

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS

TABLE OF CONTENTS

FOREWORD

CHAPTER A: General and Administrative

§ 1. General	A-2
§ 2. Internal Control Systems.....	A-4
§ 3. Variances.....	A-5
§ 4. Submission of Internal Controls	A-6
§ 5. Found Items.....	A-8

CHAPTER B: Key Controls

§ 1. General	B-2
§ 2. Procedures.....	B-3
§ 3. Key Access List.....	B-3
§ 4. Key Log.....	B-4
§ 5. Duplicate Keys	B-5
§ 6. Broken, Lost or Missing Keys	B-5
§ 7. Required Sensitive Keys	B-6
§ 8. Proximity Cards Used to Access Sensitive Areas.....	B-6

CHAPTER C: Rules of the Game

§ 1. General	C-2
§ 2. Tournaments	C-3

CHAPTER D: Table Games (Live Games)

§ 1. General	D-3
§ 2. Table Inventory	D-3
§ 3. Opening of Gaming Tables	D-4
§ 4. Closing of Gaming Tables	D-5
§ 5. During 24 Hour Gaming	D-5
§ 6. Manual Table Fills	D-5
§ 7. Automated Table Fills.....	D-6
§ 8. Manual Table Credits.....	D-8
§ 9. Automated Table Credits	D-9
§ 10. Accepting Cash, Counter Checks, and Match Play Coupons at Gaming Tables	D-10
§ 11. Cards and Dice Control.....	D-12
§ 12. Table Layouts.....	D-17
§ 13. Required Personnel	D-17

§ 14. Table Games Progressives	D-18
§ 15. Instructional Table Games Offered to Public.....	D-18
§ 16. Minimum and Maximum Table Games Wagers.....	D-19
§ 17. Handling Chips	D-19
§ 18. Clearing of Hands	D-19
§ 19. Movement or Disposal of Table Games	D-19
§ 20. Counter Checks.....	D-20

CHAPTER E: Electronic Gaming Devices (EGDs)

§ 1. General	E-2
§ 2. Jackpot Payouts.....	E-5
§ 3. Other EGD Occurrences	E-9
§ 4. Installation, Relocation, Conversion and Movement of EGDs.....	E-10
§ 5. Clearing Random Access Memory (RAM).....	E-13
§ 6. Statistics	E-14
§ 7. Critical Program Storage Media (CPSM) Duplication	E-16
§ 8. Security of EGD Equipment	E-16
§ 9. Slot Wallets.....	E-16
§ 10. Wide Area Progressives	E-17
§ 11. Local Progressives	E-18
§ 12. Ticket Validation Systems – “Ticket In/Ticket Out” (TITO)	E-18
§ 13. Redemption Kiosks.....	E-24
§ 14. Electronic Gaming Device (EGD) Coupon Systems	E-25

CHAPTER F: Poker Rooms

§ 1. General	F-2
§ 2. Supervision	F-2
§ 3. Banks and Transactions	F-3
§ 4. Table Inventory	F-4
§ 5. Impressment of a Poker Table	F-4
§ 6. De-Impressment of a Poker Table.....	F-5
§ 7. Drops and Counts.....	F-5
§ 8. Poker Cards.....	F-6
§ 9. Opening of Poker Tables.....	F-10
§ 10. Closing of Poker Tables.....	F-11
§ 11. Bad Beat and Special Hand Jackpots	F-11
§ 12. Handling Chips	F-12
§ 13. Clearing of Hands	F-12
§ 14. Movement or Disposal of Poker Games	F-12
§ 15. Cashless Systems	F-13

CHAPTER G: Drops and Counts

§ 1. General	G-2
§ 2. Table Game and Poker Table Drop Device Characteristics.....	G-2
§ 3. Bill Validator (BV) Characteristics.....	G-3

§ 4. Count Room and Cart Storage Room Characteristics and Controls (11 CSR 45-8.100)	G-3
§ 5. Collection and Transportation of Drop Devices	G-6
§ 6. Count Standards	G-8
§ 7. Counting and Recording Count	G-9
§ 8. Procedures upon Completion of the Count	G-10
§ 9. Emergency Table Game and Poker Table Drops	G-11
§ 10. Emergency Bill Validator (BV) Drops	G-12

CHAPTER H: Casino Cashiering And Credit

§ 1. General	H-3
§ 2. Location and Functions	H-4
§ 3. Imprest Bank Accountability	H-4
§ 4. Temporary Banks	H-7
§ 5. Floating Employee Window	H-8
§ 6. Main Bank Accountability	H-9
§ 7. Redemption Kiosks	H-10
§ 8. Even Exchanges between Cashiering Locations	H-12
§ 9. Chip Inventories	H-13
§ 10. Safekeeping Deposits and Withdrawals	H-15
§ 11. Check Cashing Privileges	H-16
§ 12. Returned Checks	H-18
§ 13. Credit or Debit Cards	H-19
§ 14. Other Cage Transactions	H-20
§ 15. Chips Accepted as Payment for Food or Beverages	H-21
§ 16. Exchange and Storage of Foreign Chips	H-22
§ 17. Coupons	H-22
§ 18. Electronic Gaming Device (EGD) Coupons	H-23
§ 19. Ticket In/Ticket Out (TITO)	H-25
§ 20. Wire Transfers	H-27
§ 21. Credit Issuance	H-29
§ 22. Credit Payments	H-33
§ 23. Credit Information and Privileges	H-34
§ 24. Credit Collection and Write-offs	H-35

CHAPTER I: Casino Accounting

§ 1. General	I-2
§ 2. Locked Accounting Boxes	I-2
§ 3. Storage of Unused Pre-Numbered Forms	I-2
§ 4. Signature Records	I-3
§ 5. Deposit of Admission and Gaming Taxes	I-4
§ 6. Complimentaries	I-5
§ 7. Procedures for Monitoring and Reviewing Gaming Operations	I-5
§ 8. Required Daily Accounting Reviews	I-6
§ 9. Table Game Statistics	I-11

§ 10. MGC Reporting Requirements	I-11
§ 11. Player Tracking and Player Rewards Systems	I-12
§ 12. Player Cards	I-12
§ 13. Player Rewards	I-13
CHAPTER J: Admissions and Ticketing	
§ 1. Admission Procedures and Computation of Admission Tax	J-2
§ 2. Ticketing	J-4
CHAPTER K: Currency Transaction Reporting	
§ 1. General	K-2
§ 2. Logging Cash Transactions In Excess of \$3,000	K-3
§ 3. Reportable Transactions.....	K-3
§ 4. Obtaining and Verifying Identification	K-4
§ 5. Circumvention of CTR Requirements and Suspicious Activity	K-6
CHAPTER L: Internal Audit	
§ 1. General	L-2
§ 2. Required Internal Audits	L-2
§ 3. Reporting Guidelines	L-8
CHAPTER M: Surveillance	
§ 1. General	M-2
§ 2. Surveillance Requirements	M-3
§ 3. Surveillance Room Access and Control	M-3
§ 4. Operations	M-4
§ 5. Records	M-5
§ 6. Chain of Evidence.....	M-6
CHAPTER N: Security	
§ 1. General	N-2
§ 2. Reporting.....	N-2
§ 3. Public Safety & Public Order.....	N-2
§ 4. Casino Access Control	N-3
§ 5. Protection of Assets & Card and Dice Integrity.....	N-4
SECTION O: Purchasing and Contract Administration	
§ 1. General	O-2
§ 2. Statement of Policy	O-2
§ 3. Normal Purchasing Transactions	O-2
§ 4. Capital expenditures.....	O-3
§ 5. Related Party Transactions.....	O-3
§ 6. Classification of Vendors.....	O-4

CHAPTER P: Excluded Persons

§ 1. Excluded Persons	P-2
§ 2. Procedures for Exclusion	P-2

CHAPTER Q: Disassociated Persons

§ 1. General	Q-2
§ 2. Procedures for Exclusion	Q-2
§ 3. Access to the DAP List	Q-4
§ 4. Discovery of a DAP	Q-4
§ 5. Employees and Self-Exclusion	Q-5
§ 6. Procedures for Removal from the List of Disassociated Persons	Q-5
§ 7. Procedures for Reinstatement of Casino Privileges	Q-6

CHAPTER R: Forms

§ 1. Forms Index	R-2
§ 2. General	R-4
§ 3. Signatures	R-4
§ 4. Control of Forms	R-5
§ 5. Numbering	R-5
§ 6. Voiding Forms	R-5
§ 7. Forms Description	R-5

CHAPTER S: Management Information Systems (MIS)

§ 1. Definitions	S-2
§ 2. General	S-4
§ 3. Physical Access and Maintenance Controls	S-5
§ 4. Critical IT System Parameters	S-5
§ 5. User Accounts	S-7
§ 6. Generic Accounts	S-8
§ 7. Service & Default Accounts	S-8
§ 8. Critical IT System Backups	S-10
§ 9. Recordkeeping	S-10
§ 10. Network Security	S-10
§ 11. Changes to Production Environment	S-11
§ 12. Remote Access	S-11
§ 13. In-House Software Development	S-12
§ 14. Purchased Software Programs	S-13
§ 15. Wireless Networks	S-13
§ 16. Compliance Assessments	S-14
§ 17. Player Tracking Systems	S-15

CHAPTER T: Tips

§ 1. Tips, Gifts, and Gratuities	T-2
§ 2. Transportation of Tips	T-2

§ 3. Table Game Tips.....	T-3
§ 4. Individual Poker Dealer Tips	T-3

CHAPTER U: Cashless, Promotional, and Bonusing Systems

§ 1. Definitions.....	U-2
§ 2. General	U-4
§ 3. Criteria for Electronic Gaming Devices.....	U-8
§ 4. Promotional Accounts.....	U-9
§ 5. Wagering Accounts.....	U-10
§ 6. Bonusing Systems	U-12

CHAPTER V: Server-Supported Game Systems

§ 1. Definition	V-2
§ 2. General	V-2
§ 3. Criteria for Electronic Gaming Devices.....	V-4

MINIMUM INTERNAL CONTROL STANDARDS

FOREWORD

The following Missouri Minimum Internal Control Standards (MICS) have been developed by the Missouri Gaming Commission (MGC).

The MICS are designed to provide a basic framework for Class A Licensees in establishing their Internal Control System (ICS). It is recognized that individual Class A Licensee systems vary and that overall minimum standards cannot be designed to cover each individual system.

Internal auditors, financial statement auditors, compliance auditors, and employees of Class A Licensee operations are required to report violations of the Class A Licensee's ICS to management and to the MGC. **Violations of the ICS or the MICS** may result in disciplinary actions.

Initial Approval of ICS by the Director

Each Class A Licensee is required to submit their initial ICS to the Director for approval and to have such system reported upon by the independent certified public accountants approved by the MGC.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER A - GENERAL AND ADMINISTRATIVE
CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	A-2
§ 2. Internal Control Systems	A-4
§ 3. Variances	A-5
§ 4. Submission of Internal Controls	A-6
§ 5. Found Items	A-8

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER A - GENERAL AND ADMINISTRATIVE**

§ 1 General

- 1.01 In addition to complying with the Minimum Internal Control Standards (MICS), established pursuant to 11 CSR 45-9.030, Class B Licensees are required to comply with the Missouri Riverboat Gambling Act (Sections 313.800 through 313.850, RSMo) and Missouri Gaming Commission Rules and Regulations (11 CSR 45).
- 1.02 An employee performs a “**dual rate**” function when an employee of a lower level within the same department moves up one level to perform the duties of his/her supervisor’s position. The following standards shall apply:
- (A) The Class B Licensee shall maintain a current list of all employees who are allowed to dual rate by department;
 - (B) Employees in the players club (ticketing) department may not dual rate;
 - (C) When an employee is performing a “dual rate” function, the employee must display the appropriate casino access badge for the position they are actually performing at that time;
 - (D) The Class B Licensee shall specify in their Internal Control System the record to be used to document the position the employee is performing that day. All documentation shall be available to Accounting (Revenue Audit) and be retained on file; and
 - (E) Once an employee has dual rated to a higher position, that employee shall remain in that position for the remainder of the employee’s workday.
- 1.03 Except where specifically prohibited, an employee with higher authority within the same department may perform duties of his/her subordinate employees who are within his/her chain of command as approved on the organizational chart when doing so does not violate another rule or prevent the employee from performing his/her supervisory duties. When a higher level employee performs the duties of a lower level employee, the higher level employee may not then perform verification of his/her own work.
- 1.04 Upon request, the Commission may approve a dual position which would allow an employee assigned to a position to work in another position in a different department if either position requires an occupational license (as described in 11 CSR 45-4.400 and 11 CSR 45-4.020). Commission approval is not required if both positions are valet, environmental services/housekeeping, facilities, or food and beverage positions. The following conditions apply:
- (A) The proposal must be submitted in writing to the Commission;
 - (B) If any of the positions are not approved in the Internal Control System, that job description shall be included with the request;
 - (C) The employee shall wear the property-issued access badge displaying the job title of the position in which the employee is currently working;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER A - GENERAL AND ADMINISTRATIVE**

- (D) A dual position employee shall have designated one primary and one secondary position which will be recorded on the HR employee list;
 - (E) Only one change in position shall be permitted per shift, and once an employee has been assigned a different position, that employee must remain in that position for the remainder of the employee's workday;
 - (F) Dual positions shall not create a lack of segregation of duties;
 - (G) For each employee working in dual positions, the Class B Licensee shall document the hours worked for each position each day, including the starting and ending times. The Class B Licensee shall specify in their Internal Control System the record(s) to be used to document the hours worked in each position. All documentation shall be available to Accounting (Revenue Audit) and retained on file; and
 - (H) An employee who holds dual positions shall not be allowed to dual rate in the secondary position.
- 1.05 Sensitive areas are those areas that management or the MGC considers sensitive to the Class B Licensee's operation and, therefore, require strict control over access. Sensitive areas include, but are not limited to, pits, count rooms, cart storage rooms, cages, main bank, slot maintenance rooms, EGD storage rooms, areas housing critical IT systems and equipment, surveillance rooms, vaults, and card and dice storage and inspection rooms (11 CSR 45-7.170).
- 1.06 Class B Licensees shall provide all employees with training regarding the Missouri Riverboat Gambling Act, Missouri Gaming Commission Rules and Regulations, Missouri Gaming Commission Minimum Internal Control Standards, the Class B Licensee's Internal Control System and procedures in a brief outline or general description. Each employer shall ensure that employees, prior to performing the functions and duties of their jobs, are adequately trained as to the applicable statutes, regulations and internal controls that apply to their specific job functions. The Class B Licensee shall maintain a record of all mandatory training. A current copy of the Class B Licensee's entire Internal Control System shall be readily accessible to all employees.
- 1.07 The Class A Licensee's Board of Directors or officers/executives, except for the property's General Manager, shall comply with 11 CSR 45-7.170 when accessing sensitive areas. In addition, prior to each access, the MGC boat supervisor/agent shall be notified and give permission.
- 1.08 Prior to accessing sensitive areas, other than the pit, the General Manager shall notify the MGC boat supervisor/agent on duty. The General Manager may access the pit without prior notification to the MGC boat supervisor/agent on duty. The General Manager shall not access the count room without an MGC agent escort.
- 1.09 Except as otherwise provided in this rule, all occupational licensees shall, at all times while on property, display a valid, riverboat-issued casino access badge for the position in which

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER A - GENERAL AND ADMINISTRATIVE

they are working at that time and a commission-issued occupational license badge. This requirement shall not apply to the following:

- (A) surveillance personnel; and
- (B) employees who are off duty and are in public areas of the casino. Off duty employees shall still comply with 11 CSR 45-5.030 and 11 CSR 45-12.090.

- 1.10 The Class B Licensee shall have the General Manager or a Level I occupational licensee on call anytime the General Manager or a Level I occupational licensee is not on the property. The name and contact number of the person(s) on call shall be immediately available to the MGC boat agent on duty by contacting Security Dispatch.
- 1.11 The Human Resource Department shall maintain a list of current employees that includes each employee's job title and MGC License Number, if applicable. The job title shall match the job title approved in the internal controls.

§ 2 Internal Control Systems

- 2.01 It is the Class B Licensee's responsibility to ensure that its Internal Control System complies with the Minimum Internal Control Standards (MICS), *Code of State Regulations* (CSR), and the *Revised Statutes of Missouri* (RSMo). In all instances, the MICS supersede the Class B Licensee's Internal Control System. Any conflict between the MICS and the Internal Control System shall be resolved in favor of the MICS.
- 2.02 The existence of manual and computerized systems also creates situations that may require variations in the Internal Control System. The Class B Licensee is responsible for establishing an Internal Control System that complies with the MICS, the CSR, and the RSMo, regardless of whether operating in a manual or a computerized environment.
- 2.03 The MICS include general names for positions and forms. The Class B Licensee's Internal Control System shall include specific job titles as identified in the organizational charts and job descriptions. The Class B Licensee's Internal Control System shall include specific form names with unique form numbers, as identified in Chapter R of the Internal Control System. The form number is only required the first time the form is referenced in each section within the chapter. When a signature is required, the Internal Control System shall specify the job title of the position that must sign the form.
- 2.04 The Internal Control System shall include administrative organizational charts for all gaming related departments including, but not limited to, table games, electronic gaming devices, drop and count teams, casino cashiering, internal audit, casino accounting, surveillance, security, marketing, purchasing and contract administration, players club (ticketing), compliance, poker, management information systems, and any corporate positions to which gaming related departments report.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER A - GENERAL AND ADMINISTRATIVE

- 2.05 A detailed description of each position shown on the organizational charts shall be listed in the applicable chapter of the internal controls or exclusively in Chapter A. If the job position is included on an organizational chart in one or more other chapters, those chapters shall list the job title and include a cross-reference to the location of the detailed job description. Each job description shall include:
- (A) duties and responsibilities;
 - (B) immediate supervisor;
 - (C) list of all job titles directly supervised by this position; and
 - (D) list of sensitive areas to which the position has access.
- 2.06 Each job position shall have only one supervisor, as noted in the organizational chart. If a position reports to both a corporate position and the General Manager or another position in the Class B organizational structure, both the direct and indirect report may be shown in the organizational chart.
- 2.07 The Internal Control System shall be in the same format and numbering sequence as the MICS. The Internal Control System does not need to include a master Table of Contents; however, each chapter shall have a Table of Contents. Chapter C Rules of the Game shall have a Table of Contents which includes each game with a unique index number.
- 2.08 All manual and computerized procedures shall be described throughout the Internal Control System. Forms shall be described in Chapter R of the Internal Control System.
- 2.09 The Class B Licensee shall include internal control procedures for the resolution of patron complaints, including the chain of command to be followed.

§ 3 Variances

- 3.01 Class B Licensees may submit requests for variances to the Code of State Regulations (CSR) or Minimum Internal Control Standards in a form and manner approved by the Commission. The Class B Licensee shall include a detailed explanation of the necessity for the variance and what compensating safeguards, restrictions, or requirements, if any, will be added to the Internal Control System. Variances will be classified as:
- (A) Single incident variances, which are on the spot and typically an emergency or “Reasonable Necessity” situation, not to exceed 72 hours;
 - (B) Short term variances, which permit/exclude an activity for no more than 90 calendar days; or
 - (C) Long term variances, which permit/exclude an activity for **more** than 90 calendar days.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER A - GENERAL AND ADMINISTRATIVE

- 3.02 For single incident variances, the Class B Licensee shall submit a detailed written request showing a specific need for the variance, including any proposed conditions or restrictions. The request must be approved in writing by an MGC agent prior to implementation.
- 3.03 For short term variances, the Class B Licensee shall submit a detailed written request to the Jefferson City MGC office showing a specific need for the variance, including any proposed conditions or restrictions. The request must be approved in writing by MGC prior to implementation.
- 3.04 For long term variances, the Class B Licensee shall submit a completed MGC Variance Request Form to the Jefferson City MGC office. The request must be approved in writing by MGC prior to implementation.
- 3.05 Any approved long term variance shall be referenced in the applicable section of the Internal Control System. The reference shall include the variance number, date of the approval, and all conditions and restrictions of the approved variance.

§ 4 Submission of Internal Controls

- 4.01 In accordance with 11 CSR 45-9 of the Missouri Gaming Commission Rules and Regulations, the holder of a Class B License shall submit any changes to its internal controls to MGCPolicy@mgc.dps.mo.gov. The Class B Licensee shall not alter its Internal Control System unless and until such changes are approved by the MGC Policy Section.
- 4.02 The General Manager and/or one individual designated by the General Manager shall be assigned the responsibility for submitting Internal Control System changes to the MGC. A letter signed by the General Manager shall be submitted to the MGC and the MGC boat supervisor stating who this individual will be. If another individual is designated, an updated letter shall be submitted. If a submission is received from any other individual, it will be returned to the Class B Licensee.
- 4.03 Each Class B Licensee shall be permitted to submit requested changes to the Internal Control System not more than once each calendar quarter. Licensees shall be informed of the dates of submission. These quarterly changes shall be submitted to MGCPolicy@mgc.dps.mo.gov and the MGC boat supervisor no later than the fifteenth day of the month designated.
- 4.04 Emergency changes to the Internal Control System, unless otherwise approved by the Commission, are those that if not approved and implemented by a given date would negatively impact the internal controls or cause serious interruption to gaming activities. The emergency changes to the internal controls are expected to be rare. Emergency changes may be submitted for approval at any time unless the chapter is under review.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER A - GENERAL AND ADMINISTRATIVE

- 4.05 Internal Control revisions to add a new MGC approved game to the Class B Licensee's Rules of the Game may be submitted for approval at any time. This only applies to new games which are not already included in the Internal Control System.
- 4.06 Changes required by the Commission shall be submitted to the Commission within fifteen days of the notice. Any changes which are required to be made as a result of an MGC compliance audit or an audit recommendation by an independent certified public accounting firm or an internal audit shall be submitted at the next submission date following the issuance of the auditor's report.
- 4.07 Each request for change shall contain electronic files of the Internal Controls proposed to be changed with all changes clearly marked (i.e., track changes), including all changes to the organizational charts. The changes shall be accompanied by a cover letter which details each proposed change. Requested changes shall be submitted to MGCpolicy@mgc.dps.mo.gov and the MGC boat supervisor.
- 4.08 If the addition or deletion of information on a page causes text to be moved from or to the next page, these pages shall also be submitted.
- 4.09 All changes shall be proofread and reasonably free of errors.
- 4.10 When changes are submitted, all affected Tables of Contents, indices, job descriptions, and forms shall be updated and included in the submission.
- 4.11 The Class B Licensee shall keep a record of all internal control changes.
- (A) At a minimum, the cover page for each chapter shall include the effective date approved by the commission. The effective dates of each prior revision that occurred after January 1, 2016, shall be listed chronologically for the past four years in each chapter, either on the cover page or the last page(s) of the chapter.
 - (B) The Rules of the Game for each game shall be submitted in a separate document with a cover page that includes the effective date approved by the commission. The effective dates of each prior revision that occurred after January 1, 2016, shall be listed chronologically for the past four years for each game, either on the cover page or the last page(s) of the rules for that game.
 - (C) Each example form shall include the effective date.
 - (D) Each organizational chart shall include the effective date.
- 4.12 During MGC's review of an internal control submission, changes to the initial submission shall be limited to those required in response to MGC's review. No additional changes shall be submitted without prior approval of the MGC Policy Section.
- 4.13 No changes to the Internal Control System shall be implemented until written approval is granted. Upon approval, a clean electronic file of the revisions shall be submitted to the

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER A - GENERAL AND ADMINISTRATIVE

MGC Policy Section prior to implementation. Additionally, one hard copy shall be submitted to the MGC boat agent on duty prior to implementation. The Class B Licensee shall send a cover letter with the clean copies of the internal controls that indicates which chapters were revised and which forms or games were removed, added, and replaced. Failure to comply with this provision will result in rescission of the revision and possible disciplinary action.

- 4.14 All electronic files submitted as clean copies shall include the effective date in the file name.
- 4.15 Each form shall be submitted as a separate file. Files for forms shall be consistently named in the following order: the form identifier (alpha or numeric), form name, and the effective date (e.g., 158-Table Fill Slip 4-1-2015, or AA-Sensitive Key Log 4-1-2015).

§ 5 Found Items

- 5.01 Cash, chips, tickets, cards, dice, gaming equipment, records, or any other item(s) found in unauthorized or suspicious locations or circumstances shall be immediately reported to the MGC agent on duty by the licensee or casino employee learning of the items.
- 5.02 Weapons, illegal drugs, contraband, or other similarly sensitive items found anywhere on the property of a Class B Licensee shall be immediately reported to the MGC boat agent on duty by the licensee or casino employee learning of the items.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Sections 1.06 and 1.12). Revised March 30, 2016. Revised December 30, 2018 (revised 1.02 and 1.04).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER B – KEY CONTROLS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	B-2
§ 2. Procedures	B-3
§ 3. Key Access List	B-3
§ 4. Key Log	B-4
§ 5. Duplicate Keys	B-5
§ 6. Broken, Lost or Missing Keys	B-5
§ 7. Required Sensitive Keys	B-6
§ 8. Proximity Cards Used to Access Sensitive Areas	B-7

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER B – KEY CONTROLS

§ 1 General

- 1.01 Sensitive keys are those keys that either management or the MGC considers sensitive to the Class B Licensee's operation. All licensees must exercise strict control over storage, duplication, custody, issuance and return of sensitive keys. Sensitive keys shall not be removed from the premises. The Internal Control System shall identify each sensitive key used by the Class B Licensee. Sensitive keys shall be maintained in a dual locked sensitive key box and if lost, missing, or taken from the premises all locks the key fits must be immediately changed unless the Commission, in its sole discretion, deems this is not necessary. If sensitive keys are maintained in an automated key box, the box shall require two keys, which shall be issued to individuals from different departments, to access the box when the box is accessed without using the automated system.
- 1.02 If key rings, which may have their own key ring number, are used, each key on the ring shall also be identified on the key access list individually.
- 1.03 The Internal Control System shall include:
- (A) the location of each sensitive key box;
 - (B) positions which have authorized access to the sensitive key box key(s) and how the keys to the sensitive key boxes are issued and controlled;
 - (C) sensitive key name, sensitive key identifier, location, custodian and job titles authorized to sign out each sensitive key;
 - (D) the location and custodian of duplicate sensitive key boxes; and
 - (E) positions which have authorized access to the duplicate sensitive key box key(s) and how the keys to the duplicate sensitive key boxes are issued and controlled.
- 1.04 Each sensitive key box and duplicate key box shall have continuous surveillance coverage.
- 1.05 If an automated key control system is used, the ICS shall also include:
- (A) a general description of the automated system and its configuration including how access is controlled, e.g., hand reader, fingerprint, retina scan, password or PIN, etc.;
 - (B) system capabilities to provide scheduled and on-demand reports for a complete audit trail of all access including the identity of the key box, identity of the employee, identity of the key(s), date and time out, date and time returned, as well as unauthorized attempts to access the key box and all entries, changes, or deletions in the system and the employee who did so;
 - (C) position in charge of any automated key control system;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER B – KEY CONTROLS

- (D) position(s) authorized to enter, modify, and delete which keys/which positions are authorized for access. Changes must be made within 72 hours of an employee being suspended subject to termination by the Class B Licensee or any change in job position or status that would result in a change in key access;
 - (E) alarms for overdue keys, open doors, unauthorized attempts to access, and any other unusual activities;
 - (F) system override procedures that require the use of two keys issued to individuals in different departments to access the box and the use of a manual sensitive key log; and
 - (G) immediate notification of an MGC agent in the event of system failure.
- 1.06 All keys and individuals authorized to access keys in the automated system shall be the same as those authorized on the key access list and access granted in the individual employee's job description.

§ 2 Procedures

- 2.01 Each sensitive key box custodian shall maintain a sensitive key access list noting authorized job titles that may access each sensitive key.
- 2.02 Whenever dual locks are required, two (2) different keys shall be required to access the controlled area. The two keys shall be issued to employees from two different departments and each key shall be independently signed out.
- 2.03 Keys which require issuance under security or management escort shall be identified as such on the sensitive key access list and the key log entries shall indicate who originally escorted the key.

§ 3 Key Access List

- 3.01 A current and accurate key access list shall be maintained for each sensitive key box (excluding duplicate key boxes). The list shall be posted at the key box and a copy shall be given to the MGC boat supervisor.
- (A) The list shall include the:
 - (1) key ring number, if applicable;
 - (2) key identifier/stamp on the key (must be unique for each key name);
 - (3) name of the key;
 - (4) location of the key;
 - (5) custodian of the key;
 - (6) quantity of the key(s); and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER B – KEY CONTROLS

- (7) job titles authorized to sign out the key and, if applicable, escort requirements and specific limitations.
 - (B) If any non-sensitive keys are maintained in the key box, they must be included on the sensitive key access list and denoted as non-sensitive on the list.
- 3.02 The custodian of duplicate keys shall maintain a duplicate sensitive key access list posted at each duplicate key box documenting:
- (A) name of the key, which shall be identical to the key name on the sensitive key access list;
 - (B) the key number;
 - (C) key identifier/stamp on the key (must be unique for each key name); and
 - (D) the job titles authorized to sign out the key and, if applicable, escort requirements.
- 3.03 The Internal Control System shall indicate which employees have the authority to make changes, deletions and/or additions to the sensitive key access lists and duplicate sensitive key access lists.

§ 4 Key Log

- 4.01 All sensitive keys shall be issued after proper completion of a sensitive key log, which shall include:
- (A) date;
 - (B) key number or ring number;
 - (C) individual/automated key box issuing key;
 - (D) individual receiving key;
 - (E) time key signed out;
 - (F) time key signed in;
 - (G) individual returning key; and
 - (H) individual/automated key box receiving returned key.
- 4.02 The individual who signs out a sensitive key shall maintain custody of the key until the key is returned to the sensitive key box. Keys shall not be passed to other individuals, except keys utilized in the soft count room as noted below. In the event of an emergency (illness or injury rendering the individual incapable of returning the key) a supervisor may return the key with a notation on the Sensitive Key Log. If an automated key system is used and an emergency warrants the need for a supervisor to return a key for an individual, an explanation shall be documented as described in the Internal Control System. The only keys that may be passed are keys utilized within the soft count room,

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER B – KEY CONTROLS

which may be issued to the count team lead and distributed to other count team members only while inside the locked count room.

- 4.03 Upon completion, sensitive key logs shall be forwarded at specified intervals to the Accounting department where they shall be reviewed and retained. If any discrepancies are found they shall be investigated and documented.

§ 5 Duplicate Keys

- 5.01 A duplicate key inventory log shall be maintained documenting the current issuance, receipt and inventory of all duplicate sensitive keys. The duplicate key inventory log shall include the following information:

- (A) date and time;
- (B) key name, which shall be identical to the key name on the sensitive key access list;
- (C) key number;
- (D) number of keys in beginning inventory;
- (E) number of keys added or removed;
- (F) number of keys in ending inventory;
- (G) reason for adding or removing keys;
- (H) signatures of the two individuals accessing the box; and
- (I) signature of the individual receiving the key.

- 5.02 An inventory of duplicate sensitive keys shall be maintained in such quantity that there shall always be at least one duplicate sensitive key in inventory for each sensitive key. The duplicate sensitive keys shall be maintained in a duplicate sensitive key box.

§ 6 Broken, Lost or Missing Keys

- 6.01 The Internal Control System shall include procedures in the event a sensitive key is broken as to which employee shall receive and replace the broken key, disposition of the broken key and notification to the MGC boat agent on duty.
- 6.02 The Internal Control System shall include procedures to be followed when a sensitive key is lost, missing, or taken from the premises.
- 6.03 The Internal Control System shall include procedures for investigating and reporting missing sensitive keys. The MGC boat agent on duty shall be notified immediately of any missing or lost sensitive keys.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER B – KEY CONTROLS

§ 7 Required Sensitive Keys

7.01 At a minimum, the following keys shall be considered sensitive keys:

- (A) EGD Central Processing Unit Key;
- (B) EGD Main Door Key (the key allowing access to the internal components of the EGD);
- (C) keys allowing access to areas housing Critical IT Systems and equipment;
- (D) Token Box Key;
- (E) Bill Validator Door and Box Release Key;
- (F) Bill Validator Contents Key (shall have a Security escort for anyone other than count room employees);
- (G) EGD Belly Glass Key;
- (H) Self-Redemption and/or Bill Breaker Kiosk Keys (Dual locks);
- (I) Wide Area Progressive Controller Compartment Key;
- (J) Table Game Drop Box Content Key (shall only be accessible to count room employees);
- (K) Table Game Drop Box Release Key;
- (L) BV and Table Drop Storage Cart Keys;
- (M) Table Games Chip Bank Cover Key;
- (N) Table Games Chip Tray Key;
- (O) Progressive Table Games Controller Key (to adjust progressive jackpot meters or access CPSM game programs);
- (P) EGD Progressive Controller and Compartment Keys;
- (Q) Reserve Chip Storage Keys (Dual locks);
- (R) Card and Dice Storage Area Keys (Dual locks);
- (S) Secondary Chip Storage Keys (Dual locks);
- (T) Access Door Key to any Sensitive or Controlled Area (e.g., cage, surveillance, Information Technology (IT) room(s), poller room, etc.);
- (U) Window Key (key to any cage or slot bank);
- (V) Vault Keys (Dual locks);
- (W) Soft Count Room Keys (Dual locks);
- (X) Accounting/Audit Box Key;
- (Y) Key to whiz machines;
- (Z) EGD Top Box Key;
- (AA) Poker Drop Box Contents Key;
- (BB) Bad Beat Drop Box Contents Key; and
- (CC) any keys not listed above controlling access to cash, cards, dice, or chip storage areas.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER B – KEY CONTROLS

§ 8 Proximity Cards Used to Access Sensitive Areas

- 8.01 Proximity cards which are not maintained in a sensitive key box may be used in lieu of a sensitive key to access the following sensitive areas:
- (A) Information Technology (IT) room(s);
 - (B) Areas housing Critical IT Systems;
 - (C) Cage;
 - (D) Card and Dice Inspection Room; and
 - (E) Surveillance.
- 8.02 If a proximity card system is used to access sensitive areas, the cards shall be individually assigned. Any employee who is assigned a proximity card shall maintain possession of that card at all times and shall not allow his/her card to be used to allow unauthorized access to a sensitive area.
- 8.03 The system shall be capable of producing a report detailing the following information:
- (A) card number;
 - (B) name of employee to whom the card is assigned; and
 - (C) sensitive areas which can be accessed by the card.
- 8.04 The system shall be capable of logging access to sensitive areas identifiable by card number and shall include the date and time. The system shall be able to provide reports for a complete audit trail of all access including:
- (A) the identity of the proximity card;
 - (B) identity of the employee to whom the card is assigned;
 - (C) date and time;
 - (D) unauthorized attempts to access sensitive areas; and
 - (E) all entries, changes, or deletions in the system and the employee who did so.
- 8.05 The Internal Control System shall specify the job position(s) in charge of the proximity card system and job positions authorized to make changes in the proximity card system. Changes must be made in the system within 72 hours of an employee being suspended by the Class B Licensee or any change in job position or status that would result in a change in access to sensitive areas allowed by the proximity card.
- 8.06 The Internal Control System shall include procedures to be followed when a proximity card is lost, missing, or stolen. These procedures shall include immediately disabling the proximity card and immediately notifying the MGC agent on duty.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER B – KEY CONTROLS

- 8.07 The Internal Control System shall include procedures to be followed in the event of proximity card system failure.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (4.01 – deleted Key Name and 6.01 (F) – added security requirement). Revised October 30, 2007 (sections 1.04, 4.02 and 6.01). Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised June 30, 2011 (1.03, 1.05, 1.06, 3.01, 4.03, 5.01 and 7.01, added section 8). Revised June 30, 2011. Revised June 30, 2019 (revised 1.01 and 4.02).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER C - RULES OF THE GAME

CONTENTS

<u>Section</u>		<u>Page</u>
§ 1.	General	C-2
§ 2.	Tournaments	C-3

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007 (Section 2 and deleted Section 1.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER C - RULES OF THE GAME

§ 1 General

- 1.01 Detailed procedures for each game that the Class A licensee implements shall be included in the ICS as approved by the MGC. The following controls shall be addressed:
- (A) object of the game and method of play, including what constitutes win, loss or tie bets;
 - (B) physical characteristics of the game, gaming equipment, and gaming table;
 - (C) opening and closing of the gaming table, if not included in the Table Games section of the ICS;
 - (D) wagers and payout odds for each type of available wager:
 - (1) describe the permissible wagers and payout odds;
 - (2) minimum and maximum wagers shall be posted on a sign at each table; and
 - (3) maximum table payouts, if any, shall be posted at each table and shall not be less than the maximum bet times the maximum odds.
 - (E) for each game that uses the following, describe inspection procedures for:
 - (1) cards (see 11 CSR 45-5.184);
 - (2) dice (see 11 CSR 45-5.265);
 - (3) wheels and balls; and
 - (4) manual and electronic devices used to operate, display the outcome or monitor live games.
 - (F) for each game that uses cards describe:
 - (1) shuffling procedures;
 - (2) card cutting procedures;
 - (3) procedures for dealing and taking cards; and
 - (4) burning cards.
 - (G) describe procedures for the collection of bets and payouts including requirements for IRS purposes;
 - (H) describe procedures for handling suspected cheating or irregularities and immediate notification of MGC boat agent on duty;
 - (I) describe procedures for dealers being relieved;
 - (J) provide procedures for immediate notification to the MGC boat agent on duty when equipment is defective or malfunctioning; and
 - (K) procedures to describe irregularities of the game, such as dice off the table, soiled cards, etc.
- 1.02 All table games, utilizing cards, for which procedures are described above, should be dealt from a dealing shoe or shuffling device, except card games as defined in Chapter F.

§ 2 Tournaments

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007 (Section 2 and deleted Section 1.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER C - RULES OF THE GAME

- 2.01 Tournaments shall be conducted as prescribed by 11 CSR 45-5.181 and all other applicable laws and rules.
- 2.02 Upon the completion of the tournament, documentation of entrant's names, prize winners and amount, and tax reporting information shall be submitted to the MGC office.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007 (Section 2 and deleted Section 1.03).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	D-3
§ 2. Table Inventory	D-3
§ 3. Opening of Gaming Tables	D-4
§ 4. Closing of Gaming Tables	D-5
§ 5. During 24-Hour Gaming	D-5
§ 6. Manual Table Fills	D-5
§ 7. Automated Table Fills	D-6
§ 8. Manual Table Credits	D-8
§ 9. Automated Table Credits	D-9
§ 10. Accepting Cash, Counter Checks, and Coupons at Gaming Tables	D-10
§ 11. Card and Dice Control	D-12
§ 12. Table Layouts	D-17
§ 13. Required Personnel	D-17
§ 14. Table Game Progressives	D-18
§ 15. Instructional Table Games Offered To Public	D-18
§ 16. Minimum and Maximum Table Game Wagers	D-19
§ 17. Handling Chips	D-19

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

§ 18. Clearing of Hands	D-19
§ 19. Movement or Disposal of Table Games	D-19
§ 20. Counter Checks	D-20

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)**

§ 1 General

- 1.01 Employees shall be prohibited from taking a pocketbook or other personal container into a pit unless such container is transparent.
- 1.02 A Table Games Jackpot Slip or Manual Jackpot Form shall be used to pay any table games jackpot that is \$600 or more and at least 300 times the amount of the wager. If the Manual Jackpot Form is used, the form shall include all the information as required on the Table Games Jackpot Slip. The Table Games Jackpot Slip or Manual Jackpot Form shall be a sequentially numbered, two-part form. One part shall be deposited in the table game drop box and the other copy retained by the cashier processing the transaction. Each table games jackpot shall be listed as such on the Class B Licensee's Master Gaming Report. The jackpot amount may be handwritten, if the system does not allow jackpots to be entered.
- 1.03 The transfer or exchange of chips or currency between table games is strictly prohibited. Cross-fills, even money exchanges, and foreign currency exchanges in the pit are prohibited.
- 1.04 The inventory of un-issued Fill and Credit Slips will be maintained by Accounting. Accounting shall be responsible for the initial receipt of manual Fill and Credit Slips. A small inventory of unused manual Fill and Credit Slips may be issued to the Security Department by Accounting for emergency purposes. These unused Fill and Credit Slips will be maintained by Security.
- 1.05 When manual Fill or Credit Slips are used, the third copy of the form shall remain with the cashier who processed the transaction.
- 1.06 If a locked form dispenser is used, the manual Fill and Credit Slips shall only be removed from the dispenser by Accounting.

§ 2 Table Inventory

- 2.01 Chips shall only be added to or removed from the table inventory:
 - (A) in exchange for cash presented by a patron (see 11 CSR 45-5.130 and 11 CSR 45-8.120);
 - (B) for payment of winning wagers;
 - (C) collection of losing wagers made at the table;
 - (D) through approved internal controls governing table fill and credit procedures;
 - (E) in exchange with a patron for gaming chips of equal value;
 - (F) in exchange for a verified automated tip receipt from a MGC approved automated table game controller;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- (G) at the roulette table in exchange with a patron for non-value chips from that roulette table; or
 - (H) in exchange for a patron-signed counter check.
- 2.02 Table inventories shall be maintained in trays, which are covered with a transparent locking lid when the tables are closed. The information on the Table Inventory Slip shall be placed inside the transparent locking lid and shall be visible from the outside of the cover. In case of an emergency (i.e., power outage, medical emergency at the table, etc.), the transparent lid will be locked over the inventory until normal play resumes.
- 2.03 The Table Inventory Slip shall be at least a two-part form; one of which is designated as the “opener” and the other as the “closer.”
- 2.04 If a gaming table is not opened during a gaming day, preparation of a Table Inventory Slip is not required. However, the Table Games Department must provide Accounting a daily list of table games not open for play including the last “closer” inventory amount and date.
- 2.05 When a table game is not open for play for seven (7) consecutive gaming days, the table inventory shall be counted and verified by either two table games supervisors or a table games supervisor and a dealer/boxperson, who shall prepare a new Table Inventory Slip and place the previous inventory slip in the table drop box.

§ 3 Opening of Gaming Tables

- 3.01 Immediately prior to opening a table for gaming a table games supervisor shall unlock the transparent table tray lids in the presence of the dealer/boxperson assigned to the table.
- 3.02 The dealer/boxperson and table games supervisor shall each independently count the chips by denomination and verify the count to the “opener.”
- 3.03 Signatures attesting to the accuracy of the information are recorded on the “opener” by the dealer/boxperson and the table games supervisor.
- 3.04 Once signed, the dealer/boxperson shall immediately deposit the “opener” into the drop box attached to the gaming table.
- 3.05 The internal controls shall include procedures to be followed when the counted inventory differs from the amount recorded on the “opener” and shall include the table games supervisor preparing a Table Games Variance Slip, the signatures required, distribution of each part of the form, and ensuring that one part is deposited in the drop box. Variances of \$100 or more at any table shall be reported by the table games supervisor to MGC immediately.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 3.06 Table games supervisors shall ensure all gaming devices (e.g., roulette wheel, Big Six Wheel) are functioning properly prior to opening the table for play that gaming day. Table games supervisors shall ensure all inspection procedures as outlined in the rules of the game are performed prior to opening the table for play.

§ 4 Closing of Gaming Tables

- 4.01 When a gaming table is closed, chips remaining at the table shall be independently and accurately counted by either two table games supervisors or a table games supervisor and a dealer/boxperson, who shall prepare a Table Inventory Slip.
- 4.02 After the Table Inventory Slip is signed by the table games supervisor and the dealer/boxperson, the dealer/boxperson shall immediately deposit the “closer” in the drop box.
- 4.03 The table games supervisor shall place the “opener” under the table tray lid in a manner that allows the amounts on the “opener” to be read and lock the lid in place.
- 4.04 The dealer/boxperson shall verify the table tray lid is locked prior to leaving the closed table.
- 4.05 Anytime a table game that has been opened for play is closed, complete closing procedures will be followed to include the counting, recording, and securing of the chips in the tray, as well as the proper disposal of the cards or dice that were in play. If the game is reopened again on the same gaming day, complete opening procedures will be followed to include the counting of chips in the tray and inspection of cards or dice and all applicable gaming equipment. Opener and closer slips for games that are opened and closed more than once in a gaming day shall be marked in such a manner as to indicate the sequence of the slips.

§ 5 During 24-Hour Gaming

- 5.01 During 24-hour gaming, a table game closer will be prepared to coincide with the table drop for that gaming day. All activity at the table shall be temporarily ceased to allow sufficient time to accurately count the table inventory.

§ 6 Manual Table Fills

- 6.01 Table fills shall be transported to gaming tables only when accompanied by the appropriate documentation.
- 6.02 To initiate a request for fill the table games supervisor will prepare a two-part Order for Fill Form. The table games supervisor shall sign, date and time stamp the Order for Fill and record it on the pit paperwork for that shift. The pit paperwork shall be transferred to

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

Accounting at the end of the gaming day. The Order for Fill will be taken by a security officer to the cage/main bank. A copy of the Order for Fill will be placed on top of the table requesting the fill.

- 6.03 A three-part manual Fill Slip will be used to record the transfer of chips from the cage/main bank to a gaming table. The Fill Slips will be sequentially numbered by the vendor in a manner that utilizes the alphabet and only a single-numbered series. (The alphabet need not be used if the numerical series is not repeated during the business year.) Chips shall not be transported unless accompanied by a Fill Slip.
- 6.04 If a manual Fill Slip needs to be voided, the cashier shall write “VOID” and an explanation of why the void was necessary across the original and all accessible copies of the Fill Slip. Both the cashier and either a security officer or another Level II employee independent of the transaction shall sign the voided Fill Slip. The voided Fill Slips shall be submitted to Accounting for retention and accountability.
- 6.05 The cashier shall prepare a three-part Fill Slip. The cashier shall sign the Order for Fill after comparing it to the Fill Slip and then prepare the proper amount of chips. The cashier shall present the ordered chips to the security officer in a covered, clear chip carrier. The security officer shall count the chips, compare them to the totals recorded on the Fill Slip and the Order for Fill, and notify the cashier of any discrepancies. After verifying the slip is correct, the security officer shall sign the Order for Fill. Once verified, both the cashier and the security officer shall sign the Fill Slip, and the cashier or security officer shall also time and date stamp the Fill Slip. The cashier shall retain the Order for Fill and staple it to a copy of the Fill Slip after the required signatures from pit personnel are obtained by the security officer.
- 6.06 After notifying Surveillance the security officer shall take the chips and the Fill Slips to the indicated table. Only a security officer shall transport fills. The chips shall be counted by the dealer/boxperson, witnessed by a table games supervisor and security officer, in full view of Surveillance. After verifying the chips to the amounts listed on the Fill Slip the table games supervisor and dealer/boxperson shall sign the Fill Slips. The table games supervisor and security officer shall observe the dealer/boxperson place the chips in the table tray and deposit the Fill Slip and copy of Order for Fill in the table drop box. The security officer shall not leave the table until the chips have been placed in the table tray and the forms have been dropped. The security officer shall return a copy of the Fill Slip to the cashier.
- 6.07 The copies of the Fill Slips will be reconciled by Accounting at least daily.

§ 7 Automated Table Fills

- 7.01 Table fills shall be transported to gaming tables only when accompanied by the appropriate documentation.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 7.02 The table games supervisor will determine that a fill is necessary and initiate the request for fill process. If an Order for Fill is used, procedures for distribution of the slip will be included in the Internal Control System.
- 7.03 The pit manager, pit clerk, or table games supervisor (if the system is accessible at the table or an adjacent table) shall enter a request for fill into the computer including the following:
- (A) the amount by denomination;
 - (B) total amount;
 - (C) game/table number and pit; and
 - (D) date and time.
- 7.04 A three-part computer generated Fill Slip will be used to record the transfer of chips from the cage/main bank to a gaming table. The Fill Slips will be numbered by the computer in a manner that ensures every fill in a given calendar year has a unique sequential number.
- 7.05 All copies of the computerized Fill Slip will be printed simultaneously, and a record of the transaction shall be stored within the computer database.
- 7.06 If a computerized Fill Slip needs to be voided, the cashier shall write “VOID” and an explanation of why the void was necessary across all accessible copies of the Fill Slip. Both the cashier and either a security officer or another Level II employee independent of the transaction shall sign the voided Fill Slip. The voided Fill Slips will be submitted to the Accounting department for retention and accountability. The transaction shall be properly voided in the computer database.
- 7.07 The cashier will present the ordered chips to the security officer in a covered, clear chip carrier. The security officer shall count the chips, compare them to the totals recorded on the Fill Slip, and notify the cashier of any discrepancies. Once verified, both the cashier and security officer will sign the Fill Slip, and the cashier will retain one copy.
- 7.08 After notifying Surveillance, the security officer will take the chips and the Fill Slips to the indicated table. Only a security officer will transport fills. The chips shall be counted by the dealer/boxperson, witnessed by a table games supervisor and security officer, in full view of Surveillance. After verifying the chips to the amounts listed on the Fill Slip, the table games supervisor and dealer/boxperson will sign the Fill Slips. The table games supervisor and security officer will observe the dealer/boxperson place the chips in the table tray and deposit the Fill Slip in the table drop box. The security officer will not leave the table until the chips have been placed in the table tray and the form has been dropped. The security officer will return a copy of the Fill Slip to the cashier.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 7.09 All fill paperwork shall be forwarded to Accounting.
- 7.10 The ability to input data into the casino computer system from the pit shall be restricted to the pit manager and pit clerk. A table games supervisor may input data only if the computer system is accessible at the gaming table or an adjacent table.

§ 8 Manual Table Credits

- 8.01 Three-part manual Credit Slips shall be used to record the transfer of chips from a gaming table to the cage/main bank. The Credit Slips shall be sequentially numbered by the vendor in a manner that utilizes the alphabet and only a single-number series. (The alphabet need not be used if the numerical series is not repeated during the business year.) Chips shall not be transported unless accompanied by a Credit Slip.
- 8.02 When a table games supervisor determines a table credit is required, a two-part Order for Credit is completed.
- 8.03 The table games supervisor shall keep one copy of the Order for Credit on the table and take the other copy of the Order for Credit to the pit podium where it shall be recorded in the pit paperwork for that shift. The pit paperwork shall be transferred to Accounting at the end of the gaming day. The pit manager shall give a copy of the Order for Credit to a security officer, who shall take it to the cage/main bank where the cashier shall prepare a three-part Credit Slip.
- 8.04 The security officer shall take the Credit Slip to the gaming table. The copy of the Order for Credit shall be retained at the cage/main bank.
- 8.05 The dealer/boxperson shall count the chips in full view of the table games supervisor, the security officer, and Surveillance.
- 8.06 The dealer/boxperson and table games supervisor shall count the chips and compare them to the Credit Slip, and the Credit Slip to the Order for Credit. The dealer/boxperson and table games supervisor shall sign the Credit Slip and the Order for Credit. The security officer shall count the chips and compare them to the Order for Credit, sign the Order for Credit and the Credit Slip, and receive the chips in a covered, clear chip carrier. The security officer will then carry the chips and the original and copy of the Credit Slip back to the cage/main bank. A copy of the Order for Credit will be retained at the table until a copy of the Credit Slip is returned.
- 8.07 The cashier will receive the Credit Slip and the chips from the security officer, verify that the chips match the Order for Credit and Credit Slip. Once verified, the cashier shall sign the Credit Slip and the Order for Credit. The cashier shall time and date stamp the Credit Slip. The Order for Credit will be attached to a copy of the Credit Slip and be retained by the cashier.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)**

- 8.08 The copy of the Credit Slip issued by the cage/main bank shall be taken back to the table by the security officer. The table games supervisor and dealer/boxperson shall compare the copy of the Credit Slip to the Order for Credit. The table games supervisor shall observe the dealer/boxperson deposit the Order for Credit and the Credit Slip in the table drop box.
- 8.09 If performed at an imprest bank, the Credit Slips, with the copies of the Order for Credit attached, shall be transferred to the main bank. All credit paperwork shall be forwarded to Accounting.
- 8.10 If a Credit Slip needs to be voided, the cashier shall write “VOID” and an explanation of why the void was necessary across all accessible copies of the Credit Slip. Both the cashier and either a security officer or another Level II employee independent of the transaction shall sign the voided Credit Slip. The voided Credit Slip is subsequently transferred to Accounting where it is retained.

§ 9 Automated Table Credits

- 9.01 Three-part computer generated Credit Slips shall be used to record the transfer of chips from a gaming table to the cage. The Credit Slips shall be sequentially numbered by the computer system ensuring each credit in a given calendar year is assigned a unique number. Chips shall not be transported unless accompanied by a Credit Slip.
- 9.02 The pit manager, pit clerk, or table games supervisor (if the system is accessible at the table or an adjacent table) shall enter a request for credit into the computer including the following:
- (A) the amount by denomination;
 - (B) total amount;
 - (C) game/table number and pit; and
 - (D) date and time.
- 9.03 A security officer shall obtain the Credit Slip and chip carrier from the cage and proceed to the pit.
- 9.04 The dealer/boxperson shall count the chips in full view of the table games supervisor, the security officer, and Surveillance.
- 9.05 The table games supervisor and dealer/boxperson shall count the chips to verify that the value of the chips in the carrier matches the amount on the Credit Slip and sign the Credit Slip. The security officer shall count the chips to verify that the chips match the Credit Slip, signs the Credit Slip, and carries the chips and two copies of the Credit Slip to the cage/main bank. One copy of the Credit Slip shall be retained at the table.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 9.06 The cashier shall receive the Credit Slip and the chips from the security officer, verify that the chips match the Credit Slip, and sign the Credit Slip. A copy of the Credit Slip is retained by the cashier.
- 9.07 The other copy of the Credit Slip shall be returned to the table by the security officer. The table games supervisor shall observe the dealer/boxperson deposit both copies of the Credit Slip into the table drop box.
- 9.08 If performed at an imprest bank, the Credit Slips, with the copies of the Order for Credit attached, shall be transferred to the main bank. All credit paperwork shall be forwarded to Accounting.
- 9.09 If a Credit Slip needs to be voided, the cashier shall write “VOID” and an explanation of why the void was necessary across all accessible copies of the Credit Slip. Both the cashier and either a security officer or another Level II employee independent of the transaction will sign the voided Credit Slips. The voided Credit Slip will be transferred to the Accounting department where it will be retained. The transaction shall be properly voided in the computer database.
- 9.10 The ability to input data into the casino computer system from the pit shall be restricted to pit managers and pit clerks. A table games supervisor may input data only if the computer system is accessible at the gaming table or an adjacent table.

