

**CHAPTER 1408. SPORTS WAGERING ACCOUNTING AND
INTERNAL CONTROLS—TEMPORARY REGULATIONS**

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Authority

The temporary provisions of this Chapter 1408 issued under 4 Pa.C.S. §§ 1202(b)(30) and 13C03(b), unless otherwise noted.

Source

The temporary provisions of this Chapter 1408 adopted September 14, 2018, effective September 15, 2018, expire September 15, 2020, 48 Pa.B. 5728, unless otherwise noted.

§ 1408.1. Scope.

To ensure the integrity and security of sports wagering operations in this Commonwealth, the requirements of this chapter apply to all sports wagering certificate holders and sports wagering operator licensees seeking to offer sports wagering to patrons in this Commonwealth. The requirements in this chapter supplement, where not in conflict with and where applicable, existing Board regulations in Subpart E (relating to slot machine, table game and associated equipment testing and control; accounting and internal controls), Chapter 465a (relating to accounting and internal controls) and Subpart L (relating to interactive gaming) applicable to slot machine licensees, interactive gaming certificate holders and interactive gaming operators unless the context clearly indicates otherwise.

§ 1408.2. Definitions.

The following words and terms, when used in this Chapter, have the following meanings, unless the context clearly indicates otherwise:

Integrity monitoring—Monitoring of sports wagering to identify unusual betting or suspicious sports wagering activities from a match-fixing and sporting corruption standpoint to then report the activities to required parties.

Onsite sportsbook—Sports wagering activities conducted by means of self-service kiosks or point of sale system in the sports wagering area of a sports wagering certificate holder's approved location.

Personal identifiable information—Any data or information that can be used, on its own or with other data or information, to identify, contact or otherwise locate a player or registered player, including a player's or registered player's name, address, date of birth and social security number.

Risk management—Processes and tools that sports wagering certificate holders or sports wagering operators use to manage the risk and liabilities associated with sports wagering.

Sports wagering device and associated equipment—Self-service kiosk, point of sale system or other device, including associated equipment, used to accept sports wagering as permitted for use in this Commonwealth by the Board.

Sports wagering operations—The business of accepting wagers on sports events or on the individual performance of athletics in a sporting event or combination of sporting events by any system or method of wagering, including over the internet, mobile applications and onsite sports wagering systems.

Sports wagering system—Sports wagering devices, equipment, communication technology, software and hardware approved by the Board to conduct sports wagering in this Commonwealth.

§ 1408.3. Internal controls.

(a) At least 90 days prior to commencing sports wagering under this part, a sports wagering certificate holder or sports wagering operator licensee shall submit to the Board for approval internal controls for all aspects of sports wagering (that is, onsite sportsbook operations, interactive sportsbook operations and nonprimary location sportsbook operations) prior to implementation and any time a change is made thereafter. The internal controls shall include detailed procedures for system security, operations, accounting, reporting of compulsive and problem gamblers and other information as required by the Board.

(b) Notwithstanding subsection (a), the procedures and controls may be implemented by a sports wagering certificate holder or sports wagering operator licensee upon the filing of the procedures and controls with the Board and written approval to commence operations by the Executive Director. Each procedure or control submission shall contain both narrative and diagrammatic representations of the system to be utilized and shall include the following:

- (1) Provide for reliable accounting controls, including the standardization of forms and definition of terms to be utilized in the sports wagering operations.
- (2) Procedures, forms and, where appropriate, formulas to govern any of the following:
 - (i) Calculation of hold percentages.
 - (ii) Revenue drops.

