Title 13: Gaming

Part 7: ACCOUNTING RECORDS

Part 7 Chapter 1: In General

Rule 1.1 Record Keeping of Licensee

(a). Each licensee, in such manner as the Executive Director may approve or require, shall keep accurate, complete, legible, and permanent records of all transactions pertaining to gaming. Each licensee that keeps permanent records in a computerized or microfiche fashion shall provide the State Gaming Commission, upon its request, with a detailed index to the microfiche or computer record that is indexed by casino department and date. Documents may be scanned or directly stored to unalterable media with the following conditions:

1. The storage media system must contain the exact duplicate of the original document, and any multiple part documents are readily identifiable. In addition, the system must be capable of viewing side by side the original document to any multiple part documents for comparison.
2. Upon request by agents, hardware (terminal, printer, etc.), and software must be provided in order to perform audit procedures.
3. Controls must exist to ensure the accurate reproduction of records, up to and including the printing of stored documents used for audit purposes.
4. At least semi-annually, internal audit personnel must review a sample of the documents on the storage media system to ensure the clarity and completeness of the stored documents, and maintain their findings for at least three years.
5. Each licensee must meet the required standards in a field trial of the storage media system before they rely totally on the system for required record retention.
6. Unless the storage media system is used to perform audit functions, no gaming document, report, slip, form, etc., may be electronically imaged until all required document review and audit procedures have been completed.
7. Once the original gaming records are audited and subsequently electronically imaged, they must be maintained for at least ninety (90) days from the audit of the gaming records.
8. At a minimum, one complete set of archives must be maintained onsite, and a second complete set is to be secured in a water proof and fire proof location.

(Amended: 03/15/2007.)

(b) Each licensee shall keep general accounting records on a double entry system of accounting maintaining detailed supporting and subsidiary records, including:

1. Detailed records identifying revenues, expenses, assets, liabilities, and equity for each establishments;
2. Detailed records of all markers, IOU's, returned checks, hold checks, or other similar credit instruments;
3. Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by table for each table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, either by each shift or other accounting period approved

by the Executive Director, and individual and statistical game records reflecting similar information for all other games;

4. Slot analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;

5. The records required by the minimum standards for internal control;

6. Journal entries prepared by the licensee and its independent accountant; and

7. Any other records that the Executive Director specifically requires be maintained.

(c) Each licensee shall create and maintain records sufficient to accurately reflect gross income and expenses relating to its gaming operations.

(d) Each licensee shall report adjusted gaming revenue totals monthly to the Executive Director. Each licensee shall also report monthly, data related to hotel properties, if applicable, reflecting number of hotel rooms, occupancy rates and average daily rates. The adjusted gaming revenue and hotel data for each month shall be due by the close of business on the 10th day of the following month. If the 10th falls on a weekend or legal holiday, the information shall be due by close of the next business day.

(Adopted: 04/21/1994; Readopted: 04/29/1995.)

Source: *Miss. Code Ann. § 75-76-19*

Part 7 Chapter 2: RECORDS OF OWNERSHIP

Rule 2.1 Corporate Licensee Shall Maintain Ownership Records on Premises

(a) Each corporate licensee shall keep on the premises of its gaming establishment the following documents pertaining to the corporation:

1. A certified copy of the articles of incorporation and any amendments;
2. A copy of the bylaws and any amendments;
3. A copy of the certificate issued by the Mississippi Secretary of State authorizing the corporation to transact business in Mississippi;
4. A list of all current and former officers and directors;
5. Minutes of all meetings of the stockholder;
6. Minutes of all meetings of the directors;
7. A list of all stockholders listing each stockholder's name, address, the number of shares held, and the date the shares were acquired;
8. The stock certificate ledger;
9. A record of all transfers of the corporation's stock; and
10. A record of amounts paid to the corporation for issuance of stock and other capital contributions.

(b) Each partnership licensee shall keep on the premises of its gaming establishment the following documents pertaining to the partnership:

1. A copy of the partnership agreement and, if applicable, the certificate of limited partnership;
2. A list of the partners, including their names, addresses, the percentage of interest head by each, the amount and date of capital contribution of each partner, the date the interest was acquired, and the salary paid by the partnership; and
3. A record of all withdrawals of partnership funds or assets.

(c). Each sole proprietorship licensee shall keep on the premises of its gaming establishment a schedule showing the name and address of the proprietor and the amount and date of the proprietor's original investment and of any additions and withdrawals.
(Adopted: 04/21/1994; Readopted: 04/29/1995.)

