

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 1—Organization and Administration**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-1.090 Definitions is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1451). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.053 Policies is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1451–1452). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.090** Submission of Chips for Review and Approval **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1452). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.180** Tournament Chips and Tournaments **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1452–1453). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.183** Table Game and Poker Cards—Specifications **is amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1453). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.184** Table Game Cards—Receipt, Storage, Inspections, and Removal from Use **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1453–1455). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.185** Poker Cards—Receipt, Storage, Inspections, and Removal from Use **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1455–1456). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.260 Dice Specifications is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1456). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 5—Conduct of Gaming**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-5.265** Dice—Receipt, Storage, Inspections and Removal from Use **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1456–1458). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 8—Accounting Records and Procedures: Audits**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-8.120 Handling of Cash at Gaming Tables is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1458). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 8—Accounting Records and Procedures: Audits**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission (MGC) under section 313.805, RSMo Supp. 2014, the commission adopts a rule as follows:

11 CSR 45-8.140 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule published in the *Missouri Register* on September 2, 2014 (39 MoReg 1458–1461). The section with changes is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed rule on October 6, 2014. No one attended the public hearing. One written comment was received from Mike Winter, Executive Director of the Missouri Gaming Association (MGA). The MGC staff commented on the rule.

**COMMENT #1:** Regarding 11 CSR 45-8.140(3), a staff member requested section (3) be revised to clarify that this segregation of duties is by job title, and also noted that the job descriptions in the Internal Control System need to specify those positions which have the authority to verify credit applications and those positions which have the authority to approve credit applications. These duties need to be segregated and shall not be listed for the same job position.

**RESPONSE AND EXPLANATION OF CHANGE:** Due to these comments, the language in section (3) has been revised to clarify that this segregation of duties is by job title.

Corresponding changes regarding this issue are included with the responses in 11 CSR 45-9.108 with regard to H §21.04.

**COMMENT #2:** Regarding 11 CSR 45-8.140(3), the MGA asked if this section could be re-written with the caveat that the approver may verify provided they do not approve any lines they have verified. This would allow for some additional flexibility but still have separation in these areas.

**RESPONSE:** To provide effective preventive controls, these duties should remain segregated to allow for access control by job title. No change was made as a result of this comment.

**COMMENT #3:** A staff member requested that the language in 11 CSR 45-8.140(3) be modified in order to avoid any potential inconsistency with statutory language in § 313.317.8, RSMo.

**RESPONSE AND EXPLANATION OF CHANGE:** Staff agreed to modify the second sentence of 11 CSR 45-8.140(3) to clarify that the information required to be kept in the credit file be the information that is required by §313.317.8.

## **11 CSR 45-8.140 Application and Verification Procedures for Granting Credit**

(3) Upon receipt of an application for credit, a confidential credit file for that person containing the information required under section (1) shall be prepared by a cage or credit employee of the Class B licensee either manually or electronically prior to the Class B licensee's approval of a person's credit limit. The information used to determine that an applicant is a "qualified person" pursuant to section 313.317.8, RSMo, must be contained in the person's credit file. A cage or credit employee who is responsible for receiving, processing, or verifying the information in credit applications shall not have authority to approve any credit limits or credit limit increases.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 8—Accounting Records and Procedures: Audits**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission adopts a rule as follows:

**11 CSR 45-8.141 Approval of Credit Limits is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1462–1463). No changes have been made to the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 8—Accounting Records and Procedures: Audits**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission (MGC) under section 313.805, RSMo Supp. 2014, the commission adopts a rule as follows:

11 CSR 45-8.142 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1464–1465). Changes have been made to the text of the proposed rule, so it is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed rule on October 6, 2014. No one attended the public hearing. One written comment was received from Mike Winter, Executive Director of the Missouri Gaming Association (MGA).

**COMMENT:** Regarding 11 CSR 45-8.142(2), the MGA noted player ratings would be accessible but would not be part of the credit file.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff revised section (2) and added a section (3) to clarify that the player ratings may be retained separately from the credit file.

**11 CSR 45-8.142 Documentation of Customer Credit Transactions**

(2) Evidence of creditworthiness and related documents shall be retained in the credit file for a minimum of five (5) years, or as long as the debt remains unpaid, whichever is longer.

