

**CHAPTER 811a. INTERACTIVE GAMING ACCOUNTING AND
INTERNAL CONTROLS**

- Sec.
811a.1. Scope.
811a.2. Internal controls.
811a.3. Terms and conditions.
811a.4. Information to be displayed on web site.
811a.5. Segregation of bank accounts and reserve requirements.
811a.6. Interactive gaming certificate holder's or interactive gaming operator's organization.
811a.7. Mandatory interactive gaming system logging.
811a.8. Records/data retention requirements.
811a.9. Required reports; reconciliation.

Authority

The provisions of this Chapter 811a added under 4 Pa.C.S. §§ 1202(b)(30) and 13B02, unless otherwise noted.

Source

The provisions of this Chapter 811a added August 27, 2021, effective August 28, 2021, 51 Pa.B. 5389, unless noted otherwise.

Cross References

This section cited in 58 Pa. Code § 830a.8 (relating to multiuse computing device gaming accounting and internal controls; required reports); and 58 Pa. Code § 1401a.1 (relating to scope).

§ 811a.1. Scope.

To ensure the integrity and security of interactive gaming operations in this Commonwealth, this chapter applies to all interactive gaming certificate holders or interactive gaming operators seeking to offer interactive gaming to registered players in this Commonwealth.

§ 811a.2. Internal controls.

(a) At least 90 days prior to commencing interactive gaming under this part, an interactive gaming certificate holder or interactive gaming operator shall submit to the Board for approval internal controls for all aspects of interactive gaming prior to implementation and any time a change is made thereafter. The internal controls must include detailed procedures for system security, operations, accounting, and reporting of compulsive and problem gamblers.

(b) Notwithstanding subsection (a), the procedures and controls may be implemented by an interactive gaming certificate holder or interactive gaming operator upon the filing of the procedures and controls with the Board. Each procedure or control submission must contain narrative and diagrammatic representations of the system to be utilized and must include all of the following:

811a-1

- (1) Procedures for reliable accounting controls, including the standardization of forms and definition of terms to be utilized in the interactive gaming operations.
- (2) Procedures, forms and, when appropriate, formulas to govern all 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 interactive gaming operations, including employees of an interactive gaming operator, and identifying primary and secondary management and supervisory positions for areas of responsibility, salary structure and personnel practices.
- (4) Procedures for the registration of players and establishment of interactive gaming accounts, including a procedure for authenticating the age, identity and physical address of an applicant for an interactive gaming account and whether the applicant is a person prohibited from establishing or maintaining an account under section 13B22 of the act (relating to establishment of interactive gaming accounts).
- (5) Procedures for terminating a registered player's interactive gaming account and the return of any funds remaining in the interactive gaming account to the registered player.
- (6) Procedures for suspending or terminating a dormant interactive gaming account and the return of any funds remaining in the dormant interactive gaming account to the registered player.
- (7) Procedures for the logging in and authentication of a registered player to enable the player to commence interactive gaming and the logging off of the registered player when the player has completed play, including a procedure to automatically log a registered player out of the player's interactive gaming account after a specified period of inactivity.
- (8) Procedures for the crediting and debiting of a registered player's interactive gaming account.
- (9) Procedures for cashing checks, receiving electronic negotiable instruments, and redeeming chips, tokens or other cash equivalents.
- (10) Procedures for withdrawing funds from an interactive gaming 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 interactive gaming certificate holder or interactive gaming operator.
- (12) Procedures for recording transactions pertaining to interactive gaming.

(13) Procedures for the security and sharing of personal identifiable information of a registered player, funds in an interactive gaming account and other information as required by the Board. The procedures must include the means by which an interactive gaming certificate holder or interactive gaming operator 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 interactive gaming devices and associated equipment.

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

(17) Procedures and security standards to protect the interactive gaming certificate holder's or interactive gaming operator's interactive gaming skin or interactive gaming web site and interactive gaming devices and associated equipment from hacking or tampering by any person.

(18) Procedures for responding to suspected or actual hacking or tampering with an interactive gaming certificate holder's or interactive gaming operator's interactive gaming skin or interactive gaming web site and interactive gaming devices and associated equipment, including partial or complete suspension of interactive gaming or the suspension of any or all interactive gaming accounts when warranted.

(19) Procedures to verify each registered player's physical location each time a registered player logs into his interactive gaming account and at appropriate intervals thereafter as determined by the Board.