Source: *Miss. Code Ann. § 75-76-27*

Part 7 Chapter 3 FINANCIAL STATEMENTS AND ANNUAL AUDIT

Rule 3.1 Retention of Financial Records and Submission to Audits.
(a). Each licensee shall prepare financial statements covering all financial activities of the licensee's establishments for each business year. If the licensee or a person controlling, controlled by, or under common control with the licensee owns or operates room, food, or beverage facilities, the financial statement must cover those operations as well as gaming operations. Licensees shall submit the financial statements to the State Gaming Commission not later than three months following the end of the business year covered by the statement. Each financial statement must be signed by the licensee who thereby attests to the completeness and accuracy of the statement.
In the event of a license termination, change in the business entity, or a change in the percentage of ownership of more than twenty percent, the licensee or former licensee shall, not later than three months after the event, submit to the Commission a financial statement covering the period since the period covered by the previous financial statement.
(b). Each licensee shall prepare all financial statements utilizing a chart of accounts recognized by generally accepted accounting principles.
(c). Each licensee shall furnish to the Executive Director, upon written request, statistical and financial data for the purpose of compiling, evaluating, and disseminating financial information regarding the economics and trends within the gaming industry.
(d). Each licensee must submit an audit report of its financial statements to the State Gaming Commission each year. This audit must be performed by an independent accountant who holds a permit to practice public accounting in the State of Mississippi.
The independent accountant, through the licensee, must submit an audit report which expresses an unqualified or qualified opinion, or disclaim an opinion on the statements taken as a whole in accordance with standards for the accounting profession established by rules and regulations of the Mississippi State Board of Public Accountancy. The preparation of statement without audit does not constitute compliance. The examination and audit must disclose whether the accounts, records and control procedures maintained by the licensee are as required by the regulations promulgated by the State Gaming Commission.
(e). The licensee shall submit to the State Gaming Commission its audited statements no later than three months after the last day of the licensee's business year. If the license of a licensee is terminated within three months of a period covered by a audit, the licensee may submit compiled statements in lieu of the additional audited statement for the licensee's final period of business.
(f). If a licensee changes its business year, the licensee shall prepare and submit to the State Gaming Commission audited financial statements covering the period from the end of the previous business year to the beginning of the new business year no later than three months from the end of such period.

(g). All reports which directly relate to the independent accountant's examination of the licensee's financial statements must be submitted within three months after the end of the licensee's business year.
(h). The Executive Director may request additional information and documents from either the licensee or the licensee's independent accountant, through the licensee, regarding the financial statements or the services performed by the accountant.
(i). The licensee is responsible for the payment of all costs and fees generated by any audit required by the Commission. Failure to pay such costs and fees may result in revocation of the license.
(Adopted: 04/21/1994; Readopted: 04/29/1995.)

Source: *Miss. Code Ann. §§ 75-76-27 , 75-76-49*

Rule 3.2 Retention of Records.
Each licensee shall provide the State Gaming Commission, upon its request, with the records required to be maintained by these regulations. Unless the Executive Director approves or requires otherwise in writing, each licensee shall retain all such records within Mississippi for at least three years after they are made. However, slot wagering instruments must only be maintained for a minimum of 90 days if the following conditions apply:
(a). All information on the wagering instrument is contained on a separate system generated report and kept with the daily audit paperwork; and
(b). The wagering instruments do not contain the signature of the verifier, or other evidence of internal control procedures having been performed.
(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 12/18/1997; Amended: 09/15/2004; Amended: 06/15/2006.)

Source: *Miss. Code Ann. § 75-76-35*

Rule 3.3 Computation of Gross Revenues
Gross revenue includes cash received as winnings, cash received for credit extended to a patron for purposes of gaming, and compensation received for conducting any game in which the licensee is not party to a wager, less cash paid out as losses to patrons or amounts paid to purchase annuities to fund losses paid to patrons over several years by independent financial institutions.
(a). For each table game, gross revenue equals the closing bankroll plus credit slips for cash, chips, or tokens returned to the casino cage, plus drop, less opening bankroll and fills to the table.
(b). For each slot machine, gross revenue equals drop less fills to the machines, jackpot payout, and, if the licensee retains detailed documentation supporting the deduction, the actual cost to the licensee of any personal property (other than costs of travel, food, lodging, services, food and beverages) provided for or distributed to a patron as winnings. The initial hopper load is not a fill and does not affect gross revenue.
(c). For each counter game, gross revenue equals the money accepted by the licensee on events or games that occur during the month or will occur in subsequent months less money paid out during the month to patrons on winning wagers; or the money accepted by the licensee on events or games that occur during the month plus money, not previously included in gross revenue, that