(3) Player ratings (if rated) shall be retained for a minimum of five (5) years or as long as the debt remains unpaid, whichever is longer. These records may be maintained separately from the credit file.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 9— Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-9.040** Commission Approval of Internal Control System **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1466). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one attended at the public hearing. No written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission (MGC) under section 313.805, RSMo Supp. 2014, the commission adopts a rule as follows:

11 CSR 45-9.104 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1469). Changes have been made to the text of the proposed revision of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter D, and those changes are explained below. Changes have been made to the text of the proposed rule, so it is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed rule on October 6, 2014. No one attended at the public hearing. Written comments were received from Mike Winter, Executive Director of the Missouri Gaming Association (MGA). The MGC staff also commented on the rule.

**COMMENT #1:** D §20.01(D)—A staff member requested that §20.01(D) be revised to clarify the process following the examination of the credit file in order to avoid any potential inconsistency with the statutory language in §313.317.8, RSMo.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff revised D §20.01(D) to read—“(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.”

**COMMENT #2:** D §20.01(E)(6)—The MGA inquired if when the approver and the “prepared by” and “approved by” are the same person, whether they need to sign twice, or if “N/A” or “same” be sufficient?

**RESPONSE:** Each signature line represents who performed that distinct function and must have a signature. No changes were made as a result of this comment.

**COMMENT #3:** D §20.01(G)—A staff member requested a revision to this standard to allow the counter checks to be accepted without comparing the signature on the counter check to the signature on the credit application. Limiting access to the credit application provides better protection of the patron’s financial information because it reduces the number of employees who have access to that information.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff agrees to remove “and the signature on the credit application” from D §20.01(G) to read—“(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.” Corresponding changes regarding this issue are included with the responses in 11 CSR 45-9.108 with regard to H §21.08.

COMMENT #4: D §20.01(H)—A staff member requested a revision to this standard to clarify that the dealer signs the issue slip at the time it is accepted and to include a cross-reference to the procedures for accepting counter checks as described in D §10.

RESPONSE AND EXPLANATION OF CHANGE: The staff revised the language to clarify that the counter check issue slip is given to the dealer or boxperson to read—“(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.” Corresponding changes regarding this issue are included with the responses in 11 CSR 45-9.118 with regard to R §7.01(NNN).

COMMENT #5: D §20.01(I)—A staff member commented that feedback had been received from casino(s) suggesting the removal of the requirement for the guest signature on the counter check receipt.

RESPONSE AND EXPLANATION OF CHANGE: The staff concluded that the intent is for the counter check receipt to include the printed information from the system, and replaced “recorded” with “printed” in D §20.01(I) to make an exception for the signatures on the receipt and the payment slip at the time of issuance/acceptance. D §20.01(I) was changed to read—“(I) Issue a counter check receipt to the patron that contains the information printed on the counter check.” Corresponding changes regarding this issue are included with the responses in 11 CSR 45-9.108 with regard to H §21.09 and §21.19, as well as 11 CSR 45-9.118 with regard to R §7.01(NNN).

COMMENT #6: D §20.01(I)—The MGA stated that in other jurisdictions the receipt is not given unless the marker is bought back at the cage. Meeting this requirement is costly and not necessary. The receipt has no value to the patron. The MGA noted that the proof the patron took out the marker is the signed marker itself, which can be produced at any time if there is an issue.

RESPONSE: Staff believes the patron should be provided with a receipt at the time credit is issued. No change will be made as a result of this comment.

COMMENT #7: D §20.01(J)—MGA commented that this action should only be done when the marker is actually going for deposit. If the marker is bought back, then this is an unnecessary and wasted action. The marker cannot be deposited, cashed or have any other action taken until it is embossed with an American Bankers Association (ABA) routing number. The MGA stated that the stamps have sensitive banking information and should not be placed on the marker until going for deposit.

RESPONSE AND EXPLANATION OF CHANGE: The staff revised D §20.01(J) to only require “For Deposit Only” to be stamped on the back of the counter check to read—“(J) Stamp the back of the original counter check “For Deposit Only.” This is a security measure to discourage theft of the counter check. Corresponding changes regarding this issue are included with the responses in 11 CSR 45-9.108 with regard to similar wording in H §21.09(D).

COMMENT #8: D §20.01(K)—A staff member commented that feedback had been received from various casinos requesting the ability to transfer counter checks issued at table games to the floating employee window for acceptance, reconciliation and accountability, instead of the main bank.