(20) Procedures to ensure that the interactive games are fair and honest and that appropriate measures are in place to deter, detect and, to the extent possible, prevent cheating, including collusion and use of cheating devices, including the use of software programs that make wagers according to algorithms.

(21) Procedures to assist problem and compulsive gamblers, including procedures intended to prevent a person from participating in authorized interactive gaming who is otherwise prohibited from participating in interactive gaming.

(22) Procedures to govern emergencies, including suspected or actual cyberattacks, hacking or tampering with the interactive gaming certificate holder's interactive gaming skin, interactive gaming platform or interactive gaming web site. The procedures must include the process for the reconciliation or repayment of a registered player's interactive gaming account.

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

- (1) An organizational chart depicting appropriate duties and responsibilities of the key employees involved in interactive gaming.
 - (2) A description of the duties and responsibilities of each position shown on the organizational chart.
 - (3) The record retention policy of the interactive gaming certificate holder or interactive gaming operator.
 - (4) The procedure to be utilized to ensure that money generated from the conduct of interactive gaming 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 an interactive gaming certificate holder or interactive gaming operator in the event of a malfunction of an interactive gaming system or other equipment used in the conduct of interactive gaming.
 - (7) Procedures to be utilized by the interactive gaming certificate holder or interactive gaming operator to prevent persons under 21 years of age, self-excluded or involuntary excluded individuals, and players outside this Commonwealth, unless otherwise authorized by an interactive gaming reciprocal agreement, from engaging in interactive gaming.
 - (8) Other items the Board may request in writing to be included in the internal controls.
- (d) Prior to authorizing an interactive gaming certificate holder or interactive gaming operator to commence the conduct of interactive gaming, the Board will review 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 interactive gaming.
- (e) If an interactive gaming certificate holder or interactive gaming operator 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 interactive gaming certificate holder or interactive gaming operator may implement the change or amendment on the 30th calendar day following the filing of a complete submission unless the interactive gaming certificate holder or interactive gaming operator 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 interactive gaming or the control of revenue generated from interactive gaming, the Bureau of Gaming

Operations, by written notice to the interactive gaming certificate holder or interactive gaming operator, 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 is 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 interactive gaming may include the following:
 - (1) Submissions that fail to provide information sufficient to permit the review of interactive gaming 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 an employee is not in a position to commit an error and 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 interactive gaming certificate holder or interactive gaming operator may submit a revised change or amendment within 30 days of receipt of the written notice from the Bureau of Gaming Operations. The interactive gaming certificate holder or interactive gaming operator 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 interactive gaming certificate holder or interactive gaming operator 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.

§ 811a.3. Terms and conditions.

- (a) An interactive gaming certificate holder or interactive gaming operator shall develop terms and conditions for interactive gaming which must be included in the internal controls. The terms and conditions and any changes thereto shall be acknowledged by the player and the acknowledgment must be date and time-stamped by the interactive gaming system.
- (b) The terms and conditions must address all aspects of the interactive gaming operation, including all of the following:
 - (1) The name of the party with whom the player is entering into a contractual relationship, including any interactive gaming certificate holder or interactive gaming operator.

- (2) The player's consent to have the interactive gaming certificate holder or interactive gaming operator confirm the player's age and identity.
- (3) Rules and obligations applicable to the player other than rules of the game including all of the following:
 - (i) Prohibition from allowing any other person to access or use his interactive gaming account.
 - (ii) Prohibition from engaging in interactive gaming activity, unless the player is physically located in this Commonwealth, unless this gaming is authorized by an interactive gaming reciprocal agreement.
 - (iii) Consent to the monitoring and recording by the interactive gaming certificate holder, interactive gaming operator or the Board, or all of the above, of any wagering communications and geographic location information.
 - (iv) Consent to the jurisdiction of this Commonwealth to resolve any disputes arising out of interactive gaming.
 - (v) Prohibition against utilizing automated computerized software or other equivalent mechanism, such as a bot, to engage in play.
- (4) Full explanation of all fees and charges imposed upon a player related to interactive gaming 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 interactive gaming and a player who does so must be prohibited from interactive gaming.
- (8) Notification that if the player's interactive gaming account remains dormant for 2 year any funds remaining on deposit and any pending wagers shall be forfeited.
- (9) The player's right to set responsible gaming limits and self-exclude.
- (10) The player's right to suspend his account for no less than 72 hours.
- (11) Actions that will be taken in the event a player becomes disconnected from the interactive gaming system during game play.
- (12) Notice that a malfunction voids all pays.
- (13) Estimated time-period for withdrawal of funds from the interactive gaming account.
- (14) Detailed information 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 login protection.
- (16) Method for filing a complaint with the interactive gaming certificate holder or interactive gaming operator and method for filing with the Board an unresolved complaint after all reasonable means to resolve the complaint with the interactive gaming certificate holder or interactive gaming operator have been exhausted.

