN CHIPS/ TOKENS – Chips/tokens issued by another establishment.

FORMS CONTROL LOG – A log that tracks the receipt and disbursement of controlled gaming forms.

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

GAME BANKROLL (Table bankroll or inventory) – The inventory of gaming chips, tokens, and/or coins stored in the chip tray for each table game. Non-cashable chips are not maintained in the chip tray.

GAME PROGRAM ID – Identification of the main personality program, which contains the pay table, associated payback percentage, and game specific optioning.

GAMING DAY – A gaming day is defined as a 24-hour period used to accumulate data for accurate reporting of gaming revenues. Each casino will establish and document their gaming day in the written accounting plan. On all gaming documentation requiring a time, the licensee shall indicate the time by specifying the correlating military time. Furthermore, the date specified should remain the same for the entire time period comprising the gaming day. Cage paperwork pursuant to a gaming day should still have that gaming day's date on the paperwork.

Gaming systems typically print the calendar date and time on system generated forms such as jackpot payout/fill slips. In this situation, the calendar date versus the gaming date will be printed on the slips for the period of time from midnight to the specified end of the gaming day time, if that time is after midnight. The licensee needs to ensure that all paperwork associated with the gaming date is appropriately filed.

GAMING DOCUMENTATION – Written, printed or electronic records, or data, whether original or derivative, or any other record, of gaming activity.

GAMING MANAGER – A gaming employee who is responsible for all gaming activity, but who is not employed or utilized by the security department at the same time they are acting as Gaming Manager.

GAMING SYSTEMS – A system which captures required slot machine and EBT meters, drop and count information, and/or generates gaming forms, documents, and required statistical reports.

GAMING YEAR – A period beginning July 1st and ending June 30th of the following year and coincides with the gaming tax year.

GROUP A – A licensee who has 1-74 slot machines and no gaming tables.

GROUP B – A licensee who has 75-299 total devices or at least 1 table game.

GROUP C – A licensee who has 300 or more total devices.

HANDHELD VALIDATION UNIT CABINET – A two key locked cabinet that houses the handheld validation units (i.e., wireless mobile validation devices). The keys must be checked out of locked box 1 and locked box 2. A log is maintained to check out the validation devices.

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

HAND PAY – The payment of a winning combination paid by a casino employee such as a slot attendant.

HANDPAY JACKPOTS – In relation to table games, these are jackpots awarded for specific house banked poker and blackjack games that are paid from the cage and documented on a table games payout slip. Refer to rules 8, 10, and 21 for a list of games that offer handpay jackpots.

HANDLE – The total number of hand pulls.

HANDLING – Handling does not include the transportation of gaming documents which are sealed or locked, or those documents which have undergone complete audit or accounting review.

HARD COUNT – The count of the contents in a drop bucket, and if applicable, the contents of the bill validator box. Also known as “slot count” or “BV count”.

HOLD – See Adjusted Gross Proceeds.

HOLD PERCENTAGE – The relationship of hold to drop or handle.

- Blackjack hold percentage (PC) = $AGP \div \text{drop}$.
- Slot hold percentage = $AGP \div \text{the dollar value of coin-in}$.
- House Banked Poker hold percentage = $AGP \div \text{drop}$.
- Craps hold percentage = $AGP \div \text{drop}$.
- Roulette hold percentage = $AGP \div \text{drop}$.

HOPPER – The mechanism that contains the coins or tokens to make payments in a coin operated gaming device.

HOPPER ADJUSTMENT – The difference between the initial fill and the current hopper count. This amount is reported as an addition or subtraction to AGP on the monthly gaming tax return in the month in which the hopper count was conducted. The amount of the adjustment is reported in the hopper adjustment column of the gaming tax return for the corresponding denomination.

HOPPER COUNT – The process of determining the hopper inventory.

HOUSE BANKED POKER VARIATION GAMES – Poker variation games which, depending on the rules of play, may allow any of the following: the dealer may play one or more hands, but may not place a wager; players may play against the dealer in addition to, or instead of, playing against other players; players may hold winning hands if the hands qualify the players for monetary or premium returns based upon a publicly available pay schedule; a player may not hold a winning hand even if the player holds the best hand among all the players; or it is not necessary that players' wagers be pulled into a common pot, nor will a pot necessarily be awarded to winning players. Table tray banks for house banked poker games will fluctuate with the fills, credits, payment of winning wagers, and collection of losing wagers.