was accepted by the licensee in previous months on events or games occurring in the month, less money paid out during the month to patrons on winning wagers.
(d). For each card game and any other game in which the licensee is not a party to a wager, gross revenue equals all money received by the licensee as compensation for conducting the game.
(e). A licensee shall not include either shill win or shill loss in gross revenue computations.
(f). A licensee shall not exclude money paid out on wagers that are knowingly accepted by the licensee in violation of Gaming Control Act or the regulations of the Mississippi Gaming Commission from gross revenue.
(g). If in any month the amount of gross revenue is less than zero, the licensee may deduct the excess in the succeeding months, until the loss is fully offset against gross revenue.
(h). Counterfeit money or tokens, foreign currency received in gaming devices, and cash taken in fraudulent acts perpetrated against a licensee for which the licensee is not reimbursed, are not included in gross revenue.
Any of the above items which were previously excluded from gross revenue, but were reimbursed at a later date, must be included in the next month's gross revenue license fee return.
(i). Cash received as entry fees for contests or tournaments in which the patrons compete for prizes are not included in gross revenue, nor are cash or the value of noncash prizes awarded to patrons in a contest or tournament considered losses.
(j). All revenue received from any game or gaming device which is leased for operation on the premises of the licensee-owner to another person other than the owner, or which is located in an area on such premises which is leased by the licensee-owner to any such person, must be included as part of the gross revenue of the licensee-owner.
(k). Any prizes, premiums, drawings, benefits or tickets which are redeemable for money, merchandise or other promotional allowance may only be deducted as losses when the award is a direct result of slot machine play and when the points or credits accumulated are determined by coin out. The actual cost to the licensee of any merchandise awarded to the patron shall be the basis of the deduction for any non-cash items. Accrued "points" from player tracking promotions may not be deducted but only may be deducted at such time as the said points are redeemed by the patron. All types of promotional play at a table game must be included in the computation of gross revenue.
(l). Any portion of the face value of any chip, token or other representative of value won by a licensee from a patron for which the licensee can demonstrate that it or its affiliate has not received cash should not be included in the computation of gross gaming revenue.
(m). Uncollected baccarat commissions should not be included in the computation of gross gaming revenue provided that proper documentation, as approved by the Executive Director of the Mississippi Gaming Commission, is maintained.
(n). If a licensee provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment when paid and the actual cost of the payment plan approved pursuant to Regulation III. A., Section 9 and funded by the licensee may be deducted from winnings. For any funding method which merely guarantees the licensee’s performance and under which the licensee makes payments directly out of cash flow (e.g., irrevocable letters of credit, surety bonds, or other similar methods), the licensee may only deduct such payments when paid to the patron. A licensee may deduct from winnings its pro rata share of a wide area progressive linked system payout, under the provisions of its contract with the operator of the system, and in accordance with the requirements stated herein.
(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 09/23/1999; Amended: 09/21/2000.)