(17) Method for obtaining a copy of the terms and conditions agreed to when establishing an interactive gaming account.

(18) Method for the player to obtain account and game history from the interactive gaming certificate holder or interactive gaming operator.

(19) Notification of Federal prohibitions and restrictions regarding interactive gaming, specifically, any limitations upon interactive gaming in 18 U.S.C.A. § 1084 and the Unlawful Internet Gambling Enforcement Act of 2006 (31 U.S.C.A. §§ 5361—5367). The notice must explicitly state that it is a Federal offense for persons physically located outside of this Commonwealth to engage in interactive wagering through an interactive gaming certificate holder or interactive gaming operator unless explicitly authorized by the Board or an interactive gaming reciprocal agreement.

(20) Any other information required by the Board.

§ 811a.4. Information to be displayed on web site.

Interactive gaming certificate holders and interactive gaming operators shall provide for the prominent display of all of the following information on a page which, by virtue of the construction of the web site, authorized players must access before beginning a gambling session:

(1) The full name of the interactive gaming certificate holder or interactive gaming operator and address from which it carries on business.

(2) A logo, to be provided by the Board, indicating that the interactive gaming certificate holder or interactive gaming operator on behalf of the interactive gaming certificate holder is authorized to operate interactive gaming in this Commonwealth.

(3) The interactive gaming certificate holders and interactive gaming operator's license number.

(4) A statement that persons under 21 years of age are not permitted to engage in interactive gaming.

(5) A statement that persons located in a jurisdiction where interactive gaming is not legal are not permitted to engage in interactive gaming.

(6) Active links to all of the following:

(i) Information explaining how disputes are resolved.

(ii) A problem gambling web site that is designed to offer information pertaining to responsible gaming.

(iii) The Board's web site.

(iv) A web site that allows for an authorized player to choose to be excluded from engaging in interactive gaming.

(v) A link to the house rules adopted by the interactive gaming certificate holder or interactive gaming operator.

§ 811a.5. Segregation of bank accounts and reserve requirements.

(a) An interactive gaming certificate holder or interactive gaming operator shall maintain a bank account for player's funds separate from all other operating accounts to ensure the security of funds held in the player's interactive gaming accounts.

(b) The balance maintained in this account must be greater than or equal to the sum of the daily ending cashable balance of all player interactive gaming accounts, funds on game and pending withdrawals.

(c) An interactive gaming certificate holder or interactive gaming operator shall have unfettered access to all player interactive gaming account and transaction data to ensure the amount held in its independent account is sufficient. An interactive gaming certificate holder's or interactive gaming operator's chief financial officer shall file a quarterly attestation with the Board, unless otherwise directed by the Board, that the funds have been safeguarded under this section.

Cross References

This section cited in 58 Pa. Code § 811a.9 (relating to required reports; reconciliation).

§ 811a.6. Interactive gaming certificate holder's or interactive gaming operator's organization.

(a) An interactive gaming certificate holder's or interactive gaming operator'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. Interactive gaming certificate holders and interactive gaming operators are permitted, except as otherwise provided in this section, to tailor organizational structures to meet the needs or policies of a particular management philosophy. An interactive gaming certificate holder's and interactive gaming operator's organization charts must provide for all of the following:

(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 an employee is not in a position to commit an error and 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 an interactive gaming certificate holder's or interactive gaming operator's internal controls, an interactive gaming certificate holder, interactive gaming operator, or other licensed

entity involved in the operation of the interactive gaming system as approved by the Board, shall maintain an information technology department supervised by an individual licensed as a key employee who functions, for regulatory purposes, as the information technology director. An interactive gaming certificate holder, interactive gaming operator, or other licensed entity involved in the operation of the interactive gaming system as approved by the Board, shall employ an information technology security officer and an interactive gaming manager, both of whom shall be licensed as a key employee.