- (iii) Expense and overhead schedules.
 - (iv) Complimentary services.
 - (v) Cash-equivalent transactions.
- (3) Job descriptions and the system of personnel and chain of command, establishing a diversity of responsibility among employees engaged in sports wagering operations, including employees of a sports wagering operator and identifying primary and secondary management and supervisory positions for areas of responsibility.
- (4) Procedures for the registration of players and establishment of sports wagering accounts, including a procedure for authenticating the age, identity and physical address of an applicant for a sports wagering account and whether the applicant is a person prohibited from establishing or maintaining an account under applicable laws or regulations.
- (5) Procedures for terminating a registered player's sports wagering account and the return of any funds remaining in the sports wagering account to the registered player.
- (6) Procedures for suspending or terminating a dormant sports wagering account and the return of any funds remaining in the dormant sports wagering account to the registered player.
- (7) Procedures for the logging in and authentication of a registered player to enable the player to commence sports wagering and the logging off of the registered player when the registered player has completed play, including a procedure to automatically log a registered player out of the registered player's sports wagering account after a specified period of inactivity.
- (8) Procedures for the crediting and debiting of a registered player's sports wagering account.
- (9) Procedures for cashing checks, receiving electronic negotiable instruments and for redeeming cash equivalents.
- (10) Procedures for withdrawing funds from a sports wagering account by the registered player.
- (11) Procedures for the protection of a registered player's funds, including the segregation of a registered player's funds from operating funds of the sports wagering certificate holder or sports wagering operator.
- (12) Procedures for recording transactions pertaining to sports wagering.
- (13) Procedures for the security and sharing of personal identifiable information of a registered player, funds in a sports wagering account and other information as required by the Board. The procedures shall include the means by which a sports wagering certificate holder or sports wagering operator licensee will provide notice to a registered player related to the sharing of personal identifiable information.
- (14) Procedures and security for the calculation and recordation of revenue.
- (15) Procedures for the security of sports wagering devices and associated equipment.

(16) Procedures and security standards as to receipt, handling and storage of sports wagering devices and associated equipment.

(17) Procedures and security standards to protect and respond to suspected or actual hacking or tampering by any person with the sports wagering certificate holder's or sports wagering operator licensee's interactive sports wagering web site and sports wagering devices and associated equipment.

(18) Procedures to verify each registered player's physical location each time a registered player logs into his or her sports wagering account and at appropriate intervals thereafter as determined by the Board.

(19) Procedures and appropriate measures implemented to deter, detect and, to the extent possible, to prevent cheating, including collusion and use of cheating devices, including the use of software programs that make wagers according to algorithms.

(20) Procedures to govern emergencies, including suspected or actual cyber-attacks, hacking or tampering with the sports wagering certificate holder's interactive sports wagering skin, interactive sports wagering platform, interactive sports wagering web site and sports wagering devices and associated equipment. The procedures shall include the process for the reconciliation or repayment of a registered player's sports wagering account.

(c) The submission required under subsections (a) and (b) shall include a detailed description of the sports wagering certificate holder's or sports wagering operator licensee's administrative and accounting procedures related to sports wagering, including its written system of internal controls. Each written system of internal controls shall include:

(1) An organizational chart depicting appropriate functions and responsibilities of employees involved in sports wagering.

(2) A description of the duties and responsibilities of each position shown on the organizational chart.

(3) The record retention policy of the sports wagering certificate holder or sports wagering operator licensee.

(4) The procedure to be utilized to ensure that money generated from the conduct of sports wagering is safeguarded and accounted for.

(5) Procedures to ensure that recorded accountability for assets is compared with actual assets at intervals required by the Board and appropriate action is taken with respect to discrepancies.

(6) Procedures to be utilized by an employee of a sports wagering certificate holder or sports wagering operator licensee in the event of a malfunction of sports wagering certificate holder's interactive sports wagering skin, interactive sports wagering platform, interactive sports wagering web site and sports wagering devices and associated equipment used in the conduct of sports wagering.

(7) Procedures to be utilized by the sports wagering certificate holder or sports wagering operator licensee to prevent persons under 21 years of age,

self-excluded or involuntary excluded individuals and players outside this Commonwealth from engaging in sports wagering.

(8) Other items the Board may request in writing to be included in the internal controls.

(d) Prior to authorizing a sports wagering certificate holder or sports wagering operator licensee to commence the conduct of sports wagering, the Board shall review and approve the system of internal controls, security protocols and audit protocols submitted under this chapter to determine whether they conform to the requirements of this chapter and whether they provide adequate and effective controls for the conduct of sports wagering.

(e) If a sports wagering certificate holder or sports wagering operator licensee intends to make a change or amendment to its system of internal controls, it shall submit the change or amendment electronically to the Bureau of Gaming Operations, in a manner prescribed by the Bureau of Gaming Operations. The sports wagering certificate holder or sports wagering operator licensee may implement the change or amendment on the 30th calendar day following the filing of a complete submission unless the sports wagering certificate holder or sports wagering operator licensee receives written notice tolling the change or amendment in accordance with this chapter or written notice from the Board's Executive Director rejecting the change or amendment.