Source: *Miss. Code Ann. §§ 75-76-45, 75-76-47, 75-76-49*

Part 7 Chapter 4: INVESTIGATIVE COSTS, FINES OR OTHER ASSESSMENTS

Rule 4.1 Cost, Fines or Other Assessments Associated with Investigations
The applicant for a state gaming license is required to pay all or any part of the fees and costs of investigation of such applicant as may be determined by the Executive Director of the Gaming Commission. These costs shall be made payable to the Mississippi Gaming Commission within thirty-days of written notice. Any fines or other assessments levied by the Mississippi Gaming Commission or the Executive Director will be considered due and payable thirty days after final determination of such fines or assessments and shall be made to the State Tax Commission. The investigative fee levied by the Mississippi Gaming Commission will be as follows: for those gaming licensees with 1500 or more gaming devices as defined in Section §75-76-5 (m), including slot machines as defined in Section §75-76-5 (ff), the fee will be $325,000.00 per year; for those gaming licensees with 1000 to 1499 gaming devices as defined in Section §75-76-5 (m), including slot machines as defined in Section §75-76-5 (ff), the fee will be $250,000.00 per year; and for those gaming licensees with less than 1000 gaming devices as defined in Section §75-76-5 (m), including slot machines as defined in Section §75-76-5 (ff), the fee will be $150,000.00 per year. This fee will be in four (4) equal quarterly installments due within thirty (30) days of receipt of the assessment. The number of gaming devices for any licensee for purposes of the assessment will be determined annually based on the average number of gaming devices reported to the Mississippi Gaming Commission during a twelve (12) month period. This fee is only applicable to any person or party issued a gaming license, and any corporation or other entity registered as a holding company or publicly traded corporation of such licensee, and any person or individual required by Commission regulations or otherwise required by the Commission to be found suitable in connection with such licensee or holding company or publicly traded corporation registered in connection with such licensee. The remainder of fees collected in excess of the amount authorized by statute will be credited to the gaming licensees for the following year. The following fees apply to all those not subject to the investigative fee above:
(a). Corporate and Investigations fee $100/ hour plus expenses
(b). Gaming laboratory fee $225/line item
(c). Associated Equipment fee $125 hour
(d). Work permit application fee $125
(e). Work permit rescheduling fee $50
(f). Annual report filing fee $150/suitability license
(g). Junket permit fee $500/plus $500 investigative fee
(h). Inspection/tracking fee $100/per machine
(i). Instructor Permits $100
(j). Work permit replacement fee $10
See Miss. Code Ann. §75-76-33.
(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 4/29/2010.)

Source: *Miss. Code Ann. §§ 75-76-5, 75-76-33*

Part 7 Chapter 5: INTERNAL CONTROL

Rule 5.1 Internal Control Procedures

(a). Each licensee shall establish administrative and accounting procedures for the purpose of exercising effective control over the licensee's internal fiscal affairs. Minimum procedures for adoption by each licensee shall include, but are not limited to, and are designed to reasonably ensure that:

1. Assets are safeguarded;
2. Financial records are accurate and reliable;
3. Transactions are performed only in accordance with management's general or specific authorization;
4. Transactions are recorded adequately to maintain accountability for assets;
5. Access to assets is permitted only in accordance with management's specific authorization;
6. Recorded accountability for assets is compared with actual assets at reasonable intervals and appropriate action is taken with respect to any discrepancies; and
7. Functions, duties, and responsibilities are appropriately segregated and performed in accordance with sound practices by competent, qualified personnel.

(b). Each licensee and each applicant for a license shall describe its administrative and accounting procedures in detail in a written system of internal control. Each licensee and applicant for a license shall submit a copy of its written system to the Mississippi Gaming Commission at least six (6) weeks before gaming begins at its establishment. Each written system must include:

1. An organizational chart depicting appropriate segregation of functions and responsibilities;
2. A description of the duties and responsibilities of each position shown on the organizational chart, as well as the names of each key employee by position;
3. A detailed, narrative description of the administrative and accounting procedures designed to satisfy the internal control requirements;
4. A written statement signed by the licensee's chief financial officer and either the licensee's chief executive officer or a licensed owner attesting that the system satisfies the internal control requirements;
5. A letter from an independent accountant stating that the applicant's written system has been reviewed by the accountant and complies with the requirements of this section; and
6. Any such other items as the Executive Director may require.

(c). The licensee may not implement a system of internal control procedures that does not satisfy the stated minimum standards unless the Executive Director, in his sole discretion, determines that the licensee's proposed system satisfies the requirements and approves the system in writing. Within thirty days after a licensee receives notice of the Executive Director's approval of procedures that satisfy the internal control requirements, but that do not satisfy the minimum standards, the licensee shall comply with the approved procedures, amend its written system accordingly, and submit to the Executive Director a copy of the written system as amended and a written description of the variations signed by the licensee's chief financial officer and either the licensee's chief executive officer or a licensed owner.

(d). Annually, each licensee shall require the independent accountant engaged by the licensee to examine the financial statements as provided in Regulation E to submit to the licensee two copies of a written report concerning licensee's compliance with the procedures and written system of minimum internal control standards. The independent accountant shall report each

event and procedure discovered by or brought to the accountant's attention that the accountant believes does not satisfy the minimum standards or variations from the standards that have been approved by the Executive Director. Not later than three months after the end of the licensee's business year, the licensee shall submit a copy of the accountant's report or any other correspondence directly relating to the licensee's systems of internal control to the Executive Director accompanied by the licensee's statement addressing each item of noncompliance noted by the accountant and describing the corrective measures taken.

