

Colorado Limited Gaming Control Commission
Internal Control Minimum Procedures (ICMP)

SECTION 2

Table Games (Blackjack, House Banked Poker, Craps, Roulette)

A. GENERAL

Licenseses must have a minimum of one shift for each twenty-four hour period, but, may elect to have more than one shift per gaming day. Required gaming documents must be maintained for each shift.

Licenseses must have procedures in place to mitigate the possibility of theft and/or cheating when special equipment or game pieces are associated with any table game.

Variation Table Games

The ICMP required for variation table games are the same procedures as outlined in this section.

Pit Area

The pit area is a restricted gaming area. Access to the pit area must be restricted to employees of the Pit Department. In addition, security and other authorized individuals may access the pit for the necessary conduct of gaming in the pit.

Only items necessary for the operation of the pit are allowed in the pit. Currency in wallets or money clips is allowed in the pit so long as it is kept in the person's pocket.

If a drop box automatically locks itself during the course of play, the drop box shall be removed from the table by security. Play of the game must be suspended while the box is removed for repair. The drop box must be opened and reset in the pit, under surveillance, and under the supervision of the gaming manager, security, and the pit supervisor. After the drop box has been repaired and reset, the box is attached to the table and play may resume.

If the drop box cannot be repaired in the pit, it may be exchanged with an empty drop box. The drop box is taken to and secured in the count room by security and another licensed employee. They obtain an empty box and return to the pit. The empty box is placed on the table with a note indicating the problem, the previous box designation and shift and dropped in the replacement box so that the contents may be combined and attributed to the individual table during the count. After the empty drop box has been attached to the table, play may resume.

If the drop box cannot be repaired or replaced due to mechanical difficulties, the table must be closed until the drop box is repaired or a working (usable) empty drop box is attached to the table.

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Pit Supervision

Adequate supervision of the table games pit must be maintained at all times. Adequate supervision means having one or more licensed employees who are knowledgeable in the games supervised and the regulatory requirements of such games, and are able to adequately monitor the play on all tables.

Licenses offering table games must have a pit supervisor in the pit at all times when tables are open for play.

Licenses offering table games must submit to the Division's Table Games Committee Chair a written pit supervision plan which details how adequate supervision is going to be achieved. Written approval must be received from the Division prior to offering any table games for play. A copy of the approved plan must be maintained in the pit area.

At no time may a dealer relieve a pit supervisor unless that dealer assumes the duties of the pit supervisor for the remainder of the shift. When a dealer relieves a pit supervisor, that dealer is automatically ineligible to participate in the distribution of tips for the remainder of the shift.

A pit supervisor, while temporarily relieving a dealer, may accept tips on behalf of the regularly scheduled dealer. These tips must be immediately deposited in a locked box reserved for that purpose.

The pit supervisor, if not permanently relieved by a dealer, must be relieved by another pit supervisor, a shift manager or other licensed employee knowledgeable of the games being played.

Key Control

Separate locked areas in the pit shall be used to store dice, cards and all controlled forms issued by accounting. Controlled forms must not be stored with any other items. A separate locked box attached to each table is provided for dealer tips. Access keys to these areas must be issued and controlled through the cage using key control logs or through an automated key tracking system (AKTS). See ICMP Section 10 Key Control for key control requirements.

Pit Automated Systems

See Pit Automated Systems in the Gaming Systems Testing section.

B. MARKING UP ROULETTE CHIP VALUES; CHIP INVENTORY

Licenses must have a procedure in place to adequately identify the worth of non-value chips being used in roulette.

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Licenses must possess at least six unique colored sets of non-value chips for each roulette table offered for play.

C. INSPECTION AND SECURITY PROCEDURES FOR ROULETTE EQUIPMENT

A gaming manager, pit supervisor or a licensed member of security must perform the inspection and security procedures outlined in CLGR 47.1-2212 upon opening the table for play, at least once each gaming day or more frequently if necessary.