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

HOUSE BANKED POKER STATISTICAL REPORT – A report which provides a statistical analysis of house banked poker game hold percentages by table, by shift and/or day, on a current month basis, expected hold percentages by table game type and a variance between the actual hold and the expected hold percentage. Blackjack, craps, poker, and roulette information may be combined on one report as long as the information for blackjack, craps, house banked poker, and roulette is shown separately.

INDEPENDENT VERIFICATION – A second physical count performed by another licensed employee.

JACKPOT KIOSK – A device interfaced with the gaming system, which authorized casino employees interact with to prepare, complete, and present any required jackpot documentation and/or payment to the patron. Jackpot kiosks may have a variety of payment options available. Licensees using a jackpot kiosk must achieve the same level of controls and safeguards as described for a kiosk that processes gaming transactions.

JACKPOT PAYOUT – The portion of a winning wager on a slot machine manually paid by a licensed employee. Jackpot payouts include attendant paid jackpots, attendant paid progressive jackpots, and attendant paid external bonus jackpots.

JACKPOT PAYOUT/FILL SLIP – A pre-numbered (alpha numeric), multi part form on which a jackpot manually paid by a licensed employee is recorded, or which documents a fill to a slot machine.

JACKPOT COMPARISON REPORT (Jackpot Report) – A report which compares the meter jackpots with the actual manual jackpots paid by the licensed employee by machine, by denomination, and in total, on a drop, month, and year-to-date basis.

JACKPOT RAKE – An amount, not to exceed \$2.00, which may be taken from the pot of a player banked poker game by the retail licensee expressly to build a jackpot award. It is taken in addition to a standard rake.

KENO AGP – total writes minus total pay outs.

KENO KIOSK – a self-service device, that provides an interface for a patron to purchase one or more keno tickets by allowing the patron to select the applicable number of spots for each keno game purchased utilizing cash or approved cash equivalent (i.e. TITO) as the manner of payment into the kiosk in order to receive a confirmation keno ticket receipt printed by the kiosk.

KENO REQUEST – means a keno writer request or a keno runner request when required by a keno system or licensee's procedures.

KENO TICKET – a one-part computer generated form which is issued by a keno writer or keno

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

runner based on the information recorded on a keno request.

KENO TICKET RECEIPT – either a keno kiosk printed TITO ticket for an electronic or a paper-based keno game, or a one-part form given to a patron by a keno runner as a receipt for a winning keno ticket that the patron has given to the keno runner to redeem, which contains, at a minimum, the serial number of the keno ticket.

KENO WRITER – a person who receives, verifies, and records the cash wagers of patrons.

KENO WRITER REQUEST – when required by a keno system or licensee's procedures, a two-part form or a one-part form with a detachable portion, which serves as a receipt used by a patron to select the desired number or numbers (spots) for one or more keno games by giving the form directly to a keno writer or runner.

KEY AUTHORIZATION LOG – A log that shows names and signatures of persons authorized to check out a specific restricted gaming key.

KEY CONTROL LOG – A log that authorized personnel sign when receiving, retaining, and returning restricted gaming keys to sensitive areas, such as drop boxes and count room(s).

KEY EMPLOYEE – Any executive, employee, or agent of the licensee, having a key license, and the power to exercise a significant influence over decisions concerning any part of the operation of the licensee. Every retail licensee must have a key employee on duty at all times whenever gaming is being conducted, except Group A licensees, who must have a key employee within 15 minutes of the establishment at all times gaming is being conducted.

LAMMER – A chip that is placed on a player banked poker table to indicate that the amount of cash, coins, or tokens designated thereon has been given to the supervisor to obtain that amount of chips, tokens, or coins in order to replenish the chips in the chip tray. The transaction is an even exchange.

LOCKED ACCOUNTING BOX – A box which is located in a secure location, under surveillance, somewhere other than inside the cage. The box is used to deposit paperwork from gaming transactions. It must be locked and accessed only by accounting personnel.

MASTER GAMES SHEET – A form used to record, by shift, each table game's activity and is completed by the table games count team. This form reflects the opening and closing table inventories, the drop, fills, credits, hand pay jackpots, win or loss per table, and the drop proceeds transferred to the cashier cage by the count team.