(e). Before adding or eliminating a counter game, eliminating all table games, adding any computerized system that affects the proper reporting of gross revenue, adding any computerized system for monitoring slot machines or other games, or any other computerized associated equipment, the licensee must:

1. Amend its accounting and administrative procedures and its written system of internal control to comply with the minimum standards;
2. Submit to the Executive Director a copy of the written system as amended, and a written description of the amendments signed by the licensee's chief financial officer and either the licensee's chief executive officer or a licensed owner;
3. Comply with any written requirements imposed by the Executive Director regarding administrative approval of computerized associated equipment; and
4. After paragraphs (a) through (c) have been complied with, implement the procedures and written system as amended.

(f). If the Executive Director determines that a licensee's administrative or accounting procedures or its written system does not comply with the requirements of this section, the Executive Director shall so notify the licensee in writing. Within thirty days after receiving the notification, the licensee shall amend its procedures and written system accordingly, and shall submit a copy of the written system as amended and a description of any other remedial measures taken.

(g). A separate internal audit department (whose primary function is performing internal audit work and who is independent with respect to the departments subject to audit) will be maintained by the licensee. For two or more licensees, or a licensee who may have an affiliated company licensed in another jurisdiction, who essentially have common ownership and/or management, a single internal audit department for the combined properties is adequate. The internal audit is required to develop quarterly reports providing details of all exceptions found and subsequent action taken by management to correct. Such report will include a written response from management. Documentation (e.g. checklists, programs, reports, etc.) will be prepared to evidence all internal audit work performed as it relates to these requirements. The quarterly Internal Audit Reports, along with the licensees responses, shall be submitted to the Mississippi Gaming Commission no later than thirty (30) days after the end of the calendar quarter. The results of internal audit work will be reported to management or ownership personnel who are independent of the departments under audit. All material exceptions resulting from internal audit work must be investigated and resolved, with the results of such being documented and retained for three years.

(h) If changes are proposed to the approved system of internal controls, they must be submitted to the Gaming Commission a minimum of fifteen (15) days prior to the intended implementation date, and may not be implemented without written approval of the Executive Director.

(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 12/18/1997; Amended: 02/24/1998; Amended: 06/15/2006.)

Source: *Miss. Code Ann. §§ 75-76-45, 75-76-47, 75-76-49*

Part 7 Chapter 6: AUTHORIZED PERSONNEL

Rule 6.1 Personnel Authorized to Have Cage Access

(a). Each licensee shall place on file with the Commission the names of all persons authorized to enter the cashier's cage ("cage access list"), those who possess the combination or keys to the locks securing the entrance to the cage and those who possess the ability to operate the alarm systems. Cage access lists shall include individuals who have interest in the cage area. Each licensee shall also submit a list ("drop/count access list") to the Commission for approval of employees authorized to participate in the drop and count and those employees who are authorized to be in the count rooms during the count. Each list must have the name of the individual, their job title or company and gaming work permit number. The cage and drop/count access lists shall include those persons, if any, living in the same household, who hold an interest in the licensee and shall indicate what relationship by blood, or marriage, if any, exists between any person on the lists and any other person on such list or any interest holder or employee of the gaming establishment. Drop/count access lists shall only include individuals who have a specific daily job interest in this area. Specific daily job interest includes the count team members, their immediate supervisors and vendors who service counting machines.

(b). Each licensee shall submit a revised list to the Commission within ten days of any change to the cage access list. Surveillance must monitor and record all activities within the cage. Secondary notification is required to the Commission for all cage vendor access. In cases where employees or vendors not possessing a gaming work permit are required to enter the cage, a Security escort must be provided and Surveillance must be notified prior to entry.

(c). Each licensee shall submit a revised list in advance for approval to the Commission of any changes to the drop/count access lists prior to the individual performing the drop and/or entering the count room.

(d). Surveillance must monitor and record all activities within the count room. During the count process, personnel are not allowed to exit or enter the count room except for emergencies or scheduled breaks. At all times a Security escort will be required for vendors accessing the count room. Access to the count room during the count is restricted to individuals on the drop/count access list. The licensee is required to provide secondary notification to the Commission of access by vendors who are listed on the drop/count room access list. For access during or outside count times into the count rooms, the licensee shall at all times be in compliance with the following requirements:

1. Access into the count rooms by any individual requires a valid Commission work permit (excluding MGC and MSTC personnel). Representatives of the MGC and MSTC must present identification before entering the count rooms.
2. A Count Room Access Request Form must be submitted to the Commission for prior approval for any individuals not listed on the drop/count access list. Unless otherwise instructed by the Commission, Security escort must be provided for access into the count rooms.
3. When the counting device requires maintenance during the count, all gaming revenues must be secured until the vendor has finished the maintenance on the counting device and exited the count room.
4. Only count team members may handle gaming revenues.