Any adjustment or replacements to the wheel must be documented in a log that is kept in the pit area and made available for Division of Gaming inspection upon request.

D. ADDITIONAL PAYOUT PROCEDURES

Additional payouts may not alter any table games rules. The licensee must notify the Division, in writing, at least seven days prior to offering the additional payout program. Written notice must include:

1. Description of additional payouts,
2. Times and conditions necessary for additional payouts to occur, and
3. Dates the additional payouts are effective.

Each table offering additional payouts must be clearly marked.

Licenses must receive written approval from the Division prior to offering additional payouts.

Promotional awards must be made from a bank separate from the table tray banks and are not allowable deductions in calculating AGP.

E. FILL PROCEDURES

Fill transactions are initiated by a pit supervisor prior to the issuance of fill slips and transfer of chips, tokens and/or coins (hereafter, in all subsections, referred to as “chips”).

The following procedures shall be performed when a manual fill is needed at any table game.

The pit supervisor determines that a table needs a fill. The pit supervisor obtains a Request For Fill/Credit slip (a two-part form stored in the locked pit podium), checks the fill box and completes the information on the slip. The pit supervisor signs the Request For Fill/Credit slip indicating accuracy of the slip and initiation of the fill process.

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The pit supervisor calls a runner¹ and the runner¹ signs the Request For Fill/Credit slip, original (white) and copy (yellow) indicating receipt of the slip. The original (white) slip remains on the table. The runner¹ takes the copy (yellow) of the Request For Fill/Credit slip to the cage to be processed.

The cashier prepares the three-part Fill/Credit slip indicating the following information:

- a. Date,
- b. Time,
- c. Shift,
- d. Game,
- e. Table number,
- f. Dollar amount of chips by denomination, and
- g. Total fill.

The manual Fill/Credit slips are kept in a locked dispensing machine. The cashier signs the Fill/Credit slip verifying the accuracy of the slip and the amount of chips.

The runner¹ verifies the amount of chips and compares the total to the Fill/Credit slip. The runner¹ signs the slip indicating the Fill/Credit slip agrees to the Request For Fill/Credit slip, the amount of chips agree to the slips and receipt of the chips.

The cashier dispenses the original (white) and copy (yellow) of the Fill/Credit slip from the locked dispensing machine. The cashier gives the chips and the original (white) Fill slip to the runner¹.

The cashier files the copies (yellow) of the Request For Fill/Credit and Fill/Credit slips until the end of the shift.

The runner¹ transports the chips and the original (white) Fill/Credit slip to the pit supervisor at the table as designated on the Fill/Credit slip and places them on the table next to the dealer.

The dealer breaks the chips down, verifies the chips, and counts them in full public view prior to placing them in the table tray. The pit supervisor verifies the fill amount by comparing the chips to the Fill/Credit slip and signs the Fill/Credit slip indicating the requested amount of chips was received and the accuracy of the slip.

If there is a discrepancy between the fill amount and the chips received, the runner¹ returns the chips and related slip to the cage.

The dealer signs the Request For Fill/Credit and Fill/Credit slips indicating agreement between the slips and the receipt of the chips indicated on the slips. The dealer places the chips in the

¹ Group B Control

Difference ↓

For Group C Licensees, the runner must be from security or surveillance. For Group B Licensees, it is preferred that the runner is from security or surveillance; however, this is not required, but that person must be independent of the pit.

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table tray. The dealer deposits the original (white) Request For Fill/Credit and Fill/Credit slips in the table drop box.

Cross fills or even money exchanges between tables are prohibited.

Automated Pit System Fill Process

If the pit system electronically submits a Request for Fill/Credit to the cashier cage and the Fill/Credit slip is automatically generated in the cage, the Request For Fill/Credit slip is not required to be printed. The pit supervisor generates the request by entering the information into the terminal located in the pit. The Fill/Credit slips generated by the system are two-part forms with the copy (pink) retained in electronic fashion in the system. The Fill/Credit slip is processed the same as with a manual system with the original (white) going to the pit and deposited in the drop box and the copy (yellow) retained in the cashier cage.

