

**ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION F – LIVE GAMES (TABLE GAMES) AND EGD DROPS
AND COUNTS**

TABLE OF CONTENTS

General.....	F-1
Table Game Drop Box Characteristics.....	F-1
EGD Bill Validator Drop Box Characteristics.....	F-1
Emergency Table Game and EGD Bill Validator Drop Boxes.....	F-1
Collection/Transportation of Drop Boxes.....	F-2
Count Room(s) Characteristics.....	F-3
Count Standards.....	F-3
Counting and Recording Drops.....	F-4

ILLINOIS GAMING BOARD
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General

1. The minimum controls in this section include the drops and counts of table drop boxes and EGD bill validator drop boxes which are collectively referred to as "drop boxes".
2. Although these minimums have been combined, the Owner Licensee will prepare separate drop and count procedures for each type of drop in their ICS.

Table Game Drop Box Characteristics

1. Each gaming table in the casino must have an attached drop box into which currency, coupons, all drop box copies of table game transaction documents, and mutilated chips will be deposited,
2. Each table game drop box must have:
 - a. A separately keyed lock that secures the drop box to the gaming table;
 - b. A separately keyed lock that secures the contents inside the drop box;
 - c. A slot opening through which all currency, match play coupons, documents, etc. will be inserted;
 - d. A mechanical device that must automatically close and lock the slot opening upon removal of the drop box from the gaming table; and
 - e. A marking that is permanently imprinted and clearly visible that identifies the game name and table number to which it is attached.

EGD Bill Validator Drop Box Characteristics

1. EGDs will have bill validators into which a patron may insert currency, vouchers or coupons in exchange for an equal value of electronic credits on the EGD. Each such bill validator must have a container known as a bill validator drop box.
2. Each bill validator drop box must:
 - a. Be housed in a locked compartment separate from any other compartment of the EGD and keyed differently than any other EGD compartment;
 - b. Have a slot opening through which vouchers, currency or coupons may be inserted;
 - c. Be identifiable to the EGD from which it is removed by permanently imprinted, clearly visible markings; and
 - d. Have a separately keyed lock for access to the contents of the bill validator drop box.

Emergency Table Game and EGD Bill Validator Drop Boxes

1. The Owner Licensee must maintain emergency table game and bill validator drop boxes with the same physical characteristics as noted above, except for the permanently

ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION F - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

imprinted markings. These drop boxes will be permanently marked with the word "**EMERGENCY**" and temporarily marked with a clearly visible game name and table number for table game drop boxes and the EGD number for EGD bill validator drop boxes.

2. Emergency drop boxes must be maintained in a secured area. The storage location, controls and authorized access must be described.
3. The retrieval and exchange of the emergency drop boxes and the location and safekeeping of the replaced drop boxes will be described.
4. Each emergency drop box collection, including the transportation of the emergency drop boxes, must be video taped/digitally recorded and monitored by surveillance.
5. Include a statement in the ICS that the IGB Docksite Supervisor/Agent must be notified prior to the exchange of the emergency drop boxes.

Collection/Transportation of Drop Boxes

1. The collection procedures shall be described.
2. The collection of table game drop boxes must be performed at least at the end of the gaming day. Each EGD bill validator must be dropped at least once every four (4) days. When all EGD bill validators are not dropped at the end of the gaming day, the tax must be calculated using the computer monitoring system reports. The times of the drops must be submitted to the IGB Administrator under separate cover.
3. The ICS will state which job titles participate in each drop, ensuring that:
 - a. For EGDs: There are at least two (2) employees who are independent of the EGD department, one who will be a non-gaming employee; and
 - b. For Table Games: There are at least two (2) employees, one who will be a non-gaming employee. The actual removal of the drop boxes from the gaming tables will be performed by an employee independent of the table games department.
4. The storage and transportation of table game and EGD bill validator drop boxes will be performed in locked storage carts which must be escorted by a security officer.
5. The transportation procedures of drop boxes will be described including alternative procedures for malfunctions or emergencies.
6. Access to stored drop boxes that have contents is restricted to authorized members of the drop and count teams.
7. Each drop box collection process, including transportation of drop boxes, must be video taped/digitally recorded and monitored by surveillance.

ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION F - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

8. Drop team members, except security officers, assigned to the collection of EGD drop boxes must wear a designated one piece, pocketless jumpsuit.
9. Security personnel must be present to observe the drop procedures and the drop boxes from the time they are removed from the gaming device until they are secured in the count room.
10. The EGD drop team must only have access to the EGD compartment which holds the bill validator drop boxes.
11. Describe the procedures when currency, vouchers and/or coupons are found outside the bill validator drop box by the drop team.
12. Describe security procedures when, because of space limitation in the count room, the storage drop carts must be stored elsewhere.

Count Room(s) Characteristics

1. Include the location and general design of the count room(s).
2. The count room(s) must provide maximum security for the material housed and activities conducted therein and must have:
 - a. A metal door capable of being locked from the inside by the count team;
 - b. No windows on the outside walls;
 - c. All vents and ducts secured;
 - d. An ingress/egress log that contains date, name, signature, time in and out and reason for entry for each individual entering or leaving the count room except IGB personnel;
 - e. A clear, glass-like count table for emptying, sorting, and counting the contents of the drop boxes;
 - f. A description of currency counting equipment used;
 - g. Closed circuit monitoring system as required by the IGB Adopted Rules;
 - h. A description of the computer terminal and printer, if applicable; and
 - i. A telephone for required and emergency calls.
3. The count room(s) must not be used for the storage of non-related supplies and equipment.

Count Standards

1. The times of each count must be submitted to the IGB Administrator under separate cover.

ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION F - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

2. The count team will consist of at least three (3) employees who are independent of the transactions being counted and subsequent accountability of the count proceeds.
3. Describe procedures detailing how count team members will be rotated in such a way that each count team is not consistently the same group of employees.
4. Everyone who enters the count rooms to perform the count process must wear one piece, pocketless jumpsuits. The count process is deemed to be complete when the count is ready to be verified by the cashier. Any exceptions must have prior approval from the IGB Administrator through the IGB Docksite Supervisor/Agent.
5. No persons in the count room during the counts will be permitted to carry a pocketbook or other container unless such container is transparent. Non-transparent containers may be permitted in the rooms if they remain in the count rooms during and after the count and must be inspected when removed.
6. No person, except for IGB personnel, external and internal auditors and repair personnel will be permitted to enter or leave the count room until the count is completed, except during normal work breaks or in an emergency. In the case of normal work breaks or emergencies, the count must be discontinued and everyone must exit the count room.

Counting and Recording Drops

1. The count team must enter the count room together, lock the door from the inside and notify surveillance that the count is about to begin.
2. Surveillance must video tape/digitally record and monitor the count process.
3. Include procedures for testing all machines used that count currency, vouchers and coupons prior to the start of the count.
4. Include alternative procedures for conducting the count if the counting machines or casino computer system are not operational.
5. Count team members may not remove their hands from or return them to a position on or above the count table unless the backs and palms of their hands are first held straight out and exposed to other members of the count team and the surveillance cameras.
6. Prior to the opening of the first table game drop box, a preliminary master game report must be generated.
7. The label on the drop box must be shown to the surveillance camera.
8. The procedures for opening and emptying the drop boxes and keeping the contents segregated per drop box must be described.

ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION F - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

9. The inside of the empty drop box must be held up for full view by the surveillance camera and another member of the count team.
10. The slot on the drop box is reset if applicable, the door to the drop box relocked, and the drop box is returned to the storage cart.
11. Describe the detailed steps of the count procedures, including the count of currency, vouchers and coupons. Ensure that the count of each drop box is recorded on the count slip/currency count tape or into the computer system, prior to commingling the contents with contents from other drop boxes.
12. Include a description of all forms that are prepared manually or through the computer system during the count. Include a description of what happens to the documents removed from the drop boxes and how the documents are recorded on the count forms and/or verified through the computer system.
13. If a currency counting machine is not used, the contents of the drop boxes are manually counted and verified by at least two team members who must independently record their counts on count slips. Describe procedures for resolving differences.
14. After counting and recording all drop boxes, a team member will prepare/generate a final count report(s).
15. Each member of the count team must sign the final count report attesting to the accuracy of the information recorded.
16. The cashier enters the count room and counts the drop without prior knowledge of the count team's recorded amounts. The cashier's count is compared to the applicable final count report and variances reconciled. Once in agreement, the cashier accepts accountability for the drops.
17. Before the count team is dismissed, all storage carts must be locked.
18. A count team member must notify surveillance that the count is complete.
19. The final count reports and all supporting count documents, including vouchers and coupons, will be promptly delivered to the accounting department.