§ 10 Accepting Cash, Counter Checks, and Coupons at Gaming Tables

- 10.01 Cash, foreign chips and tickets shall not be accepted as a wager at a gaming table. (Section 313.817, RSMo, 11 CSR 45-8.120 and 11 CSR 45-5.130)
- 10.02 Currency issued by countries other than the US shall not be accepted at gaming tables.
- 10.03 The purchase of chips may only be permitted at gaming tables and casino cashiering locations as described in Chapter H of the Internal Control System. (11 CSR 45-5.130)
- 10.04 When cash is presented by a patron at a gaming table in exchange for chips, the dealer/boxperson shall (11 CSR 45-8.120):
- (A) spread the cash on top of the gaming table in full view of the patron who presented it and Surveillance;
 - (B) count and appropriately break down an equivalent amount of chips for the patron,
 - (C) verbalize the amount of cash, if over \$500, in a tone of voice calculated to be heard by the patron and the table games supervisor assigned to the table; and
 - (D) then promptly place the cash into the drop box attached to the gaming table.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 10.05 The only type of credit instrument that shall be accepted at table games is a counter check. All other credit instruments shall be processed at the cage.
- 10.06 When a counter check is presented by a patron at a gaming table in exchange for chips, the dealer/boxperson shall (counter check preparation procedures are addressed in § 20):
- (A) verify the amount and sign the counter check issue slip;
 - (B) record the dollar value of the counter check on the back of one of the copies of the counter check in a manner sufficient to be read by Surveillance (i.e., large print with a thick black marker) and place that copy of the counter check face down on the table to display the amount to Surveillance;
 - (C) verbalize the amount of the counter check in a tone of voice calculated to be heard by the patron and the Table Games Supervisor; and
 - (D) count and appropriately break down an equivalent amount of chips for the patron, then promptly drop the counter check issue slip into the drop box attached to the gaming table.
- 10.07 Only non-cashable promotional coupons, including match play coupons, which comply with the requirements of 11 CSR 45-5.181 may be accepted at table games. Table games non-cashable coupons shall only be accepted at a live table game by the dealer/boxperson as a wager and cannot be redeemed for chips. These coupons shall not be redeemed or exchanged at the cage. The patron will place the coupon as all or part of a wager in the betting spot on the table, except for match play coupons which are placed next to the matching wager. The dealer/boxperson shall ensure the wagered coupon is in plain view on the table.
- 10.08 When any promotional coupon is presented at a live table game, the dealer/boxperson shall verify the coupon is valid prior to accepting it as a wager. The face value of each coupon shall be clearly legible in the dedicated surveillance coverage of the table where it is presented.
- 10.09 All promotional coupons redeemed for play at table games, including match play coupons, shall be included in the drop as revenue for the purpose of calculating Adjusted Gross Receipts (AGR).
- 10.10 Winning wagers shall be paid as if the coupon was a value chip and the coupon shall be exchanged for an equal value of chips. Losing wagers, including the coupon, shall be collected by the dealer/boxperson. Win or lose, the coupon shall be used only once. Coupons that are wagered and result in a tie or "push" shall be returned to the patron. In cases of a tie, the dealer/boxperson shall verify the coupon each time it is removed from play then presented again for play, unless the patron lets the tie or "push" coupon wager carry over into the next round of play.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 10.11 Upon settling the wager, the dealer/boxperson shall promptly collect the used coupon, cancel it with a permanent marker by recording the gaming date across the face of the coupon and place the coupon into the table drop box.
- 10.12 Match play coupons are a specific type of non-cashable promotional coupons which require a matching wager of value chips. Each match play coupon shall clearly state the terms and conditions for its use, including but not limited to: the dollar value of the coupon, the amount of the required minimum matching wager, and any limitation to specific games and wagers.

§ 11 Card and Dice Control

(11 CSR 45-5.184 and 11 CSR 45-5.265 contain additional requirements regarding Card and Dice Control)

- 11.01 Only card and dice designs compliant with 11 CSR 45-5.183 and 11 CSR 45-5.260, respectively, and approved by MGC shall be maintained in the Class B Licensee's inventory. The Class B Licensee shall maintain Cards/Dice Inventory Ledgers for each primary and secondary storage location as prescribed in 11 CSR 45-5.184 and 11 CSR 45-5.265.
- 11.02 When cards are received from the supplier, the packages shall be inspected for proper quantity and obvious damage by a security officer and a pit manager.
- (A) To calculate the quantity received, each shipping case must be opened to visually verify that it is full. If a shipping case is not full, all partial boxes of decks inside the shipping case shall be opened to verify the number of decks contained therein. In lieu of opening each full shipping case, full shipping cases of cards may be weighed. One full shipping case shall be opened to visually verify that it is full and shall be weighed. The weight of that case shall be compared to the weight of each other case to verify the remainder of the shipment. The weight of each case shall be recorded on the outside of the case if this procedure is used. If the weight of a case differs from the weight of the verified case by the weight of one or more deck(s) of cards, the case shall be opened and counted to identify the number of decks contained in the shipping case.
- (B) The cards shall be recorded in the Cards/Dice Inventory Ledgers at the primary storage location by a security officer or a pit manager. The security officer and the pit manager shall sign the ledger indicating the accuracy of the recorded information. Any discrepancies in the invoice or packing list or any defects found shall be promptly reported to the MGC agent on duty.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 11.03 When dice are received from the supplier, the packages shall be inspected for proper quantity and obvious damage by a security officer and a pit manager.
- (A) To calculate the quantity received, each shipping case must be opened to visually verify that it is full. If a shipping case is not full, all partial boxes of dice sets (stick of five dice) inside the shipping case shall be opened to verify the number of dice sets contained therein. In lieu of opening each full shipping case, full shipping cases of dice sets may be weighed. One full shipping case shall be opened to visually verify that it is full and shall be weighed. The weight of that case shall be compared to each other case to verify the remainder of the shipment. The weight of each case shall be recorded on the outside of the case if this procedure is used. If the weight of a case differs from the weight of the verified case by the weight of one or more stick(s) of dice, the case shall be opened and counted to identify the number of dice sets contained in the shipping case.
 - (B) The dice shall be recorded in the Cards/Dice Inventory Ledgers at the primary storage location by a security officer or a pit manager. The security officer and the pit manager shall sign the ledger indicating the accuracy of the recorded information. Any discrepancies in the invoice or packing list or any defects found shall be promptly reported to the MGC agent on duty.
- 11.04 The card and dice storage area shall only be used for storing cards and dice.
- 11.05 Immediately prior to the commencement of each gaming day and at other times as may be necessary, the pit manager or poker room manager, in the presence of a security officer, shall remove the appropriate number of dice sets and decks of table games cards from the primary card storage area for that gaming day. All cards and dice before being transported to a pit will be recorded as such on the Cards/Dice Inventory Ledgers. Both the pit manager or poker room manager and a security officer shall sign indicating the accuracy of the recorded information. Cards and dice will be transported by the pit manager or poker room manager with security officer escort after notifying Surveillance.
- 11.06 Once removed from the primary card and dice storage area, the pit manager or poker room manager, in the presence of a security officer, shall take the decks and dice to the pit(s). All decks and dice shall be placed into a single locked compartment of a pit stand located within the pit(s) or distributed to the table games supervisor for distribution to the dealer or boxperson at each table. The table games supervisor shall have access to the decks and dice in the pit stand to be used for that gaming day.
- 11.07 Except for the normal daily collection by Security, any movement of cards and dice after being delivered to the pit which involves areas normally open to the public will be performed by a pit manager or poker room manager and requires a security officer escort after notifying Surveillance.
- 11.08 All decks shall be inspected as outlined in 11 CSR 45-5.184.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)**

11.09 If cards are inspected but not immediately placed into play, the following additional pre-inspection procedures shall be followed:

- (A) the pre-inspection shall be conducted at the same table at which the cards will be used, except as noted in 11 CSR 45-5.184(7);
- (B) the inspected cards shall be placed in their original boxes;
- (C) the table number shall be recorded on the original boxes;
- (D) the employee performing the inspection shall sign the original boxes;
- (E) the deck(s) shall be sealed in a clear container;
- (F) the container shall be transported to the pit podium and locked in the pit podium until the cards are needed;
- (G) the cards will be delivered to the same table as needed;
- (H) once the dealer receives the cards for play at a table, the dealer shall count down each deck of cards or use an automatic shuffler to ensure the decks are complete before introduction into the game; and
- (I) any pre-inspected cards not used during the same gaming day as the inspection shall be cancelled or destroyed.

11.10 If an Automated Deck Checking Device (ADCD) is used, the following standards shall apply:

- (A) prior to the initial use of the ADCD, the Critical Program Storage Media and the camera software are verified and sealed by a MGC agent. The ADCD inspection ensures that all cards are present (both by suit and in total);
- (B) the ADCD will be maintained in the pits or the Card and Dice Inspection Room;
- (C) the ADCD will be inspected on a weekly basis with decks that have pre-identified missing cards from each suit and the devices must properly ID each missing card. The weekly inspection of the ADCD shall be documented on the printout ticket from the machine. The test report shall include the date and time and be signed by the employee conducting the inspection and shall be forwarded to Accounting;
- (D) surveillance coverage shall provide a clear view of the ADCD and shall be sufficient to determine that all cards are removed from the ADCD after each deck is inspected by the machine;
- (E) if used by the dealer for the opening inspection, the dealer shall complete the inspection by examining the back of the cards to ensure they are not flawed, scratched, or marked in any way; and
- (F) if used by the security officer for the final inspection, the security officer shall inspect: the backs of the cards with an ultraviolet light; the sides of the cards for crimps, bends, cuts and shaving; and the front and back of all cards for consistent shading and coloring.

11.11 Prior to being put into play, dice shall be inspected as outlined in 11 CSR 45-5.265.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 11.12 Class B Licensees shall remove any cards or dice at any time there is any indication of tampering, flaws, scratches, marks, or other defects that might affect the integrity or fairness of the game. The MGC agent on duty shall be notified immediately of the removal, including the reason for the removal, and the table where the particular card or die was discovered. Cards and dice shall also be removed at the direction of the MGC.
- (A) If the dealer finds that a card is unsuitable for use, a table games supervisor shall be notified. If the table games supervisor determines the card needs to be replaced, he/she shall bring a matching replacement card from the replacement deck or replace the entire deck. If the dealer/boxperson finds that a die is unsuitable for use, a table games supervisor shall be notified and replace the entire dice set.
 - (B) The unsuitable card(s) or die shall be placed in a transparent sealed envelope or container, identified by the table number, date, and time removed from the table and shall be signed by the employee who identified the defect and the table games supervisor assigned to that table. The table games supervisor shall maintain the envelope or container in a secure place within the pit until collected by a security officer.
 - (C) A Card/Dice Discrepancy Report shall be completed and delivered to the MGC agent on duty. The table games supervisor shall maintain the copy of the discrepancy report with the damaged card(s) or die. The copy shall accompany the damaged card or die until they are both delivered to the Card Inspection Room.
 - (D) The table games supervisor shall also immediately notify Security of any cards or dice identified with bio-medical contamination. A security EMS first responder shall place the contaminated items in a red biohazard bag, seal the bag, and promptly transport the sealed bag along with a Card/Dice Discrepancy Report to the MGC agent on duty. Once released by the MGC agent, the security EMS first responder shall ensure the bag and its contents are processed for destruction according to emergency medical protocol.
- 11.13 All decks being removed from play shall be counted down at the table either manually or using a shuffling machine to ensure that no cards are missing. All open replacement decks shall be counted down by the table games supervisor and reconciled with all Card/Dice Discrepancy Reports for the day to account for all cards prior to the daily collection by Security. If any discrepancies are noted, the MGC agent on duty shall be notified.
- 11.14 At the end of the gaming day or, in the alternative, at least once each gaming day at approximately the same time:
- (A) The table games supervisors shall:
 - (1) collect all cards and dice except as provided in (D) of this section;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- (2) place all decks with broken seals that were not put into play, including replacement decks, and all inspected dice in a sealed envelope or container, which identifies the date and time and is signed by the table games supervisor; and
 - (3) maintain the envelopes, containers and sealed decks and dice in a secure place within the pit podium until collected by a security officer.
 - (B) After notifying Surveillance, a security officer shall count the cards and dice, collect all cards and dice from the table games supervisor, and log the receipt on the Card and Dice Collection Log.
 - (C) The security officer and a pit manager shall sign the Card and Dice Collection Log. The security officer shall then transport the decks with broken seals, inspected dice, and the log to the Card and Dice Inspection Room. All sealed decks and unused, uninspected dice shall be returned to the primary storage area without inspection.
 - (D) On 24-hour gaming days, cards and dice currently in play during the initial collection may remain in play until the new sealed decks and dice sets have been delivered to the pit and inspected for play. Any cards and dice not collected during the initial collection shall be collected by Security during a subsequent collection(s) in accordance with the rules above. The final collection shall occur within three hours of the initial collection allowing a complete reconciliation of all decks and dice for the gaming day.
- 11.15 Cards being removed from play shall be inspected as required in 11 CSR 45-5.184. Card inspection by Security shall be conducted in a designated Card and Dice Inspection Room with access controlled by Security. Surveillance shall be notified immediately prior to the inspection.
- 11.16 Cards and dice awaiting cancellation or destruction shall be stored separate from all other cards and dice. Security shall cancel or destroy all used cards and dice as required in 11 CSR 45-5.184 and 11 CSR 45-5.265. Surveillance shall be notified immediately prior to the destruction/cancellation. The destruction and cancellation shall be performed at least weekly in a location stated in the internal controls.
- 11.17 A Card and Dice Cancellation/Destruction Log shall be maintained indicating the date and time of cancellation or destruction, quantity of cards and dice canceled or destroyed, and the individuals responsible for cancellation or destruction.
- 11.18 The security officer shall reconcile the number of cards and dice received from the pit(s) with the number of cards and dice destroyed or canceled and any cards and dice still pending destruction or cancellation. All open replacement decks shall be counted down and reconciled with all Card/Dice Discrepancy Reports for the day to account for all cards. Any discrepancies shall be reported to the MGC agent on duty immediately.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

§ 12 Table Layouts

- 12.01 Table game layouts shall be consistent with the Internal Control System and shall comply with the following:
- (A) markings on the layout shall be adequately seen by Surveillance;
 - (B) odds of winnings and payouts shall be displayed when required by MGC;
 - (C) designs shall not contain any advertising other than the Class B Licensee's logo or trademark symbol;
 - (D) designs shall not contain any feature that tends to create a distraction from the game;
 - (E) chips, cards, dice, and any other components of the game on the layout shall clearly be seen by the dealer/boxperson, player and Surveillance; and
 - (F) a colored depiction of the layout shall be submitted to MGC for approval prior to layouts being placed into play.
- 12.02 Used layouts displaying the licensee's logo, which are not used for internal training purposes approved by MGC, shall be destroyed and shall not be sold or given to the public.

§ 13 Required Personnel

- 13.01 For the sole purpose determining staffing levels to ensure adequate supervision, a "pit area" is defined as the immediate area(s) within a casino where one or more table games are open for play. Pit areas may be on multiple levels or locations within a casino. Pit area(s) shall be described by Class B Licensees in their Internal Control System at a minimum by their location(s), configuration(s), and restrictions on access.
- 13.02 For the purposes of access to a pit, card and dice control, and other table games activities, a "pit" shall be more narrowly defined as a single, separate area that is completely enclosed or encircled by gaming tables. Full-size "big bac" baccarat tables shall be in a separate room or clearly segregated area of the floor which functions as a separate "pit" from the other table games.
- 13.03 If a licensee uses job titles other than "table games supervisor" and /or "pit manager," the Internal Control System shall specify which job titles used by the licensee correspond to these positions and ensure the job descriptions of those positions properly delineate the duties.
- 13.04 At least one table games supervisor shall be on duty at each full-size baccarat table providing direct supervision. At least one table games supervisor shall be on duty in the pit providing direct supervision of each four open gaming tables if one or more of the tables being supervised is a craps table. At least one table games supervisor shall be on

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

duty in the pit providing direct supervision of each six open gaming tables provided none of those six in operation is a craps table.

- 13.05 At least one pit manager shall be on duty directly supervising table games supervisors. If six or fewer tables are open for play, a pit manager is not required to be on duty; however, the pit manager's supervisor shall be on property and available to perform any pit manager duties necessary to conduct table games operations. Each pit manager shall supervise no more than 36 open tables. For each additional 1 to 36 open tables another pit manager shall be on duty.
- 13.06 When a pit manager is required, the pit manager shall be physically present in the pit(s) for at least ninety percent (90%) of his/her shift and be solely dedicated to supervising activities at open table games and activities within the pit(s).
- 13.07 Pit managers supervising pit areas separated by sight or sound shall have a communications device enabling them to be immediately notified of any incident requiring their attention and shall promptly respond when notified.

§ 14 Table Game Progressives

- 14.01 All progressive table games shall comply with 11 CSR 45-5.300. Table games where a "hidden meter" increments as a result of wagers must display signage in the immediate area of the game in public view to explain the existence of a "hidden meter" for funding a secondary jackpot.

§ 15 Instructional Table Games Offered To Public

- 15.01 Instructional table games may be offered to the public on property, off the gaming floor, provided:
- (A) only cancelled cards and dice will be used;
 - (B) gaming chips are marked "no cash value" and/or are distinctively different from any value, nonvalue and tournament chips used in the casinos and can be readily seen if intermingled into a stack of active chips of a similar color;
 - (C) in the case of roulette, non-value chips used shall be distinctively different in design than those used on the gaming floor ;
 - (D) no wagering is permitted;
 - (E) no prizes of any kind, will be awarded in association with the games; and
 - (F) all participants will be at least 21 years of age.
- 15.02 Written notification setting forth the date, time, type of event, and event location, must be submitted for approval to the MGC at least 15 days in advance of the instructional game.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)**

§ 16 Minimum and Maximum Table Game Wagers

- 16.01 All minimum and maximum wagers shall be posted at each table and may only be changed between games by posting new wager limits.
- 16.02 If the minimum or maximum wager is changed, the sign must be changed to reflect the new amount. No wagers are to be accepted outside these limits with the following exceptions:
- (A) players who have been playing and have less than the posted minimum to place as a final bet;
 - (B) patrons who were playing when the minimum wager was raised may continue to place bets at or above the old table minimum wager when a sign at the table states, “Players may be “grandfathered” when table limits are raised,” and when all “grandfathered” players are identified by a distinctive marker on the table at their position that is clearly visible to the dealer/boxperson, all other players at the table, and Surveillance.
- 16.03 Payment on wagers that cannot be made evenly will be rounded up to the next chip denomination.

§ 17 Handling Chips

- 17.01 When chips are removed from the table tray, received at the table as a fill, or when verifying a player’s wager, the amount of chips shall be proven for Surveillance. A dealer/boxperson proving chips shall break down the chips in full view of Surveillance and the patron in accordance with the Class B Licensee’s procedures. The Class B Licensee’s procedures for proving chips shall be sufficient for Surveillance to accurately determine the number of chips, thus proving the correct amount.

§ 18 Clearing of Hands

- 18.01 All dealers and boxpersons shall clear their hands in view of all persons in the immediate area and Surveillance before and after going to their body and when entering and exiting the game. Clearing of hands means holding and placing both hands out in front of the body with the fingers of both hands spread and rotating the hands to expose both the palms and the backs of the hands to demonstrate that the hands are empty.

§ 19 Movement or Disposal of Table Games

- 19.01 All movement of table gaming devices must comply with 11 CSR 45-7.040.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- 19.02 At least five days prior to the cancellation of any game which includes a progressive jackpot that has not been awarded, the licensee shall submit a plan for disbursement of that jackpot for approval by the MGC.

§ 20 Counter Checks

- 20.01 For a counter check exchanged for value chips at a gaming table, a pit clerk or a table games supervisor or above shall:
- (A) Verify the patron's identity by—
 - (1) obtaining the patron's valid, non-expired government-issued photo identification (such as a driver's license, state ID card, or passport); and
 - (2) confirming the patron's identity by comparing the photo, physical description and identifying information on the photo identification to the patron requesting the credit;
 - (B) Either retain a copy of the identification or verify that a copy of the identification is on file;
 - (C) Verify the patron is not a DAP or Excluded Person;
 - (D) Examine the patron's credit file to verify the requested credit does not exceed the approved credit limit. If a manual system is used, the employee shall contact the cashier or other independent source to verify the requested credit does not exceed the approved credit limit. If it does exceed the limit, obtain the required authorizations for the extension of credit;
 - (E) Prepare the counter check for the patron's signature by recording the following information:
 - (1) The name of the patron exchanging the counter check;
 - (2) The current date and time;
 - (3) The amount of the counter check (alpha and numeric);
 - (4) The game and table number;
 - (5) The signature of the table games supervisor or above (if the counter check is for \$10,000 or less) or the signature of the pit manager or above (if the counter check is for over \$10,000) authorizing acceptance of the counter check; and
 - (6) The signature of the preparer (pit clerk or table games supervisor or above);
 - (F) Present the original and all copies of the counter check to the patron for signature;
 - (G) Receive the signed counter check directly from the patron and verify the signature on the counter check matches the signature on the identification presented by the patron;
 - (H) Give the counter check issue slip to the dealer or boxperson who shall process the counter check as described in § 10 of this chapter;
 - (I) Issue a counter check receipt to the patron that contains the information printed on the counter check;
 - (J) Stamp the back of the original counter check "For Deposit Only"; and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER D –TABLE GAMES (LIVE GAMES)

- (K) Ensure Security immediately transports the original and the payment slip of the counter check to the main bank or floating employee window, as specified in the internal controls, following the acceptance of the counter check. The original and payment slip shall be maintained and controlled by the main bank cashier or floating employee window cashier.
- 20.02 At the end of each gaming day each voided counter check, including the original and all copies, shall be forwarded to Accounting.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2005. Revised Oct. 30, 2007 (Added sections 17, 18, and 19; revised other sections throughout). Revised April 30, 2009 (changed Class A to B, and added match play coupons to section 10). Revised October 29, 2014. Revised October 26, 2016 (revised 11.09).

MISSOURI GAMING COMMISSION

MINIMUM INTERNAL CONTROL STANDARDS CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	E-2
§ 2. Jackpot Payouts	E-5
§ 3. Other EGD Occurrences	E-9
§ 4. Installation, Relocation, Conversion and Removal of EGDs	E-10
§ 5. Clearing Random Access Memory (RAM)	E-13
§ 6. Statistics	E-14
§ 7. Critical Program Storage Media (CPSM) Duplication	E-16
§ 8. Security of EGD Equipment	E-16
§ 9. Slot Wallets	E-16
§ 10. Wide Area Progressives	E-17
§ 11. Local Progressives	E-18
§ 12. Ticket Validation Systems – “Ticket In/Ticket Out” (TITO)	E-18
§ 13. Redemption Kiosks	E-24
§ 14. Electronic Gaming Device (EGD) Coupon Systems	E-25

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

§ 1 General

- 1.01 Class B Licensees shall ensure their Electronic Gaming Devices (EGDs) comply with MGC Rules and Regulations. (11 CSR 45)
- 1.02 Employees accessing an EGD or drop compartment, (other than when performing the bill validator drop), and when paying a jackpot shall communicate their access/activity by inserting their access card into the device's card reader.
- 1.03 Except for access involving scheduled drops, all access to EGDs shall be documented by the person who opened the EGD on an EGD Entry Access Log (MEAL book). MEAL book entries shall be complete and legible, and may not contain predefined codes for the types of work performed. If acronyms are used, they shall be defined in the internal control system. The MEAL book shall be kept inside the EGD at all times. The person who opens the EGD and signs the MEAL book is responsible for all activity inside the EGD. MEAL books shall be retained for at least one year after the EGD is removed from service and disposed of by the Class B Licensee. MEAL books shall be archived in a manner which they can be immediately retrieved.
- 1.04 The person who opens the EGD must be present the entire time the door is open, except during scheduled drops when security is present.
- 1.05 All EGD main, belly glass, top boxes (which house Critical Program Storage Media (CPSM) that contributes to the return to player (RTP)), bill validator access and any other doors specified by the MGC shall be alarmed and shall be locked when not opened for an authorized purpose. If configurable, the alarm shall be operational whether the EGD's power is on or off. The alarm shall create an audible signal in the casino surveillance department. The audible signal may be turned off only during the drop when the casino is closed. Each Wednesday following the full drop, the Class B Licensee shall run a report to determine if all bill validator access door alarms sent a signal during the drop. If a signal was not received, a Slot Technician shall be dispatched to the EGD to fix the door alarm. When an alarm is broken, malfunctioning, or disabled because the EGD is powered down, the EGD shall not contain any currency, tickets or coupons.
- 1.06 Slot Attendants, Slot Technicians and Level I Occupational Licensees other than security and surveillance personnel will be permitted to perform even exchanges of U.S.-currency-for-U.S.-currency.
- 1.07 All aspects of an EGD and any associated device/system, including all hardware and software, shall be subject to:
 - (A) testing by the Commission and/or an independent testing laboratory designated by the Commission;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- (B) review and approval by the Commission;
 - (C) testing shall, as applicable, include examination for adherence to the applicable MGC licensed independent testing laboratory technical standards, pursuant to 11 CSR 45-4.230 et seq. as approved by the MGC; and
 - (D) The testing, review and approval process shall be required prior to the implementation of the device/system by a Class B Licensee and following implementation, prior to any changes thereto, or at any other time the Commission deems appropriate, the costs for which shall be borne by the Class B Licensee.
- 1.08 The Class B Licensee shall ensure the Commission is provided at least 30 days advanced written notice of any new installation and/or proposed programming changes to an existing critical IT system through submission of a Missouri Gaming Commission *System Upgrade Form (SUF)*. The SUF is available on the MGC EGD website at <https://mgc.dps.mo.gov/egd>.
- 1.09 Any critical program storage media (CPSM) and/or component which is deemed to be essential to an EGD's integrity as outlined in the MGC EGD Verification Manual, shall be locked by an authorized licensee and then sealed by an MGC agent prior to being put into service. Only an MGC agent may break security seals. Once the security seal has been broken, slot personnel shall immediately scrape any existing fragments of the security seals, so that upon being resealed, only a single seal is in place. (11 CSR 45-5.210(1)(J)).
- 1.10 Class B Licensees shall ensure all EGDs offered for patron play shall contain hardware and software currently approved for use in the state; and upon notification of any revocation of approval shall replace the revoked hardware or software within the time frame set forth by the MGC.
- 1.11 Prior to enabling cashless functionality, the Class B Licensee shall ensure the designated CPSM is approved for use in the Missouri cashless jurisdiction.
- 1.12 Class B Licensees shall ensure EGDs offered for play utilize valid configurations as noted in the manufacturer's hardware and software release notes.
- 1.13 Class B Licensees shall ensure the original equipment manufacturer's procedures are followed when installing and removing software, hardware, and peripheral equipment in EGDs and systems.
- 1.14 Class B Licensees shall calibrate the touch screens on EGDs at initial setup, as needed, or at a minimum every year thereafter. The calibration shall be documented.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 1.15 Prior to performing any troubleshooting, maintenance, setup, testing, or RAM clear the Class B Licensee shall ensure the Slot Technician has received proper training on that platform for that specific task. Training documentation shall be maintained for all employees.
- 1.16 Advertisements of payouts on EGD carousels/banks or on multi-game EGDs shall not indicate or imply that all the devices or games have payouts up to any percentage unless each device or game actually has such a payout (11 CSR 45-5.053(3)(C)). Any advertised payout of a specific EGD shall be accurate and not misleading.
- 1.17 Class B Licensees shall ensure EGD reels, symbols, or other representations of game outcome, as well as all transaction meters visible to patrons are, at all times, visible to surveillance coverage.
- 1.18 EGDs which require a bet greater than the advertised denomination shall employ one of the methods listed below to display the minimum bet:
- (A) Graphical representation before, during, and after game play;
 - (B) Approved glass/pay glass; or
 - (C) Visible stickers/decals applied behind glass or a button annotating “Minimum Bet X Credits.”
- 1.19 Class B Licensees utilizing custom artwork (i.e., reel strips and pay glass) shall submit the artwork to a licensed independent testing laboratory for approval prior to placing the EGD into service. Class B Licensees shall retain a copy of the approval documentation.
- 1.20 Class B Licensees shall ensure all Manufacturers’ Mandatory Customer Notifications (CNs) are implemented and shall be completed within 90 days, unless otherwise specified by the MGC.
- 1.21 EGDs that include progressive jackpots shall include a progressive meter, visible to the public. If any part of the distribution to the progressive jackpot(s) is being used to fund a secondary jackpot, visible signage informing players of this supplemental distribution must be placed in the immediate area of the EGD.
- 1.22 Class B Licensees shall not provide free-play EGDs at any location outside the Class B Licensee’s approved gaming area.
- 1.23 A Technical Advisory Memorandum (TAM) is a document released by MGC EGD Staff directing or informing MGC personnel and/or licensees of a technical anomaly or new technology. The Class B Licensees shall adhere to the procedures set forth until a control standard, policy, or a new software revision has been implemented. TAMs shall be

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

distributed to the affected parties and a copy shall be maintained on the MGC website for future inquiries.

- 1.24 Slot personnel shall not access bill validator access doors or bill validator cans of active EGDs without a Security escort.

§ 2 Jackpot Payouts

- 2.01 An EGD jackpot is all winnings generated from a completed game, including free spins, as a result of the wager(s) placed on that game by a patron (including any ante bets) that results in a machine lock up requiring a hand pay using an EGD Hand-Paid Jackpot Form.
- 2.02 A jackpot of \$1,200 or more shall cause the EGD to lock up, resulting in a hand paid jackpot. A jackpot of \$1,200 or more requires completion of a W-2G.
- 2.03 The licensee responsible for paying the jackpot shall communicate their access/activity by inserting their access card into the device's card reader.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)**

2.04 The following requirements for all single event jackpots and credit meter payouts shall apply:

JACKPOT CHART

Jackpot Amount	Payer	*Witness/Verifier	W-2G required	MGC notification required	MGC Security Seal Verification	Surveillance notification required	Security escort required
Less than \$1,200	Slot Attendant or higher	Slot Employee or Security Employee	no	no	no	no	no
\$1,200 – \$4,999.99	Slot Attendant or higher	Slot Employee or Security Employee	yes	no	no	yes	no
\$5,000 – \$14,999.99	Slot Attendant or higher	Slot Floor Supervisor or Supervisor thereof	yes	no	no	yes	yes
\$15,000– \$49,999.99	Slot Floor Supervisor or Supervisor thereof	Employee of Supervisory or higher status independent of the Slot Department	yes	yes, must approve clearing the reel position	yes	yes	yes
\$50,000 or more	Slot Floor Supervisor or Supervisor thereof	Employee of Supervisory or higher status independent of the Slot Department	yes	yes, must approve clearing the reel position	yes, and MGC CPSM verification	yes	yes

*A witness /verifier other than a Security employee must wear a red diagonal striped casino access badge.

2.05 Hand-paid credit meter payouts are not required to comply with jackpot and credit meter chart requirements for:

- (A) MGC notification;
- (B) MGC security seal verification;
- (C) Surveillance notification; and
- (D) W-2G.

2.06 The witness for the jackpot shall visually confirm the jackpot on the machine display and observe the payout to the winning patron prior to signing the jackpot slip.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)**

2.07 Resets

- (A) The machine cannot be reset until the verifier is present at the machine and has witnessed the winning combination and the jackpot payout amount.
- (B) If the machine is reset prior to the jackpot payout, the following information will be provided in writing to the winning patron on a form specified by the licensee:
 - (1) the time and date;
 - (2) EGD number;
 - (3) EGD location;
 - (4) the winning combination;
 - (5) the number credits played;
 - (6) jackpot amount;
 - (7) the signatures of the payer;
 - (8) the signature of the witness/verifier; and
 - (9) the signature of the winning guest.
- (C) One part of the form shall be given to the winning guest, and the second part of the form will remain with the Slot Attendant. Once the jackpot is paid with the computer generated jackpot slip, one copy of the reset form shall be attached to the original jackpot slip, and the other copy shall be attached to the copy of the jackpot slip.

2.08 A computer generated jackpot form must be printed from the on-line EGD computer monitoring system prior to paying the jackpot, and shall be used as the jackpot payout form at the machine. When the on-line EGD computer monitoring system is inoperable, a manual handwritten form is acceptable; however, jackpots may not be paid from a slot wallet. Jackpot payout forms shall be at least two-part forms.

2.09 Class B Licensees will list specific steps in their internal controls to be followed for the EGD Hand-Paid Jackpot Form preparation, (paid from the cage or from the wallet), sequence of required signatures and distribution of each part, ensuring that one part is maintained in the casino cage and one part accompanies the payout if the jackpot is initially paid from the cage.

2.10 Jackpots (chips, currency, check, etc.) shall be paid to the winning patron upon successful verification of the winning combination(s). If requested by a patron, payouts via casino issued check shall be paid to the winning patron from the casino cage.

2.11 For a jackpot of \$15,000 or more, MGC approval is required before resetting the EGD and clearing the winning reel combination from the EGD.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 2.12 Photo identification must be used to verify patron identity to pay all jackpots of \$1,200 or more.
- (A) Acceptable identification for U.S. residents includes valid, non-expired:
- (1) driver's license; or
 - (2) U.S. passport;
 - (3) other government-issued photo I.D. cards containing date of birth (inmate identification cards and consular cards are not acceptable); or
 - (4) other form of picture ID with social security card or birth certificate.
- (B) For aliens or non-residents of the United States, acceptable identification includes valid, non-expired:
- (1) passport; or
 - (2) alien identification card; or
 - (3) other official documents evidencing nationality or residence (e.g., Provincial Driver's License).
- The photo requirement shall be waived on identification issued by jurisdictions not requiring a photo.
- 2.13 If a patron fails to provide identification sufficient to process a jackpot, an MGC agent shall be notified, except in instances where the patron provides an expired identification which includes a photo, physical description and identifying information which matches the patron presenting the identification. In such case the jackpot is placed into safekeeping until such time as the patron is able to produce a non-expired ID.
- 2.14 After the jackpot has been paid and the jackpot payout form signed, the employee or an employee independent of the transaction that verified and witnessed the payout shall promptly deposit one part of the form in the accounting box.
- 2.15 An override jackpot includes:
- (A) any jackpot which was recognized by the on-line EGD computer monitoring system and requires a change of \$10.00 or more in the jackpot amount (e.g., progressives, promotional jackpot bonuses, etc.);
- (B) a manual jackpot which was required because the on-line EGD computer monitoring system did not detect the jackpot; or
- (C) any other type of manual jackpot override used to pay patrons, excluding jackpot slips generated to replace voided jackpot slips for jackpots that were recognized by the on-line EGD computer monitoring system.
- 2.16 Override jackpots shall be paid by a slot supervisor and witnessed according to the Jackpot Chart. The jackpot slip shall be signed by the supervisor processing the jackpot, the required witness, and the winning patron. Override jackpots of \$100 or more shall

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

require Surveillance notification. Surveillance shall visually verify the jackpot and shall document the jackpot amount, the EGD number and the time on a jackpot override log. The log shall be submitted to Accounting each day. Accounting shall compare the jackpot override log entries to the manual jackpots processed for the day to ensure the overrides were witnessed by Surveillance.

- 2.17 Jackpots of \$5,000 or greater shall not be paid from a slot wallet.
- 2.18 Procedures for EGD short pay/no pay shall be established in the licensee's ICS, and shall ensure diagnostic tests are performed by an authorized Slot Technician prior to payment. If the diagnostic tests do not verify a short pay/no pay, the licensee has the option of whether or not to pay the patron. If the diagnostic tests verify that a malfunction exists, a Slot Technician shall be called to repair the device or it shall be taken out of service until it is repaired. If the diagnostic tests verify the malfunction, a short pay or no pay of more than \$10.00 shall be processed following the manual jackpot payout procedures. Class B Licensees shall state procedures in their ICS for short pays/no pays of \$10.00 or less, which may differ per denomination.
- 2.19 Accounting shall ensure any unprinted jackpots from the previous gaming day are voided and reviewed. If a pattern of unprinted jackpots occurs, indicating a problem with the system, the MGC Compliance Audit Manager in the Jefferson City office shall be notified.
- 2.20 The Class B Licensee shall run a report each day to identify instances where a jackpot and a ticket were created for the same payout. Accounting shall review the report each day and report any instances to the MGC Tax Department.
- 2.21 Jackpot slips shall not be used to settle bill validator disputes.
- 2.22 If a jackpot occurs during EGD testing, the jackpot shall be voided.

§ 3 Other EGD Occurrences

- 3.01 If a patron disputes the operation of an EGD relative to a malfunction, slot personnel shall contact Surveillance to begin camera coverage of the EGD display ensuring screen content is legible. Once coverage is obtained, slot personnel will attempt to resolve the issue. If the issue is not resolved to the satisfaction of the patron, slot personnel will contact an MGC agent. If the operation of an EGD is questioned by the MGC agent and the issue cannot be resolved by slot personnel to the satisfaction of the agent, the questioned device shall be placed out of service until examined by an MGC EGD Specialist. A random access memory (RAM) clear will not be performed unless the problem is determined, and a RAM clear is required and approved by the MGC agent.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 3.02 If a patron dispute involves any display on an EGD, surveillance shall be notified to photograph the patron and the front of the EGD in question, including all displays. If video surveillance coverage exists of any disputed EGD play, payout, or other disputed activity, the coverage shall be maintained by surveillance until the dispute is resolved.
- 3.03 Class B Licensees shall complete an MGC Electronic Gaming Device Incident Report (EGDIR) within 48 hours of experiencing any unexplainable technical anomalies. All applicable fields and supporting documentation shall be completed prior to submitting the report. Additionally, the EGD shall remain out of service and game history preserved until contacted by an MGC agent. Examples of unexplainable technical anomalies include, but are not limited to: wrong jackpot amounts sent to the system, false jackpot signals sent to the system, etc.
- 3.04 Cash or ticket vouchers found in a bill validator inside the EGD shall be added to the drop for that EGD if the cash or ticket was metered by the EGD. If the cash or tickets were not metered by the EGD, the cash or tickets shall be turned into the cage as found money if not claimed by the patron.

§ 4 Installation, Relocation, Conversion and Removal of EGDs (11 CSR 45-7.120(3))

- 4.01 Any time the CPSM is changed and prior to bringing EGDs which utilize physical reel strips into service, a reel strip/pay table test for the top award shall be conducted verifying the combination and payout listed on the pay glass/pay screen matches the reel strip combination and the award credits displayed.
- 4.02 Class B Licensees shall ensure EGD CPSM software compatibility prior to installation.
- 4.03 EGDs, redemption kiosks, and related systems shall be Phase II tested following a new installation, change or conversion of the CPSM, or relocation of the device prior to placing the device into service. The following procedures shall be adhered to:
- (A) A Slot Technician Supervisor or IT employee shall assign a uniquely identifiable test card to each licensed Slot Technician performing Phase II testing. The Slot Technician shall only utilize his or her assigned test card. The slot department shall maintain a list of the Slot Technicians and test card numbers that have been assigned to each.
 - (B) Funds required for Phase II testing will be issued by the Main Bank or cage on a Cage Paid-Out form specifying the funds are being used for EGD testing.
 - (C) An MGC EGD Phase II test form shall be used during testing.
 - (D) The Slot Technician performing the Phase II test shall make an entry in the MEAL book stating the device has been Phase II tested.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- (E) When Phase II testing multiple devices the previous ticket out shall be inserted into the next device to be tested. This will ensure only one active ticket upon the completion of testing.
 - (F) Upon completion of Phase II testing, the Slot Technician shall ensure the final testing ticket(s) are marked and cancelled as follows:
 - (1) Write “VOID” with a permanent marker; and
 - (2) Disable the final Phase II ticket bar code by completely filling in the space between two or more consecutive vertical lines of the bar code with a permanent marker.
 - (G) After a cancellation is completed, the ticket shall be placed into an EGD bill acceptor to ensure the ticket cannot be accepted.
 - (H) A detailed system report shall be generated that reflects the outlined fields on the MGC EGD Phase II Test Sheet.
 - (I) The documentation shall be submitted to an MGC agent for review.
 - (J) When the documentation has been returned from the MGC agent, the Slot Technician shall take the ticket to the cage or Main Bank. The Cashier shall manually redeem the ticket and create a Cage Paid-In for the funds indicating the funds are returned test funds. The original Paid-Out forms, the resulting Paid-In form and the redeemed ticket shall be forwarded to Accounting for an independent reconciliation. The Slot Technician shall submit the coin test report and the MGC EGD Phase II Test Sheet directly to Accounting without being forwarded through the cage or Main Bank.
 - (K) The Casino Accounting Department shall reconcile the amount of funds paid out of the cage, the amount of funds returned, and the funds added/removed during Phase II testing to the amount of the final test ticket to ensure all funds are accounted for. Reconciliation shall be completed daily for all Phase II testing performed. In addition, the Accounting Department shall verify the final test ticket created from testing was redeemed at the cage or Main Bank as indicated by the cage or Main Bank paperwork. Any discrepancies shall be reported to the MGC agent on duty.
 - (L) The Casino Accounting Department will maintain all Phase II testing documentation.
- 4.04 Any EGD that has not passed Phase II testing shall not be placed into service for patron play.
- 4.05 The individual licensee who places an EGD into service for patron play is responsible for ensuring the EGD has met all regulatory requirements (reel strip test, Software/CPU seal, passed Phase II testing, etc.).
- 4.06 In addition to surveillance requirements, all EGDs shall have the correct asset number and location displayed in a conspicuous area on the EGD cabinet.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 4.07 The installation, conversion, removal, relocation, disposal, or movement of EGDs requires the submission of written notification to a MGC boat supervisor or MGC EGD coordinator at least five days prior to the event, and must be approved prior to the move, installation or conversion. The MGC boat supervisor or MGC EGD coordinator may allow for a shortened notification timeframe at his/her discretion.
- 4.08 Class B Licensees shall acquire all gambling games from a MGC licensed supplier or from a person or entity approved by MGC. (§ 313.807.4, RSMo)
- 4.09 The licensed supplier or Class B Licensee shall complete and submit a Gaming Device Shipment Request Form when facilitating an interstate or intrastate shipment into, out of, or within the state of Missouri. Written MGC approval must be received five (5) calendar days prior to the shipments. CPU boards may be shipped with EGDs. (11 CSR 45-5.237)
- 4.10 EGD installations, conversions, removals, relocations, and disposals shall require:
- (A) surveillance notification prior to the move;
 - (B) a drop of the contents of the bill validator storage devices;
 - (C) a method to identify the drop contents to the EGD;
 - (D) transporting and storing the contents in a locked location; and
 - (E) counting and recording the contents.
- 4.11 Class B Licensees shall submit separate procedures in their ICS for each of the following topics:
- (A) EGD installation;
 - (B) Conversion;
 - (C) Removal; and
 - (D) Relocation.
- 4.12 A complete drop is required of any EGD on the gaming floor that is moved.
- 4.13 The Class B Licensee shall submit a listing, in a Commission approved format, of all EGDs, progressives, redemption kiosks, shufflers, and all associated software in their possession. After the initial submission, all changes shall be submitted on the 1st and on the 15th of the month.
- 4.14 Written notification shall be submitted to the MGC at least five days prior to any EGD being destroyed. MGC approval shall be received prior to destruction.
- 4.15 All EGDs removed from the gaming floor shall:
- (A) contain no loose or unaccounted currency, tickets, coupons or credits;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- (B) have the MGC security seals on the central processing unit (CPU) compartment and CPSM broken by an MGC agent; and
 - (C) be stored in a manner as set forth in this chapter.
- 4.16 All CPSMs and sensitive locks shall be stored on property. EGDs shall be stored either:
- (A) On Property – in a secured containment area with constant surveillance coverage, access to which is limited to Slot Technicians or other employees as allowed by the MGC. EGDs may be stored with their CPU boards with locks, CPSM, and bill validator stacker boxes with locks; however, the EGD main doors shall be locked; or
 - (B) Off Property – in a secured and alarmed storage facility, access to which is limited to Slot Technicians or other employees as allowed by the MGC. If EGD storage occupies only a portion of the secured and alarmed facility, the EGDs shall be stored within a separate, secured confinement area of the storage facility, access to which is limited to Slot Technicians or other employees as allowed by the MGC.
- 4.17 Class B Licensees shall provide, upon MGC request, a PAR sheet for any CPSM used.
- 4.18 EGDs may be temporarily staged in hallways, etc., immediately prior to their being placed onto or immediately after being removed from the gaming floor. Such staging, however, shall not exceed three days unless otherwise approved in writing by the MGC boat supervisor, and all EGDs so staged shall be monitored by surveillance cameras.

§ 5 Clearing Random Access Memory (RAM)

- 5.01 A RAM clear shall be conducted for all EGD conversions, and installations of EGDs with previous game history.
- 5.02 RAM clears shall be performed in accordance with the gaming device manufacturer's RAM clear procedures, utilizing, as applicable, approved RAM clear programs.
- 5.03 R.A.M. Clear Slips shall be completed for all RAM clears of EGDs on the gaming floor except new installations and EGDs which have been dropped and final meter readings have been recorded. Procedures for completion of R.A.M. Clear Slips shall include:
- (A) A Slot Technician shall record, on at least a two-part R.A.M. Clear Slip, the reason for the RAM clear and the dollar value of all progressive jackpot meters displayed, if the EGD is a stand-alone or linked progressive; and
 - (B) One copy of this form shall be forwarded and maintained on file by the Slot Technician Supervisor, and one copy shall be forwarded to the accounting department.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

5.04 Any EGD in which RAM is cleared shall be Phase II tested by the MGC prior to use.

§ 6 Statistics (11 CSR 45-5.220)

6.01 Class B Licensees shall maintain records as required in 11 CSR 45-5.220 reflecting the actual amount-in (credits played), amount-out, EGD drop, EGD win to EGD drop, actual hold and theoretical payout percentage for each EGD by day, cumulative month and year-to-date.

6.02 Class B Licensees shall maintain records by serial number for each EGD which indicate the—

- (A) date the machine was placed into service;
- (B) date the machine was removed from operation;
- (C) date the machine was placed back into operation;
- (D) date and any change in theoretical hold; and
- (E) changes in machine numbers and designation.

6.03 All EGDs shall contain functioning nonvolatile meters (soft meters with battery back-up) to include: amount-in (credits played), amount-out, amount-dropped, total amount wagered, total amount won, number of games played and jackpots paid, or their equivalent as approved by the Commission. (11 CSR 45-5.190(2)(K))

6.04 Accounting shall document on a drop variance report the total currency, total tickets and total EGD coupons dropped as reported by the EGD computer monitoring system and the actual counted drop for each reported by soft count for each drop. [The percentage of variance is based on the delta between the system meter amount (bills-in, tickets-in, and coupons-in) and the actual counted amount divided by the system meter amount.] Any variance greater than 1% and more than \$5.00 and all variances greater than \$20.00 shall be investigated.

- (A) Variances from the original drop variance report shall first be investigated by Accounting. If Accounting cannot identify the source of a variance, it shall be forwarded to the Slot Department for investigation. The findings from all investigations shall be documented, maintained by Accounting and copies shall be forwarded to the MGC EGD department.
- (B) Any qualifying drop variance for three consecutive drop periods shall require the Class B Licensee to prepare a Meter Reading Comparison Report for each EGD having such variance. To prepare the Meter Reading Comparison Report, accounting shall obtain two meter readings of the EGD internal soft meter readings for the amount-in (credits played), amount-out, amount-to-drop and jackpot paid meters at the beginning and the end of a period of at least a week and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

no more than a month. The difference between these EGD internal soft meter readings shall be compared to the difference in the EGD computer monitoring system meter readings for the same period to verify that both sets of meters are incrementing by the same amount. Accounting shall investigate and document any differences. A copy of the report will be provided to the MGC EGD department. An EGD continuing to experience such variances for the ensuing three consecutive drop periods shall be removed from service until repaired, and when returned to play shall continue to have its internal soft meters compared with those from the computer monitoring system for each drop until three consecutive drop periods are realized for which variances are within acceptable limits.

- 6.05 On each banking day Accounting shall compare the reported incremental change in the jackpots paid meter since the last reconciliation to the hand pays for that same period for each EGD. All variances shall be documented. All variances greater than two percent shall be investigated.
- 6.06 On each banking day Accounting shall compare the reported incremental change shown by the EGD tickets printed meter to the system ticket out meter for each EGD for the previous gaming day. All variances shall be documented and investigated.
- 6.07 On each banking day Accounting shall compare the reported incremental change shown by the EGD jackpot meter to the system jackpot paid meter for each EGD for the previous gaming day. All variances shall be documented and investigated.
- 6.08 Class B licensees shall on a semi-annual basis within the first and third calendar quarters perform a theoretical-to-actual percentage return to player (RTP) comparison for each Electronic Gaming Device (EGD) deploying the game of chance and/or skill, that has had at least 100,000 life-to-date handle pulls of activity. Any EGD displaying a variance of $\pm 4\%$ shall require further analysis. This additional analysis shall include a review of the pay table(s) to determine the proper RTP percentage confidence intervals as calculated using the number of games played, the theoretical RTP percentage and the Volatility Index (VI) as provided within the manufacturer's PAR (Probability Accounting Report) or exactomizer index sheet(s). Any pay table(s) where the actual RTP percentage falls outside of the calculated RTP percentage confidence intervals is required to be investigated further to determine the source of the discrepancy. All findings and facts shall be submitted to the EGD department in a format approved by the Commission within fifteen days of the end of the calendar quarter.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)**

§ 7 Critical Program Storage Media (CPSM) Duplication

- 7.01 The use of a CPSM duplicator for EGDs shall be subject to the following restrictions:
- (A) The Class B Licensee shall maintain written authorization from the manufacturer of the CPSM to be duplicated, and a copy of the authorization form shall be kept on file by the slot department and be immediately available to MGC upon request; and
 - (B) Any copied CPSM must be properly labeled and shall contain information identical to that shown on the manufacturer's label.
- 7.02 Class B Licensees shall maintain a Duplication of CPSM log documenting the duplication and disposition of CPSM.

§ 8 Security of EGD Equipment

- 8.01 Class B Licensees shall document procedures in their ICS to ensure the accountability of tickets and U.S. currency used for EGD testing including the amounts of currency that will be allowed for testing.
- 8.02 EGD maintenance rooms shall not maintain any tickets or currency other than tickets and currency currently being used for testing. Any found U.S. currency, tickets or coupons shall be handled in accordance with MICS, Chapter H.
- 8.03 The EGD maintenance room(s) on or off property shall be secured when not occupied by a Slot Technician or above, employed by the Class B Licensee. The following items shall be maintained in a locked compartment in the EGD maintenance room, and access will be limited to Slot Technicians or above, employed by the Class B Licensee and other licensees as allowed by the MGC:
- (A) bill validator boxes with locks installed (if retained by Slots);
 - (B) CPSM;
 - (C) locks for main doors, belly glass doors, top boxes, drop compartments, auxiliary compartments, bill validator access doors, bill validator can contents, CPU compartments, controllers and controller compartments, redemption kiosks, and others identified by MGC; and
 - (D) processor boards with locks.

§ 9 Slot Wallets

- 9.01 Slot wallets contain a predetermined dollar value of gaming assets and shall contain no more than \$10,000. At any given time the dollar value of gaming assets contained in the slot wallet and the dollar value indicated on the documentation which is required for

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

allowable payouts from the wallet shall equal the predetermined dollar value of the slot wallet, with the exception of any jackpot playoffs. Payouts from slot wallets shall be documented on forms identified in the licensee's internal controls as approved by MGC. This documentation shall be exchanged with the Main Bank or other location approved by MGC to replace the assets in the slot wallet that were used in those transactions.

- 9.02 Slot wallets may only be used on the gaming floor to:
- (A) break bills;
 - (B) conduct even exchanges;
 - (C) pay jackpots under \$5,000;
 - (D) pay EGD or BV malfunctions up to \$100;
 - (E) pay patron disputes up to \$100;
 - (F) play off a jackpot if a patron refuses to do so; and
 - (G) redeem tickets in accordance with MICS Chapter E, in the section entitled Ticket Validation Systems—"Ticket In/Ticket Out" (TITO) when the ticket validation system is down.
- 9.03 Slot wallets shall be classified either as imprest banks or temporary banks as defined in Chapter H, and the applicable accountability standards set forth in Chapter H shall apply. If the slot wallets are classified as imprest banks, the required counts are conducted by the Slot Attendant and the closing count verified by the Slot Attendant's supervisor.