If a slip needs to be voided in the system, a pit supervisor is required to authorize the void in the system. If the pit supervisor is unable to authorize the void in the system, the Table Games Activity Log is used to document the authorization of the void. The documentation must include the date, slip reference, and signature of the pit supervisor authorizing the void. If the system does not print or generate a “void” slip, the cashier and a pit supervisor void the original slip using the void procedures detailed in the General section.

F. CREDIT PROCEDURES

The following procedures apply when a manual credit is needed at any table game.

Credit transactions are initiated by the pit supervisor prior to the issuance of credit slips and transfer of chips. The pit supervisor determines there are excess chips in the table bank and the table needs a credit. The pit supervisor obtains a Request For Fill/Credit slip (a two-part form stored in the locked pit podium), checks the credit box, completes the information on the slip, and signs the slip indicating accuracy of the slip and initiation of the credit process.

The dealer counts out the credit in full public view and signs the slip indicating the amount of chips agree to the Request for Fill/Credit slip.

The pit supervisor calls a runner¹. The runner¹ counts the chips to be credited and signs the Request For Fill/Credit slip indicating the amount of chips agree to the slip and receipt of the chips and slip. The original (white) slip remains on the table as evidence of the chips being transported. The runner¹ takes the copy (yellow) of the Request For Fill/Credit slip and the chips to the cashier.

¹ Group B Control

Difference ↓

For Group C Licensees, the runner must be from security or surveillance. For Group B Licensees, it is preferred that the runner is from security or surveillance; however, this is not required, but that person must be independent of the pit.

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The cashier prepares the three-part Fill/Credit slip indicating the following information:

- a. Date,
- b. Time,
- c. Shift,
- d. Game,
- e. Table number,
- f. Dollar amount of chips by denomination, and
- g. Total of credit.

The cashier counts and compares the chips received with the amount recorded on the copy (yellow) of the Request For Fill/Credit slip and signs both the Request Slip and the Credit Slip indicating the slips agree and as evidence of receiving the chips. The runner¹ verifies the information on the slips and signs the Fill/Credit slip indicating the slips agree. The cashier dispenses the original (white) and copy (yellow) of the Fill/Credit slip from the locked dispensing machine. The copies (yellow) of the Fill/Credit slip and the Request For Fill/Credit slip remain in the cage.

The runner¹ takes the original (white) of the Fill/Credit slip to the table. The pit supervisor and dealer verify the accuracy of the Fill/Credit slip and sign the slip indicating the slips agree. The dealer deposits both the Request For Fill/Credit slip and the Fill/Credit slip into the table drop box.

Automated Pit System Credit Process

If the licensee utilizes an automated pit system, the following procedures apply:

- The pit supervisor enters the credit information into the computer terminal located in the pit area and a two-part Fill/Credit slip prints in the cage.
- The pit supervisor notifies the runner¹ that a credit needs to be transported.
- The runner¹ proceeds to the cage and picks up both parts of the Fill/Credit slip, original (white) and copy (yellow), and takes both copies to the pit.
- At the pit, the dealer, pit supervisor, and the runner¹ verify the amount to be transported to the cage to the amounts listed on both parts of the Fill/Credit slip.
- The dealer counts the credit in full public view.
- The pit supervisor and dealer sign the original (white) and copy (yellow) of the Fill/Credit slip indicating the proper completion of the slip and verification of the slips.
- The runner¹ signs both copies of the slip indicating receipt of the chips.
- The runner¹ takes the funds and the Fill/Credit slip copy (yellow) to the cage.
- At the cage, the cashier counts the funds received, and compares the counted amounts to the amounts listed on the Fill/Credit slip copy (yellow). If there is a discrepancy between the credit amount and the chips received, the runner¹ returns the chips and related slip to the pit for reconciliation.