MASTER GAMES SUMMARY REPORT – A report that summarizes the total column of the master games sheet, by day, for a one-month period. It includes closing inventories, drops, credits, fills, hand pay jackpots, opening inventories, and net win. It also includes poker rake. This report provides support for the amounts reported on the monthly gaming tax return for blackjack, poker,

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

craps, and roulette.

METER READING SUMMARY – A form used to record the meter readings on coin operated gaming devices. The soft or system meters are recorded on slot drop days, before gaming commences on the machine being dropped.

MINIMUM BANKROLL ANALYSIS WORKSHEET – This worksheet is an analysis of the licensee's immediate cash position. The worksheet is required to be submitted prior to opening, when the licensee has experienced a significant change in cash balances or cash operating requirements, when the licensee has a cash deficiency, adds or removes devices which would materially affect a licensee's cash position, and as required by the Division. Any deficit in cash position must be immediately reported to the Division.

MOBILE ATM – A mobile payment processing unit that accepts PIN debit and/or credit card transactions generated by a mobile device (e.g., cell phone). Mobile ATMs are typically located in the table games pit.

MOBILE ATM RECEIPT – A receipt generated by a Mobile ATM that a patron may exchange for electronic chips, physical chips, or tokens at a gaming table. The Mobile ATM receipt must have, at minimum, a table number, date, and time, amount of transaction and signatures of the dealer, pit boss, and patron.

MONTHLY SLOT REVENUE SUMMARY REPORT (MSRS) – A report that summarizes slot activity by drop, by denomination, and in total, for a one-month period. Information included on this report is the dollar value of coin-in, drops, tickets, purchase tickets and slot coupons dropped, payouts, fills, redeemed tickets, hopper adjustments, and AGP. This report is used to support the amounts reported on the monthly gaming tax return for slot activity.

MULTI-DENOMINATION GAME – A slot machine that allows a patron to wager various denominations on the same game. These games are configured to utilize various denominations from one cent to \$100 to wager on a single game. Multi-denomination games are reported as a separate line item on the tax return and as a separate denomination on the required statistical reports.

NON-CASHABLE ELECTRONIC PROMOTIONAL CREDITS – The total value of non-cashable credits electronically transferred to/from a slot machine or EBT to/from an electronic promotional credit system by means of an external connection between the slot machine or EBT and the EPCS. These credits are not redeemable for cash.

OPENER/CLOSER – A pre-numbered (alpha-numeric), two-part form used to record the table inventory at the beginning and ending of each shift. The original is used as a closer for that shift, the copy is kept in the chip tray, or deposited in the replacement drop box and used as an opener when the next shift begins.

OVERRIDES – Changes to system information made at the time of the event. Licensees must

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

have procedures in place to prohibit any changes to system information for tickets or slot coupons.

PAR SHEET – A document that depicts the possible outcomes from the play of a slot machine, the probability of occurrence of each, and the contribution of each winning outcome to the payback percentage of a slot machine. The document must also contain, at a minimum, the following information: the personality program version and the pay table identification number (as identified in the machines configuration menus and /or display) of the media operating within the slot machine. This sheet must be maintained either inside each slot machine secured in its specific slot cabinet/stand or stored, at a minimum, as an electronic file on a portable storage device maintained and secured by the licensee. Electronic par sheet files must be accessible to casino licensees and immediately available to Division staff. Licensees must have a process in place which allows for the electronic version of the par sheet(s) to be viewed at each individual machine upon request by the Division.

PIT AREA – An area in an establishment enclosed or encircled by gaming tables, accessible to pit employees only and not accessible to the public. For emergency purposes only, other authorized individuals may access the pit (for example, a porter may enter the pit area to clean up a spill).

PIT SUPERVISOR – A gaming employee who has responsibility for the pit area which includes blackjack, craps, roulette, and house banked poker tables.

PLAYER BANKED POKER VARIATION GAMES – A card game played by players who are dealt cards by a non-player dealer. The object of the game is for each player to bet the superiority of such player's hand and win the other players' bets. Players with winning hands are awarded all or part of the pot, which consists of pooled antes and wagers made by all players playing in the hand. The licensee's bankroll is not at stake. Player banked games must use an imprest table tray bank.

POKER – See House Banked Poker Variation Games and Player Banked Poker Variation Games.

