

24 NCAC 06A .0810 DROP AND COUNT

(a) The Wagering Facility shall have a count room whose physical access shall be limited to count team employees, designated staff, Commission staff, and other Persons authorized by the Operator. The count room shall remain locked unless entry and exit is required by authorized Persons.

- (1) Count team employees shall not exit or enter the count room during the count except for emergencies or scheduled breaks.
- (2) Surveillance staff shall be notified if count room employees exit or enter the count room during the count.
- (3) The Internal Controls shall include a count team policy that shall address the transportation of extraneous personal items including personal belongings, toolboxes, or beverage containers, into or out of the count room.

(b) Security of the count and the count room shall be ensured to prevent unauthorized access, misappropriation of funds, forgery, theft, or fraud.

- (1) All counts shall be performed by two or more employees.
- (2) At no time during the count shall there be fewer than two count team employees in the count room until responsibility for the drop proceeds has been accepted by cage or vault personnel.
- (3) Count team employees shall be independent of the department being counted. A cage or vault employee may be used if they are not the sole recorder of the count and do not participate in the transfer of drop proceeds to the cage or vault. An accounting employee may be used if there is an independent audit of count documentation.
- (4) Items brought into a count room shall be transported or packaged in transparent wrappers or containers.

(c) Currency cassettes and drop boxes shall be securely removed from Wagering Kiosks.

- (1) Surveillance shall be notified prior to the currency cassettes or drop boxes being accessed in a Kiosk.
- (2) Two or more employees shall be involved in the collection of currency cassettes and drop boxes from Kiosks and one or more of those employees shall be independent of Kiosk accountability.
- (3) Currency cassettes and drop boxes shall be secured in a manner that restricts access to only employees authorized by the Operator.
- (4) If applicable, redeemed Vouchers collected from the Kiosk shall be secured and delivered to the appropriate department, for example, cage or accounting, for reconciliation.
- (5) The Internal Controls for the Wagering Facility shall ensure that currency cassettes contain the correct denominations and have been properly installed.
- (6) Access to stored full currency cassettes and drop boxes shall be restricted to:
 - (A) employees authorized by the Operator; and
 - (B) in an emergency, additional Wagering Facility personnel authorized for the resolution of a problem.
- (7) The Kiosk count shall be performed in a secure area, including the cage or count room.
- (8) If counts from Kiosks and other areas requiring counts occur simultaneously in the count room, Internal Controls shall be in effect that prevent the commingling of funds from the Kiosks with other areas requiring counts.
- (9) The Kiosk currency cassettes and drop boxes shall be individually emptied and counted so as to prevent the commingling of funds between Kiosks until the count of the Kiosk contents has been recorded.
- (10) Internal Controls shall be implemented to ensure that corrections to the count documentation are permanent and identifiable, and that the original, corrected information remains legible. Corrections shall be verified by two employees.

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