(f) If during the 30-day review period in this chapter, the Bureau of Gaming Operations preliminarily determines that a procedure in a submission contains an insufficiency likely to negatively affect the integrity of sports wagering or the control of revenue generated from sports wagering, the Bureau of Gaming Operations, by written notice to the sports wagering certificate holder or sports wagering operator licensee, will:

(1) Specify the nature of the insufficiency and, when possible, an acceptable alternative procedure.

(2) Direct that the 30-calendar day review period in this chapter to be tolled and that any internal controls at issue not be implemented until approved under this chapter.

(g) Examples of submissions that may contain an insufficiency likely to negatively affect the integrity of sports wagering may include any of the following:

(1) Submissions that fail to provide information sufficient to permit the review of sports wagering activities by the Board, the Bureau, the Department or law enforcement.

(2) Submissions that fail to provide for the segregation of incompatible functions so that no employee is in a position to both commit an error or perpetrate a fraud and to conceal the error or fraud in the normal course of the employee's duties.

(3) Submissions that do not include forms or other materials referenced in the submission or required under the act or this part.

(4) Submissions that would implement operations or accounting procedures not authorized by the act or this part.

(h) Whenever a change or amendment has been tolled under this chapter, the sports wagering certificate holder or sports wagering operator licensee may submit a revised change or amendment within 30 days of receipt of the written notice from the Bureau of Gaming Operations. The sports wagering certificate holder or sports wagering operator licensee may implement the revised change or amendment upon receipt of written notice of approval from the Board's Executive Director or on the 30th calendar day following the filing of the revision unless the sports wagering certificate holder or sports wagering operator licensee receives written notice tolling the change or amendment in accordance with this chapter or written notice from the Board's Executive Director rejecting the change or amendment.

(i) A sports wagering certificate holder or sports wagering operator licensee shall submit to the Board a catalog of the type of events that it intends to accept wagers on as well as the type of wagers it intends to accept. A sports wagering certificate holder or sports wagering operator licensee shall notify the Board of any changes to the catalogue at least 72 hours in advance of implementation of these changes. A sports wagering certificate holder or sports wagering operator licensee must maintain a catalogue of all prior and current events and the types of wagers it offered on the events.

§ 1408.4. Terms and conditions.

Nothing in this section shall be interpreted to prohibit onsite sportsbook from accepting anonymous sports wagers at self-service kiosks or point of sale terminals.

(a) A sports wagering certificate holder or sports wagering operator licensee shall develop terms and conditions for sports wagering which shall be included in the internal controls. The terms and conditions and any changes thereto must be acknowledged by the player and the acknowledgment must be date and time-stamped by the sports wagering system.

(b) The terms and conditions must address all aspects of the sports wagering operation, including all of the following:

(1) Name of the party or parties with whom the player is entering into a contractual relationship, including any sports wagering certificate holder or sports wagering operator licensee.

(2) Player's consent to have the sports wagering certificate holder or sports wagering operator licensee confirm the player's age, identity and, for purposes of interactive sports wagering, location.

(3) Rules and obligations applicable to the player other than rules of sports wagering including all of the following:

(i) Prohibition from allowing any other person to access or use his or her sports wagering account.