(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 06/15/2006; Amended 12/20/2007.)

Source: *Miss. Code Ann. § 75-76-51*

Part 7 Chapter 7: HANDLING OF CASH AND CHIPS

Rule 7.1 Cash and Chips

(a). All games shall be conducted only with the use of chips or approved tokens or other instrumentalities which have been approved by the Executive Director, or with lawful currency or coinage of the United States of America. All table game payout by licensees shall be made in the form of chips, approved tokens, and/or coinage only. Each employee in gaming operations, owner or licensee who receives currency of the United States (other than tips or gratuities) from a patron in the gaming area of a gaming establishment must promptly place the currency in the locked box in the table or, in the case of a cashier, in the appropriate place in the cashiers' cage. For those games which do not have a locked box, the cash or chips shall be placed in an appropriate place on the table, in the cash register or other repository which has been approved by the Executive Director.

(b). No employee, licensee or owner of any gaming establishment may cash for another person the chips of that gaming establishment without immediately returning to the patron the cash, IOU, check, or marker redeemed with the chips.

(c). All chips shall be the standard colors commonly accepted for each denomination within the industry. Those colors are: One dollar ($1.00), white; five dollar ($5.00), red; twenty-five ($25.00), green; one hundred dollars ($100.00), black; and five hundred dollar ($500.00) chips will be purple.

(d). All tips and gratuities in denominations of $5.00 or greater shall be immediately deposited into a locked box reserved for that purpose that is attached to the gaming table, change cart, change belt, wall or other object, as approved by the Commission. Tips and gratuities in denominations less than $5.00 may be maintained next to the tip and gratuity locked box until the time when the sum of the tips and gratuities is equal to $5.00. At which point the tips and gratuities will be converted to $5.00 denomination and immediately deposited into the locked box reserved for that purpose. If non-value chips are received as a gratuity, a supervisor shall witness the immediate conversion of non-value chips to value chips.

(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 06/15/2006.)

Source: *Miss. Code Ann. § 75-76-101*

Rule 7.2 General Drop and Count Procedures.

(a) The Executive Director may, at his discretion, have an agent present at the count. Drop boxes must be removed and counted on a schedule approved by the Commission. Emergency drops will require a secondary written notification to the Commission and permanent drop schedule changes will require prior approval. The slot machine currency acceptor box count and table games drop box count must be done at separate times. The licensee must obtain written approval in advance of any change to the designated drop and count. Surveillance is required to record in writing all exceptions noted in their observation of the drop and count procedures. Such exceptions shall be notated by the surveillance personnel’s unique employee number and a copy sent to the Accounting department and the Commission for review and determination.

(b) At least three persons shall perform the drop and count functions, two (2) of whom are independent of the generation of revenue being counted. All personnel must wear a one piece pocketless garment with openings only for the arms, feet and neck. If other equipment such as back braces, gloves, knee pads, etc. are used by the drop and/or count team members during the drop and count procedures, the licensee must have the same degree of controls on these items as the one piece garment. One piece garments and any other equipment used during the drop and/or count must be removed and inspected by the licensee when exiting the count room for breaks and at the end of each count. Each licensee must have included in their written system of internal control procedures for subjecting employees to a metal detection system and inspection for concealed funds when exiting the count rooms.

(c) Each casino shall have rooms specifically designated for counting the contents of drop boxes, which shall be known as the count rooms. The count rooms shall be designed and constructed to provide maximum security for materials housed in and the activities conducted therein. Materials and/or supplies housed in the count rooms must be removed from boxes and placed on open shelves. The shelves must be placed in an area that allows the greatest amount of visibility for Surveillance. Located within the soft count room shall be a table constructed of clear glass or similar material for the emptying, counting and recording of the contents of drop boxes, which shall be known as the "soft count table". There will be no transfer of coins, chips, tokens, wagering vouchers, coupons or currency in or out of the count rooms until all count procedures are complete and the cage has taken possession of the drop into accountability. Cleaning and normal maintenance of the count rooms shall not be conducted until the counts have been completed and all funds cleared from the count rooms. The count begins when the count team enters the count room and ends when a member of the cage/vault department signs for the funds accepting accountability. Further, nongaming revenues, such as restaurant or bar receipts, must not be counted coinciding with the count of gaming revenue. Persons shall not:

1. Carry a pocketbook or other personal items into the count rooms.
2. Remove their hands from or return them to a position on or above the count table unless the backs and palms of the hands are first held straight out and exposed to the view of other members of the count team and the closed circuit television camera.

