

**OFFICE OF ATTORNEY GENERAL
GAMING DIVISION**

**GAMING INTERNAL CONTROL MANUAL
FOR CHARITY INC.
(A Hypothetical Organization)**

Revised October, 2008

**OFFICE OF ATTORNEY GENERAL
GAMING DIVISION
GAMING INTERNAL CONTROL MANUAL**

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GAMING INTERNAL CONTROL MANUAL

INTRODUCTION

This system of internal control based on a hypothetical organization has been developed by the Gaming Division of the North Dakota Attorney General's Office to assist an organization in developing its own manual according to North Dakota Century Code (N.D.C.C.) § 53-06.1-06(3) and North Dakota Administrative Code (N.D.A.C.) § 99-01.3-03-01(2).

N.D.A.C. § 99-01.3-03-01(3) and (4) define a system of internal control:

3. Accounting controls must include procedures and records that achieve these objectives:
 - a. Transactions are executed as authorized by management;
 - b. Gaming activity is properly recorded;
 - c. Access to cash, games, and other assets is permitted as authorized by management; and
 - d. Assets recorded on records are periodically compared to actual assets and any differences are resolved.
4. Administrative controls must describe the interrelationship of employee functions and division of responsibilities.

Benefits of having a well defined internal control system include:

- * helps to determine the appropriateness of organization structure and delegation of authority within that structure
- * helps evaluate the completeness and relevance of organization policies and procedures
- * may discover redundant controls (over controlled situations)
- * helps evaluate the competence of all employees in any level of the organization
- * can measure the effectiveness of communication within the organization
- * helps to determine the relevance of information provided to management for decision making

Internal accounting controls may be likened to highway speed laws. If the speed limit is established at, say, 55 miles per hour, some people will observe the posted speed limit simply because it is posted. Many people, though, will tend to ignore the speed limit if they believe there are no repercussions, they obey the speed limit because they know they will be caught and fined if they speed. At the same time, there is a small percentage of people who will disobey the speed limit if they know there is only a slight chance they will be caught. It would be possible to eliminate all speeding on the highway - to obtain compliance from virtually every driver - if there were a highway patrol car posted every mile along the highway.¹

¹ From: "Enhancing Government Accountability"

A system of internal accounting control works in a similar fashion. Simply because the organization has established policies and procedures setting forth the accepted way to handle transactions, some employees will process transactions in accordance with those policies. Many employees, however, will follow the procedures primarily because they know that their work will be reviewed and if they don't follow the policies, this may be discovered and they will then suffer adverse consequences. Similarly, there are a few employees who will try to circumvent the policies and procedures even though there are internal accounting controls in place.

Thus, an effective system of internal control, as well as being in compliance with administrative code, should provide the organization with the basis needed to run an economical, efficient, and effective operation.

Note, however, that internal control, no matter how well designed and operated, can only provide reasonable assurance that the organization's objectives will be achieved. People are what make the internal control system work and people can make errors, use faulty judgment, or intentionally try to circumvent the system. There are no guarantees that any system will provide total control over every contingency. The idea is that the organization have the best control possible.

This manual is provided as a guide for developing an organization's own system of internal control. This manual is not a substitute for an organization's internal control manual, although some of the procedures included may be incorporated into its system. Every organization is unique and will therefore require different control procedures. If the internal control procedures used by the organization differ from those of this system, the organization should verify that the procedures used meet all the requirements of the gaming laws and rules.

An internal control manual is not "set in stone". As an organization grows, as laws and rules change, as an organization's individual procedures change, the internal control manual must be updated. If a weakness in the system is found, an organization must correct it and change the manual accordingly. It is important that all employees understand their role in making the system work. Their input can provide a great deal of help in designing procedures that will help attain organizational goals.

It is important to note that monitoring compliance to the procedures is vital to having an effective internal control system. The system should assure that failure to follow procedures will be detected in a timely manner. If an organization does not have the number of employees recommended for an adequate level of segregation of duties, monitoring of the system is even more important.

To help you understand this internal control manual for our hypothetical organization, some background information is necessary. Charity Inc. is a small organization with two sites. One site has a pull tab dispensing device only. The other site offers pull tabs (jars) and twenty-one six nights a week, and a small bingo session twice a week. The organization has a governing board, a bookkeeper, an independent person, gaming manager, and five gaming employees.

The internal control system for our hypothetical organization begins on the next page. Study it carefully. If an organization has a question or needs help developing an internal control manual, call the Gaming Division at 1-800-326-9240.

GAMING INTERNAL CONTROL MANUAL

SECTION I - POSITION DESCRIPTIONS

Governing Board:

Responsible for the operation of the organization. Establishes policy and procedure, reviews long-range plans and budgets, and reviews and authorizes capital expenditures. Reviews financial statements and reports. Authorizes the addition or reduction of gaming sites and game types and games. Determines the use of net proceeds. Has signatory authority on the trust account.

Bookkeeper:

Reports to the Governing Board. Responsible for the proper recording and documentation of receipts and disbursements. Audits all closed games and daily activity verifying the number and value of unsold chances, gross proceeds, number and value of prizes, adjusted gross proceeds, and cash profit. Periodically examines application of current internal accounting controls of the organization to ensure compliance with prescribed procedures. Processes payroll and payroll records. Completes interim audits of pull tab games. Monthly, reconciles the gaming and trust accounts. Quarterly, physically counts the inventory and reconciles physical count to inventory records. Quarterly, physically counts all cash banks and reconciles physical count to ideal cash bank recorded amount for each bank. Prepares quarterly gaming tax return. Prepares monthly, quarterly, and yearly operating, statistical, and financial statements and reports. Has signatory authority on the gaming and trust accounts.

Independent Count Team Member:

Reports to the Bookkeeper. Controls the key that accesses the contents of the drop box. Maintains keys to surveillance system storage compartment and cash bank bags. Except for pull tab dispensing device activity, prepares the bank deposits and forwards the copy of the bank deposit slips and daily accounting records to the Bookkeeper. Assists Bookkeeper with interim audits of pull tab games.

Gaming Manager:

Reports to the Governing Board. Is responsible for the overall operation of the gaming activities. Responsible for hiring and supervising all gaming employees. Ensures that all employees are in compliance with the gaming laws and rules. Responsible for issuing inventory and inventory control records. Has combination to safe. Responsible for opening site with Shift Manager. Assists in the conduct of games when necessary. Member of the count team. Except for pull tab dispensing device activity, makes the bank deposits and forwards the validated deposit receipt to the Bookkeeper. Has signatory authority on the gaming account.

Shift Manager/Cashier/Jar Operator:

Reports to the Gaming Manager. As shift manager, is responsible for all gaming activities at the site during their shift. Responsible for safeguarding assets at the site, including equipment, records and cash. Ensures that all employees comply with gaming laws and rules and organization policies and procedures during the shift.

As cashier, is responsible for cashing in twenty-one chips, cashing checks, and twenty-one recordkeeping. Counts, records, and attests to the cash and chip banks at the open and close of their shift. Prepares and signs fill slips for transferring chips to the table. Verifies and signs credit slips when chips are removed from the table.

As jar operator, is responsible for conducting games of pull tabs and single games according to gaming rules and organization policy. Maintains separate accountability for each game conducted. Counts, records, and attests to the cash banks at the open and redeemed prizes and cash banks at the close of their shift.

Twenty-One Dealer:

Reports to the Shift Manager. Sells chips to players, collects and pays wagers according to gaming rules. Verifies and signs fill slips when chips are brought to the table. Prepares and signs credit slips when removing chips from the table. Completes twenty-one dealer tracking records.

Bingo Cashier/Caller:

Reports to the Gaming Manager. As cashier, is responsible for selling bingo cards and assigning bingo cards to floorworkers. Issues bingo prizes to Floorworker to award to winning players. Maintains accountability for bingo activity conducted. Counts, records, and attests to the cash and bingo cards at the open and close of their shift. Counts bingo cards given to floorworkers and cards and cash returned by floorworkers.

As caller, announces to the players, all policies before the bingo game begins. Calls bingo according to gaming rules and organization policies. Keeps track of all numbers called. Maintains all bingo equipment in proper working order.

Floorworker:

Reports to the Bingo Cashier/Caller. Responsible for selling bingo cards. Counts bingo cards and cash with the Bingo Cashier. Assists players as necessary. Reads back winning letter-number combinations to the Bingo Caller for verification. Pays out bingo prizes.

Dispensing Device Runner:

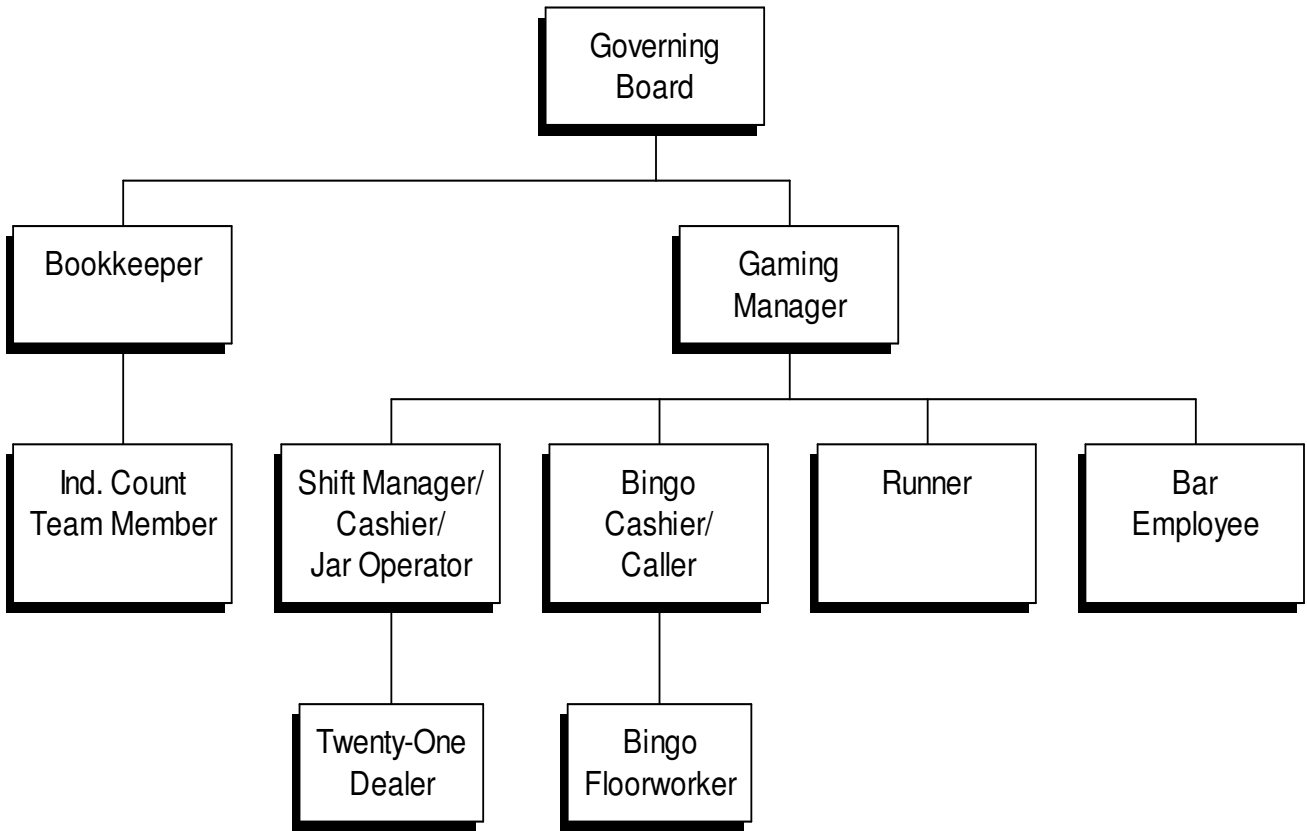
Reports to the Gaming Manager. Responsible for accessing the device on an interim basis to remove currency, buy back prizes, and do an accounting of the interim activity. Responsible for adding deals when needed and servicing the device when it malfunctions. Prepares and makes the bank deposits for pull tab dispensing device activity. Forwards the validated deposit receipts, copy of the bank deposit slips, and daily accounting records to the Bookkeeper.