(c) The information technology director shall be responsible for the integrity of all data, and the quality, reliability and accuracy of all computer systems and software used by the interactive gaming certificate holder in the conduct of interactive gaming, whether the data and software are located within or outside the certificate holder's or interactive gaming operator's facility, including, without limitation, specification of appropriate computer software, hardware and procedures for security, physical integrity, audit and maintenance of all of the following:

- (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 interactive gaming operations.
- (5) Computer hardware, communications equipment and software used in the conduct of interactive gaming.

(d) The information technology security officer, or other position as approved by the Board, shall report to the information technology director and be responsible for all of the following:

- (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 interactive gaming certificate holder's or interactive gaming operator'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 interactive gaming certificate holder's or interactive gaming operator'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 gaming and reviewing all reports of suspicious behavior. The interactive gaming manager shall immediately notify the Bureau upon detecting any person participating in interactive 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 under the act and Board regulations.
 - (3) Prohibited by the interactive gaming certificate holder or interactive gaming operator from interactive gaming.

§ 811a.7. Mandatory interactive gaming system logging.

- (a) An interactive gaming system must employ a mechanism capable of maintaining a separate copy of the information required to be logged under this chapter on a separate and independent logging device capable of being administered by an employee with no incompatible function. If the interactive gaming system can be configured so that any logged data is in a secure transaction file, a separate logging device is not required.
- (b) An interactive gaming system must provide a mechanism for the Board to query and export, in a format required by the Board, all gaming system data.
- (c) An interactive gaming system must electronically log the date and time any interactive gaming account is created or terminated (Account Creation Log).
- (d) An interactive gaming system must maintain all information necessary to recreate player game play and account activity during each player session, including any identity or location verifications, for no less than 10 years.

(e) Unless otherwise authorized by the Board, when software is installed on or removed from an interactive gaming system, the action must be recorded in a secure electronic log (Software Installation/Removal Log), which must include all of the following:

- (1) The date and time of the action.
- (2) The identification of the software.
- (3) The identity of the person performing the action.

(f) Unless otherwise authorized by the Board, when a change in the availability of game software is made on a gaming system, the change must be recorded in a secure electronic log (Game Availability Log), which must include all of the following:

- (1) The date and time of the change.
- (2) The identification of the software.
- (3) The identity of the person performing the change.

(g) Unless otherwise exempted by the Board, an interactive gaming system must record all promotional offers (Promotions Log) issued through the system. The Promotions Log must provide the information necessary to audit compliance with the terms and conditions of current and previous offers.

(h) Results of all authentication attempts must be retained in an electronic log (Authentication Log) and accessible for 90 days.

(i) All adjustments to gaming system data made using stored procedures must be recorded in an electronic log (Adjustments Log), which lists all of the following:

- (1) The date and time.
- (2) The identification and user ID of user performing the action.
- (3) A description of the event or action taken.
- (4) The initial and ending values of any data altered as a part of the event or action performed.

§ 811a.8. Records/data retention requirements.

(a) For the purposes of this section, “books, records and documents” means any book, record or document pertaining to, prepared in or generated by the operation of the interactive gaming certificate holder or interactive gaming operator including all forms, reports, accounting records, ledgers, subsidiary records, computer generated data, internal audit records, correspondence and personnel records required to be generated and maintained under this part. This definition applies without regard to the medium through which the record is generated or maintained (for example, paper, magnetic media or encoded disk).

(b) Original books, records and documents pertaining to the operation of interactive gaming must be:

- (1) Prepared and maintained in a complete, accurate and legible form. Electronic data must be stored in a format that ensures readability, regardless of whether the technology or software that created or maintained it has become obsolete.
 - (2) Retained in a secure location by the interactive gaming certificate holder or interactive gaming operator that is equipped with a fire suppression system or at another location approved under subsection (d).
 - (3) Made available for inspection by agents of the Board, the Department and the Pennsylvania State Police during all hours of operation.
 - (4) Organized and indexed in a manner to provide immediate accessibility to agents of the Board, the Department and the Pennsylvania State Police.
 - (5) Destroyed only after expiration of the minimum retention period specified in subsection (c), except that the Board may, upon the written request of an interactive gaming certificate holder or interactive gaming operator and for good cause shown, permit the destruction at an earlier date.
- (c) Original books, records and documents shall be retained by an interactive gaming certificate holder or interactive gaming operator for a minimum of 5 years.
- (d) An interactive gaming certificate holder or interactive gaming operator may request, in writing, that the Board's Executive Director approve an alternative location outside of this Commonwealth to store original books, records and documents. The request must include all of the following:
- (1) A detailed description of the proposed location, including security and fire suppression systems.
 - (2) The procedures under which the Board, the Department and the Pennsylvania State Police will be able to gain access to the original books, records and documents retained at the location outside of this Commonwealth.
- (e) An interactive gaming certificate holder or interactive gaming operator may request, in writing, that the Board's Executive Director approve a microfilm, microfiche or other suitable media system for the copying and storage of original books, records and documents. The request must include representations regarding all of the following:
- (1) The processing, preservation and maintenance methods which will be employed to ensure that the books, records and documents are available in a format which makes them readily available for review and copying.
 - (2) The inspection and quality control methods which will be employed to ensure that microfilm, microfiche or other media when displayed on a reader/viewer or reproduced on paper exhibits a high degree of legibility and readability.
 - (3) The availability of a reader/printer for use by the Board, the Department and the Pennsylvania State Police at the location approved by the Board and the readiness with which the books, records or documents being stored on microfilm, microfiche or other media can be located, read and reproduced.