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- The cashier signs the copy (yellow) of the Fill/Credit slip indicating the chips received agrees with the slip and receipt of the chips while the runner¹ observes the cashier's signing.
- The copy (yellow) Fill/Credit slip is maintained by the cashier and included with the cashier's paperwork for the shift.
- The pit is notified of the completed transaction at the cage and the dealer drops the original (white) of the Fill/Credit slip in the drop box while being observed by the pit supervisor.

G. TABLE OPENING AND CLOSING PROCEDURES

At the beginning and end of each shift, each table game tray must be inventoried by two licensed individuals, in each other's presence (one of which must be a pit supervisor). The inventory is first documented on the two-part Opener/Closer Inventory Form, and then signed by both of the individuals performing the inventory. An inventory must be taken and recorded at the beginning and end of each shift, even if a table has been closed for the entire shift. If a pit system is utilized, the information is entered into the system after the inventory form has been completed and signed by both individuals. The closer is immediately dropped into the current shift's drop box and the opener is dropped in the subsequent shift's drop box. If the licensee uses a multi-shift drop box, the drop box is switched to the next shift position in order to drop the opener. See ICMP Drop and Count Section 5 for more details.

At the beginning of the first shift of each gaming day (if the pit was previously closed), the inventory of each table tray is verified against the opener. If the opener is not in the table tray, a new inventory form is completed. The opener is immediately dropped into the current shift's drop box.

At the end of the final shift of each gaming day (if the pit will not remain open), a new inventory form is completed and the closer is dropped into the current shift's drop box. The opener is placed in the table tray or dropped in the next shift's box.

H. TABLE GAMES JACKPOT PAYOUT PROCEDURES

When a player's hand results in a payout of \$600 or greater based upon odds of 300 to 1 or greater, a Table Games Jackpot Payout Slip must be completed and payment of the jackpot must be made from the cage and requires the gaming manager's approval. For further information, please refer to <http://www.irs.gov/>.

The pit supervisor verifies the hand to determine the payout is needed. The pit supervisor obtains the Request For Table Games Jackpot Payout Slip (a two-part form located in the locked pit podium), and completes the slip and signs the slip indicating proper completion of the slip and request of the funds.

Difference ↓

For Group C Licensees, the runner must be from security or surveillance. For Group B Licensees, it is preferred that the runner is from security or surveillance; however, this is not required, but that person must be independent of the pit.

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The pit supervisor calls a runner¹ who signs the original (white) slip and copy (yellow) indicating the receipt of the slip. A picture of the winning hand must be captured and generated through surveillance. On the back of the picture, surveillance notes the game type, table number, player spot, and table games jackpot payout slip number. Surveillance or security deposits the picture in the locked accounting box, or alternatively, the picture may be attached to the copy (yellow) of the payout slip in the cashier cage.

The runner¹ transports the copy (yellow) Request For Table Games Jackpot Payout Slip to the cashier who prepares the three-part Table Games Jackpot Payout Slip indicating the following minimum information:

- a. Date,
- b. Time,
- c. Shift,
- d. Game type variation (e.g., Let It Ride, Caribbean Stud, Three Card Poker),
- e. Table number,
- f. Amount of wager,
- g. Winning hand (e.g., royal flush),
- h. Amount of jackpot payout,
- i. Taxes withheld,
- j. Gambling Payment Intercept withheld, if applicable and
- k. Total funds leaving cage.

The cashier counts the funds requested and signs the Table Games Jackpot Payout Slip indicating the slip agrees with the request slip and disbursement of the funds.

The table games manual jackpot payout slips are kept in a locked dispensing machine. Jackpot payout slips may also be generated from an automated pit system.

The runner¹ verifies the funds, compares the funds to the Table Games Jackpot Payout Slip, and signs the slip indicating the funds agree with the slips and receipt of the funds.