Bar Employee:

Reports to the Gaming Manager. Is not an employee, however conducts as an agent for the organization, paying winning pull tab dispensing device tickets redeemed by players. If any one prize exceeds two hundred dollars, completes Record of Win. Responsible for completing the Credit Redemption Register for credits claimed by players. With Dispensing Device Runner, verifies, documents, and attests to the number and value of winning pull tabs exchanged for cash or check.

GAMING INTERNAL CONTROL MANUAL

SECTION II - ORGANIZATIONAL FLOW CHART



GAMING INTERNAL CONTROL MANUAL

SECTION III - UPDATING THE INTERNAL CONTROL MANUAL

After the procedures in this manual have been implemented, there may be times when procedures or responsibilities need to be changed. When this occurs, the following procedures will be followed to update the manual and implement the changes.

<u>Responsibility</u>	<u>Procedure</u>
Bookkeeper and/or Gaming Manager	1. Identifies procedure or responsibility to be changed.
	2. Prepares proposed change and documents reasons for the change.
	3. Reviews recommended change and effect on total gaming controls, reviews changes with the Governing Board.
Governing Board	4. Reviews changes recommended by the Bookkeeper and/or Gaming Manager.
	5. Determines if changes should be made.
	6. If changes are approved, has approval noted in the minutes.
Bookkeeper	7. Has copies of all approved changes inserted in manual.
	8. Follows up to see that changes are implemented.

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SECTION IV - ACCOUNTING

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STANDARD PROCEDURES

ACCOUNTING - GENERAL

<u>Responsibility</u>	<u>Procedure</u>
Governing Board	1. Determines the use of net proceeds from the trust account. Reviews gaming related bills received, approves payment, and forwards to bookkeeper.
Bookkeeper	2. Receives approved disbursements to be made from the trust and gaming accounts, prepares checks for payment, and signs checks. 3. Maintains documentation supporting all payments made from the trust account using net proceeds, including invoices, receipts, and solicitation requests of net proceeds. Maintains documentation supporting all payments made from the gaming account for gaming expenses and gaming assets. 4. For checks written from the trust account, forwards to Governing Board member for second signature. For checks written from the gaming account, forwards to the Gaming Manager for second signature. 5. Receives payroll time cards, reviews for completeness, prepares payroll checks, signs checks, and forwards to Gaming Manager for second signature.
Governing Board / Gaming Manager	6. After verifying the check amounts and payees, signs checks and returns checks to bookkeeper for distribution.
Bookkeeper	7. Completes payroll tax records. 8. Receives monthly bank statements, reconciles bank statements to check registers, prepares reconciliation report detailing receipts and disbursements for month. 9. Prepares monthly, quarterly, and yearly operating, statistical, and financial reports for the Governing Board and Gaming Manager. 10. Prepares quarterly gaming tax return and forwards to Governing Board for review and signature.
Governing Board	11. Reviews reconciliation report for proper receipts and proper/unauthorized disbursements. 12. Reviews monthly, quarterly, and yearly operating, statistical, and financial reports and takes appropriate action. 13. Reviews tax return for accuracy, signs return.

STANDARD PROCEDURES

ACCOUNTING – CASH BANKS

Establishing/Closing Cash Banks

<u>Responsibility</u>	<u>Procedure</u>
Governing Board	<ol style="list-style-type: none">1. Approves the addition or reduction of gaming sites and the addition or reduction of game types or games at current sites.2. Per Gaming Manager recommendation, approves the cash bank and/or lessor loan amounts required for cash banks and/or loans at new sites and for new game types or games at current sites. Forwards approved cash bank and lessor loan amounts to Bookkeeper.
Bookkeeper	<ol style="list-style-type: none">3. For the establishment of cash banks and lessor loans, issues checks from the gaming account. For cash banks, makes check payable to Cash Banks – name of Gaming Manager. For lessor loans, makes check payable to bar. Includes on each check, site name, game type, and name of game. Signs checks and forwards to Gaming Manager.4. Completes a new <i>Ideal Cash Bank Master Record</i> for each cash bank and/or lessor loan established.5. Records cash bank information for each cash bank and/or lessor loan established on the <i>Cumulative Ideal Cash Bank Record</i> and updates cumulative total – all banks field.
Gaming Manager	<ol style="list-style-type: none">6. Applies second signature to checks. For lessor loans, forwards check to bar. For cash banks, cashes checks and along with Independent Count Team Member, counts, records, and attests to each cash bank amount on the daily accounting record for the game type or game.
Independent Count Team Member	<ol style="list-style-type: none">7. After counting and attesting to each cash bank amount on the daily accounting record, places cash bank for each game type or game into locking cash bank bag and locks bag. Places locked cash bank bag in safe. Places daily accounting record into game type or game cash drawer.
Gaming Manager	<ol style="list-style-type: none">8. Locks safe and game type or game cash drawer.
Gaming Manager	<ol style="list-style-type: none">9. If per the Governing Board the decision is made that cash banks and/or lessor loans are no longer required due to the reduction of gaming sites or reduction of game types or games, prepares with Independent Count Team Member, the deposit into the gaming account, of the cash bank or lessor loan.10. After Independent Count Team Member has unlocked the cash bank bag or after receiving lessor loan funds from bar, counts cash and prepares a deposit slip, identifying cash bank or lessor loan deposit on the deposit slip, site name, game type, name of game, and deposit amount of each cash bank or lessor loan. Initials deposit slip.

<u>Responsibility</u>	<u>Procedure</u>
Independent Count Team Member	11. Recounts each cash bank or lessor loan amount, compares to amount recorded on deposit slip, and if correct initials deposit slip.
	12. Forwards copy of deposit slip to Bookkeeper.
Gaming Manager	13. Takes the original deposit slip and the cash to the bank, deposits the funds, and forwards the validated deposit receipt to the Bookkeeper.
Bookkeeper	14. Updates the specific <i>Ideal Cash Bank Master Record</i> for the cash bank or lessor loan closed.
	15. Updates cash bank information for the cash bank or lessor loan closed on the <i>Cumulative Ideal Cash Bank Record</i> and updates cumulative total – all banks field.

Increase/Decrease To Cash Banks

<u>Responsibility</u>	<u>Procedure</u>
Gaming Manager	16. If the ideal value of a cash bank or lessor loan amount requires an increase, gets approval from the Governing Board and notifies Bookkeeper with request.
Bookkeeper	17. Issues check from the gaming account. For cash bank increase, makes check payable to Cash Banks – name of Gaming Manager. For lessor loan increase, makes check payable to bar. Includes on each check, the name of the gaming site, game type, and name of game. Signs check and forwards to Gaming Manager.
	18. Updates the specific <i>Ideal Cash Bank Master Record</i> for the cash bank or lessor loan increased.
	19. Updates cash bank information for the cash bank or lessor loan increased on the <i>Cumulative Ideal Cash Bank Record</i> and updates cumulative total – all banks field.
Gaming Manager	20. Applies second signature to check. For a lessor loan increase, forwards check to bar. For cash bank increase, cashes check and along with Independent Count Team Member, counts, records, and attests to the cash bank increase amount and the total cash bank amount on the daily accounting record for the game type or game.
Independent Count Team Member	21. After counting and attesting to the cash bank increase amount and the total cash bank amount on the daily accounting record, places cash bank for game type or game into locking cash bank bag and locks bag. Places locked cash bank bag in safe. Places daily accounting record into game type or game cash drawer.
Gaming Manager	22. Locks safe and game type or game cash drawer.

<u>Responsibility</u>	<u>Procedure</u>
Gaming Manager	23. If the ideal value of a cash bank or lessor loan requires decrease, gets approval from the governing board. If approved, prepares with Independent Count Team Member, the deposit into the gaming account, of the cash bank or lessor loan decrease amount.
	24. After Independent Count Team Member has unlocked the cash bank bag or after receiving lessor loan funds from bar, counts cash and prepares a deposit slip, identifying cash bank or lessor loan deposit on the deposit slip, site name, game type, name of game, and deposit amount of the cash bank or lessor loan decrease amount. Initials deposit slip.
Independent Count Team Member	25. Recounts the cash bank or lessor loan decrease amount, compares to amount recorded on deposit slip, and if correct initials deposit slip.
Gaming Manager	26. Along with the Independent Count Team Member, counts, records, and attests to the total cash bank amount, after decrease, on the daily accounting records for the game type or game.
Independent Count Team Member	27. After counting and attesting to the total cash bank amount, after decrease, on the daily accounting record, places cash bank for game type or game into locking cash bank bag and locks bag. Places locked cash bank bag in safe. Places daily accounting record into game type or game cash drawer.
Gaming Manager	28. Locks safe and game type or game cash drawer.
Independent Count Team Member	29. Forwards copy of deposit slip to Bookkeeper.
Gaming Manager	30. Takes the original deposit slip and the cash to the bank, deposits the funds, and forwards the validated deposit receipt to the Bookkeeper.
Bookkeeper	31. Updates the specific <i>Ideal Cash Bank Master Record</i> for the cash bank or lessor loan decreased.
	32. Updates cash bank information for the cash bank or lessor loan decreased on the <i>Cumulative Ideal Cash Bank Record</i> and updates cumulative total – all banks field.
Gaming Manager	33. If the ideal amount of cash banks are increased/decreased by moving funds from one game’s cash bank to another game’s cash bank, documents the changes to the ideal amounts of the banks by identifying the date, site, game type, name of game, source/destination, increase/decrease, and new ideal cash bank amount for each cash bank effected by the movement of funds. Forwards documentation to Bookkeeper.
	34. Counts, records, and attests to the cash bank increase/decrease amount and the total cash bank amount on the daily accounting record for each game type or game affected.