- (ii) Prohibition from engaging in sports wagering activity, unless the player is physically located in this Commonwealth.
- (iii) Consent to the monitoring and recording by the sports wagering certificate holder, the sports wagering operator licensee or the Board, or both, of any wagering communications and geographic location information.
- (iv) Consent to the jurisdiction of this Commonwealth to resolve any disputes arising out of sports wagering.
- (v) Prohibition against utilizing automated computerized software or other equivalent mechanism to engage in sports wagering.
- (4) Full explanation of fees and charges imposed upon a player related to sports wagering transactions.
- (5) Availability of account statements detailing player account activity.
- (6) Privacy policies, including information access and use of customer data.
- (7) Legal age policy, including a statement that it is a criminal offense to allow a person who is under 21 years of age to participate in sports wagering and a player who does so shall be prohibited from participating in sports wagering.
- (8) Notification that if the player's sports wagering account remains dormant for a period of 1 year any funds remaining on deposit and any pending wagers may be forfeited under applicable State and Federal laws.
- (9) Player's right to set responsible gaming limits and self-exclude.
- (10) Player's right to suspend his or her sports wagering account for a period of no less than 72 hours.
- (11) Actions that will be taken in the event a player becomes disconnected from the sports wagering system during active betting.
- (12) Notice that a malfunction voids all transactions.
- (13) Estimated time-period for withdrawal of funds from the sports wagering account.
- (14) Detailed information regarding compulsive and problem gaming and self-exclusion to be displayed on a player protection page.
- (15) Method for changing or retrieving a password or other approved access security feature and the ability to choose "strong authentication" log in protection.
- (16) Method for filing a complaint with the sports wagering certificate holder or sports wagering operator licensee and method for filing with the Board an unresolved complaint after all reasonable means to resolve the complaint with the sports wagering certificate holder or sports wagering operator licensee have been exhausted.
- (17) Method for obtaining a copy of the terms and conditions agreed to when establishing a sports wagering account.
- (18) Method for the player to obtain account and wagering history from the sports wagering certificate holder or sports wagering operator licensee.

(19) Notification of Federal prohibitions and restrictions regarding sports wagering activity, specifically, any limitations upon sports wagering activity as set forth in The Wire Act (18 U.S.C.A. §§ 1081 et seq.) and the Unlawful Internet Gaming Enforcement Act (31 U.S.C.A. §§ 5361—5367). The notice shall explicitly state that it is a Federal offense for persons physically located outside of this Commonwealth to engage in sports wagering activity through a sports wagering certificate holder or sports wagering operator licensee, unless explicitly authorized by State or Federal law.

(20) Any other information as required by the Board.

§ 1408.5. Information to be displayed/provided.

A sports wagering certificate holder or sports wagering operator licensee shall provide for the prominent display of the following information at the certificate holder's onsite sportsbook and on a page which, by virtue of the construction of the web site, registered players must access before beginning a sports wagering session:

(a) The full name of the sports wagering certificate holder and, as applicable, the sports wagering operator licensee and address from which it carries on business.

(b) A logo, to be provided by the Board for display on the certificate holder's or licensee's online sportsbook, indicating that the sports wagering certificate holder, and as applicable, the sports wagering operator licensee on behalf of the sports wagering certificate holder, is authorized to operate sports wagering in this Commonwealth.

(c) The license number of the sports wagering certificate holder or sports wagering operator licensee.

(d) A statement that persons under 21 years of age are not permitted to engage in sports wagering.

(e) Readily available information at the certificate holder's onsite sportsbook or active links on the sports wagering certificate holder's or sports wagering operator licensee's sports wagering web site that contains all of the following:

(1) Information explaining how disputes are resolved.

(2) Problem gaming information that is designed to offer information pertaining to responsible gaming.

(3) Board's contact information.

(4) Information that allows for a patron to choose to be excluded from engaging in sports wagering.

(5) Comprehensive house rules governing wagering transactions with patrons. The house rules must be immediately available to patrons at a licensed facility's onsite, online and mobile application sportsbooks. The rules must include all of the following:

(i) The types of wagers accepted.

(ii) How winning wagers will be paid.

- (iii) The effect of schedule changes.
- (iv) The redemption period for winning tickets.
- (v) The method of noticing odds or line changes to patrons.

§ 1408.6. Segregation of bank accounts.

(a) A sports wagering certificate holder or sports wagering operator licensee shall maintain a Commonwealth bank account for player's funds separate from all other operating accounts to ensure the security of funds held in the player's sports wagering accounts.

(b) The balance maintained in this account shall be greater than or equal to the sum of the daily ending cashable balance of all player sports wagering accounts and unpaid wagers.

(c) A sports wagering certificate holder or sports wagering operator licensee shall have unfettered access to all player sports wagering account and transaction data to ensure the amount of funds held in its independent account is sufficient. A sports wagering certificate holder's or sports wagering operator licensee's Chief Financial Officer shall file a monthly attestation with the Board, unless otherwise directed by the Board, that the funds have been safeguarded under this section.

§ 1408.7. Sports wagering certificate holder's or sports wagering operator licensee's organization.