The cashier dispenses the original (white) and copy (yellow) of the Table Games Jackpot Payout Slip from the locked dispensing machine. The copies (yellow) of the Request For Table Games Jackpot Payout Slip and the Table Games Jackpot Payout Slip are maintained in the cage.

The runner¹ transports the funds and the original (white) Table Games Jackpot Payout Slip to the pit supervisor at the table as designated on the slip.

¹ Group B Control

Difference ↓

For Group C Licensees, the runner must be from security or surveillance. For Group B Licensees, it is preferred that the runner is from security or surveillance; however, this is not required, but that person must be independent of the pit.

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The pit supervisor verifies the Request For Table Games Jackpot Payout Slip with the Table Games Jackpot Payout Slip and the funds, and signs the payout slip indicating the funds agree with the request and receipt of the funds.

The dealer verifies the jackpot payout received agrees to the amount requested and pays the patron. The dealer signs both the request and the payout slips indicating the funds agree to the request, receipt of the funds and payment of the funds to the patron. The patron signs the payout slip indicating receipt of the jackpot funds. The dealer immediately deposits both the Request For Table Games Jackpot Payout Slip and the Table Games Jackpot Payout Slip into the table drop box.

I. EQUIPMENT CONTROL

Refer to ICMP Table Games Equipment Section 15 for table games equipment control.

J. TABLE GAMES PERFORMANCE REVIEW

A Table Games Activity Log must be maintained for all table games. The log is used to record all events impacting the table. Such events shall include, but are not limited to, changes in the game rules, changes in the games offered for play, inclement weather, large payouts, suspicious activity of patrons, and irregularities in inventory and drop procedures. The log must be forwarded to accounting at least monthly. A copy of the log may be maintained in the pit.

The owner/operator, table games management or licensee's equivalent, in conjunction with appropriate personnel, investigates any large or unusual fluctuations (as defined in the Written Accounting Plan) of the audited master games sheet, including a review of the daily hold percentage, for each table for each shift. This review must be performed on a timely basis, not to exceed five (5) days from the gaming date being reviewed. The table games activity log should be reviewed to determine if activity affecting hold percentage may be explained. The variance investigation may include a review of player activity, review of surveillance coverage, results of random dealer audits, etc. The results of these daily investigations for each table for each shift must be documented.

The daily investigations are used to support month end variance investigations by game type on the table games statistical reports. Results of the month end variance reviews by game type must be documented in accordance with the adequate explanation criteria described in the Accounting ICMP and submitted to the accounting department prior to the accounting department's submission of gaming taxes.

Licenses must have a process in place to escalate month-end variance reviews for game types performing at unusual hold percentages for two or more consecutive months. The procedures employed must be included in the licensee's Written Accounting Plan.

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K. TABLE GAMES TOURNAMENT PROCEDURES

Table games tournaments may be conducted among several licensees. Refer to CLGR 47.1-1050 for multi-licensee tournament requirements.

All required forms must be completed for all tournaments held.

Tournament chips must be inventoried prior to and upon completion of every tournament/event to ensure all tournament chips are accounted for. The inventories must be documented and detailed by the color of the chip. Additionally, the document must include the date and signatures of the individuals completing the inventory. If there is a discrepancy, an internal investigation is conducted. The investigation and results of the investigation are documented. Any missing tournament chip(s) representing 1000 points or larger in a single chip or combination of chips that remain missing after 48 hours from the end of the tournament/event is reported to the Investigations Section of the local Division office. The documented inventory(s) is forwarded to accounting upon completion.

Entry Fees and Buy-ins

Entry fees are any amount collected for a tournament by the licensee not applied to the prize pool. This amount is reported as adjusted gross proceeds on the licensee's gaming tax return in the month the fee was collected. All buy-ins collected for a tournament are used to fund the prize pool and must be paid back in their entirety to the players during the tournament.