<u>Responsibility</u>	<u>Procedure</u>
Independent Count Team Member	35. After counting and attesting to the cash bank increase/decrease amount and the total cash bank amount on the daily accounting record for each game type or game effected, places the cash bank for each game type or game into locking cash bank bag and locks bag. Places locked cash bank bags in safe. Places the daily accounting records for each game type or game into the appropriate cash drawers.
Gaming Manager	36. Locks safe and game type or game cash drawers.
Bookkeeper	37. Updates the specific <i>Ideal Cash Bank Master Record</i> for each cash bank increased and decreased. 38. Updates cash bank information for each cash bank increased or decreased on the <i>Cumulative Ideal Cash Bank Record</i> and updates cumulative total – all banks field.

Reimbursements/Replenishments To Cash Banks

<u>Responsibility</u>	<u>Procedure</u>
Gaming Manager	39. If a cash bank requires reimbursement/replenishment due to a current balance, which is well below its normal ideal amount making conducting activity at that value difficult, notifies Bookkeeper with request, identifying the specific cash bank and amount of the reimbursement/replenishment requested.
Bookkeeper	40. Issues check from the gaming account. Makes check payable to Cash Bank Reimbursement – name of Gaming Manager. Includes on each check, the name of the gaming site, game type, and name of game. Signs check and forwards to Gaming Manager.
Gaming Manager	41. Applies second signature to check. Cashes check and along with Independent Count Team Member, counts, records, and attests to the cash bank reimbursement/replenishment amount and the total cash bank amount on the daily accounting record for the game type or game.
Independent Count Team Member	42. After counting and attesting to cash bank reimbursement/replenishment amount and the total cash bank amount on the daily accounting record, places cash bank for game type or game into locking cash bank bag and locks bag. Places locked cash bank bag in safe. Places daily accounting record into game type or game cash drawer.
Gaming Manager	43. Locks safe and game type or game cash drawer.

Reconciliation Of Cash Banks

Responsibility

Procedure

Bookkeeper

44. At the end of each quarter, accompanies the Count Team to complete a physical count of all cash banks. Physically counts each cash bank and records the count for each bank on the *Reconciliation Of Ideal Cash Banks* form.
45. For each cash bank, identifies any required adjustments to the counted cash bank amount. Records adjustments on the *Reconciliation Of Ideal Cash Banks* form.
46. At the end of each quarter, accompanies runner to pull tab dispensing device site to witness the physical count of lessor loan amount. Observes the lessor's count of the loan amount and records the counted amount on the *Reconciliation Of Ideal Cash Banks* form.
47. For each loan, identifies any required adjustments to the counted loan amount. Records adjustment on the *Reconciliation Of Ideal Cash Banks* form.
48. Records ideal cash bank and/or lessor loan amount for each bank and/or loan per *Ideal Cash Bank Master Record*. Completes *Reconciliation Of Ideal Cash Banks* report and initials.

Bookkeeper

49. Forwards *Reconciliation Of Ideal Cash Banks* report to Governing Board for their review.

Governing Board

50. Reviews report and takes appropriate action.

STANDARD PROCEDURES

ACCOUNTING - BINGO

Responsibility

Bookkeeper

Procedure

1. Receives the *Bingo Session Report*, *Floorworker Sales Report*, *Bingo Caller Number Report*, and *Record of Win* from the site.
2. Verifies that all forms are complete, in ink, and initialed and that voided bingo cards are retained with the daily records.
3. Audits the session's gross proceeds, prizes, adjusted gross, cash profit or loss, cash long or short, and bank deposit, initials and dates the *Bingo Session Report*.
4. Compares the amount to be deposited according to the *Bingo Session Report* to the deposit slip and the validated deposit receipt.
5. Posts each session's audited activity amounts to the *Bingo Summary*.
6. When the bank statement is received and reconciled, traces deposit amounts as recorded on the *Bingo Summary* to the bank statement and initials and dates the form.
7. At the end of each quarter, after reconciliation of inventory, completes a reconciliation for each primary color and type of paper bingo card, by serial number, which compares the cards recorded as used per daily receipting records to the change in inventory per inventory records. Documents the reconciliation on the *Quarterly Reconciliation of Paper Bingo Cards*.
8. Retains the daily accounting records in an orderly fashion for the required retention period.

STANDARD PROCEDURES

ACCOUNTING - PULL TABS

<u>Responsibility</u>	<u>Procedure</u>
Bookkeeper	<ol style="list-style-type: none">1. Receives all redeemed winning pull tabs, the <i>Pull Tab Daily Activity Report</i> and <i>Record of Win</i> from the site.2. Verifies that all forms are complete, in ink, and initialed.3. Audits redeemed winning pull tabs and cash profit.4. Compares the amount to be deposited according to the <i>Pull Tab Daily Activity Report</i> to the deposit slip and the validated deposit receipt.5. Posts day's activity amounts to the <i>Pull Tab Summary</i>, updates cumulative amounts, and initials the form.6. When the bank statement is received and reconciled, traces deposit amounts as recorded on the <i>Pull Tab Summary</i> to the bank statement and initials and dates the form.
Independent Count Team Member	<ol style="list-style-type: none">7. Assists Bookkeeper with monthly interim audits, and if required, weekly interim audits of the pull tab games in play. Counts, records, and attests to the number of unsold tickets for each game. Forwards information to Bookkeeper.
Bookkeeper	<ol style="list-style-type: none">8. Completes the monthly interim audits of the pull tab games in play, records audit on the <i>Pull Tab Summary</i>, initials the form. If weekly audits are required at a site, completes and records on the <i>Pull Tabs - Weekly Interim Audit</i>, dates and initials the form.9. Reviews interim audits, reports any material discrepancies to the Governing Board.10. At the end of the quarter, completes audit of all games, which includes counting all unsold pull tabs, verifying that all flares and game information sheets are accounted for, and completing the Summary for Schedule B1 section of the <i>Pull Tab Summary</i>. Initials the form.11. Retains the daily accounting records, including the flares and game information sheets, in an orderly fashion for the required retention period.12. Forwards the unsold tickets and the redeemed winning tickets to the Gaming Manager.
Gaming Manager	<ol style="list-style-type: none">13. Retains the games in an orderly fashion for the required retention period.

STANDARD PROCEDURES

ACCOUNTING - PULL TAB DISPENSING DEVICE

<u>Responsibility</u>	<u>Procedure</u>
Bookkeeper	<ol style="list-style-type: none">1. Receives all redeemed winning pull tabs, flares, game information sheets, the <i>Pull Tab Dispensing Device Interim Period Site Summary</i>, and <i>Record of Win</i> from the site.2. Verifies that all forms are complete, in ink, and initialed.3. Audits redeemed winning pull tabs and cash profit.4. Compares the amount to be deposited according to the <i>Pull Tab Dispensing Device Interim Period Site Summary</i> to the deposit slip and to the validated deposit receipt.5. Posts interim period activity amounts to the <i>Pull Tab Dispensing Device Summary</i>, updates cumulative amounts, and initials the form.6. When the bank statement is received and reconciled, traces deposit amounts as recorded on the <i>Pull Tab Dispensing Device Summary</i> to the bank statement and initials and dates the form.7. If cash is needed to buy back prizes from the bar at a site with a dispensing device, prepares a check from the gaming account, signs check, and forwards to Gaming Manager for second signature.
Gaming Manager	<ol style="list-style-type: none">8. Forwards the check to the Runner for buy back of prizes from the bar.
Independent Count Team Member	<ol style="list-style-type: none">9. Assists Bookkeeper with monthly interim audits, and if required, weekly interim audits of the pull tab dispensing device games in play. Counts, records, and attests to the number of unsold tickets for each game. Forwards information to Bookkeeper.
Bookkeeper	<ol style="list-style-type: none">10. Completes the monthly interim audits of the pull tab dispensing device games in play, records audit on the <i>Pull Tab Dispensing Device – Weekly Interim Audit</i>, dates and initials the form. If weekly audits are required at a site, completes and records on the <i>Pull Tab Dispensing Device – Weekly Interim Audit</i>, dates and initials the form.11. Reviews interim audits, reports any material discrepancies to the Governing Board.12. At the end of the quarter, completes audit of all games, which includes counting all unsold pull tabs, completing the Reconciliation of Non-Resettable Meters and Summary for Schedule B1 sections of the <i>Pull Tab Dispensing Device Summary</i>. Initials and dates the form.13. Verifies that the <i>Dispensing Devices – Access Log</i> and <i>Credit Redemption Register</i> are complete, in ink, and initialed.

Responsibility

Procedure

Bookkeeper

14. Retains the daily accounting records, including the flares and game information sheets, in an orderly fashion for the required retention period.
15. Forwards the unsold pull tabs and redeemed winning pull tabs to the Gaming Manager.

Gaming Manager

16. Retains the games in an orderly fashion for the required retention period.

STANDARD PROCEDURES

ACCOUNTING - TWENTY-ONE

Responsibility

Procedure

Bookkeeper

1. Receives the *Twenty-One Daily Report, Fill and Credit Slips, and Twenty-One Dealer Shift Report* from the site.
2. Verifies that all forms are complete, in ink, and initialed.
3. Audits fill and credit slips, gross proceeds, prizes, adjusted gross proceeds, cash profit (loss), cash long (short), and bank deposit and initials and dates the *Twenty-One Daily Report*.
4. Compares the amount to be deposited according to the *Twenty-One Daily Report* to the deposit slip and to the validated deposit receipt.
5. Posts each session's audited activity amounts to the *Twenty-One Summary*.
6. Completes and verifies the *Twenty-One Dealer Shift Report* and posts the information to the *Twenty-One Dealer Percent-of-Hold*, updating cumulative amounts.

Gaming Manager

7. Selects video from each table each week for review. Criteria used to select video for review includes Dealer's percent-of-hold. Reviews video and completes *Twenty-One Review Record*. Initials and dates the form.
8. If Dealer problems/errors are noted, reviews with Dealer. If required, conducts additional training with Dealer. Dealer initials *Twenty-One Review Record* acknowledging that dealer has been advised of dealing problems/errors. Forwards record to Bookkeeper.

Bookkeeper

9. Retains *Twenty-One Review Record* with noted Dealer problems/errors for one year.
10. When the bank statement is received and reconciled, traces deposit amounts as recorded on the *Twenty-One Summary* to the bank statement and initials and dates the form.
11. Retains the daily accounting records in an orderly fashion for the required retention period.

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SECTION V - MASTER INVENTORY CONTROL

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Reconciliation of Inventory	23

Inventory control procedures for inventory at the site is covered in each game type's section.