RESPONSE AND EXPLANATION OF CHANGE: The staff added language to D §20.01(K) requiring the internal controls to specify whether counter checks would be under the accountability of the main bank or the floating employee window to read—“(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.” Corresponding changes are included with the responses in 11 CSR 45-9.108 with regard to H §3.04, §21.03, §21.09, §22.03, §22.07, and §22.11; and to 11 CSR 45-9.109 with regard to I §8.02(B)(9) and §8.02(F)(12).

### **11 CSR 45-9.104 Minimum Internal Control Standards (MICS)—Chapter D**

(1) The commission shall adopt and publish minimum standards for internal control procedures that in the commission’s opinion satisfy 11 CSR 45-9.020, as set forth in *Minimum Internal Control Standards* (MICS) Chapter D—Table Games (Live Games), which has been incorporated by reference herein, as published by the Missouri Gaming Commission, 3417 Knipp Dr., PO Box 1847, Jefferson City, MO 65102. Chapter D does not incorporate any subsequent amendments or additions as adopted by the commission on October 29, 2014.

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

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*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.*

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

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*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.*

**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.*

**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.*

**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

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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.

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- 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.

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- 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.

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- 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.

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- 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.

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- 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.

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- 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.

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- 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.

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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 returned to their original boxes;
- (C) the table number shall be recorded on the original boxes;
- (D) the employee performing the inspection shall sign the original box;
- (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.

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- 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;

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- (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.*

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**§ 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.*

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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.*

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**§ 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.

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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.*

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- (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.*

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-9.106** Minimum Internal Control Standards (MICS)—Chapter F **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1470). No changes have been made to the text of the proposed revisions of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter F. No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

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

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*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 August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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**§ 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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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**§ 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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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**§ 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 Imprestment 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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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- 7.02 The procedures for collection of toke 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) At the close of the hand during which 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 both the Poker Dealer and a Poker Supervisor. 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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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- (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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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- 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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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- (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,

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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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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- 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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

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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 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. Revised August 30, 2012. Revised June 30, 2013. Revised December 30, 2013. Revised July 30, 2014 (revised 8.08).*

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-9.107** Minimum Internal Control Standards (MICS)—Chapter G is **amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1470–1471). No changes have been made to the text of the proposed revisions of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter G. No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. No written comments were received.

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

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*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 July 30, 2014 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).*

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**§ 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 July 30, 2014 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).*

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- (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 July 30, 2014 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).*

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- 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

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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 July 30, 2014 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).*

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- 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 July 30, 2014 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).*

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- 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;

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- (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.

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- 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.

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- 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.

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- 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 July 30, 2014 (Deleted 1.04, 1.05; revised 1.02, 1.06, 1.07, 2.01, 4.04, 7.03 -7.13, 8.04).*

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- 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

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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.

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**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission (MGC) under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

11 CSR 45-9.108 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1472–1474). Changes have been made to the text of the proposed revision of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter H, and those changes are explained in the comments below. Changes have been made to the text of the proposed amendment, so it is reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. A written comment was received from Mike Winter, Executive Director of the Missouri Gaming Association (MGA). The MGC staff also commented on the rule.

**COMMENT #1:** H §3.04, §21.03, §21.09(E), §22.03, §22.07, and §22.11—A staff member commented that feedback had been received from various casinos to allow counter checks to be under the accountability of the floating employee window, instead of the main bank.

**RESPONSE AND EXPLANATION OF CHANGE:** Staff agreed to allow casinos to transfer counter checks to the floating employee window instead of the main bank, and added a sentence to the end of H §3.04 to read—“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.”

Revised H §21.03 and §22.07 to replace “main bank cashier” with “cashier responsible for credit instrument accountability.”

Revised H §21.09(E) to require only the original and payment slip to be transferred by the end of the cashier’s shift and to be maintained and controlled by the “floating bank responsible for counter check accountability.” Revised the second sentence of H §21.09(E) to read—“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.” Also revised the last sentence of H §21.09(E) to read—“The original and payment slip shall be maintained and controlled by the floating bank responsible for counter check accountability.”

Revised the last sentence of H §22.03 to read—“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.”

Staff removed “transferred to the main bank and” from the beginning of H §22.11(B). Additionally, the first sentence of H §22.11(B)(2) was changed to read—“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).” Corresponding changes regarding this issue are included with the responses to 11 CSR 45-9.104 with regard to D §20.01(K) and to 11 CSR 45-9.109 with regard to I §8.02(B)(9) and §8.02(F)(12).