Tournament entry fees and buy-ins must be documented on the Table Games Tournament Entry Fee & Buy-In Log. The following information is completed at the time the entry fee or buy-in is collected:

- a. Name of patron, and
- b. Amount of the entry fee and/or buy-ins.

One line shall be completed per patron, recording the entry fee, all buy-ins, and the total of all entry fees and buy-ins. Patrons that receive complimentary (comp) entries into the tournament must also be listed on this form. The comp entry fees and buy-ins are listed on the form and the total is reflected in the total comp column. If the entry fee is other than cash (e.g. toy, food, etc.), a dollar value is assigned to the item and is recorded as the entry fee or buy-in as appropriate on this form and the total is reflected in the total non-cash column. A notation is made on the form stating the non-cash items received (e.g., toy, food, etc.).

All monies collected as entry fees and buy-ins are maintained in a secure manner and must not be commingled with other funds.

When the entry fee/buy-in period closes, or at a minimum on a daily basis, two licensed employees, one of whom is independent of the pit department, count the monies collected from

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the entry fees and buy-ins and compare the amount to the total on the table games tournament entry fee & buy-in log, noting any variances. The two licensed employees sign the Table Games Tournament Entry Fee & Buy-In Log attesting to the amount counted and recorded.

The monies and the Table Games Tournament Entry Fee & Buy-In Log must be immediately delivered to the cashier cage, or to the tournament bank maintained in the pit, by the two licensed employees. If the monies and log are delivered to the cashier cage the cashier independently counts the monies and compares the total counted to the total amount recorded on the Table Games Tournament Entry Fee & Buy-In Log and signs the log indicating agreement of the total amount recorded and the receipt of the monies. The cashier then receipts the monies into the cashier cage and records the total amount on the Daily Cash Summary as table games tournament entry fees and buy-ins. If a tournament bank maintained in the pit is used, the monies are receipted into the tournament bank and recorded as such on the bank paperwork.

The Table Games Tournament Entry Fee & Buy-In Log must be immediately deposited in the locked accounting box by one of the two employees performing the count.

Entry fees for all table games tournaments are considered adjusted gross proceeds and shall be reported as such on the gaming tax return in the month in which the entry fee(s) are collected. If the entry fee is a non-cash item such as a toy, food card, canned good, etc., the licensee must establish a pre-determined cash value (equivalent to the cash entry fee) of the item and record this value as the entry fee on the required tournament form. Complimentary entry fees paid by the licensee shall also be considered adjusted gross proceeds. If an entry fee is collected for the tournament, the licensee must complete a tournament form listing each entrant and the dollar value of the entry fee for each entrant, regardless of how the entry fee was collected or paid. Each entrant listed on the tournament form must have an associated entry fee. Free tournaments where no entry fee is collected for any entrant results in zero adjusted gross proceeds. The licensee may not declare a loss against adjusted gross proceeds for tournaments.

Awarding Prizes

The cost of all prizes and monies paid to winner(s) is recorded on a two-part form titled the Table Games Payout form. The payout forms must be sequentially numbered with an alphanumeric numbering sequence. A Table Games Payout form is completed for each winner.

The pit supervisor or his/her designee completes the table games payout form which includes the following minimum information:

- a. Date,
- b. Time
- c. Shift,
- d. Table number,
- e. Seat number,
- f. Patron name,
- g. Patron's address,

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- h. Dollar amount of prize (if merchandise, this is the cost of the item),
- i. Description of award, including tournament description,
- j. Taxes withheld and,
- k. Gambling Payment Intercept withheld, if applicable.
- l. Net amount awarded to patron.

The pit supervisor or his/her designee signs the form indicating proper completion of the form.

A verifier, who is independent of the Pit Department, verifies the payment and signs both parts of the form indicating the amount stated on the Table Games Payout form agrees to the amount paid to the patron. Upon receipt of the funds, the patron signs the form indicating receipt of the payment.

The original (white) of the Table Games Payout form is immediately deposited in the locked accounting box by the verifier.

The copy (yellow) of the Table Games Payout form shall be retained with the bank from which the prizes were disbursed. After all prizes are awarded, the copy (yellow) is placed in the locked accounting box by the person disbursing the prizes, other than the verifier.

L. TABLE GAMES PROGRESSIVE PROCEDURES

General

Each progressive table game must be linked to a meter showing the “advertised amount,” and the “advertised amount” must be visible to all players who may potentially win the progressive jackpot. Each progressive must have a Progressive Tracking Log to document information about and changes to progressive banks. This form must be immediately available to the Division upon request.

Each table’s progressive controller box must be housed such that access to the controller requires dual access. A Progressive Controller Access Log must be completed each time the controller is accessed. The progressive controller must continuously monitor each linked table for Coin-In, must calculate the incrementation to the progressive jackpot and update the progressive jackpot display. It is the casino’s responsibility to test this functionality prior to allowing patron play, to ensure incrementation and mathematical accuracy.

A Table Games Progressive Jackpot Log must be maintained for all progressives. This log is used to document the progressive liability/meter for the beginning and end of each gaming day, the (progressive drop) coin-in hard meters by table for the beginning and end of each gaming day, the displayed jackpot amount at the time the end of day meters are read, and all progressive jackpots paid. Explanations for all decreases in the hand pay jackpot amounts must be documented. At the end of each gaming day, the pit manager or designee ensures all required information is recorded on the log and the completed log is forwarded to accounting. Additionally, at the end of each gaming day, the pit manager or designee generates the following

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computer reports: A report showing activity on the game, a report showing (progressive drop) coin-in, and a report of jackpot payouts on the game. The reports are forwarded to accounting by placing them in the locked accounting box.

Computer Security

The progressive controller communicates with a computer maintained in the pit. The program used on the computer communicates with table controller keypads, coin-in slots, jackpot locks, table progressive meter, and other progressive meters. The computer is used to track and control all functions of the game involved with optional progressive jackpots and has nothing to do with the normal operation of the game. The functions are controlled by passwords.

A system administrator must be designated for the table games progressive system. The system administrator must be independent of pit and accounting functions.

Use of the computer keyboard must be password protected.

Malfunctions

Every progressive table and corresponding computer must be connected to an uninterrupted power supply (UPS).

In the event of a malfunction of the table controller or the computer, the progressive feature must be disabled. The licensee may continue the game if there is a method to prevent the progressive wager. Licensees must document malfunctions on the table games activity log.

Backup and Recovery

Backup and recovery policies must be written and distributed to all applicable personnel. These policies must include information and procedures that ensure the timely restoration of data in order to resume operating after a hardware or software failure. Backups must occur on a daily basis.

Payout

When a patron wins a progressive, the casino will verify the win. Once confirmed, a Request for Table Games Jackpot Payout Slip and a Table Games Jackpot Payout Slip will be completed. (See Table Games Jackpot Procedures for more information.) A W-2G may need to be completed, refer to the guidelines established by the IRS, <http://www.irs.gov/>, additionally Gambling Payment Intercept procedures may apply (see Section 1, General Section H).

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An optional progressive wager is considered for the calculation of AGP. In turn, when the progressive is awarded, the entire amount is deductible.

M. NON-CASHABLE CHIPS

General

Refer to Rule 12 in the Colorado Limited Gaming Regulations for regulations related to non-cashable chips.

Non-cashable chips are issued by the licensee for gaming in the table games of Blackjack, House Banked Poker, Craps and Roulette as indicated in the house rules. Non-cashable chips are only redeemable by the licensee issuing the non-cashable chips. Non-cashable chips are only redeemable in the form of a wager at the table. Non-cashable chips are not allowed to be utilized in Player Banked Poker tables/games. Non-cashable chips represent a wager and will be paid according to the value on the chip and the odds of the table game type.

Non-cashable chips are not redeemable for cash, and must be played until a win/loss decision at which time the non-cashable chip is immediately dropped in the table drop box and is recorded as drop. At no time shall non-cashable chips be maintained in table trays as part of the inventory or in the pit area. In the event of a push, additional hands must be played until a win/loss decision occurs.

Non-cashable chips cannot be accepted for a tip wager or as a tip.

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FORMS

Following is a description of the forms discussed in this section. In some cases, sample forms are provided. **It is the licensee's responsibility to ensure that all forms meet ICMP requirements.** See General section for further clarification.

Additional Payout Request

The Additional Payout Request form must be submitted to and approved by the Division's Audit Section seven days prior to offering the additional payout program. The form must be approved and received back from the Division prior to offering the additional payout program.

Fill/Credit Slip

The Fill/Credit slip is a triplicate form with an alphanumeric numbering sequence. Only one series at a time is issued and used. All un-issued Fill/Credit slips are securely stored and maintained in accounting with the controller/bookkeeper, owner/operator, and gaming manager having access to the slips.

Opener/Closer Inventory Form

The Opener/Closer Inventory form is a two-part form with an alphanumeric numbering sequence. All un-issued opener/closer table inventory forms are securely stored and maintained in accounting with the controller/bookkeeper, owner/operator, and gaming manager having access to the slips.

Progressive Controller Access Log

This form is used to record access to the progressive controller. The log is completed each time the progressive controller is accessed. Refer to ICMP Slots Section 4 for a sample of the log.

Table Games Progressive Jackpot Log

This log is completed daily. It is used to record the progressive meter for the beginning and end of each gaming day, the (progressive drop) coin-in hard meters by table for the beginning and end of each gaming day, and all progressive jackpots paid. At the end of each day this log is forwarded to accounting. .

Progressive Tracking Log

This form must be completed for every bank of linked table progressives. It is used to document information about, and changes to, linked table progressive banks. This form must be immediately available to the Division upon request. Refer to ICMP Slots Section 4 for a sample of the log.

Request for Fill/Credit Slip

The Request for Fill/Credit slip is a two-part form with an alphanumeric numbering sequence. All un-issued request for fill/credit slips are securely stored and maintained in accounting with the controller/bookkeeper, owner/operator, and gaming manager having access to the slips.

Colorado Limited Gaming Control Commission

Internal Control Minimum Procedures (ICMP)

Request for Table Games Jackpot Payout Slip

The Request for Table Games Jackpot Payout slip is a two-part alphanumeric form used to document a payout request for a blackjack or house banked poker game from the cashier cage. All un-issued Request for Table Games Jackpot Payout slips are securely stored and maintained in accounting with the controller/bookkeeper, owner/operator, and gaming manager having access to the slips.

Table Games Activity Log

The Table Games Activity Log is completed each time a significant event that impacts the performance of a table game. The log is forwarded to the Accounting Department at least monthly.

Table Games Jackpot Payout Slip

The Table Games Jackpot Payout slip is a three-part alphanumeric form used to document the payment of a payout for blackjack or house banked poker game from the cashier cage. All un-issued Table Games Jackpot Payout slips are securely stored and maintained in accounting with the controller/bookkeeper, owner/operator, and gaming manager having access to the slips.

Table Games Payout Form

The Table Games Payout form is a two part alphanumeric form used to document the amount awarded to patrons, either for player banked poker jackpot awards, or tournament prizes. All un-issued Table Games Payout forms are securely stored and maintained in accounting with the controller/bookkeeper, owner/operator, and gaming manager having access to the slips.

Table Games Tournament Entry Fee & Buy-In Log

The Table Games Tournament Entry fee & Buy-In Log is used to record the entrance fees and buy-ins made by or for each patron participating in the tournament.

Table Games Tournament Buy-In Log (Multi-Licensee)

The Multi-Licensee Table Games Tournament Buy-In Log is used to record the buy-ins made by each patron participating in the tournament. Copies of these forms are forwarded to the designated licensee on a daily basis.