

112-108-50. Procedures for monitoring and reviewing game operations. (a) Each facility manager shall establish procedures for monitoring and reviewing daily table games transactions for the following activities:

- (1) Table games;
- (2) gaming facility cashiering;
- (3) currency transaction reporting;
- (4) sensitive key access; and
- (5) reconciliation of numerical sequence of forms used, matching and reviewing all copies of forms, matching computer monitoring system reports with actual fill and payout forms, and examination of voided forms.

(b) The procedures in subsection (a) shall include a description of the computation of the unredeemed liability and the inventory of chips in circulation and reserve.

(c) Each facility manager shall establish procedures for the documentation of resolving questions raised during the review and monitoring of daily gaming transactions.

(d) Each facility manager shall establish procedures for the documentation of the criteria for determining deviations from expected results of gaming operations that require further investigations and the procedures for conducting and recording the results of such investigations. This shall include the notification of a commission agent.

(e) The accounting department shall perform a monthly general ledger reconciliation of the following:

- (1) Adjusted gross receipts;
- (2) cage accountability;
- (3) chip liability; and
- (4) progressive jackpot liability.

(f) Each gaming facility's accounting department shall review on a weekly basis the master game report for any unusual variances from the prior week.

(g) The accounting department for each facility manager shall perform daily audits of the following:

- (1) Table games;
- (2) cashier's cage;
- (3) player tracking; and
- (4) any other areas deemed appropriate by the executive director.

(h) The daily audits specified in subsection (g) shall indicate the individual performing the audit and the individual reviewing the audit performed.

(i) Table game procedures shall be performed daily for both computerized and manual forms and shall include, at a minimum, the following:

- (1) Trace table game fills and credit slips originals to duplicate copies and to orders for fill and credits to verify agreement;
- (2) review the table game fills and credit slips for the proper number of authorized signatures, proper date or time, and accurate arithmetic;

(3) review all voided table game fills and credits for appropriate handling and required number of authorized signatures. Ensure that all appropriate forms are attached;

(4) verify that credits and fills are properly recorded for the computation of win;

(5) trace opening drop cards to the previous shift's closing inventory slip to verify agreement and test for completeness and propriety;

(6) trace the detail from the master gaming report into the accounting entries recording the transactions and to the total cash summary; and

(7) perform any other procedures deemed necessary by the executive director.

(j) All variances or discrepancies in the daily audits specified in subsection (g) shall be investigated, recorded, and reported to the head of the accounting department or equivalent position. The investigation information shall be made available upon demand by the commission staff. (Authorized by and implementing K.S.A. 2008 Supp. 74-8772; effective Jan. 8, 2010.)