COMMENT #2: The MGA noted that some properties may have a second floating bank requirement. The MGA would like to better understand why that is required and the purpose it serves.

RESPONSE: The rules do not require a second floating bank. However, some casinos requested approval to transfer counter checks to the floating employee window instead of the main bank. The main bank is a cashiering location with a floating balance. The casinos are allowed to have a second cashiering location with a floating balance; however, this is not required. No changes have been made as a result of this comment.

COMMENT #3: H §21.04—A staff member requested a revision to require the Internal Control System (ICS) to specify those positions that 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. The job descriptions in the ICS need to specify those positions which have the authority to verify credit applications and those positions which have the authority to approve credit limits. These duties need to be segregated and shall not be listed for the same job position.

RESPONSE AND EXPLANATION OF CHANGE: Due to these comments staff revised the language in H §21.04 to clarify the segregation of duties and require the duties to be included in the job descriptions. The following language has been added to H §21.04—“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.” Corresponding changes regarding this issue are included with the responses to 11 CSR 45-8.140(3).

COMMENT #4: H §21.07—A staff member commented that requirement(s) in 11 CSR 45-8.141(3) need to be clarified in H §21.07. As written, this standard does not make it clear that re-verifying the patron’s credit application is not required for all credit increases.

RESPONSE AND EXPLANATION OF CHANGE: The staff agreed to clarify when re-verification is required and to mirror the language in the CSR. H §21.07 has been revised to read—“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)”

COMMENT #5: H §21.08—A staff member requested revising this standard by deleting subsection (D)(2) to allow the counter checks to be accepted without comparing the signature on

the counter check to the signature on the credit application, in that limiting access to the credit application provides better protection of the patron's financial information and reduces the number of employees who have access to that information. The staff member also suggested moving the language in subsection (D)(1) to H §21.08(D).

Another staff member suggested adding a sentence to H §21.08(D) to clarify the process following the examination of the credit file in order to avoid any potential inconsistency with the statutory language in §313.317.8, RSMo.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff agreed with these recommendations and made the suggested changes. H §21.08(D) has been revised to read—“(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.” Corresponding changes regarding this issue are included with the responses to 11 CSR 45-9.104 with regard to D §20.01(D) and §20.01(G).

Due to the similarity of the following two (2) comments, they are addressed with one (1) response.

**COMMENT #6:** H §21.09(B) and §21.19(A)—A staff member inquired whether the patron needs to sign the payment slip at the time the counter check is processed, and requested that revisions be made to specify the portions of the counter check on which the patron's signature is required at the time the counter check is processed.

**COMMENT #7:** H §21.09(B), §21.09(E), and §21.19(A)—A staff member commented that feedback had been received from casino(s) requesting the removal of the requirement for the guest signature on the counter check receipt.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff concluded that the intent is for the counter check receipt to include the printed information from the system and revised the language to replace “recorded” with “printed” in H §21.09(E) to make an exception for the signatures on the receipt and the payment slip at the time of issuance/acceptance. Staff also revised H §21.09(B) to replace “all copies” with “the issue slip.” Staff deleted “and signature” from H §21.19(A). Corresponding changes regarding this issue are included with the responses to 11 CSR 45-9.104 with regard to D §20.01(I), as well as 11 CSR 45-9.118 with regard to R §7.01(NNN).

**COMMENT #8:** H §21.09(C)—A staff member requested this be revised to clarify it is the patron's identification presented at the time of issuance.

**RESPONSE AND EXPLANATION OF CHANGE:** H §21.09(C) has been revised to read—“(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.”

**COMMENT #9:** H §21.09(D)—Staff noted that this standard should be consistent with the revisions made to D §20.01(J).

**RESPONSE AND EXPLANATION OF CHANGE:** This is a security measure to discourage theft of the counter check. The staff revised H §21.09(D) to only require “For Deposit Only” to be stamped on the back of the counter check by removing “to the Class B Licensee's bank account” from the standard. Corresponding changes are included with the responses to 11 CSR 45-9.104 with regard to similar wording in D §20.01(J).

COMMENT #10: H §21.14—A staff member suggested rewording the first sentence to move the “be” before the clause “at a minimum,” instead of after it.

RESPONSE AND EXPLANATION OF CHANGE: The first sentence of H §21.14 has been revised to read—“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.”

