

1 **Title 36 MARYLAND STATE LOTTERY AND GAMING CONTROL AGENCY**

2 **Subtitle 03 GAMING PROVISIONS**

3 **Chapter 10 Video Lottery Facility Minimum Internal Control Standards**

4 **Authority: State Government Article, §§ 9-1A-04(d), Annotated Code of Maryland**

5 **.02 Accounting Records.**

6 A. A facility operator shall maintain complete, accurate, and legible records of all transactions
7 pertaining to the revenues and expenses of a facility.

8 B. General ledger records shall be maintained on a double entry system of accounting with
9 transactions recorded on a basis consistent with generally accepted accounting principles in the
10 United States.

11 C. Subsidiary ledgers and records supporting general ledger records shall be prepared in
12 accordance with generally accepted accounting principles in the United States.

13 D. Subsidiary ledgers and records shall include, at a minimum, documents that:

14 (1) Support the financial statements and all transactions impacting the financial
15 statements including contracts or agreements with manufacturers, contractors, and
16 management companies;

17 (2) Pertain to proceeds including generation of, accounting for, and transmission into the
18 State Lottery Fund;

19 (3) Identify for each video lottery terminal and table game on a week-to-date, month-to-
20 date, and year-to-date basis:

21 (a) Handle;

22 (b) Payout;

23 (c) Win amount;

24 (d) Win percentage; and

For June 29, 2017 Commission.

This amendment would remove the requirement that subsidiary ledgers and records include the number of individuals receiving complimentary services. This information is maintained in the facility's database as required under COMAR 36.03.10.09D.

Revised June 2, 2017

- 1 (e) Average payout percentage;
- 2 (4) Summarize the cost, by ~~number of individuals and~~ category of service, of
3 complimentary services under Regulation .09 of this chapter;
- 4 (5) Identify all costs and expenses associated with the operation of a facility;
- 5 (6) Are prepared in compliance with the internal controls approved by the Commission
6 under Regulation .05 of this chapter; and
- 7 (7) Relate to:
- 8 (a) Loans and other amounts payable by a facility operator;
- 9 (b) Player disputes including player complaint forms filed with the Commission
10 under Regulation .47 of this chapter;
- 11 (c) Negotiable instruments accepted, deposited, returned as uncollected or
12 ultimately written-off by a facility operator under this chapter; and
- 13 (d) Investments in property and equipment for the benefit of a facility.

For June 29, 2017 Commission.

This amendment would remove the requirement that subsidiary ledgers and records include the number of individuals receiving complimentary services. This information is maintained in the facility's database as required under COMAR 36.03.10.09D.

Revised June 2, 2017