§ 10 Wide Area Progressives (also see 11 CSR 45-5.200)

- 10.01 Wide Area Progressive (WAP) Systems shall link only gambling establishments licensed or approved by the Commission. For a WAP to exist, at least two Class B Licensees shall offer at least one EGD per property connected to the WAP link. MGC EGD staff shall be notified if at any point a property disables all EGDs on a WAP link for a period that exceeds 48 hours.
- 10.02 Class B Licensee shall comply with location accounting and operational procedures set forth by the licensee authorized to provide the wide area progressive system, and as approved by MGC.
- 10.03 EGDs connected to a common wide area progressive system shall:
- (A) all require the same maximum wager; or
 - (B) if allowing different maximum wagers, equalize the expected value of winning the top award by setting the odds of winning the top award in proportion to the amount wagered. The method of equalizing the expected value of winning the top award shall be conspicuously displayed on each device connected to the system.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

§ 11 Local Progressives (also see 11 CSR 45-5.200)

- 11.01 The Class B Licensee shall maintain a record of the percent of funds being contributed to each jackpot held as part of the local progressive and ensure the controller is properly communicating with all devices connected to the progressive link. The licensee will test and document the incrementation of the progressive to ensure the correct amount is credited for amount-in whenever the progressive is initially set up and after any physical break in the progressive communication link.
- 11.02 All access to a local progressive controller shall be documented in a MEAL book, which is kept inside the controller compartment at all times, or other access control system approved by MGC. Licensees accessing the controller shall record their name, MGC number, the time, date and reason for accessing the controller in the MEAL book. All controller compartments shall be alarmed.
- 11.03 Progressive controller CPSM will be verified and sealed by a MGC agent prior to use.
- 11.04 Controllers used for local progressives shall withstand power failures without loss of data and retain the following information in nonvolatile memory which can be displayed on demand:
- (A) The number of progressive jackpots won on each progressive meter if the progressive display has more than one winning amount; and
 - (B) The cumulative amounts paid on each progressive meter if the progressive display has more than one winning amount.
- 11.05 Different types of games shall not be combined on the same progressive meter unless the games have the same expected value of winning the progressive award(s) within 0.005%. In addition, video poker games combined on the same progressive meter are required to have the same wager to win the progressive award(s).
- 11.06 If a progressive EGD is removed from the floor, or is to be converted, the MGC EGD department shall be notified in writing at least five (5) calendar days prior to the removal or conversion in a format approved by the MGC. MGC will be notified of the amount in excess of the old base jackpot amount and whether this amount will be added to the new base jackpot amount or to an existing progressive jackpot already on the floor.

§ 12 Ticket Validation Systems—“Ticket In/Ticket Out” (TITO)

Additional TITO standards are included in Chapter H of the MICS.

- 12.01 The Class B Licensee shall ensure the ticket validation system in use at the licensee’s facility utilizes encryption or password protection or other secure method as approved by

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

the MGC for files and directories containing critical or sensitive data, which at a minimum shall include the ticket liability record and ticket validation number of unredeemed tickets. The Class B Licensee shall restrict users from viewing the contents of such files and directories, which at a minimum shall provide for the following:

- (A) The effective segregation of duties and responsibilities with regard to the system to prevent fraudulent redemption and creation of tickets; and
- (B) The automatic monitoring and recording by the system of access by any person to such files and directories.

12.02 The Class B Licensee shall ensure the ticket validation system in use at the licensee's facility performs the following minimum functions to control system operations:

- (A) Validates the identity of those devices from which a transmission is received;
- (B) Ensures that all data sent through a transmission is completely and accurately received; and
- (C) Detects the presence of corrupt or lost data packets and, as necessary, rejects the transmission.

12.03 The Class B Licensee shall ensure the ticket validation system in use at the licensee's facility performs the following minimum functions to control the integrity of data:

- (A) Generates a validation number for each ticket, either utilizing a unique algorithm, or by such other method approved by the MGC, which method shall prevent the ability to predict the composition of any other validation number generated by the system;
- (B) Validates the data type and format of all inputs to critical fields and rejects any corrupt data;
- (C) Provides for the automatic and independent recordation of critical data upon ticket generation and redemption, including, at a minimum, the information specified in MICS Chapter E, in the Section entitled "Ticket Validation Systems"–"Ticket In/Ticket Out" (TITO) pertaining to ticket design; and
- (D) Provides for verification of the information contained on a ticket presented for redemption and the ticket liability record for unredeemed tickets to an unalterable source that separately records and maintains transaction data, such as an automated transaction log, or such other compensating procedure as approved by the MGC, which procedure shall:
 - (1) Independently verify the accuracy of the ticket validation number and value prior to redeeming the ticket; and
 - (2) Not be used to satisfy any other requirements of this subsection.

12.04 The Class B Licensee shall ensure the ticket validation system in use at the licensee's facility possesses sufficient and complete modularity (e.g., High-Availability (HA) Clusters) and employs redundancy techniques to prevent loss of data. Redundant copies

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

of each audit log and system database shall reside on the central server with open support for backups and restoration. The Class B Licensee shall submit written detailed topology layout, rapid recovery strategies and failover procedures to the MGC EGD Department Manager.

- 12.05 The Class B Licensee shall ensure the MGC is immediately notified following any malfunction of the ticket validation system in use at the licensee's facility, and that the system shall not be utilized until the malfunction has been successfully repaired. Notwithstanding the foregoing, the MGC may permit a Class B Licensee to utilize the system prior to it being successfully repaired, for a period not to exceed 48 hours, provided that:
- (A) The malfunction is limited to a single storage media device, such as a hard disk drive;
 - (B) In addition to the malfunctioning storage media device, the system contains a backup storage media device not utilized in the normal operation of the system, which backup device shall immediately and automatically replace the malfunctioning device, to permit a complete and prompt recovery of all information in the event of an additional malfunction; and
 - (C) Continued use of the malfunctioning system would not limit the ability to perform a complete and prompt recovery of all information, and would not otherwise harm or affect the normal operation of the system.
- 12.06 The Class B Licensee shall maintain a system manual that includes:
- (A) documentation of the system design and layout both in narrative and diagrammatic formats;
 - (B) copies of all reports used to monitor security activity and system error codes;
 - (C) procedures for assigning EGD asset numbers and identifying other redemption locations in the system, and enabling and disabling ticket capabilities for such EGDs and redemption locations;
 - (D) procedures for issuance, modification, and termination of system user accounts;
 - (E) constraints used to configure and maintain user passwords;
 - (F) procedures for restricting special rights and privileges such as "administrator" and override capabilities;
 - (G) the duties and responsibilities of the MIS, internal audit, slot and casino accounting departments, respectively, and the level of access for each position with regard to the system;
 - (H) identification of all software files and directories, the location and a description of each, and the reports generated from such files;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- (I) a description of physical controls on all critical hardware such as locks and surveillance, including the location and security of each piece of equipment as approved by the MGC;
 - (J) procedures for the backup and timely recovery of critical data and failure analysis;
 - (K) logs used to document and maintain the details of any hardware and software modifications upon implementation; and
 - (L) procedures for reviewing the system's operation and the adequacy and effectiveness of policies and procedures.
- 12.07 No EGD or redemption kiosk may be connected to or disconnected from a ticket validation system without the written approval of the MGC.
- 12.08 Payment by ticket printer as a method of credit redemption on an EGD is only permissible when the EGD is linked to and is in communication with an approved validation system or on-line slot accounting system that allows validation of the printed ticket. Validation information shall come from the validation system or on-line slot accounting system using a secure communication protocol. Each EGD so linked shall:
- (A) at the machine level, have an internal log that records and has available for recall the last 35 tickets printed; and
 - (B) at the machine level, have an internal log that records and has available for recall the last five items redeemed.
- 12.09 Ticket design must be approved by the MGC and each ticket shall, at a minimum, contain the following printed information:
- (A) Casino Name and Site Identifier;
 - (B) Machine Asset Number;
 - (C) Date and Time (24-hour format acceptable);
 - (D) Alpha and numeric dollar amount of the ticket;
 - (E) Ticket sequence number;
 - (F) Validation number;
 - (G) Type of transaction or other method of differentiating ticket types; and
 - (H) Bar code or any machine-readable code representing the validation number.
- 12.10 Tickets shall be non-expiring, having no expiration date. Tickets may, on their reverse, contain wording which indicates tickets that cannot be validated may be considered void.
- 12.11 When a patron cashes out of an EGD that has lost communication with the validation system, the EGD shall lockup and result in a hand pay in accordance with procedures approved by the MGC and set forth in the licensee's internal controls. An EGD communicating with a system component capable of retaining all information required on tickets issued shall not be deemed to have lost communication.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 12.12 Jackpots requiring completion of a W-2G and jackpots used to pay top-tier progressives shall cause the EGD to lockup and, after reset, result in a hand-paid jackpot in accordance with procedures approved by the MGC and set forth in the licensee's internal controls.
- 12.13 EGDs shall not be capable of printing duplicate tickets.
- 12.14 Tickets may be inserted in any EGD participating in the validation system providing that no credits are issued to the EGD prior to confirmation of ticket validity. The patron may also redeem a ticket at a cashier window or other approved validation location. Tickets presented for redemption, whether by a Cashier or through insertion into the bill validator of a participating EGD or other approved redemption device, shall immediately upon validation be moved from an unpaid status to a paid status.
- 12.15 Each ticket shall be redeemed by a patron for a specific value of cash, a casino check of the Class B Licensee in the amount of the ticket surrendered, credits on a participating EGD, value chips, or combination thereof.
- 12.16 If a ticket is presented for redemption at an EGD and the total value of the ticket cannot be completely converted into an equivalent number of credits that matches the denomination for which the EGD is designed/optioned, the EGD shall either retain the nonconvertible credits until cashout or reject the original ticket.
- 12.17 On-line tickets issued from EGDs shall result in a deduction for computing Adjusted Gross Revenue (AGR) [Coupons Dropped + Bills Dropped + Tickets Dropped – Hand pays – On-Line Tickets Issued from EGDs]. Hand pays include cancelled credits, jackpots, and attendant paid external bonus payouts.
- 12.18 All tickets redeemed at cashiering locations shall be forwarded to the casino accounting department on a daily basis. All tickets redeemed through the bill acceptor devices on participating EGDs shall be forwarded to the casino accounting department upon conclusion of the count process.
- 12.19 Once the validation information is stored in the database, the data may not be altered in any way. The validation system database must be encrypted utilizing a NIST approved algorithm or password protection or other secure method as approved by the MGC and shall possess non-alterable user audit trail to prevent unauthorized access. The ICS shall list the department(s) and position(s) which have system access to view full validation numbers prior to redemption. These positions shall have a segregation of duties, ensuring those positions do not have the ability to redeem tickets. Any EGD or system hardware on the EGD that holds ticket information shall not have any options or methods that would allow for viewing of the full validation number prior to redemption. Any EGD that holds ticket information in its memory shall not allow removal of the information

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

unless it has first transferred that information to the database or other secured component(s) of the validation system.

- 12.20 The Class B Licensee shall maintain all transactions in the slot accounting system for a period of at least 90 days from the date of the transaction. Any records removed from the system after 90 days shall be stored and maintained in a manner that allows the data to be retrieved consistent with the requirements of 11 CSR 45-8.
- 12.21 The Class B Licensee shall maintain a record of “ticket liability” for tickets that have been issued but not yet redeemed, which records shall be stored in the slot accounting system for not less than two years from the date of issuance of the ticket, provided that:
- (A) any unredeemed ticket removed from the system shall be stored and controlled in a manner approved by the MGC, consistent with the provisions of 11 CSR 45-8;
 - (B) prior to redemption the complete validation number of the unredeemed ticket shall only be available to the system;
 - (C) the redemption of any ticket for which the unredeemed ticket record has been removed from the system shall require that, prior to redemption, the unredeemed ticket record be reloaded into the system, and the validity of the validation number and value of the ticket be subsequently verified by the system;
 - (D) after the redemption of a ticket for which the unredeemed ticket record has been reloaded into the system, the unredeemed ticket record shall be immediately cancelled electronically and the ticket redeemed for the value printed thereon; and
 - (E) any unredeemed ticket which is abandoned, lost, or unclaimed shall be disposed of in accordance with sections 447.500 through 447.595, RSMo.
- 12.22 The Class B Licensee shall retain, in a manner approved by the MGC, all tickets forwarded to the casino accounting department for not less than 30 days after being received in the accounting department; provided, however, tickets for gaming days during which the slot accounting system experienced a malfunction shall be retained until disposal is authorized by the MGC.
- 12.23 Whenever missing validation information occurs an investigation shall be launched within 72 hours and completed within a seven-day period. The investigation shall be documented. The results of the investigations completed during the gaming week shall be forwarded to the MGC boat supervisor and the MGC EGD Department Manager on a weekly basis. Any machine experiencing more than three malfunctions within the gaming week shall be placed out of service until inspected by the MGC EGD Department.
- 12.24 Tickets shall not be manually added to the ticketing system for any reason.
- 12.25 Cash shall not be used to create tickets from EGDs to be distributed to patrons as EGD coupons.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)**

§ 13 Redemption Kiosks

Additional redemption kiosk standards are included in Chapter H of the MICS.

- 13.01 Redemption Kiosks are devices that accept redeemable ticket vouchers that are issued as a result of a cashout from an electronic gaming device. Kiosks communicate ticket voucher information to the ticket validation system then the validation system will notify the kiosk to either pay the ticket amount to the patron or return the ticket voucher to the patron.
- 13.02 Kiosk cash compartment access shall be controlled by dual locks, requiring separate keys, one issued to the Main Bank Cashier or Cage Cashier, the other to security. Kiosk main doors shall be locked when not opened for an authorized purpose and shall be monitored by door access sensors which shall detect and report all external door openings, both to the device by way of an error code and tower light and to an on-line system monitored by surveillance. Coin compartments may be single locked. The alarm shall create an audible signal in the casino surveillance system; the alarm shall be available with the power on and off. When an alarm is broken or malfunctioning the kiosk shall not contain any currency, tickets or coins.
- 13.03 Class B Licensees shall ensure persons accessing redemption kiosks shall possess an active MGC occupational license.
- 13.04 Communication controller electronics, components housing the communication program storage media, and the communication board for the validation system, comprise the logic area, which must:
- (A) reside within a separate locked compartment area with its own locking door; and
 - (B) include a security system, device, or protocol acceptable to the MGC that prevents the kiosk's control program from being written to or altered.
- 13.05 The keys to the kiosk main door(s), as well as the logic door shall be sensitive keys.
- 13.06 The device shall have the ability to allow a MGC agent to conduct an integrity check as a means of field-testing the software to identify and validate the program. This can be accomplished by the medium being removed and authenticated by an approved third-party device, or having an interface port for an approved third-party device to authenticate the media.
- 13.07 The kiosk logic compartment; the program software, once validated; and the security system, device, or protocol that prevents the kiosk's control program from being written to or altered shall as necessary be sealed by an agent of the Commission and an agent

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

must be present to break the seal(s) when access is required to the compartment or the software housed therein.

- 13.08 The maximum ticket(s) value that can be paid by a kiosk in a single transaction is \$1,000 in U.S. currency. A kiosk must automatically cease operation if it contains insufficient U.S. currency to redeem any ticket inserted up to the maximum payout limit and the ticket shall be returned to the patron.
- 13.09 The Class B Licensee shall establish procedures to perform monthly inspections of door alarm sensors and tower lights, which detect and report all external door openings to the on-line system and audible signal(s) to the casino surveillance system. The inspection shall be coordinated with the surveillance department to ensure the proper detection is reported. The inspection shall be documented in the Surveillance Shift Log.
- 13.10 The kiosk bill validator access key and the bill validator contents key shall be different from those for EGDs.
- 13.11 Each redemption kiosk shall be continuously monitored and recorded by a dedicated surveillance camera.
- 13.12 All access to redemption kiosks shall be documented by the person who opened the kiosk on an EGD Entry Access Log (MEAL book), which shall be kept inside the kiosk at all times. The person who opens the kiosk and signs the EGD Entry Access Log (MEAL book) is responsible for all activity inside the kiosk. The person who opens the kiosk must be present the entire time the door is open. Kiosk EGD Entry Access Logs (MEAL books) shall be retained for at least one year after the kiosk is removed from service and disposed of by the Class B Licensee and shall be archived in a manner that they can be immediately retrieved.
- 13.13 The Class B Licensee shall include the procedures followed when a redemption kiosk malfunctions in the Internal Control System.

§ 14 Electronic Gaming Device (EGD) Coupon Systems

Additional EGD coupon standards are included in Chapter H of the MICS.

- 14.01 The on-line Monitoring and Control Systems (MCS) and Validation Systems utilized by Electronic Gaming Device (EGD) coupon systems supporting the redemption of bar-coded EGD coupons, and their associated components, shall meet the applicable MGC licensed independent testing laboratory technical standards, or their equivalent as approved by the MGC, with regard to EGD coupon redemptions.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 14.02 The Class B Licensee shall ensure that the EGD coupon validation system in use at the licensee's facility utilizes at least a 128-bit key size encryption methodology or password protection or other secure method as approved by the MGC for files and directories containing critical or sensitive data.
- 14.03 The Class B Licensee shall ensure the EGD coupon validation system in use at the licensee's facility performs the following minimum functions to control system operations:
- (A) Validates the identity of those EGDs from which a transmission is received;
 - (B) Ensures that all data sent through a transmission is completely and accurately received; and
 - (C) Detects the presence of corrupt or lost data packets and, as necessary, rejects the transmission.
- 14.04 The Class B Licensee shall ensure that the EGD coupon system in use at the licensee's facility performs the following minimum functions to control the integrity of data:
- (A) Utilizes EGD coupons containing a validation number that is unique to each EGD coupon, either utilizing a unique algorithm, or by such other method approved by the MGC, which method shall prevent the ability to predict the composition of any other validation number generated by the system;
 - (B) Validates the data type and format of all inputs to critical fields and rejects any corrupt data; and
 - (C) Provides for the automatic and independent recordation of critical data upon EGD coupon redemption.
- 14.05 The Class B Licensee shall ensure the MGC is provided an EGD coupon validation system manual that includes:
- (A) Documentation of the system design and layout both in narrative and diagrammatic formats;
 - (B) Copies of all reports used to monitor security activity and system error codes;
 - (C) Procedures for assigning EGD asset numbers and identifying other redemption locations in the system, and enabling and disabling EGD coupon validation capabilities for such EGDs and redemption locations;
 - (D) Procedures for issuance, modification, and termination of system user accounts;
 - (E) Constraints used to configure and maintain user passwords;
 - (F) Procedures for restricting special rights and privileges such as "administrator" and override capabilities;
 - (G) The duties and responsibilities of the MIS, internal audit, slot and casino accounting departments, respectively, and the level of access for each position with regard to the system;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- (H) Identification of all software files and directories, the location and a description of each, and the reports generated from such files;
 - (I) A description of physical controls on all critical hardware such as locks and surveillance, including the location and security of each piece of equipment as approved by the MGC;
 - (J) Procedures for the backup and timely recovery of critical data and failure analysis;
 - (K) Logs used to document and maintain the details of any hardware and software modifications upon implementation; and
 - (L) Procedures for reviewing the system's operation and the adequacy and effectiveness of policies and procedures.
- 14.06 The Class B Licensee shall set forth in their system of internal controls the procedures to be utilized to print EGD coupons, including security and control over inventory, issuance, redemption and destruction.
- 14.07 Each EGD coupon shall, at a minimum, contain the following printed information:
- (A) Casino Name and Site Identifier;
 - (B) Coupon validation number;
 - (C) Value in alpha and numeric characters;
 - (D) Whether the EGD coupon is redeemable for cash (cashable) or not (non-cashable). If the EGD coupon is non-cashable it shall also include wording that provides notice to the patron that non-cashable credits cannot be cashed out and will remain on the EGD's credit meter if not played;
 - (E) Indication of an expiration period from date of issue, or date and time the coupon will expire; and
 - (F) Bar code or any machine-readable code representing the validation number.
- 14.08 When a patron attempts to redeem an EGD coupon in an EGD that has lost communication with the EGD coupon validation system, the EGD must reject the EGD coupon to the patron.
- 14.09 EGD coupons may be inserted in any EGD participating in the validation system providing that no credits are issued to the EGD prior to confirmation of coupon validity. The patron may also redeem cashable EGD coupons at a cashier window or other approved validation terminal. EGD coupons presented for redemption, whether by a Cashier or through insertion into the bill validator of a participating EGD or other approved redemption device, shall immediately upon validation be moved from an unpaid or unredeemed status to a paid or redeemed status.
- 14.10 Each EGD coupon redeemed by a patron at a participating EGD shall be redeemed for a specific value of cash or credits.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 14.11 EGD coupons shall only be distributed in denominations which are capable of being redeemed for full face value at any EGD on the Class B Licensee's property without resulting in an "odd-out ticket."
- 14.12 All EGD coupon validation terminals shall be user and password controlled.
- 14.13 The EGD coupon validation system must have the ability to identify invalid EGD coupons and notify the Cashier that one of the following conditions exists:
- (A) Validation number cannot be found on file (stale date, forgery, etc);
 - (B) Coupon has already been redeemed; or
 - (C) Amount on coupon differs from amount on file.
- 14.14 The Class B Licensee shall establish procedures in their internal controls for the immediate notification of the MGC agent on duty of any:
- (A) Incident of a EGD coupon being presented for redemption which the validation system indicates has already been redeemed; or
 - (B) Evidence that a EGD coupon has been counterfeited, tampered with, or altered in any way which would affect the integrity, fairness, reliability or suitability of the coupon.
- 14.15 If the EGD coupon validation system temporarily ceases to function and validation information cannot be sent to the validation system, an alternate method of payment must be provided either by the validation system possessing unique features (validity checking of coupon information through a redundant system) to identify duplicate coupons and prevent fraud, or use of an alternative method approved by the MGC.
- 14.16 The Class B Licensee shall establish procedures in their internal controls for situations where an EGD coupon for which validation information cannot be accessed from the system or for which no validation information exists is presented for payment. Procedures shall include:
- (A) Manual override or redemption procedures for valid transactions;
 - (B) Procedures for the physical cancellation, segregation and security of coupons, for valid transactions;
 - (C) Provisions for the electronic verification and cancellation of coupons when the Promotional Validation system is restored following manual override procedures; and
 - (D) Preparation of a report for each Cashier's shift of the total number and value of all such coupons redeemed.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 14.17 All coupons redeemed through the bill acceptor devices on participating EGDs shall be forwarded to the casino accounting department upon conclusion of the count process.
- 14.18 At a minimum, the following reports shall be generated at the end of each gaming day and reconciled with all validated/redeemed tickets/coupons:
- (A) EGD Coupon Redemption Report;
 - (B) EGD Coupon Drop Report; and
 - (C) Cashier Report – to detail sum of EGD coupons paid by Cashier or validation unit.
- 14.19 Once the validation information for EGD coupons is stored in the database, the data may not be altered in any way unless an audit trail provides full disclosure of the changes made. Accounting shall review the audit trail weekly to determine if changes have been made and if so, are the changes appropriate. The validation system database must be encrypted or password protected or secured by another method approved by the MGC and shall possess non-alterable user audit trail to prevent unauthorized access. The normal operation of any device that holds coupon information shall not have any options or method that may compromise coupon information. Any device that holds coupon information in its memory shall not allow removal of the information unless it has first transferred that information to the database or other secured component(s) of the validation system.
- 14.20 The Class B Licensee shall, in their internal controls, specify the period of time for which EGD coupon transactions will be maintained in the validation system, which period shall not be less than 90 days from the date of the transaction. Records removed from the system shall be stored and controlled in a manner approved by the MGC, consistent with the requirements of 11 CSR 45-8.
- 14.21 The Class B Licensee shall, in their internal controls, indicate whether or not they intend to issue a cash equivalent complimentary for the value printed on a EGD coupon that is not otherwise redeemable in accordance with the requirements of this section, and if so, shall set forth the procedures for so doing.
- 14.22 Notwithstanding MICS Chapter E, Section 14.19 to the contrary, the Class B Licensee shall retain, in a manner approved by the MGC, all coupons forwarded to the casino accounting department in compliance with MICS, for not less than 30 days after being received in the accounting department; provided, however, coupons for gaming days during which the validation system experienced a malfunction shall be retained until disposal is authorized by the MGC.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER E – ELECTRONIC GAMING DEVICES (EGDs)

- 14.23 If non-cashable EGD coupons are offered, any unplayed non-cashable credits shall remain on the game's credit meter and shall not be paid out by the EGD in the form of a non-cashable coupon upon cashout.
- 14.24 If non-cashable EGD coupons are offered, each EGD shall have, immediately above or below its ticket printer's bezel, a sticker stating in red at least one-eighth inch high on a white background, "Patrons are responsible to ensure payment is received for all cashable credits. Non-cashable credits will remain on the credit meter if not played."

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005 (Sections 4.09, 12.01, 14.12, 14.13, 14.19, 14.29 and added Section 16). Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 1.04, 1.06, 1.17, 4.04, 4.06, 4.12, 4.15, 5.05, 8.08, 10.03, 11.02, 14.19, 14.23, 14.26, 14.33, 14.34, 15.10, 15.11, and 15.12). Revised June 30, 2011 (changed Sections 1, 3, 4, 6, 7, 9, 14, 15, and 16). Revised May 30, 2013. Revised December 30, 2019 (Revised 4.01, 4.09, 11.01, 11.05, and 11.06).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	F-2
§ 2. Supervision	F-2
§ 3. Banks and Transactions	F-3
§ 4. Table Inventory	F-4
§ 5. Impressment of a Poker Table	F-4
§ 6. De-Pressment of a Poker Table	F-5
§ 7. Drops and Counts	F-5
§ 8. Poker Cards	F-6
§ 9. Opening of Poker Tables	F-10
§ 10. Closing of Poker Tables	F-11
§ 11. Bad Beat and Special Hand Jackpots	F-11
§ 12. Handling Chips	F-12
§ 13. Clearing of Hands	F-12
§ 14. Movement or Disposal of Poker Games	F-12
§ 15. Cashless Systems	F-13

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

§ 1 General

- 1.01 Poker games in which the Dealer does not play a hand and a commission is collected by the Class B Licensee shall be played only in an approved Poker Room, unless otherwise approved in writing by MGC. The rules in this chapter shall apply to all of these games. All other poker games in which the Dealer plays a hand and the player competes against the Dealer shall be played at gaming tables which are part of a pit on the gaming floor and are governed by rules contained in Chapter D of the Minimum Internal Control Standards.
- 1.02 The Class B Licensee shall have current approved rules of the games for poker in Chapter C of the Internal Control System. These rules shall be immediately available for review in the Poker Room for patrons, employees and MGC personnel. All revised or rescinded house rules shall be kept on file for five years and shall be immediately available for at least one year.
- 1.03 Poker table layouts shall comply with the table layout standards established in MICS, Chapter D.

§ 2 Supervision

- 2.01 Each Poker Room shall be under the general control of a Poker Manager or Table Games Manager and the direct oversight of at least one Poker Supervisor. Poker Supervisors shall be solely dedicated to supervising Poker personnel and all activities within the Poker Room when the Poker Room is opening, in operation, or closing at the end of the gaming day. At least one Poker Supervisor shall be on duty in the Poker Room providing direct supervision for every 12 open poker tables. A Poker Supervisor may operate the Poker Room Bank, if so authorized in the Internal Control System. A Poker Supervisor operating the Poker Room Bank shall not supervise more than six open tables.
- 2.02 If a Class B Licensee uses job titles other than “Poker Manager” and “Poker Supervisor,” the Internal Control System shall specify which job titles used by the licensee correspond to these positions and ensure the job descriptions of those positions and any other poker-related positions properly describe the duties assigned by this chapter and 11 CSR 45-5.
- 2.03 Notwithstanding the provisions of MICS, Chapter A § 1.06, Dual-Rate Poker Dealer(s) may relieve the Poker Supervisor for up to a total of 60 minutes per shift for breaks and revert back to being a Poker Dealer. Dual-Rate Dealer/Supervisors shall not accept tips while serving as Supervisors nor shall they approve any of their own work.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

§ 3 Banks and Transactions

- 3.01 If a Poker Room Bank is used, the Internal Control System shall state whether the bank is operated as a branch of the cage by a Cage Cashier or if the staffing of the bank is the responsibility of the Poker Manager, Poker Supervisor, or a Brush Person. The Poker Room Bank shall only conduct even exchanges involving cash or chips. However, cash-only tournament buy-ins may be conducted at the Poker Room Bank, if they are subsequently transferred to the Main Bank prior to the end of shift. Tournament payouts shall not be conducted at the Poker Room Bank. If the Class B Licensee has a poker room cage the standards in MICS Chapter H shall apply.
- 3.02 At the beginning of each shift the incoming individual shall count all the assets in the Poker Room Bank and prepare and sign a Cashier/Bank Count Sheet. A reconciliation shall be performed of the opening imprest amount to the closing inventory total. Any variance shall be documented on the count sheet.
- 3.03 At the end of each shift, the outgoing individual shall count all assigned assets in the Poker Room Bank and prepare and sign a Cashier/Bank Count Sheet listing the inventory. A blind count shall be performed by the incoming individual. The incoming individual shall sign the completed count sheet attesting to the accuracy of the information in the presence of the outgoing individual. If there is no incoming individual, a Cage Employee or Poker Supervisor shall conduct the blind count and verification and sign the completed count sheet in the presence of the outgoing individual. A reconciliation shall be performed of the opening imprest amount to the closing inventory total. Any variance shall be documented on the count sheet and a variance slip completed.
- 3.04 Transfers between a table bank and the Poker Room Bank or poker room cage shall be authorized by a Poker Supervisor and evidenced by the use of a lammer at the table where the exchange originates. The Poker Dealer and Poker Supervisor shall verify the amount of chips to be transferred. The chips shall be transported to the Poker Room Bank where the exchange of chips shall occur. The Poker Dealer and Poker Supervisor shall verify the amount of chips returned to the table prior to the lammer being removed from the table surface. Transfers between table banks and Poker Room Banks or cashier cages within the Poker Room do not require a Security escort.
- 3.05 Transfers between the Poker Room Bank and other cashiering locations shall be properly documented on an Even Exchange Slip.
- 3.06 The transfer or exchange of value chips between poker tables is strictly prohibited.
- 3.07 The Class B Licensee shall only exchange cash for chips with patrons at the Poker Room Bank or Casino Cage.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

§ 4 Table Inventory

- 4.01 Chips shall only be added or removed from the table inventory to:
- (A) perform even exchanges with patrons;
 - (B) perform even exchanges with the Poker Room Bank or Casino Cage;
 - (C) “color up” tips, rake, or bad beat contributions to a higher denomination;
 - (D) restore or rectify the imprest amount following the proper documentation of a table inventory variance; and
 - (E) perform even exchanges with the pot to allow for blind and ante wagers, tips, and rake and bad beat collections.
- 4.02 Table banks shall be maintained on an imprest basis and carried on the Main Bank/Vault Accountability form. Table banks shall be maintained in trays, which are permanently attached to the tables and covered with transparent locked lids when the tables are closed. In case of an emergency (i.e., power outage, medical emergency at the table, etc.), the transparent lid will be locked over the inventory until normal play resumes.
- 4.03 The Table Inventory Slip is at least a two-part form. The original is the “closer” and the duplicate copy is the “opener.”
- 4.04 Anytime a poker table that has been opened for play is closed, complete closing procedures shall be followed, including the counting, verifying, recording, and securing of the chips in the tray, as well as the proper removal of the cards that were in play. If the table is reopened again on the same gaming day, complete opening procedures shall be followed, including the counting and verifying of chips in the tray and inspecting of cards.
- 4.05 Each incoming Poker Dealer to a poker table shall count the table inventory to verify the imprest amount is present. If a discrepancy is found, the Poker Dealer shall immediately notify the Poker Supervisor before allowing any game play. Once verified, the Poker Dealer is accountable for the contents of the table tray and shall remain at the table until relieved by another Poker Dealer or the table is closed.

§ 5 Impressment of a Poker Table

- 5.01 The Main Banker or Poker Supervisor shall prepare a two-part Funds Transfer Slip from the Main Bank to the specific poker table.
- 5.02 The Main Banker preparing the chip transfer shall sign the Funds Transfer Slip. The Security Officer shall verify the chips to be transferred. Once the chips are verified, the Security Officer shall sign the Funds Transfer Slip. The Security Officer shall take the

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

original Funds Transfer Slip along with the chips, secured in a clear container, from the Main Bank to the specified poker table. The duplicate copy of the Funds Transfer Slip shall remain in the Main Bank for accountability purposes.

- 5.03 The Security Officer shall place the clear container with the inventory on the poker table to be impressed. The Poker Dealer shall remove the chips from the clear container and both the Poker Dealer and Poker Supervisor shall verify the chips to the Funds Transfer Slip. Once the chips are verified, the Poker Dealer and Poker Supervisor shall sign the Funds Transfer Slip. The Poker Supervisor shall deposit the original Funds Transfer Slip in the poker rake drop box.

§ 6 De-Impressment of a Poker Table

- 6.01 The Poker Supervisor shall complete a Funds Transfer Slip.
- 6.02 The Poker Dealer and Poker Supervisor verifying the chip transfer shall both sign the Funds Transfer Slip and place the chips into a clear container. The Security Officer shall verify the chips to be transferred and then sign the Funds Transfer Slip. The Security Officer shall take the original Funds Transfer Slip along with the chips, secured in a clear container, from the specific poker table to the Main Bank. The duplicate copy of the Funds Transfer Slip shall be deposited in the poker rake drop box.
- 6.03 The Security Officer shall present the clear container with the chips to the Main Banker. The Main Banker shall remove the chips from the clear container and verify the chips to the Funds Transfer Slip. Once the chips are verified, the Main Banker shall sign the Funds Transfer Slip. The Main Banker shall forward the original copy of the Funds Transfer Slip to Accounting.

§ 7 Drops and Counts

- 7.01 The procedures for the collection of poker rake and bad beat drop boxes and the count of the contents shall comply with MICS, Chapter G with the following exceptions:
- (A) The drop device may be secured to the table with a chain or cable in lieu of the use of a lock;
 - (B) If the box is transparent and visible to fixed surveillance coverage, the drop device is not required to have a mechanism that automatically closes and locks the slot opening upon removal of the drop device from the poker table; and
 - (C) If the bad beat drop box contents are consolidated in the Poker Room, the bad beat drop boxes are not required to be permanently imprinted with game and table number identifiers.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

- 7.02 The procedures for collection of token boxes and the count of the contents shall comply with the standards in MICS, Chapter T.
- 7.03 Class B Licensees are permitted to “color up” the rake and bad beat contributions from a lower denomination to a higher denomination prior to insertion into the respective drop box, if the following procedures are followed:
- (A) When the “color up” occurs, the Poker Dealer shall deposit an equal value of higher denomination chip(s) into the drop box and place the lower denomination chips into the chip tray; and
 - (B) If the collection occurs across multiple hands, a transparent cylinder/tube shall be attached to the table to maintain the chips until “colored up.” The cylinder/tube shall have a capacity of no more than 25 chips.

§ 8 Poker Cards

- 8.01 Receipt and storage of poker cards shall be conducted in compliance with 11 CSR 45-5.185.
- 8.02 At the beginning of the gaming day or, in the alternative, at least once each gaming day, the Poker Room Manager or Pit Manager in the presence of a Security Officer shall remove poker decks from the primary storage area and transport them to the Poker Room after notifying Surveillance. Decks shall be given to the Poker Supervisor for distribution to the Poker Dealer at each table. Extra decks shall be placed into a single locked compartment of a pit stand located within the Poker Room. The Poker Supervisor shall have access to the extra decks of poker cards to be used for that gaming day.
- 8.03 Prior to being placed into play, all decks shall be inspected by the Poker Dealer. Card inspection at the gaming table shall require each deck to be sorted into sequence and into suit to ensure that all cards are in the deck. The inspection shall also include checking the entire back of each card to ensure that it is not flawed, scratched or marked in any way.
- (A) If, after checking the cards, the Poker Dealer finds that a card is unsuitable for use, the deck shall be removed from play and a Poker Supervisor shall bring a replacement deck from the pit stand.
 - (B) The unsuitable card(s) shall be placed in a transparent sealed envelope or container, identified by the table number, date, and time and shall be signed by the Poker Dealer and Poker Supervisor assigned to that table. The Poker Supervisor shall maintain the envelope or container in a secure place within the Poker Room until collected by a Security Officer.
 - (C) The remaining incomplete deck shall be maintained in a separate container in a secure place within the Poker Room until collected by a Security Officer.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

- (D) The Poker Supervisor shall record on the collection envelope or container the table number, date and time the cards were placed on the table and then sign the collection envelope or container.
- 8.04 All envelopes and containers used to hold or transport poker cards collected by Security shall be transparent.
 - (A) The envelopes or containers and the method used to seal them shall be designed or constructed so that any tampering shall be evident.
 - (B) The envelopes or containers and seals shall be approved by the MGC.
- 8.05 Any cards which have been opened and placed on a poker table shall be changed at least once every six (6) hours.
- 8.06 The licensee shall remove any poker cards from use and immediately notify the MGC Agent on Duty any time there is any indication of tampering, flaws, scratches, marks or other defects that might affect the integrity or fairness of the game. A Card Discrepancy Report shall be completed and delivered with the card(s) to the Agent on Duty. The Agent on Duty will sign the two (2)-part form, retain the original report and determine whether the card(s) will be retained for further inspection or released for destruction. Security shall maintain the second part of the discrepancy report.
- 8.07 If any cards are damaged during the course of play, the Poker Dealer shall notify the Poker Supervisor and the entire deck shall be removed from play and replaced with a replacement deck from the pit stand.
 - (A) The unsuitable card(s) shall be placed in a transparent sealed envelope or container, identified by the table number, date, and time and shall be signed by the Poker Dealer and Poker Supervisor assigned to that table. The Poker Supervisor shall maintain the envelope or container in a secure place within the Poker Room until collected by a Security Officer.
 - (B) The remaining incomplete deck shall be labeled as required and maintained in a separate container in a secure place within the Poker Room until collected by a Security Officer.
- 8.08 When the poker cards are removed from play for the gaming day, or when the table is closed, the cards shall be counted down at the table by the Poker Dealer or an automated shuffler to ensure no cards are missing and placed in an envelope or container. The envelope or container shall identify the table number, date and time the cards were removed from play and shall be signed by the Poker Dealer and Poker Supervisor assigned to the table. The Poker Supervisor shall maintain the envelopes or containers in a secure place within the Poker Room. Prior to the daily collection by Security, a Poker Dealer or above shall sort each deck into sequence and sign the envelope or container.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

- 8.09 At the end of the gaming day or, in the alternative, at least once each gaming day at approximately the same time:
- (A) The Poker Supervisor shall:
 - (1) collect all decks of cards except as provided in (D);
 - (2) place all decks with broken seals that were not put into play in a sealed envelope or container, which identifies the date and time and is signed by the Poker Supervisor; and
 - (3) maintain the envelopes, containers and sealed decks in a secure place within the Poker Room until collected by a Security Officer.
 - (B) After notifying Surveillance, a Security Officer shall collect all poker cards from the Poker Supervisor and log the receipt of the cards on the Card and Dice Collection Log.
 - (C) The Security Officer and Poker Supervisor shall sign the Card and Dice Collection Log. The Security Officer shall then transport the decks with broken seals and the log to the Card and Dice Inspection Room. All sealed decks shall be returned to the primary storage area without inspection.
 - (D) On 24-hour gaming days, cards currently in play during the initial collection may remain in play until sealed decks are delivered to the poker room. These cards shall then be immediately removed from play. If these cards are not collected during the initial collection, Security shall conduct a second collection in accordance with the rules above. The second collection shall occur within six hours of the initial collection allowing a complete reconciliation of all decks for the gaming day.
- 8.10 All poker decks that do not have an intact seal shall be inspected within 48 hours of delivery to the Card and Dice Inspection Room. The cards shall be inspected by a member of the Security Department who has been trained in proper card inspection procedures for tampering, marks, alterations, missing or additional cards or anything that might indicate unfair play.
- 8.11 The inspection of poker decks by Security shall include:
- (A) Verification the decks are sorted sequentially by suit;
 - (B) Inspection of the entire back of each card with an ultraviolet light;
 - (C) Inspection of all sides for crimps, bends, cuts and shaving;
 - (D) Inspection of the entire back for consistent shading and coloring; and
 - (E) Accounting for all cards used during each gaming day, including damaged cards using the Card/Dice Discrepancy Report.
- 8.12 The Class B Licensee shall identify in the Internal Control System a specified number of replacement decks which will be used for replacing unsuitable card(s) in the Card and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

Dice Inspection Room. The replacement decks shall be maintained in the Card and Dice Inspection Room or Card and Dice Storage Room and kept segregated from all other cards.

- 8.13 If, during the inspection process, any poker cards in a deck are determined to be unsuitable for continued use or decks have missing or additional cards, those cards or decks shall be placed in a sealed envelope or container. Unsuitable cards shall be replaced with a corresponding card from a replacement deck. The MGC Agent on Duty shall be notified by delivery of a two-part Card Discrepancy Report upon completion of the inspection. The MGC Agent on Duty will determine whether the card or deck will be retained for further inspection or released for repackaging or destruction.
- 8.14 Security personnel shall keep a record of all cards removed from the replacement decks. The record shall include time, date, color, value, suit, reason for replacement, and the name of the individual who replaced the card(s). The replacement deck(s) shall be reconciled to the record at least weekly. Once a replacement deck has been depleted to the point it is no longer useful, the remaining cards in the replacement deck shall be destroyed or canceled.
- 8.15 The Security Officer performing the inspection shall complete a Card Inspection Log which shall detail the procedures performed and list the tables from which the cards were removed and the results of the inspection. The Security Officer shall sign the log upon completion of the inspection procedures. Each deck of poker cards which is found suitable for continued use shall be placed in sequential order, repackaged and returned to the primary card storage area for subsequent use.
- 8.16 The Class B Licensee shall:
- (A) Maintain a card inventory ledger for each primary and secondary storage location, which shall document the following:
 - (1) balance of decks on hand;
 - (2) decks removed from storage;
 - (3) decks returned to storage or received from the manufacturer;
 - (4) date of the transaction; and
 - (5) signatures of the Security Officer and the Pit Manager or Poker Room Manager conducting the transaction;
 - (B) Verify on a daily basis the number of decks stored, distributed, destroyed or canceled, and returned to the storage area; and
 - (C) Perform an independent inventory of the cards at least once each calendar quarter.
 - (1) This inventory shall be performed by an employee from compliance or a supervisory Level II licensee from the cage, slot or accounting department and shall be verified to the balance of decks on hand as recorded on the inventory ledger.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

- (2) The employee conducting this inventory shall make an entry and sign the card and dice inventory ledger in a manner that clearly distinguishes this count as the independent inventory.
 - (3) Any discrepancies shall immediately be reported to the MGC Agent on Duty.
- 8.17 Poker cards shall be destroyed or cancelled prior to removal from inventory. The destruction and cancellation of poker cards shall occur in a secure place, the location and physical characteristics of which shall be approved by MGC. The destruction and cancellation of cards shall be performed by a member of the Casino Security Department specifically trained in proper procedures. The destruction/cancellation shall be recorded on the Card and Dice Cancellation/Destruction Log. Methods of destruction and cancellation of poker cards shall be:
- (A) destruction by shredding; or
 - (B) cancellation by drilling a circular hole of at least one-fourth of one inch (1/4") in diameter through the center of each card in the deck or by cutting at least one-fourth of an inch (1/4") off at least one corner from each card in the deck.
- 8.18 Except during the poker card collection process conducted by Security, poker cards shall not be moved outside the Poker Room without a Security escort and notification to Surveillance.
- 8.19 The Class B Licensee shall not allow players to handle cards except as permitted by the Rules of the Game.

§ 9 Opening of Poker Tables

- 9.01 Immediately prior to opening a table, a Poker Supervisor shall unlock the transparent table tray lids in the presence of the Poker Dealer assigned to the table.
- 9.02 The Poker Dealer and Poker Supervisor shall each independently count the chips by denomination and verify the count to the “opener” Table Inventory Slip.
- 9.03 The Poker Dealer and the Poker Supervisor shall sign the Table Inventory Slip attesting to the accuracy of the recorded information.
- 9.04 Once signed, the Poker Dealer shall immediately deposit the “opener” Table Inventory Slip into the poker rake drop box attached to the gaming table.
- 9.05 When a discrepancy arises between the count and amounts recorded on the Table Inventory Slip, a Cage/Bank Variance Slip shall be prepared by the Poker Supervisor,

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

which indicates the date, table number, and a description of the discrepancy/variance. The Cage/Bank Variance Slip shall be signed by the Poker Dealer and the Poker Supervisor and taken to the employee window or Main Bank to restore the table imprest amount. The original copy of the Cage/Bank Variance Slip shall be retained by the Cashier for reconciliation purposes. The duplicate copy shall be dropped in the poker rake drop box to be delivered to Accounting. Variances of \$25 or more at any table shall be reported immediately to the MGC Agent on Duty.

- 9.06 When a poker table is not open for play for seven consecutive gaming days, the poker table inventory shall be counted and verified by either two Poker Supervisors or a Poker Supervisor and a Poker Dealer, who shall prepare a new Table Inventory Slip and place the previous inventory slip and the original of the new slip in the poker rake drop box.

§ 10 Closing of Poker Tables

- 10.01 At the close of the gaming day or when a table is closed, chips remaining at the table shall be independently counted and verified by a Poker Supervisor and a Poker Dealer, who shall prepare a Table Inventory Slip.
- 10.02 After the Table Inventory Slip is signed by the Poker Supervisor and the Poker Dealer, the Poker Dealer shall immediately deposit the original or “closer” in the poker rake drop box.
- 10.03 The Poker Supervisor shall place the “opener” in the table tray and shall lock the lid in place. The information on the form shall be readable through the lid.

§ 11 Bad Beat and Special Hand Jackpots

- 11.01 If the Class B Licensee offers a Bad Beat or Special Hand Jackpot, all funds collected for the jackpot shall be used to fund the primary, secondary, and tertiary jackpots and be available for poker players to win. The percentage of the funds attributable to each jackpot shall be included in the Rules of the Game in the Class B Licensee’s Internal Control Standards. Special hands are hands designated by the Class B Licensee that may be used to accelerate the distribution of the Bad Beat or Special Hand Jackpot (e.g., pocket aces, suited royal).
- 11.02 When a Bad Beat or Special Hand Jackpot is won, the Bad Beat/ Special Hand Payout form shall be prepared.
- 11.03 When a bad beat winner wins \$600 or more, a 1099-MISC shall be created either at the time of the win or by January 31 of the following year. If created at the time of the win a copy shall be attached to the bad beat documentation.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

- 11.04 Surveillance shall be notified and shall visually verify all winning hands when a bad beat or special hand jackpot of \$600 or more is won. The verification by Surveillance shall be documented in the Surveillance Shift Log.
- 11.05 The amount of primary bad beat jackpots and any special hand jackpots shall be prominently displayed at all times in the Poker Room. The amount displayed shall be promptly updated following the count each gaming day by adding the correct percentage of funds that were collected from the previous gaming day. In the event the bad beat jackpot is won and the amount displayed has not yet been updated, the Poker Supervisor shall contact accounting and update the bad beat amount before paying the winners.

§ 12 Handling Chips

- 12.01 When a Poker Dealer is proving chips, they shall cut out the chips in full view of Surveillance and the patron. The Poker Dealer will prove that like stacks are the same, then cut down one stack proving five units and run a finger across the top of each stack. \$25 chips will be cut out in stacks of four units each. One full stack and any incomplete stack of chips shall be splashed in view of Surveillance.
- 12.02 Whenever chips are removed from the Poker Table Bank or when verifying a player's wager, the amount of chips shall be proven for Surveillance.
- 12.03 Poker Dealers shall not color up tips or the bad beat collection from the pot.

§ 13 Clearing of Hands

- 13.01 All Poker Dealers shall clear their hands in view of all persons in the immediate area and Surveillance before and after going to their body and when entering and exiting the game. Clearing of hands means holding and placing both hands out in front of the body with the fingers of both hands spread and rotating the hands to expose both the palms and the backs of the hands to demonstrate that the hands are empty.

§ 14 Movement or Disposal of Poker Games

- 14.01 The Class B Licensee shall:
- (A) notify the MGC Officer-in-Charge in writing and receive written approval at least five days prior to moving or disposing of a poker table;
 - (B) ensure Surveillance coverage of poker tables complies with 11 CSR 45-7.040; and
 - (C) upon completion of movement, obtain MGC verification of Surveillance coverage prior to opening for play.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

- 14.02 At least five days prior to the cancellation of any game, which includes a progressive jackpot that has not been awarded, the Class B Licensee shall submit a plan for disbursement of that jackpot for approval by the MGC per 11 CSR 45-5.300.

§ 15 Cashless Systems

- 15.01 Any poker game that features cashless wagering shall operate within a closed cashless wagering system independent of the slot accounting system. This system shall comply with the Critical IT System standards in MICS, Chapter S and cashless wagering standards for electronic gaming devices in MICS, Chapter U; except as noted below:
- (A) The calculation of AGR shall be [(poker rake + bad beat collection) – bad beat/special hands payouts];
 - (B) Patron buy-in and redemption transactions may be allowed at the poker bank, provided the increase/decrease to the value of the bank is reconciled to the system patron account balances at the end of each shift and during the daily accounting audit. This and other applicable cashiering controls shall be noted in the Internal Control System; and
 - (C) The daily accounting audit of the cashless system shall be handled as follows:
 - (1) The Class B Licensee shall, on each gaming day, compare the net changes of the soft meters to the system meters to determine if any variances exist;
 - (2) Any meter variance between the net changes of each game location and the cashless system shall be investigated and documented. Transaction detail reports or other tools shall be used to investigate the cause of the variance; and
 - (3) If more than one variance occurs within a gaming day, the MGC EGD department shall be notified by the end of the next gaming day.
- 15.02 The system shall maintain accounting records to support the calculation of AGR. During the daily audit the system reports for the rake and bad beat collections shall be reconciled to the actual drop. The bad beat disbursements as noted in the system shall also be reconciled to the payout documentation.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised October 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised February 28, 2015 (revised 8.08). Revised June 30, 2019 (revised 7.03 and 8.03).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	G-2
§ 2. Table Game and Poker Table Drop Device Characteristics	G-2
§ 3. Bill Validator (BV) Characteristics	G-3
§ 4. Count Room and Cart Storage Room Characteristics and Controls (11 CSR 45-8.100)	G-3
§ 5. Collection and Transportation of Drop Devices	G-6
§ 6. Count Standards	G-8
§ 7. Counting and Recording Count	G-9
§ 8. Procedures upon Completion of the Count	G-10
§ 9. Emergency Table Game and Poker Table Drops	G-11
§ 10. Emergency Bill Validator (BV) Drops	G-12

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

§ 1 General

- 1.01 The minimum internal controls in this chapter apply to drops and counts of table game drop devices, poker table drop devices and bill validator (BV) cans, which are all collectively referred to as “drop devices.”
- 1.02 The drops referred to in this chapter are defined as follows:
- (A) the table game drop is the collection of revenue from buy-ins, including counter checks, and coupons deposited at the table;
 - (B) the poker table drop is the collection of revenue from poker games, including revenue from bad beat and special hands; and
 - (C) the EGD drop is the collection of revenue from the tickets, cash and coupons deposited in the BV can.
- 1.03 Locks for drop devices shall be maintained in a locked compartment in a secure location as identified in the internal controls.
- 1.04 The count team shall consist of members of the Count Department.
- 1.05 Drop devices that were missed during the scheduled drop which are later collected by the drop team for that same drop are not considered emergency drops. Emergency drops are drops which are required to be conducted prior to the next scheduled drop, such as for full or malfunctioning drop devices or game relocations.

§ 2 Table Game and Poker Table Drop Device Characteristics

- 2.01 Each table game in the casino shall have an attached drop device for deposited currency, coupons, counter check issue slips, all drop device copies of table transaction documents, and mutilated chips.
- 2.02 Each poker table in the casino shall have attached drop devices for the rake and any bad beat/special hands collection.
- 2.03 Each table game drop device shall have:
- (A) a lock that secures the drop device to the table;
 - (B) a lock that secures the contents inside the drop device;
 - (C) a slot opening or mechanism through which all currency, documents, etc., shall be inserted;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- (D) a mechanical device that shall automatically close and lock the slot opening upon removal of the drop device from the table; and
- (E) a marking that is permanently imprinted and clearly visible that identifies the game and table number to which it is attached.

2.04 Each poker table drop device shall have:

- (A) a lock, chain, or cable that secures the drop device to the table;
- (B) a lock that secures the contents inside the drop device;
- (C) a slot opening or mechanism through which all currency, documents, etc., shall be inserted;
- (D) a mechanical device that shall automatically close and lock the slot opening upon removal of the drop device from the poker table, unless the drop box is transparent and visible to fixed surveillance coverage; and
- (E) a marking that is permanently imprinted and clearly visible that identifies the game and table number to which it is attached, except for bad beat drop devices if the contents are consolidated in the poker room.

§ 3 Bill Validator (BV) Characteristics

3.01 Each EGD on the gaming floor and available for play shall have a BV can installed for storing deposited currency, tickets, and EGD coupons.

3.02 Each BV can shall be secured inside a locked compartment in the gaming device and shall have:

- (A) a lock that secures the contents inside the BV can;
- (B) a slot opening or mechanism through which all currency, coupons and tickets shall be inserted; and
- (C) a method for identifying the EGD from which it is removed (i.e., permanently marked with the EGD number, bar-coded label, computer printed tag, or RFID microchip). If the EGD is identified with a removable tag, the tag shall be attached to the BV can. The method used shall be described in the Internal Control System.