(d) If a weigh scale interface or currency counter interface is used, corrections to count data are made by crossing out the error on the count document, entering the correct figure, and then obtaining the initials and unique identification number of at least two count team members who verified the change. An Accounting employee independent of the revenue being counted and independent of the count team enters the correct figure into the computer system prior to the generation of related reports.

(e) Count team members must be prepared to perform a manual count of the drop in case of currency counting, sorting machine or weigh scale malfunctions. This manual process should be included in the written system of internal controls.

(f) All coins, tokens, chips and/or cash inventory stored in the count room must be secured from unauthorized access at all times.

Source: *Miss. Code Ann. §§ 75-76-5, 75-76-33, 75-76-45*

Rule 7.3 Table Games and Slot Drop Procedures.

The drop supervisor or Security must notify Surveillance when the drop is to begin in order that Surveillance may monitor the activities. Surveillance and Security must monitor at all times the

removal and placement of the drop boxes from the slot machines onto the drop carts. Surveillance and the Table Games Manager must monitor at all times the removal and placement of drop boxes from the table games onto the drop carts and the transportation of the drop cart. Each drop box removed must be tagged with its respective machine or game number if the drop boxes are not permanently marked.

When funds are exposed during the currency acceptor box drop, the funds along with the currency acceptor box must be placed in a clear plastic bag that will be sealed and labeled. The bag will be placed on the drop cart; and Security must notify surveillance when this occurs. The drop cart contents are transported directly to the area designated for the counting of such monies. If more than one trip is required to remove the drop boxes, the filled carts will be securely locked in the rooms designated for counting or secured in another equivalent manner. There must be a locked cover on any carts in which the drop route includes passage through exposed areas (e.g., out of doors, etc.). There will not be any unsecured funds in the count rooms when a new drop is entering the count room.

Source: *Miss. Code Ann. §§ 75-76-5, 75-76-33, 75-76-45*

Rule 7.4 Table Games and Slot Currency Acceptor Count Procedures.

The work schedules of soft count personnel must be regularly rotated and their functions regularly rotated. Rotation shall be such that the count team is not consistently the same three individuals for more than four days per week. All doors are to be locked and personnel are not allowed to exit or enter the count room unless all boxes and monies have been secured. Licensees must include in their written system of internal control procedures for securing the funds when entering and exiting the count room.

(a) Procedures and requirements for conducting the count shall be as follows:

1. If a currency counting machine is used, immediately prior to the drop box count it shall be tested prior to the actual count to ascertain if the metering device is working properly. The test must be documented, signed by at least two count team members performing the test and forwarded to accounting with other count documentation.
2. As each drop box is placed on the count table to be individually counted, one count team member shall verbalize in a tone of voice to be heard by all persons present the type of game, table number and shift (if applicable), for each table game drop box and the slot machine number for each currency acceptor box.
3. The contents of each drop box shall be emptied on the count table. Immediately after the contents of a drop box are emptied onto the count table, the inside of the drop box shall be examined by at least one (1) other count team member to ascertain by stating “empty” that all contents of the drop box have been removed. In addition, the empty drop box shall be positioned by a count team member in such a way that Surveillance may verify the drop box is empty, after which the drop box shall be locked and placed in the storage area for empty drop boxes.
4. The contents shall be separated into stacks on the count table by denomination of coin/chip/token, currency and type of form (wagering vouchers, coupons, etc.), record or document. An approved counting device can be used to automatically sort currency by denomination, tickets, and coupons.
5. Each denomination of coins, chips, tokens, currency, tickets, and coupons shall be counted separately by one count team member. The coins, chips, tokens, currency, wagering vouchers, and coupons shall be counted by a second count team member who is unaware of the result of

the original count and who, after completing this count, shall confirm the accuracy of the total reached by the first count team member. If the licensee utilizes a machine that counts and automatically records the amount of currency, wagering vouchers, and coupons and the Commission is satisfied with the accuracy of the machine, an aggregate count may be performed of all currency, wagering vouchers, and coupons collected in substitution of the second count.

6. As the contents of each table game drop box are counted, one count team member shall record on the count documentation, in ink or by computer, the type of game, table number, shift (if applicable), and the following information:

i. The amount of each denomination of currency counted,
ii. The amount of all denominations of currency counted,
iii. The amount of coins, chips, and tokens counted,
iv. The total amount counted,
v. The amount of the opener,
vi. The amount of the closer,
vii. The serial number and amount of each fill,
viii. The amount of all fills,
ix. The serial number and amount of each credit,
x. The amount of all credits,
xi. The win or loss, and
xii. The amount of coupons authorizing chip purchases.

