



Ohio Administrative Code Rule 3772-11-15 Inventory of chips.

Effective: April 29, 2017

(A) All value chip and non-value chip movements to and from the main chip inventory, reserve chip inventory, and secondary chip inventory shall be documented in the chip inventory ledger, including the following:

- (1) Chips as they are received from the manufacturer;
- (2) Chips moved between the main inventory, reserve inventory, or secondary inventory; and
- (3) Chips permanently removed from inventory for destruction or retirement.

(B) Chip movements into, between, or out of inventories shall be conducted in the presence of at least two licensed employees from different departments. The denominations, number, and amount of chips taken or returned shall be recorded in the chip inventory ledger, together with the date and signatures of the two licensed employees carrying out this process.

(C) The casino operator's accounting department shall monthly complete a physical inventory count of all chips at the casino facility and record the results in the chip inventory ledger. Each employee who inspected and counted the chips shall sign either the inventory ledger or other supporting documentation.

(D) The casino accounting department shall then compute and record the unredeemed liability for each denomination of chips and record the result in the chip inventory ledger.

(E) The procedures to be utilized to compute the unredeemed liability and to inventory chips shall be submitted in the internal controls to the commission for approval.

(F) The physical inventory of chips in the secondary and reserve inventories shall only be required annually if the inventory procedures incorporate a commission-sealed, locked storage compartment.



Seals shall be removed only by a commission agent, with each violation of this requirement reported upon discovery to a commission gaming agent on duty.

(G) All chips in the possession of the casino operator shall be stored in the chip bank, vault, or locked compartment in a cashier's cage, except that chips may be locked in a transparent compartment on closed gaming tables or kept in the open compartment on open gaming tables.

(H) Damaged chips must not be used and shall be stored until they can be removed from inventory and destroyed.