(4) The availability of a detailed index of all microfilmed, microfiched or other stored data maintained and arranged in a manner to permit the immediate location of any particular book, record or document.

(f) Nothing herein shall be construed as relieving an interactive gaming certificate holder or interactive gaming operator from meeting any obligation to prepare or maintain any book, record or document required by any other Federal, State or local governmental body, authority or agency.

§ 811a.9. Required reports; reconciliation.

(a) An interactive gaming system shall be designed to generate reports as specified by the Board that must include, at a minimum, all of the following:

- (1) The report title.
- (2) The version number of the current system software and report definition.
- (3) The date or time period of activity, or description as of a point in time.
- (4) The date and time the report was generated.
- (5) Page numbering, indicating the current page and total number of pages.
- (6) Subtotals and grand totals as required by the Department.
- (7) A description of any filters applied to the data presented in the document.
- (8) Column and row titles, if applicable.
- (9) The name of the interactive gaming certificate- holder or interactive gaming operator.
- (10) A reconciliation of all relevant data contained therein, if applicable.

(b) All required reports must be generated by the interactive gaming system, even if the period specified contains no data to be presented. The report generated must indicate all required information and contain an indication of “No Activity” or similar message if no data appears for the period specified.

(c) An interactive gaming system must provide a mechanism to export the data generated for any report to a format approved by the Board.

(d) An interactive gaming system must generate all of the following daily reports, at a minimum, for each gaming day to calculate the taxable revenue:

- (1) A Player Account Summary Report, which must include transaction information for each player account and test account for all of the following categories:
 - (i) Beginning balance.
 - (ii) Total amount of deposits.
 - (iii) Total amount of noncashable bonuses deposited.
 - (iv) Total amount of noncashable bonuses wagered by game type (sports, slots and tables).
 - (v) Total amount of noncashable bonuses expired.
 - (vi) Total amount of transfers to games by game type (sports, slots and tables).

- (vii) Total amount of transfers from games by game type (sports, slots and tables).
 - (viii) Total amount of withdrawals.
 - (ix) Total amount of funds on game at the beginning of the gaming day (the amount of pending wagers at the end of the prior gaming day).
 - (x) Total amount of funds on game at the end of the gaming day (the amount of pending wagers plus funds transferred to a game but not yet wagered).
 - (xi) Win or loss, calculated as the ending funds on games less the beginning funds on game.
 - (xii) Ending balance.
 - (xiii) Any other information that may be required by the Board.
- (2) A Wagering Summary Report, which must include all of the following by authorized game and poker variation, as applicable:
- (i) Total amounts wagered.
 - (ii) Total amounts won.
 - (iii) Total tournament entry or participation fees.
 - (iv) Rake or vigorish.
 - (v) Total amounts of guaranteed funds paid to players.
 - (vi) Total amounts due to or from an interactive gaming network.
 - (vii) Win or loss calculated as the net of the total amounts wagered and total amounts won plus tournament entry fees, rake or vigorish, guaranteed funds and amounts due to or from an interactive gaming network.
 - (viii) Any other information that may be required by the Board.
- (3) A noncashable Promotional Account Balance Report, which must include the ending noncashable promotional balance in each player account.
- (e) An interactive gaming network must generate the following daily reports for each participating interactive gaming certificate holder or interactive gaming operator, at a minimum, for each gaming day to reconcile the daily gross interactive gaming revenue:
- (1) A System Player Account Summary Report, which must include all of the following transaction information for each player account:
- (i) Player identification number.
 - (ii) Total amount of transfers to games.
 - (iii) Total amount of transfers from games.
 - (iv) Win or loss statistics.
 - (v) Total amount of rake.
 - (vi) Total amount of entry fees.
- (2) A System Wagering Summary Report, which must include all of the following game activity by authorized game or poker variation:
- (i) Total amounts wagered.
 - (ii) Total amounts won.
 - (iii) Total tournament entry or participation fees.