§ 4 Count Room and Cart Storage Room Characteristics and Controls (11 CSR 45-8.100)

4.01 Describe in the Internal Control System the location and the layout of the count room and cart storage room.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- 4.02 A security officer shall inspect all containers, equipment, paperwork, and other items being removed from the count room or cart storage room; except for locked storage carts.
- 4.03 The count room and cart storage room shall provide maximum security for the items housed and activities conducted therein and shall have:
- (A) steel doors and solid outer walls enclosing each room;
 - (B) no windows that can be opened;
 - (C) secured vents, ducts, flooring, and ceilings. The Internal Control System shall describe how these items are secured and the materials used to do so;
 - (D) clear, glass-like count tables for emptying, sorting, and counting the contents of the drop devices;
 - (E) a landline telephone; and
 - (F) only trash bags of clear design.
- 4.04 Access to either the count room or cart storage room shall be controlled by a dual locking system requiring two separate keys to access the room. One of the keys shall only be accessible by a security officer and the other key shall only be accessible to a count team member, table games supervisor, cashier, or an emergency drop team member other than a security employee. The only exceptions are as follows:
- (A) Doors between the count room and the cart storage room shall be at least single locked with the key only accessible to a count team member; and
 - (B) Doors between the count room and the main bank shall be dual locked with one key accessible only to a count team member and the other key accessible to main bank personnel.
- 4.05 The dual locks to both the count room and the cart storage room shall be locked when the room is unoccupied. When the room is occupied, access shall be controlled by the count team members in the room or Surveillance.
- 4.06 The count room and cart storage room shall not contain any supplies and equipment not related to the count process, and shall not be used for storage of supplies. A water cooler utilizing transparent water jugs shall be allowed.
- 4.07 Each individual who enters the count room, except security, main bank cashier, internal/external auditors, and MGC personnel, shall wear an authorized one-piece, pocketless jumpsuit, as supplied by the Class B Licensee.
- 4.08 Once the count has begun any person exiting the count room, for any reason other than to complete the drop, shall remove his or her jumpsuit. A security officer shall observe the individual removing the jumpsuit to detect any assets that may have been concealed on

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER G - DROPS AND COUNTS

the employee's person. The jumpsuit shall be removed in the mantrap outside the count room or other area directly outside the count room door.

- 4.09 When handling cash, coupons, or chips, count team members and others accessing counting equipment shall not wear gloves in the count room. If a biohazard exists, clear gloves may be used while handling the contaminated drop contents and device.
- 4.10 When accessing the count room, at least two people shall be present in the room for the duration of the access.
- 4.11 No persons in the count room and cart storage room shall be permitted to carry a pocketbook or other similar container unless such container is transparent.
- 4.12 Non-transparent containers, other than currency/TITO/chip transport carts, may only be permitted in the count room and cart storage room if they are not placed within five feet of any currency in the room and they are inspected by a security officer upon removal from the room.
- 4.13 Only the following people may enter or leave the count room or cart storage room at any time:
 - (A) MGC personnel;
 - (B) count team members;
 - (C) security personnel for the following purposes:
 - (1) as an escort;
 - (2) retrieve and return drop carts; and
 - (3) verify all sensitive keys are returned to the count room key box;
 - (D) emergency drop team members;
 - (E) table games supervisor or cage cashier to retrieve and return table and poker drop devices for the drop team;
 - (F) count technician or MIS personnel to service equipment;
 - (G) external and internal auditors;
 - (H) main bank cashiers performing the buy under the following conditions:
 - (1) the count for which the buy is being performed has been completed; and
 - (2) any other funds in the count room are secured in their respective drop devices; and
 - (I) vendors who need to be in the count room to repair equipment only under the following conditions:
 - (1) a security officer must escort the persons while in the count room; and
 - (2) service vendors must have prior MGC approval.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- 4.14 Each individual, other than count room and MGC personnel, who enters the count room shall make an entry on the Ingress/Egress Log. Each logged individual who exits the count room shall record the time of exit.

§ 5 Collection and Transportation of Drop Devices

- 5.01 The Class B Licensee shall submit the current drop schedule to the MGC Jefferson City office and the MGC Boat Supervisor showing the times and days when the drop devices will be removed from the table games, poker tables and EGDs. (11 CSR 45-8.090)
- (A) Table game and poker table drop devices shall be dropped at the end of each gaming day. If no tables in a pit have been opened for play during the gaming day a drop is not required for that pit.
 - (B) At a minimum all EGD BV cans shall be dropped at least once per gaming week at the end of Tuesday's gaming day. Taxes shall be estimated on non-drop days and reported on the Daily Tax Transmittal.
- 5.02 On non-24-hour gaming days the entire deck or floor where the BV drop is taking place shall be closed to the public until the drop is completed, unless a mechanism is in place which captures the drop meters at the time the BV can is removed from the EGD to avoid drop variances due to timing differences.
- 5.03 EGD BV drops shall be conducted by count team members who are independent of the Slot Department. At least two count team members and one security officer shall be present in order to conduct the EGD BV drop. When additional employees are used, a maximum 3:1 count employee to security officer ratio shall be maintained. Slot technicians shall only enter the drop area in order to assist with the opening or securing of drop compartments. Slot technicians shall not be considered a part of the drop team.
- 5.04 Table game and poker table drops shall be conducted by at least two (2) security officers.
- 5.05 An EGD drop area is defined as an area within a minimum five-foot radius of:
- (A) any BV can that is being dropped;
 - (B) any EGD door opened for the drop process and not yet secured; and
 - (C) the open side of any drop storage cart containing funds until the cart is secured in the count room or drop cart storage room.
- 5.06 A sufficient number of security officers must be utilized to ensure that no access is allowed to the drop area by non-drop team members or patrons.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- 5.07 The drop team shall open the EGD drop compartment, remove the BV can and secure the EGD while security maintains control over the drop area.
- 5.08 The doors to EGDs shall not be opened ahead or left open outside of the secured drop area. The only exception is belly glass doors may be opened ahead of the drop area when the casino is closed to patrons.
- 5.09 During the collection of table game drop devices security shall position the drop storage cart inside the pit or at the end of the pit being dropped with the open side facing into the pit. Security shall collect the drop devices within the pit and directly transport them into the drop storage cart. The cart shall be locked prior to leaving the pit.
- 5.10 During the collection of the poker table drop, security shall position the drop storage cart in an unoccupied area of the poker room. A security officer shall escort the drop storage cart and ensure only drop team members are allowed access to the cart. Security shall collect the drop from each table and transport it directly to the drop storage cart. The cart shall be locked prior to leaving the poker room.
- 5.11 The transportation of table game and poker table drop devices containing funds shall be conducted using a locked drop storage cart. At least two security officers shall escort the cart until it is secured in the count room or cart storage room.
- 5.12 The transportation of EGD drop devices containing funds off the gaming floor shall be conducted using a locked drop storage cart. At least one count team member and one security officer shall escort the cart until it is secured in the count room or cart storage room.
- 5.13 Access to drop devices that contain funds shall be restricted to authorized members of the drop team, except for those removed during emergency drops. For those removed during emergency drops, access shall be restricted to those authorized members of the emergency drop team.
- 5.14 If a patron dispute occurs which requires access to the BV can contents, the following procedures shall be followed:
- (A) surveillance and the MGC agent on duty shall be notified by slot personnel. Surveillance shall monitor the removal, opening, and replacement of the BV can;
 - (B) a slot technician with a security escort or cage cashier with a security escort shall check out the BV door and box release key and the BV can contents key;
 - (C) the slot technician or cage cashier shall remove the BV can and access the contents to settle the dispute;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- (D) all contents removed from the BV can that were metered shall be returned to the BV can prior to it being reinserted into the EGD;
 - (E) the slot technician or cage cashier shall re-secure the BV can in the EGD;
 - (F) the security officer shall verify the BV can is secure; and
 - (G) the keys shall be directly returned to the sensitive key box.
- 5.15 Each drop device collection process, including transportation of drop devices, shall be continuously monitored and recorded by surveillance personnel, including emergency drops.
- 5.16 Drop and count team members, except security officers, assigned to the collection of drop devices shall wear a one-piece, pocketless jumpsuit or other apparel approved by MGC, as supplied by the Class B Licensee. Drop apparel shall be issued immediately prior to use by the Class B Licensee or Security shall inspect the drop apparel before each drop to ensure the drop apparel has not been altered (i.e. pockets sewn inside the jumpsuit).
- 5.17 Security Officers must be present for and observe the entire drop process. All drop devices shall be observed by security from the time the drop devices are no longer secured in the gaming device until the drop devices are secured in the count room or cart storage room.
- 5.18 The drop team shall only have access to the EGD compartments that hold drop devices. The drop team shall not have access to the contents of the CPU compartment.

§ 6 Count Standards

- 6.01 The count teams shall consist of at least three (3) employees who are independent of the transactions being counted and independent of the subsequent accountability of the count proceeds.
- 6.02 A security officer present at the count room door or a count team member present in the count room shall notify Surveillance prior to any person entering or leaving the count room. Surveillance shall document on the Surveillance Shift Log the time and the number of persons entering or leaving. The only exception is when a drop team member is entering or leaving the count room with security escort when delivering drop carts.
- 6.03 The physical transfer of funds from the count room during the count or before the main bank cashier has verified the total drop is strictly prohibited.
- 6.04 All items including paperwork removed from the count room shall be immediately inspected for casino assets by a security officer.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- 6.05 The count process is deemed complete when the main bank cashier has verified the count and the main bank cashier has taken accountability of the funds. The main bank cashier shall immediately transfer the funds to the main bank or vault.
- 6.06 All gaming drops shall be counted in the MGC-approved count room.
- 6.07 When the BV can count has begun or the table/poker count has begun, no other count shall be conducted in the count room until the main bank cashier has taken possession of and transferred the drop from that count to the main bank/vault; with the only exception being when the room is divided by a solid barrier into physically segregated areas, which prevents funds from being commingled.

§ 7 Counting and Recording the Count

- 7.01 The count team shall not enter the count room until at least three members are present. The count team shall enter the count room together to begin or resume the count. If at any time during the count a count team member must leave, resulting in less than three count team members in the room, the entire count team must exit the room.
- 7.02 Surveillance shall continuously monitor and record the count process from the time the count team enters the room until the buy is completed. (11 CSR 45-7.040)
- 7.03 All machines that will be used that day to count, strap, or sort currency, computer-generated counter checks, tickets, and coupons shall be tested prior to use in the count process. In order to test each machine, a manual count of the total dollar amount of the currency and counter checks shall be compared to the machine count. For tickets and coupons it is sufficient to compare a manual piece count of items to the machine count. Documentation of the testing shall be maintained with the count paperwork.
- 7.04 The Internal Control System shall include alternative procedures for conducting the counts if any counting machine, sorting machine, or casino computer system is not operational.
- 7.05 If any contents of the drop devices are manually counted (e.g., coupons, counter checks, etc.), the count shall be performed by at least two team members who shall independently count and record their counts on separate count sheets for each drop device. If the counts do not agree, the independent counts shall be repeated until they agree.
- 7.06 The label on each table game or poker table drop device shall be shown to the surveillance camera. The surveillance coverage shall provide sufficient clarity to identify the labels. For BV cans, the bar-coded label, computer printed tag, or RFID microchip shall be scanned into the computer system or the label manually entered into the system.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- 7.07 Drop devices shall be individually emptied on the count room table and counted. Bad beat/special hand collection bags shall be emptied on the count room table and counted.
- 7.08 The interior of each empty drop device or collection bag shall be shown to the surveillance camera and verified by another count team member.
- 7.09 The slot on the empty drop device shall be reset, if applicable; the door to the drop device shall be locked; and the drop device shall be returned to the drop storage cart.
- 7.10 All contents removed from each drop device shall remain on or above the count table or other work surface in plain view of surveillance until transferred to transport carts. If contents are accidentally dropped on the floor, a count team member shall clear his/her hands before picking up the contents and after returning the contents to the table. Count team members may not remove their hands from or return them to a position on or above the count table or other work surface, where funds are exposed, unless the backs and palms of their hands are first held out and exposed to other members of the count team and the surveillance cameras.
- 7.11 The count of the contents from each drop device or collection bag shall be recorded on the count sheet or into a computer system prior to commingling the funds with funds from other devices.
- 7.12 All table games and poker paperwork shall be traced to or recorded on the count sheet. Orders for fill/credit, when used, shall be matched to the fill/credit slips.
- 7.13 When all assets have been counted, a count team member shall prepare one Master Gaming Report or a BV summary report(s) in the count room listing the correct count for each asset and the correct grand total.

§ 8 Procedures upon Completion of the Count

- 8.01 Each member of the count team present at the time the final count report (Master Gaming Report or BV summary report) is generated shall sign the final count report on the page that contains the grand total attesting to the accuracy of the information recorded. The lead count room representative shall ensure the names of the count team members who were not present for the final count report are listed on the same page of the report to indicate their presence during the count.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- 8.02 The lead count room representative shall ensure that surveillance is notified when the count is complete.
- 8.03 The main bank cashier shall enter the count room through the primary door and count the drop without prior knowledge of the count team's recorded amounts. The main bank cashier's count shall be compared to the applicable count report and variances shall be reconciled. The main bank cashier shall sign the applicable count report and transfer document, assume accountability of the count and transfer the drop to the main bank/vault without delay. The main bank cashier may push the currency cart through an adjacent door to the main bank/vault and re-lock the door from the count room side. A count team member shall re-lock the count room lock on that door. The main bank cashier's documentation shall remain with the cashier for inspection by a security officer upon exiting the count room through the primary door.
- 8.04 After each count, all count documentation, including any applicable computer storage media, final count report, tickets, coupons, counter check issue slips, and all supporting documents shall be inspected by a security officer and immediately delivered to Accounting in a tamper-resistant sealed container or a locked transport cart that is only accessible by Accounting. Alternatively, the documents shall be adequately secured (e.g., locked in a container to which only accounting personnel can gain access) until retrieved by Accounting.
- 8.05 Trash shall be collected and removed on a daily basis after the conclusion of the counts. Upon its removal from the count room, a security officer shall inspect the trash for any funds, tickets, or coupons.
- 8.06 At the completion of the count, all drop storage carts shall be locked and secured in the count room or cart storage room. If a manual key box is maintained in the count room, a security officer shall enter the count room with the lead count room representative to verify that all sensitive keys have been returned to the key box.

§ 9 Emergency Table Game and Poker Table Drops

- 9.01 The Class B Licensee shall maintain emergency table game and poker table drop devices with the same physical characteristics as noted above except for the markings. The emergency drop device shall be permanently marked with the word "EMERGENCY" and shall be marked with a clearly visible, temporary marking of the game and table number to which it is attached.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

- 9.02 Empty emergency drop devices shall be maintained in a locked compartment or in a secured area. The storage location, including controls governing authorized access, shall be described in the Internal Control System.
- 9.03 The Internal Control System shall state which job titles are responsible for performing the emergency drop when the drop team is not available: one shall be a security officer and a second one shall be a Level I or Level II employee independent of the Table Game and Poker Departments. Security shall notify the MGC agent on duty and surveillance when an emergency drop is needed.
- 9.04 Upon removal, the replaced drop device shall be immediately transported to and secured in the cage, Main Bank, Count Room, or in a locked compartment in the mantrap. The emergency drop storage location shall be locked and secured to prevent unauthorized access. The storage location shall have dedicated surveillance coverage.
- 9.05 Any drop device removed during the emergency drop shall have its contents counted and included in the next table game count. If during the collection of the drop devices an emergency drop device is collected, the drop team shall go to the emergency drop storage location to collect the replaced drop device and transport it to the count room, unless the replaced drop device was initially delivered to the count room.

§ 10 Emergency Bill Validator (BV) Drops

- 10.01 The Class B Licensee shall maintain emergency BV cans with the same physical characteristics as noted above, except for the markings. The emergency BV cans shall be permanently marked with the word “EMERGENCY” and shall be marked with a clearly visible, temporary marking of the EGD number in which it is installed. BV cans with RFID chips are not required to be marked with the EGD number.
- 10.02 Empty emergency BV cans shall be maintained in a locked compartment or in a secured area. The storage location, including controls governing authorized access, shall be described in the Internal Control System.
- 10.03 The Internal Control System shall state which job titles are responsible for performing the emergency BV can drop when the drop team is not available: one shall be a security officer and a second one shall be a Level I or Level II employee independent of the Slot Department. A slot technician may assist the emergency drop team with removing drop devices. Security shall notify the on-duty MGC agent and surveillance when an emergency drop is needed.
- 10.04 Upon removal, the replaced drop device shall be immediately transported to and secured in the cage, Main Bank, Count Room, or in a locked compartment in the mantrap. The

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER G - DROPS AND COUNTS

emergency drop storage location shall be locked and secured to prevent unauthorized access. The storage location shall have dedicated surveillance coverage.

- 10.05 The drop device removed during the emergency BV drop shall have its contents counted and included during the next scheduled BV count for that device. If during the collection of the drop devices an emergency drop device is collected, the drop team shall go to the emergency drop storage location to collect the replaced drop device and transport it to the count room with security escort. Alternatively, the replaced drop device may be counted and included during the next scheduled BV count; provided the count team checks the emergency drop storage location during every drop to collect any replaced drop devices. The Internal Control System shall specify which method will be used.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised Nov. 30, 2013. Revised February 28, 2015 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).

MISSOURI GAMING COMMISSION

MINIMUM INTERNAL CONTROL STANDARDS CHAPTER H – CASINO CASHIERING AND CREDIT

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	H-3
§ 2. Location and Functions	H-4
§ 3. Imprest Bank Accountability	H-4
§ 4. Temporary Banks	H-7
§ 5. Floating Employee Window	H-8
§ 6. Main Bank Accountability	H-9
§ 7. Redemption Kiosks	H-10
§ 8. Even Exchanges between Cashiering Locations	H-12
§ 9. Chip Inventories	H-13
§ 10. Safekeeping Deposits and Withdrawals	H-15
§ 11. Check Cashing Privileges	H-16
§ 12. Returned Checks	H-18
§ 13. Credit or Debit Cards	H-19
§ 14. Other Cage Transactions	H-20
§ 15. Chips Accepted as Payment for Food or Beverages	H-21
§ 16. Exchange and Storage of Foreign Chips	H-22
§ 17. Coupons	H-22
§ 18. Electronic Gaming Device (EGD) Coupons	H-23
§ 19. Ticket In/Ticket Out (TITO)	H-25
§ 20. Wire Transfers	H-27
§ 21. Credit Issuance	H-29

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

§ 22.	Credit Payments	H-33
§ 23.	Credit Information and Privileges	H-34
§ 24.	Credit Collection and Write-offs	H-35

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

§ 1 General

- 1.01 Casino cashiering procedures for table fills and credits are included in Chapter D of the MICS.
- 1.02 Casino cashiering procedures for EGD ticket redemption, EGD coupons and hand-paid jackpot payouts are included in Chapter E of the MICS.
- 1.03 The procedures for the acceptance of drops for casino cashiering are included in Chapter G of the MICS.
- 1.04 All funds transferred between two cashiering locations, e.g., cage windows, slot wallets, Main Bank shall be counted by both individuals accountable for the funds involved in the transfer. Security escort requirements for the movement of funds are included in Chapter N of the MICS.
- 1.05 All assets shall be included on the accountability of the Main Bank, Floating Employee Window, or other cashiering location and shall be recorded on the count sheet for that location.
- 1.06 Employees shall not be permitted to carry a pocketbook or other personal container into any cashiering area unless such container is transparent. All trash shall be placed in a transparent container or bag and shall be inspected for assets by security when removed from the cashiering area.
- 1.07 All ingress and egress of the cage and Main Bank shall be recorded on an Ingress/Egress log, except for ingress and egress of MGC and cage/Main Bank personnel. The log shall include the escort signature and MGC number.
- 1.08 In the event of a power outage or an emergency situation requiring evacuation, the cage and any other cashiering area shall remain locked.
- 1.09 Each time a strap is removed, the contents shall be counted. When a new strap is applied, it shall be initialed and dated by the employee who counted and strapped the funds.
- 1.10 Mechanical currency counting devices in use shall be adequately maintained to ensure the devices function correctly.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

§ 2 Location and Functions

- 2.01 The Internal Control System shall include a description of the locations and functions of all casino cashiering areas (casino cages, Main Bank/vault, poker cages, poker room banks, imprest wallets, etc.). The functions shall include a description of the various types of transactions performed by each casino cashiering area.
- 2.02 All cashiering areas shall be located on the casino floor. The Main Bank may be located off the casino floor with MGC approval.
- 2.03 Prior to accessing the funds of or adding funds to any cashiering location, the location shall be assigned to the accessing individual who shall count all the assets assigned to that location, including extra primary chips. This individual shall be responsible for all transactions occurring with the location until the final count sheet is prepared.
- 2.04 Unless directed by an MGC agent in a specific situation (e.g., arrest, eviction, or medical emergency) for a redemption transaction, the Class B Licensee shall not perform any transactions with patrons involving chips or tickets outside of the turnstiles.
- 2.05 Employees of the Class B Licensee shall not conduct chip or ticket exchanges on behalf of a patron in lieu of the patron presenting the chips at a cashiering location. This provision shall not prohibit redemption by mail or Security from exchanging chips or tickets at the casino cage for a patron at the direction of the MGC agent on duty.
- 2.06 The minimum required physical characteristics of casino cashiering areas shall be approved by MGC and shall include:
- (A) panic alarms at each casino cage window and in the Main Bank;
 - (B) surveillance coverage per 11 CSR 45-7.040 and all other fixed cashiering locations with sufficient clarity to permit identification of currency, chips, all documentation, employees and patrons;
 - (C) peephole, window, closed circuit television, or other observation method to identify persons attempting ingress at cages and the Main Bank/Vault from non-cashiering areas; and
 - (D) fixed physical barriers designed to prevent unauthorized access at the Main Bank, cage windows and all imprest bank locations which contain over \$20,000.

§ 3 Imprest Bank Accountability (11 CSR 45-8.080)

- 3.01 Imprest banks are cashiering locations that contain a predetermined dollar value of gaming assets that are used on the gaming floor to perform cashiering functions.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

- 3.02 Imprest banks shall only be used to conduct even exchanges and to accept documented tournament buy-ins.
- 3.03 The dollar value of each type of imprest bank shall be listed on the Main Bank/Vault Accountability form. The Main Bank and Accounting shall maintain a current listing of the imprest banks.
- 3.04 At any given time the dollar value of the cash, chips, and the dollar value indicated on the documentation of tickets, , EGD jackpots, table fills, table credits, table game jackpots, coupons, checks, gift certificates, debit transactions, counter check issue slips, bad beat/special hand payouts, promotional prizes and any other similar transactions located in the bank shall total to the predetermined dollar value of the bank. The only exceptions are for tournament buy-ins and credit instrument payments which would temporarily cause the bank to increase in value equal to the amount of the buy-ins and payments. All such documentation that was used in those transactions shall be exchanged with the Main Bank to replace the assets in the bank or to sell the amount of the tournament buy-ins and credit instrument payments prior to the Cashier concluding his/her shift. If counter checks are maintained at the floating employee window, the credit instrument payment and documentation shall be sold to the floating employee window at the time of payment.
- 3.05 Unless otherwise approved by MGC, the assets for which the Cashiers are responsible shall be maintained on an imprest basis, except the Main Bank and employee window, and protected from unauthorized access.
- (A) Cashiers shall not share imprest banks.
- (B) Cashiers shall lock and secure any assets for which they are responsible when the assets are outside their direct physical control or viewable area.
- 3.06 Before redeemed tickets are transferred from a cage window to the Main Bank, the Cashier shall compare the physical tickets being transferred to a printed automated system report of the total number and value of the tickets redeemed at that window, an adding machine tape of the value of all tickets redeemed, or the validation receipts to ensure they match. The Main Bank Cashier shall total the tickets received to verify the dollar amount matches the amount on the Cashier's report or the total amount of the validation receipts, or compare the tickets to the report or receipts to ensure all tickets are present prior to reimbursing the Cashier.
- 3.07 If a patron presents a ticket for redemption that is not recognized by the system or the on-line validation system is not functioning, the Cashier shall manually cancel the bar code

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

by completely filling in one space of the bar code with a black permanent marker at the time of redemption.

- 3.08 At the end of each shift, the outgoing Cashier shall count all assigned assets and prepare and sign a Cashier/Bank Count Sheet listing the inventory. A reconciliation shall be performed of the opening imprest amount to the closing inventory total. Any variance shall be documented on the count sheet and Cage/Bank Variance Slip.
- 3.09 A blind count shall be performed by the incoming Cashier. The incoming Cashier shall sign the completed count sheet attesting to the accuracy of the information in the presence of the outgoing Cashier. If there is no incoming Cashier, a Supervisor shall conduct the blind count and verification and sign the completed count sheet in the presence of the outgoing Cashier. A Main Bank Cashier may perform this verification if approved by MGC in the Internal Controls.
- 3.10 If an imprest bank has not been opened for use, a Main Bank Cashier or Supervisor of the respective department shall count and verify the bank and complete a count sheet at least once every seven days. The count sheet shall have “verification only” on it. If any imprest banks, other than table banks and slot wallets, are maintained outside of the cage on the gaming floor, those banks shall be counted and verified at least once a gaming day.
- 3.11 Overages and shortages per employee shall be documented on a Cage/Bank Variance Slip, which shall be signed by the responsible Cashier and the Cashier Supervisor at the end of the Cashier’s shift. In addition:
- (A) All variances in excess of \$20 shall be investigated and the result of the investigation shall be documented;
 - (B) If there is a variance of \$500 or more the MGC Agent on Duty shall be informed before the Cashier leaves the cashiering location;
 - (C) Variances in excess of \$20 shall be tracked by employee for at least the last 30 days. This report shall be updated daily;
 - (D) The Internal Control System shall identify which job position is assigned the responsibility for tracking the variances; and
 - (E) Repeated shortages by an employee totaling \$500 or more over any seven-day period shall be reported to MGC.
- 3.12 All forms shall be totaled, signed, dated, and shall include the time and location.
- 3.13 All count sheets shall be forwarded to the Main Bank at the end of each shift during which activity took place.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 3.14 To ensure a proper segregation of duties, cage employees shall not create paid-ins or paid-outs or other similar documents to be used as the source document for transactions at frontline windows except for tournament buy-ins and redemption kiosk disputes.

§ 4 Temporary Banks

- 4.01 Temporary banks are funds that are temporarily issued to an employee to use for slot wallets, food and beverage banks or marketing events. The funds are issued from and returned, with any supporting documentation, to the employee window or Main Bank at the end of the employee's shift. The Internal Control System shall identify all temporary banks and the functions performed by each. Temporary banks shall not exceed \$10,000. Temporary banks used for marketing events shall be subject to the security escort requirements set forth in Chapter N. Slot wallets that are maintained on an imprest basis and non-gaming banks which are issued and dropped to be counted by soft count are not considered temporary banks.
- 4.02 The issuance of the temporary banks shall be documented on a two-part Temporary Bank Voucher. The Main Bank Cashier/Employee Window Cashier issuing the funds and the employee receiving the funds shall both count the funds and sign the voucher attesting to the accuracy of the information. One copy of the form shall remain in the issuing bank and the other copy shall stay with the temporary bank.
- 4.03 The employee responsible for the funds shall return the temporary bank at the end of the shift. The employee returning the funds and the Main Bank/Employee Window Cashier shall both count the funds. If the entire amount of the funds is not returned, other documentation that indicates the disbursement of the missing funds shall be provided to the Main Bank/Employee Window Cashier. The employee returning the funds and the Main Bank/Employee Window Cashier shall use the documentation, the funds returned or a combination of the two to reconcile the bank. The employee returning the funds and the Main Bank/Employee Window Cashier shall both sign the Temporary Bank Voucher attesting to the accuracy of the funds.
- 4.04 If a variance exists at the conclusion of the reconciliation, it shall be documented on a Cage/Bank Variance Slip and on the Temporary Bank Voucher and signed by the Main Bank/Employee Window Cashier and the employee returning the funds.
- 4.05 The balance of the temporary banks that have been issued shall be maintained on the Main Bank/Vault Accountability form / Employee Window Accountability form.
- 4.06 Temporary banks shall not be shared by employees.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

§ 5 Floating Employee Window

- 5.01 The Class B Licensee may choose to operate one employee window with a floating balance on the gaming floor. This window and the Main Bank shall be the only cashiering areas that may operate with floating balances. The Class B Licensee may operate other employee windows that do not float.
- 5.02 On a per shift basis, all transactions that flow through the floating employee window and the inventory of the window shall be summarized on an Employee Window Accountability form. Any type of floating transaction recorded on the Employee Window Accountability form shall not also be recorded on the Main Bank/Vault Accountability form.
- 5.03 All transactions with the floating employee window shall be supported by documentation.
- 5.04 At the end of each shift, the outgoing Floating Employee Window Cashier shall count the inventory and record the inventory detail and the total inventory on an Employee Window Accountability form. The Floating Employee Window Cashier shall also record the amount of each type of accountability transaction, the opening balance, the closing balance and any variance between the counted inventory and the closing balance and shall sign the form.
- 5.05 Overages and shortages per employee shall be documented on the Employee Window Accountability form. All variances in excess of \$20 shall be investigated and the result of the investigation shall be documented. The MGC agent on duty shall be notified before the Floating Employee Window Cashier leaves the cashiering location if there is a variance of \$500 or more. Repeated shortages by an employee totaling \$500 or more over any consecutive seven-day period shall be reported to the MGC agent on duty.
- 5.06 A blind count of the floating inventory shall be performed by the incoming Floating Employee Window Cashier. This is the only employee authorized to conduct transactions from this window. The incoming Floating Employee Window Cashier shall sign the completed Employee Window Accountability form attesting to the accuracy of the information in the presence of the outgoing Floating Employee Window Cashier. If there is no incoming Floating Employee Window Cashier, a Cage Supervisor shall conduct the blind count and verification and sign the completed Employee Window Accountability form in the presence of the outgoing Floating Employee Window Cashier.
- 5.07 Copies of the Employee Window Accountability form and related documentation shall be forwarded to Accounting daily and posted to the general ledger at least monthly.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

§ 6 Main Bank Accountability

- 6.01 The Class B Licensee shall operate a Main Bank with a floating balance. The Main Bank and floating employee window shall be the only cashiering areas that may operate with floating balances. The floating assets of the Main Bank shall be located in the vault or in the Main Bank. Any type of floating transaction recorded on the Main Bank/Vault Accountability form shall not also be recorded on the Employee Window Accountability form. The following transactions shall only be conducted by the Main Bank:
- (A) all buys from the count room;
 - (B) reconciliation and impressment of redemption kiosks; and
 - (C) transactions with financial institutions.
- 6.02 On a per shift basis, all transactions that flow through the Main Bank shall be summarized on a Main Bank/Vault Accountability form.
- 6.03 All transactions with the Main Bank shall be supported by documentation.
- 6.04 At the end of each shift, the outgoing Main Bank Cashier shall count the floating inventory, record the inventory detail and the total inventory on a Main Bank/Vault Accountability form, and sign the form. The Main Bank Cashier shall also record the amount of each type of accountability transaction, the opening balance, the closing balance and any variance between the counted inventory and the closing balance. If there is more than one Main Bank Cashier working during a shift, each Cashier shall participate in the incoming count and the outgoing count for that shift and sign the form.
- 6.05 Overages and shortages per employee shall be documented on a Main Bank/Vault Accountability form. All variances in excess of \$20 shall be investigated and the result of the investigation shall be documented. The MGC agent on duty shall be notified before the Main Bank Cashier leaves the Main Bank if there is a variance of \$500 or more. Repeated shortages by an employee totaling \$500 or more over any consecutive seven-day period shall be reported to the MGC agent on duty. If more than one employee is working in the bank, each employee responsible for the variance shall be held accountable for the total of the variance in the bank.
- 6.06 A blind count of the floating inventory shall be performed by the incoming Main Bank Cashier(s). The incoming Main Bank Cashier(s) shall sign the completed Main Bank/Vault Accountability form attesting to the accuracy of the information in the presence of the outgoing Main Bank Cashier(s). If there is no incoming Main Bank Cashier, a Cage Supervisor shall conduct the blind count and verification and sign the

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

completed Main Bank/Vault Accountability form in the presence of the outgoing Main Bank Cashier(s).

- 6.07 Copies of the Main Bank/Vault Accountability form and cashier count sheets and related documentation shall be forwarded to Accounting daily and posted to the general ledger at least monthly.
- 6.08 All funds received by the Main Bank shall be counted by a Main Bank Cashier prior to being used for subsequent Main Bank transactions.

§ 7 Redemption Kiosks *(Additional redemption kiosk standards are included in Chapter E of the MICS.)*

- 7.01 Redemption kiosks shall be maintained on an imprest basis on the Main Bank's accountability.
- 7.02 After a redemption kiosk has been filled to its recorded imprest level, it shall be dropped and reconciled within four days. If at any time, additional currency is added to or any currency is removed from the redemption kiosk's cassettes or a cassette is replaced, the kiosk shall be counted down and reconciled within 24 hours. All counts shall be performed by the count team in the count room or by the Main Bank Cashier in the Main Bank, under dedicated surveillance coverage. If the count is performed in the count room the count and the transfer of the funds shall be documented on a two-part Funds Transfer Slip with one copy dropped in the accounting box and the original transferred with the funds. If the Main Bank Cashier performs the count, the count shall be documented and the documentation shall be signed by the Main Bank Cashier performing the count.
- 7.03 In order to reconcile the redemption kiosk, all cash, tickets and coupons remaining in the redemption kiosk shall be removed and counted. Coin shall be either estimated from the system report or removed and counted, but must be counted at least once a week. The total dollar amount of the tickets and coupons redeemed shall be compared to the imprest amount, including any fills, less any remaining cash and coin in the kiosk. The report from the kiosk shall be used to determine the imprest amount and to identify any fills which occurred since the last reconciliation. If redemption kiosks are used for any other type of transaction, such as redeeming points, reports shall be printed and reconciled during the kiosk reconciliation.
- 7.04 The reconciliation of the redemption kiosk shall be performed by the Main Bank Cashier. If the count is conducted by a Main Bank Cashier, the reconciliation shall be performed by a different Main Bank Cashier. The reconciliation shall be documented and the documentation signed by the employee performing the reconciliation. The copy of the

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

reconciliation paperwork shall be forwarded to Accounting with the daily Main Bank paperwork.

- 7.05 All variances over \$20 shall be documented on a form specified by the Internal Control System and investigated by a Cage Supervisor or Cage Administrator. The results of the investigation shall also be documented. The investigation shall be performed by the end of the gaming day following the day of the reconciliation. Any redemption kiosk variance of \$200 or more shall be immediately reported to the MGC agent on duty.
- 7.06 A designated area for the preparation of currency cassettes and a designated storage area for cassettes that contain cash shall be located in the Main Bank. Each area within the bank shall be described in the Internal Control System. The designated preparation area shall have overhead, dedicated surveillance coverage with sufficient clarity to identify the denomination of the currency being placed into the cassette along with the cassette number and denomination. If a color coding system is used to identify the denomination of the cassettes, the color coding system shall be defined in the Internal Control System. The storage area for the cassettes shall also have dedicated surveillance coverage to record the storage and retrieval of currency cassettes. The storage area shall be locked when cassettes are not being removed from or added to the area. Empty currency cassettes shall not be stored with the currency cassettes containing cash.
- 7.07 All currency cassettes used in redemption kiosks shall be filled with currency by a Main Bank Cashier. The amount of currency to be placed in the cassettes shall be counted by the Main Bank Cashier and placed in the cassette. A pre-numbered tamper resistant seal that secures the cash in each cassette shall be immediately placed on the cassette. Each seal shall have an unalterable unique number. The type of seal shall be approved by the MGC. Any cassette that contains money and is not immediately placed in the redemption kiosk shall be stored in the designated storage area.
- 7.08 A Currency Cassette Log shall be maintained and updated each time currency cassettes are sealed. The log shall contain the following information:
- (A) date;
 - (B) time;
 - (C) the tamper-resistant seal number;
 - (D) the unique cassette number;
 - (E) amount of cash in the cassette;
 - (F) denomination of currency in the cassette; and
 - (G) signature of the Main Bank Cashier who prepared the cassette.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

- 7.09 Each cassette shall be labeled with the required dollar denomination for that cassette and a unique cassette number. The label shall be legible to surveillance during the fill process.
- 7.10 Any individual transporting currency cassettes containing funds outside of the Main Bank shall be escorted by security.
- 7.11 Only cassettes properly prepared and sealed in the Main Bank shall be used to place currency in the redemption kiosks. Currency shall not be added to cassettes which have been placed in a kiosk until reconciliation of that kiosk. The only time that a seal may be broken prior to the count and reconciliation is when there is a machine or cassette malfunction. If a seal must be broken before the redemption kiosk is reconciled due to a malfunction, the cassette shall be brought to the Main Bank or cage with security escort before the seal is broken. The seal shall be broken under surveillance coverage. Once the cassette is repaired the funds will be recounted and resealed by the Cashier and Cage Supervisor. This transaction shall be recorded on the Currency Cassette Log.
- 7.12 The individual(s) who removes the seals on the cassettes in order to perform the count of the cassettes shall record the seal number of all cassettes used in the redemption kiosk since the last reconciliation on the count and reconciliation documentation.
- 7.13 The individual who reconciles the redemption kiosk or investigates any kiosk variance shall not be one of the individuals who initially prepared the currency in any of the cassettes used in the redemption kiosk since the last reconciliation. The individual who reconciles the redemption kiosk or investigates the variance shall compare the seal numbers recorded on the count and reconciliation documentation to the Currency Cassette Log to verify that he/she did not prepare any of the cassettes used in the redemption kiosk since the last reconciliation.
- 7.14 If cassettes need to be replaced during the gaming day before the redemption kiosk is dropped and reconciled, the individual cassettes that are replaced which still contain cash shall be locked in a storage area designated in the Internal Control System. When the redemption kiosk is dropped and reconciled these cassettes shall be included in the count and reconciliation. This storage area shall be separate from the storage of filled cassettes.

§ 8 Even Exchanges between Cashiering Locations

- 8.01 All even exchanges between cashiering locations, excluding slot wallets, shall be documented on at least a two-part Even Exchange Slip. One part shall remain at each cashiering location at the conclusion of the exchange.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 8.02 Only positions designated in the job descriptions in the Internal Control System may process even exchange transactions between cashiering locations.
- 8.03 Each person involved in an even exchange between cashiering locations shall independently count the contents of the even exchange to ensure the amounts agree with the documentation before completing the transaction.
- 8.04 Exchanges shall not be conducted between cage frontline windows, except for even exchanges of currency.

§ 9 Chip Inventories (11 CSR 45-5.140; -5.150; -5.160; -5.170; -8.040)

- 9.01 Chip inventories shall be divided into the following:
- (A) Primary chips (value and non-value) are those in current use;
 - (B) Reserve chips are excess primary chips which are dual locked in a separate compartment and may be placed into play as the need arises. Reserve chips are not required; and
 - (C) Secondary chips (value and non-value) are a complete set of chips with different secondary colors that are held to replace the primary set when needed.
- 9.02 The MGC agent on duty shall be notified upon delivery of any gaming chips.
- 9.03 At least two employees from separate departments, as identified in the Internal Control System, shall inspect and inventory the chips received.
- 9.04 Any deviation between the invoice/packing slip amount or denomination and the actual chips received or any defects found in such chips shall be documented on the invoice/packing slip and promptly reported to the MGC agent on duty.
- 9.05 Chip inventory ledgers shall be maintained by Accounting to record, by denomination, the receipt, disbursement, and destruction of primary, secondary and reserve gaming chips. The individuals who inspected and counted the chips shall either sign the inventory ledger or the supporting documentation. (11 CSR 45-5.140(2); 11 CSR 45-5.150(1); 11 CSR 45-5.160(1)).
- 9.06 The storage areas for the primary, secondary and reserve gaming chips, including measures used to secure the gaming chips and the individuals with access shall be described in the Internal Control System. Primary, secondary and reserve chips shall not be commingled and shall be locked in separate compartments.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 9.07 Chips shall be removed from or returned to the secondary chip or reserve chip inventories in the presence of at least two employees, who shall be identified in the Internal Control System. The employees involved shall document the transaction on the Chip Inventory Ledger and shall sign the ledger.
- 9.08 Inventories of reserve and secondary chips shall be conducted on a monthly basis and the results of such inventories shall be recorded on forms as described in the Internal Control System. If these chips are locked in compartments that have been sealed by MGC, physical inventories shall be performed at least annually. Include procedures in the Internal Control System for sealing and accessing these locked compartments. Any discrepancies shall be investigated and reported to MGC. Inventories shall be made in the presence of MGC personnel.
- 9.09 Each Class B Licensee on a monthly basis shall compute and record the unredeemed liability for each denomination of chips. The Internal Control System shall include the formula used for computing the unredeemed liability and describe the documentation used to perform the calculation.
- 9.10 During non-gaming hours all chips, including value, non-value and tournament chips, shall be stored and locked in the appropriate storage cabinets in the casino cages, in Poker Banks, in table trays at the gaming tables, in the vault, or in the Main Bank.
- 9.11 Chips permanently removed from use shall be destroyed. At least 10 days prior to the destruction of chips, the Class B Licensee shall notify MGC and the MGC Boat Supervisor in writing of:
- (A) the date and location at which the destruction will be performed;
 - (B) the estimated quantity of chips;
 - (C) estimated dollar value of chips;
 - (D) the description and estimated quantity of non-value chips; and
 - (E) an explanation of the method of destruction.
- 9.12 The destruction of chips shall be performed in the presence of at least two individuals, one of whom shall be an agent of the MGC, unless otherwise authorized by MGC. The casino employee(s) involved shall document the transaction on the Chip Inventory Ledger and shall sign the ledger.
- 9.13 The Internal Control System shall include procedures for the removal and destruction of damaged chips from the casino inventory.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

§ 10 Safekeeping Deposits and Withdrawals

- 10.01 The following types of safekeeping deposits are allowed:
- (A) A deposit made by a patron to withdraw at a later time;
 - (B) A deposit of a jackpot which could not be paid to the patron because the patron did not provide the required identification;
 - (C) A deposit of an EGD jackpot of \$1,200 or more when the winner of the jackpot is unknown or the jackpot was abandoned by the patron;
 - (D) A deposit of a table games jackpot when the winner of the jackpot is unknown or the jackpot was abandoned by the patron;
 - (E) A deposit made by the casino for funds owed to a patron whose identity is known (e.g., wire transfers); and
 - (F) A deposit of a partial payment on a counter check received by mail.
- 10.02 All jackpots, bad beat, and other promotional payouts which cannot be paid to the patron because the patron did not provide the required identification shall be placed in safekeeping.
- 10.03 Safekeeping deposits/withdrawals shall only be performed by the Main Bank Cashier or Floating Employee Window Cashier.
- 10.04 Upon deposit a Safekeeping Deposit/Withdrawal form shall be prepared. This form shall be at least a three-part form with one part going to the patron, one part remaining in the casino cage file and one part shall be included in the daily cage paperwork sent to Accounting. The Internal Control System shall include procedures for any voided forms.
- 10.05 If the patron is unable to provide adequate identification the Cashier will be allowed to accept a safekeeping deposit without verifying the patron's identification. However, identification information shall be obtained verbally from the patron. The MGC agent on duty shall be notified when there is inadequate identification. Partial payments of credit instruments by mail and abandoned jackpots may be placed into safekeeping without identification information.
- 10.06 At the time of deposit a clear copy of the patron's photo ID as provided by the depositing patron shall be obtained. If a clear copy of the patron's photo ID is not available, a clear surveillance photo of the person making the deposit shall be obtained. In the case of an abandoned jackpot, surveillance shall attempt to obtain a picture of the patron. A file shall be created for each deposit that includes the picture of the patron and the Safekeeping Deposit/Withdrawal form. If a picture was not obtained, it shall be documented as to why the picture was not included.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 10.07 Either the Main Bank or the floating employee window shall maintain a Safekeeping Log as specified in the Internal Control System.
- 10.08 The ending balance on the Safekeeping Log and all safekeeping deposits and withdrawals that occurred during the shift shall be recorded as separate line items on the Main Bank/Vault Accountability form or Employee Window Accountability form on a per shift basis.
- 10.09 Prior to conducting a safekeeping withdrawal, including partial withdrawals, the cashier shall:
- (A) obtain the patron's valid, non-expired government-issued photo identification (such as a driver's license, state ID card, or passport);
 - (B) confirm the patron's identity by comparing:
 - (1) the photo, physical description and identifying information on the photo identification to the patron requesting the withdrawal; and
 - (2) the customer's signature obtained at the time of deposit on the Safekeeping Deposit/Withdrawal form to the signature on the photo identification, if available on the deposit form; and
 - (C) verify the patron is not a DAP or Excluded Person.
- 10.10 The Internal Control System shall include procedures for partial safekeeping withdrawals.
- 10.11 The patron, a Cashier and a Cage Supervisor shall sign the Safekeeping Deposit/Withdrawal form attesting to the accuracy of the information on the form upon both deposit and withdrawal.

§ 11 Check Cashing Privileges

- 11.01 The Internal Control System shall include:
- (A) the approval process for establishing check cashing privileges;
 - (B) the identification of any outside check guarantee service that is contracted by the Class B Licensee;
 - (C) the approval process for accepting individual checks, both in-house and through a check guarantee service, if applicable; and
 - (D) procedures to be followed if the check guarantee service is unavailable.
- 11.02 Licensees shall not accept any check from a disassociated person or an excluded person.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 11.03 Prior to accepting a personal check, licensees shall refer to the identification information of all persons who currently have an unsatisfied returned check on the Returned Check Log. If the patron has an unsatisfied returned check on the log, the licensee shall not permit the patron to cash any personal checks.
- 11.04 No third-party or payroll checks may be cashed.
- 11.05 Only the following checks may be cashed at a casino cage with valid, non-expired government-issued photo identification:
- (A) personal checks, including DBA (Doing Business As) checks, as long as the individual presenting the check is named on the check;
 - (B) cashier's checks;
 - (C) money orders;
 - (D) credit card advance checks;
 - (E) traveler's checks;
 - (F) wire transfer service checks; and
 - (G) checks issued to a patron by the Class B Licensee or its parent company.
- 11.06 For all checks cashed, the Cashier shall:
- (A) verify the patron's government-issued photo identification is valid and non-expired;
 - (B) confirm the patron's photo, physical description and identifying information on the photo identification matches the patron presenting the check;
 - (C) verify the patron is not a DAP or Excluded Person;
 - (D) record the control number of the identification (i.e., driver license number) in a location specified in the internal controls; and
 - (E) count out the cash to the patron in full public view.
- 11.07 If personal checks other than electronic checks are cashed, the Cashier shall also:
- (A) immediately stamp the personal check "for deposit only";
 - (B) time and date stamp the personal check; and
 - (C) write his/her initials and MGC license number on the personal check (the number may be system printed if generated by the Cashier's logon).
- 11.08 If electronic checks which do not require the physical check to be deposited are cashed, the electronic check receipt shall be used as the source document to re-impress the

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

window. Electronic checks shall be submitted to the Automated Clearing House (ACH) by the next banking day.

- 11.09 If the casino allows Cashiers to enter the amount of the check and print this amount on the check, the check shall be shown to the patron to confirm the amount is correct.
- 11.10 The check and the identification presented by the patron shall be placed on the counter face up to ensure surveillance coverage of the check and identification is obtained. For electronic checks, the electronic check receipt and the identification presented by the patron shall be placed on the counter face up to ensure surveillance coverage of the receipt and identification is obtained. When establishing an account for electronic check cashing, the patron's voided check shall also be placed on the counter to obtain surveillance coverage.
- 11.11 The Class B Licensee shall deposit for collection all negotiable instruments, except credit instruments, by the next banking day following receipt. Failure to do so shall be considered an extension of credit pursuant to 313.812.9, RSMo.
- 11.12 Licensees shall not allow patrons to buy-back checks. Payment of an insufficient funds check shall not be considered a buy-back.

§ 12 Returned Checks

- 12.01 Accounting shall maintain a Returned Check Log listing each returned check that was not guaranteed by an outside check guarantee service for which the licensee had been notified of the non-payment or rejection of the check. The notification document shall be date-stamped with the current date promptly upon receipt. The Class B Licensee shall include all such unsatisfied checks on the Returned Check Log within three calendar days from the date the licensee received notice that the check was not accepted by the financial institution ordered in the check to make payment. The unsatisfied check shall remain on the Returned Check Log until the debt is paid in full or at least three years following the date of entry on the Returned Check Log.
- 12.02 The Class B Licensee shall make identification information of all persons who currently have an unsatisfied returned check on the Returned Check Log available to all of its employees who accept checks. This may be accomplished by flagging these patrons' accounts in the player tracking system, as long as the system is updated within three calendar days from the date the licensee received notice that the check was not accepted by the financial institution ordered in the check to make payment. The Class B Licensee and its employees shall not accept any further checks from any persons who have a check listed on the current Returned Check Log.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

- 12.03 All returned checks which are the responsibility of the licensee shall be documented on the Returned Check Log. The Returned Check Log shall contain the following information:
- (A) the name and address of the person who presented the check;
 - (B) the date of the check;
 - (C) the amount of the check;
 - (D) the check number;
 - (E) the date the licensee received notification from a financial institution that the check was not accepted;
 - (F) date of entry on the Returned Check Log; and
 - (G) the date(s) and amount(s) of any payments received on the check after being returned by a financial institution.
- 12.04 Licensees who contract with a check guarantee service shall have all terms and conditions related to the check guarantee process included in the written contract. The contract shall include the requirement that a record of returned checks shall be provided to the MGC upon request. The records shall contain the amount, name of patron and date of each check.
- 12.05 If the Class B Licensee uses a check guarantee service, the Class B Licensee shall not accept a check that has been denied by the check guarantee service due to non-payment of a previous check. Once a Class B Licensee receives such a denial the licensee shall not accept any personal checks from that patron until approved by the check guarantee service.

§ 13 Credit or Debit Cards

- 13.01 The Internal Control System shall include procedures for authorizing and processing credit card cash advances and debit transactions.
- 13.02 Prior to completing credit card cash advances and debit transactions the Cashier shall:
- (A) verify the patron's government-issued photo identification is valid and non-expired;
 - (B) confirm the name, signature and other identifying information contained on the card, identification and transaction record all match;
 - (C) confirm the patron's photo, physical description and identifying information on the photo identification matches the patron presenting the card; and
 - (D) verify the patron is not a DAP or Excluded Person.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

§ 14 Other Cage Transactions

- 14.01 The Internal Control System shall include procedures for the acceptance of foreign currency or shall state that no foreign currency will be accepted.
- 14.02 Chips and tickets totaling up to \$1,000 may be redeemed by mail if approved in the Internal Control System. If such redemption is allowed, it shall be performed only by a Cage Supervisor or above. The Class B Licensee shall issue a check to the patron in the amount of the ticket surrendered. The licensee is required to maintain a redemption log of these transactions. Gaming chips and tickets, excluding promotional tickets, shall not be sold or distributed to patrons by mail.
- 14.03 The Internal Control System shall include procedures for the acceptance of tournament buy-ins. Tournament buy-ins shall be transferred to the Main Bank prior to the end of the cashier's shift.
- 14.04 Checks shall not be issued from the cage in exchange for cash, unless the cash was just received from winnings at the casino.
- 14.05 Class B Licensees will take reasonable action to identify, locate, and notify the proper owner of unclaimed jackpots, unclaimed credits on an EGD, cash, chips, and EGD tickets found unattended regardless of where found on the property.
- 14.06 An unclaimed property account shall be maintained at the Main Bank or floating employee window and shall be included as a separate line item on either the Main Bank/Vault Accountability form or the Employee Window Accountability form as an accountability transaction on a per shift basis. A separate Unclaimed Property Log shall be maintained by the cashier on a per shift basis that includes the opening balance of the unclaimed property, the dollar amount of the transactions that occurred during the shift, the total dollar amount for the shift, and the ending balance. This form shall track the running total of unclaimed property for the Class B Licensee. One log may be used for the entire day with the required information listed by shift. The Class B Licensee shall process found tickets, chips, and cash as unclaimed property in accordance with sections 447.500 through 447.595, RSMo, and may enter into an agreement with the State Treasurer's Office to transfer the funds at an earlier date.
- 14.07 If the owner of found cash, chips, unclaimed credits, or EGD tickets is identified and the item is valued at \$10 or more, the funds shall be placed in safekeeping for return to the owner. If the value is less than \$10, the funds shall be processed as unclaimed property or placed in safekeeping. If the owner is not identified, the funds shall be processed as

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

unclaimed property, regardless of the amount. The Class B Licensee may choose to have one or more clear locked boxes for depositing any of these items with a value less than ten dollars for which the owner cannot be found. These items shall be processed by the end of the gaming day in the presence of the cage supervisor and one other cage employee. The boxes shall be permanently located at or near the employee window or Main Bank and have dedicated surveillance coverage. The key shall be a sensitive key only accessible to the Cage Supervisor.

- 14.08 All found tickets, for which the owner could not be determined, shall be redeemed at the cage and the cash transferred to the Main Bank or floating employee window as unclaimed property.
- 14.09 All credits left on an EGD, for which the owner could not be determined, shall be cashed out and redeemed at the cage and the cash transferred to the Main Bank or floating employee window as unclaimed property.
- 14.10 All abandoned or unclaimed EGD jackpots less than \$1,200 shall be processed and the cash transferred to the Main Bank or floating employee window as unclaimed property. All abandoned or unclaimed EGD jackpots of \$1,200 or more shall be processed and the cash transferred to the Main Bank or floating employee window as a safekeeping deposit.
- 14.11 All abandoned or unclaimed table game jackpots and poker payouts shall be processed and the cash transferred to the Main Bank or floating employee window as a safekeeping deposit.

§ 15 Chips Accepted as Payment for Food or Beverages

- 15.01 Value chips of \$100 dollars or less may be accepted as payment for food or beverage on the gaming floor. All value chips accepted as payment for food or beverages shall be exchanged for cash at the cage or Main Bank during the same shift in which they were accepted as payment from the patron. Any change due back to the patron shall be provided in currency.
- 15.02 Non-value (roulette) and tournament chips shall not be used for purposes other than wagering on the approved gambling game.
- 15.03 A sign shall be posted and remain posted in a prominent place near each entrance to the casino floor stating, “State law prohibits the use of gaming chips for purchases off the gaming floor.”