ACCESS TO SENSITIVE AREAS AND SIGNATORY RESPONSIBILITY

	Inventory Storage Area	Master Inventory Log	Reconciliation of Inventories
Governing Board	NO	NO	NO
Bookkeeper	(1)	YES	YES
Ind. Count Team Member	NO	NO	NO
Gaming Manager	YES	YES	NO
Shift Man/Cashier/Jar Oprt	NO	NO	NO
Twenty-One Dealer	NO	NO	NO
Bingo Cashier/Caller	NO	NO	NO
Floorworker	NO	NO	NO
Runner	NO	NO	NO
Bar Employee	NO	NO	NO

(1) Access only when accompanied by the individual responsible for the area.

Access to sensitive areas and signatory responsibility are authorized and documented by specific job titles. An individual's access and signatory responsibility may change if they are acting in another capacity.

STANDARD PROCEDURES

INVENTORY CONTROL - PULL TABS

Responsibility

Procedure

Gaming Manager

1. When pull tab inventory is running low, contacts distributor and places an order for deals of pull tabs.
2. Compares all deals of pull tabs, by type, quantity, color and gaming stamp number to the distributor's packing slip and invoice.
3. Records the sales invoice number, date received, and gaming stamp number on the *Master Game Inventory Log* and initials the log.
4. Locks the deals in a secure storage area.
5. Initials the packing slip and invoice and forwards to the Bookkeeper.

Bookkeeper

6. From the invoice, verifies that all deals of pull tabs, per gaming stamp number, have been recorded on the *Master Game Inventory Log*. Initials the log.

Gaming Manager

7. When issuing deals of pull tabs, takes needed deals from the storage area and records the site name and date issued on the *Master Game Inventory Log* and initials the log.

Bookkeeper

8. When played deals are returned to the home office, records date placed, date removed, and quarter reported on tax return on the *Master Game Inventory Log*. After audit, forwards played deals to the Gaming Manager.

Gaming Manager

9. Locks the played deals in a secure storage area.
10. If unplayed deals are returned, records the date returned and initials the log.
11. If a deal is re-issued to another site, records the stamp number on a new line and repeats step 7.

STANDARD PROCEDURES

INVENTORY CONTROL - TWENTY-ONE

Responsibility

Procedure

Gaming Manager

1. Contacts distributor to order casino chips and/or fill and credit slips.
2. Compares all casino chips, by denomination, to the distributor's packing slip and invoice.
3. Compares the numbers of fill and credit slips received to the distributor's packing slip and invoice.
4. For casino chips, records the date received, quantities, distributor, and running total on the *Casino Chips Inventory Log*.
5. Locks the casino chips and fill and credit slips in a secure storage area.
6. Initials the packing slip and invoice and forwards to the Bookkeeper.

Bookkeeper

7. From the invoice, verifies that all casino chips have been recorded on the *Casino Chips Inventory Log*. Initials the log.

Gaming Manager

8. When issuing casino chips, takes needed chips from the storage area and records the date, quantities, site name, and running total on the Master and Site sections of the *Casino Chips Inventory Log*.
9. When casino chips are returned to the home office, records the date, quantities, site name, and running total on the Master and Site sections of the *Casino Chips Inventory Log*.
10. Locks the casino chips in a secure storage area.

STANDARD PROCEDURES

INVENTORY CONTROL - PAPER BINGO CARDS

<u>Responsibility</u>	<u>Procedure</u>
Gaming Manager	<ol style="list-style-type: none">1. When paper bingo card inventory is running low, contacts distributor and places an order for paper bingo cards.2. When received, compares the quantity, primary color and type of cards, serial number, and size of series to the distributor's packing slip and invoice.3. For each primary color and type of card, maintains a separate <i>Bingo Master Inventory Log – Paper Bingo Cards</i>. Records the date received, invoice number, serial number, total number of cards received, and updates the cards in inventory field on the <i>Bingo Master Inventory Log - Paper Bingo Cards</i> and initials the log.4. Locks the paper bingo cards in a secure storage area.5. Initials the packing slip and invoice and forwards to the Bookkeeper.
Bookkeeper	<ol style="list-style-type: none">6. From the invoice, verifies that all paper bingo cards, per serial number, have been recorded on the <i>Bingo Master Inventory Log - Paper Bingo Cards</i>. Initials the log.
Gaming Manager	<ol style="list-style-type: none">7. When issuing paper bingo cards, takes needed cards from the storage area and records the date issued, site name, serial number, total number of cards issued, and updates the cards in inventory field on the <i>Bingo Master Inventory Log - Paper Bingo Cards</i> and initials the log.8. If paper bingo cards are returned to the home office, records the date returned, site name, serial number, total number of cards returned, and updates the cards in inventory field on the <i>Bingo Master Inventory Log - Paper Bingo Cards</i> and initials the log.9. Locks paper bingo cards in a secure storage area.

STANDARD PROCEDURES

INVENTORY CONTROL - RETURN OF INVENTORY TO DISTRIBUTOR

Responsibility

Gaming Manager

Procedure

1. Determines that deals or paper bingo cards are to be returned to the distributor.
2. Contacts distributor to make the return.
3. Records the date the deals or paper bingo cards are returned to the distributor on the *Master Game Inventory Log* or *Bingo Master Inventory Log – Paper Bingo Cards*. For paper bingo cards, records the serial number, total number of cards returned, and updates the cards in inventory field. Initials the log.
4. When the credit invoice is received, compares credit invoice to documented returns and records the credit invoice number on the *Master Game Inventory Log* or *Bingo Master Inventory Log – Paper Bingo Cards*.
5. Initials the credit invoice and forwards to the Bookkeeper.

STANDARD PROCEDURES

INVENTORY CONTROL - DISPOSAL OF PLAYED DEALS

Responsibility

Gaming Manager

Procedure

1. Determines which deals have been retained for the required retention period.
2. Records the date destroyed on the *Master Game Inventory Log*.
3. Disposes of the deals by burning, shredding, or burying them.

STANDARD PROCEDURES

INVENTORY CONTROL - RECONCILIATION OF INVENTORY

Responsibility

Bookkeeper

Procedure

1. At the end of each quarter, accompanied by the individual responsible for each area, physically counts all inventory items and records the information on the *Reconciliation of Inventories* and initials the form.
2. Records numbers per inventory records on the *Reconciliation of Inventories*, compares counts to inventory record numbers and initials the form.
3. Reviews report and reports to Governing Board if necessary.

GAMING INTERNAL CONTROL MANUAL

SECTION VI - COUNT TEAM PROCEDURES

<u>Responsibility</u>	<u>Procedure</u>
Count Team	1. Meet at the gaming site.
Gaming Manager	2. Unlocks the safe and all cash drawers.
Independent Count Team Member	3. Removes all the locked cash bank bags and drop boxes from the safe and all daily accounting records from the cash drawers.
	4. Out of public view, unlocks the pull tab cash bank bag. With the Gaming Manager observing, counts the closing cash bank for each pull tab game. Compares to the amount recorded on the <i>Pull Tab Daily Activity Report</i> . Initials the report if the count and recorded amount are the same. If different, re-counts, lines out incorrect amount, records correct amount, and initials the report.
Gaming Manager	5. With the Independent Count Team Member observing, recounts the closing cash bank for each pull tab game. Compares to the amounts recorded on the <i>Pull Tab Daily Activity Report</i> and if correct, initials the report.
Independent Count Team Member	6. Completes the Cash Profit (Loss) section for each pull tab game on the <i>Pull Tab Daily Activity Report</i> .
	7. With the Gaming Manager observing, separates next day's opening cash bank from the amount to be deposited for each pull tab game, including as many checks as possible in the amount to be deposited. Records the deposit amount on the <i>Pull Tab Daily Activity Report</i> and initials the report.
	8. Records the site, name of game, date of activity, and deposit amount for each pull tab game on the deposit slip.
Gaming Manager	9. With the Independent Count Team Member observing, recounts the deposit amount for each pull tab game and compares to the amount recorded on the deposit slip and <i>Pull Tab Daily Activity Report</i> . If correct, initials the report.
Independent Count Team Member	10. Places the deposit amounts for each pull tab game into the deposit bag.
	11. With the Gaming Manager observing, counts the next day's opening cash bank for each pull tab game and records the amount on the next day's <i>Pull Tab Daily Activity Report</i> . Initials the report.
Gaming Manager	12. With the Independent Count Team Member observing, recounts the next day's opening cash bank for each pull tab game, compares to the amount recorded on the next day's <i>Pull Tab Daily Activity Report</i> and if correct, initials the report.
Independent Count Team Member	13. Places the next day's opening cash bank for each pull tab game into the locking cash bank bag and locks bag.

<u>Responsibility</u>	<u>Procedure</u>
Independent Count Team Member	14. Places the next day's <i>Pull Tab Daily Activity Report</i> into the pull tab cash drawer.
	15. Out of public view, unlocks the bingo cash bank bag. With the Gaming Manager observing, counts the closing cash bank. Compares to the amount recorded on the <i>Bingo Session Report</i> . Initials the report if count and recorded amount are the same. If different, re-counts, lines out incorrect amount, records correct amount, and initials the report.
Gaming Manager	16. With the Independent Count Team Member observing, recounts the closing cash bank for bingo. Compares to the amount recorded on the <i>Bingo Session Report</i> and if correct, initials the report.
Independent Count Team Member	17. Completes the Gross Proceeds, Prizes, Adjusted Gross Proceeds; Cash Profit; and Cash Long (Short) sections of the <i>Bingo Session Report</i> .
	18. With the Gaming Manager observing, separates the next session's opening cash bank from the amount to be deposited, including as many checks as possible in the amount to be deposited. Records the deposit amount on the <i>Bingo Session Report</i> . Initials and dates the report.
	19. Records the site, name of game, date of activity, and deposit amount for bingo on the deposit slip.
Gaming Manager	20. With the Independent Count Team Member observing, recounts the deposit amount for bingo and compares to the amount recorded on the deposit slip and <i>Bingo Session Report</i> . If correct, initials the report.
Independent Count Team Member	21. Places the deposit amount for bingo into the deposit bag.
	22. With the Gaming Manager observing, counts the next session's opening cash bank for bingo and records the amount on the next session's <i>Bingo Session Report</i> . Initials the report.
Gaming Manager	23. With the Independent Count Team Member observing, recounts the next session's opening cash bank for bingo, compares to the amount recorded on the next session's <i>Bingo Session Report</i> and if correct, initials the report.
Independent Count Team Member	24. Places the next session's opening cash bank for bingo into the locking cash bank bag and locks bag.
	25. Places the next session's <i>Bingo Session Report</i> into the bingo cash drawer.
Count Team	26. In the presence of each other, counts the casino chips and compares to the amount recorded on the <i>Twenty-One Daily Report</i> , corrects any errors, and initials the corrections.