POKER JACKPOT – A special money award, in addition to the money in the pot, paid following the occurrence of a specific pre-defined situation to qualifying individuals at a poker table, as specified by the posted jackpot rules. Commonly referred to as a "Bad Beat Jackpot" or "Jackpot Award".

POKER JACKPOT AWARD DROP LOG – A log used to document the soft drop time and related information for the changing of the jackpot award drop boxes if different than the regularly scheduled table drop.

POKER JACKPOT LOG - A log used to document information about changes to the poker jackpot award. It is updated on a daily basis with the current poker jackpot award amount by someone independent of the poker room.

POKER MASTER GAMES SUMMARY REPORT – A report that summarizes the total column of the master games sheet, by day, for a one-month period, and includes the poker rake, and poker

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

jackpot rake for player banked poker games. It also includes closing inventories, drops, credits, fills, opening inventories, hand paid jackpots, and net win for house banked poker games.

POKER ROOM – An area in an establishment enclosed or open which is designated for poker only, and supervised by the poker room supervisor.

POKER ROOM SUPERVISOR – A gaming employee who has responsibility for the poker room which consists of player banked poker tables.

POUCH PAY – An imprest bank used to pay valid hand pay jackpots, tickets, purchase tickets and slot coupons under \$1,200 that are generated by an automated gaming system. Pouch pays cannot be used to pay overrides, expired tickets, additional payouts, or jackpots of \$1,200 or more.

PROGRESSIVE BANK MODIFY/TRANSFER – This form is used to document modifications to, or transfers of, progressive machines or banks. The form must be made immediately available to the Division upon request.

PROGRESSIVE SLOT MACHINE – A slot machine with a payoff that increases as the slot machine is played. One or more slot machines may be linked to a progressive controller.

PROGRESSIVE SYSTEMS (Types of progressives)

- **A traditional progressive** is defined as a progressive slot machine with an award that increases as the slot machine is played. The award is increased based on the placement or result of a wager. One or more slot machines may be linked to a progressive controller, which may also be configured with several levels of progressive awards.
- **A multi-link progressive system** also known as a statewide progressive. Multi-link progressive systems are a series of slot machines all linked to a centralized progressive controller which controls all communications and meters within the progressive slot machine link. A multi-link progressive system differs from a traditional progressive link in that the traditional progressive links are a bank of machines located within one casino. A multi-link system involves slot machines located in different casinos, all controlled by a central progressive controller. A multi-link progressive receives contributions from coin-in generated in multiple casinos operating on the same link within the state.
- **A multi-state/multi-link progressive system** also known as a multi-state progressive. Multi-state progressive systems are a series of slot machines all linked to a centralized progressive controller which controls all communications and meters within the progressive slot machine link. A multi-state progressive system differs from a multi-link progressive in that the multi-link are slot machine games across telecommunication lines between two or more Colorado licensed retail establishments. A multi-state system involves slot machines located in different casinos and participating states, all controlled by a central progressive controller. A multi-state progressive receives contributions from coin-in generated in

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

multiple casinos operating on the same link in more than one state.

- **A random bonusing progressive** is defined as a progressive award which increments based on the placement or result of a wager and is initiated by an event at the game (e.g., a bonus round) and is won while the game is in the game-initiated bonus round. There may be several levels of awards on the bonus progressive link. Each level is obtained and won from a game-initiated event.

PROPOSITION PLAYER - A person in a poker game paid a fixed sum by the licensee for the specific purpose of playing in a card game, who uses personal funds and who retains the winnings and absorbs the losses. A proposition player must identify themselves upon request and possess a valid Colorado gaming license.

PURCHASE TICKET – An encoded credit ticket issued at the cashier cage, kiosk, or table game.

QUICK-PICK – a straight or basic keno ticket in which the computer system randomly selects the marked number or numbers (spots) for the patron.

RABBIT EARS – a device, generally V-shaped, that holds the numbered balls selected during a keno or bingo game so that the numbers are visible to players and employees.

RAKE – A commission charged by the house for maintaining or dealing a player banked poker game.

RATE CARD – the document issued by a licensee listing the available types of wagers, payoff rates, wagering format and such other information as required by this Regulation.

REQUEST FOR TABLE GAMES JACKPOT PAYOUT SLIP – A pre-numbered (alpha-numeric), two-part form used by a pit supervisor or poker room supervisor to authorize a jackpot payout for an allowable table game.

