**Section 3000.320 Minimum Standards for Internal Control Systems**

a) Subject to the approval process outlined in Section 3000.310, the Internal Control System shall be updated in a timely manner to reflect changes made by the Owner Licensee in operating procedures, changes required by the Administrator and changes recommended by external or compliance auditors. Each Owner Licensee shall provide copies of its approved Internal Control System and any modifications of that system to the Administrator.

b) The Internal Control System shall include a detailed narrative description of the Owner Licensee's Gaming, administrative and accounting procedures, including without limitation separate sections comprehensively describing the specific procedures that the Owner Licensee will follow in meeting the requirements of Section 3000.300. The procedures shall discuss at a minimum, when applicable, the topics listed in subsection (c) of this Section. The Board will provide guidelines to further assist Owner Licensees in meeting the requirements of this Subpart by maintaining and making available to Owner Licensees and applicants its review guidelines entitled Minimum Internal Control Standards (MICS).

c) The Internal Control System shall address the following topics:

1) Submission, Approval, and Amendment of Internal Control System

2) General and Administrative

A) General – Organization Chart and Job Duties

B) Management Information System (MIS)

3) Sensitive Key Controls

A) General – Location and Access

B) Sensitive Key Procedures

C) Sensitive Key Access List

D) Sensitive Key Log

E) Broken, Lost or Missing Keys

4) Live Games (Table Games)

A) Disposal of Live Gaming Devices, Equipment and Layout

B) Table Inventory

C) Opening of Gaming Tables

D) Shift Change at Gaming Tables

E) Closing of Gaming Tables

F) Table Fills

G) Table Credits

H) Accepting Cash at Gaming Tables

I) Markers Issued at Gaming Tables

J) Cards and Dice Control

K) Control over Table Layouts

L) Tips and Gratuities

M) Statistics

5) Rules of the Game – For Each Authorized Game Played

A) Object of Game and Method of Play

B) Physical Characteristics of Gaming Equipment and Table

C) Permissible Wagers and Payout Odds

D) Inspection Procedures for Gaming Equipment

E) Collection of Bets and Payout Procedures

F) Dispute Arbitration

G) Suspected Cheating Procedures

H) Dealer Relief

I) Suspected Defective or Malfunctioning Equipment

J) For Games Using Cards

i) Shuffling Procedures

ii) Card Cutting Procedures

iii) Dealing and Taking Card Procedures

iv) Burning Cards Procedures

6) Electronic Gaming Devices (EGDs)

A) General – EGD Access and Computer Monitoring Procedures

B) Voucher Systems

C) Printer Paper Replacement

D) Hopper Fills

E) Hand-Paid Payouts

F) Other EGD Occurrences

G) Issuance of Markers at EGDs

H) Location, Conversion and Movement of EGDs

I) Resetting/Clearing the Random Access Memory (R.A.M.)

J) Statistics

7) Live Games and EGD Drops and Counts

A) Drop Devices, Separate Drop and Count Procedures

B) Table Game Drop Box Characteristics

C) Emergency Table Game Drop Boxes

D) EGD Drop Bucket Characteristics

E) Bill Validator Drop Box Characteristics

F) Emergency Bill Validator Drop Boxes

G) Collection/Transportation of Drop Devices

H) Soft and Hard Count Rooms Characteristics

I) Count Standards

J) Weight Scale Standards (Hard Count)

K) Counting and Recording Drops

8) Casino Cashiering and Credit

A) Fills, Credits, Markers, Payouts and Drops

B) Location and Functions

C) Casino Cage Accountability

D) Main Bank/Vault Accountability

E) Even Exchanges

F) Chip and Token Inventories

G) Credit Transactions

H) Issuance of Markers

I) Redemption and Consolidation of Markers

J) Redemption of Vouchers

K) Customer Deposits and Withdrawals

L) Check Cashing Privileges

M) Returned Checks

N) Other Cash Transactions

O) Redemption of Gratuities for Non-Gaming Employees

P) Exchange of Foreign Tokens

Q) Coupon Redemption and Other Complimentary Distribution Programs

9) Casino Accounting

A) Accounting Records

B) Controls over Locked Accounting Box

C) Storage of Unused Forms

D) Signature Records

E) Deposit of Admission Tax and Wagering Tax

F) Sensitive Key Logs

G) Complimentary Services

H) Procedures for Monitoring and Reviewing Gaming Operations

I) Casino Accounts Receivable

J) Monthly Reporting Requirements

10) Admissions

Admission Procedures and Computation of Admission Tax

11) Currency Transaction Reporting

A) Reporting Requirements, Federal and State Regulations, Alternative Systems

B) Reportable Transactions

C) Obtaining and Verifying Identification

D) Logging Cash Transactions

E) Circumvention of Currency Transaction Reporting Requirements

F) Currency Transaction Reports

G) Surveillance Photographs

12) Internal Audit

A) Independent Internal Audit Department

B) Required Internal Audits

C) Reporting Guidelines

D) Review of Changes to the ICS

13) Surveillance

A) Independent Surveillance Department

B) Surveillance Room Access and Control

C) Daily Operations

D) Chain of Evidence

14) Security

A) Security Department

B) Notice to Gaming Board

C) Detailed Procedures for:

i) Case Number System/Incident Reports

ii) Lost Badges/Temporary Badges

iii) Visitor/Vendor Badges

iv) Use of Metal Detectors

v) Fund Transfer Control

vi) Power Failure/Camera Outage

vii) Enforcement of Gambling Restrictions/21 Years Old Minimum

viii) Firearms Prohibition

ix) Alcohol Beverage Control

x) Disorderly/Disruptive Patrons

xi) Trespass Policy

xii) Handling of Emergencies

xiii) Eviction Procedures

15) Purchasing and Contract Administration

A) General – Purchases and Contracts, Leases, Management Contracts, Owners

B) Statement of Policy

C) Normal Purchasing Transactions

D) Capital Expenditures

E) Related Party Transactions

16) Forms

A) Forms Index

B) General – Forms Requirements

C) Signatures

D) Control of Forms

E) Numbering

F) Manual Forms Dispensers

G) Voiding Forms

H) Forms Description

(Source: Amended at 27 Ill. Reg. 15793, effective September 29, 2003)