<u>Responsibility</u>	<u>Procedure</u>
Independent Count Team Member	27. Out of public view, unlocks the twenty-one cash bank bag. With the Gaming Manager observing, counts the closing cash bank. Compares to the amount recorded on the <i>Twenty-One Daily Report</i> . Initials the report if the count and recorded amount are the same. If different, re-counts, lines out incorrect amount, records correct amount, and initials the report.
Gaming Manager	28. With the Independent Count Team Member observing, recounts the closing cash bank for twenty-one. Compares to the amounts recorded on the <i>Twenty-One Daily Report</i> and if correct, initials the report. 29. Sorts the <i>Fill and Credit Slips</i> attached to the <i>Twenty-One Daily Report</i> , by table and in serial number order, verifies that all slips are properly recorded on the report.
Independent Count Team Member	30. Unlocks the contents of the drop box from table 1 and spreads the contents on the count table.
Gaming Manager	31. Verifies that the drop box is empty.
Independent Count Team Member	32. Sorts the <i>Fill and Credit Slips</i> by table, in serial number order, matches slips to ones retained with the <i>Twenty-One Daily Report</i> . 33. With the Gaming Manager observing, sorts the cash by denomination, counts the cash, records the amounts by denomination and total on the <i>Twenty-One Daily Report</i> . Initials and dates the report.
Gaming Manager	34. With the Independent Count Team Member observing, recounts the drop box cash and compares to the amounts recorded on the <i>Twenty-One Daily Report</i> . If correct, initials and dates the report.
Count Team	35. Repeats steps 30 through 34 for each additional table.
Independent Count Team Member	36. Completes the Gross Proceeds, Prizes, Adjusted Gross, Cash Profit, and Cash Long(Short) sections of the <i>Twenty-One Daily Report</i> . 37. With the Gaming Manager observing, separates the next day's opening cash bank from the amount to be deposited, including as many checks as possible in the amount to be deposited. Records the deposit amount on the <i>Twenty-One Daily Report</i> . Initials and dates the report.
Gaming Manager	38. Records the site, name of game, date of activity, and the deposit amount for twenty-one on the deposit slip. 39. With the Independent Count Team Member observing, recounts the deposit amount for twenty-one and compares to the amount recorded on the deposit slip and <i>Twenty-One Daily Report</i> . If correct, initials the report.
Independent Count Team Member	40. Places the deposit amount for twenty-one into the deposit bag.

<u>Responsibility</u>	<u>Procedure</u>
Independent Count Team Member	41. With the Gaming Manager observing, counts the next day's opening cash bank for twenty-one and records the amount on the next day's <i>Twenty-One Daily Report</i> . Initials the report.
Gaming Manager	42. With the Independent Count Team Member observing, recounts the next day's opening cash bank for twenty-one, compares to the amount recorded on the next day's <i>Twenty-One Daily Report</i> and if correct, initials the report.
Independent Count Team Member	43. Places the next day's opening cash bank for twenty-one into the locking cash bank bag and locks bag.
	44. Reviews and documents on the <i>Twenty-One Daily Report</i> if the surveillance camera at each twenty-one table at a site is recording an unobstructed view of the table activity. If problems are noted, notifies Gaming Manager. Locks cabinet.
	45. Places the next day's <i>Twenty-One Daily Report</i> into the twenty-one cash drawer.
	46. With the Gaming Manager observing, totals the deposit slip, counts the cash and checks to verify that the amounts are the same, and initials the deposit slip.
Gaming Manager	47. With the Independent Count Team Member observing, recounts the total cash and checks to be deposited, compares to the amount recorded, and if correct, initials the deposit slip.
Independent Count Team Member	48. Places all cash and checks for the deposit along with the original deposit slip into the locking deposit bag. Locks the bag and transfers to the Gaming Manager.
	49. Places all the locked cash bank bags into the safe.
Gaming Manager	50. Locks safe and all game type or game cash drawers.
	51. Properly attaches and locks the drop boxes to the twenty-one tables.
	52. Takes the locked deposit bag, containing the original deposit slip and cash and checks for deposit, to the bank. Bank unlocks the deposit bag and deposits the funds into the gaming account. Gaming Manager forwards the validated deposit receipt to the Bookkeeper.
Independent Count Team Member	53. Forwards the copy of the deposit slip, and the daily accounting records, including redeemed winning pull tabs and voided paper bingo cards to the Bookkeeper.

GAMING INTERNAL CONTROL MANUAL

SECTION VII - BINGO

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BINGO - ACCESS TO SENSITIVE AREAS

	Safe	Cash Bank	Bingo Cards - Site Inventory	Bingo Cards - Offered For Sale	Bingo Equipment	Cash Profit
Governing Board	NO	NO	NO	NO	NO	NO
Bookkeeper	NO	(1)	(1)	NO	NO	NO
Ind. Count Team Member	NO	YES	NO	NO	NO	YES
Gaming Manager	YES	(1)	YES	(1)	(1)	(1)
Shift Man/Cashier/Jar Oprt	NO	NO	NO	NO	NO	NO
Twenty-One Dealer	NO	NO	NO	NO	NO	NO
Bingo Cashier/Caller	NO	YES	YES	YES	YES	YES
Floorworker	NO	NO	NO	YES	NO	NO
Runner	NO	NO	NO	NO	NO	NO
Bar Employee	NO	NO	NO	NO	NO	NO

(1) Access only when accompanied by the individual responsible for the area.

BINGO - SIGNATORY RESPONSIBILITY

	Bingo Session Report	Bingo Site Invent Log	Floor work Sales Report	IOU	Record of Win	Bingo Caller Number Report	Bingo Sum
Governing Board	NO	NO	NO	NO	NO	NO	NO
Bookkeeper	YES	NO	NO	NO	NO	NO	YES
Ind. Count Team Member	YES	NO	NO	NO	NO	NO	NO
Gaming Manager	YES	NO	NO	NO	NO	NO	NO
Shift Man/Cashier/Jar Oprt	NO	NO	NO	NO	NO	NO	NO
Twenty-One Dealer	NO	NO	NO	NO	NO	NO	NO
Bingo Cashier/Caller	YES	YES	YES	YES	NO	YES	NO
Floorworker	YES	YES	YES	NO	YES	NO	NO
Runner	NO	NO	NO	NO	NO	NO	NO
Bar Employee	NO	NO	NO	NO	NO	NO	NO

Access to sensitive areas and signatory responsibility are authorized and documented by specific job titles. An individual's access and signatory responsibility may change if they are acting in another capacity.

STANDARD PROCEDURES

BINGO - SITE INVENTORY CONTROL

Responsibility

Procedure

Bingo Cashier

1. For each primary color and type of card and serial number, maintains a separate *Bingo Site Inventory Log – Paper Bingo Cards*. When paper bingo cards are received, records date received, total number of cards received, and updates the cards in inventory field on the *Bingo Site Inventory Log - Paper Bingo Cards* and initials the log.
2. Secures the cards with site inventory.

Bingo Cashier

3. For each bingo session, counts out the number of cards needed for cashier and floorworker sales while the Floorworker observes. For each primary color and type of card and serial number, records the date, session, and the total number of cards issued on the *Bingo Site Inventory Log - Paper Bingo Cards* and if correct, initials the log.

Floorworker

4. Recounts the total number of paper bingo cards issued while the Bingo Cashier observes, compares to the amount recorded on the *Bingo Site Inventory Log - Paper Bingo Cards* and if correct, initials the log.

Bingo Cashier

5. At the close of each session, counts the number of cards returned to inventory while the Floorworker observes. For each primary color and type of card and serial number, records the total number of cards returned, total number of cards used, and updates the cards in inventory field on the *Bingo Site Inventory Log - Paper Bingo Cards* and initials the log.

Floorworker

6. Recounts the total number of paper bingo cards returned while the Bingo Cashier observes, compares to the amount recorded on the *Bingo Site Inventory Log - Paper Bingo Cards* and if correct, initials the log.

Bingo Cashier

7. Locks the paper bingo cards in the bingo storage compartment.

Bingo Cashier

8. If paper bingo cards are returned to the home office, records the date returned, total number of cards returned, and updates the cards in inventory field on the *Bingo Site Inventory Log - Paper Bingo Cards* and initials the log.

STANDARD PROCEDURES

BINGO - DAILY OPENING

<u>Responsibility</u>	<u>Procedure</u>
Bingo Cashier	1. Unlocks the bingo storage compartment and bingo cash drawer.
Gaming Manager	2. Unlocks the safe and gives the locked bingo cash bank bag to the Bingo Cashier.
Bingo Cashier	3. In a secure area out of public view, unlocks the bingo cash bank bag. With the Gaming Manager observing, counts the cash bank. Compares to the amount recorded on the <i>Bingo Session Report</i> . Initials the report if the count and recorded amount are the same. If different, re-counts, lines out incorrect amount, records correct amount, and initials the report.
Gaming Manager	4. With the Bingo Cashier observing, recounts the opening cash bank for bingo. Compares to the amount recorded on the <i>Bingo Session Report</i> and if correct, initials the report.
Bingo Cashier	5. Places the cash bank in the bingo cash drawer. 6. For each different card offered for sale, records the primary color and type of card and serial number of the cards to be used on the <i>Bingo Session Report</i> .
	7. With the Floorworker observing, counts out the number of paper bingo cards needed for cashier sales and records the count for each different card offered for sale on the <i>Bingo Session Report</i> and initials the report.
Floorworker	8. With the Bingo Cashier observing, recounts the opening card count for each different card offered for sale, compares to the amounts recorded, and if correct, initials the <i>Bingo Session Report</i> .
Bingo Cashier	9. Begins selling the paper bingo cards to players.

STANDARD PROCEDURES

BINGO - FLOORWORKER SALES

<u>Responsibility</u>	<u>Procedure</u>
Bingo Cashier	1. With the Floorworker observing, counts out the floorworker's cash bank taken from the regular bingo cash bank, records the amount on the <i>Floorworker Sales Report</i> and initials the report.
Floorworker	2. With the Bingo Cashier observing, recounts the floorworker's opening cash bank. Compares to the amount recorded on the <i>Floorworker Sales Report</i> and if correct, initials the report.
Bingo Cashier	3. For each different card offered for sale, records the game number, floorworker name, serial number of the cards, and selling price on the <i>Floorworker Sales Report</i> .
	4. With the Floorworker observing, counts out the number of paper bingo cards assigned for floorworker sales and records the count for each different card offered for sale on the <i>Floorworker Sales Report</i> and initials the report.
Floorworker	5. With the Bingo Cashier observing, recounts the paper bingo cards assigned for each different card offered for sale, compares to the amounts recorded, and if correct, initials the <i>Floorworker Sales Report</i> .
	6. Begins selling the paper bingo cards to players.
Bingo Cashier and Floorworker	7. If more paper bingo cards are needed, repeat steps 4 and 5.
Floorworker	8. After sales are complete, counts the paper bingo cards being returned for each different card which was offered for sale, records the count on the <i>Floorworker Sales Report</i> and initials the report while the Bingo Cashier observes.
Bingo Cashier	9. With the Floorworker observing, recounts the paper bingo cards being returned for each different card which was offered for sale, compares to the amounts recorded, and if correct, initials the <i>Floorworker Sales Report</i> .
Floorworker	10. With the Bingo Cashier observing, counts the cash being turned in for each different card which was offered for sale, records the count on the <i>Floorworker Sales Report</i> and initials the report.
Bingo Cashier	11. With the Floorworker observing, recounts the cash being turned in for each different card which was offered for sale, compares to the amounts recorded, and if correct, initials the <i>Floorworker Sales Report</i> . Puts the cash into the bingo cash bank.
Floorworker	12. With the Bingo Cashier observing, counts the Floorworker's ending cash bank, records the amount on the <i>Floorworker Sales Report</i> and initials the report.