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

§ 16 Exchange and Storage of Foreign Chips (11 CSR 45-5.130)

- 16.01 Foreign chips inadvertently received in the table drop shall be recorded as revenue for tax remittal Adjusted Gross Receipt purposes.
- 16.02 Foreign chips shall be separated from the Class B Licensee's chips and stored in a locked compartment in the Main Bank/Vault. The Internal Control System shall describe procedures for the storage and accountability concerning foreign chips.
- 16.03 Class B Licensees exchanging foreign chips with other casinos shall ensure the employee performing the exchange is independent of the transaction.
- 16.04 Foreign chips shall only be exchanged for an equal value of the Class B Licensee's chips, check or cash.
- 16.05 The Class B Licensee shall maintain documentation of the exchange of foreign chips. The documentation shall include the signatures of all the individuals involved in the exchange and an inventory of all the items exchanged.

§ 17 Coupons (11 CSR 45-5.181)

Unless otherwise noted, the following standards apply to all coupons, including EGD coupons.

- 17.01 A promotional coupon is any instrument offering any person something of value and issued by a Class B Licensee to entice the person to come to the Class B Licensee's premises or for use in or related to licensed gambling games at a licensee's gaming establishment.
- 17.02 The Class B Licensee may only redeem coupons issued by the Class B Licensee for that specific gaming facility or coupons issued by a sister property in Missouri within the same parent company. If the Class B Licensee redeems coupons from a sister property, an automated tracking system shall be used to verify coupons are authentic and to simultaneously cancel each redeemed coupon in the automated system at all such sister properties upon redemption of the coupon. A description of the automated tracking system and procedures for its use shall be included in the Internal Control System.
- 17.03 To ensure a proper segregation of duties, unredeemed coupons which are redeemable at the cage shall not be issued by cage employees. These coupons shall not be accessible to Cage Cashiers until presented for redemption by a patron. If these coupons are stored in the Main Bank or cage, they shall be locked in a secure area and the key to the area must be only accessible to marketing employees. The coupons must be inventoried by

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

Accounting at least once each calendar month. An inventory log shall be maintained for the coupons. An entry documenting the inventory shall be clearly identifiable on the log.

- 17.04 If the casino allows coupons to be printed to replace coupons sent by mail, the Internal Control System shall include the procedures for this process. Cashiers shall not be allowed to replace/exchange coupons that are redeemable in the cage.
- 17.05 Coupons for cash or chips shall only be exchanged at a cage, except for cashable EGD coupons, which may also be redeemed at an EGD or kiosk. Non-cashable coupons for EGD credits shall only be redeemed at EGDs.
- 17.06 Match play coupons and non-negotiable table games coupons shall not be accepted at the cage.
- 17.07 Coupons not designed to be electronically cancelled shall be cancelled by marking redeemed or by lining through the face of the coupon with a black permanent marker upon receipt from the patron.
- 17.08 Coupons that can be electronically cancelled shall immediately, upon redemption, be moved from an unpaid or unredeemed status to a paid or redeemed status.
- 17.09 All coupons redeemed at locations other than EGDs shall be forwarded to the casino Accounting department on a daily basis.

§ 18 Electronic Gaming Device (EGD) Coupons (11 CSR 45-5.181)

- 18.01 EGD coupons are coupons designed to be accepted at EGDs or redemption kiosks.
- 18.02 Cashable EGD coupons shall not be redeemed by mail.
- 18.03 When a cashable EGD coupon is presented for redemption, the Cashier shall:
 - (A) scan the bar code via an optical reader or equivalent or input the EGD coupon validation number manually; and
 - (B) print a validation receipt after each EGD coupon is electronically validated, or at the close of the session for which the Cashier was signed-on; obtain a transaction detail report listing all EGD coupons redeemed at the validation terminal and then reconcile the report to the EGD coupons redeemed.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 18.04 Validation receipts and transaction detail reports for EGD coupons redeemed, at a minimum, shall contain the following printed information:
- (A) machine or validation terminal number;
 - (B) validation number;
 - (C) date and time paid;
 - (D) amount; and
 - (E) Cashier identifier.
- 18.05 The Class B Licensee shall immediately notify the MGC agent on duty of any:
- (A) incident of a coupon being presented for redemption which the validation system indicates has already been redeemed; or
 - (B) evidence that a coupon has been counterfeited, tampered with, or altered in any way which would affect the integrity, fairness, reliability or suitability of the coupon.
- 18.06 In situations where a cashable EGD coupon for which validation information cannot be accessed from the system or for which no validation information exists is presented for payment the Cashier shall:
- (A) manually override or redeem the coupon for valid transactions;
 - (B) stamp the coupon as redeemed upon payment to the patron;
 - (C) segregate coupons which are unredeemed in the system from system redeemed coupons;
 - (D) electronically verify and cancel the coupons when the Promotional Validation System is restored following manual override procedures; and
 - (E) disable the bar code on the coupon by completely filling in at least one space of the bar code with black permanent marker upon redemption.
- 18.07 Before redeemed cashable EGD coupons are transferred from a cage window to the Main Bank, the Cashier shall compare the physical coupons to a printed automated system report of the total number and value of the EGD coupons redeemed at that window, an adding machine tape of all EGD coupons redeemed, or the validation receipts to ensure they match. The Main Bank Cashier shall total the EGD coupons received to verify the dollar amount matches the Cashier's report or the total amount of the validation receipts; or compare the EGD coupons to the report or receipts to ensure all EGD coupons are present prior to reimbursing the Cashier.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

§ 19 Ticket In/Ticket Out (TITO)

Additional redemption kiosk standards are included in Chapter E of the MICS.

- 19.01 Tickets may be redeemed at a Cashier cage or other approved validation location. Tickets presented for redemption, whether by a Cashier or through insertion into the bill validator of a participating EGD or other approved redemption device, shall immediately upon validation be moved from an unpaid status to a paid status.
- 19.02 When a Ticket is presented for redemption, the Cashier shall—
- (A) scan the bar code via an optical reader or equivalent; or
 - (B) input the ticket validation number manually; and either
 - (C) print a validation receipt after each ticket is electronically validated; or
 - (D) at the close of the session for which the Cashier was signed-on, obtain a transaction detail report listing all tickets redeemed at the validation terminal and then reconcile the report to the tickets redeemed.
- 19.03 Validation receipts and transaction detail reports for tickets redeemed, at a minimum, shall contain the following printed information:
- (A) machine or validation terminal number;
 - (B) validation number;
 - (C) date and time paid;
 - (D) amount; and
 - (E) Cashier identifier.
- 19.04 The validation system or slot accounting system must have the ability to identify invalid tickets and notify the Cashier that one of the following conditions exists:
- (A) Validation number cannot be found on file (forgery, etc.);
 - (B) Ticket has already been redeemed; and/or
 - (C) Amount on ticket differs from amount on file.
- 19.05 The Class B Licensee shall immediately notify the MGC agent on duty of any:
- (A) incident of a ticket being presented for redemption which the validation system indicates has already been redeemed; or
 - (B) evidence that a ticket has been counterfeited, tampered with, or altered in any way which would affect the integrity, fairness, reliability or suitability of the ticket.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

- 19.06 The Class B Licensee shall establish procedures in their internal controls for situations where a ticket for which validation information cannot be accessed from the system or for which no validation information exists is presented for payment. Procedures shall include:
- (A) security and slot department personnel checking the machine log to verify the transaction when the ticket presented exceeds an established dollar amount set forth in the Class B Licensee's Internal Control System, not to exceed \$500 (tickets for the established dollar amount or less may be paid by a Cage Cashier or slot attendant from their imprest funds without checking the machine log, provided, however, tickets paid by slot attendants shall be signed by both the slot attendant and the patron receiving payment, then immediately taken by the slot attendant to a Cage Cashier who shall reimburse the slot attendant in cash for the face amount of the ticket, and then process the ticket in accordance with the procedures approved for items (C) and (D) of this subsection);
 - (B) stamping the ticket as redeemed upon payment to the patron;
 - (C) the segregation and security of tickets that have been paid but not redeemed in the system;
 - (D) immediate notification of the MGC agent on duty for those transactions which cannot be verified by the end of the cashier's shift;
 - (E) provisions for the electronic verification and cancellation of tickets when communication is restored and off-line data is communicated to the validation system following manual override procedures;
 - (F) preparation of a machine tape for by each Cashier of the total number and value of all such tickets redeemed during the shift; and
 - (G) disabling any such ticket by completely filling in at least one space of the bar code with black permanent marker by the end of the cashier's shift and before it is transferred to the Main Bank Cashier.
- 19.07 Whenever missing validation information occurs an investigation shall be launched within 72 hours and completed within a seven-day period. The investigation shall be documented. The results of the investigations completed during the gaming week shall be forwarded to the MGC Boat Supervisor and the MGC EGD Department on a weekly basis. Any machine experiencing more than three malfunctions within the gaming week shall be placed out of service until inspected by the MGC EGD department.
- 19.08 At a minimum, the following reports shall be generated at the end of each gaming day and reconciled with all validated/redeemed tickets:
- (A) Ticket Issuance Report;
 - (B) Ticket Redemption Report;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- (C) Ticket Liability Report;
- (D) Ticket Drop Report;
- (E) Transaction Detail Report – available from the validation system that shows all tickets generated by an EGD and all tickets redeemed by the validation terminal or other EGD; and
- (F) Cashier Report – to detail sum of tickets paid by Cashier or validation unit.

19.09 Class B Licensees may print and issue tickets of \$3,000 or more at the Cashier's Cage as buy-in, as payment in total or in part for hand-paid jackpots or credit meter payouts, and as even exchanges for a patron's chips or credit instruments. If such ticket printing and issuance is allowed, it shall be performed only at the Cashier's Cage in accordance with the following minimum requirements:

- (A) each Cashier shall generate tickets only under their individual system password;
- (B) each Cashier shall obtain a tickets printed transaction detail report listing all tickets printed and issued by that Cashier at the close of the session for which the Cashier was signed on; and
- (C) the Accounting department shall print a system report listing all tickets printed by each Cashier for the gaming day and verify these reports match the tickets printed transaction detail report generated by each Cashier. Any discrepancies shall be documented and investigated.

19.10 Cashier generated tickets printed at the cage shall not be deducted from revenue in the AGR calculation.

§ 20 Wire Transfers

20.01 The Class B Licensee may accept wire transfers at the request of a patron. A Main Bank Cashier or Floating Employee Window Cashier shall prepare a two-part Wire Transfer Form to document the transaction.

20.02 The wire transfer shall be initiated by the patron's financial institution and processed by a Main Bank Cashier or Floating Employee Window Cashier. Upon receiving a request to process a wire transfer, the Main Bank Cashier or Floating Employee Window Cashier shall—

- (A) confirm the patron is not a DAP or an excluded person by performing the searches required in MICS Chapter Q. If the patron is a DAP or excluded person the transaction shall be denied and the funds returned to the originating account. The MGC shall be notified if the individual is present; and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)**

- (B) use the information provided from the Class B Licensee's financial institution to confirm the:
 - (1) name on the account matches the name of the requesting patron;
 - (2) amount of the transfer matches the amount the patron requested; and
 - (3) transaction number matches the transaction number provided by the patron.
- 20.03 A Cage Supervisor shall confirm the receipt of the wire transfer with the casino's financial institution ensuring the transaction number and amount match the information recorded on the Wire Transfer Form. Once confirmed, the Cage Supervisor shall add the date and time of confirmation on the Wire Transfer form and sign the form. Upon verifying receipt of the wire transfer, the cashier responsible for safekeeping shall create a separate safekeeping account for the patron and deposit the amount indicated on the Wire Transfer Form in the account. A Safekeeping Deposit/Withdrawal Form shall be completed with the available information. The Wire Transfer Form shall be signed by the Main Bank Cashier/Floating Employee Window Cashier. The original Wire Transfer Form shall be retained with the Safekeeping Deposit Withdrawal form until signed by the patron. A copy of the Wire Transfer Form shall be forwarded to Accounting in the daily paperwork to support the safekeeping deposit.
- 20.04 After the safekeeping account is established, the funds shall be available in the cage. Prior to releasing any of the funds, the Main Bank Cashier/Floating Employee Window Cashier shall—
 - (A) require the patron to sign the Wire Transfer Form;
 - (B) follow the established procedures for a safekeeping withdrawal; and
 - (C) obtain a clear copy of the patron's valid non-expired government-issued photo identification to maintain with the Safekeeping Deposit/Withdrawal form.
- 20.05 Employees processing wire transfers shall ensure wire transfers are only conducted from personal accounts or personal accounts with a DBA, as long as the individual requesting the transfer is named on the account.
- 20.06 The daily accounting audit shall require an Accounting representative to—
 - (A) verify the receipt of the wire transfer;
 - (B) ensure the amount wired is equal to the value of the safekeeping deposit;
 - (C) ensure the amount wired is properly reflected on the Accountability form for that cashiering location; and
 - (D) verify the name on the safekeeping account matches the name of the patron who initiated the wire transfer.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 20.07 If permitted by the Class B Licensee, a patron who had an incoming wire transfer may request to send the remaining funds in the safekeeping account from the original wire transfer back to the originating account. Only funds remaining from the original transfer may be wired back. The Main Bank Cashier/Floating Employee Window Cashier shall initiate this transaction by completing a Wire Transfer Return Form. The Cage Supervisor shall review the Wire Transfer Return Form and verify the funds in the Safekeeping account. Once the funds are verified, the Cage Supervisor shall sign the form. The Main Bank Cashier/ Floating Employee Window Cashier shall deduct the amount requested from the safekeeping account, sign the form, and forward the Wire Transfer Return Form to the Accounting department. A staff accountant, independent of the daily audits, shall verify the amount of funds, initiate the wire transfer, and sign the form. A transaction detail report shall be printed and attached to the Wire Transfer Return Form, which shall be held in the daily paperwork. During the daily audit, an Accounting representative independent of the wire transfers shall verify the wire transfer with the bank to ensure the funds were transferred to the correct account in the appropriate amount.
- 20.08 The Class B Licensee shall not wire transfer funds to patrons other than to return previously wired funds which have not been withdrawn.

§ 21 Credit Issuance

- 21.01 A Class B Licensee may offer credit to qualified persons who have an approved and signed credit application on file. “Qualified person” means a person who has completed a credit application provided by the Class B Licensee and who is determined by the licensee, after performing a credit check and applying usual standards to establish creditworthiness, to qualify for a line of credit in an amount to be determined by the licensees based on the person’s demand deposit accounts including any checking account or savings account, subject to the following restrictions:
- (A) Credit instruments of ten thousand dollars or less may be accepted only if the licensee determines the qualified person’s creditworthiness to be at least twice the amount of the credit instrument or ten thousand dollars, whichever is less; and
 - (B) Credit instruments of more than ten thousand dollars may be accepted only if the licensee determines the qualified person’s creditworthiness to be equal or in excess of the amount of the credit instrument.
- 21.02 If any portion of a credit transaction is conducted by one of the Class B Licensee’s affiliated companies, the Class B Licensee shall include in the Internal Control System

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

the identity of the affiliated companies and detailed procedures to ensure compliance with all applicable Statutes, Rules and Minimum Internal Control Standards.

- 21.03 Credit issued from the cage shall be conducted only by a front line window cashier or by the cashier responsible for credit instrument accountability.
- 21.04 The internal controls shall list the credit limit amount which can be approved by job title in this section. The internal controls shall also specify those positions with authority to receive, process, and verify credit applications. Employees who are responsible for receiving, processing, or verifying credit applications shall not have authority to approve credit limits.
- 21.05 Prior to the issuance of credit, the employee issuing the credit shall determine if credit is available for that person.
- 21.06 The employee accepting a credit instrument shall not be the employee who approved that person's credit limit.
- 21.07 The internal controls shall describe the procedures for increasing credit limits. Once the licensee makes the determination that a person is a qualified person, additional credit checks are not required. However, if the licensee determines that it wants to perform a re-verification of the credit information, then the criteria used to determine when re-verification is required shall be included in the procedures. The procedures shall identify which job positions are authorized to increase credit limits. The job positions responsible for approving increases shall not be the same job position(s) that are responsible for verifying or re-verifying the information in the credit application. Increases to credit limits shall be documented in the credit files. (11 CSR 45-8.141)
- 21.08 Prior to issuing credit, the cashier shall:
- (A) Verify the person's identity by:
 - (1) obtaining the person's valid, non-expired government-issued photo identification (such as a driver's license, state ID card, or passport); and
 - (2) confirming the person's identity by comparing the photo, physical description, and identifying information on the photo identification to the person requesting the credit;
 - (B) Either retain a copy of the identification or verify a copy of the identification is on file;
 - (C) Verify the person is not a DAP or Excluded Person; and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- (D) Examine the person's credit file to verify the requested credit does not exceed the approved credit limit. If it does exceed the limit, obtain the required authorizations for the extension of credit.

21.09 To process a counter check the cashier shall:

- (A) Prepare the counter check for the patron's signature by recording the following information:
 - (1) The name of the patron exchanging the counter check;
 - (2) The current date and time;
 - (3) The amount of the counter check (alpha and numeric);
 - (4) The cage window number, if applicable;
 - (5) The signature of the cashier;
- (B) Present the original and the issue slip of the counter check to the patron for signature;
- (C) Receive the signed counter check directly from the patron and verify the signature matches the signature on the identification presented by the patron at the time of issuance;
- (D) Stamp the back of the original counter check "For Deposit Only" if the counter check is not pre-printed with this statement;
- (E) Issue a counter check receipt to the patron that contains the information printed on the counter check. If processed by a front line window cashier, the original and payment slip of the counter check shall be transferred to the floating bank responsible for counter check accountability by the end of the cashier's shift. The issue slip shall be sold to the main bank or floating employee window to reimpress the window. The original and payment slip shall be maintained and controlled by the floating bank responsible for counter check accountability; and
- (F) Exchange the counter check for currency, chips, tokens or electronic tokens.

21.10 Credit issuances over a specified dollar amount shall be authorized by personnel as delineated in the internal controls.

21.11 Credit instruments shall be exchanged for currency, chips, tokens or electronic tokens.

21.12 If credit instruments other than counter checks are accepted by the Class B Licensee, the Class B Licensee shall include in its internal controls procedures for processing those instruments. The procedures shall include the documentation required, signatory requirements, distribution of forms, required inventories, accountability for the instruments, and any Accounting reconciliations. Procedures shall ensure credit instruments are due no later than 30 days from the date the credit was extended.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 21.13 The following information for counter checks shall be maintained, either manually or in the computer system:
- (A) signature of the employee(s) issuing the counter check (may be generated from login);
 - (B) name of the person receiving the credit;
 - (C) date and time the credit was issued;
 - (D) amount of credit issued;
 - (E) counter check number;
 - (F) amount of credit remaining after each issuance;
 - (G) date, time, and amount of payment received and nature of settlement (e.g., new counter check number, currency, or chips);
 - (H) name of person making payment; and
 - (I) signature of the employee receiving payment or settlement.
- 21.14 The counter check shall be, at a minimum, in triplicate form, pre-numbered or numbered by the printer, and shall be used in numerical sequence. Manual counter checks may be issued in numerical sequence by location. The three parts of the cage-issued counter check shall be utilized as follows:
- (A) the original slip shall be maintained until settled (e.g., paid in full, replaced, discounted, deposited);
 - (B) the payment slip shall be maintained until the counter check is paid or replaced due to partial payment; and
 - (C) the issue slip shall be maintained until forwarded to Accounting.
- 21.15 All counter checks prepared by computer shall be printed with an original and all copies. The information printed on the original counter check and other copies shall be the same and shall be stored in a machine-readable format. After preparation of a counter check, the stored data shall not be susceptible to change or removal by any personnel.
- 21.16 All counter checks prepared manually shall permit an individual to write on the original slip of the counter check and all of the other copies simultaneously.
- 21.17 The Counter Check Log shall be maintained by numerical sequence for all counter checks, including those issued or voided in the pit, indicating—
- (A) counter check number;
 - (B) name of person;
 - (C) date counter check issued;
 - (D) date paid; and
 - (E) method of payment.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 21.18 Voided counter checks shall be date and time stamped at the time of the void. The original and all copies of each voided counter check shall be forwarded to Accounting on a daily basis.
- 21.19 The original and all copies of the counter check shall include the following information:
- (A) person's name;
 - (B) counter check number;
 - (C) date and time of issuance; and
 - (D) amount of the counter check.

§ 22 Credit Payments

- 22.01 All counter checks shall be due no later than 30 days from the date the credit was extended (313.817.9, RSMo). The Class B Licensee may extend credit for a period less than 30 days; in any event, the Class B Licensee shall withdraw the amount of credit from the patron's banking account on the date the credit is due (313.800.7, RSMo).
- 22.02 Payments on counter checks shall only be accepted at the cage or by mail.
- 22.03 The counter check payment slip shall include the same number as the original slip. When the counter check is paid in full or replaced due to in-person partial payment, it shall also include the date and time of payment, the manner of payment (e.g., cash, chips), amount of payment, and name of person making payment. The payment slip shall also include the signature of the cashier receiving the payment. If processed at a front line window, the payment slip shall be transferred to the main bank or floating employee window along with the additional funds at the time of payment.
- 22.04 If a counter check is settled prior to deposit, the original slip shall be stamped "paid" and returned to the person.
- 22.05 The Class B Licensee shall deposit all counter checks which are still in its possession 30 days from the date of issuance. If the 30th day falls on a non-banking day, the counter check shall be deposited the next banking day. For example, if a counter check is issued for the full 30-day period on the 1st day of the month, it must be deposited no later than the 31st day of the month.
- 22.06 Payments received at the cage shall be processed by a frontline window cashier or the cashier responsible for credit instrument accountability.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 22.07 When a partial payment is made on a counter check at the cage, the cashier shall accept payment and issue a new counter check which shall be completed using the procedures established for issuing counter checks. The new counter check shall be issued using the original date, remaining balance, and a reference to the check number of the original counter check.
- 22.08 When a new counter check is issued to consolidate or replace existing counter check(s), the new counter check shall be completed using the oldest date of the counter check(s) being replaced, the remaining balance, and a reference to the check number(s) of the original counter check(s) (313.817.9, RSMo).
- 22.09 Payments by mail shall be received and logged as received by an employee whose job position is independent of credit instrument custody and collection.
- 22.10 A payment received by mail shall be—
- (A) recorded on a log indicating the following:
 - (1) person's name;
 - (2) amount of payment;
 - (3) type of payment and check number or similar identifying number, if applicable;
 - (4) date payment received; and
 - (5) signature of employee receiving the payment; and
 - (B) processed as follows:
 - (1) A partial payment shall be placed in safekeeping until necessary funds accumulate to pay the counter check in its entirety. The safekeeping deposit receipt shall be mailed to the person. If the partial payment is in the form of a check, the check shall be deposited into the casino bank account by the next banking day (313.812.9, RSMo); or
 - (2) A full payment shall be transferred to the floating bank responsible for counter check accountability, as specified in the internal controls, and applied to the counter check(s). The counter check shall be stamped "paid" and mailed to the person.

§ 23 Credit Information and Privileges

- 23.01 Access to credit information, including outstanding credit instruments and credit write-offs, shall be restricted to those positions which require access and are authorized by management.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER H – CASINO CASHIERING AND CREDIT
(11 CSR 45-8)

- 23.02 The Class B Licensee shall include procedures in the internal controls for the suspension of credit privileges and procedures for reinstating a person's credit privileges.
- 23.03 The Class B Licensee shall include procedures in the internal controls for reinstating the person's credit privileges if a person's credit file has been inactive for a period of time as designated in the internal controls.

§ 24 Credit Collection and Write-offs

- 24.01 The internal controls shall describe the required procedures for collection of returned counter checks, settlement agreements, and the writing-off of credit instruments, including required forms.
- 24.02 Collection efforts for outstanding credit instruments and payment/settlement agreements shall be documented and maintained.
- 24.03 Records of all correspondence, transfers to and from outside agencies, and other documents related to credit instruments shall be maintained.
- 24.04 If outstanding credit instruments are transferred to outside offices, collection agencies or other collection representatives, a copy of the credit instrument and a receipt from the collection representative shall be obtained and maintained until such time as the credit instrument is returned or payment is received. A detailed listing shall be maintained to document all outstanding credit instruments which have been transferred to other offices. The listing shall be prepared or reviewed by an individual independent of credit transactions and collections.
- 24.05 Written-off or settled/discounted credit instrument approvals shall be made by at least two managers as identified in the internal controls, at least one of whom is independent of the initial credit limit approval process, and the issuance and collection of credit relative to the person's credit account. The individuals approving the write-off or settlement/discount shall sign a document, identified in the internal controls, indicating authorization.
- 24.06 A listing of all casino accounts receivable, including the name of the person and current balance, shall be prepared at least monthly for active (collection still feasible), inactive (collection efforts terminated), settled/discounted, or written-off accounts.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, and revised Sections 3.02, 3.03, 3.05, 3.06, 3.10, 4.01, 5.05, 5.06, 6.03, 6.07, 6.08, 6.09, 7.03, 9.06, 10.06, 10.07, 10.08, 10.09, 11.02, 13.04, 15.03, 15.05, 15.09, 15.13, 15.16, 15.17, 16.02, 16.05, 16.07, 16.10, and 16.11). Revised June 30, 2012. Revised February 28, 2015 (Revised 2.05, 3.04, 7.01, 10.01, 10.05, 10.06, 10.09, 11.09, 11.10, 11.11, 11.12, 14.10, 17.03, 18.01, 19.07, 19.09; Added 13.03, Sections 21 – 24). Revised February 28, 2017 (Revised 3.04, 3.14, 4.01, 7, 8.04, 11.06, 14.10, 21.01, and 21.09).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	I-2
§ 2. Locked Accounting Boxes	I-2
§ 3. Storage of Unused Pre-Numbered Forms	I-2
§ 4. Signature Records	I-3
§ 5. Deposit of Admission and Gaming Taxes	I-4
§ 6. Complimentaries	I-5
§ 7. Procedures for Monitoring and Reviewing Gaming Operations	I-5
§ 8. Required Daily Accounting Reviews	I-6
§ 9. Table Games Statistics	I-11
§ 10. MGC Reporting Requirements	I-11
§ 11. Player Tracking and Player Rewards Systems	I-12
§ 12. Player Cards	I-12
§ 13. Player Rewards	I-13

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

§ 1 General

- 1.01 The accounting records maintained by each Class B Licensee shall comply with requirements of the MGC Rules and Regulations.
- 1.02 Employees in Accounting who make corrections shall initial by the correction and include their MGC number.
- 1.03 All tournament information shall be maintained by Accounting.
- 1.04 Accounting shall immediately notify MGC when there are reasonable grounds to believe a violation of the rules or regulations has occurred that jeopardizes the protection of assets or the integrity of gaming.
- 1.05 Accounting employees responsible for auditing gaming operations and their direct supervisors shall not participate in any gaming operation which generates documentation reviewed by the Accounting department, unless required by the MICS.

§ 2 Locked Accounting Boxes

- 2.01 A locked accounting box with an insertion slot shall be placed in an area which is accessible to those employees who are required to deposit documents.
- 2.02 The Internal Control System shall designate the accounting employees authorized to access the locked accounting box and remove the contents contained therein.
- 2.03 Once records are placed in the locked accounting box they shall not be accessible to any persons other than the designated accounting employees.

§ 3 Storage of Unused Pre-Numbered Forms

- 3.01 The receipt, issuance, and current inventory of all unused, manual pre-numbered forms shall be controlled by Accounting and documented on the Inventory Log of Pre-Numbered Forms for each set of forms. The Internal Control System shall include a list of all pre-numbered forms used by the Class B Licensee which shall include at a minimum:
 - (A) All types of jackpot slips;
 - (B) Table fill/credit slips;
 - (C) Purchase orders;
 - (D) Gift certificates;
 - (E) Safekeeping Deposit/Withdrawal Form; and
 - (F) Counter checks.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- 3.02 Unused manual pre-numbered forms shall be secured in a locked storage area maintained by Accounting.
- 3.03 Unused manual pre-numbered counter checks, EGD hand paid jackpot slips, table games jackpot slips, table fill slips, and table credit slips issued to various departments by Accounting, shall be stored in one of the following manners. The Internal Control System shall specify which procedure is used.
- (A) The forms shall be stored in a locked manual forms dispensers. Accounting shall be responsible for loading and unloading the manual forms dispensers. Only Accounting and Security shall have access to the manual forms dispenser key. Security shall only access the dispenser to clear a jam. The last copy of each form shall remain intact in the forms dispenser in a continuous, unbroken form.
 - (B) Accounting shall place the forms in a sealed bag. When a form is needed, the employee will unseal the bag and use as many forms as required. The used forms shall then be sent to Accounting with the daily paperwork. The presence of these forms in the paperwork received by Accounting shall indicate the bag has been opened. Accounting shall then inventory the forms in the bag by the end of the next gaming day, verify the forms used and forms remaining in the bag, and reseal the remaining forms in a new bag. Any bag used to store the unused forms shall not be reusable once the seal has been broken.
- 3.04 If manual unused pre-numbered forms are stored in sealed bags, Accounting shall perform a monthly inventory of the unused pre-numbered forms that have been issued to other departments to ensure that all forms are accounted for. Documentation of this inventory shall be maintained as described in the Internal Control System.
- 3.05 Accounting shall investigate the loss of any part of a counter check immediately upon discovery that the counter check or any part of the counter check is missing. The results of the investigation shall be documented and maintained for five years. The Class B Licensee shall notify the MGC, in writing, of the loss, disappearance, or failure to account for an original or any part of a counter check within seven days of such occurrence.

§ 4 Signature Records

- 4.01 Dated Signature Cards shall be maintained by the Accounting department for each employee who is required to sign gaming and purchasing documents. Signature Cards may be maintained in an electronic format as long as all required information for each employee is maintained in one computer file.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- 4.02 The Class B Licensee shall maintain an employment record for each gaming employee which includes:
- (A) employee name and MGC license number;
 - (B) current department and job title, as listed on the organizational chart, and effective date;
 - (C) all previous job titles and their effective dates; and
 - (D) termination date, if applicable.
- 4.03 Employment records shall be readily accessible to accounting employees. Records shall be updated within 72 hours of any change.

§ 5 Deposit of Admission and Gaming Taxes (11 CSR 45-11)

- 5.01 Admission and gaming taxes shall be deposited daily into established accounts via an Electronic Funds Transfer (EFT) system employing an Automated Clearinghouse Debit (ACH-Debit) or wire transfer method and paid each banking day via an Electronic Funds Transfer (EFT) system employing a wire transfer method.
- 5.02 Adjustments to AGR resulting in additional tax shall be made when found, reported to MGC, and included in the next weekly tax payment wired to the Missouri Department of Revenue (DOR).
- 5.03 Adjustments to AGR resulting in a tax credit to the Class B Licensee shall be claimed:
- (A) during the same weekly tax period of the date corrected if found and reported to MGC during that weekly tax reporting period; or
 - (B) only after MGC approval, as defined in 11 CSR 45-11.110, if found outside the weekly tax reporting period.
- 5.04 If related to negative AGR, then the adjustments shall be made within the same weekly tax period as defined in 11 CSR 45-11.030(1) unless the negative AGR occurs on Tuesday, then the adjustment is subject to MGC approval, as defined in 11 CSR 45-11.110.
- 5.05 Tax shall be paid daily on drops as they occur. On non-drop days, the tax shall be paid daily, using the amounts on the computer monitoring system. When the EGDs are dropped and counted, the amounts reported on the tax remittal (per the computer monitoring system) shall be reconciled and adjusted by the end of the tax reporting week.
- 5.06 Any type of promotional award, coupon, point redemption or mechanism other than EGD game winnings that results in credits being issued to EGDs shall be included in the drop for the purpose of calculating AGR.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

§ 6 Complimentaries (11 CSR 45-8.040 and 11 CSR 45-9.040)

- 6.01 Complimentaries (comps) are goods or services provided free of charge to casino patrons as a courtesy at the Class B Licensee's discretion. Points earned by patrons shall not be considered comps.
- 6.02 The Class B Licensee shall maintain detailed records supporting the costs of complimentary goods and services.
- 6.03 The following information shall be recorded on each comp source document:
 - (A) full retail price normally charged for the goods or services; and
 - (B) signature and MGC license number of the employee issuing the comp.
- 6.04 If a Class B Licensee allows employees to issue comps, the Internal Control System shall specify the positions authorized to issue comps.
- 6.05 Employees shall not accept comps as tips or gifts from patrons.

§ 7 Procedures for Monitoring and Reviewing Gaming Operations

- 7.01 The formula used to compute the unredeemed liability of chips and tokens in circulation shall be included in the Internal Control System.
- 7.02 Chip and token inventory ledgers shall be maintained by Accounting to record, by denomination, the receipt, disbursement, and destruction of primary, secondary and reserve gaming chips and tokens.
- 7.03 Accounting shall reconcile tickets generated from Phase II testing to the system-generated reports to ensure all funds and tickets are accounted for. Accounting shall verify tickets generated from Phase II testing are redeemed in the system.
- 7.04 Weekly Reviews:
 - (A) If electronic table games are used and the drop amount is known for each table, any variance greater than 1% and more than \$5.00 and all variances greater than \$20.00 between the expected drop amount and the actual drop amount shall be documented and investigated, with the results documented.
 - (B) Any variance greater than 1% and more than \$5.00 and all variances greater than \$20.00 between total currency/tickets/coupons dropped as reported by the EGD computer monitoring system and the actual counted drop reported by soft count for each drop period shall be documented and investigated by Accounting. If Accounting cannot identify the source of the variance, it shall be forwarded to the

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

Slot department for investigation. The findings shall be documented and forwarded to Accounting and the MGC EGD Department.

- (C) Accounting shall review the addition of points to patrons' accounts other than through actual EGD play to verify all additions were properly approved. Accounting shall document the review and any subsequent investigation.

7.05 Monthly Reviews:

- (A) Casino Accounting shall perform a monthly general ledger reconciliation of:
- (1) AGR - Table Games;
 - (2) AGR - Poker;
 - (3) AGR - EGDs;
 - (4) cage accountability;
 - (5) chip and token liability;
 - (6) ticket liability;
 - (7) progressive jackpot liability; and
 - (8) casino accounts receivable, including, but not limited to, credit instruments.
- (B) Once a month, Accounting or a department independent of the maintenance of the automated key system shall review all changes to personnel status to ensure automated key access was updated to reflect the change within 72 hours of the promotion, demotion, transfer, or termination. Documentation of the review shall be retained.
- (C) Accounting shall, during each calendar month, review a representative sample of approved credit applications to verify that the employee who verified the application and the employee who approved the application match the verifier and the approver as recorded in the system. The review shall also ensure the employee who verified and the employee who approved the application are not the same employee and are authorized to perform those duties. In addition, Accounting shall verify the amount of the credit limit does not exceed the employee's authorization limit and the amount of the credit limit does not exceed the amount of credit requested by the patron.
- (D) For manual counter checks, at least one day each month, verify that all sequentially numbered counter checks that have been issued are accounted for. Investigations shall be performed for all counter checks that are unaccounted for with the investigation being documented.

§ 8 Required Daily Accounting Reviews

- 8.01 Accounting shall retain daily documentation, which identifies the individuals who acted as a dual-rate or dual-position. Accounting shall use this documentation to ensure signatures on gaming documents are of the proper authorization level and as otherwise needed.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- 8.02 The Accounting department for each Class B Licensee shall perform daily audits of the following: admissions, table games, poker, Electronic Gaming Devices, tournaments, casino cashiering, player tracking, currency transaction reporting, sensitive key access, and other areas deemed appropriate by the MGC for appropriateness and accuracy. The daily audit packets shall indicate the individual performing the audit. The currency transaction reporting audit may be completed by the Compliance department in lieu of Accounting.
- (A) Admissions:
- (1) analyze and compare the turnstile meter reading reports and ticket/card swipe reports for each gaming day for proper completion and accuracy of information;
 - (2) manually or electronically verify the opening turnstile readings to the prior day's closing turnstile readings;
 - (3) compare the difference between the boarding turnstiles and exit turnstiles and investigate any variance over 2%; and
 - (4) review the turnstile meter reading spreadsheet for any unusual occurrences (i.e., negative numbers, extremely large or small numbers).
- (B) Table Games:
- (1) compare manual table game fill slips, credit slips, and counter checks to duplicate copies to verify agreement;
 - (2) reconcile the table game fill slips, credit slips, and counter check issue slips to the Master Gaming Report. All slips shall be accounted for and any missing slips shall be investigated. The results of the investigation shall be documented;
 - (3) review the table game fill slips, credit slips, and counter check issue slips for the appropriate authorized signatures, accurate arithmetic and all other required information;
 - (4) review all voided table game fill slips, credit slips, and counter checks for the appropriate authorized signatures and all other required information. Ensure all copies of the forms are attached to the original;
 - (5) verify credits, fills, and counter check issue slips are properly recorded for the computation of win;
 - (6) trace the opening inventory amounts from the Table Inventory Slip to the closing inventory amounts on the previous shift's Table Inventory Slip to verify agreement and test for accurate arithmetic and all other required information;
 - (7) trace the total table drop amount from the Master Gaming Report to the Table Soft Count Slip/Currency Counter Machine Tape;
 - (8) trace the detail from the Master Gaming Report into the accounting entries recording the transactions; and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER I – CASINO ACCOUNTING

(11 CSR 45-8)

- (9) trace the counter check issue slips to the Counter Check Accountability to verify the main bank received documentation of all counter checks issued by the Table Games department.
- (C) Poker:
 - (1) trace the opening inventory amounts from the Table Inventory Slip to the closing inventory amounts on the previous shift's Table Inventory Slip to verify agreement and test for accurate arithmetic and all other required information;
 - (2) trace the total poker drop amount from the Master Gaming Report to the Table Soft Count Slip/Currency Counter Machine Tape; and
 - (3) trace the poker drop from the Master Gaming Report and the Bad Beat drop from the Bad Beat drop documentation to the accounting entries recording the transactions.
- (D) Electronic Gaming Devices:
 - (1) compare the total of the "bills-in", "tickets-in" and "coupons-in" meter readings as recorded by the on-line EGD computer monitoring system to the actual count performed by the soft count team to verify agreement;
 - (2) examine the EGD Drop/Win Report for proper calculation and to verify the totals to source documents;
 - (3) reconcile tickets redeemed to the system report(s) generated pursuant to MICS, Chapter E;
 - (4) reconcile the jackpot slips to the computerized jackpot report;
 - (5) ensure all copies of jackpot slips in the daily paperwork are matched. All slips shall be accounted for and any missing slips shall be investigated. The results of the investigation shall be documented;
 - (6) review the jackpot slips for the appropriate authorized signatures and all other required information;
 - (7) review all voided jackpot slips for the appropriate authorized signatures and all other required information. Ensure all copies of the forms are attached to the original;
 - (8) review override jackpot slips as defined in MICS, Chapter E for appropriate authorized signatures and the signature of the winning guest;
 - (9) verify jackpots are properly recorded for the computation of win;
 - (10) trace the detail from the EGD Drop/Win report into the accounting entries recording the transactions; and
 - (11) each banking day the Class B Licensee shall record the amount shown on each non-exempt local/in house progressive jackpot meter and accounting shall reconcile each meter's amount to the progression rate multiplied by the amount-in for the period between which the meter amounts were reconciled. Any variance of five cents (\$.05) or more shall be investigated and the results documented. For the weekly reconciliation required by 11 CSR 45-5.200(2) all variances regardless of the amount shall be investigated and the results documented. Any variances shall be addressed in accordance with 11 CSR 45-5.200(2).

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- (E) For tournaments, trace all source documents evidencing tournament fees and payouts to the tournament summary information provided to MGC tax section;
- (F) Casino Cashiering:
 - (1) reconcile the total of EGD jackpots, table games fills, table games credits, and table games jackpots to the totals reported on the Main Bank/Vault Accountability form;
 - (2) trace the table drop, poker drop, bad beat drop, and BV drop from the drop reports to the totals on the Main Bank/Vault Accountability form;
 - (3) verify the beginning balance on the Main Bank/Vault Accountability form to the ending balance of the previous shift's Main Bank/Vault Accountability form;
 - (4) verify all increases and decreases on the Main Bank/Vault Accountability form have documentation to support each change in accountability;
 - (5) verify all cage paperwork is accurately totaled, signed, dated and includes the shift (if required) and location (bank window, etc.);
 - (6) verify both the outgoing and incoming Cage Cashiers sign the completed count sheets attesting to the accuracy of the information. If there is no incoming Cage Cashier, a Cage Supervisor or Main Bank Cashier shall perform the countdown and verify the inventory and sign the count sheet;
 - (7) verify the transactions on the Safekeeping Log reconcile to the Safekeeping Log balance on the Main Bank/Vault Accountability form;
 - (8) if cashier-generated tickets are issued:
 - (a) verify system reports listing all tickets printed by each cashier for the gaming day match the tickets printed transaction detail report generated by each cashier;
 - (b) ensure documentation of cash transfers from each cage window to the main bank for cashier-generated tickets matches the transaction detail report generated by the cashier for that shift; and
 - (c) any variances shall be immediately reported to the MGC;
 - (9) reconcile credit payments received by mail with the payments posted to credit accounts to ensure all payments were posted to the correct account;
 - (10) reconcile the issuance and payment of counter checks to the Counter Check Log;
 - (11) ensure all outstanding credit instruments are deposited within 30 days from the date of issuance by running a system report which shows the status of all credit instruments more than 30 days old or reviewing the Counter Check Log;
 - (12) reconcile the counter checks issued by the cage, counter checks issued by tables, counter checks deposited, and counter checks paid to the totals reported on the Counter Check Accountability form; and
 - (13) examine counter check issue slips and counter check payment slips for proper completion.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- (G) Player Tracking:
Player information and redemption of points entered into the player tracking shall be independently reviewed by the Accounting Department daily.
- (H) Currency Transaction Reporting:
 - (1) verify all table games jackpot winnings and promotional winnings greater than \$3,000 paid in cash and not placed in safekeeping are recorded on the Multiple Transaction Log;
 - (2) verify all safekeeping refunds greater than \$3,000 paid in cash have been recorded on the Multiple Transaction Log for the appropriate day;
 - (3) verify each cash transaction greater than \$3,000 resulting from cashed checks, cash advances, chip redemptions, or ticket redemptions are recorded on the Multiple Transaction Log;
 - (4) verify patron transactions logged on the Multiple Transaction Log during one gaming day in excess of \$10,000 are reported on a CTR;
 - (5) verify all transactions refunded through safekeeping in excess of \$10,000 are reported on a CTR;
 - (6) verify proper identification has been obtained and the description and number of identifications used to verify a patron's identity and address is included on the CTR. If a driver's license is used to identify the patron, both the number and state of issuance shall be recorded;
 - (7) verify that either a clear copy of the patron's identification or a clear surveillance photo of the patron is attached to the CTR. If a surveillance photo is required, verify the required information is recorded on the back of the photo.
- (I) Sensitive Key Access:
 - (1) For manual key boxes:
 - (a) review sensitive key logs for proper completion;
 - (b) review sensitive key logs to ensure sensitive keys are issued to personnel who are authorized to receive the keys, as noted in the sensitive key access list in Chapter B of the Internal Control System. Verify that any employees with dual-rate or dual-position status only obtained keys appropriate for the position the employee performed that day; and
 - (c) review the sensitive key logs to ensure that the individual returning the sensitive key was the same individual who received the key. If a supervisor returned a key on behalf of an individual due to an emergency situation, verify that there is a notation on the sensitive key log.
 - (2) For automated key boxes:
 - (a) review sensitive key logs to ensure sensitive keys are issued to personnel who are authorized to receive the keys, as noted in the sensitive key access list in Chapter B of the Internal Control System. Verify that any employees with dual-rate or dual-position status only

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- obtained keys appropriate for the position the employee performed that day;
 - (b) review the key system-generated reports to ensure that the individual returning the sensitive key was the same individual who received the key. If a supervisor returned a key on behalf of an individual due to an emergency situation, verify there is documentation explaining the emergency situation;
 - (c) ensure all keys are accounted for by reviewing the key system-generated reports; and
 - (d) review all changes to key access of individuals to ensure they have been properly approved and are consistent with the approved Internal Control System.
- 8.03 All variances or discrepancies found during the required daily accounting reviews shall be documented on an audit exception report, reported to the accounting manager or other position approved by MGC in the Internal Control System, and forwarded to the appropriate department for investigation. The results of the investigation shall be documented on the Audit Exception Report and returned to Accounting within 14 calendar days.
- 8.04 AGR shall be adjusted to reflect any discrepancies found during the required daily accounting reviews.
- 8.05 Voided forms from the daily gaming paperwork shall be bundled and stored with the daily gaming paperwork for each separate audit.

§ 9 Table Games Statistics

- 9.01 Records shall be maintained reflecting statistical drop, statistical win, and statistical win-to-drop percentages for each gaming table and type of game. These records shall be maintained by day, cumulative month-to-date, and cumulative year-to-date.

§ 10 MGC Reporting Requirements

- 10.01 The Statistical Report on Table Games and EGDs shall be reported to the MGC Tax/Financial Section on or before the 15th calendar day of the following month or the next business day if the 15th falls on a weekend or legal holiday.
- 10.02 The following financial statements and schedules shall be reported to the MGC Tax/Financial Section no later than twenty (20) calendar days following the end of the Class B Licensee's fiscal quarter:
- (A) Balance Sheet;
 - (B) Income Statement;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- (C) Statement of Cash Flows;
- (D) Statement of Changes in Stockholders' Equity;
- (E) Statement of Changes in Partners' or Proprietors' Equity;
- (F) Employment and Payroll Report; and
- (G) Analysis of Cash on hand and in bank and Cage Accountability.

- 10.03 All financial reports required by the MGC shall be prepared in accordance with generally accepted accounting principles (GAAP).
- 10.04 The financial reports described in this section shall be electronically transmitted using the spreadsheet template format and procedures prescribed by the MGC.
- 10.05 Supporting documentation, as required for the electronically transmitted financial reports, shall be submitted to the MGC Tax/Financial Section.
- 10.06 The MGC Tax/Financial Section shall be notified of all adjustments/changes to the financial reports after the transmittal.
- 10.07 After the financial reports are reviewed by the MGC Tax/Financial Section, the Class B Licensee's Accounting department shall provide any additional information requested and make any necessary corrections.

§ 11 Player Tracking and Rewards Systems

- 11.01 The player tracking and player rewards systems shall be secured to prevent unauthorized access. If passwords are used to access the system, they shall be changed at least once every 90 days. The Internal Control System shall specify the physical security and access control measures of the system.
- 11.02 Changes to the player rewards system parameters, such as point structures, shall be authorized by a department independent of MIS. Changes shall be made by employees of the MIS department and documented. Documentation shall include:
- (A) time and date of the change;
 - (B) nature of the change;
 - (C) employee that authorized the change; and
 - (D) MIS employee who made the change.

§ 12 Player Cards

- 12.01 Player cards for new patrons shall not be distributed by mail.
- 12.02 Player cards shall be issued at a ticketing area at or near the entrance to the gaming floor. Player cards may be issued in the pit by Table Games Supervisors, Assistant Pit

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

Managers, and Pit Managers; however, table games employees shall not have system access to establish or reset Personal Identification Numbers (PINs).

- 12.03 Prior to creating a player reward account and printing a player's card for a patron, the ticketing employee, Table Games Supervisor, Assistant Pit Manager, or Pit Manager shall require the patron to present a valid government-issued photo identification and confirm the identification matches the physical characteristics of the person presenting the identification.

§ 13 Player Rewards

- 13.01 Player rewards are points earned by patrons which increment with play and are based on predetermined formulas. These points may be redeemed for downloadable credits, cash, goods, or services. These player reward programs are considered promotions and must meet the requirements of 11 CSR 45-5.181.
- 13.02 The Class B Licensee shall provide patrons with information regarding the reward structure and point value upon request.
- 13.03 Employees who issue player cards shall not be allowed to add or adjust points except for Table Games Supervisors, Assistant Pit Managers, and Pit Managers who may only add points through rated play documented on a form identified in the licensee's internal controls.
- 13.04 Employees capable of adding points shall not be allowed to redeem points.
- 13.05 Only supervisors or above shall have the ability to void point redemptions in the system.
- 13.06 Point redemption procedures shall require a proper segregation of duties. Employees who have access to gaming assets, including cash, tokens, chips, or tickets, shall not be able to generate the source documentation used to process point redemptions.
- 13.07 The Internal Control System shall list each position that has the ability to add points or perform point adjustments.
- 13.08 Additions of points to a player's account other than through actual EGD play shall be documented. Documentation shall include:
- (A) time;
 - (B) date;
 - (C) amount of the points added;
 - (D) reason for the addition; and
 - (E) name of the employee who requested the addition.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER I – CASINO ACCOUNTING
(11 CSR 45-8)

- 13.09 Redemption of points for a good or service shall be recorded on the source document at the full retail price normally charged for the good or service.
- 13.10 Photo identification or a PIN shall be required prior to a player receiving anything of value when redeeming points from the player rewards system.
- 13.11 PINs shall be established at ticketing.
- 13.12 The following procedures shall be followed when establishing a PIN for a patron's account:
- (A) the ticketing employee shall require the patron to present a valid government-issued photo identification;
 - (B) the ticketing employee shall verify the photo on the identification matches the physical characteristics of the patron presenting the photo identification; and
 - (C) the patron shall independently and confidentially enter a secure PIN a minimum of two times. The two PINs shall successfully match each time entered.
- 13.13 Should a patron choose to change a known PIN at anytime, the patron must successfully enter the existing PIN followed by an entry of the new PIN a minimum of two times.
- 13.14 If PINs are used and can be reset, the Class B Licensee shall ensure the following procedures are performed when "resetting" a patron's PIN:
- (A) a supervisor, who does not have the ability to adjust points, shall reset the PIN at the ticketing area and shall confirm the patron's valid government-issued photo identification matches the physical characteristics of the person presenting the identification and respective fields (i.e., name, date of birth, photo identification type, and number) in the player reward system; and
 - (B) the patron will be required to independently and confidentially enter the "reset" (e.g., PIN) information a minimum of two times. All reset information shall successfully match each time entered.
- 13.15 PINs shall not be accessible to any employee of the Class B Licensee. PINs shall be masked from view on the computer system.
- 13.16 The kiosks used for points-to-cash redemptions shall comply with the requirements set forth for ticket redemption kiosks in the MICS.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised February 28, 2015 (revised 3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, and 13.01). Revised June 30, 2019 (revised 8.02, 12.02, 12.03, 13.03, 13.07, and 13.10).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER J – ADMISSIONS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. Admission Procedures and Computation of Admission Tax	J-2
§ 2. Ticketing	J-4

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised December 30, 2013.

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER J – ADMISSIONS
(11 CSR 45-11)

§ 1 Admission Procedures and Computation of Admission Tax

- 1.01 Each licensee shall submit a proposed schedule of gaming excursions to the Executive Director and to the MGC boat supervisor. The Executive Director shall review the proposed schedule and notify the licensee of the approval/disapproval. If the proposed schedule is disapproved, the licensee shall submit a new schedule prior to conducting a gaming excursion. No gaming excursions shall be conducted until a schedule of gaming excursions has been approved by the Executive Director.
- 1.02 Licensees who operate 24-hour gaming shall:
- (A) Submit a schedule of daily operating hours to the MGC at least fourteen working days (M-F) preceding the initial implementation of 24-hour gaming.
 - (B) Close each Wednesday morning at the end of Tuesday's gaming day for at least one hour and shall remain closed until the casino is cleared of patrons and turnstile and progressive meter readings are recorded.
 - (C) Complete a manual count of patrons remaining on the casino floor at the end of each Sunday, Monday, Wednesday, and Thursday gaming days. The internal control system shall include the procedures for conducting manual counts. The higher of the turnstile or manual counts shall be used to calculate admission fees due.
 - (D) Follow the approved schedule of gaming excursions, even during holiday periods.
- 1.03 Procedures shall be established and approved by the Commission in the Internal Control System for accurate and complete ticket accounting and calculation of the passenger count included in the admission tax calculation. The admission tax calculation shall be documented on a Daily Passenger Report.
- 1.04 A manual reading of the turnstiles shall be performed and recorded at the end of each gaming excursion to provide turnstile readings and to verify the turnstiles are operating properly. An alternate method of obtaining this information may be submitted to the MGC tax audit manager for approval. Upon approval, the alternate method shall be described in the internal controls. No submission or approval of internal controls shall be valid unless approved in writing in advance by the MGC tax audit manager. Turnstiles capable of bi-directional counts shall have both entrance and exit readings recorded. The recorded manual readings shall be attached to the Daily Passenger Report. The internal controls shall specify which department is responsible for taking the manual readings.
- 1.05 Complimentary passes and stayover patrons shall be included in the admission tax calculation.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised December 30, 2013.