RESTRICTED GAMING KEYS – Sensitive gaming keys which must be securely maintained in two keyed locked boxes, either locked box 1 or locked box 2 or an automated key tracking system, as designated in the Key Control section.

RETAIL MONTH – A calendar month, i.e., October 1st through the 31st.

REQUEST FOR FILL/CREDIT SLIP – A pre-numbered (alpha-numeric), two-part document prepared by a pit supervisor to authorize the preparation of a fill or credit to a table game.

ROULETTE STATISTICAL REPORT – A report which provides a statistical analysis of roulette hold percentages by table, by shift and/or day, on a current month basis, expected hold percentages by table game type, and a variance between the actual hold and expected hold percentage. Blackjack, craps, poker and roulette information may be combined on one report as

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

long as the information for blackjack, craps, house banked poker, and roulette is shown separately.

RUNNER – A gaming employee who transports chips/cash to and from a gaming table to the cashier. A runner must possess a gaming license.

SECURITY DEPARTMENT – A department within, or utilized by, a retail licensed operation whose employees assist in maintaining compliance with all statutes, regulations, and internal controls but do not participate in operating table games or slot machines, and do not participate in cashier cage operations, except as provided in the ICMP.

SECURITY PERSON – A person employed in the security department.

SHIFT – An interval of 8 hours, 12 hours, 24 hours, or other division of a 24-hour day. For ICMP requirements in which the date and shift is to be recorded, if a 24-hour shift is utilized, the indication of N/A is sufficient.

SHORT PAY – When a payoff from a device is less than the listed amount due to a malfunction of the device. The licensee must manually pay the patron the shorted amount. A short pay is not deductible from AGP if the machine dispenses the remaining amount at a later point in time (i.e., after the machine is fixed).

SIDE GAME – an additional keno or other casino style game approved by the Division that a player may wager within the keno system. The side game may be either independent or dependent of a certain outcome contained within any active keno game.

SLOT FILL – The coins/tokens placed in a hopper.

SLOT MACHINE LOAD – The initial slot hopper load or fill. This fill is not deductible in calculating AGP for gaming tax purposes.

SLOT SUPERVISOR – An individual with responsibility for a slot area and jackpot payouts, but does not include a person within the security department.

SOFT COUNT – The count of the contents in the drop boxes from the blackjack, craps, roulette, and poker tables. Also known as “table count”.

SOFT COUNT CARD – A document prepared by the table count team to record the amount of cash/chips/tokens, by denomination, tickets, purchase tickets, and coupons in a drop box.

Colorado Limited Gaming Control Commission ***Internal Control Minimum Procedures (ICMP)***

SOFT METER – An electronic meter in a slot machine. These meters must have at least ten digits and they must accumulate in electronic digital storage and provide the means for on-demand display of the stored information. The following soft meters are required in Colorado:

- Coin In,
- Coin-Out,
- Coin Drop,
- Bill In,
- Attendant Paid Jackpots,
- Attendant Paid Progressive Payout,
- Attendant Paid Cancelled Credits,
- Machine Paid Progressive Payout,
- Voucher In,
- Voucher Out,
- Cashable Electronic Promotion In,
- Non-Cashable Electronic Promotion In,
- Non-Cashable Electronic Promotion Out,
- Machine Paid External Bonus Payout,
- Attendant Paid External Bonus Payout,
- Door open.

SPOTS – the number or numbers selected by a player for a keno game. For example, a keno ticket based on a keno request on which a player selected three numbers is referred to as a "three-spot" keno ticket.

STATE FISCAL YEAR – A period beginning on July 1st and ending on June 30th of the following year.

STATEWIDE PROGRESSIVES – See PROGRESSIVE SYSTEMS, multi-link and multi-state/multi-link systems.

TABLE CHIPS TRAY (Table Tray) – A container used to hold coins, tokens and chips at a gaming table.

TABLE GAMES ACTIVITY LOG – A report completed by a pit supervisor for the shift. This report is used as a tool for making management decisions and investigation of table games variances.

TABLE GAMES JACKPOT PAYOUT SLIP – A pre-numbered alpha numeric multi part form used to document a hand pay jackpot payout for an allowable table game.