Responsibility

Bingo Cashier

Procedure

13. With the Floorworker observing, recounts the floorworker's ending cash bank. Compares to the amount recorded on the *Floorworker Sales Report* and if correct, initials the report. Returns the cash back to the regular bingo cash bank.
14. For each different card, which was offered for sale, computes number sold, gross proceeds, and cash long (short) on the *Floorworker Sales Report*.
15. For all paper bingo cards sold by the Floorworker, computes total gross proceeds, total cash turned in and total cash long (short) on the *Floorworker Sales Report*.

STANDARD PROCEDURES

BINGO - PLAY OF GAME

Responsibility

Procedure

Bingo Caller

1. Checks all equipment prior to the start of the session and makes the necessary repairs, if possible. If not, reports the problem to the Gaming Manager.
2. Inspects the bingo balls to insure that all are accounted for and that none are defective.
3. Makes the bingo balls available for inspection to a player before calling bingo balls for the session.
4. Makes announcements according to organization policy prior to the session.
5. Calls letter number combinations and records the numbers on the *Bingo Caller Number Report*.

Floorworker

6. Watches for potential winners.

Bingo Caller

7. Stops the game when a player calls bingo.

Floorworker

8. Takes the player's card to a neutral person and calls back the series number of the card and the letter number combinations in the winning pattern.

Bingo Caller

9. Compares the letter number combinations called back to the actual bingo balls drawn and determines if there is a valid bingo.

Bingo Cashier

10. With the Floorworker observing, counts out the amount of the cash prize, records the game number and the prize amount on the Prize Register section of the *Bingo Session Report*.
11. If the bingo cash bank does not have enough money, borrows needed money from another cash bank and records the information on the *I.O.U* form.
12. Gives the cash prize amount to the Floorworker.

Floorworker

13. Pays the player the cash prize and records the player's full name and address on the Prize Register section of the *Bingo Session Report*.
14. If the prize amount is over \$200, completes and has the player sign *Record of Win*.

STANDARD PROCEDURES

BINGO - DAILY CLOSING

<u>Responsibility</u>	<u>Procedure</u>
Bingo Cashier	1. In a secure area out of public view, with the Floorworker observing, counts the closing cash bank, records the count on the <i>Bingo Session Report</i> and initials the report.
Floorworker	2. With the Bingo Cashier observing, recounts the closing cash bank, compares to the amount recorded on the <i>Bingo Session Report</i> and if correct, initials the report.
Bingo Cashier	3. Places the closing cash bank into the locking cash bank bag and locks bag.
	4. With the Floorworker observing, counts the cards remaining after cashier sales are complete and records the count for each different card offered for sale on the <i>Bingo Session Report</i> and initials the report.
Floorworker	5. With the Bingo Cashier observing, recounts the cards remaining for each different card offered for sale, compares to the amounts recorded and if correct, initials the <i>Bingo Session Report</i> .
Bingo Cashier	6. For each different card offered for sale, records the number of cards used, number voided, number sold, selling price, and gross proceeds on the <i>Bingo Session Report</i> .
	7. Totals the Prize register section of the <i>Bingo Session Report</i> and initials.
	8. Places the locked bingo cash bank bag into the safe and places the daily accounting records in the bingo cash drawer.
	9. Locks the safe, bingo cash drawer, and bingo storage compartment.

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SECTION VIII - PULL TABS

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PULL TABS - ACCESS TO SENSITIVE AREAS

	Safe	Cash Banks	Jar Recp Storage Compartment	Games In Play - Jar Receptacles	Unopen Deals - Site Inventory	Cash Profit
Governing Board	NO	NO	NO	NO	NO	NO
Bookkeeper	NO	(1)	NO	NO	(1)	NO
Ind. Count Team Member	NO	YES	(1)	NO	NO	YES
Gaming Manager	YES	(1)	YES	(1)	YES	(1)
Shift Man/Cashier/Jar Oprt	NO	YES	YES	YES	YES	YES
Twenty-One Dealer	NO	NO	NO	NO	NO	NO
Bingo Cashier/Caller	NO	NO	NO	NO	NO	NO
Floorworker	NO	NO	NO	NO	NO	NO
Runner	NO	NO	NO	NO	NO	NO
Bar Employee	NO	NO	NO	NO	NO	NO

(1) Access only when accompanied by the individual responsible for the area.

PULL TABS - SIGNATORY RESPONSIBILITY

	Pull Tab Daily Activity Report	Site Game Inventory Log	IOU	Record of Win	Weekly Interim Audit	Pull Tab Summary
Governing Board	NO	NO	NO	NO	NO	NO
Bookkeeper	NO	NO	NO	NO	YES	YES
Ind. Count Team Member	YES	NO	NO	NO	NO	NO
Gaming Manager	YES	NO	NO	NO	NO	NO
Shift Man/Cashier/Jar Oprt	YES	YES	YES	YES	NO	NO
Twenty-One Dealer	YES	NO	NO	NO	NO	NO
Bingo Cashier/Caller	NO	NO	NO	NO	NO	NO
Floorworker	NO	NO	NO	NO	NO	NO
Runner	NO	NO	NO	NO	NO	NO
Bar Employee	NO	NO	NO	NO	NO	NO

Access to sensitive areas and signatory responsibility are authorized and documented by specific job titles. An individual's access and signatory responsibility may change if they are acting in another capacity.

STANDARD PROCEDURES

PULL TABS – SITE INVENTORY CONTROL

Responsibility

Jar Operator

Procedure

1. Receives deal of pull tabs, records name of game, gaming stamp number, and date on *Site Game Inventory Log* and initials the log.
2. Secures the deal with site inventory.
3. Records the date the deal is placed into play on the *Site Game Inventory Log*.
4. At the end of the quarter, records the date the game is closed on the *Site Game Inventory Log*.
5. If an unplayed deal is returned to the home office, records the date the game is returned on the *Site Game Inventory Log* and initials the log.

STANDARD PROCEDURES

PULL TABS - ADDING DEALS

Responsibility

Jar Operator

Procedure

1. If a new quarter, takes two unopened deals from the pull tab storage compartment.
2. Verifies that the color of the deals is the same and the game serial number of the pull tabs in each deal matches the game serial number on that deal's gaming stamp.
3. Initials and dates the flares for deals added attesting to verification of color and game serial number.
4. Completes appropriate information on the *Site Game Inventory Log*.
5. Dumps contents of deals into an empty jar receptacle and thoroughly intermixes the pull tabs before offering the game for sale.
6. Posts a master flare for the game and secures the flares and game information sheets for the deals in the jar bar.
7. Records the gaming stamp number and game serial number of the deals on the *Pull Tab Daily Activity Report*.
8. Updates posting information.
9. If adding a deal to a game already in play, repeats steps 2 through 8.

STANDARD PROCEDURES

PULL TABS - DAILY OPENING

<u>Responsibility</u>	<u>Procedure</u>
Jar Operator	1. Unlocks the pull tab storage compartments and pull tab cash drawers.
Gaming Manager	2. Unlocks the safe and gives the locked pull tab cash bank bag to the Jar Operator.
Jar Operator	3. In a secure area out of public view, unlocks the pull tab cash bank bag. With the Gaming Manager observing, counts each pull tab cash bank. For each bank, compares to the amount recorded on the <i>Pull Tab Daily Activity Report</i> . Initials the report if count and recorded amount are the same. If different, re-counts, lines out incorrect amount, records correct amount, and initials the report.
Gaming Manager	4. With the Jar Operator observing, recounts each opening pull tab cash bank. For each bank, compares to the amount recorded on the <i>Pull Tab Daily Activity Report</i> and if correct, initials the report.
Jar Operator	5. Verifies posted number of major winners to the beginning number in the Posted Winners Cross Check section on the <i>Pull Tab Daily Activity Report</i> , adjusts posting as necessary.
	6. Puts the cash banks in the appropriate pull tab cash drawers.
	7. Removes the jar receptacles from the pull tab storage compartment and opens the pull tab games for play.

STANDARD PROCEDURES

PULL TABS - GAME PLAY

Responsibility

Jar Operator

Procedure

1. Based on the amount wagered, randomly selects pull tabs from the jar receptacle and counts the number purchased to the player. Any extra/unpurchased pull tabs are placed back into the jar receptacle.
2. Places the cash in the appropriate cash drawer for the pull tab game played.
3. If a player receives a stapled set of pull tabs with the incorrect number of pull tabs, gives the player the number of pull tabs necessary to make a complete set.
4. If a player leaves the physical area of the gaming site or does not redeem a winning pull tab within the fifteen minute time limit, retains and voids any winning pull tabs the player tries to redeem.
5. Checks the game serial number of the winning pull tab to deals in play, if the serial number does not match, does not pay the player.
6. Makes sure the player returns the complete winning pull tab.
7. If a winning pull tab is confirmed, records the amount paid on the winning pull tab and defaces the pull tab by punching a hole in the winning symbol or set of symbols.
8. Gives the player cash, or pull tabs if requested, and puts the winning pull tab in the cash drawer for that game.
9. If a winning pull tab exceeds \$200, completes and has the player sign *Record of Win*.
10. If not enough cash is available in that game's cash bank, records the *I.O.U.* and borrows the funds from another cash bank.
11. Updates the posted information if a major winner is redeemed.
12. If the game has reached the trigger point for adding another deal as defined by organization policy, adds a deal to the game before selling more pull tabs.
13. If the game has approximately 250 pull tabs remaining and the trigger point has not been reached, adds another deal.
14. If player wants pull tabs from a jar different than the one the winning pull tab came from, transfers the cash amount from the cash drawer for the winning pull tab to the cash drawer for the jar the player wishes to play.

STANDARD PROCEDURES

PULL TABS - SHIFT CHANGE

<u>Responsibility</u>	<u>Procedure</u>
Jar Operator Going Off Duty	1. When the Jar Operator Coming On Duty arrives, closes the jar bar.
	2. In a secure area out of public view, with the Jar Operator Coming On Duty observing, counts the cash for each game, records the count on the <i>Pull Tab Daily Activity Report</i> and initials the report.
Jar Operator Coming On Duty	3. With the Jar Operator Going Off Duty observing, recounts the cash for each game, compares to the amount recorded on the <i>Pull Tab Daily Activity Report</i> and if correct, initials the report.
Jar Operator Going Off Duty	4. For each game, counts the redeemed winning pull tabs and records, by denomination and total, the pull tabs redeemed on the <i>Pull Tab Daily Activity Report</i> .
	5. For each game, identifies the redeemed winning pull tabs as to shift and date, and places them in an envelope for the bookkeeper.
	6. For each game, records the number of top tier winning pull tabs by serial number on the <i>Pull Tab Daily Activity Report</i> .
	7. For each game, records the ending number of posted major winners in the Posted Winner Cross Check section on the <i>Pull Tab Daily Activity Report</i> and verifies that the posting is correct.
Jar Operator Coming On Duty and Jar Operator Going Off Duty	8. For each game, records the beginning cash bank amount on a new <i>Pull Tab Daily Activity Report</i> and initials the report.

STANDARD PROCEDURES

PULL TABS - DAILY CLOSING

Responsibility

Procedure

Jar Operator

1. Removes the jars from play and stores them in the pull tab storage compartment.
2. Pays back any outstanding IOU's if funds are available and records the payback on the *I.O.U.* form.
3. In a secure area out of public view, with the Twenty-One Dealer observing, counts the closing cash bank for each game, records the count on the *Pull Tab Daily Activity Report* and initials the report.

Twenty-One Dealer

4. With the Jar Operator observing, recounts the closing cash bank for each game, compares to the amount recorded on the *Pull Tab Daily Activity Report* and if correct, initials the report.

Jar Operator

5. Places the closing cash bank for each game into the locking cash bank bag and locks bag.
6. For each game, counts the redeemed winning pull tabs and records, by denomination and total, the pull tabs redeemed on the *Pull Tab Daily Activity Report*.
7. For each game, records the number of top tier winning pull tabs redeemed by serial number on the *Pull Tab Daily Activity Report*.
8. For each game, records the ending number of major winners remaining in the Posted Winner Cross Check section of the *Pull Tab Daily Activity Report* and verifies that the posting is correct.
9. For each game, identifies the redeemed winning pull tabs as to shift and date, and places them in an envelope for the Bookkeeper.
10. Places the locked pull tab cash bank bag into the safe and places the daily accounting records in the pull tab cash drawer.
11. Locks the safe, all cash drawers, and pull tab storage compartments.

STANDARD PROCEDURES

PULL TABS - CLOSING A PULL TAB GAME

Responsibility

Jar Operator

Procedure

1. At the end of the quarter, if the game has a last sale and a player desires to purchase the last pull tabs in the game, sells the pull tabs to the player and then gives cash to the player in the amount of the last sale, completes and has player sign the *Record of Win*.
2. Removes all the unsold pull tabs from the jar receptacle, counts the unsold pull tabs, records the count and initials on the container in which the unsold pull tabs are placed, and places the container, all flares, and game information sheets for the game in the safe.

GAMING INTERNAL CONTROL MANUAL

SECTION IX - PULL TAB DISPENSING DEVICES

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PULL TAB DISPENSING DEVICES - ACCESS TO SENSITIVE AREAS

	Pull Tab Compartment	Currency Compartment (Meters)	Unopened Deals - Site Inventory	Cash Profit
Governing Board	NO	NO	NO	NO
Bookkeeper	NO	NO	(1)	NO
Ind. Count Team Member	(1)	(1)	NO	NO
Gaming Manager	(1)	(1)	(1)	(1)
Shift Man/Cashier/Jar Oprt	NO	NO	NO	NO
Twenty-One Dealer	NO	NO	NO	NO
Bingo Cashier/Caller	NO	NO	NO	NO
Floorworker	NO	NO	NO	NO
Runner	YES	YES	YES	YES
Bar Employee	NO	NO	NO	NO

(1) Access only when accompanied by the individual responsible for the area.

PULL TAB DISPENSING DEVICES - SIGNATORY RESPONSIBILITY

	Dispen Device Access Log	Site Game Invntory Log	Interim Period Site Summary	Record of Win	Credit Redem ption Regster	Weekly Interim Audit	PullTab Disp. Device Summary
Governing Board	NO	NO	NO	NO	NO	NO	NO
Bookkeeper	NO	NO	NO	NO	NO	YES	YES
Ind. Count Team Member	NO	NO	YES	NO	NO	NO	NO
Gaming Manager	NO	NO	NO	NO	NO	NO	NO
Shift Man/Cashier/Jar Oprt	NO	NO	NO	NO	NO	NO	NO
Twenty-One Dealer	NO	NO	NO	NO	NO	NO	NO
Bingo Cashier/Caller	NO	NO	NO	NO	NO	NO	NO
Floorworker	NO	NO	NO	NO	NO	NO	NO
Runner	YES	YES	YES	NO	YES	NO	NO
Bar Employee	NO	NO	YES	YES	YES	NO	NO

Access to sensitive areas and signatory responsibility are authorized and documented by specific job titles. An individual's access or signatory responsibility may change if they are acting in another capacity.

STANDARD PROCEDURES

PULL TAB DISPENSING DEVICES – SITE INVENTORY CONTROL

Responsibility

Runner

Procedure

1. Receives deal of pull tabs, records name of game, gaming stamp number and date on *Site Game Inventory Log* and initials the log.
2. Secures the deal with site inventory.
3. Records the date the deal is placed into play on the *Site Game Inventory Log*.
4. At the end of the quarter, records the date the game is closed on the *Site Game Inventory Log*.
5. If an unplayed deal is returned to the home office, records the date the game is returned on the *Site Game Inventory Log* and initials the log.

STANDARD PROCEDURES

PULL TAB DISPENSING DEVICES - ADDING DEALS

Responsibility

Runner

Procedure

1. Records the date, time, non-resettable currency meter reading and reason for entry on the *Dispensing Devices - Access Log* and initials the log.
2. If a new quarter, takes two unopened deals from the storage area.
3. Verifies that the game serial number of pull tabs in the deals match the game serial number on that deal's gaming stamp.
4. Initials and dates the flares for deals added attesting to verification of game serial number.
5. Completes appropriate information on the *Site Game Inventory Log*.
6. Randomly mixes the pull tabs from both deals together and randomly places all the pull tabs from both deals in the stacking columns of the device. Evens out the number of pull tabs in each column.
7. Test vends currency and pull tabs to make sure the device is operating properly. Records the new non-resettable currency meter, test vend currency, and ticket value amounts on the *Dispensing Devices - Access Log*.
8. Posts a master flare in a secure place and returns the flares and game information sheets to the bookkeeper.
9. Records the serial numbers of the deals added on the *Dispensing Devices - Record of Serial Numbers* and gives the form to the Bar Employee.
10. Records the gaming stamp numbers and game serial numbers of the deals added and records the resettable and non-resettable meter readings and the amount of the test vend on the *Pull Tab Dispensing Device Interim Period Site Summary* and initials the form.
11. If adding a deal to a game already in play, repeat steps 3 through 5.
12. Randomly mixes the pull tabs of the deal being added to the pull tabs remaining in the device and randomly places all the pull tabs in the stacking columns of the device. Evens out the number of pull tabs in each column.
13. Repeat steps 7 through 10.

STANDARD PROCEDURES

PULL TAB DISPENSING DEVICES - INTERIM VISIT

<u>Responsibility</u>	<u>Procedure</u>
Runner	<ol style="list-style-type: none">1. Records the date, time, non-resettable currency meter reading, and reason for entry on the <i>Dispensing Devices - Access Log</i>.2. Removes the currency from the device. Counts and records the amount and the resettable and non-resettable meter readings on the <i>Pull Tab Dispensing Device Interim Period Site Summary</i>.3. Test vends pull tabs to make sure the device is working properly. Records the amount of test vends on the <i>Pull Tab Dispensing Device Interim Period Site Summary</i> and the <i>Dispensing Devices – Access Log</i>.4. Records the non-resettable currency meter reading after the test vends on the <i>Dispensing Devices – Access Log</i> and initials the log.5. Resets the resettable meters to zero.6. Counts the redeemed pull tabs obtained from the bar while the Bar Employee observes.
Bar Employee	<ol style="list-style-type: none">7. Recounts the redeemed winning pull tabs while the Runner observes.
Runner	<ol style="list-style-type: none">8. If not enough cash to buy back all prizes, separates winning pull tabs not to be bought back and returns the pull tabs to the Bar Employee.9. Records the prizes to be bought back from the bar, by denomination and in total, on the <i>Pull Tab Dispensing Device Interim Period Site Summary</i>.10. Exchanges the redeemed winning pull tabs for cash of the same value and initials the <i>Pull Tab Dispensing Device Interim Period Site Summary</i> attesting to the exchange.11. If there are credits recorded on the <i>Credit Redemption Register</i> that have not been reimbursed and the credit is determined valid, pays the Bar Employee, and initials the form.
Bar Employee	<ol style="list-style-type: none">12. Receives the cash and signs the <i>Pull Tab Dispensing Device Interim Period Site Summary</i> attesting to the exchange.
Runner	<ol style="list-style-type: none">13. Bundles and dates the redeemed winning pull tabs with the interim period date.14. Records the number of top tier winning pull tabs by serial number on the <i>Pull Tab Dispensing Device Interim Period Site Summary</i>.15. Records the total value of credits paid on the <i>Pull Tab Dispensing Device Interim Period Site Summary</i>.

Responsibility

Runner

Procedure

16. Computes cash profit and records the deposit amount on the *Pull Tab Dispensing Device Interim Period Site Summary*. Initials and dates the form.
17. Prepares deposit using a two part deposit slip recording the site, name of game, date of activity, and deposit amount. Initials the deposit slip.
18. Takes the original deposit slip and cash to the bank for deposit, forwards the validated deposit receipt, copy of deposit slip, and the daily accounting records, including flares, game information sheets, and redeemed winning pull tabs, to the Bookkeeper.

STANDARD PROCEDURES

PULL TAB DISPENSING DEVICES - CLOSING A PULL TAB GAME

<u>Responsibility</u>	<u>Procedure</u>
Runner	<ol style="list-style-type: none">1. Removes all unsold pull tabs from the device, counts the unsold pull tabs, records the count and initials on the container in which the unsold pull tabs are placed, and forwards the unsold pull tabs for the game to the Bookkeeper.2. If not enough cash to buy back all redeemed winning pull tabs, pays for the prizes by check.3. Forwards the <i>Dispensing Devices – Access Log</i> and <i>Credit Redemption Register</i> to the Bookkeeper.
Independent Count Team Member	<ol style="list-style-type: none">4. Reads the non-resettable meter readings and initials the <i>Pull Tab Dispensing Device Interim Period Site Summary</i> indicating that the meter readings recorded by the Runner are correct.