7. Notwithstanding the requirements of Mississippi Gaming Commission Regulation VII, L. Section 3.a.(6), if the licensee's system of internal controls provide for the recording on the master game report or supporting documents of fills, credits, and table inventory slips prior to commencement of the count, a count team member shall compare for agreement the totals of the amounts recorded thereon to the fills, credits, and table inventory slips removed from the drop boxes.

8. As the contents of each slot machine drop box are counted, one count team member shall record on the count documentation, in ink or by computer, the machine number and the following information:

i. the amount of each denomination of currency counted;
ii. the amount of all denominations of currency counted;
iii. the amount of wagering vouchers and coupons counted; and
iv. the total amount counted.

9. If the licensee's written system of internal controls provide for the count team functions to be conducted only by Accounting department employees with segregated functions, they shall perform all other counting, recording and comparing duties herein.

10. After preparation of the count documentation, each count team member shall attest to the accuracy of the documentation by signature.

(b) Procedures and requirements at the conclusion of the count shall be as follows:

1. All currency, chips, tokens, and coins removed from the drop boxes shall be immediately presented in the soft count room by the count team to the cashier. Prior to having access to the information recorded on the count documentation and in the presence of the count team, the cashier shall recount either manually or mechanically the currency, chips, tokens, and coins received and attest by signature on the count documentation and transfer slip the amount received. The currency, chips, tokens, and coins are transferred to a secure area after reconciliation of the count.

2. After all signatures have been obtained and the cashier has verified the amount received, all count and supporting documentation shall be placed in a clear sealed audit bag and be delivered by a count team member, to the Accounting department for audit and verification.
(Amended: 03/15/2007.)

Source: *Miss. Code Ann. §§ 75-76-5, 75-76-33, 75-76-45*

Rule 7.5 Slot Coin Count Procedures.
(a) The weigh scale shall be tested with varying weights and compared to a predetermined weight amount prior to the count to ensure the scale is properly calibrated. The metered count machine used to wrap and/or bag the tokens/coins shall also be tested prior to the actual count to ascertain if the metering device is working properly by using a predetermined number of tokens or coins for each denomination. These tests must be documented, signed by at least two count team members performing the tests and forwarded to accounting with other count documentation.
(b) After the tokens/coins of each slot machine are weighed, a count team member shall record the machine number, amount of weight and the dollar amount in ink on a source document unless the weigh scale automatically records such information in the Slot Accounting System. The weigh will be converted to dollar amounts prior to the reconciliation of the weigh to the wrap/bag.
(c) The tokens/coins are wrapped/bagged immediately after being weighed or counted. As the tokens/coins are being wrapped/bagged, it is maintained in such a manner so as to be able to obtain an accurate count when the wrapping/bagging is completed. At the completion of the wrapping/bagging of the tokens/coins, a count team member independently counts the wrapped/bagged tokens/coins and reconciles it with the weigh/meter count.
(d) A count team member prepares a hard drop summary report showing the results of the weigh/counts and wrapped/bagged amount by denomination. Discrepancies between the weigh/count and the wrapped/bagged amounts are to be investigated immediately and explained on the summary report.
(e) At the conclusion of the count, all persons participating in the count process shall attest to the accuracy of the amounts recorded by signature on the summary report.
(f) Tokens/coins shall be presented in the hard count room by the count team to the cashier who prior to having access to the information recorded on the summary report and in the presence of the count team members shall recount the wrapped/bagged tokens/coins received and attest by signature on the summary report and transfer slip the amount of cash received. The wrapped/bagged tokens/coins are transported to a secure area after the reconciliation of the count. After all signatures have been obtained and the cashier has verified the amount received, all count and supporting documentation shall be placed in a clear, sealed audit bag and be delivered by a count team member to the Accounting department for audit and verification.
(Amended: 03/15/2007.)

Source: *Miss. Code Ann. §§ 75-76-5, 75-76-33, 75-76-45*

*Rule 7.6. Equipment Control***.**
(a) The calibration module of the weigh scale is to be sealed at all times by a seal of such a nature to prevent tampering (e.g. metal strip with prenumbered labels, lock and key, password

protected, etc.). A person independent of the cage, vault and slot departments is required to be present when the calibration module is accessed. Access must be documented and maintained.
(b) