



Ohio Administrative Code Rule 3772-10-04 Accounting records.

Effective: May 27, 2017

(A) Each casino operator's internal control system shall include internal controls for preparing accounting records. Each casino operator shall maintain complete, accurate, and legible records of all transactions of each casino.

(B) General accounting records shall be maintained on a double-entry system of accounting with transactions recorded on a basis consistent with generally accepted accounting principles.
