



Ohio Administrative Code Rule 3775-18-04 Sports gaming facility cashiering.

Effective: September 17, 2022

(A) Each type B sports gaming proprietor must have the following procedures for conducting cashiering activities in the sports gaming facility:

- (1) How cashiering activities will be staffed and supervised;
- (2) The drop and reconciliation of self-service sports gaming terminals; and
- (3) How variances will be documented and investigated, including the variance amount considered by the type B sports gaming proprietor to be material and at which variances exceeding the stated amount will be investigated. The materiality level selected by the sports gaming proprietor must be equal to or less than one thousand dollars per variance incident.

(B) Each cashier must begin each shift with an imprest amount of cash. No funds must be added to or removed from the impressment during the shift except for the following:

- (1) Sale of sports wagers or vouchers;
- (2) Payment of winning tickets, voided tickets, or vouchers;
- (3) Making change for a patron;
- (4) Cash transfers or miscellaneous cash transactions with appropriate documentation;
- (5) Sports gaming account deposits; and
- (6) Sports gaming account withdrawals.

(C) A type B sports gaming proprietor must either elect to utilize an automated cash management



system approved by the executive director or elect to install and maintain alternative procedures as approved by the executive director.

(D) Unless the cash management system automates or otherwise eliminates the need for a requirement listed in this paragraph, an automated cash management system must comply with the following:

(1) The automated cash management system may be made up of one or multiple components of cash management equipment.

(2) Components of the automated cash management system not involved in direct to patron transactions must have access restricted to appropriate personnel.

(3) The automated cash management system must, at a minimum, provide the following functionality and security:

(a) The automated secure storage of cash not in use;

(b) The automated dispensing and recording of cashier assigned inventory and funds used to fill self-service sports gaming terminal cash inventory; and

(c) The automated return, count, and recording of cashier assigned inventory and funds removed from self-service sports gaming terminals.

(E) Each cashier assigned to a cashier window must, after accepting their assigned inventory from the automated cash management system and prior to the start of cashiering activities, count the assigned cash and verify the count to the imprest amount. The cashier must sign for or otherwise document acknowledgement of the receipt and accuracy of the assigned impressment.

(1) Following each shift, each cashier must return their cash inventory to the automated cash management system and reconcile their inventory of cash and sports gaming instruments against reports generated from the sports gaming system. The cashier must sign or otherwise document acknowledgement of the accuracy of the returned cash and sports gaming instruments.



(2) All variances between expected amounts and actual inventory amounts must be documented. Variances exceeding the materiality threshold set in the type B sports gaming proprietor's procedures must be investigated according to the sports gaming proprietor's procedures. Variances of one thousand dollars or more must be reported to the commission in a manner and format approved by the executive director.

(3) In the event of a failure of the automated cash management system, the type B proprietor may, at the discretion of the executive director, utilize the procedures in paragraphs (F)(4) and (F)(5) of this rule as emergency cashing procedures until the system functionality is restored. The use of emergency procedures must not exceed a period of seven days unless otherwise approved by the executive director.

(F) A type B sports gaming proprietor electing not to use an automated cash management system must comply with the following requirements:

(1) The type B sports gaming proprietor must maintain a vault where the cash used for sports gaming activities must be securely stored when not in use and in which cashing drawers and self-service gaming terminal funds are counted and verified. The vault must be located in a secure room which is limited in access to authorized personnel.

(2) If the type B sports gaming proprietor utilizes cashing windows, the windows must be in a secure sports gaming cashier's cage. Any window in a sports gaming cashier's cage must be secured in a manner that prevents any person from passing through the opening.

(3) The type B sports gaming facility vault and cashier cages must be equipped with the following security controls:

(a) Automatically triggered audible alarms which sound when any door is opened unexpectedly; and

(b) Manually triggered silent alarms accessible to each workstation monitored by the type B sports gaming proprietor or a contracted security company.



(4) At the start of each cashier's shift the following procedures must be completed:

(a) A sports gaming count sheet must be completed and signed by a supervisor, and the following information, at a minimum, must be recorded:

(i) The date, time, and shift of preparation;

(ii) The denominations of cash in the sports gaming inventory issued to the cashier;

(iii) The total amount of each denomination of currency and coin in the sports gaming inventory issued to the cashier;

(iv) The sports gaming window number to which the cashier is assigned; and

(v) The signature of the sports gaming supervisor.

(b) A cashier assigned to a cashier window must then count and verify the sports gaming inventory provided by the supervisor at the sports gaming vault and must agree to the sports gaming count sheet. The cashier must sign the count sheet attesting to the accuracy of the information recorded. The sports gaming inventory must be secured and transported directly to the assigned cashiering window by the cashier.

(5) If the sports gaming cashier's net receipts for the shift, as generated by the system, does not agree with the sports gaming count sheet total plus the sports gaming inventory, the sports gaming supervisor must record any overage or shortage. If the count does not agree, the cashier and the supervisor must attempt to determine the cause of the discrepancy. Variances of one thousand dollars or more must be reported to the commission in a manner and format approved by the executive director. Variances exceeding the materiality threshold set in the type B sports gaming proprietor's procedures must be investigated and the following information must be documented:

(a) Date on which the discrepancy occurred;

(b) Shift during which the discrepancy occurred;



(c) Name of the cashier;

(d) Name of the supervisor;

(e) Window number; and

(f) Amount of the discrepancy.