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER J – ADMISSIONS
(11 CSR 45-11)

- 1.06 The Class B Licensee shall pay the admission tax for each patron present on the gaming floor during each excursion or any part thereof.
- 1.07 A description of the type of equipment used to calculate the passenger count shall be included in the Internal Control System.
- 1.08 Licensees using electronic turnstiles to count admissions shall apply the following standards:
- (A) Turnstiles shall be installed and set at the width which provides the most accurate count. The turnstile setting shall be the manufacturer's lowest recommended width, or other setting as prescribed by the Commission. The licensee shall provide a copy of the manufacturer's installation specifications to the MGC tax section.
 - (B) Each licensee may have one Americans with Disabilities Act (ADA)-compliant turnstile (set at 36 inches wide) installed at each entrance/exit area to the gaming floor. These turnstiles shall be stanchioned off from use until a patron who is unable to enter/exit through the standard turnstiles requires access. The patron's entrance/exit shall be facilitated by a casino employee moving the stanchion temporarily to allow for entrance/exit. The ADA-compliant turnstile shall be immediately stanchioned off after use.
 - (C) If ADA-compliant turnstiles are not available, a patron who is unable to enter/exit through the standard turnstiles shall be allowed entry/exit through the employee entrance or other means as approved by the Commission. The entry/exit count for this patron shall be accounted for by having an employee go through the turnstile.
- 1.09 Emergency procedures to determine the passenger count in the event of an equipment malfunction shall be set forth in the Internal Control System.
- 1.10 The MGC boat supervisor/agent and tax section shall both be notified immediately of any equipment malfunctions. Equipment malfunctions or inaccuracies in passenger counts may result in revocation of the approval for the equipment's use.
- 1.11 The admissions tax shall be calculated on the Daily Passenger Report as recorded by the turnstiles plus stayovers from turnstiles or the ticket of admission count plus stayovers from turnstiles, whichever is higher. The ticket of admission count may be a manual ticket count or other method approved by the Commission and described in the Internal Control System. Any licensee utilizing the enrollment of individually assigned player cards as the ticket of admission shall be allowed to deduct any reentry by the same patron during the same gaming excursion from the admissions tax calculation. Any other ticket of admission shall not be eligible for reentry deductions unless specifically approved in writing by the Executive Director.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised December 30, 2013.

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER J – ADMISSIONS
(11 CSR 45-11)

- 1.12 On-duty employees entitled to a “fee-free” admission shall not pass through the normal entrance or exit turnstiles.
- 1.13 Vendors who are entitled to a “fee-free” admission are not required to pass through the normal entrance or exit turnstiles. Vendors shall report to Security to obtain a vendor badge and shall sign the Visitor/Vendor Log indicating time in, time out, and the reason for their visit.
- 1.14 All personnel entering the boat on a “fee-free” basis will have an employee badge, a vendor/visitor pass, or MGC agent identification, and shall not gamble. If a vendor or visitor is found to have gambled in violation of this rule, in addition to any other penalty assessed, the admission taxes shall be adjusted to include an admission fee for the time the vendor or visitor was on the floor.
- 1.15 A patron leaving the gaming area must do so by passing through an exit turnstile.
- 1.16 A patron desiring to enter or re-enter the gaming floor must enter in a manner approved by the Commission that provides for an accurate and complete accounting of admissions for each gaming excursion.

§ 2 Ticketing

- 2.01 Tickets of admission shall conform to standards submitted by the Class B Licensee and approved by the Commission. The date and time of each entry shall be recorded in a manner approved by the Commission. If a turnstile is used as the ticket of admission, the date and time of entry is not required to be recorded.
- 2.02 The Class B Licensee shall implement procedures acceptable to and approved by the Commission to ensure each patron entering the gaming floor provides a ticket of admission. If cards or physical tickets of admission are used, they shall be issued at Ticketing locations separate from the turnstiles and collected or swiped at the entrance turnstile before the patron enters the gaming floor. The Class B Licensee shall post a ticketing representative at each entrance to ensure each patron entering the gaming floor provides a ticket of admission. The ticketing representative shall swipe the ticket of admission or collect the ticket when manual procedures are required.
- 2.03 If cards or physical tickets of admission are used and a ticketing representative is not available to post at any entrance, the entrance shall be immediately closed.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised December 30, 2013.

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER J – ADMISSIONS
(11 CSR 45-11)

- 2.04 Surveillance coverage shall provide clear and unobstructed views of all areas within the ticketing and turnstile areas and shall be recorded with sufficient clarity to permit identification of employees and patrons.
- 2.05 The Class B Licensee shall post security personnel at each patron entrance to the gaming floor who shall ensure no one under the age of 21 is permitted to enter the gaming floor. Should security personnel not be available at a patron entrance, the turnstiles shall be immediately closed at that entrance.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (changed Class A to B, and revised all sections). Revised December 30, 2013.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER K - CURRENCY TRANSACTION REPORTING

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	K-2
§ 2. Logging Cash Transactions In Excess of \$3,000	K-3
§ 3. Reportable Transactions	K-3
§ 4. Obtaining and Verifying Identification	K-4
§ 5. Circumvention of Currency Transaction Reporting Requirements and Suspicious Activity	K-6

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised June 30, 2014. Revised February 28, 2015 (1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER K - CURRENCY TRANSACTION REPORTING

§ 1 General

- 1.01 Each Class B Licensee shall ensure that the minimum reporting requirements for Currency Transaction Reports (CTR) are satisfied.
- 1.02 Each Class B Licensee shall designate in the internal controls the job title of the specific person (CTR Compliance Officer) responsible for the day-to-day compliance with the CTR requirements.
- 1.03 Each Class B Licensee will be responsible for developing a training program for casino personnel on compliance with the CTR requirements.
- 1.04 Compliance with the MICS does not release the Class B Licensee from its obligation to comply with all applicable state and federal regulations.
- 1.05 Systems for tracking currency transactions, such as automated tracking, shall be described in the internal controls.
- 1.06 The cash transactions referred to in this chapter include, but are not limited to:
 - (A) Cash In:
 - (1) safekeeping deposits;
 - (2) purchase of a casino check by a patron;
 - (3) purchase of chips;
 - (4) exchange of currency for currency, including foreign currency;
 - (5) bills inserted in EGDs, if identifiable to a patron and available from the system;
 - (6) payment on credit instruments; and
 - (7) any other transaction where cash comes from the patron to the cage.
 - (B) Cash Out:
 - (1) chip redemptions;
 - (2) payment of winnings, except slot jackpots;
 - (3) safekeeping withdrawals;
 - (4) cashing checks;
 - (5) exchange of currency for currency, including foreign currency;
 - (6) EGD tickets redeemed at the cage;
 - (7) EGD tickets inserted in kiosks, if identifiable to a patron and available from the system;
 - (8) credit meter payouts; and
 - (9) acceptance of credit instruments.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised June 30, 2014. Revised February 28, 2015 (1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER K - CURRENCY TRANSACTION REPORTING

§ 2 Logging Cash Transactions In Excess of \$3,000

- 2.01 Single cash transactions, as identified in section 1 of this chapter, in excess of \$3,000 and known aggregate transactions in the same directional flow that exceed \$3,000 must be logged in the appropriate department's multiple transaction log (MTL). These logs shall cover the entire gaming day.
- 2.02 The internal controls shall indicate which departments maintain multiple transaction logs. If a computerized log is shared by departments, the internal controls shall indicate which departments share the log.
- 2.03 Once a patron's known aggregate cash activity in the same directional flow has exceeded \$3,000, all additional cash transactions identifiable to the patron of \$500 or more must be logged regardless of location.
- 2.04 The employee conducting a single cash transaction in excess of \$3,000 with a patron is responsible for ensuring the transaction is recorded on the multiple transaction log. The employee is not personally required to complete the log, but must verify that the entry is completed. Transactions under \$3,000 which must be logged because the patron's aggregate cash activity exceeded \$3,000 in the same directional flow shall be logged by the employee who has knowledge of the aggregate cash activity.
- 2.05 Employees required to record MTL entries shall review the multiple transaction logs at the beginning of their shift to familiarize themselves with the cash activity that occurred during the previous shift(s) that gaming day.
- 2.06 If manual logs are used, the completed multiple transaction logs shall be submitted to the appropriate audit department on a daily basis. If no activity occurs on the log for a given department, this shall be indicated on the log that is submitted.
- 2.07 If a patron refuses to provide his/her name for a cash transaction, such refusal shall be documented on the MTL by the employee.

§ 3 Reportable Transactions

- 3.01 All cash transactions in excess of \$10,000 must be reported on a CTR. This includes any single transaction or series of related multiple transactions conducted by, or on behalf of the same patron, with the same directional flow within the same gaming day.
- 3.02 The employee conducting the transaction which triggered the requirement for a CTR is responsible for obtaining all the required information for the proper completion of the CTR. The CTR shall be prepared by the individual conducting the transaction or by an

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised June 30, 2014. Revised February 28, 2015 (1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER K - CURRENCY TRANSACTION REPORTING

individual(s) whose job title is specified in the internal controls as being designated to perform this duty. When the need for a CTR is not able to be determined until additional information regarding cash transactions for that patron, which was not available to the employee on the gaming floor, was compiled after the end of the gaming day, the CTR shall be prepared by the individual performing the compilation process or by an individual whose job title is specified in the internal controls as being designated to perform this duty.

- 3.03 All CTRs must be properly filed with the Financial Crimes Enforcement Network (FinCEN) by the 15th day after the date of the transaction. The submission confirmation documentation shall be maintained. At the time of submission an electronic copy of each CTR shall be submitted to the MGC Boat Sergeant.

§ 4 Obtaining and Verifying Identification

- 4.01 Prior to concluding a single cash transaction in excess of \$10,000 or any other transaction which causes the patron's total cash in or cash out to exceed \$10,000, the following patron identification information shall be obtained:
- (A) patron's last name, first name, and (if provided) middle initial;
 - (B) patron's full address, including number and street, city, state, zip code, and country if other than United States;
 - (C) patron's social security number;
 - (D) patron's date of birth;
 - (E) passport number or alien identification number and issuing country if a patron is an alien or non-resident of the United States, if presented; and
 - (F) type of identification used to verify the above information, including the identification number and state/country of issuance.
- 4.02 If an individual (agent) is conducting a transaction on behalf of another individual, the same identification information as required for the patron conducting the transaction must be obtained for the person serving as the agent. This is in addition to the information required for the individual for whom the transaction is being conducted.
- 4.03 All identification information must be verified by examining the identification presented by the patron. For a patron for whom a safekeeping deposit has been accepted with proper identification, check cashing authority has been granted, or for whom a CTR containing verified identity has been filed, acceptable identification information obtained previously and maintained in the Class B Licensee's internal records may be used, as long as the following conditions are met:
- (A) the patron's identity is re-verified at least every two years;
 - (B) any out-of-date identifying information is updated in the internal records;
 - (C) the date of each re-verification is noted in the internal records; and
 - (D) the identification has not expired.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised June 30, 2014. Revised February 28, 2015 (1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER K - CURRENCY TRANSACTION REPORTING

- 4.04 Acceptable identification for U.S. residents includes valid, non-expired:
- (A) driver's license. The photo requirement may be waived on the license if issued by jurisdictions not requiring a photo;
 - (B) U.S. passport;
 - (C) other state-issued photo I.D. cards. The photo requirement may be waived on identification issued by jurisdictions not requiring a photo;
 - (D) military identification card or military dependent card; or
 - (E) other form of picture ID with either a social security card or a birth certificate.
- 4.05 Acceptable identification for aliens or non-residents includes valid, non-expired:
- (A) Passport;
 - (B) Alien registration card; or
 - (C) Other official documents evidencing nationality or residence (e.g., Provincial Driver's License).
- 4.06 If the need for a CTR is not determined until the end of the day compilation process, the individual's identification information may be obtained from existing records, if available.
- 4.07 For each CTR, a clear copy of the photo identification used to verify the patron's identity (either the one in the system or the one presented) shall be kept on file with the CTR. If a clear copy of photo identification is not available, Surveillance shall be notified prior to the completion of the qualifying transaction and the surveillance employee shall obtain at least one photograph of the patron from the surveillance camera. The surveillance photo of the patron shall be kept on file with the CTR. The photograph or the image file shall be labeled with the patron's name. If the need for a CTR is not determined until the end of the day compilation process has occurred, a photo or a copy of the patron's identification from existing records may be used even if the identification is expired.
- 4.08 If the patron is unable to provide any of the above information or the identification provided is not acceptable, the transaction must be refused until the necessary information has been obtained.
- 4.09 If a patron refuses to provide proper identification, all cash transactions shall be stopped and the patron shall be barred from any further gaming activity until adequate identification is provided.
- 4.10 If the denied transaction involves chip redemptions and the patron is unable to provide adequate identification, the patron has the option of keeping the chips or placing them on deposit. If the denied transaction involves the payment of winnings and the patron is

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised June 30, 2014. Revised February 28, 2015 (1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER K - CURRENCY TRANSACTION REPORTING

unable to provide adequate identification, the casino shall place the winnings in safekeeping until adequate identification is provided.

§ 5 Circumvention of CTR Requirements and Suspicious Activity

- 5.01 A Suspicious Activity Report (SAR) shall be prepared for any transaction(s) or attempted transaction(s) if it is conducted or attempted by, at, or through a casino and involves or aggregates at least \$5,000 in funds or other assets and the casino knows, suspects or has reason to suspect that the transaction or series of transactions involves funds derived from illegal activity or are being structured to avoid federal transaction reporting requirements. If the transaction or series of transactions also result in an aggregate cash-in or cash-out of more than \$10,000 a CTR must also be prepared and filed.
- 5.02 The SAR shall be filed within 30 days after the casino becomes aware of the suspicious transaction. If the casino is unable to identify the suspect on the date the transaction is initially detected, the casino has an additional 30 days to identify the suspect before filing the SAR, but the suspicious transaction must be reported within 60 calendar days after the date of the initial detection of the suspicious transaction, whether or not the casino is able to identify the suspect. At the time of submission an electronic copy of each SAR shall be submitted to the MGC Boat Sergeant.
- 5.03 Employees are responsible for preventing a patron from circumventing the CTR reporting requirements if the employee has knowledge, or through reasonable diligence in performing their duties should have knowledge, of the patron's attempt. Employees shall not provide any information to anyone to assist in the circumvention of CTR reporting requirements.
- 5.04 If a patron requests currency and upon being informed of the CTR reporting requirements, requests a check or a portion of the transaction being both check and currency, or pulls back chips so there is less than \$10,000 cash involved, the transaction shall be handled as a suspicious transaction and all appropriate procedures shall be followed.
- 5.05 If a patron refuses to provide any identification, all currency transactions shall be terminated and the patron shall be barred from any further gaming activity until all the necessary information has been properly provided. Surveillance and Security shall be notified. A picture of the patron shall be taken by Surveillance, and Surveillance shall monitor and record Security escorting the patron from the gaming area. The patron shall not be allowed to return until all necessary information has been provided. The MGC agent on duty shall be notified immediately that a patron refused to give the required information, or is attempting to circumvent the reporting requirements and is being escorted from the gaming area. A copy of the recording and picture of the patron shall be supplied to the MGC agent on duty.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised June 30, 2014. Revised February 28, 2015 (1.06).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	L-2
§ 2. Required Internal Audits	L-2
§ 3. Reporting Guidelines	L-8

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. ClassB Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

§ 1 General

- 1.01 The internal audit department shall report directly to the Audit Committee of the Board of Directors or its equivalent.
- 1.02 Internal Auditors shall be given access to all sensitive areas while performing audit work, but may not override existing internal control procedures. Internal Auditors may enter or leave count rooms during the course of a count, but may not participate in the count process. The auditors shall observe all entrance/exit procedures, except for the wearing of jumpsuits. Internal Audit may access the Surveillance room to perform audit work up to 30 hours per calendar quarter.
- 1.03 Whenever possible, the observations shall be unannounced and shall not be performed at a consistent time of day, or day of the month.

§ 2 Required Internal Audits

- 2.01 The following internal audit procedures shall be conducted on at least a semi-annual basis, except for the annual cash count. If a procedure does not apply to the operations of the Class B licensee, this shall be noted in the audit report.

(A) Table Games:

- (1) Observe five table openings and five table closings for compliance with MICS, Chapter D, and review the related documentation for accuracy and required information.
- (2) Observe a total of ten table fills and three table credits. The observations shall occur over at least three different gaming days. If unable to observe three credits, verify procedures through interview.
- (3) Observe and review table game drop and collection procedures as defined in MICS, Chapter G, for two gaming days (at least one of which shall be a 24 hour gaming day or a weekend day).
- (4) Observe and review soft count procedures for table games and poker drops as defined in MICS, Chapter G, including the subsequent transfer of funds to the main bank or vault.
- (5) Observe and review dice inspection procedures as outlined in MICS, Chapter D.
- (6) Observe and review card inspection procedures as defined in MICS, Chapter D.
- (7) Review and verify card and dice inventory control procedures.
- (8) Review statistical reports for table game drop, win, and win-to-drop percentages to determine if fluctuations in excess of 3% from the base level are investigated.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

- (9) Observe that adequate supervision is present in the pits as required by MICS, Chapter D.
- (10) Observe dealer tip collection, count verification, and recording procedures.
- (11) Observe table game operations to ensure compliance with the MICS Chapter C and Section P, pertaining to table games, including poker. This observation shall include a representative sample of all table games over a two-day observation period.
- (12) Observe and review procedures for the issuance of counter checks as outlined in MICS, Chapter D.

(B) Electronic Gaming Devices:

- (1) Observe and review a minimum of five hand-paid jackpot transactions as defined in MICS, Chapter E. Observations should be sampled from three separate gaming days.
- (2) Observe and review electronic gaming device soft drop procedures, as defined in MICS, Chapter G, for at least two gaming days, at least one of which shall be a 24 hour gaming day or a weekend day.
- (3) Observe and review electronic gaming device soft count procedures and subsequent transfer of funds to the main bank or vault.
- (4) Inspect the soft count room for storage of non-related supplies and equipment and conduct a surprise test of the currency count equipment.
- (5) For a minimum of two gaming days when a bill validator soft drop occurred, compare and test the soft count to the meter dropped amount, per EGD, and determine if variances of greater than 1% and \$5 or any variance of more than \$20 are properly investigated.
- (6) Verify that EGDs with qualifying BV variances for three consecutive gaming week drop periods have meter reading comparison reports performed and that any EGD with qualifying variances for six consecutive weeks are removed from service until repaired.
- (7) Test to ensure that all EGD main doors and active drop compartments are alarmed and that the alarms create an audible signal in surveillance.
- (8) Verify that the bill validator activation cards are identifiable to the supervisor who has the card. Verify that for two sample weeks the activity of each card is audited to ensure that no buy-ins have been executed.
- (9) Test the incrementation of the EGD computer monitoring system by preparing meter reading comparison reports of 10 EGDs.. To prepare the meter reading comparison report obtain two meter readings of the EGD internal soft meter readings for the amount-in (credits played), coin-out (credits paid), amount-to-drop and jackpot paid meters at the beginning and the end of a period of at least a day and no more than a month. The difference between these EGD internal soft meter readings shall be compared to the difference in the EGD computer monitoring system meter

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

readings for the same period to verify that both sets of meters are incrementing by the same amount.

- (10) Review the reconciliations of the local/in-house progressives performed by accounting for three gaming days.
- (11) Review the accounting meter reading comparison reports for two months for compliance with MICS, Chapter E.
- (12) Review the installation, movement, and conversion of EGDs occurring within the scope of the audit.
- (13) If the casino duplicated critical program storage media during the audit period, test the duplication procedures and security to ensure compliance with MICS, Chapter E.
- (14) If the licensee has electronic gaming devices which accept tokens, the following additional testing shall be performed:
 - (a) if EGDs have activeoppers, observe and review a minimum of five hopper fill transactions as defined in MICS, Chapter E. If unable to observe verify proper procedures through interview,
 - (b) observe and review electronic gaming device hard drop procedures, as defined in MICS, Chapter G, for at least two gaming days, at least one of which shall be a 24 hour gaming day,
 - (c) observe and review hard count procedures and subsequent transfer of funds to the main bank or vault,
 - (d) inspect the hard count room for storage of non-related supplies and equipment and conduct a surprise test of token counters and weigh scales,
 - (e) for a minimum of two gaming days when a hard drop occurred, compare the dollar value of tokens counted per EGD to the meter dropped amount recorded in the EGD computer monitoring system and determine if variances of greater than 2% and more than \$5 (\$10 for denominations of \$.25 or greater) are properly investigated,
 - (f) verify that EGDs with qualifying token variances for three consecutive gaming week drop periods have meter reading comparison reports performed and that any EGD with qualifying variances for six consecutive weeks are removed from service until repaired, and
 - (g) for a minimum of two gaming days when a hard drop occurred, compare the weighed drop amount to the wrapped drop amount to determine if any variance between the actual physical count and totals obtained from the weigh scale greater than \$1,000 or 2% of the denomination total is explained by management,
 - (h) review slot bank countdown procedures and conduct a surprise count of at least two slot banks per facility.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

(C) Casino Cashiering and Credit:

- (1) For a minimum of two days, reconcile the change in main bank/vault accountability.
- (2) Observe and review the countdown procedures for each type of cashiering location as described in Chapter H of the internal controls, with the exception of redemption kiosks, to verify that strict control and accountability are maintained and that variances are documented.
- (3) Observe and review redemption procedures for tickets, including promotional tickets, for compliance with the MICS and ICS.
- (4) Reconcile safekeeping deposits on hand and review safekeeping deposit/withdrawal procedures and documentation.
- (5) Review check cashing and deposit procedures to ensure compliance with MICS, Chapter H.
- (6) Review returned check procedures including the use of outside guarantee service agencies to ensure compliance with MICS, Chapter H. Verify patrons with an outstanding returned check(s) cannot cash an additional check.
- (7) Verify that any changes to the chip and token inventory ledgers during the semi-annual audit period are documented and the required signatures are present on the ledger or the supporting documentation.
- (8) Observe the impressment of redemption kiosk currency cassettes for compliance with the MICS.
- (9) Verify that the redemption kiosks are maintained on an imprest basis and are listed on the Main Bank/Vault Accountability form.
- (10) Observe the refill and reconciliation process of two redemption kiosks for compliance with the MICS; ensure that the kiosk main door(s) are dual locked, require separate keys, and monitored by door access sensors which shall detect and report all external door openings, both to the device by way of an error code and tower light and to an on-line system.
- (11) Observe and review procedures for the issuance of counter checks for compliance.
- (12) Ascertain compliance with credit limits and other established credit issuance procedures.
- (13) Randomly reconcile outstanding balances of at least ten percent of all credit accounts on the listing to individual credit records and source documents.
- (14) Reconcile partial payment receipts on credit instruments to the total payments recorded by the cage for each day for a minimum of five days per month.
- (15) Examine at least ten credit records to determine payments are being properly recorded.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

- (16) Reconcile the total amount of the listing of credit payments received via mail with the total mail receipts recorded on the appropriate accountability for at least three days per month.

- (D) **Currency Transaction Reporting:**
 - (1) Review reporting of certain cash transactions to determine if the required CTRs have been properly filed and to ensure adherence to the requirements of Title 31 U.S. Code and regulations promulgated thereunder;
 - (a) perform tests to determine if the reportable jackpots from the slot system have been recorded on W-2G forms,
 - (b) perform comparisons of the W-2G forms to the CTRs to determine if the required information was reported,
 - (c) complete a review of the MTLs for proper completion,
 - (d) compare data from pit player tracking records to MTLs.

- (E) **Adjusted Gross Receipts and Admissions:**
 - (1) Review the calculation of adjusted gross receipts and tax remittance forms.
 - (2) Observe and review procedures for the reading and recording of the passenger count included in the admission tax calculation.
 - (3) Perform a general ledger account reconciliation of AGR – table games, AGR – EGD, cage accountability, chip and token liability, and progressive jackpot liability. Include a copy of the reconciliation in the Internal Audit report.
 - (4) Trace all gaming source documents (i.e. table fill slips, table credit slips, opener/closer slips, table games jackpot slips, counter check issue slips, EGD jackpot slips and hopper fill slips) for at least two gaming days to summarized documentation and reconcile to copies.
 - (a) Review these documents for accuracy and completion, as defined in the MICS, Chapter D and E (i.e. proper number of signatures, level of authorization, date and time, accurate calculations, opener verified to previous day's closer).
 - (b) Verify and account for the numerical sequence of the table fill slips, table credit slips, table games jackpot slips, counter checks, EGD hand-paid jackpot slips, and hopper fill slips.
 - (c) Review all voided source document slips for appropriate handling and authorized signatures. Assure that all copies are attached.
 - (5) Test and review the table games on-line soft count systems to verify transactions are accurately recorded in the central computer system.
 - (6) Test and review EGD on-line ticket and soft count system to verify transactions are accurately recorded in the central computer system by manually counting the tickets from two BVAs and comparing these totals to the totals obtained by the soft count system.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

(F) Annual Cash Count:

- (1) On an annual basis, Internal Audit shall conduct an observation of a complete physical count of all cash, chips and tokens in accordance with guidelines issued by the MGC. The count shall be conducted at least three months prior and subsequent to the fiscal year end. For example, if the fiscal year end is December 31, the count should be conducted between April and September.
 - (a) MGC Audit Manager must be notified thirty (30) days in advance of the count. At its discretion, the MGC may be present.
 - (b) Management staff may be notified no more than 24 hours in advance of the count to ensure adequate staff is on duty to facilitate access to all areas being counted.
 - (c) All count sheets shall be signed by those performing the inventory.
 - (d) A summary of the inventory total for each count sheet along with all shortages and overages and the signed count sheets shall be included in the Internal Audit report.
 - (e) The count of cage windows and the main bank shall be conducted when the location is closing during the cash count, unless otherwise approved by the MGC.

(G) Sensitive Keys:

- (1) Observe and review location and control over all sensitive keys to ensure compliance with MICS, Chapter B.
- (2) If the Class B Licensee uses an electronic key control system, review access and controls for the system to ensure compliance with MICS, Chapter B.
- (3) Review sensitive key logs for proper documentation of issuance and return of sensitive keys for five gaming days.
- (4) Verify the inventory of the duplicate keys, review the duplicate key inventory log for accuracy and proper completion, and resolve any discrepancies.
- (5) Verify that each critical sensitive/sensitive key has a duplicate key in inventory.

(H) Purchasing and Contract Administration:

- (1) Test normal purchasing and contracting procedures.
- (2) Review procedures for approval of capital expenditures.
- (3) Review procedures for related party transactions and contracts.
- (4) Determine that contracts entered into are at fair market value.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

(I) System Access:

- (1) Test and review access to the EGD computer monitoring system.
- (2) Test and review access to the on-line fill, credit, hard count, and soft count systems.
- (3) Test and review access to the EGD on-line ticket validation system.
- (4) Test and review access to the promotional coupon ticketing system.

§ 3 Reporting Guidelines

3.01 Class A Licensees are responsible for ensuring that all internal audit procedures are conducted within each semi-annual period. The report shall include the following information:

- (A) A title page containing the Class B Licensee's legal name, the name of the report, the dates of the semi-annual period audited and the report number,
- (B) a table of contents listing the subject headings and their respective pages,
- (C) the contents of the report. Each audit shall be subdivided into the following sections:
 - (1) audit objectives,
 - (2) audit procedures and scope, which shall include,
 - (a) whether the test was performed by inquiry, observation or examination, and
 - (b) the scope of each observation, review, and test, including the sample sizes and dates tested,
 - (3) findings, exceptions and conclusions. For each exception, the reference of the internal control, MGC minimum internal control standard, or Code of State Regulation, which corresponds to the exception, shall be included along with the specific number of instances noted. If no corresponding rule applies to the exception, this shall be noted. If there are no exceptions, the report shall indicate that no exceptions were noted,
 - (4) recommendations, and
 - (5) management's response. This shall include the specific corrective action to be taken, implementation date and the employee(s) responsible for implementation and subsequent follow-up. If the exception has already been addressed, the report shall include the corrective action taken and the date the corrective action occurred.

3.02 The internal audit reports shall be submitted to the MGC Audit Manager within 90 days following the last day of the semi-annual period. Four copies of the report shall be submitted to the MGC Jefferson City office.

3.03 If the internal audit report fails to address any of the required audits, the MGC shall assume the audit was not performed.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER L - INTERNAL AUDIT
(11 CSR 45-8)

- 3.04 Any additional audits of gaming operations performed shall be submitted upon completion. In addition to the regular audit procedures, special audits may be performed at the request of the Audit Committee, Management or the MGC. Internal auditors shall immediately notify the MGC Audit Manager in writing of any material weaknesses noted.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised Oct. 30, 2007. Revised February 28, 2015 (2.01, 3.01).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER M – SURVEILLANCE

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1 General	M-2
§ 2 Surveillance Requirements	M-3
§ 3 Surveillance Room Access and Control	M-3
§ 4 Operations	M-4
§ 5 Records	M-5
§ 6 Chain of Evidence	M-6

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2011. Revised August 30, 2014 (revised 1.02, 3.01; deleted 4.04). Revised January 30, 2017 (revised Section 1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER M – SURVEILLANCE
(11 CSR 45-7)

§ 1 General

- 1.01 Closed circuit surveillance systems and surveillance coverage shall continuously comply with all requirements of 11 CSR 45-7 and the MICS.
- 1.02 The Surveillance Department shall be independent of all other departments. The Surveillance Director shall report directly to an organizational level above that of General Manager.
- 1.03 Unless otherwise specifically authorized by MGC, only Surveillance and MGC personnel shall be permitted direct or indirect control, use of, or access to Surveillance Department camera systems. Security may operate a closed circuit television (CCTV) system to monitor non-gaming areas. Surveillance may have access or override authority for Security's CCTV. However, Security shall not have access to the gaming system operated by Surveillance.
- 1.04 The General Manager may have a surveillance monitor and related equipment necessary to select and direct various Surveillance Department cameras; however, both the Surveillance Department and MGC shall be able to override the controls in the General Manager's office. The General Manager shall not have the capability to monitor any camera inside the Surveillance Department. A video recorder shall be maintained by the Surveillance Department that records all video displayed on the General Manager's monitor. Video recordings from the General Manager's recorder shall be maintained by the Surveillance Department for at least 30 days and be immediately available to any Commission agent upon request.
- 1.05 Surveillance personnel shall have no other gaming related duties within the riverboat gaming operation. (11 CSR 45-7.050(1)(C))
- 1.06 Surveillance personnel shall possess, but are not required to display, a valid riverboat-issued casino access badge and a commission-issued occupational license badge while on property. Surveillance personnel shall still comply with 11 CSR 45-5.030 which prohibits employees from playing any gambling game on the premises.
- 1.07 A copy of the current casino floor plan showing the placement of all surveillance cameras shall be provided for the MGC surveillance room within 24 hours of any change.
- 1.08 All required dedicated camera coverage shall remain in the MGC approved position. When changes to required dedicated camera coverage are needed, the MGC boat agent on duty shall approve the new coverage prior to use.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2011. Revised August 30, 2014 (revised 1.02, 3.01; deleted 4.04). Revised January 30, 2017 (revised Section 1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER M – SURVEILLANCE
(11 CSR 45-7)

§ 2 Surveillance Requirements

- 2.01 Surveillance coverage of slot machines shall provide sufficient clarity to read both the asset number and game outcome with the same camera.
- 2.02 Surveillance coverage of table games and poker shall meet the following standards:
- (A) Fixed cameras shall provide views that enable a layperson to clearly determine table number, chip values, cash denominations, card values (including pips, face cards [K, Q or J] and, if relevant, suits), and game outcome (e.g., ability to reconstruct hands) excluding dice values on craps tables. Dedicated coverage of the game outcome on table games is only required for games which do not have an automated game history that records at least the last 50 rounds of play;
 - (B) Table bank trays, betting areas and card placement shall be continuously covered. Rail-to-rail fixed coverage is not required;
 - (C) Player's and Dealer's hands shall be recorded by Surveillance anytime the person's hands touch cards, chips in the betting area, or the chip tray. If table size or field of view is such that one fixed camera cannot provide the required coverage, whatever number of cameras needed to meet the coverage requirements shall be used;
 - (D) If PTZ cameras are used to provide the required continuous coverage, they shall be locked in position dedicated to that location and shall function as a fixed camera; and
 - (E) Any signage displaying the value of a progressive or bad beat award shall have dedicated coverage.
- 2.03 Surveillance coverage in the cage shall be recorded with sufficient clarity to identify all paperwork and the denomination of chips and currency.
- 2.04 Surveillance coverage of the entry and exit turnstile areas shall be sufficiently clear to permit verification of admission counts and identification of persons.
- 2.05 Panic alarms shall be audible in Surveillance.

§ 3 Surveillance Room Access and Control

- 3.01 Unless otherwise specifically authorized by MGC, access to the surveillance room is restricted to Surveillance and MGC personnel. Any other person needing access to the surveillance room shall obtain prior permission of the MGC and their access shall be recorded on a Surveillance Ingress/Egress Log. (11 CSR 45-7.050)

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2011. Revised August 30, 2014 (revised 1.02, 3.01; deleted 4.04). Revised January 30, 2017 (revised Section 1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER M – SURVEILLANCE
(11 CSR 45-7)

- 3.02 The MGC Boat Supervisor shall be notified prior to internal or external auditors accessing the surveillance room. Auditor access shall be limited to the following:
- (A) Internal Audit may access the surveillance room to perform audit work up to 30 hours per calendar quarter; and
 - (B) External Audit personnel may access the surveillance room to perform audit work up to 15 hours per calendar quarter.
- 3.03 The surveillance equipment in the MGC surveillance room shall be able to monitor and record without being overridden. Only MGC personnel shall have the ability to monitor the camera(s) required by 11 CSR 45-7.050 installed in the casino surveillance room.

§ 4 Operations

- 4.01 Describe in the Internal Control System the procedures to be followed by surveillance personnel during their shift including:
- (A) inspection of equipment;
 - (B) testing procedures of equipment;
 - (C) video recording media maintenance;
 - (D) retention and release of video recordings; and
 - (E) preparation of shift logs, incident reports, and other forms.
- 4.02 Surveillance personnel shall video record in its entirety and continuously monitor all drops and counts, including drops and counts of pooled dealer, cage cashier and slot attendant tips.
- 4.03 A Surveillance Release Log shall be maintained recording who receives a copy of video recordings. Video recordings of criminal or regulatory investigations or violations shall not be released to anyone without the approval of an MGC agent.
- 4.04 At least three Surveillance personnel per excursion gambling boat shall be on duty in the surveillance room actively monitoring gaming activities when gaming, drops, or counts are being conducted. Additional personnel shall be available to provide required live observation and other duties and to allow for meals and breaks.
- 4.05 Whenever panic alarms are activated the MGC boat agent on duty and Security shall be notified. Tests of all panic alarms shall be conducted by Surveillance at least once each calendar month and documented in the Surveillance Shift Log.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2011. Revised August 30, 2014 (revised 1.02, 3.01; deleted 4.04). Revised January 30, 2017 (revised Section 1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER M – SURVEILLANCE
(11 CSR 45-7)

§ 5 Records (11 CSR 45-7.070)

5.01 A Surveillance Shift Log shall:

- (A) be continuously maintained by Surveillance personnel;
- (B) be chronological;
- (C) include entries for:
 - (1) the notification of any maintenance or repair of any gaming device or money handling equipment;
 - (2) gaming table drop box exchanges;
 - (3) any detention or questioning of patrons or employees by the Security department, including the identity of:
 - (a) the patrons or employees; and
 - (b) the Security personnel involved;
 - (4) the beginning, end, and any interruptions of all required drop and count processes, specifying which drop or count is being conducted (including emergency drops);
 - (5) any observed procedural or Internal Control violations;
 - (6) any observed criminal activity;
 - (7) any surveillance conducted on anyone or any activity that appears:
 - (a) to be abnormal, irregular, illegal or an emergency; or
 - (b) to violate the rules of the commission;
 - (8) any surveillance conducted at the request of:
 - (a) an employee of the Class B Licensee; or
 - (b) a commission agent;
 - (9) all persons reviewing surveillance recordings;
 - (10) all persons entering and exiting the Surveillance room, excluding surveillance personnel and MGC personnel;
 - (11) all surveillance personnel entering and exiting the Surveillance room only at the beginning and ending of their shifts; and
 - (12) any other notations deemed necessary by Surveillance personnel or the commission to ensure compliance with the statutes, regulations, and MICS;
- (D) be provided to the MGC Boat Supervisor daily; and
- (E) be retained for at least one (1) year.

5.02 A Surveillance Incident Report shall:

- (A) be made by the person responsible for monitoring the activity;
- (B) contain details of any incident observed that involved abnormal or criminal activity;
- (C) be provided to the MGC Boat Supervisor daily; and
- (D) be retained a minimum of one (1) year.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2011. Revised August 30, 2014 (revised 1.02, 3.01; deleted 4.04). Revised January 30, 2017 (revised Section 1.06).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER M – SURVEILLANCE
(11 CSR 45-7)

- 5.03 All Surveillance department video recordings, logs, and reports shall: (11 CSR 45-7.080)
- (A) be retained in a manner to allow them to be easily retrieved by date; and
 - (B) be furnished to any MGC agent immediately upon request.

§ 6 Chain of Evidence

- 6.01 Include in the Internal Control System the procedures for maintaining, copying and releasing any video recordings which contain suspected illegal activities or violations of regulations, MICS, or internal controls. Ensure the MGC boat agent on duty is notified immediately of suspected illegal activity and of the video recording's existence.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2011. Revised August 30, 2014 (revised 1.02, 3.01; deleted 4.04). Revised January 30, 2017 (revised Section 1.06).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER N – SECURITY

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	N-2
§ 2. Reporting	N-2
§ 3. Public Safety & Public Order	N-2
§ 4. Casino Access Control	N-3
§ 5. Protection of Assets & Card and Dice Integrity	N-4

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. Revised April 30, 2009 (1.04 deleted \$500 loss limit). Revised January 30, 2011. Revised March 30, 2012. Revised November 30, 2012.

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER N – SECURITY

§ 1 General

- 1.01 Security personnel shall only report to (be supervised by) the general manager. (11 CSR 45-9.020)
- 1.02 Security personnel are not allowed to accept tips, gratuities or gifts of any kind from a patron.
- 1.03 Security personnel are prohibited from participating in any portion of the ticketing process except turnstile readings.

§ 2 Reporting

- 2.01 Security personnel shall promptly report to the MGC boat agent on duty any facts which the licensee has reasonable grounds to believe indicate a violation of law (other than minor traffic violations), or commission rules to include state regulations, MICS, Internal Control Systems, and other orders of the commission, committed by licensees, their employees or others, including, without limitation, the performance of licensed activities different from those permitted under their license. The MGC boat agent on duty shall also be immediately notified of all inquiries made by law enforcement or other government officials concerning the conduct of a licensee.
- 2.02 The MGC boat agent on duty shall be provided, on a daily basis, a copy of the Security Incident Log of all Security Incident Reports generated during the gaming day.
- 2.03 The Internal Control System shall include detailed procedures for preparation and processing of Security Incident Reports, including who participates, their duties and responsibilities, signatory requirements, distribution and all applicable controls.

§ 3 Public Safety & Public Order

- 3.01 The Internal Control System shall contain detailed procedures, including who participates in each activity, their duties and responsibilities, forms completed, signatory responsibilities, and all applicable controls for the following:
 - (A) firearms prohibition;
 - (B) intoxicated persons;
 - (C) disorderly/disruptive patrons; and
 - (D) eviction procedures.
- 3.02 Security personnel shall be trained to implement the mandatory Emergency Response Plan submitted to the MGC per 11 CSR 45-6.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (1.04 deleted \$500 loss limit). Revised January 30, 2011. Revised March 30, 2012. Revised November 30, 2012.

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER N – SECURITY

- 3.03 Designated Emergency Medical Services (EMS) First Responders primary duties are to respond immediately to medical emergencies. Designated Emergency Medical Services (EMS) First Responders shall not be assigned duties that would prevent them from immediately responding to a medical emergency. A designated EMS First Responder shall maintain control as primary care provider unless physically incapable of continuing care, the patient refuses further care, or the patient is transferred to a higher level of care.

§ 4 Casino Access Control

- 4.01 Persons under 21 years of age shall not be permitted access to the casino floor or be allowed to place a wager.
- 4.02 Persons who are visibly intoxicated shall not be permitted access to or allowed to remain on the casino floor.
- 4.03 Persons who are visibly intoxicated shall not be allowed to place a wager.
- 4.04 The enforcement of admission and gambling restrictions for persons under 21 years of age shall include, at a minimum, checking their government-issued photo identification.
- 4.05 The Internal Control System shall contain detailed procedures for control over the following situations and activities, including who participates in each activity, their duties and responsibilities, forms completed, signatory responsibilities, and all applicable controls for the following:
- (A) enforcement of admissions and gambling restrictions for visibly intoxicated persons;
 - (B) employee access to controlled areas;
 - (C) lost employee access badges and gaming licenses;
 - (D) issuance and return of temporary badges; and
 - (E) trespassing, including Disassociated Persons and Excluded Persons.
- 4.06 Using a method detailed in the Internal Control System, the Class B Licensee shall inform visitor/vendors who may be on the Disassociated Persons list of their responsibility to notify the MGC office at the facility of their status and the expected duration of their presence on the property.
- 4.07 Visitor/vendor badges shall meet the following criteria. Badges shall be:
- (A) reusable and made of a permanent, durable material such as plastic, metal, or laminated cardstock;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (1.04 deleted \$500 loss limit). Revised January 30, 2011. Revised March 30, 2012. Revised November 30, 2012.

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER N – SECURITY

- (B) capable of being securely attached to all common clothing types and styles by means of a secure mechanical device so as to prevent loss of the badge during normal activities;
 - (C) individually numbered with numerals at least one-fourth inch (1/4") in height;
 - (D) used in conjunction with the Visitor/Vendor Log;
 - (E) unique in design, color, and construction; easily identifiable as a valid visitor/vendor badge at that facility; and to make duplication or counterfeiting difficult; and
 - (F) displayed on the visitor/vendor's person in a clearly visible manner at all times while on the gaming floor or in non-public areas.
- 4.08 The Internal Control System shall include detailed procedures for the issuance of and accounting for visitor/vendor badges on a daily basis. If badges for contractors or vendors are issued for more than one gaming day special procedures shall also be submitted in the Internal Control System.

§ 5 Protection of Assets & Card and Dice Integrity

- 5.01 The Internal Control System shall contain detailed procedures for security's role in the following activities and events, including who participates, their duties and responsibilities, forms completed, signatory responsibilities, and all applicable controls:
- (A) power failure/camera outage;
 - (B) card and dice:
 - (1) inventory;
 - (2) inspection; and
 - (3) cancellation and destruction;
 - (C) panic alarm activations and monthly testing;
 - (D) facility lockdown; and
 - (E) drops.
- 5.02 Security personnel shall not conduct cash transactions or chip or ticket redemptions without approval of the MGC boat agent on duty.
- 5.03 A Security escort shall be required for the movement of all unredeemed tickets, chips, or cash of \$100 or more, except:
- (A) EGD hand-paid jackpots less than \$5,000;
 - (B) transfers between the poker table banks and poker room bank; and
 - (C) non-gaming transfers.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (1.04 deleted \$500 loss limit). Revised January 30, 2011. Revised March 30, 2012. Revised November 30, 2012.

MISSOURI GAMING COMMISSION

MINIMUM INTERNAL CONTROL STANDARDS

SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

CONTENTS

General	O-2
Statement of Policy	O-2
Normal Purchasing Transactions	O-2
Capital Expenditures	O-3
Related Party Transactions	O-3
Classification of Vendors	O-4

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised December 30, 2010 (§12).

MINIMUM INTERNAL CONTROL STANDARDS
SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

General

1. The terms "purchasing" and "contracting" shall include such items as leases, management contracts, and all other transactions requiring the commitment of company resources for the acquisition of goods or services.
2. The use of the term "owner" or "owners" shall include sole proprietors, partners, or shareholders who are required to file a "Form I" with the MGC.

Statement of Policy

3. A statement of policy regarding ethical standards and compliance with federal and state laws shall be included. Such statement shall delineate the limitation on purchasing and contracting personnel from accepting gifts or other forms of gratuities from suppliers of goods or services.

Normal Purchasing Transactions

4. The amount of a commitment that an individual or a group of employees, Class A licensees, or directors can approve shall indicate the total dollar commitment of the single transaction or a series of related transactions. The ICS shall include a description of procedures regarding the following:
 - a. Issuance of purchase requisitions and amounts that can be authorized by various positions or levels of personnel;
 - b. requirements for competitive bidding process, including the number of bids required;
 - c. procedures for issuing and approving blanket purchase orders;
 - d. procedures and approval regarding emergency purchases;
 - e. criteria for qualifying approved vendors of goods or services based on such factors as quality, service, and price;
 - f. documentation that goods or services acquired were obtained on the basis of "fair market value" considering the criteria in item e. above;
 - g. procedures and approval process for the acquisition of goods or services that are unique and not conducive to the normal competitive process;
 - h. procedures to ensure that vendor files contain all company required forms, documentation, and approvals; and
 - i. a prohibition against the purchase or lease of gaming equipment or supplies from other than a licensed supplier as defined in the Missouri Riverboat Gambling Act or MGC Rules and Regulations.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised December 30, 2010 (§12).

MINIMUM INTERNAL CONTROL STANDARDS
SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

Capital Expenditures

5. In addition to the normal purchasing requirements, the ICS shall include procedures for the approval of capital expenditures as required by 11 CSR 45-10.040.

Related Party Transactions

6. **Related Party** is defined as an individual or business entity having a pecuniary interest in a business entity which is not a publicly held company; a holder of more than five percent (5%) of the outstanding shares of a corporation that is a publicly held company; a key person of a business entity; an affiliate of a business entity; a relative of an individual having a pecuniary interest in a business entity that is not a publicly held company; a relative of a holder of more than five percent (5%) of the outstanding shares of a corporation that is a publicly held company; a relative of a key person of a business entity; a relative of an affiliate of a business entity; a trust for the benefit of or managed by a business entity or a key person thereof; or any other individual or business entity who is able to control or significantly influence the management or operating policies of a business entity.
7. **Relative** is defined as a member of the **Immediate Family**, as well as uncles, aunts, nephews, nieces, and first cousins, whether by whole or half blood, by marriage, adoption, or natural relationship, and dependents.
8. **Immediate Family** is defined as a spouse (other than a spouse who is legally separated from the individual under a decree of divorce or separate maintenance), parents, grandparents, siblings, children and grandchildren, whether by whole or half blood marriage, adoption, or natural relationship.
9. **Dependent** is defined as any individual who received over half of his or her support in a calendar year from any other individual.
10. The minimum internal control standards for disclosure and approval of related party contracts or transactions as described below do not apply to transactions that require a supplier's license under the Missouri Riverboat Gambling Act or MGC Rules and Regulations, or to the payment of dividends to shareholders or scheduled repayments of related party debt.
11. Related party transactions, either oral or written, shall meet the minimum internal control standards enumerated above. In addition, the ICS shall provide that:
 - a. Each related party transaction or series of related transactions reasonably anticipated to have a dollar value equal to or greater than the greater of \$500,000

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised December 30, 2010 (§12).

MINIMUM INTERNAL CONTROL STANDARDS
SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

- or 30% of net worth up to \$1,000,000 annually shall be subject to approval of the Board of Directors or Owners of the company;
- b. an annual report of related party contracts or transactions shall be prepared and submitted to the Board of Directors or Owners and the MGC, listing all related party transactions or group of like transactions occurring during the year. This report shall be due at the end of the third month following each calendar year; shall be formatted to group related party transactions by key person or entity; and shall contain the following information:
 - 1) name of the related party;
 - 2) amount of the transaction or payments under the contract;
 - 3) term of the contract;
 - 4) nature of the transaction; and
 - 5) determination of how the fair market value of the contract, goods, or services was ascertained.
 - c. a quarterly report to the Board of Directors or Owners and the MGC updating the information required in b.(1) through b.(5), above, for all new or renewed related party transactions entered into during the quarter. This report shall also indicate any terminations of related party transactions and is due by the end of the second month following the end of the quarter. The annual report will suffice for the fourth quarterly report; and
 - d. a written favorable fairness opinion from a reputable investment banking firm shall be provided for all related party contracts, transactions or series of transactions expected to exceed \$5,000,000, unless such fairness opinion is specifically exempted by the Director.

Classification of Vendors

- 12. If a vendor is classified by the Class B licensee as minority-owned or woman-owned business to demonstrate compliance with RSMo 313.805(18), the casino shall retain documentation in the vendor file establishing the criteria used to classify the vendor as a minority-owned or woman-owned business. Documentation shall include either a copy of a MBE or WBE certification or an affidavit signed by the vendor attesting to the fact the vendor is a minority-owned or woman-owned business.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised December 30, 2010 (§12).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER P – EXCLUDED PERSONS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. Excluded Persons	P-2
§ 2. Procedures for Exclusion	P-2

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Adopted April 30, 2009. Revised February 28, 2015 (revised 2.03 and 2.05). Revised June 30, 2019 (revised 2.02 and 2.05).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER P – EXCLUDED PERSONS
(11 CSR 45-15)

§ 1 Excluded Persons

- 1.01 An excluded person is an individual who has been placed on the Missouri Gaming Commission (“MGC”) Excluded Persons List, which excludes them from entering all Missouri riverboat gaming operations.
- 1.02 Excluded persons are placed on the MGC Excluded Persons List pursuant to 11 CSR 45-15 et seq. or Section 313.830.4, RSMo.

§ 2 Procedures for Exclusion

- 2.01 If the last known address is available, The Class B Licensee is required to notify the excluded person by certified mail that she/he is no longer welcome on the premises of that Class B Licensee’s riverboat gambling operation within thirty (30) days upon receipt of notice from the MGC. The Class B Licensee is also required to maintain proof of such mailing, along with evidence as to whether or not notice was received. The Class B Licensee shall keep a copy of all such notification letters and copies shall be provided to the MGC Jefferson City office. If the required certified mail notification fails, the Class B Licensee shall maintain the original or a copy of the certified letter. If the excluded person is ever discovered on the premises, the certified letter or copy shall be presented to the excluded person.
- 2.02 The Class B Licensee shall ensure the player’s club, cage, security, table games, or any other department identified by the MGC or the Class B Licensee’s Internal Control System that has a responsibility for detecting Excluded Persons on the gaming floor have access to the current MGC Excluded Persons List.
- 2.03 A current hard or electronic copy of the MGC Excluded Persons List shall be maintained at any location that performs check cashing, processes cash advances, processes credit applications, issues or accepts credit instruments, or processes taxable jackpots, at the player’s club and at any other location where the use of or access to the MGC Excluded Persons List would aid in identifying excluded persons who have gained access to the Class B Licensee’s gaming operation or in preventing excluded persons from entering the Class B Licensee’s gaming operation.
- 2.04 If the Class B Licensee offers player’s cards, the Class B Licensee, upon receipt of the MGC Excluded Persons List or an addition to the List, shall make an entry on any existing excluded person’s player account(s) or, if no account exists, shall create a new account for the excluded individual and make an entry. The entry shall clearly indicate that the individual is an excluded person pursuant to 11 CSR 45-15 and is barred from entering the gaming operation and from receiving a player’s card. The Internal Control System shall specify which job position(s) is (are) responsible for making the entries on the accounts.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Adopted April 30, 2009. Revised February 28, 2015 (revised 2.03 and 2.05). Revised June 30, 2019 (revised 2.02 and 2.05).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER P – EXCLUDED PERSONS
(11 CSR 45-15)

- 2.05 The Class B Licensee shall identify excluded persons:
- (A) At the player's club or the pits by examining the patron's non-expired government-issued photo identification and conducting a search of the individual's date of birth, including year of birth, listed on the identification to determine if the person is on the exclusion list prior to issuing a player's card or printing/reprinting a player's card. If the search generates any names that have the same first or last name as recorded on the photo identification, the licensee shall research further to determine if the individual presenting the ID is an Excluded Person.
 - (1) The search shall be conducted using:
 - (a) the MGC Exclusion List website; or
 - (b) the downloaded exclusion list in a spreadsheet format from the most recent download.
 - (2) The Class B Licensee shall specify in its Internal Control System the method to be used. If the MGC Exclusion List website is used, the Class B Licensee shall use the downloaded MGC Exclusion List when the website is unavailable;
 - (B) At the cage(s) by examining a patron's valid, non-expired government-issued photo identification and comparing it to the MGC Exclusion List before cashing a check, processing a credit application, issuing or accepting a credit instrument, or processing a cash advance;
 - (C) At a gaming table by examining a patron's valid, non-expired government-issued photo identification and comparing it to the MGC Exclusion List before issuing a counter check; and
 - (D) Prior to paying any taxable jackpots or taxable promotional winnings by examining the patron's valid, non-expired government-issued photo identification and comparing it to the MGC Exclusion List.
- 2.06 The Class B Licensee shall not conduct credit transactions with excluded persons or enroll excluded persons in any sweepstakes, tournaments, or other types of promotions. The Class B Licensee shall prior to awarding any sweepstakes, tournament, or promotional prize, verify the winner is not an excluded person.
- 2.07 The Class B Licensee shall remove excluded persons from their mailing lists, such as marketing offers, slot club programs, coupon promotions, and other marketing promotions. This rule shall not be construed to prohibit mass mailings to "Resident" or mass distributions not directed toward specific individuals.
- 2.08 The Class B Licensee shall immediately notify the MGC Agent On-Duty and the senior security officer when an excluded person or an individual suspected of being an excluded person is observed on the premises.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Adopted April 30, 2009. Revised February 28, 2015 (revised 2.03 and 2.05). Revised June 30, 2019 (revised 2.02 and 2.05).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER P – EXCLUDED PERSONS
(11 CSR 45-15)

- 2.09 If an excluded person is arrested for trespassing on any area of the Class B Licensee's riverboat operation, the Class B Licensee shall contact the local prosecutor and make themselves available for the criminal proceedings relating to the trespass as filed under Section 569.140, RSMo.
- 2.10 If an excluded person is found to be present at the riverboat gaming operation, a Security Incident Report shall be prepared. In addition to the Security Incident Report requirements in Chapter R, the following shall also be included in the report or attached to the report:
- (A) The date the excluded person was notified of their barred status, as well as the form and substance of the casino's notification in accordance with 11 CSR 45-15; and
 - (B) A copy of the excluded person's photo identification, if available.
- 2.11 A copy of the Security Incident Report shall be forwarded to the MGC Agent On-Duty immediately.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Adopted April 30, 2009. Revised February 28, 2015 (revised 2.03 and 2.05). Revised June 30, 2019 (revised 2.02 and 2.05).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER Q – DISASSOCIATED PERSONS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. General	Q-2
§ 2. Procedures for Exclusion	Q-2
§ 3. Access to the DAP List	Q-4
§ 4. Discovery of a DAP	Q-4
§ 5. Employees and Self-Exclusion	Q-5
§ 6. Procedures for Removal from the List of Disassociated Persons	Q-5
§ 7. Procedures for Reinstatement of Casino Privileges	Q-6

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (all sections). Revised March 30, 2012. Revised February 28, 2015 (revised 1.03, 2.01, and 2.02). Revised June 30, 2016 (revised 2.01(B), 6.01, and 6.02). Revised June 30, 2019 (revised 1.03, 2.01, 2.02, and 2.05)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER Q – DISASSOCIATED PERSONS
(11 CSR 45-17)

§ 1 General

- 1.01 A Disassociated Person (DAP) is an individual who has self-reported as a problem gambler, completed and filed a formal application requesting to be excluded from the gaming floor of all Class B Licensees and who has been designated as a Disassociated Person upon approval of the application by the Missouri Gaming Commission.
- 1.02 A “List of Disassociated Persons” shall consist of those persons who have voluntarily complied with the provisions of 11 CSR 45-17.010 to 11 CSR 45-17.030 and have not been removed pursuant to 11 CSR 45-17.060.
- 1.03 The Class B Licensee shall establish procedures to allow patrons (who are not on the List of Disassociated Persons) to enact self-limiting options; e.g., removal from mailing list, restricted check cashing or player card privileges, limit or suspend credit privileges, and elimination from other promotions, etc. These procedures shall be immediately available in hard copy for patrons, employees and Commission personnel at the following locations: player's club, cage, security, or any other department identified by the Gaming Commission or the Class B Licensee’s Internal Control System.