TABLE GAMES PROGRESSIVE JACKPOT LOG – This log is completed daily. It is used to record the progressive meter for the beginning and end of each gaming day, the (progressive drop) coin-in hard meters by table for the beginning and end of each gaming day, and all

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

progressive jackpots paid. At the end of each day this log is forwarded to accounting.

TAX TEMPLATE – This required report reconciles all supporting documentation (statistical reports) to the monthly gaming tax return and general ledger. Licensees are required to prepare a tax template each month prior to submission of the gaming tax return to ensure all amounts reported on the return are properly supported.

THEORETICAL HOLD – The expected hold percentage or win of an individual coin-operated gaming device as computed by reference to its payout schedule and/or reel strip settings. The theoretical hold percentage is noted on the par sheet. Theoretical hold is calculated as 100% minus the theoretical payback percentage. Theoretical payback percentage is calculated as 100% minus theoretical hold percent. For example, given a theoretical payback percentage of 92.22%, the theoretical hold percent is 7.78% (100% - 92.22%).

THEORETICAL HOLD REPORT (Hold Report) – A report which compares the theoretical hold percentage with the actual hold percentage by machine, by denomination, and in total, on a month, and year-to-date basis.

TICKET – An encoded credit ticket, produced by a ticket printer inside of a slot machine that is interfaced to an automated gaming system. The ticket is produced when cashing out credits or paying out jackpots.

TICKET IN COMPARISON REPORT (Ticket In Report) – A report which compares the total voucher in meter to the actual tickets redeemed by machine. This report must be prepared on a drop, month, and year-to-date basis, and show totals by machine, by denomination, and grand totals.

TICKET OUT COMPARISON REPORT (Ticket Out Report) – A report which compares the total voucher out meter to the actual tickets issued (as reported by the TITO module) by the device. This report must be prepared on a drop, month, and year-to-date basis, and show totals by machine, by denomination, and grand totals.

TICKET PAYMENT – Payment by a slot machine or EBT equipped with a ticket printer. When a patron cashes out redeemable credits, the machine dispenses an encoded ticket instead of coin as payment.

TICKET PRINTER – A printer mounted inside of a slot machine or EBT that is interfaced to a gaming system. The printer produces encoded tickets when cashing out credits or paying out jackpots.

TICKET ISSUANCE/REDEMPTION KIOSK – A device that allows a patron to insert and redeem a valid ticket in lieu of placing it back in a slot machine, EBT, or redeeming the ticket at the cashier's cage. The kiosk may also issue tickets or purchase tickets. The device contains coin hoppers and currency cassettes for dispensing ticket values, and a stacker unit for collecting

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

the redeemed tickets. A printer is mounted inside the device to allow the transaction history and auditing information to be printed. If there is a loss of communication or failure during a transaction, the printer may also issue a receipt to the patron to assist in the resolution of the failed transaction.

TITO OR TICKET-IN TICKET-OUT – a system validated and generated ticket that may be used as a cash equivalent within the casino at any cage, keno kiosk or gaming device to add or remove credits.

TOKEN – A metal or other approved material representative of value, redeemable for cash, issued and sold by a licensee for use in gaming.

TOP SIGNER – The pit supervisor, floor person, or gaming manager, who requests, signs, and authorizes table bank fills and credits.

TWO KEYED LOCKED BOXES – Boxes containing restricted gaming keys which require two keys to access. Box 1 requires a key from the security person and the cashier to access the contents. Box 2 requires a key from the gaming manager and the cashier to access the contents.

VAULT – A secure area within the establishment where duplicate keys and reserve supplies of currency, coin, tokens, and chips are stored. Funds are transferred to and from the vault as needed. Access to the vault is restricted.

VERIFIER – A licensed person who performs verification functions. This person must physically verify monies (e.g., cashier cage, tip proceeds, table trays, jackpot payouts, hopper fills, etc).

WEIGH COUNT – The dollar value of coins registered by a weigh scale machine or other counting machine (e.g., JetSort, currency counter).

WIRELESS LOCAL AREA NETWORK – A type of local network that uses high-frequency radio waves rather than wires to communicate between nodes.

WIRELESS HANDHELD VALIDATION UNIT – A wireless mobile device that is part of a wireless network and provides for validation and redemption of tickets, purchase ticket, table games coupons, or slot coupons by a licensed casino employee.

WRAP – The procedure of wrapping coins. May also refer to the total amount or value of wrapped and/or bagged coin.