COMMENT #11: H §21.18—A staff member commented that the voiding procedures of H §21.18 include redundant language of void procedures already addressed in Chapter R. The staff member noted that we need to require the original and all copies be sent to accounting, but suggested it was not necessary to repeat the language already included in Chapter R.

RESPONSE AND EXPLANATION OF CHANGE: Staff agreed to remove the redundant language and revised H §21.18 to read—“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.”

COMMENT #12: H §22.03—A staff member suggested this be revised to require the signature of the cashier on the payment slip regardless of any other documentation that a licensee may choose to maintain.

RESPONSE AND EXPLANATION OF CHANGE: Staff agreed to require a uniform standard and revised the third sentence of H §22.03 to read—“The payment slip shall also include the signature of the cashier receiving the payment.”

COMMENT #13: H §22.06—A staff member requested deleting H §22.06 in order to avoid any potential inconsistency with the statutory language in §313.317.8, RSMo.

RESPONSE AND EXPLANATION OF CHANGE: The staff agreed to delete H §22.06 and H §22.07–22.11 were renumbered H §22.06–22.10.

COMMENT #14: H §24.05—A staff member suggested this standard should be revised to note that the internal controls shall include how the write-off/settlement/discount shall be documented, such as whether the documentation is a letter, a form, etc.

RESPONSE AND EXPLANATION OF CHANGE: The last sentence of H §24.05 has been revised to read—“The individuals approving the write-off or settlement/discount shall sign a document, identified in the internal controls, indicating authorization.”

## **11 CSR 45-9.108 Minimum Internal Control Standards (MICS)—Chapter H**

(1) The commission shall adopt and publish minimum standards for internal control procedures that in the commission’s opinion satisfy 11 CSR 45-9.020, as set forth in *Minimum Internal Control Standards* (MICS) Chapter H—Casino Cashiering and Credit, which has been incorporated by reference herein, as published by the Missouri Gaming Commission, 3417 Knipp Dr., PO Box 1847, Jefferson City, MO 65102. Chapter H does not incorporate any subsequent amendments or additions as adopted by the commission on October 29, 2014.

MISSOURI GAMING COMMISSION

MINIMUM INTERNAL CONTROL STANDARDS  
CHAPTER H – CASINO CASHIERING AND CREDIT

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**§ 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.

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**§ 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.

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- 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 fills, 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

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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.

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- 3.14 Licensees making a monetary correction on imprest bank count sheets and related documentation shall make the correction by crossing out the error, entering the correct figure, and then obtaining the initials of the employee making the correction, 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 sign the bottom of the form including their MGC license number.

**§ 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. Non-gaming banks which are issued and dropped to be counted by soft count are not considered temporary banks, nor are slot wallets maintained on an imprest basis.
- 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.

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- 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.

**§ 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

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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.

**§ 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.

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- 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 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 and shall be counted down and reconciled within 24 hours of adding to or removing currency from the redemption kiosk. 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.
- 7.02 Each redemption kiosk shall be reconciled at least once every three days regardless of activity. 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 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

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

- 7.04 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.
- 7.05 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.
- 7.06 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.
- 7.07 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.

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- 7.08 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.
- 7.09 Any individual transporting currency cassettes containing funds outside of the Main Bank shall be escorted by security.
- 7.10 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.
- 7.11 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.
- 7.12 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.
- 7.13 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.

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- 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.

**§ 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.
- 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

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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.

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**§ 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.

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- 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.

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- 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 on the check the control number of the identification (i.e., driver license number); 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 window. Electronic checks shall be submitted to the Automated Clearing House (ACH) by the next banking day.

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- 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.

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- 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.

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**§ 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 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

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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 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.”

**§ 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.

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- 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 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.

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- 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.
- 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;

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- (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.

**§ 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.

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- 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.
- 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,

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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;
- (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

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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
- (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

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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.
- 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

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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 of at least \$10,000.
- 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 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

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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
- (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";
- (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

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- issue slip shall be sold to the main bank 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.
- 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

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- (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.
- 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

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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.
- 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

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- (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.
- 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.

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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.

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**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission (MGC) under section 313.805, RSMo Supp. 2014, the commission adopts a rule as follows:

11 CSR 45-9.109 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1475–1477). Changes have been made to the text of the proposed revision of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter I, and those changes are explained in the comments below. Changes have been made to the text of the proposed rule, so it is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed rule on October 6, 2014. No one attended the public hearing. No written comments were received. The MGC staff commented on the rule.

