

## 24 NCAC 06A .0406 JOBS COMPENDIUM

The Internal Controls shall include a complete and up-to-date jobs compendium detailing job descriptions, chains of command, and lines of authority for personnel engaged in the Wagering operation. The Operator shall submit the updated jobs compendium to the Director eighteen months after Internal Controls approval and every two years thereafter, unless otherwise directed by the Commission or Director. A jobs compendium shall include the following sections:

- (1) A table of contents listing the position title and job code for each job description and the page number on which the corresponding job description may be found.
- (2) A table of organization for each department and division, including all positions, and illustrating by position title and direct and indirect lines of authority within the department or division.
  - (a) The tables of organization shall provide for:
    - (i) a system of personnel and chain of command which permits management and supervisory personnel to be held accountable for actions or omissions within their areas of responsibility;
    - (ii) the segregation of incompatible functions so that no employee is in a position in the normal course of their duties both to commit an error or to perpetrate a fraud and then to conceal the error or fraud;
    - (iii) primary and secondary supervisory positions which permit the authorization or supervision of transactions at relevant times; and
    - (iv) areas of responsibility which are not so extensive as to be impractical for one Person to monitor.
  - (b) Each page of a table of organization shall specify:
    - (i) the date of its submission;
    - (ii) the date of the previously submitted table of organization which it supersedes; and
    - (iii) a unique title or other identifying designation for that table of organization.
- (3) A description of each employee position which accurately corresponds to the position title as listed in the table of organization and in the table of contents. Each position description shall be organized by departments or divisions, and shall include, at a minimum, the following:
  - (a) position title and corresponding department;
  - (b) job duties and responsibilities;
  - (c) detailed descriptions of experiential or educational requirements;
  - (d) the date of submission of each employee position job description and the date of any prior job description it supersedes;
  - (e) the date of submission and page number of each table of organization on which the employee position title is included; and
  - (f) identification of positions where the employee is subject to a background check.

*History Note: Authority G.S. 18C-114(a)(14);  
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