§ 2 Procedures for Exclusion

- 2.01 The Class B Licensee shall:
- (A) Download the updated List of Disassociated Persons (DAP List) from the designated MGC server at least once every seven calendar days and update DAP information in all associated applications within five calendar days of the download of new or updated information. The Internal Control System shall identify the applications that are required to be updated;
 - (B) Upon receipt of the DAP List or an addition to the List, flag any existing disassociated person’s player account(s) in the player tracking system or, if no account exists, create a new account for the disassociated person which clearly denotes that the individual is a disassociated person and is barred from entering the gaming floor or from receiving a player’s card. A generic flag may be used to indicate the individual is barred from entry, however notes within the system shall clearly indicate the individual is a Missouri disassociated person. The Internal Control System shall specify which job position(s) is (are) responsible for flagging the accounts;
 - (C) Remove DAPs from all VIP or club member programs, within 5 calendar days of the download of new or updated information. Any joint account shall be severed;
 - (D) Remove DAPs from all mailing lists (including but not limited to electronic mail, marketing offers, slot club programs, coupon promotions, and other marketing promotions) within 5 calendar days of the download of new or updated

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (all sections). Revised March 30, 2012. Revised February 28, 2015 (1.03, 2.01, and 2.02). Revised June 30, 2016 (2.01(B), 6.01, and 6.02). Revised June 30, 2019 (revised sections 1.03, 2.01, 2.02, and 2.05)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER Q – DISASSOCIATED PERSONS
(11 CSR 45-17)

- information. This rule does not prohibit mass mailings to “Resident” or mass distributions not directed toward specific individuals;
- (E) Ensure the player’s club, cage, table games, security, or any other department identified by the Gaming Commission or the Class B Licensee’s Internal Control System that has a responsibility for detecting DAPs on the gaming floor have access to the Class B’s most current DAP List or the current player account information;
 - (F) Maintain a current hard copy or electronic copy of the DAP List at the player’s club, any table games pit where counter checks are issued or player cards are issued/printed, any cage that performs check cashing, processes credit card transactions, debit card transactions, credit applications, payments of taxable promotional winnings or taxable jackpots, issues or accepts credit instruments, or any other location designated by the Missouri Gaming Commission.
- 2.02 Prior to performing any of the following transactions with a patron, the Class B Licensee shall require the patron to present valid, non-expired government-issued photo identification. The licensee shall perform a search of the individual’s date of birth as listed on the identification in the downloaded DAP List or the MGC Web DAP List to determine whether the patron is a DAP. If the search generates any names that have the same first or last name as recorded on the photo identification, the licensee shall research further to determine if the individual presenting the ID is a DAP. In the event a W-2G is prepared, the Class B Licensee will further verify the name listed on the identification is consistent with the name of the patron recorded on the W-2G. The Class B Licensee shall not perform the following transactions with a DAP:
- (A) Check cashing;
 - (B) Cash advances;
 - (C) Credit card transactions;
 - (D) Processing credit applications;
 - (E) Issuance or acceptance of credit instruments;
 - (F) Debit card transactions;
 - (G) Payment of any taxable jackpots;
 - (H) Payment of any taxable promotional winnings or prizes; and
 - (I) Wire transfers.
- 2.03 The Class B Licensee shall void any jackpot won by a DAP in accordance with 11 CSR 45-5.065.
- 2.04 The Class B Licensee shall not enroll DAPs in any sweepstakes, tournaments, or other types of promotions. The Class B Licensee shall prior to awarding any sweepstakes, tournament, or promotional prize, verify the winner is not a DAP.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (all sections). Revised March 30, 2012. Revised February 28, 2015 (1.03, 2.01, and 2.02). Revised June 30, 2016 (2.01(B), 6.01, and 6.02). Revised June 30, 2019 (revised sections 1.03, 2.01, 2.02, and 2.05)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER Q – DISASSOCIATED PERSONS
(11 CSR 45-17)

- 2.05 Prior to creating a player's card or printing/reprinting a player's card, the Class B Licensee shall identify DAPs by examining the patron's government-issued photo identification and conducting a search of the individual's date of birth, including year of birth, listed on the identification to determine if the person is on the DAP List. If the search generates any names that have the same first or last name as recorded on the photo identification, the licensee shall research further to determine if the individual presenting the ID is a DAP.
- (A) The search shall be conducted using
- (1) The MGC Web DAP List; or
 - (2) The downloaded DAP List in a spreadsheet format from the most recent download.
- (B) The Class B Licensee shall specify in its Internal Control System the method to be used. If the MGC Web DAP List is used, the Class B Licensee shall use the downloaded DAP List when the website is unavailable.
- 2.06 The Class B Licensee shall provide copies of patron records, including Win/Loss statements, to DAPs upon written request by the DAP, to the extent such information is provided to any other patron. The information provided to DAPs shall be available by mail, even if not available by mail to other patrons, following procedures approved by MGC.

§ 3 Access to the DAP List

- 3.01 The Class B Licensee shall maintain the DAP List in a manner to ensure the confidentiality of its content. The content of the DAP List outside of the exceptions contained in Chapter 11 CSR 45-17 shall not be disclosed to any party (including members of a DAP's immediate family) without the prior written approval of the Missouri Gaming Commission. Any DAP List that is disposed of shall be shredded or otherwise destroyed in a manner that its content cannot be accessed.
- 3.02 A Class B Licensee shall remove an employee's access to any in-house DAP system or any list containing DAP data within 72 hours if the employee's job duties no longer require access to the system.

§ 4 Discovery of a DAP

- 4.01 The Class B Licensee shall immediately notify the Security Department and the MGC boat agent on duty when a DAP is identified on an excursion gambling boat.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (all sections). Revised March 30, 2012. Revised February 28, 2015 (1.03, 2.01, and 2.02). Revised June 30, 2016 (2.01(B), 6.01, and 6.02). Revised June 30, 2019 (revised sections 1.03, 2.01, 2.02, and 2.05)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER Q – DISASSOCIATED PERSONS
(11 CSR 45-17)

- 4.02 If a DAP is discovered on the gaming floor, a Security Incident Report shall be prepared by the Security Department. In addition to the information required on the Security Incident Report in Chapter R, reports pertaining to DAPs shall include:
- (A) The date and time of identification;
 - (B) Employee making identification;
 - (C) DAP's full name and address;
 - (D) A description of the facts involved in the discovery;
 - (E) A surveillance photo of the DAP shall be taken at the time of the incident;
 - (F) Name of the MGC boat agent on duty who was notified; and
 - (G) The amount of any voided gambling game payout not awarded pursuant to 11 CSR 45-5.065, if any.
- 4.03 A copy of the Security Incident Report shall be forwarded to the MGC boat supervisor within 24 hours of the incident.

§ 5 Employees and Self-Exclusion

- 5.01 Employees on the DAP List shall not be assigned duties which would require them to participate as a player in any gambling activities on any Missouri excursion gambling boat.

§ 6 Procedures for Removal from the List of Disassociated Person

- 6.01 The Class B licensee shall download the updates at least once every seven calendar days for those individuals who have been removed from the List using the designated MGC server. The Class B licensee shall remove the DAP designation from each individual's account and all associated applications within five calendar days of the download. If a generic flag is used to denote that a person is barred from entry, this flag may remain in place if the person is still excluded from the property; however, the comments should be updated to include the new source of the exclusion and shall not state that the exclusion is based on the Missouri DAP program (i.e., the individual is self-excluded in another state or has been evicted by the property). The Internal Control System shall identify the applications that are required to be updated.
- 6.02 If the Class A or B licensee chooses to continue the exclusion status of any individual removed from the DAP List, all references and associated programs shall indicate the exclusion originates from the licensee, self-exclusion in another state, or non-voluntary exclusion in another state. No licensee shall indicate to any individual that has been removed from the DAP List that he or she is excluded from the casino based on the Missouri DAP List.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (all sections). Revised March 30, 2012. Revised February 28, 2015 (1.03, 2.01, and 2.02). Revised June 30, 2016 (2.01(B), 6.01, and 6.02). Revised June 30, 2019 (revised sections 1.03, 2.01, 2.02, and 2.05)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER Q – DISASSOCIATED PERSONS
(11 CSR 45-17)

§ 7 Procedures for Reinstatement of Casino Privileges

- 7.01 The Class A or B licensee shall not be required to reinstate privileges for any person who has been removed from the DAP List. Examples of privileges include access to the gaming floor, gambling, marketing offers, promotions, check cashing, cash advances, etc.
- 7.02 The licensee may send a document to the MGC granting the MGC the irrevocable authorization to rescind any prior notice of trespass sent to a former DAP for all persons removed from the DAP List.
- 7.03 Until the licensee has restored privileges to the person removed from the DAP List, the licensee shall not send to such person any marketing materials such as those described in section 2.01(D).

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised April 30, 2009 (all sections). Revised March 30, 2012. Revised February 28, 2015 (1.03, 2.01, and 2.02). Revised June 30, 2016 (2.01(B), 6.01, and 6.02). Revised June 30, 2019 (revised sections 1.03, 2.01, 2.02, and 2.05)

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. Forms Index	R-2
§ 2. General	R-4
§ 3. Signatures	R-4
§ 4. Control of Forms	R-5
§ 5. Numbering	R-5
§ 6. Voiding Forms	R-5
§ 7. Forms Description	R-5

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.01). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER R – FORMS

§ 1 Forms Index

Form Name	Description Page No.
Cards/Dice Inventory Ledgers	R-5
Cards and Dice Cancellation/Destruction Log	R-5
Cashier/Bank Count Sheet	R-5
Casino/Cage Multiple Transaction Log	R-6
Chip Inventory Ledger	R-6
Safekeeping Deposit/Withdrawal	R-7
Daily Passenger Report	R-7
Duplicate Key Inventory Log	R-7
Tips and Gratuity Deposit	R-7
Temporary Bank Voucher	R-7
Duplication of CPSM Log	R-8
EGD Drop/Win Report	R-8
EGD Entry Access Log (MEAL Book)	R-8
EGD Hand-Paid Jackpot Form	R-8
Order for Fill/Credit Form	R-9
Even Exchange Slip	R-9
Cage/Bank Variance Slip	R-9
Ingress/Egress Logs (Count Room and Cages)	R-9
Main Bank/Vault Accountability	R-9
Master Gaming Report	R-10
R.A.M. Clearing Slip	R-10
Returned Check Log	R-10
Sensitive Key Log	R-10
Signature Card	R-10
Surveillance Incident Report	R-11
Surveillance Shift Log	R-11
Surveillance Release Log	R-11
Surveillance Recording Retention Log	R-11
Table Credit Slip	R-11
Table Fill Slip	R-12
Table Inventory Slip	R-12
Table Soft Count Slip/Currency Counter Machine Tape	R-12
Token Inventory Ledger	R-12
Replacement Deck Log	R-12
Surveillance Ingress/Egress Log	R-12
Audit Exception Report	R-12
Security Incident Report	R-13
Security Incident Log	R-13

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER R – FORMS

Visitor/Vendor Log	R-13
Key Access List	R-13
Table Games Variance Slip	R-14
Inventory Log of Pre-Numbered Forms	R-14
Gift Log	R-14
Safekeeping Log	R-14
Card/Dice Discrepancy Report	R-14
Remote Access Log	R-14
Redemption Log	R-15
Currency Cassette Log	R-15
Table Games Jackpot Slip	R-15
Meter Reading Comparison Report	R-15
Duplicate Sensitive Key Access List	R-16
Card Inspection Log (including Poker)	R-16
Wire Transfer Form	R-16
Wire Transfer Return Form	R-16
Bad Beat/Special Hand Payout Form	R-17
Funds Transfer Slip	R-17
Cards and Dice Collection Log	R-17
Tip Container Log	R-17
Unclaimed Property Log	R-18
Floating Employee Window Accountability Form	R-18
Counter Check	R-18
Counter Check Accountability	R-18
Counter Check Log	R-19
Credit Application	R-19

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER R – FORMS

§ 2 General

- 2.01 The forms index is not an all-inclusive list of forms to be used by the Class B Licensee. The Internal Control System shall include a copy of each form discussed in the Class B Licensee's Internal Control System, other than federal forms, and each form shall be listed in a forms index and a description of required information shall be included in Forms Description section.
- 2.02 The Class B Licensee shall use the forms approved in Chapter R of the Internal Control System.
- 2.03 All information shall be recorded in ink or other permanent form. Monetary corrections to a figure originally recorded may only be made in ink by crossing out the error, entering the correct figure, and obtaining the initials of the employee making the change and the initials of the employee's supervisor. Non-monetary corrections shall be initialed by the employee making the correction. If an Accounting Department employee makes the corrections after the completion and transfer of the documentation, that individual shall initial the correction(s) and include their MGC license number.
- 2.04 All forms shall include the Class B Licensee's name and title of the form.
- 2.05 Any forms that are not pre-numbered shall be maintained and controlled by the applicable department manager.
- 2.06 When a multi-part form is required, ensure that each part is distinguishable.
- 2.07 When multi-part forms are required on non-prenumbered forms, the required number of copies may be computer-printed, instead of using a multi-part form. However, original signatures are required on all copies.
- 2.08 Forms provided by the commission shall not be altered if used to satisfy the forms required by this chapter.

§ 3 Signatures

- 3.01 All signatures shall include the employee's first initial, last name, and the last six digits of the MGC license number which shall be legible.
- 3.02 The Class B Licensee shall indicate in the forms section which forms have an electronic signature. An electronic signature is acceptable only when the signature is auto populated to the form from the employee's login by the computer system. The signature

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER R – FORMS

cannot be manually keyed into the report to meet the requirement of an electronic signature.

§ 4 Control of Forms

- 4.01 Accounting shall be responsible for the receipt, control, and issuance of pre-numbered forms until the applicable operating department receives custody.

§ 5 Numbering

- 5.01 All manual control forms shall be pre-numbered by the manufacturer.
- 5.02 All computerized forms shall be sequentially numbered by the computer system.

§ 6 Voiding Forms

- 6.01 In the event a form has to be voided, the original and all copies shall be marked “void” and accompanied by the signature of the employee voiding the form and an employee verifying the void, with a brief explanation of why it was voided. If a void is required because a sequentially numbered form failed to print, this information, along with the form control number, date, and time, shall be recorded on a supplemental document and retained.

§ 7 Forms Description

- 7.01 The following represents the forms required by the MICS and the minimum standard information required for each form.

- (A) Cards/Dice Inventory Ledgers
 - 1) date of receipt, count, or issuance
 - 2) quantity of each style/color of cards and dice received/issued
 - 3) balance of inventory on hand
 - 4) signature of security officer
 - 5) signature of pit manager or poker room manager
- (B) Cards and Dice Cancellation/Destruction Log
 - 1) gaming date decks and dice were used
 - 2) date and time of cancellation or destruction
 - 3) quantity of decks and dice repackaged, canceled, and/or destroyed
 - 4) signature of security officer
- (C) Reserved
- (D) Cashier/Bank Count Sheet
 - 1) date and time

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 2) location of bank
 - 3) amount of each type and denomination of funds;
 - 4) actual count total (closing inventory)
 - 5) accountability total
 - 6) amount of overages or shortages
 - 7) required signatures
- (E) Casino/Cage Multiple Transaction Log
- 1) Location–Casino cage/bank where cash transaction(s) occurred.
 - 2) Date–Date of the multiple transaction log. The log will cover the entire gaming day.
 - 3) Patron Name–Patron’s full name if known or provided by the patron. If patron refuses to provide his/her name, include additional description to help identify person.
 - 4) Patron Description–If patron’s name is unknown, complete description of the patron, including sex, nationality, weight, height, hair color, and any other distinguishing features.
 - 5) Amount–Total cash transaction amount.
 - 6) Transaction Type–Transaction types for casino cages are as follows:
 - a) Cash Out–Cashing personal checks, travelers checks, credit card advance checks, etc.;
 - b) Chip Redemption–Redeeming gaming chips for cash. Include gaming location in comments column;
 - c) Deposit In–Safekeeping deposit;
 - d) Deposit Out–Withdrawing a safekeeping deposit; and
 - e) Other–Any other cash transaction payment of EGD jackpots, and exchanges of currency for currency.
 - 7) Time–Time of the transaction including AM/PM.
 - 8) Employee’s Signature and MGC License Number–Employee logging the transaction must sign the appropriate log entry and include their MGC license number.
 - 9) Comments–Additional information useful in identifying the patron or explaining the transaction.
 - 10) Page ____ of ____ –Page number and total pages of the log for the gaming day (not required on automated versions).
- (F) Chip Inventory Ledger
- 1) date of receipt, issuance and destruction
 - 2) number of each denomination of chips received, issued, or destroyed
 - 3) dollar amount of each denomination of value chips received, issued, or destroyed
 - 4) number and description of non-value chips received, issued, or destroyed
 - 5) required signatures
 - 6) identification of primary chips held in reserve with the word “reserve”

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- (G) Safekeeping Deposit/Withdrawal
- 1) preprinted number on all copies
 - 2) patron's name and signature
 - 3) date of deposit/withdrawals
 - 4) amount of deposit/withdrawals (alpha and numeric)
 - 5) type of deposit/withdrawal
 - 6) reason for deposit
 - 7) required signatures
- (H) Daily Passenger Report
- 1) date
 - 2) cruise times
 - 3) beginning and ending entrance meter readings
 - 4) beginning and ending exit meter readings
 - 5) time the meter readings were taken
 - 6) back to back passenger count (stayovers)
 - 7) total passenger count from meter readings (entrances/exits)
 - 8) total ticket count
 - 9) end of day manual count, if applicable
 - 10) calculated admission tax for the day
 - 11) required signatures
- (I) Duplicate Key Inventory Log
- 1) date and time
 - 2) key name, which shall be identical to the key name on the sensitive key access list
 - 3) key number
 - 4) number of keys in beginning inventory
 - 5) number of keys added or removed
 - 6) number of keys in ending inventory
 - 7) reason for adding or removing keys
 - 8) required signatures of the two individuals accessing the box
 - 9) signature of employee receiving the key
- (J) Tips and Gratuity Deposit
- 1) date
 - 2) amount of chips by denomination
 - 3) total amount of all denominations
 - 4) required signatures
- (K) Temporary Bank Voucher
- 1) date and time
 - 2) location of bank
 - 3) amount of funds issued
 - 4) signature of main bank cashier issuing the funds
 - 5) signature of individual receiving funds

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 6) signature of individual returning funds
- 7) signature of main bank cashier receiving returned funds
- (L) Duplication of CPSM Log
 - 1) date
 - 2) manufacturer
 - 3) program number
 - 4) personnel involved
 - 5) disposition of any permanently removed CPSM
- (M) Reserved
- (N) EGD Drop/Win Report
 - 1) gaming date
 - 2) total bill drop
 - 3) total coupon drop
 - 4) total ticket drop
 - 5) total jackpot payouts
 - 6) total CEP In
 - 7) total CEP Out
 - 8) total NCEP In
 - 9) total NCEP Out
 - 10) total drop by denomination
 - 11) total drop all denominations
 - 12) net win (loss) by denomination and total
 - 13) accounting representative's signature
- (O) EGD Entry Access Log (MEAL Book)
 - 1) EGD number and location
 - 2) date and time
 - 3) reason for entry
 - 4) required signatures
- (P) EGD Hand-Paid Jackpot Form
 - 1) date and time
 - 2) EGD number, location and denomination
 - 3) amount of jackpot before taxes are withheld, both alpha and numeric (Alpha is optional if another unalterable method is used for evidencing the amount of the jackpot.)
 - 4) federal taxes withheld
 - 5) state taxes withheld
 - 6) number of credits played
 - 7) game theme and outcome (e.g., reel symbols, card values and suits, scatter pay, etc.)
 - 8) amount paid to patron, both alpha and numeric (Alpha is optional if another unalterable method is used for evidencing the amount paid to patron.)

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 9) signature of cashier
- 10) signature of winning guest (only required when a manual procedure or override must be used)
- 11) signature of the employee paying the jackpot
- 12) signature of the employee verifying and witnessing the payout
- 13) preprinted or computer generated sequential number
- (Q) Order for Fill/Credit Form
 - 1) designation of fill or credit
 - 2) date and time
 - 3) game/table number and pit
 - 4) amount by denomination
 - 5) table game supervisor's or pit manager's signature
 - 6) cashier's signature
 - 7) security officer's signature
- (R) Reserved
- (S) Even Exchange Slip
 - 1) date, time and locations (to and from)
 - 2) amounts to be exchanged by type
 - 3) amounts to be changed for
 - 4) required signatures
 - 5) total exchanged
- (T) Cage/Bank Variance Slip
 - 1) date and time
 - 2) location of bank
 - 3) amount of overage or shortage
 - 4) required signatures
- (U) Ingress/Egress Logs (Count Room and Cages)
 - 1) date
 - 2) printed name
 - 3) time in and out
 - 4) reason for entry
 - 5) required signatures
- (V) Main Bank/Vault Accountability
 - 1) date and shift
 - 2) opening balance
 - 3) amount of each type of accountability transactions
 - 4) detail of the total main bank/vault inventory (currency, coin, chips, safekeeping deposits, unclaimed property account and etc.)
 - 5) total main bank/vault inventory
 - 6) overages and shortages
 - 7) closing balance
 - 8) required signatures

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- (W) Master Gaming Report
- 1) gaming date
 - 2) game and table number
 - 3) table opener
 - 4) total fills
 - 5) total credits
 - 6) total table game jackpots (may be handwritten)
 - 7) table closer
 - 8) total drop per table
 - 9) overall totals by game
 - 10) total win/loss
 - 11) required signatures
- (X) Reserved
- (Y) RAM Clearing Slip
- 1) date and time
 - 2) EGD number, location and credits played
 - 3) dollar value of all progressive jackpot meters displayed
 - 4) reason for RAM clear
 - 5) required signatures
- (Z) Returned Check Log
- 1) name and address of the person who presented the check
 - 2) date of the check
 - 3) amount of the check
 - 4) check number
 - 5) date the licensee received notification from a financial institution that the check was not accepted
 - 6) date of entry on the returned check log
 - 7) date(s) and amount(s) of any payments received on the check after being returned by a financial institution
- (AA) Sensitive Key Log
- 1) date
 - 2) key number or ring number
 - 3) individual/automated key box issuing key
 - 4) individual receiving key
 - 5) time key signed out
 - 6) time key signed in
 - 7) individual returning key
 - 8) individual/automated key box receiving returned key
- (BB) Signature Card
- 1) hire date
 - 2) employee name
 - 3) MGC license number

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 4) exemplar initials
- 5) exemplar signature (minimum of first initial, and last name)
- (CC) Surveillance Incident Report
 - 1) date and incident report number
 - 2) time and location of incident
 - 3) names and player account numbers of witnesses and subjects involved in the incident, if known
 - 4) detail narrative of incident
 - 5) identification of video tape covering the incident
 - 6) final disposition of the incident
 - 7) required signatures
- (DD) Surveillance Shift Log
 - 1) date
 - 2) beginning time and ending time, name, location, etc. of important or unusual observations
 - 3) items such as, but not limited to, equipment malfunctions related to other logged events or activities, completed tapes, still photograph requests, etc.
 - 4) required signatures
- (EE) Surveillance Release Log
 - 1) record ID, if applicable
 - 2) location recorded
 - 3) date and time period of recording(s)
 - 4) date and time of release
 - 5) receiving department/agency
 - 6) name of individual authorizing the release
 - 7) printed name and signature of individual receiving the recording
 - 8) signature of individual releasing the recording
- (FF) Surveillance Recording Retention Log
 - 1) date and time of log entry
 - 2) date and time period of recording
 - 3) tape number, if applicable
 - 4) location recorded
 - 5) description of the activity recorded
 - 6) reason for retention
 - 7) name and MGC license number of surveillance agent
- (GG) Table Credit Slip
 - 1) date, pit, game/table number and time
 - 2) amount of each denomination of chips to be credited
 - 3) total amount of all denomination to be credited
 - 4) signatures of the dealer, table games supervisor, security officer, and cashier

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- (HH) Table Fill Slip
- 1) date, pit, game/table number and time
 - 2) amount of each denomination of chips to be distributed
 - 3) total amount of all denomination to be distributed
 - 4) signatures of the dealer, table games supervisor, security officer, and cashier
- (II) Table Inventory Slip
- 1) date and shift
 - 2) game and table number
 - 3) total value of each denomination of chips remaining at the table
 - 4) total value of all denominations
 - 5) signature of dealer closing the table
 - 6) signature of table games supervisor closing the table
 - 7) signature of dealer opening the table
 - 8) signature of table games supervisor opening the table
- (JJ) Table Soft Count Slip/Currency Counter Machine Tape
- 1) date
 - 2) table game and number
 - 3) box contents by denomination
 - 4) total of all denominations
 - 5) required signatures
- (KK) Token Inventory Ledger
- 1) date of receipt, count, issuance and destruction
 - 2) total number by denomination and dollar value received, issued or destroyed
 - 3) total of all denomination received, issued, or destroyed
 - 4) required signatures
- (LL) Replacement Deck Log
- 1) date and time each card is removed
 - 2) reason for replacement
 - 3) color, value, and suit value of the removed card(s)
 - 4) name and MGC number of individual who replaced the card(s)
 - 5) security officer or table game supervisor's signature
- (MM) Surveillance Ingress/Egress Log
- 1) date
 - 2) printed name
 - 3) time in and time out
 - 4) reason for entry
 - 5) signature of person entering
 - 6) name of the MGC agent authorizing entry
- (NN) Audit Exception Report
- 1) date of exception report

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 2) date of incident
- 3) individual(s) involved in the exception
- 4) brief explanation of the exception
- 5) signature of the employee preparing the report
- 6) department the exception report was issued to
- 7) supervisor signature from department receiving the exception
- 8) signature of employee responsible for the exception, if known
- 9) date the report was returned to Accounting
- (OO) Security Incident Report
 - 1) Incident report number
 - 2) date and time
 - 3) location of incident
 - 4) date and time of incident
 - 5) type of incident
 - 6) names and addresses of witnesses and subjects involved in the incident, if known
 - 7) detail narrative of incident
 - 8) identification of video tape covering the incident, if applicable
 - 9) security officer's signature
- (PP) Security Incident Log
 - 1) date of daily log
 - 2) time of incident
 - 3) incident report number
 - 4) name of reporting security officer and MGC license number
 - 5) summary of incident
- (QQ) Visitor/Vendor Log
 - 1) date
 - 2) visitor's/vendor's printed name
 - 3) company, if applicable
 - 4) time in and out
 - 5) type of badge and badge number
 - 6) purpose of visit
 - 7) visitor's/vendor's signature
 - 8) security officer's signature
- (RR) Key Access List
 - 1) key ring number, if applicable
 - 2) key identifier/stamp on the key (must be unique for each key name)
 - 3) name of the key
 - 4) location of the key
 - 5) custodian of the key
 - 6) quantity of the key(s)

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 7) job titles authorized to sign out the key and, if applicable, escort requirements and specific limitations
- (SS) Table Games Variance Slip
- 1) gaming date
 - 2) game/table number
 - 3) shift
 - 4) description of discrepancy found
 - 5) signatures of dealer and table games supervisor or two table games supervisors
- (TT) Inventory Log of Pre-Numbered Forms
- 1) name of pre-numbered form
 - 2) date received or issued
 - 3) number sequence of forms received or issued
 - 4) name of department that forms were issued to
 - 5) required signatures and MGC license numbers
- (UU) Gift Log
- 1) name of the gift recipient
 - 2) name and business name of the gift donor
 - 3) description and value of the gift
 - 4) date the gift was received
- (VV) Safekeeping Log
- 1) date of deposit or withdrawal
 - 2) name of patron
 - 3) dollar amount of deposit or withdrawal
 - 4) type of deposit/withdrawal
 - 5) total balance of all deposits
- (WW) Card/Dice Discrepancy Report
- 1) date and time
 - 2) location
 - 3) description of discrepancy found
 - 4) required signatures
- (XX) Remote Access Log
- 1) name and MGC number of the licensee's employee authorizing access
 - 2) name and MGC number of vendor employee accessing the system
 - 3) name of user account that vendor used
 - 4) name of vendor
 - 5) name of system(s) accessed by the vendor
 - 6) description of all work performed
 - 7) date and time
 - 8) duration of access
- (YY) Reserved

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

(ZZ) Redemption Log

- 1) date
- 2) dollar value of each item received by mail
- 3) check number
- 4) patron's name and address
- 5) signature of employee performing the transaction

(AAA) Currency Cassette Log

- 1) date
- 2) time
- 3) the tamper resistant seal number
- 4) the unique cassette number
- 5) amount of cash in the cassette
- 6) denomination of currency in the cassette
- 7) signature of the main bank cashier who prepared the cassette

(BBB) Table Games Jackpot Slip

- 1) date
- 2) time
- 3) amount of winnings before taxes (alpha and numeric) (Alpha is optional if another unalterable method is used for evidencing the amount of the winnings before taxes.)
- 4) amount wagered and the odds of the bet at the time of the wager
- 5) federal taxes withheld
- 6) state taxes withheld
- 7) table game number
- 8) type of jackpot
- 9) winning patron's name
- 10) amount paid to patron (alpha and numeric) (Alpha is optional if another unalterable method is used for evidencing the amount paid to patron.)
- 11) signature of cashier
- 12) signature of the dealer
- 13) signature of the table games supervisor
- 14) signature of the security officer escorting the funds
- 15) signature of winning patron

(CCC) Meter Reading Comparison Report

- 1) date of report
- 2) asset number
- 3) dates the readings were taken
- 4) beginning and ending credits played (soft and accounting system meters)
- 5) beginning and ending credits paid (soft and accounting system meters)
- 6) beginning and ending amount-to-drop (soft and accounting system meters) if applicable
- 7) beginning and ending jackpots paid (soft and accounting system meters)

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 8) difference between the beginning and ending amount for all meters
- 9) variance between the meters, if any
- 10) accounting Signature
- (DDD) Duplicate Sensitive Key Access List
 - 1) name of key, which shall be identical to the key name on the sensitive key access list
 - 2) key number
 - 3) key identifier/stamp on the key (must be unique for each key name)
 - 4) the job titles authorized to sign out the key and, if applicable, escort requirements
- (EEE) Card Inspection Log (including Poker)
 - 1) date and time
 - 2) detailed inspection procedures performed
 - 3) list of tables from which the cards were removed
 - 4) results of the inspection
 - 5) signature(s) of the individual(s) completing the inspection
- (FFF) Wire Transfer Form
 - 1) date and time of request
 - 2) the patron's name
 - 3) patron's address
 - 4) patron's date of birth
 - 5) patron's social security number
 - 6) the identification type, number and expiration
 - 7) the anticipated date of patron's arrival
 - 8) amount of transfer (alpha and numeric)
 - 9) name on the patron's bank account
 - 10) patron's financial institution
 - 11) patron's bank account number
 - 12) routing number
 - 13) transaction number
 - 14) Cage Supervisor's signature
 - 15) Main Bank/Floating Employee Window Cashier's signature
 - 16) date and time of confirmation
 - 17) signature of the accounting representative confirming the wire transfer
 - 18) patron's signature
- (GGG) Wire Transfer Return Form
 - 1) date and time of request
 - 2) patron's name
 - 3) patron's date of birth
 - 4) the type, number and expiration of identification provided
 - 5) amount of wire transfer (alpha and numeric)
 - 6) bank fees

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 7) total amount wired out (alpha and numeric)
 - 8) name on the patron's bank account
 - 9) patron's bank account number
 - 10) patron's financial institution
 - 11) patron's routing number
 - 12) date of wire transfer
 - 13) transaction number
 - 14) patron's signature
 - 15) Main Bank /Floating Employee Window Cashier's signature
 - 16) Cage Supervisor's signature
 - 17) Staff Accountant's signature
- (HHH) Bad Beat/ Special Hand Payout form.
- 1) a description of the cards that comprised the winning poker hand for that pot
 - 2) a description of the cards that comprised the winning bad beat hand
 - 3) the name of the patron who had the winning poker hand for that pot
 - 4) the name of the patron who had the winning bad beat or special hand
 - 5) the names of the other payees
 - 6) the amount won by each payee
 - 7) the time, date, and signature of the employee completing the form
- (III) Funds Transfer Slip
- 1) amount of each denomination of currency and chips being transferred
 - 2) grand total of all currency and chips being transferred
 - 3) source bank
 - 4) destination bank
 - 5) date
 - 6) time
 - 7) signature of issuing individual
 - 8) signature of receiving individual
 - 9) signature of security officer, if escorted
- (JJJ) Cards and Dice Collection Log
- 1) date and time of collection
 - 2) pit number
 - 3) quantity of each style/color of decks and dice collected from each game by type of game
 - 4) signature of security officer collecting the decks or dice
 - 5) signature of table games/poker supervisor relinquishing the decks or dice
- (KKK) Tip Container Log
- 1) Poker Dealer name and MGC number
 - 2) tip container number
 - 3) date and time issued
 - 4) Poker Dealer signature receiving tip container

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- 5) Poker Supervisor signature issuing tip container
- 6) date and time returned
- 7) reason returned (i.e., break, end of shift, emergency)
- 8) Poker Dealer signature returning tip container
- 9) Poker Supervisor signature receiving tip container

(LLL) Unclaimed Property Log

- 1) opening balance of the unclaimed property
- 2) dollar amount of the transactions that have occurred during the shift
- 3) total dollar amount of the transactions
- 4) ending balance

(MMM) Floating Employee Window Accountability Form

- 1) date and shift
- 2) opening balance
- 3) amount of each type of accountability transactions
- 4) detail of the total floating employee window inventory (currency, coin, chips, safekeeping deposits, unclaimed property account, etc.)
- 5) total floating employee window inventory
- 6) overages and shortages
- 7) closing balance
- 8) outgoing cashier's signature
- 9) incoming cashier's or verifier's signature

(NNN) Counter Check

- 1) person's name
- 2) person's signature (original and issue slip only)
- 3) counter check number
- 4) date and time of issuance
- 5) amount of credit issued (alpha and numeric)
- 6) location of counter check issuance (table number or cage window number) (issue slip only)
- 7) signature of pit clerk/table games supervisor or cashier preparing the counter check (issue slip only)
- 8) signature of dealer or cashier accepting the counter check (issue slip only)
- 9) signature of approver, if accepted at a gaming table (issue slip only)
- 10) date and time of payment (payment slip only)
- 11) manner of payment (payment slip only)
- 12) amount of payment (payment slip only)
- 13) name of person making payment (payment slip only)
- 14) signature of cashier receiving payment (payment slip only)

(OOO) Counter Check Accountability

- 1) For each counter check:
 - a) patron's name
 - b) document number

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER R – FORMS

- c) location of counter check issuance (table number or cage window number) (issue slip only)
- d) dollar amount of each counter check issued at the table
- e) dollar amount of each counter check issued at the cage
- f) amount of each counter check deposited
- g) amount and type of counter check payment
- h) replacement counter check number and amount
- 2) counter check opening balance
- 3) total amount of counter checks issued at tables
- 4) total amount of counter checks issued at the cage
- 5) total amount of counter checks deposited
- 6) total amount of counter check payments
- 7) counter check closing balance
- 8) physical counted inventory
- 9) amount of variance between closing balance and inventory
- 10) date and shift
- 11) signature of outgoing cashier(s)
- 12) signature of incoming cashier(s)
- (PPP) Counter Check Log
 - 1) counter check number
 - 2) name of person
 - 3) date counter check issued
 - 4) date paid
 - 5) method of payment
- (QQQ) Credit Application
 - 1) person's name
 - 2) address of the person's residence
 - 3) person's telephone number
 - 4) bank account information including
 - a) name of the person's bank
 - b) account number of the person's banking account upon which the person is individually authorized to draw and upon which all credit instruments will be drawn
 - 5) credit limit requested by the person
 - 6) person's signature indicating acceptance of the terms of the credit agreement and attesting to the accuracy of the information provided. (For applications received electronically, the signature may be obtained at a later time prior to the final verification of the credit application.)

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Revised January 30, 2004. Revised October 30, 2005, added Card & Dice Pit Storage Log & revised 2.01. Revised Oct. 30, 2007. Revised April 30, 2009 (changed Class A to B, revised sections 1, 2.02, 6 (deleted manual form dispensers), 7.01 and 8.01). Revised January 30, 2011 (7.0). Revised July 30, 2012 (revised 2.01, 2.03, 7.01, and added 2.07). Revised May 30, 2013 (1, 2.03, 302, 7.01). Revised December 30, 2013 (revised 1, 7.01, and added 2.08). Revised August 30, 2014 (1, 7.01). Revised February 28, 2015 (1, 2.01, 7.01).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S – MANAGEMENT INFORMATION SYSTEMS (MIS)

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. Definitions	S-2
§ 2. General	S-4
§ 3. Physical Access and Maintenance Controls	S-5
§ 4. Critical IT System Parameters	S-5
§ 5. User Accounts	S-7
§ 6. Generic Accounts	S-8
§ 7. Service & Default Accounts	S-8
§ 8. Critical IT System Backups	S-9
§ 9. Recordkeeping	S-10
§ 10. Network Security	S-10
§ 11. Changes to Production Environment	S-11
§ 12. Remote Access	S-11
§ 13. In-House Software Development	S-12
§ 14. Purchased Software Programs	S-13
§ 15. Wireless Networks	S-13
§ 16. Compliance Assessments	S-14
§ 17. Player Tracking Systems	S-15

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

**MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS**

§ 1 Definitions

The following words and terms, when used in this chapter, shall have the following meanings, unless the context indicates otherwise.

- 1.01 “Administrative access” means access that would allow a user to:
- (A) add, change, or delete system accounts and associated user provisioning;
 - (B) modify operating system, database, and application security and policy parameters;
 - (C) add, change, or delete system exception logging information; and
 - (D) add, change, or delete permissions to data files and folders.
- 1.02 “Backup system log” is an event log, a job log or an activity file created by the program or batch process that performs backups of application and data files. These event logs, job logs or activity files provide detail on the type of backup performed, success or failure of the operation, and a list of errors.
- 1.03 “Character classes” are groups in which standard ASCII characters are defined. There are four character classes:
- (A) lower case alphabetic (i.e., a–z);
 - (B) upper case alphabetic (i.e., A–Z);
 - (C) numeric (i.e. 0–9); and
 - (D) special characters (i.e. ~!@#\$%^&*()_+~`[]{}|;':",./<>?).
- 1.04 “Component(s)”: Any network hardware, server(s), Slot Machine Interface Board (SMIB) or application included in, or critical to the operation of the Critical IT System.
- 1.05 “Critical Information Technology (IT) Systems and equipment” includes all components of systems hardware and software, application software (e.g., slot accounting systems, bonusing systems, server supported game systems, cashless systems), and database software that individually or in combination are used for gaming operations. The term does not include user terminals, player tracking systems if independent of the slot accounting system, or electronic gaming devices.
- 1.06 “Default accounts” are accounts created by the manufacturer with predefined access levels which are created by default at installation for operating systems, databases, and applications. This also includes accounts with full system access (e.g., “Administrator,” “root,” and “sa”) regardless if their names have been changed.
- 1.07 “Generic accounts” are accounts shared by multiple users (using the same password) with access to Critical IT Systems and equipment and applications.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- 1.08 “Group membership” (group profile) is a method of organizing user accounts into a single unit (by job authority) whereby access to application functions may be modified at the unit level and the changes take effect for all user accounts assigned to the unit.
- 1.09 “Local intranet” is a network which only includes the Class B Licensee’s local facility.
- 1.10 “Management Information Systems (MIS) personnel” are employees that have been designated in the Internal Control System to perform the information technology function for the operation of Critical IT Systems and equipment.
- 1.11 “National Institute of Standards and Technology” (NIST) is a non-regulatory federal agency within the U.S. Department of Commerce.
- 1.12 “Remote access” refers to connectivity to the Class B licensee’s internal network from employees and vendors originating from sources outside the Class A or B licensee’s private network.
- 1.13 “Security incident” is any occurrence that jeopardizes the confidentiality, integrity, or availability of a Critical IT System or the information the system processes, stores, or transmits or that constitutes a violation of the Internal Control System or MGC rules and regulations.
- 1.14 “Service accounts” are accounts on which automated system functions are dependent to execute. These accounts provide a certain level of access necessary for normal operation of applications and/or automated batch processes.
- 1.15 “Slot accounting system” is an on-line monitoring and control system that continuously monitors each EGD via a defined communication protocol by either: a dedicated line, dial up system, or other secure transmission method. The system’s primary task is to provide logging, searching and reporting of gaming significant events, collection of individual device financial and meter data, reconciliation of meter data against soft counts and system security.
- 1.16 “System administrator” is the individual(s) responsible for maintaining the stable operation of the MIS environment (including software and hardware infrastructure and application software).
- 1.17 “Third party software developer” is any software developer other than Class A or Class B licensees.
- 1.18 “Threat analysis” is the examination of threat-sources against system vulnerabilities to determine the threats for a particular system in a particular operational environment.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- 1.19 “User accounts” are all accounts other than default accounts, generic accounts or service accounts.
- 1.20 “Vulnerability” is a flaw or weakness in system security procedures, design, implementation, or internal controls that could be accidentally triggered or intentionally exploited and result in a security breach or a violation of the system security policy.
- 1.21 “Wireless network components” include all hardware, software and encryption mechanisms which are involved in IEEE 802.11 wireless networks and the licensee’s wireless environment. This includes, at a minimum:
- (A) supplicants;
 - (B) authenticators (e.g., access points, controllers, etc.);
 - (C) authentication servers (i.e., RADIUS servers);
 - (D) AES/CCMP; and
 - (E) EAP Methods (e.g., EAP/TLS).

§ 2 General

- 2.01 Unless otherwise specified, all Management Information Systems (MIS) MICS apply to Critical IT Systems as defined in MICS Chapter S.
- 2.02 The MIS department shall be independent of all other departments. MIS personnel shall not perform the duties of other departments.
- 2.03 MIS personnel shall not have signatory ability on gaming documents that affect Adjusted Gross Receipts (e.g., slot jackpot forms, table games fill/credit forms, etc.).
- 2.04 Class B Licensees shall not outsource MIS department functions relating to Critical IT Systems and equipment to unlicensed individuals or entities unless otherwise approved in writing by MGC.
- 2.05 At least one MGC licensed MIS employee shall be on call 24 hours a day.
- 2.06 All Critical IT System accounts shall be one of the following:
- (A) generic account;
 - (B) default account;
 - (C) service account; or
 - (D) user account.
- 2.07 Each individual who has write capability to Critical IT Systems, including remote access, shall possess an MGC occupational license, unless otherwise approved in writing by MGC.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

§ 3 Physical Access and Maintenance Controls

- 3.01 Access to areas (i.e., rooms, cabinets, racks, etc.) housing Critical IT Systems and equipment shall be locked and access restricted to MGC licensed MIS personnel with the use of a sensitive key/proximity card. All non-MIS personnel shall be escorted by a licensed MIS employee while accessing areas housing Critical IT Systems and equipment with the exception of areas that solely house slot accounting systems or server supported game systems which may be accessed by slot technicians, or above within the slot department.
- 3.02 The Critical IT Systems servers shall reside in a secure room(s) which shall:
- (A) have surveillance coverage that permits identification of anyone accessing the room and accessing any Critical IT Systems servers;
 - (B) utilize uninterruptible power supply; and
 - (C) be equipped with fireproof and waterproof materials to protect critical hardware from natural disaster (e.g., FM-200), which meet local fire laws and regulations.
- 3.03 If an individual who has access to the secured Critical IT Systems and equipment is suspended subject to termination, terminated or transferred to another department, the individual's access shall be terminated within 72 hours of the change in status.
- 3.04 Unprovisioned network jacks shall be designed to deny access to Critical IT Systems either physically or logically. The network jacks shall only be opened when access is required.
- 3.05 All communication closets (e.g., wiring closets) shall be locked when not occupied and shall have dedicated surveillance coverage.

§ 4 Critical IT System Parameters

- 4.01 The Critical IT Systems shall be logically secured through the use of passwords, biometrics, or other means approved in the Internal Control System.
- 4.02 All passwords shall be encrypted during electronic transmission and storage on all Critical IT Systems.
- 4.03 Security parameters for passwords shall meet the following minimum requirements. These requirements apply to all accounts except for service accounts and generic accounts.
- (A) Passwords shall expire at least every 90 days.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- (B) Passwords shall be at least eight characters comprised of three of the four character classes.
 - (C) Passwords shall not be reused for a period of 18 months or be reused within the last ten password changes.
 - (D) Passwords shall be confidential.
 - (E) Accounts shall be automatically locked out after three failed login attempts. The system may release a locked out account after 30 minutes have elapsed.
- 4.04 Administrative access to the network, operating system, applications, and database security and system parameters shall be limited to MIS personnel, both local and corporate, unless otherwise approved in writing by MGC.
- 4.05 The Class B Licensee shall maintain a daily system event log for Critical IT Systems which shall track the following:
- (A) security incidents as described in a submission to the MGC;
 - (B) changes to the policies and parameters of the operating system, database, and network;
 - (C) audit trail of information changed by administrator accounts; and
 - (D) changes to date/time on master time server.
- 4.06 Daily system event logs shall be reviewed at least once a week for each day of the entire previous calendar week for the events listed above. The system event logs shall be maintained for a minimum of one year. This review may either be completed manually by MIS personnel or by using an automated tool that polls the event logs for all gaming related servers and provides the system administrators notification. The Internal Control System shall indicate how this review will be completed. Evidence of this review (e.g., log, checklist, notation on reports) shall include:
- (A) date;
 - (B) time;
 - (C) name of individual performing the review (if a manual review);
 - (D) exceptions noted; and
 - (E) any follow-up of the noted exception.
- 4.07 All security incidents or malfunctions that affect the availability of the system shall be reported to the MGC agent on duty.
- 4.08 The Critical IT Systems shall log out or lock the screen of all currently logged in user sessions, other than accounts with read-only access, after 15 minutes of inactivity.
- 4.09 Prior to the implementation of any new Critical IT System, the MGC may require a third-party to review the topology layout, rapid recovery strategies and failover procedures.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- 4.10 All Critical IT Systems shall employ network-based time synchronization (e.g., network time protocol).
- 4.11 Personal identification numbers (PINs) shall be encrypted during electronic transmission and storage on all Critical IT Systems. During storage, PINs shall be encrypted with at least a 128-bit key size.

§ 5 User Accounts

- 5.01 Each user account shall be assigned to an individual and shall not be made available to or used by any other individual. The individual assigned to the user account will be held responsible for all activities performed under that individual's user account.
- 5.02 A system administrator shall establish all user accounts. Each account shall only provide access consistent with the employee's current job responsibilities as delineated in the employee's job description. The access shall maintain a proper segregation of duties and restrict unauthorized users from viewing, changing or deleting critical files and directories. The user accounts established for MIS personnel must be reviewed and approved by the MIS Manager. The approval must be documented.
- 5.03 Anytime an employee transfers to a new position, the employee's accounts shall be disabled within 72 hours of the change in position and prior to the assignment of any new access required by the employee's new position. Provisioning of users' accounts consists of assigning application functions matching the employee's current job responsibilities to ensure adequate separation of duties. Provisioning of user accounts for employees who transfer to a new department shall be reviewed and approved by management personnel. Any previously assigned application function access for the employee's user account is changed to inactive (disabled) prior to the employee accessing his/her new user account for his/her role or position in a new department.
- 5.04 The Class B Licensee shall generate on request user access listings, which shall include at a minimum:
- (A) employee name;
 - (B) title or position;
 - (C) user login name;
 - (D) full list and description of application functions that each group/user account may execute;
 - (E) date and time account created;
 - (F) date and time of last login;
 - (G) date of last password change, if configurable;
 - (H) date and time account disabled/deactivated/reactivated; and
 - (I) group membership of user account, if applicable.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- 5.05 When multiple user accounts for one employee per application are used, only one user account shall be active (enabled) at a time, if the concurrent use of the multiple accounts by the employee could create a segregation of duties deficiency. Additionally, the user account shall have a unique prefix/suffix to easily identify the users with multiple user accounts within one application.
- 5.06 The MIS department shall be notified upon termination of any employee. The terminated employee's user account(s) shall be disabled or deactivated within 72 hours of termination or suspension subject to termination; or if the user account has remote access, the account shall be disabled by the end of the next gaming day.

§ 6 Generic Accounts

- 6.01 Generic accounts shall be restricted to read-only access.
- 6.02 Generic accounts at the operating system level, if used, shall be configured such that the user is automatically brought to the application logon screen immediately upon logging into the operating system. The generic accounts shall also be configured such that the user is logged out of the operating system automatically upon exiting the application.
- 6.03 Generic accounts shall be unique to each application. Generic accounts cannot exist across multiple applications.
- 6.04 The Class B Licensee shall identify in a submission to the MGC the generic accounts and the generic accounts' permissions that will be used to access Critical IT Systems.
- 6.05 A system administrator shall establish all generic accounts. Each account shall only provide access consistent with the generic users' current job responsibilities as specified in the job descriptions for the generic users.

§ 7 Service & Default Accounts

- 7.01 Service accounts, if used, shall be utilized in a manner to prevent unauthorized and inappropriate usage. The Internal Control System shall specify the method used to prevent unauthorized and inappropriate usage of all service accounts for each Critical IT System. The method used for each Critical IT System shall either include:
- (A) configuring the accounts such that the accounts cannot be used to directly log into a Critical IT System; or
 - (B) requiring service account passwords to be changed at least once every 90 days, and by the end of the next gaming day upon termination of any individual with the ability to modify service accounts.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- 7.02 All default accounts shall be disabled prior to system implementation unless they are necessary for proper operation of the system. If these accounts must remain enabled due to system design or limitations, the passwords shall be changed prior to system implementation. Default accounts or any other accounts that have full access over the system or application (e.g., “Administrator,” “root,” and “sa”) shall:
- (A) have passwords that are at least 14 characters long, or at least the maximum system capability if the system is not capable of supporting 14 character passwords;
 - (B) have passwords which contain at least three of the four character classes;
 - (C) not be used unless individual accounts cannot be used (e.g., network failure, or individual administrator accounts are not supported by the system); and
 - (D) have passwords which are changed every 90 days and by the end of the next gaming day upon termination of any individual with the ability to access the account.
- 7.03 Applications must be designed in such a way that passwords are not stored within the application source code. This excludes web applications where application code is stored on a remote server where access to that source code is controlled. If absolutely necessary, credentials may be stored within configuration files (e.g., the Windows registry), but must be stored in such a way that they cannot be accessed or altered without proper authorization.

§ 8 Critical IT System Backups

- 8.01 Daily backup and recovery procedures shall be in place. The backup for all systems shall include:
- (A) application data, if data files have been updated;
 - (B) application executable files (unless such files can be reinstalled); and
 - (C) database contents and transaction logs.
- 8.02 Upon completion of the backup process, the backup media shall be transferred within 72 hours or by the end of the next business day following a federal holiday to an off-site location separate from the location housing the servers and data being backed up for storage. The storage location shall be secured to prevent unauthorized access and shall provide protection to prevent the permanent loss of data in the event of a fire or other disaster.
- 8.03 Backup system logs shall be reviewed daily by MIS personnel or individuals authorized by MIS personnel to ensure that backup jobs execute correctly and on schedule. The backup system logs shall be maintained for the most recent 30 days.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- 8.04 Class B Licensees shall test data redundancy procedures to ensure data is retrievable at least monthly. Documentation of the test shall be retained.
- 8.05 The backup processes and procedures implemented for restoring data and application files shall be available upon request. The job position of the employee responsible for the backup shall be included in the Internal Control System.

