

**ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION J – CURRENCY TRANSACTION REPORTING
AND SUSPICIOUS ACTIVITY REPORTING**

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General

1. Each Owner Licensee must ensure that the reporting and retention requirements for Currency Transaction Reports (CTR) and Suspicious Activity Reporting (SAR) are satisfied.
2. Compliance with the MICS does not release the Owner Licensee from its obligation to comply with all applicable State and Federal Regulations.
3. Procedures for tracking patron play as it relates to CTR reporting must be described in the ICS.
4. All CTRs and SARs must be properly filed in accordance with Federal Regulations. A copy of each CTR and SAR must be forwarded to the IGB Docksite Supervisor no later than when they are filed with the IRS.

Logging Cash Transactions In Excess of \$3,000

1. Single cash transactions in excess of \$3,000 must be logged in the appropriate casino cage/casino multiple transaction logs. These logs will cover the entire gaming day.
2. Once a patron's aggregated cash activity in the same directional flow has exceeded \$3,000, all additional cash transactions of \$500 or more in the same directional flow must be logged regardless of location.
3. The employee witnessing/generating the transaction is responsible for completing the casino cage/casino multiple transactions log.
4. Casino cage, live games and EGD personnel are responsible for communicating with other personnel to ensure all such transactions are properly logged and any necessary CTRs are completed.
5. Incoming shift personnel must review the casino cage/casino multiple transaction logs at the beginning of their shift to familiarize themselves with the cash activity that has occurred during the gaming day.
6. The completed multiple transactions logs are submitted to accounting on a daily basis.

Identification Requirements

1. If the patron is unable to provide an acceptable form of identification, the transaction must be refused until the necessary information has been obtained.
2. If a patron refuses to provide proper identification, all cash transactions will be stopped and the patron will be barred from any further gaming activity until satisfactory identification is provided.
3. If the denied transaction involves redemptions or payment of winnings, and the patron is unable to provide adequate identification in order to verify the patron's identity and address, the patron has the option of keeping the items sought to be redeemed or placing them on deposit. This is one instance in which a casino cage cashier will be allowed to accept a safekeeping deposit without immediately verifying the patron's identification. However, identification information must be obtained verbally from the patron. A surveillance photo of the individual must be obtained and attached to the casino's copy of

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the deposit receipt. These deposits will not be refunded until proper identification is provided and verified, and will only be refunded to the individual in the surveillance photo. The casino cage supervisor must approve both the deposit and refund by initialing the deposit receipt before the transaction is completed. Also, identification provided for verification must be recorded on the deposit refund receipt and the CTR.

Circumvention of Currency Transaction Reporting Requirements

1. All employees are prohibited from providing any information to patrons in an effort to assist the patron in circumventing the reporting requirements.
2. Employees are responsible for preventing a patron from circumventing the reporting requirements if the employee has knowledge, or through reasonable diligence in performing his or her duties should have knowledge, of the patron's attempt.

Surveillance Photographs

For each CTR, a surveillance photo of the patron must be taken and attached to the casino's copy. Surveillance will be notified prior to the completion of the qualifying transaction and take at least one photograph of the patron from the surveillance camera. The photo must include the patron's name printed on the back, and the signatures of both the surveillance operator and the employee witnessing the transaction. When a photograph is not obtainable for an after the fact CTR, the employee completing the CTR will attach to the casino's copy a written explanation that there was no photograph taken because it is an after the fact CTR.