GAMING INTERNAL CONTROL MANUAL

SECTION X - TWENTY-ONE

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TWENTY-ONE - ACCESS TO SENSITIVE AREAS

	Safe	Cash Bank	Twenty-One Chip Inventory	Unused Fills and Credits	Twenty-One Chip Tray	Redeem Chips	Drop Box Release	Drop Box Contents	Surveillance System	Cash Profit
Governing Board	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Bookkeeper	NO	(1)	(1)	(1)	NO	NO	NO	NO	NO	NO
Ind. Count Team Member	NO	YES	(1)	NO	NO	NO	NO	YES	YES	YES
Gaming Manager	YES	(1)	YES	YES	(1)	(1)	YES	(1)	YES	(1)
Shift Man/Cashier/Jar Oprt	NO	YES	YES	YES	(2)	YES	NO	NO	NO	NO
Twenty-One Dealer	NO	NO	NO	NO	YES	NO	YES	NO	NO	NO
Bingo Cashier/Caller	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Floorworker	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Runner	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Bar Employee	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO

(1) Access only when accompanied by the individual responsible for the area.

(2) Access only when preparing opening fill and verifying closing credit.

Access to sensitive areas is authorized and documented by specific job titles. An individual's access to sensitive areas may change if they are acting in another capacity.

TWENTY-ONE - SIGNATORY RESPONSIBILITY

	Fills and Credits	Twenty-One Daily Report	IOU	Twenty-One Dealer Shift Report	Twenty-One Summary
Governing Board	NO	NO	NO	NO	NO
Bookkeeper	NO	YES	NO	NO	YES
Ind. Count Team Member	NO	YES	NO	NO	NO
Gaming Manager	NO	YES	NO	NO	NO
Shift Man/Cashier/Jar Oprt	YES	YES	YES	NO	NO
Twenty-One Dealer	YES	YES	NO	YES	NO
Bingo Cashier	NO	NO	NO	NO	NO
Floorworker	NO	NO	NO	NO	NO
Runner	NO	NO	NO	NO	NO
Bar Employee	NO	NO	NO	NO	NO

Signatory responsibility is authorized and documented by specific job titles. An individual's signatory responsibility may change if they are acting in another capacity.

STANDARD PROCEDURES

TWENTY-ONE - DAILY OPENING

<u>Responsibility</u>	<u>Procedure</u>
Cashier	1. Unlocks the twenty-one storage compartments and twenty-one cash drawer.
Gaming Manager	2. Unlocks the safe and gives the locked twenty-one cash bank bag to the Cashier.
Cashier	3. In a secure area out of public view, unlocks the twenty-one cash bank bag. With the Gaming Manager observing, counts the cash bank. Compares to the amount recorded on the <i>Twenty-One Daily Report</i> . Initials the report if the count and recorded amount are the same. If different, re-counts, lines out incorrect amount, records correct amount, and initials the report.
Gaming Manager	4. With the Cashier observing, recounts the opening cash bank for twenty-one, compares to the amount recorded on the <i>Twenty-One Daily Report</i> and if correct, initials the report.
Cashier	5. Places the cash bank in the twenty-one cash drawer.
	6. With the Gaming Manager observing, counts and records the opening chip bank. Includes all chips on site. Records the quantity of chips by denomination, calculates value by denomination and total value in the Chip Bank section on the <i>Twenty-One Daily Report</i> . Initials the report.
Gaming Manager	7. With the Cashier observing, recounts the opening chip bank, compares to the amounts recorded on the <i>Twenty-One Daily Report</i> and if correct, initials the report.
Cashier	8. Takes the lowest serial numbered <i>Fill Slip</i> , prepares the <i>Fill Slip</i> and initials the slip.
	9. Gives the twenty-one chip tray and the <i>Fill Slip</i> to the Twenty-One Dealer.
Twenty-One Dealer	10. Counts the chips in the chip tray, verifies the amounts recorded, and if correct, initials the <i>Fill Slip</i> .
	11. Returns the original <i>Fill Slip</i> to the cashier, drops the copy of the <i>Fill Slip</i> in the drop box.
	12. Records the table number, time on, and starting chip value on <i>Twenty-One Dealer Shift Report</i> .
Cashier	13. Records the serial number and amount from the <i>Fill Slip</i> on the <i>Twenty-One Daily Report</i> , attaches the original <i>Fill Slip</i> to the report.

STANDARD PROCEDURES

TWENTY-ONE - FILLS

<u>Responsibility</u>	<u>Procedure</u>
Twenty-One Dealer	1. Requests a fill.
Cashier	2. Takes chips from inventory, takes the lowest serial number <i>Fill Slip</i> , prepares the <i>Fill Slip</i> , and initials the <i>Fill Slip</i> .
	3. Gives the twenty-one chips and the <i>Fill Slip</i> to the Twenty-One Dealer.
Twenty-One Dealer	4. Counts the chips, verifies the amounts recorded, and if correct, initials the <i>Fill Slip</i> .
	5. Records the amount of the fill on the <i>Twenty-One Dealer Shift Report</i> . Returns the original <i>Fill Slip</i> to the Cashier and drops the copy of the <i>Fill Slip</i> in the drop box.
Cashier	6. Records the serial number and amount from the <i>Fill Slip</i> on the <i>Twenty-One Daily Report</i> , attaches the <i>Fill Slip</i> to the report.
	7. If a <i>Fill Slip</i> is voided, writes VOID across the original and copy and initials the <i>Fill Slip</i> .
Twenty-One Dealer	8. Initials the voided <i>Fill Slip</i> .
Cashier	9. Attaches the voided <i>Fill Slip</i> to the <i>Twenty-One Daily Report</i> .

STANDARD PROCEDURES

TWENTY-ONE - CREDITS

<u>Responsibility</u>	<u>Procedure</u>
Twenty-One Dealer	1. Requests a <i>Credit Slip</i> .
Cashier	2. Takes the lowest serial number <i>Credit Slip</i> , records the serial number of the <i>Credit Slip</i> on the <i>Twenty-One Daily Report</i> , and gives <i>Credit Slip</i> to the Twenty-One Dealer.
Twenty-One Dealer	3. Completes the <i>Credit Slip</i> and initials, gives <i>Credit Slip</i> and chips being removed from the table to the Cashier.
Cashier	4. Counts the chips, verifies the amounts recorded, and if correct, initials the <i>Credit Slip</i> .
	5. Records the serial number and amount of the credit on the <i>Twenty-One Daily Report</i> , attaches copy of the credit to the report, and returns the original of the <i>Credit Slip</i> to the Twenty-One Dealer.
Twenty-One Dealer	6. Records the amount of the credit on the <i>Twenty-One Dealer Shift Report</i> . Drops the original <i>Credit Slip</i> in the drop box.
Cashier	7. Returns the chips to the chip inventory.
	8. If a <i>Credit Slip</i> is voided, writes VOID across the original and copy and initials the <i>Credit Slip</i> .
Twenty-One Dealer	9. Initials the voided <i>Credit Slip</i> .
Cashier	10. Attaches the voided <i>Credit Slip</i> to the <i>Twenty-One Daily Report</i> .

STANDARD PROCEDURES

TWENTY-ONE - DEALER SHIFT CHANGE

<u>Responsibility</u>	<u>Procedure</u>
Twenty-One Dealer Coming On the Table	1. Records the time on and takes <i>Twenty-One Dealer Shift Report</i> to the table.
Twenty-One Dealer Going Off the Table	2. Counts the chips, by denomination, and announces the counts to the Dealer Coming On the Table.
Twenty-One Dealer Coming On the Table	3. Observes and records the chip counts, by denomination, on the <i>Twenty-One Dealer Shift Report</i> while the Dealer Going Off the Table observes the amounts being recorded.
	4. Initials the <i>Twenty-One Dealer Shift Report</i> .
Twenty-One Dealer Going Off the Table	5. Records the time off, amount dropped in the drop box during the last shift, computes shift results, and initials the <i>Twenty-One Dealer Shift Report</i> .
	6. Takes chips from the tip receptacle and <i>Twenty-One Dealer Shift Report</i> to the cashier area.
Twenty-One Dealer Coming On the Table	7. Begins dealing.

STANDARD PROCEDURES

TWENTY-ONE - CHIP REDEMPTION

Responsibility

Cashier

Twenty-One Dealer

Cashier

Twenty-One Dealer

Cashier

Twenty-One Dealer

Procedure

1. In view of the player, separates chips by value and counts out all chips twice to ensure the accuracy of the total value of chips redeemed.
2. Takes cash from the twenty-one bank in the amount of the chips redeemed and counts cash back to the player.
3. Places the chips in the area reserved for redeemed chips.
4. Gives the chips received as tips to the Cashier.
5. Counts the chips while the Twenty-One Dealer observes.
6. Recounts the chips while the Cashier observes.
7. Takes cash from the twenty-one bank in the amount of the tips redeemed and counts cash back to the Twenty-One Dealer.
8. Places the chips in the area reserved for redeemed chips.
9. Documents the amount of tips redeemed by the Twenty-One Dealer on *Twenty-One Dealer Tips Redeemed* form and initials.
10. Initials the *Twenty-One Dealer Tips Redeemed* form attesting to the information recorded.

STANDARD PROCEDURES

TWENTY-ONE - DAILY CLOSING

<u>Responsibility</u>	<u>Procedure</u>
Cashier	1. In a secure area out of public view, with the Twenty-One Dealer observing, counts the closing cash bank, records the count on the <i>Twenty-One Daily Report</i> and initials the report.
Twenty-One Dealer	2. With the Cashier observing, recounts the closing cash bank, compares to the amount recorded on the <i>Twenty-One Daily Report</i> and if correct, initials the report.
Cashier	3. Records the difference between the opening and closing cash bank on the <i>Twenty-One Daily Report</i> .
	4. Counts and records Chips Redeemed on the <i>Twenty-One Daily Report</i> .
	5. Computes and records Chips Redeemed less Cash Bank Difference on the <i>Twenty-One Daily Report</i> . If a difference is computed, recounts cash and chips in an effort to reconcile the variance. Returns chips to inventory.
	6. Places the closing cash bank into the locking cash bank bag and locks bag.
	7. With the Twenty-One Dealer observing, counts and records the closing chip bank. Includes all chips on site. Records the quantity of chips by denomination, calculates value by denomination and total value in the Chip Bank section on the <i>Twenty-One Daily Report</i> . Initials the report.
Twenty-One Dealer	8. With the Cashier observing, recounts the closing chip bank, compares to the amount recorded on the <i>Twenty-One Daily Report</i> and if correct, initials the report.
Cashier	9. Computes and records the difference between the opening and closing chip bank on the <i>Twenty-One Daily Report</i> .
	10. Places the locked twenty-one cash bank bag into the safe and places the daily accounting records in the twenty-one cash drawer in the jar bar.
Twenty-One Dealer	11. Removes the drop box from the table and puts in the safe.
Cashier	12. Locks the safe, twenty-one cash drawer, and twenty-one storage compartment.