§ 9 Recordkeeping

- 9.01 Critical IT System documentation for all in-use versions of applications, databases, network hardware, and operating systems shall be maintained, including descriptions of both network hardware (including model numbers) and software (including version numbers).
- 9.02 System administrators shall maintain a current list of all enabled generic, service and default accounts. The documentation shall include, at a minimum, the following:
- (A) name of Critical IT System (i.e., the application, operating system, or database);
 - (B) the account login name;
 - (C) a description of the account's purpose; and
 - (D) a record (or reference to a record) of the authorization for the account.
- 9.03 The current list of all enabled generic, service and default accounts shall be reviewed by MIS management, in addition to the system administrator, at least once every six months to identify any unauthorized or outdated accounts. The review shall be documented. The documentation shall include the list reviewed and supporting evidence of the review.
- 9.04 A current list of all user accounts including the employee's name and the individual's corresponding user provisioning access for all Critical IT Systems and equipment shall be retained for at least one day of each month for the most recent five years. The lists may be archived electronically, if the listing is written to unalterable media (secured to prevent alteration).
- 9.05 The MIS department shall maintain current documentation for all Critical IT Systems used in Missouri or accessed from Missouri with respect to the network topology (e.g., flowchart/diagram), deployment of servers housing applications and databases, encryption algorithms, and inventory of software and hardware deployed. The job position(s) responsible for maintaining the current documentation on the network topology shall be delineated in the Internal Control System.

§ 10 Network Security

- 10.01 If guest networks are offered that provide Internet access for patrons, hotel guests, or vendors, they shall be physically or logically segregated from the network used to serve

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

access to any Critical IT Systems and equipment. Traffic on guest networks shall be non-routable to the Critical IT Systems and equipment.

- 10.02 Production networks (live networks) serving Critical IT Systems and equipment shall be secured from outside traffic (e.g., firewall and routers) such that systems are configured to detect and report security related events that could directly affect the integrity of any Critical IT System and equipment. All unused ports, protocols and any unauthorized inbound connections originating from outside the network shall be blocked. The procedures for detecting and reporting security related events shall be documented. The department responsible for the maintenance of the documentation shall be included in the Internal Control System.
- 10.03 Firewall or other equipment used to secure the network from outside traffic shall maintain a 30-day audit log. The audit log shall record all changes to the configuration of the firewall or other equipment, and shall be reviewed weekly for unauthorized configuration changes. The review shall be documented.
- 10.04 An encryption algorithm with a minimum of a 128-bit key size shall be utilized when transmitting or receiving Critical IT System data to or from any source outside of the local intranet.
- 10.05 An automated integrity check mechanism for Critical IT System files and directories deemed critical by a licensed independent testing laboratory shall be deployed at least every 24 hours to monitor unauthorized modifications or corruption.
- 10.06 If configurable, Critical IT Systems and equipment shall utilize virus protection mechanisms to preserve the integrity and operability of the system. The virus protection mechanism(s) shall be updated at least once every 30 days to ensure the protection against known threats.

§ 11 Changes to Production Environment

- 11.01 The process for managing changes to the production environment in a Critical IT System shall be documented. The department responsible for the maintenance of the documentation shall be included in the Internal Control System.

§ 12 Remote Access

- 12.01 All remote access connections to the Critical IT System(s) shall be granted/authorized through the use of Two-Factor Authentication (T-FA).
- 12.02 Remote access to any Critical IT Systems and equipment shall be monitored by an Intrusion Detection System (IDS) or Intrusion Prevention System (IPS).

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

12.03 For each Critical IT System that can be accessed remotely, the Internal Control System shall specifically address remote access procedures and shall include, at a minimum:

- (A) the method and procedures used in establishing user accounts and passwords to allow authorized vendor personnel to access the system through remote access; and
- (B) the personnel involved and procedures performed to enable the method of establishing remote access connection to the system when the vendor requires access to the system through remote access.

12.04 Vendor remote access shall require:

- (A) Each remote access to a Critical IT System application shall only be granted by a Class A or Class B licensed MIS employee and shall be documented on the Remote Access Log which shall be submitted to the MGC EGD Department by the 10th day of each month;
- (B) Whenever the remote access connection is not in use it shall be physically or logically disabled to prevent access. Remote access shall be enabled only when approved by a Class A or Class B licensed MIS employee;
- (C) User accounts required to establish remote access to remain disabled on all operating systems, databases, network devices, and applications until needed. Subsequent to an authorized use by a vendor, the account shall be returned to a disabled state immediately; and
- (D) The Critical IT System or the operating system to automatically monitor and record the user account name, time and date the connection was made, duration of the connection, and activity while connected, including the specific areas accessed and changes made.

§ 13 In-House Software Development

13.01 If source code for Critical IT Systems and equipment is developed or modified internally, a process shall be adopted to manage the development. The Internal Control System shall list the job title of any employee who develops or modifies source code. The process shall include:

- (A) Requests for new programs or program changes shall be reviewed and approved by the MIS supervisory personnel. The review and approval shall be documented by the reviewing MIS supervisory personnel. If software has write privileges into any Critical IT System, it shall be submitted to an MGC licensed testing laboratory for approval; and
- (B) Physical or logical segregation of the development and testing from the production environments.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- 13.02 Ensure there is a proper segregation of duties such that the individual who develops code shall not be the same individual who conducts the final testing and approves the code. Those individuals who develop or approve the code shall not have access to introduce new or modified code into the production environment.

§ 14 Purchased Software Programs

- 14.01 Any third party software application that is a Critical IT System or has read or write privileges into any Critical IT System shall be submitted to an MGC licensed testing laboratory. All applications with write privileges shall require a testing laboratory certification letter. Any application with read-only privileges shall require an attestation letter stating the software functions as designed and cannot write to a Critical IT System. All software developers who develop programs with write privileges to Critical IT Systems shall possess an MGC-issued supplier license.
- 14.02 A System Upgrade Form (SUF), available on the MGC website, shall be submitted prior to the installation of any third party software application that has write privileges into any Critical IT System.
- 14.03 Testing of new and modified programs shall be performed by the Class A or Class B Licensee or the Critical IT System manufacturer and shall be documented prior to full implementation.

§ 15 Wireless Networks

- 15.01 Wireless networks used in conjunction with any Critical IT Systems and equipment shall meet the following minimum standards:
- (A) Wireless networks must implement authentication and encryption to ensure all wireless stations are authorized to be on the wireless network and all data packets transmitted on the wireless network are encrypted before being transmitted. Wireless network components must use and implement cryptographic modules and algorithms which comply with the Federal Information Protection Standard 140-2, et seq. (FIPS 140-2), unless otherwise approved in writing by MGC. The Class B Licensee shall maintain all FIPS certificates;
 - (B) Wireless client operating systems shall be hardened to provide adequate security in accordance with guidelines released by the NIST's Computer Security Resource Center (CSRC) that most appropriately fit the licensee's environment. For operating systems that are not addressed in the NIST CSRC guidelines, the licensee may instead harden wireless client operating systems in accordance with Security Technical Implementation Guides (STIGs) released by the Defense Information Systems Agency (DISA);
 - (C) The wireless network, at a minimum, shall utilize the IEEE 802.11i standard with IEEE 802.1x authentication. Acceptable Extensible Authentication Protocol

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- (EAP) methods must involve Transport Layer Security (TLS) certificate-based mutual authentication. No communication can take place prior to successful authentication between the supplicant and the authentication server. Should a vulnerability be found in the present protocol, MGC reserves the right to require a licensee to adopt the latest non-vulnerable wireless security standards. Any breach to the security of the approved encryption algorithm shall result in its continued approval being re-evaluated by the MGC on a continual basis;
- (D) The wireless deployment shall employ a secure gateway (e.g., firewall) to isolate the wireless environment from any other environment (e.g., the internal network). The secure gateway shall be configured in a manner that prevents any wireless network component from gaining access to the internal network without first being scrutinized. For each allowance defined within the secure gateway's access control list (i.e., policy) the following shall be documented:
- (1) business requirement;
 - (2) source IP address, protocol, and port; and
 - (3) destination IP address, protocol, and port; and
- (E) All aspects of a wireless network, including all hardware and software utilized therein, shall be subject to testing by the MGC or an MGC licensed testing laboratory.

15.02 Written approval shall be obtained from the MGC prior to:

- (A) connecting or disconnecting any device or wireless network component from the wireless network infrastructure. This does not include supplicants or the replacement of previously approved wireless devices that have failed. The replacement devices shall be restored to MGC approved wireless configuration before connecting to the wireless system;
- (B) changing or modifying the configuration of any wireless network component; and
- (C) adding, removing, or modifying the configuration or access control lists used on the secure gateway.

§ 16 Compliance Assessments

16.01 Every third calendar year, the Class A or Class B Licensee shall employ the services of an independent MIS security professional to assess the security of Critical IT Systems by performing a penetration test and a vulnerability and threat analysis assessment, and evaluating the licensee's compliance with MICS, Chapter S. An electronic copy of the report shall be submitted to the MGC within 60 days after the conclusion of the on-site testing.

16.02 Penetration testing shall include a vulnerability assessment of all Critical IT Systems. This shall include any location which houses Critical IT Systems.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

§ 17 Player Tracking Systems

- 17.01 All player tracking system accounts shall be one of the following as previously defined and all rules for those respective accounts shall apply:
- (A) generic account;
 - (B) default account;
 - (C) service account; or
 - (D) user account.
- 17.02 Each employee of a Class B licensee with write capability to the player tracking system shall possess an MGC occupational license.
- 17.03 If an employee of a Class B Licensee who has access to the player tracking system is suspended subject to termination, terminated or transferred to another department, the individual's access shall be terminated within 72 hours of the change in status.
- 17.04 The player tracking system shall be logically secured through the use of passwords, biometrics, or other means approved in the Internal Control System.
- 17.05 Security parameters for passwords shall meet the following minimum requirements. These requirements apply to all accounts except for service accounts and generic accounts. The Internal Control System shall delineate security parameters for passwords, and to what extent the system is configurable in meeting the security parameter requirements.
- (A) Passwords shall expire at least every 90 days.
 - (B) Passwords shall be at least six characters comprised of two of the four character classes.
 - (C) Passwords shall be confidential.
 - (D) Accounts shall be automatically locked out after three failed login attempts. The system may release a locked out account after 30 minutes have elapsed.
- 17.06 The player tracking system shall maintain a history of changes made to patron accounts (points and comps) by Class B employees including name changes, point issuances, comp issuances, point redemptions, comp redemptions, and address changes. The history shall include either the last 12 months of changes or the last ten changes. The audit trail shall include the time and date of the changes and who processed the changes.
- 17.07 Changes to the player tracking system parameters, such as point structures, shall be authorized by a department independent of MIS. Changes shall be made by employees of the MIS department and documented. Documentation shall include:
- (A) time and date;
 - (B) nature of the change;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER S - MANAGEMENT INFORMATION SYSTEMS

- (C) employee that authorized the change; and
 - (D) MIS employee who made the change.
- 17.08 All player tracking system user accounts shall be logged out or the screen shall be locked after 15 minutes of inactivity.
- 17.09 Player tracking systems shall employ network-based time synchronization (e.g., network time protocol).
- 17.10 Personal identification numbers (PINs) shall be encrypted during electronic transmission and storage on player tracking systems. During storage, PINs shall be encrypted with at least a 128-bit key size.
- 17.11 Daily backup and recovery procedures shall be in place for player tracking systems.
- 17.12 The backup media shall be transferred within 96 hours to an off-site location separate from the location housing the servers and data being backed up for storage, unless otherwise approved by the MGC. The storage location shall be secured to prevent unauthorized access and shall provide protection to prevent the permanent loss of data in the event of a fire or other disaster.
- 17.13 The backup processes and procedures implemented for restoring data and application files shall be available upon request. The job position of the employee responsible for the backup shall be included in the Internal Control System.
- 17.14 If online access is provided for patrons to view their account balances or transaction histories from the player tracking system, physical or logical restrictions shall exist to provide independent operation from the player tracking system.
- 17.15 An encryption algorithm with a minimum of a 128-bit key size shall be utilized when transmitting or receiving player tracking system data to or from any source outside of the local intranet.
- 17.16 Wireless player tracking systems shall comply with the rules set forth in the Wireless Network section of this chapter.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B licensees must comply. Class B licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. (Revised June 30, 2011). Revised June 30, 2014 (1.05, 4.02, 4.03, 4.05, 5.04, 7.02, 7.03, 10.05, 11.01, 12.04, and 13.02).

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER T - TIPS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. Tips, Gifts and Gratuities	T-2
§ 2. Transportation of Tips	T-2
§ 3. Table Game Tips	T-3
§ 4. Individual Poker Dealer Tips	T-3

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Added this Chapter October 30, 2005. Revised Oct. 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2018 (revised 1.02, 1.04, 2.02, 2.03, 4.01, 4.03, and 4.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER T – TIPS
(11 CSR 45-8.130)

§ 1 Tips, Gifts and Gratuities

- 1.01 Tips shall be accounted for separately and shall not be considered casino funds. Tips shall be counted separately and the funds shall be logged on a Tips and Gratuity Deposit Form for each department.
- 1.02 Surveillance and Security employees are prohibited from accepting tips, gratuities, or gifts in any form.
- 1.03 Occupational licensees may accept gifts from vendors but not from players or patrons. Any gift with a fair market value of \$25 or more shall be documented on a Vendor Gift Log. It shall be the Class B Licensee's responsibility to maintain this log. The log shall include:
- (A) name of the gift recipient;
 - (B) name and business name of the gift donor;
 - (C) description and value of the gift; and
 - (D) the date the gift was received.

A copy of this log shall be submitted on a monthly basis to the MGC Audit Manager.

- 1.04 Except for individually assigned Poker Dealer tip boxes, all tip boxes and tip tubes shall be permanently attached to the gaming table, wall or other object, as approved by the MGC boat supervisor.
- 1.05 Employees may return smaller denomination chips as change for a larger denomination chip given as a gratuity; however, chips may not be given as change when the gratuity offered is currency.

§ 2 Transportation of Tips

- 2.01 Contents of tip boxes shall be collected, transported, stored, counted and distributed to the appropriate employees in a secure manner on a regular basis pursuant to a schedule approved by the Commission.
- 2.02 Prior to any tip box collection, the assigned Security Officer shall notify surveillance that the tip box collection process is about to begin. The Security Officer and the randomly selected pool member shall collect all of the tips and transport them to an area on the gaming floor specified in the Internal Controls. The count of the tips shall be conducted as approved in the Internal Controls. The count shall be documented on the Tips and Gratuity Deposit slip. At the completion of the count, the assets shall be transferred to either the Main Bank or the Floating Employee Window as specified in the internal controls.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Added this Chapter October 30, 2005. Revised Oct. 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2018 (revised 1.02, 1.04, 2.02, 2.03, 4.01, 4.03, and 4.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER T – TIPS
(11 CSR 45-8.130)

- 2.03 In the event a tip box used for pooled tips becomes full and requires an unscheduled drop, a Security Officer and an employee from the applicable department shall notify Surveillance, empty the full tip box into a secure bag or other Commission-approved container for the applicable department, and lock the bag/container. This bag/container shall be stored in the Main Bank or the Floating Employee Window until the next scheduled tip count for that pool.

§ 3 Table Game Tips

- 3.01 “Coloring Up” of Dealer Tips:

For “coloring up” of dealer tips to a higher denomination prior to insertion into the tip box, the following procedures shall be in place:

- (A) a transparent cylinder/tube shall be attached to the table to maintain the chips until “colored up.” The cylinder/tube shall have a capacity of no more than twenty-five (25) chips; and
 - (B) prior to chips being colored up, the dealer shall make the announcement in a voice that can be heard by the Table Games Supervisor that chips are being colored up. The dealer will then deposit an equal value of higher denomination chip(s) into the tip box and place the lower denomination chips into the chip tray.
- 3.02 Bets that are placed by a patron for the dealer as a tip and that are won by the house will be immediately placed in the chip tray. In the event of a push, the bet may be allowed to remain in action as a patron option. Tip bets that are lost by the house shall be placed immediately in the transparent tip box or transparent tip tube by the dealer. Any tax liability for gambling winnings from tip wagers shall be the responsibility of the wagering patron and may be withheld prior to placing the winnings in the tip box.

§ 4 Individual Poker Dealer Tips

- 4.01 If the Class B Licensee chooses to allow Poker Dealers to receive individual tips, the following restrictions shall be in place:
- (A) Dealers shall not make decisions which affect the outcome of the game;
 - (B) Dealers shall not be eligible to receive winnings from the game as an agent of the house, other than normal house rake or commission;
 - (C) Dealers shall use an approved shuffling machine during the course of the poker game;
 - (D) Tips shall be immediately deposited in a locked, individually assigned tip box, the key to which is a sensitive key only accessible to a Main Bank Cashier or Floating Employee Window Cashier;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Added this Chapter October 30, 2005. Revised Oct. 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2018 (revised 1.02, 1.04, 2.02, 2.03, 4.01, 4.03, and 4.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER T – TIPS
(11 CSR 45-8.130)

- (E) The tip box shall be locked and turned in at the end of the Dealer's shift for counting, tax withholding, and subsequent payment during the normal payroll process; and
 - (F) Surveillance shall conduct an audit of each Poker Dealer at least monthly to verify chip flow between the table tray, pots, rake, bad beat collection, and tips dropped.
- 4.02 Individual tip containers shall be used for the collection of dealer tips in the poker room. Each transparent container shall be individually numbered and secured with a lock to prevent the removal of contents. The tip containers shall be stored in a locked storage area, e.g., cabinet, drawer, or podium, which is under constant surveillance coverage in the poker room. The key to the storage area shall be maintained in a sensitive key box and authorized to the Poker Supervisor.
- 4.03 At the beginning of each shift, the Poker Supervisor shall assign one of the numbered tip containers to each oncoming Poker Dealer. The Tip Container Log shall be updated when the tip container is issued at the beginning of the shift and when it is returned at the end of the shift to the locked storage area.
- (A) The Poker Dealer shall attach the tip container to the poker table. A Poker Dealer going on break shall return the container to the Poker Supervisor, who shall place the tip container in the locked storage area. The log entry shall be completed and signed by the Poker Dealer and Poker Supervisor. When the Poker Dealer returns from break, the Poker Supervisor shall re-issue the same tip container to that Poker Dealer and complete a new entry on the Tip Container Log.
 - (B) At the end of the dealer's shift or if a tip container becomes full during a shift, the Poker Supervisor shall notify surveillance and the Poker Dealer shall take the tip container to the Main Bank or Floating Employee Window in the Cage. The Cashier shall count out the tips in front of the Poker Dealer, fill out a three-part Tips and Gratuity Deposit Form and sign the form. The Poker Dealer shall verify the count and sign the form. One copy of the form shall go to the Poker Dealer. The other two copies of the form shall be retained with the cashier's paperwork. This paperwork shall be sent to accounting on a daily basis where it shall be separated and one copy shall be provided to payroll for tax reporting purposes. If the Main Bank or Floating Employee Window is closed when the Poker Dealer's shift ends, the tip box may be secured in the locked storage area by the Poker Supervisor until the Poker Dealer's next shift when the Poker Dealer shall then deposit the tips at the appropriate cashiering location.
 - (C) At the end of the Poker Dealer's shift, after the tips have been counted and verified, the Poker Dealer shall return the empty tip container to the Poker Supervisor who shall secure it in the locked storage area and complete the log entry. In case of an emergency when the Poker Dealer is unable to take the tip container to the Main Bank or Floating Employee Window in the Cage and complete the verification of the tip count, the Poker Supervisor shall perform these duties.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Added this Chapter October 30, 2005. Revised Oct. 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2018 (revised 1.02, 1.04, 2.02, 2.03, 4.01, 4.03, and 4.04).

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER T – TIPS
(11 CSR 45-8.130)

- 4.04 As an alternative to issuing numbered tip containers to Poker Dealers and maintaining a Tip Container Log, a tip container may be permanently assigned to each Poker Dealer. The tip container shall be permanently labeled with the Poker Dealer's name or shall have the Poker Dealer's name on a card locked within the tip container in a manner which allows the name to be readily visible from the outside of the container. Any time the dealer leaves the poker room, his assigned tip box shall be locked in the poker podium. At the end of the Poker Dealer's shift, after the tips have been counted and verified as described above, the Poker Dealer shall return the empty tip container to the Poker Supervisor who shall secure it in the locked storage area. In case of an emergency when the Poker Dealer is unable to take the tip container to the Main Bank or Floating Employee Window in the Cage and complete the verification of the tip count, the Poker Supervisor shall secure the tip container in the locked storage area. The funds shall be counted when the Poker Dealer returns to work. If the Poker Dealer does not return to work prior to the close of the payroll accounting cycle, a Poker Supervisor with Security escort may transport the Poker Dealer's tips to the Main Bank or Floating Employee Window. Once the tips are counted, the supervisor shall immediately deliver the dealer's tip receipt to Human Resources. In the event the tip container becomes full during play, the Poker Dealer shall take a break from the table and shall follow the procedures for a regular end of shift tip drop.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Added this Chapter October 30, 2005. Revised Oct. 30, 2007. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2018 (revised 1.02, 1.04, 2.02, 2.03, 4.01, 4.03, and 4.04).

MISSOURI GAMING COMMISSION

MINIMUM INTERNAL CONTROL STANDARDS

CHAPTER U – CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. Definitions	U-2
§ 2. General	U-4
§ 3. Criteria for Electronic Gaming Devices	U-8
§ 4. Promotional Accounts	U-9
§ 5. Wagering Accounts	U-10
§ 6. Bonusing Systems	U-12

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

§ 1 Definitions

- 1.01 Application(s): Include all purchased and custom applications, including external (Web) applications.
- 1.02 Attendant Paid External Bonus Payout: The total value of cashable credits electronically awarded by an external bonusing system, which are paid by an attendant and are uniquely metered by the EGD.
- 1.03 Bonusing System: A system, functionally independent of Electronic Gaming Devices (EGDs), that electronically communicates system bonuses to participating EGDs and is not utilized in the calculation of Return to Player for theoretical payback.
- 1.04 Cashable Electronic Promotion In (CEP In): The total value of cashable credits electronically transferred to the EGD from a promotional account by means of an external connection between the EGD and a cashless wagering system.
- 1.05 Cashable Electronic Promotion Out (CEP Out): The total value of cashable credits electronically transferred from the EGD to a promotional account by means of an external connection between the EGD and a cashless wagering system.
- 1.06 Cashless Systems: Permit patrons to wager at EGDs or other devices approved by the Missouri Gaming Commission (MGC), through the use of electronic card(s) which activate access to wagering and/or promotional accounts. Wagering account funds, player reward credits or promotional giveaway credits are requested for transfer through the use of an electronic card, followed by a successful confirmation through a secure, patron-initiated verification process or other methodologies approved in writing by the MGC. The funds, reward credits, or giveaway credits are then eligible for electronic transfers between the cashless system and EGDs through an encrypted communication protocol approved by the MGC.
- 1.07 Machine Paid External Bonus Payout: The total value of cashable credits electronically awarded by an external bonusing system, which are paid to and are uniquely metered by the EGD.
- 1.08 Non-Cashable Electronic Promotion In (NCEP In): The total value of non-cashable credits electronically transferred to the EGD from a promotional account by means of an external connection between the EGD and a cashless wagering system.
- 1.09 Non-Cashable Electronic Promotion Out (NCEP Out): The total value of non-cashable credits electronically transferred from the EGD to a promotional account

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

by means of an external connection between the EGD and a cashless wagering system.

- 1.10 Promotional Account: A patron account enabled to allow the direct electronic transfer of promotional giveaway credits, player reward credits, or other source of credits approved by the MGC to an EGD. Transfers use the EGD electronic promotion (i.e., CEP, NCEP) metering methodology to record activity.
- 1.11 Promotional System(s): A collection of files deemed critical by an MGC licensed independent testing laboratory, which electronically transfers credits bi-directionally between any promotional account and EGD through the use of a Cashless system. These credits shall be metered as non-cashable or cashable promotional credits (i.e., NCEP or CEP).
- 1.12 Promotional Giveaway Credits: Credits based on predefined criteria outlined by the rules of the promotion, where the patron provides no consideration and there is no chance or skill involved in the attainment of the credits.
- 1.13 Player Reward Credits: Credits earned by patrons and increment with play based on predetermined formulas (e.g. player reward points).
- 1.14 Server(s): Include, but are not limited to, Web, database, authentication, Domain Name Service (DNS), mail, proxy and Network Time Protocol (NTP).
- 1.15 Slot Machine Interface Board (SMIB): Include, but are not limited to, interface device(s) which permits the host Cashless system to communicate to EGDs.
- 1.16 System Bonus: Is an award external to the gambling game, in the form of cashable credits added directly to the EGD credit meter, triggered by a random event as the result of a wager.
- 1.17 Wagering Account: A patron account enabled to allow the electronic transfer of the patron's funds to an EGD. The source of funds may come from winnings at the game, money deposited, or other method approved by the MGC. Transfers use the EGD Wagering Account Transfer (WAT) metering methodology to record activity.
- 1.18 Wagering Account Transfer In (WAT In): The total value of cashable credits electronically transferred to the EGD from a wagering account by means of an external connection between the EGD and a cashless wagering system.
- 1.19 Wagering Account Transfer Out (WAT Out): The total value of cashable credits electronically transferred from the EGD to the wagering account by means of an external connection between the EGD and a cashless wagering system.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

§ 2 General

- 2.01 The Cashless and Promotional systems rules as stated in this chapter do not apply to systems where the Class B Licensee has provided written documentation to the MGC stating its player reward credits and promotional giveaway credits cannot be downloaded to an EGD or any component or peripheral thereof.
- 2.02 Cashless, Promotional, and Bonusing systems shall meet the applicable Gaming Laboratory International (GLI) technical standards (or their equivalent as approved by the MGC) and Missouri statutes, regulations, and Minimum Internal Control Standards.
- 2.03 All aspects of the Cashless and Bonusing systems, including all hardware and software utilized therein, shall be subject to testing by the MGC, an independent testing laboratory, or consulting firm authorized by the MGC. All Cashless and Bonusing systems shall be reviewed and approved by the MGC prior to and following implementation, prior to any changes thereto, or at any other time the MGC deems appropriate, the cost for which shall be borne by the Class B Licensee.
- 2.04 The Class B Licensee shall provide MGC personnel training, to the MGC's satisfaction, prior to implementation of Cashless, Promotional, or Bonusing systems and following any significant changes thereto. Training shall be conducted at a location to be determined by the MGC as optimal, the cost for which shall be borne by the Class B Licensee.
- 2.05 The manufacturers of the Cashless, Promotional, and Bonusing systems shall be responsible for providing, in a format acceptable to the MGC, electronic training modules denoting interrelationships between EGDs and associated hardware/software to the systems. Subject matter expert(s) may be requested for training as determined necessary by the MGC. All costs associated with providing personnel and associated equipment shall be borne by the manufacturer.
- 2.06 All files which are deemed to be crucial for the proper operation of Cashless, Promotional, and/or Bonusing functionality by an MGC licensed independent testing laboratory shall be designed to permit an on-demand, independent integrity check and shall be approved for use by an MGC licensed independent testing laboratory. The integrity check (i.e., authentication process) shall be accomplished by utilizing an MGC approved, external third-party verification tool.
- 2.07 If any part of the casino gaming floor has Cashless, Promotional, and/or Bonusing features enabled, the Class B Licensee shall ensure a prominent and conspicuous notice is located on the EGDs denoting which EGDs have these features enabled or which EGDs do not have these features enabled. Alternatively, if all EGDs on the Class B Licensee's gaming floor have these features enabled, a prominent and

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

conspicuous notice may be placed at all entrances to the gaming floor in lieu of notices on individual EGDs. At a patron's request, the Class B Licensee shall provide printed information outlining information necessary to participate in the Cashless, Promotional, and/or Bonusing system environment.

- 2.08 Cashless and Promotional system central servers shall possess sufficient high availability features and employ redundancy techniques to prevent loss of data. The Class B Licensee shall submit written detailed topology layout, rapid recovery strategies and failover procedures to the MGC EGD department.
- 2.09 Cashless and Promotional systems in use at the licensee's facility shall perform the following minimum functions:
- (A) Prohibit monetary transfers between patron accounts;
 - (B) Ensure all patron accounts are solely owned and accessed by one account number and one unique identifier per patron;
 - (C) Prohibit external Electronic Funds Transfers (EFTs) between financial institutions and the Cashless system;
 - (D) Prohibit the ability to place a wager directly at an EGD by the means of an external Electronic Funds Transfer (EFT) to an EGD through the use of a credit card or other external debit instrument(s);
 - (E) Institute measures that prohibit ANY extension of credit;
 - (F) Possess the ability to flag accounts; and
 - (G) Allow no more than three failed PIN entry attempts prior to locking the patron's account, which would require verification of the patron's valid government-issued photo identification prior to unlocking the account.
- 2.10 An integrity check of all file(s) deemed critical by the MGC for the operation of the Cashless, Promotional, or Bonusing systems shall be executed no less than every 24 hours. Results of the integrity check shall be logged and maintained for at least one year. Should the system integrity check(s) fail, a notification shall be sent to the Class B Licensee designee, as noted in the Internal Control System, and the MGC shall be immediately notified.
- 2.11 The Class B Licensee shall only allow patrons to establish wagering and promotional account(s) at a ticketing location. Only ticketing employees are authorized to activate accounts. Ticketing employees shall not perform any cash or chip transactions. In order to establish a patron account the Class B Licensee shall:
- (A) Require patrons to present valid government-issued photo identification;
 - (B) Verify the photo on the identification matches the physical characteristics of the patron presenting the photo identification; and
 - (C) The patron shall independently and confidentially, through the use of a shadow box or other MGC approved method, enter a secure PIN a minimum of two times. The two PINs shall successfully match.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

- 2.12 The Class B Licensee shall perform the following minimum functions when “resetting” a patron’s PIN:
- (A) The ticketing supervisor, who does not have the ability to adjust points and account balances, shall confirm the patron’s valid government-issued photo identification matches the physical characteristics of the person presenting the identification and respective fields (i.e., name, date of birth, photo identification type, and number) in the Cashless system; and
 - (B) The patron will be required to independently and confidentially, through the use of a shadow box or other MGC approved method, enter the “reset” (e.g., PIN) information a minimum of two times. All reset information shall successfully match.
- 2.13 The Class B Licensee shall ensure the Cashless, Promotional, and Bonusing systems in use at the licensee’s facility perform the following minimum functions to control system operations:
- (A) Validate the identity of those devices from which a transmission is received;
 - (B) Monitor data for complete and accurate transmission; and
 - (C) Detect the presence of corrupt or lost data packets and, as necessary, rejects the transmission.
- 2.14 Should the Class B Licensee choose to configure a test environment off the gaming floor for training or testing purposes, the licensee shall submit detailed written correspondence to the MGC for approval. The Class B Licensee shall establish control procedures to ensure:
- (A) Live production data (i.e., actual patron accounts) are not utilized for training or testing purposes;
 - (B) Adequate controls for removal of all accounts and liability;
 - (C) Each individual participating in the test is assigned a uniquely identifiable account number which permits reconciliation;
 - (D) The training/testing environment has restricted access acceptable to the MGC;
 - (E) All ingress and egress to the testing area is documented and maintained until the training/testing environment is removed;
 - (F) A physically or logically segregated network is utilized between the test and production environments; and
 - (G) All controlled modules are approved for use in the State of Missouri, unless otherwise approved in writing by the MGC.
- 2.15 The Class B Licensee shall maintain all transactions in the Cashless, Promotional, and Bonusing system for a period of not less than 90 days from the date of the transaction, except for wagering account liability transactions. Any records

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

- removed from the system after 90 days shall be stored and controlled in an easily accessible manner approved by the MGC, consistent with the requirements of 11 CSR 45-8.
- 2.16 The Class B Licensee shall utilize the following formula for computing Adjusted Gross Revenue (AGR): [(Bill Drop + Ticket Drop + Coupon Drop) + (WAT In + CEP In + NCEP In)] – [(WAT Out + CEP Out + NCEP Out) + (Hand Pays + Online Tickets Issued by EGDs Only)]. Hand pays include cancelled credits, jackpots, and attendant paid external bonus payouts.
- 2.17 If online access is provided for patrons to view their account balances or transaction histories from the Cashless and/or Promotional system, physical or logical restrictions shall exist to provide independent operation from the Cashless system.
- 2.18 The Class B Licensee shall, on each gaming day, in an MGC approved format, prepare a meter comparison report for all EGDs with Cashless, Promotional, or Bonusing options enabled. The reports will compare the Cashless (i.e., WAT In, WAT Out, CEP In, CEP Out, NCEP In, and NCEP Out) and Bonusing (i.e., machine paid external bonus payout and attendant paid external bonus payout) deltas of the EGD internal soft meters with the meter deltas of the respective system. The EGD soft meter deltas may be obtained by manually recording the values at the EGD, or by polling the EGD using the respective system. Any meter variance between the deltas of the EGD and the respective system shall be reconciled prior to filing the daily tax transmittal with the MGC. Transaction detail reports or other tools shall be used to investigate the cause of the variance. If it is determined that an adjustment must be made to ensure the AGR calculations are correct, an appropriate adjustment shall be made by an Accounting employee to correct the system reports. The adjustment must be documented and maintained. The documentation shall indicate who made the adjustment and the amount of the adjustment. The original daily electronic drop reports listing any variances, the transaction detail reports used to investigate the variances, and any corresponding adjustments to correct the variances shall all be maintained as source documentation to support the daily tax remittal. The MGC EGD department shall be notified of any variance and the results of the investigation by the end of the next gaming day.
- 2.19 Any EGD exhibiting meter variances (i.e., CEP In, CEP Out, NCEP In, NCEP Out, WAT In, WAT Out, machine paid external bonus payout, or attendant paid external bonus payout) for three consecutive days shall be removed from service. Once the malfunction has been identified and repaired the EGD may be placed back into service. The Class B Licensee shall submit a detailed report to the MGC EGD department annotating the malfunction and the corrective action steps.
- 2.20 The Class B Licensee shall ensure the MGC is provided at least 30 days advanced written notice of any proposed programming changes or upgrades to critical files

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

of an existing Cashless, Promotional, and Bonusing system through submission of an Missouri Gaming Commission System Upgrade Form (SUF). The SUF is available on the MGC EGD website at <https://www.mgc.dps.mo.gov/egd>.

§ 3 Criteria for Electronic Gaming Devices

- 3.01 EGDs participating in the Cashless environment shall possess a single 100 event log by transaction type which provides an audit trail for WAT In, WAT Out, CEP In, CEP Out, NCEP In and NCEP Out or provide a combined 35 event log for all cashless transfers that increment the aforementioned in-meters and a 35 event log for all cashless transfers that increment the aforementioned out-meters. The EGD shall provide the following information by transaction, accessible through the attendant menu:
- (A) Type of transaction;
 - (B) The monetary value of the transaction;
 - (C) The time and date of the transaction; and
 - (D) A unique transaction number, which shall be utilized to authenticate the source of funds.
- 3.02 EGDs participating in the Bonusing environment shall possess a log history for the last 35 events for monetary transactions received from the external bonus system or possess a single 100-event log for cashless, promotional and bonus transfers. Bonus transfers shall increment the machine paid external bonus payout or attendant paid external bonus payout meters. The EGD shall provide the following information by transaction, accessible through the attendant menu:
- (A) The type of transaction;
 - (B) The monetary value of the transaction; and
 - (C) The time and date of the transaction.
- 3.03 EGD Critical Program Storage Media (CPSM) to be used with Cashless and/or Bonusing systems shall be approved for use in Missouri and shall be annotated on the Missouri Cashless Approved Report.
- 3.04 The MGC shall be provided, free of charge, forensic tool(s) which permit the recovery of non-volatile memory of EGDs approved for use with the Cashless system. Such recovery techniques shall be satisfactory to the MGC.
- 3.05 If NCEP credits are co-mingled with cashable credits on one credit meter at an EGD, the EGD shall wager the NCEP funds first.
- 3.06 EGDs participating in the Cashless system shall, at the EGD level, display the relevant informational message whenever any patron-initiated transaction (WAT, CEP, NCEP) occurs. During the transaction, the EGD shall possess bi-directional communication and “lock” until the transfer is confirmed.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

- 3.07 EGDs participating in the Bonusing system shall, at the EGD level, display a clear message indicating a bonus has been won. During the transaction, the EGD shall possess bi-directional communication until the bonus award is confirmed.

§ 4 Promotional Accounts

- 4.01 Upon card out, all non-wagered NCEP credits shall be uploaded to the patron's promotional account for future use. NCEP credits shall not remain on the EGD credit meter following a card out. Should the Cashless system become inoperable, the Class B Licensee shall in the Internal Control System establish procedures for handling non-wagered NCEP credits.
- 4.02 Promotional giveaway credits established in the promotional system shall comply with 11 CSR 45-5.181. Class B Licensees offering multi-jurisdictional promotional giveaway credits to patrons shall provide all records related to the promotional giveaway credits to the MGC upon request. Multi-jurisdictional downloadable player reward credits are prohibited, unless approved in writing by the MGC.
- 4.03 Should the Class B Licensee elect to utilize a Promotional system, in addition to all other requirements of this section and consistent with the provisions of 11 CSR 45-5.181, the licensee shall comply with the following standards:
- (A) All credits shall be converted into CEP or NCEP credits when placed in the patron's promotional account. The system shall provide fair notice to the patron the type of credits that are awarded;
 - (B) The system shall prompt the patron to enter his/her PIN prior to displaying the amount of the credits;
 - (C) Any disclaimers and rules for the promotional credits shall be clearly displayed to the patron (e.g., promotion expiration); and
 - (D) If any communication errors are present, there shall be a message to notify the patron of the inability to participate with the system.
- 4.04 The addition of promotional giveaway credits (i.e., CEP and NCEP) to an individual patron's account, at anytime other than when a previously approved promotion that is in compliance with 11 CSR 45-5.181, is being initially loaded into the system, shall be issued only by occupational licensees as designated in the Internal Control System. Only these authorized job positions shall have system access to perform this function. The issuance of these credits shall be documented, including the patron's name, patron's account number, the amount of the credits, the explanation for the issuance, and the name of the individual issuing the credits. A daily report shall be generated from the system listing all of the additions, including the required information. The Accounting department shall conduct a daily audit of these additions to verify that all of the required information is present and to detect any additions that exceed a monetary threshold or a specified amount of credits, as set forth and approved in the

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

Internal Control System. Additionally, should more than six additions occur to an individual patron's account within a gaming week, an investigation shall be conducted by the end of the following gaming week to ascertain the legitimacy of the transactions. The results of the investigation shall be documented.

- 4.05 Any manual adjustments of player reward credits (i.e., CEP and NCEP) to an individual patron's account shall only be performed by occupational licensees as designated in the Internal Control System. Only these authorized job positions shall have system access to perform this function. These adjustments shall be documented, including the patron's name, patron's account number, the amount of the adjustment, the explanation for the adjustment, and the name of the individual performing the adjustment. A daily report shall be generated from the system listing all of the adjustments, including the required information. The Accounting department shall conduct a daily audit of these adjustments to verify that all of the required information is present and to detect any adjustments that exceed a monetary threshold or a specified amount of points, as set forth and approved in the Internal Control System. Additionally, should more than six adjustments occur to an individual patron's account within a gaming week, an investigation shall be conducted by the end of the following gaming week to ascertain the legitimacy of the transactions. The results of the investigation shall be documented.
- 4.06 The Class B Licensee shall be responsible for all promotional giveaway credits and player reward credits placed in a patron's promotional account. Once placed in a patron's promotional account, a Class B Licensee may only remove those promotional giveaway credits and player reward credits when they have expired or have been redeemed, in accordance with the established rules of the promotion, or with MGC approval.

§ 5 Wagering Accounts

- 5.01 The Cashless system in use at the Class B Licensee's facility shall possess the ability to configure the maximum wager account balance.
- 5.02 Should a patron dispute a wagering account balance in writing, the Class B Licensee shall immediately disable the account. The account shall remain disabled until the dispute is resolved. The on-duty MGC agent shall be notified of any dispute which cannot be resolved within 24 hours.
- 5.03 The Class B Licensee shall, upon patron request with proper identification, provide the patron immediate on-demand access to his/her 30-day wagering transaction history. If the patron requests additional transaction history beyond the 30 days, the Class B Licensee shall provide the information within seven calendar days. The report shall include the:

- (A) Last four digits of the account number and the patron's last name;

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

- (B) Class B Licensee name, city, and state at which the report was generated;
 - (C) EGD location number or kiosk location, at which the transaction(s) occurred;
 - (D) Detailed transaction history that occurred; and
 - (E) Summary balance of each account.
- 5.04 The Class B Licensee shall ensure the Cashless system(s) restricts patron wagering accounts to the property at which the account was originally established, prohibiting transfers of any wagering account balances between properties.
- 5.05 The Class B Licensee shall immediately notify the MGC agent on duty of any:
- (A) Incident of a suspicious transaction(s) involving WAT; and
 - (B) Evidence that an electronic card has been counterfeited, tampered with, or altered in any way which would affect the integrity or suitability of the card.
- 5.06 The Class B Licensee shall maintain a record of wagering account liability transactions, which shall be stored in the Cashless system for not less than two years from the last date of account activity, provided that:
- (A) Any account liability archived from the Cashless system shall be stored and controlled in a manner approved by the MGC, consistent with the provisions of 11 CSR 45-8;
 - (B) The withdrawal of any patron account funds for which the record has been archived from the Cashless system shall require that, prior to withdrawal, the patron account data be reloaded into the system and patron identification be verified to the Cashless system player account data; and
 - (C) Any patron account which is abandoned or unclaimed shall be disposed of in accordance with sections 447.500 through 447.595, RSMo.
- 5.07 The Class B Licensee utilizing wagering account transfers shall in the Internal Control System establish “terms and/or conditions” (Notice) for patron accounts prior to activating the Cashless system modules. Patrons participating in the Cashless system shall receive a copy of the Notice upon the establishment of an account. The Notice, at a minimum, as applicable, shall include the disclosures outlined in the Electronic Code of Federal Regulations (E-CFR) Title 12 § 205.7, et seq. Should the Class B Licensee revise or change the Notice, all Cashless account holders shall receive an updated Notice at least 30 days before its effective date.
- 5.08 A wagering account shall only be archived after one year or more of inactivity.
- 5.09 The Class B Licensee shall evaluate records to determine whether the currency transactions for a patron in gaming day exceed \$5,000 for possible fund structuring subject to FinCEN regulations. The Internal Control System shall

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

include the procedures used by the Class B Licensee to evaluate these transactions and indicate which department is responsible for performing these procedures.

- 5.10 The Class B Licensee shall establish procedures to ensure wagering account funds are only deposited and withdrawn from EGDs or devices approved by the MGC. These transactions shall not be performed by casino personnel except as applicable to the employee's job requirement to perform functional testing/troubleshooting.
- 5.11 The Class B Licensee shall maintain a restricted account of minimum reserve to fully fund the present value of all wagering account outstanding balances. The restricted account shall be consistent with the provisions of 11 CSR 45-8.150.
- 5.12 The Class B Licensee shall provide patrons participating in the Cashless environment an opportunity to establish a "Pay On Death" (POD) designee for wagering accounts. The patron shall, at any time, have the ability to cancel or change the designee. Upon death of the patron, the designee shall provide to the licensee a certificate of death issued by the official registrar of the state in which the death occurred. The designee shall present a valid government-issued photo identification prior to the licensee surrendering the Cashless account balance and retaining a copy of the proof of death. Should the patron choose not to establish a POD, the balance of the patron's account shall be disposed of in accordance with sections 447.500 through 447.595, RSMo. All POD claims on a patron's account shall require notification to the on-duty MGC Agent prior to issuance.
- 5.13 Adjustments to wagering accounts other than from deposits or withdrawals shall be issued and authorized only by occupational licensees as designated in the Internal Control System. The adjustments made to wagering accounts shall be documented including the patron's name, patron's account number, the amount of the transaction, the explanation for the adjustment, and the name of the individual issuing/authorizing the adjustment. A daily report shall be generated from the system listing all of the adjustments, including the required information. The Accounting department shall conduct a daily audit of these adjustments to verify that all of the required information is present and to detect any unusual adjustments. Additionally, should more than one adjustment occur to an individual patron's account within 30 days, the MGC EGD department shall be notified within 24 hours.

§ 6 Bonusing Systems

- 6.01 If a wager is not required to trigger participation for an award, the award shall not be considered a system bonus and therefore, any payouts resulting from that award shall not be deducted from AGR.
- 6.02 Bonusing system awards shall not be utilized when calculating the theoretical payback percentage of individual EGDs. Bonusing system awards may be

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER U - CASHLESS, PROMOTIONAL, AND BONUSING SYSTEMS

included in the actual aggregate payout percentage posted at the Class B Licensee's facility, as required by 11 CSR 45-5.070.

- 6.03 If a bonus payout causes the EGD to lock up, the bonus shall be paid using established hand-paid jackpot payout procedures or if applicable, override procedures.
- 6.04 At the conclusion of each bonusing life cycle, Accounting shall run system reports to determine whether the bonus(es) was awarded as required by the rules of the bonusing campaign. If a bonus fails to be awarded, the MGC EGD department shall be notified within 24 hours.
- 6.05 Bonusing campaigns shall not be multi-jurisdictional.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MISSOURI GAMING COMMISSION

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER V – SERVER-SUPPORTED GAME SYSTEMS

CONTENTS

<u>Section</u>	<u>Page</u>
§ 1. Definition	V-2
§ 2. General	V-2
§ 3. Criteria for Electronic Gaming Devices	V-4

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

**MINIMUM INTERNAL CONTROL STANDARDS -
CHAPTER V – SERVER-SUPPORTED GAME SYSTEMS -**

§ 1 Definition

- 1.01 A Server-Supported Game System (SSGS) is the combination of an on-site Central Server, Player Terminals, and all Interface Elements (any device or piece of equipment that communicates with or through which data is transmitted to the system) that function collectively for the purpose of downloading or communicating Player Terminal Game Content from the Central Server to the Player Terminals(s), which may include:
- (A) The Player Terminal Control Program; and/or
 - (B) Other Game Content that is generated by the Central Server and downloaded or communicated to the Player Terminal for the operation of the game.

§ 2 General

- 2.01 Server-Supported Game Systems shall meet the applicable Gaming Laboratory International (GLI) technical standards (or their equivalent as approved by the Missouri Gaming Commission (MGC)) and Missouri statutes, regulations, and Minimum Internal Control Standards.
- 2.02 All aspects of a Server-Supported Game System, including all hardware and software utilized therein, shall be subject to testing by the MGC or an independent testing laboratory designated by the MGC, and review and approval by the MGC prior to the implementation of the system by a Class B Licensee and following implementation, prior to any changes thereto, or at any other time the MGC deems appropriate, the cost for which shall be borne by the Class B Licensee.
- 2.03 The Class B Licensee shall ensure that the SSGS in use at the Class B Licensee's facility performs the following minimum functions to control logical access to the system:
- (A) Utilizes encryption or password protection or equivalent security for files and directories containing critical or sensitive data. If encryption is not used, the Class B Licensee shall restrict users from viewing the contents of such files and directories, which at a minimum shall provide for the following:
 - (1) The effective segregation of duties and responsibilities with regard to the system in the MIS department; and
 - (2) The automatic monitoring and recording by the system of access by any person to such files and directories; and
 - (B) Ensures all data transmitted to or from the SSGS utilizes an encryption algorithm with a minimum of a 128-bit key size.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

**MINIMUM INTERNAL CONTROL STANDARDS -
CHAPTER V – SERVER-SUPPORTED GAME SYSTEMS -**

- 2.04 The Class B Licensee shall ensure the SSGS in use at the licensee's facility performs the following minimum functions to control system operations:
- (A) Validates the identity of those Player Terminals and devices to which it transmits and from which transmissions are received;
 - (B) Ensures that all data sent through a transmission is completely and accurately received; and
 - (C) Detects the presence of corrupt or lost data packets and, as necessary, rejects the transmission.
- 2.05 The Class B Licensee shall ensure the MGC is provided a Server-Supported Game System manual that includes:
- (A) Documentation of the system design and layout both in narrative and diagrammatic formats;
 - (B) Copies of all reports used to monitor security activity and system error codes;
 - (C) Procedures for assigning Player Terminal asset numbers and IP addresses;
 - (D) Procedures for issuance, modification, and termination of system user accounts;
 - (E) Constraints used to configure and maintain user passwords;
 - (F) Procedures for restricting special rights and privileges such as "administrator" and override capabilities;
 - (G) The duties and responsibilities of the MIS, Internal Audit, Slot and Accounting departments, respectively, and the level of access for each position with regard to the system;
 - (H) Identification of all software files and directories, the location and a description of each, and the reports generated from such files;
 - (I) A description of physical controls on all critical hardware such as locks and surveillance, including the location and security of each piece of equipment as approved by the MGC;
 - (J) Logs used to document and maintain the details of any hardware and software modifications upon implementation; and
 - (K) Procedures for reviewing the system's operation and the adequacy and effectiveness of policies and procedures.
- 2.06 The Central Server shall immediately notify the Class B Licensee upon the occurrence of any communication failure. At least once each gaming day, the server shall execute a self-monitoring process on each of its critical Interface Elements and notify the Class B Licensee of any communication failure.
- 2.07 All critical components of the Server-Supported Game System must be verifiable utilizing an external third-party methodology approved by the MGC and which may, as determined by the MGC, have security seals attached thereto.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

**MINIMUM INTERNAL CONTROL STANDARDS -
CHAPTER V – SERVER-SUPPORTED GAME SYSTEMS -**

- 2.08 The Central Server must employ a verification mechanism that automatically, on a time interval approved by the MGC and on demand, authenticates all critical files including, but not limited to, executables, data and operating system files and any other file residing on the server which may influence the operation and calculation of game play, game display, game result determination, game accounting, revenue, or security. The verification mechanism must provide at least 128 bits of resolution, must reside on and load from unalterable media, and a report shall be available that details the verification results for each control program component on the server.
- 2.09 The Game Program Library shall only be written to using a secure methodology approved by the MGC, access to which is controlled by the MGC in a manner acceptable to the MGC. The Class B Licensee and the licensee authorized to provide the Server-Supported Game System in use at the Class B Licensee's gaming establishment may access the Game Program Library, providing this access does not permit altering of files within, adding to, or amending the Game Program Library, unless specifically approved in writing by the MGC.
- 2.10 All changes made to the Game Program Library must be stored in an unalterable audit log, which shall include:
- (A) Time and Date of the access or event;
 - (B) Log-in name;
 - (C) ID Numbers of Game Programs added, changed, or deleted;
 - (D) Player Terminal(s) to which the Game Program was downloaded and the program replaced; and
 - (E) Player Terminal configuration setting changes (from & to).
- 2.11 The SSGS server shall utilize adequate virus protection mechanisms to preserve the integrity and operability of the system. The virus protection mechanism(s) shall be updated at least once every 30 days to ensure the SSGS is protected against known threats, unless otherwise approved in writing by the MGC.

§ 3 - Criteria for Electronic Gaming Devices

- 3.01 Remote access to a Player Terminal may only be conducted with the SSGS server.
- 3.02 Player Terminals, unless otherwise approved in writing by the MGC, shall function independently of the Central Server upon completion of a successful Control Program download.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER V – SERVER-SUPPORTED GAME SYSTEMS

- 3.03 The Player Terminal must provide a mechanism by which all Critical Program Storage Media can be verified utilizing an external third-party methodology approved by the MGC and which may, as determined by the MGC, have security seals attached thereto.
- 3.04 Each Player Terminal must upon power-up, following any download, and on an on- demand basis utilize a verification process acceptable to the MGC to authenticate all critical files including, but not limited to, executables, data and operating system files and any other file residing on the terminal which may influence the operation and calculation of game play, game display, game result determination, game accounting, revenue, or security.
- 3.05 Player Terminals shall employ a third-party industry standard secure hashing algorithm (e.g., MD-5 or SHA-1) that utilizes a key or seed acceptable to and approved by the MGC. Any breach to the security of the methodology approved shall result in its continued approval being reevaluated by the MGC.
- 3.06 In the event the active operating software fails authentication, the Player Terminal shall immediately enter an Error Condition with the appropriate audible and visual indicator, and record the details, including the time and date of the error in a log. This error shall require operator intervention. The terminal shall display specific error information and shall not clear until the file authenticates properly following the operator intervention.
- 3.07 Player terminals shall be in an idle state (no activity, no credits, no door open, and no error condition) four minutes prior to and upon the commencement of any download to the terminal's main processor. During the download process the terminal must be disabled and unplayable and shall display upon its screen a message approved by the MGC indicating the terminal's status.
- 3.08 Game content may be downloaded to player terminals without a four minute idle state, if stored or queued in a secondary or isolated area of the terminal's memory in a manner that adequately insulates the download from the terminal's active operating software and precludes any affect on the terminal's operation.
- 3.09 Upon any download to the control program of a player terminal from the central server, the accounting and security events data stored within the player terminal's non-volatile memory shall be retained and stored in a manner approved by the MGC. The data to be retained and stored shall include at a minimum:
- (A) Error Logs;
 - (B) All meters (amount-in, amount-out, amount dropped, WAT, CEP, NCEP, number of games played, and jackpot amount paid, etc.);

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER V – SERVER-SUPPORTED GAME SYSTEMS

- (C) Bill Recall;
 - (D) Cashless Transaction Logs; and
 - (E) Audit Logs of Player Terminal Game Program Transactions.
- 3.10 Player terminal control programs may employ multiple pay tables and/or denominations that can be configured via the central server, provided:
- (A) All pay tables meet the required theoretical payback percentage and odds requirements set forth in 11 CSR 45-5.190(1);
 - (B) The player terminal maintains the Amounts Bet and Amounts Won meters within critical memory for each of the pay tables available;
 - (C) The Player Terminal maintains the Master Accounting meters in dollars and cents or in pennies, or other accounting unit approved by the MGC;
 - (D) The game is in an Idle State when an update occurs; and
 - (E) Any change will not cause inaccurate crediting or payment.
- 3.11 The process of clearing random access memory (RAM) on a Player Terminal via the Central Server must utilize a secure methodology approved by the MGC, access to which is controlled by the MGC.

Note: Sections 313.800 through 313.850, RSMo, et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class B Licensees must comply. Class B Licensees should review these statutes and rules to ensure their ICS include compliance with the requirements set forth. (June 30, 2011)