

**112-104-20. Counting and recording bill validator canisters.** (a) Each facility manager's internal control system shall include internal controls for the opening, counting, and recording of the contents of bill validator canisters. The internal controls shall be submitted to and approved by the commission according to K.A.R. 112-104-1.

(b) The internal controls developed and implemented by the facility manager under subsection (a) shall include a description of all computer equipment used in the counting and recording process and other systems, if any, that communicate with that computer equipment for purposes related to the counting of net EGM income.

(c) Each facility manager shall file with the commission a schedule setting forth the specific times during which the contents of bill validator canisters are to be counted and recorded. Each deviation from the schedule shall be noticed to the commission at least 48 hours in advance.

(d) The computerized equipment utilized to count and secure currency, gaming tickets, and coupons shall meet the following requirements:

(1) Automatically provide two separate counts of the funds at different stages of the count process and, if the separate counts are not in agreement, document the discrepancy; and

(2) be capable of determining the value of a gaming ticket or coupon by independently examining information printed on the gaming ticket or coupon. The information shall be used by the counting equipment to either calculate the value internally or obtain the value directly from the gaming ticket system or coupon system in

a secure manner. If the gaming ticket system is utilized to obtain the value of a gaming ticket or coupon, the gaming ticket system shall perform a calculation or integrity check to ensure that the value has not been altered in the system in any manner since the time of issuance.

(e) All persons accessing the count room when uncounted funds are present shall wear clothing without any pockets or other compartments, with the exception of representatives of the commission, the Kansas lottery, the facility security department, the facility internal audit department, and independent auditors specified in K.A.R. 112-104-6.

(f) No person present in the count room shall perform either of the following:

(1) Carry a handbag or other container unless it is transparent; or

(2) remove that person's hands from or return them to a position on or above the count table or counting equipment, unless the backs and palms of the hands are first held straight out and exposed to the view of other members of the count team and a surveillance camera.

(g) Immediately before beginning the count, a count room employee shall notify the surveillance department that the count is about to begin, to facilitate the recording, under article 106, of the entire count process.

(h) Each gaming ticket or coupon deposited in a bill validator canister shall be counted and included in the calculation of net EGM income without regard to the validity of the gaming ticket or coupon.

(i) A coupon that has not already been canceled upon acceptance or during the count shall be canceled before the conclusion of the count.

(j) Each variance between the value of cash gaming tickets and coupons in a bill validator canister as determined in the count room and the value for that particular bill validator canister recorded on corresponding reports generated by the gaming ticket system or coupon system shall be disclosed to the commission in a detailed written report citing each variance, the reason for the variance, and the corrective action taken. This variance report shall be filed by the facility manager with the commission within 72 hours of the count that is the subject of the variance. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective Sept. 26, 2008.)