**COMMENT #1:** I §8.02(B)(1)—A staff member suggested revising “fill and credit slips and counter checks” to “fill slips, credit slips, and counter checks” to be consistent with the other revisions in this section.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff agreed to revise I §8.02(B)(1) and replace the first “and” with “slips,” and to add a comma after “credit slips” to be consistent with the other revisions in this section to read—“(1) compare manual table game fill slips, credit slips, and counter checks to duplicate copies to verify agreement.”

**COMMENT #2:** I §8.02(B)(9) and §8.02(F)(12)—A staff member requested changing the name of the “Main Bank Counter Check Accountability Form” to “Counter Check Accountability Form” due to revisions in 11 CSR 45-9.104 and to 11 CSR 45-9.108 that allow counter checks to be under the accountability of the main bank or floating employee window.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff agreed to revise I §8.02(B)(9) and (F)(12) to change the name of the “Main Bank Counter Check Accountability Form” to “Counter Check Accountability Form” to read—“(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” and “(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.” Corresponding changes regarding the issue are included with the responses to 11 CSR 45-9.118 with regard to name of the form in R §7.01(OOO).

**COMMENT #3:** I §8.02(F)(11)—A staff member requested adding manual procedures for ensuring all credit instruments are deposited within thirty (30) days of issuance.

RESPONSE AND EXPLANATION OF CHANGE: The staff agreed to revise I §8.02(F)(11) to allow for properties utilizing manual procedures for issuing credit to read—“(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.”

**11 CSR 45-9.109 Minimum Internal Control Standards (MICS)—Chapter I**

(1) The commission shall adopt and publish minimum standards for internal control procedures that in the commission’s opinion satisfy 11 CSR 45-9.020, as set forth in *Minimum Internal Control Standards* (MICS) Chapter I—Casino Accounting, which has been incorporated by reference herein, as published by the Missouri Gaming Commission, 3417 Knipp Dr., PO Box 1847, Jefferson City, MO 65102. Chapter I does not incorporate any subsequent amendments or additions as adopted by the commission on October 29, 2014.

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

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**§ 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.

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- 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.

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- 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 October 29, 2014 (3.01, 3.03, 3.05, 4.03, 5.01, 7.04, 7.05, 7.06, 8.02, 11.02, 13.01).*

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**§ 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

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Accounting cannot identify the source of the variance, it shall be forwarded to the 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

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signatures on gaming documents are of the proper authorization level and as otherwise needed.

- 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;

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- (8) trace the detail from the Master Gaming Report into the accounting entries recording the transactions; and
  - (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) on a daily basis the Accounting department shall record the amount shown on each local/in house progressive jackpot meter and 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 variances shall be investigated and the results documented. Any variances shall be addressed in accordance with 11 CSR 45-5.200(2).

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- (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.
- (G) Player Tracking:

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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

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- 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;

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- (B) Income Statement;
- (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.

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12.03 Prior to creating a player reward account and printing a player’s card for a patron, the ticketing employee 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 points.

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. These positions shall not also be able to redeem points or issue player cards.

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.

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.

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- 13.10 Photo identification or a Personal Identification Number (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.

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**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 9— Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-9.111** Minimum Internal Control Standards (MICS)—Chapter K is **amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1478–1479). No changes have been made to the text of the proposed revisions of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter K. No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on October 6, 2014. No one commented at the public hearing. No written comments were received.

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

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**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.

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**§ 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

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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.

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- 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

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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.

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**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission (MGC) under section 313.805, RSMo Supp. 2014, the commission adopts a rule as follows:

11 CSR 45-9.112 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1480–1481). Changes have been made to the text of the proposed revision of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter L, and those changes are explained in the comments below. Changes have been made to the text of the proposed rule, so it is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed rule on October 6, 2014. No one attended the public hearing. No written comments were received. The MGC staff commented on the rule.

**COMMENT:** L §2.01(E)(4) and 2.01(E)(4)(b)—A staff member suggested revising L §2.01(E)(4) to include table games jackpot slips to be consistent with the list in L §2.01(E)(4)(b), and suggested revising “table jackpot slip” to “table games jackpot slip” in L §2.01(E)(4)(b).  
**RESPONSE AND EXPLANATION OF CHANGE:** Staff agreed and revised L §2.01(E)(4) to read—“(E)(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.” and 2.01(E)(4)(b) to include “table games jackpot slips.” Staff revised L §2.01(E)(4)(b) to read—“(4)(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.”