(a) A sports wagering certificate holder's or sports wagering operator licensee's systems of internal controls must include organization charts depicting segregation of functions and responsibilities and descriptions of the duties and responsibilities for each position shown on each organization chart. Sports wagering certificate holder or sports wagering operator licensee shall be permitted, except as otherwise provided in this section, to tailor organizational structures to meet the needs or policies of a particular management philosophy. A sports wagering certificate holder's or sports wagering operator licensee's organization charts must provide for:

- (1) 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.
- (2) The segregation of incompatible functions, duties and responsibilities so that no employee is in a position to both commit an error or perpetrate a fraud and to conceal the error or fraud in the normal course of the employee's duties.
- (3) The performance of all functions, duties and responsibilities in accordance with sound financial practices by qualified personnel.
- (4) The areas of responsibility which are not so extensive as to be impractical for an individual to monitor.

(b) In addition to other positions required as part of a sports wagering certificate holder's or sports wagering operator licensee's internal controls, a sports wagering certificate holder or sports wagering operator licensee must maintain an information technology department supervised by an individual and licensed as a key employee who functions, for regulatory purposes, as the information technology director. In addition, sports wagering certificate holder's or sports wagering operator licensee's must employ an information technology security officer and, if the certificate holder or licensee offers sports wagering online or through a mobile application, an interactive gaming manager, both of whom shall be licensed as a key employee.

(c) The information technology director shall be responsible for the items listed in § 465a.11 (relating to slot machine licensee's organization; jobs compendium) as well as the integrity of all data, the quality, reliability, and accuracy of all computer systems and software used by the sports wagering certificate holder or sports wagering operator licensee in the conduct of sports wagering activities, whether the data and software are located within or outside the certificate holder's or licensee's facility, including, without limitation, specification of appropriate computer software, hardware, and procedures for security, physical integrity, audit and maintenance of:

(1) Access codes and other computer security controls used to insure appropriately limited access to computer software and data.

(2) Monitoring logs of user access, security incidents and unusual transactions.

(3) Logs used to document and maintain the details of any hardware and software modifications.

(4) Computer tapes, disks, or other electronic storage media containing data relevant to sports wagering operations.

(5) Computer hardware, communications equipment and software used in the conduct of sports wagering.

(d) The information technology security officer shall report to the information technology director and be responsible for:

(1) Maintaining access codes and other computer security controls used to insure appropriately limited access to computer software and data.

(2) Reviewing logs of user access, security incidents and unusual transactions.

(3) Coordinating the development of the sports wagering certificate holder's or sports wagering operator licensee's information security policies, standards and procedures.

(4) Coordinating the development of an education and training program on information security and privacy matters for employees and other authorized users.

(5) Ensuring compliance with all State and Federal information security policies and rules.

- (6) Preparing and maintaining security-related reports and data.
 - (7) Working with internal and external audit personnel to ensure all findings are addressed in a timely and effective manner.
 - (8) Developing and implementing an Incident Reporting and Response System to address security breaches, policy violations and complaints from external parties.
 - (9) Serving as the official contact for information security and data privacy issues, including reporting to law enforcement.
 - (10) Developing and implementing an ongoing risk assessment program that targets information security and privacy matters by identifying methods for vulnerability detection and remediation and overseeing the testing of those methods.
 - (11) Remaining current with the latest information technology security and privacy legislation, rules, advisories, alerts, and vulnerabilities to ensure the sports wagering certificate holder's security program and security software is effective.
- (e) The interactive gaming manager shall report to the information technology director, or other department manager as approved by the Board, and be responsible for ensuring the proper operation and integrity of interactive and mobile application sports wagering and reviewing all reports of suspicious behavior. The interactive gaming manager shall immediately notify the Bureau upon detecting any person participating in interactive and mobile application sports wagering who is:
- (1) Engaging in or attempting to engage in, or who is reasonably suspected of cheating, theft, embezzlement, collusion, money laundering or any other illegal activities.
 - (2) A self-excluded person.
 - (3) A person that is prohibited by the sports wagering certificate holder or sports wagering operator licensee from sports wagering.

§ 1408.8. Risk management.