- (iv) Rake or vigorish.
 - (v) Total amounts of guaranteed funds paid to players.
 - (vi) Win or loss statistics, calculated as the net of the total amounts wagered and total amounts won plus tournament entry fees, rake or vigorish, and guaranteed funds.
- (f) An interactive gaming certificate holder or interactive gaming operator must utilize the Wagering Summary Report to calculate interactive gross gaming revenue on a daily basis for reporting purposes. In addition, the certificate holder or operator shall do all of the following:
- (1) Prepare a Variance Report documenting the win/loss amounts from the Player Account Report and Wagering Summary Report.
 - (2) Calculate the variance between the two amounts.
 - (3) Document the reason for the variance.
 - (4) Report a manual adjustment to increase revenue by the amount of the variance whenever the total of the Player Account Summary Report is greater than the total of the Wagering Summary Report, unless the reason for the variance as documented above is sufficient to support a determination that revenue was properly reported.
- (g) Instead of subsection (f), an interactive gaming certificate holder or interactive gaming operator may accumulate the daily Variance Report information on a monthly Variance Report in a manner described in the interactive gaming certificate holder's or interactive gaming operator's internal controls.
- (h) An interactive gaming system must generate, on a daily basis commencing 2 years after the creation of the first interactive gaming account, a Dormant Account Report, which must list all player accounts including the Pending Wager Account Report that have not had activity for 2 years. The report must include all of the following:
- (1) The player name and account number.
 - (2) The date of the last transaction.
 - (3) The account balance.
- (i) Voids of completed wagering transactions may not occur without Board approval.
- (j) An interactive gaming system must generate a Performance Report, which compares the theoretical return to player (RTP) to the actual RTP of each game offered by a gaming system. The report must also provide the total number of rounds of play for each game and shall be generated and reviewed monthly by the interactive gaming certificate holder or interactive gaming operator to evaluate the performance of all games offered to the public. The Performance Report must include the data required by this subsection from the first day interactive gaming was offered to the date of the report.
- (k) An interactive gaming system must generate a Player Account Adjustments Report, which shall be reviewed on a daily basis by either the interactive gaming certificate holder or interactive gaming operator to evaluate the legiti-

macy of player account adjustments. If the daily review is performed by the interactive gaming operator, the interactive gaming certificate holder or interactive gaming operator shall conduct a weekly review of the Player Account Adjustment Reports. Unless otherwise authorized by the Board, the report must, at a minimum, include all of the following:

- (1) The player's name.
- (2) An account number.
- (3) The date and time of the adjustment.
- (4) The person who performed the adjustment.
- (5) The reason for the adjustment.
- (6) The amount of the adjustment.

(l) An interactive gaming system must generate a report on a weekly basis identifying potential compulsive and problem gamblers, including those players who self-report. The interactive gaming certificate holder or interactive gaming operator shall review the report and document any action taken.

(m) An interactive gaming system must be capable of generating a Pending Transaction Account Report, which must include and separately itemize all pending transactions for each player account, including funds on game and deposits and withdrawals not yet cleared.

(n) An interactive gaming certificate holder or interactive gaming operator shall develop internal controls for performing a daily reconciliation of gross interactive gaming revenue, including a daily reconciliation of the Player Account Summary Report to the Wagering Summary Report, a reconciliation of the Wagering Summary Report to each remote game server, a reconciliation of sports wagering system reports to the wagering Summary Report, and at least a quarterly calculation of the balance required to be maintained pursuant to § 811a.5 (relating to segregation of bank accounts and reserve requirements).

- (i) Each report shall be accurate to reconcile and balance on a daily basis.
- (ii) Variances shall be investigated and reported to the Board, which must include the amount, cause and remediation plan for corrective action.

Cross References

This section cited in 58 Pa. Code § 830a.8 (relating to multiuse computing device gaming accounting and internal controls; required reports); and 58 Pa. Code § 1409a.2 (relating to sports wagering contests, tournaments, pools or other organized events).

[Next page is 812-1.]