**11 CSR 45-9.112 Minimum Internal Control Standards (MICS)—Chapter L**

(1) The commission shall adopt and publish minimum standards for internal control procedures that in the commission’s opinion satisfy 11 CSR 45-9.020, as set forth in *Minimum Internal Control Standards* (MICS) Chapter L—Internal Audit, which has been incorporated by reference herein, as published by the Missouri Gaming Commission, 3417 Knipp Dr., PO Box 1847, Jefferson City, MO 65102. Chapter L does not incorporate any subsequent amendments or additions as adopted by the commission on October 29, 2014.

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

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**§ 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.

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- (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

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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 active hoppers, 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.

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- (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.

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- (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.

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**(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.

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**(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 October 29, 2014 (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 October 29, 2014 (2.01, 3.01).*

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 9— Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission adopts a rule as follows:

**11 CSR 45-9.116** Minimum Internal Control Standards (MICS)—Chapter P **is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1482). No changes have been made to the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter P. No changes have been made to the text of the proposed rule , so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed rule on October 6, 2014. No one commented at the public hearing. No written comments were received.

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

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*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 July 30, 2014 (2.03, 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, 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

*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 July 30, 2014 (2.03, 2.05).*

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

System shall specify which job position(s) is (are) responsible for making the entries on the accounts.

- 2.05 The Class B Licensee shall identify excluded persons:
- (A) At the player’s club by examining the patron’s non-expired government-issued photo identification and conducting two searches to determine if the person is on the exclusion list prior to issuing a player’s card. One search shall include a search of the first name and date of birth. The second search shall be by last name and date of birth.
    - (1) The searches shall be conducted using at least one of the following:
      - (a) the player tracking system;
      - (b) the MGC Exclusion List website; or
      - (c) a search of the downloaded exclusion list in a spreadsheet format from the most recent download.
    - (2) The Class B Licensee shall specify in the Internal Control System the method to be used. If the MGC Exclusion List website is used the Class B Licensee shall specify the alternative method to be used 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 July 30, 2014 (2.03, 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 July 30, 2014 (2.03, 2.05).*

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 9— Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

**11 CSR 45-9.117** Minimum Internal Control Standards (MICS)—Chapter Q **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1482). No changes have been made to the text of the proposed revisions of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter Q. No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on October 6, 2014. No one commented at the public hearing. No written comments were received.

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

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*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 July 30, 2014 (1.03, 2.01, 2.02).*

**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, casino operator, 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) 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. 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 information. This rule does not prohibit mass mailings to “Resident” or mass distributions not directed toward specific individuals;

*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 July 30, 2014 (1.03, 2.01, 2.02).*

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

- (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, 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 two searches of the name listed on the identification in the downloaded DAP list, the player tracking system (if capable), or the MGC Web DAP List to determine whether the patron is a DAP. One search shall include a search of the first name and date of birth. The second search shall be by last name and date of birth. 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.
- 2.05 Prior to issuing or reprinting a player’s card the Class B Licensee shall identify DAPs at the player’s club by examining the patron’s government-issued photo identification and conducting two searches to determine if the person is on the DAP List. One search 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 April 30, 2009 (all sections). Revised March 30, 2012. Revised July 30, 2014 (1.03, 2.01, 2.02).*

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

include a search of the first name and date of birth. The second search shall be by last name and date of birth.

- (A) The searches shall be conducted using at least one of the following:
  - (1) The player tracking system;
  - (2) The MGC Web DAP List; or
  - (3) A search of the downloaded DAP list in a spreadsheet format from the most recent download.
- (B) The Class B Licensee shall specify in the Internal Control System the method to be used. If the MGC Web DAP List is used the Class B Licensee shall specify the alternative method to be used 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.

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;

*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 July 30, 2014 (1.03, 2.01, 2.02).*

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

- (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. 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 without citing the MGC DAP Program.

**§ 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 July 30, 2014 (1.03, 2.01, 2.02).*

**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission (MGC) under section 313.805, RSMo Supp. 2014, the commission amends a rule as follows:

11 CSR 45-9.118 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 2, 2014 (39 MoReg 1482–1483). Changes have been made to the text of the proposed revision of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter R, and those changes are explained in the comments below. Changes have been made to the text of the proposed amendment, so it is reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** A public hearing was held on this proposed amendment on October 6, 2014. No one attended the public hearing. One (1) written comment was received from Mike Winter, Executive Director of the Missouri Gaming Association (MGA). The MGC staff also commented on the rule.