- (a) A sports wagering certificate holder or sports wagering operator must implement risk management procedures. These procedures may be provided in-house or by an independent third party.
- (b) A sports wagering certificate holder's or sports wagering operator's internal controls must contain a description of its risk management framework including all of the following:
 - (1) Automated and manual risk management procedures.
 - (2) User access controls for all sportsbook personnel.
 - (3) Information regarding segregation of duties.
 - (4) Information regarding fraud detection.
 - (5) Controls ensuring regulatory compliance.
 - (6) Description of anti-money laundering compliance standards.

- (7) Description of all software applications that comprise the sports wagering system.
- (8) Description of all types of wagers available to be offered by the sports wagering system.
- (9) Description of all integrated third-party systems.
- (10) Any other information required by the Board.

§ 1408.9. Integrity monitoring.

(a) A sports wagering certificate holder or sports wagering operator must implement integrity monitoring procedures. These procedures may be provided in-house or by an independent third party.

(b) A sports wagering certificate holder or sports wagering operator must share information in timely manner of unusual betting activity or other suspicious activity regarding sports wagering in this Commonwealth with:

- (1) Other sports wagering certificate holders or sports wagering operators.
- (2) The Board.
- (3) Applicable sports governing bodies/leagues.

(c) A sports wagering certificate holder or sports wagering operator must submit a yearly report to the Board detailing its integrity monitoring services and summarizing any unusual betting activity or other suspicious activity notifications issued during that time period.

(d) A sports wagering certificate holder or sports wagering operator receiving a report of unusual betting activity or suspicious activity is permitted to suspend wagering on events related to the report and may only cancel related wagers under procedures previously approved by the Board, or its designee.

(e) A sports wagering certificate holder or sports wagering operator must provide the Board with remote access to its integrity monitoring system which shall provide at a minimum:

- (1) Reports of unusual betting activity.
- (2) If the activity was determined to be suspicious.
- (3) The actions taken by the sports wagering certificate holder or sports wagering operator.

§ 1408.10. Mandatory logging.

A sports wagering certificate holder's or sports wagering operator's sports wagering system must comply with the mandatory logging requirements in Subpart L (relating to interactive gaming) of the Board's regulations.

§ 1408.11. Records/data retention requirements.

A sports wagering certificate holder's or sports wagering operator's sports wagering system must comply with the record/data retention requirements in Chapter 465a (relating to accounting and internal controls) and Subpart L (relating to interactive gaming) of the Board's regulations.

§ 1408.12. Required reports.

Nothing in this section shall be interpreted to prohibit an onsite sportsbook from accepting anonymous sports wagers at self-service kiosks or point of sale terminals. These wagers should be included in the required reports detailed in this section and identified as “anonymous player” or a similar identifier.

(a) A sports wagering certificate holder’s or sports wagering operator’s sports wagering system must comply with the reporting requirements in Subpart L (relating to interactive gaming) of the Board’s regulations.

(b) A sports wagering certificate holder or sports wagering operator must generate reports specific to its sports wagering operations as specified by the Board that shall include, at a minimum:

- (1) The report title.
- (2) The date or time period of activity, or description “as of” a point in time.
- (3) The date and time the report was generated.
- (4) Page numbering, indicating the current page and total number of pages.
- (5) Subtotals and grand totals as required by the Board.
- (6) A description of any filters applied to the data presented in the document.
- (7) Column and row titles, if applicable.
- (8) The name of the sports wagering certificate holder or sports wagering operator licensee.

(c) All required reports shall be generated by the sports wagering certificate holder or sports wagering operator licensee, even if the period specified contains no data to be presented. The report generated shall indicate all required information and contain an indication of “No Activity” or similar message if no data appears for the period specified.

(d) The sports wagering certificate holder or sports wagering operator licensee shall provide a mechanism to export the data generated for any report to a format approved by the Board and as often as required by the Board.

(e) A sports wagering system shall generate, at a minimum, all of the following reports:

- (1) A “Sports Wagering Account Transaction Report” which shall include:
 - (i) Date of activity.
 - (ii) Player’s name and account number.
 - (iii) Date and time player’s session started.
 - (iv) Unique transaction number.
 - (v) Type of event (for example, Super Bowl 2019).
 - (vi) Date and time of each transaction.
 - (vii) Amount of each transaction.
 - (viii) Type of each transaction (for example, deposit, withdrawal, adjustment, and the like).