**COMMENT #1:** R §7.01(NNN)—A staff member requested to add a form requirement to have the “name of the person making the payment” recorded on the payment slip portion of the counter check to be consistent with the requirements described in H §22.03.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff revised R §7.01(NNN)13) to add the requirement—“13) name of the person making the payment (payment slip only)” and renumbered the list.

**COMMENT #2:** R §7.01(NNN) —The MGA would like to revisit who is required to sign the counter check. The MGA stated that there are a lot of spaces that are not clearly defined with regard to positions.

**RESPONSE AND EXPLANATION OF CHANGE:** The staff agreed and revised R §7.01(NNN) to read—“2) person’s signature (original and issue slip only); “7) signature of pit clerk/table games supervisor or cashier”; “8) signature of employee dealer or cashier accepting the counter check (issue slip only);” and “14) signature of cashier receiving payment (payment slip only)” to clarify which employees are required to sign counter checks.

**COMMENT #3:** R §7.01(NNN)2) —A staff member commented that feedback had been received from casino(s) suggesting the removal of the requirement for the guest signature on the counter check payment slip at the time the counter check is issued.

RESPONSE AND EXPLANATION OF CHANGE: The staff concluded that the intent is for the counter check receipt to include the printed information from the system, and updated (NNN)2) to read—“2) person’s signature (original and issue slip only).” Corresponding changes regarding this issue are included with the responses to 11 CSR 45-9.108 with regard to H §§21.09 and 21.19, as well as 11 CSR 45-9.104 with regard to D§20.01(I).

COMMENT #4: R §7.01(NNN)6)—A staff member commented that feedback had been received from casino(s) inquiring why the location of the counter check issuance is required on all copies of the counter check, and suggested revising to only require the location to be included on the issue slip and possibly the payment slip.

RESPONSE AND EXPLANATION OF CHANGE: The staff agreed and revised R §7.01(NNN)6) for the requirement to read—“6) location of counter check issuance (table number or cage window number) (issue slip only).” Corresponding changes regarding this issue are included with R §7.01(OOO)1)c).

COMMENT #5: R §7.01(OOO)—A staff member requested changing the name of the “Main Bank Counter Check Accountability Form” to “Counter Check Accountability Form” due to revisions in Chapter H and Chapter D that allow counter checks to be under the accountability of the main bank or a floating employee window.

RESPONSE AND EXPLANATION OF CHANGE: The staff agreed to change the name of R §7.01(OOO) “Main Bank Counter Check Accountability Form” to “Counter Check Accountability Form.” Corresponding changes are included with the responses to 11 CSR 45-9.109 with regard to name of the form in I §8.02(B)(9) and (F)(12).

COMMENT #6: R §7.01—A staff member requested adding the Credit Application to R §7.01 and including the requirements listed in 11 CSR 45-8.140 to help ensure these requirements are met.

RESPONSE AND EXPLANATION OF CHANGE: The staff agreed to include the form requirements as listed in 11 CSR 45-8.140 to R §7.01(QQQ) to read—“(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.)”

## **11 CSR 45-9.118 Minimum Internal Control Standards (MICS)—Chapter R**

(1) The commission shall adopt and publish minimum standards for internal control procedures that in the commission’s opinion satisfy 11 CSR 45-9.020, as set forth in *Minimum Internal Control Standards (MICS) Chapter R—Forms*, which has been incorporated by reference herein, as published by the Missouri Gaming Commission, 3417 Knipp Dr., PO Box 1847, Jefferson City, MO 65102. Chapter R does not incorporate any subsequent amendments or additions as adopted by the commission on October 29, 2014.

MISSOURI GAMING COMMISSION

MINIMUM INTERNAL CONTROL STANDARDS  
CHAPTER R – FORMS

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*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 October 29, 2014 (1, 2.01, 7.01).*

**MINIMUM INTERNAL CONTROL STANDARDS  
CHAPTER R – FORMS**

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**§ 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

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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

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- 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”

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- (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

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- 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.)

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- 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

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- (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

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- 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

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- (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

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- 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)

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- 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

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(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)

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- 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

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- 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

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- 4) Poker Dealer signature receiving tip container
- 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

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- b) document number
  - 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.)

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