- (ix) Method of deposit/withdrawal (for example, cash, debit instrument, prepaid access instrument or credit card, personal check, cashier's check, wire transfer, money order and transfer to/from account).
 - (x) User ID and employee name handling the transaction, if assisting player.
 - (xi) Amount of outstanding account balance before and after each transaction.
 - (xii) Date and time player session ended.
 - (xiii) Subtotals by transaction type.
 - (xiv) Ending account balance at the end of the player's session.
- (2) A "Sports Wagering Account Balance Summary Report" which shall include:
- (i) Date of activity.
 - (ii) Player's name and account number.
 - (iii) Status of account (for example, active, inactive, closed, suspended, and the like).
 - (iv) Date account was opened.
 - (v) Date registration information was provided by player.
 - (vi) Date registration information was verified by the sports wager certificate holder or sports wagering operator licensee.
 - (vii) Date of last activity.
 - (viii) Amount of beginning account balance.
 - (ix) Total amount of deposit transactions.
 - (x) Total amount of withdrawal transactions.
 - (xi) Total amount of account adjustment transactions.
 - (xii) Amount of ending account balance.
- (3) A "Daily Sports Wagering Player's Funds Transaction Report" which shall include:
- (i) Player's name and account number.
 - (ii) Amount of beginning account balance.
 - (iii) Unique transaction number.
 - (iv) Date and time of deposit/withdrawal or account balance adjustment.
 - (v) Amount of deposit/withdrawal or account balance adjustment.
 - (vi) Nature of deposit/withdrawal (for example, cash, debit instrument, prepaid access instrument or credit card, personal check, cashier's check, wire transfer, money order and transfer to/from casino account).
 - (vii) Reason/description of adjustment to account balance, if applicable.
 - (viii) User ID and name of employee handling the deposit, withdrawal or account balance adjustment transaction, if assisting authorized player.
 - (ix) User ID and name of supervisor authorizing an adjustment to account balance, if applicable.
 - (x) Totals for each type of transaction.
 - (xi) Amount of ending balance.

- (4) A “Daily Sports Wagering Account Adjustment Report” which shall include:
- (i) Player’s name and account number.
 - (ii) Date and time of account balance adjustment.
 - (iii) Unique transaction number.
 - (iv) User ID and name of employee handling the account balance adjustment transaction, if applicable.
 - (v) User ID and name of supervisor authorizing an adjustment to account balance.
 - (vi) Amount of account balance adjustment.
 - (vii) Type of account adjustment.
 - (viii) Reason/description of adjustment to account balance.
- (5) A “Sports Wagering Game Play Report” which shall include all of the following:
- (i) Date of activity.
 - (ii) Sport event name.
 - (iii) Date and time session started for gaming day.
 - (iv) Date and time for each session transaction.
 - (v) Type of session transaction.
 - (vi) Amount of session transaction.
 - (vii) Compensation amount collected by sports wager certificate holder or sports wagering operator licensee.
 - (viii) Amount of jackpot win, if applicable.
 - (ix) Other amounts collected by sports wagering certificate holder or sports wagering operator licensee.
 - (x) Description of other amounts collected.
 - (xi) Amounts refunded.
 - (xii) Description of amounts refunded.
 - (xiii) Date and time session ended for gaming day.
 - (xiv) Total amount by transaction type.
- (6) A “Sports Betting Revenue Report” which shall include all of the following:
- (i) Date.
 - (ii) Type of event.
 - (iii) Total wagered.
 - (iv) Other amounts collected by sports wagering certificate holder or sports wagering operator licensee.
 - (v) Description of other amounts collected.
 - (vi) Amounts refunded.
 - (vii) Description of amounts refunded.
- (7) A “Sports Wagering Revenue Deposit Report” which shall include all of the following:
- (i) Month/year of activity.

- (ii) Bank account number.
- (iii) Date of deposit.
- (iv) Amount of gaming day revenue collected by the sports wagering certificate holder or sports wagering operator licensee.

§ 1408.13. Player accounts.

A sports wagering certificate holder's or sports wagering operator's sports wagering system must comply with the player account requirements in Subpart L (relating to interactive gaming) of the Board's regulations.

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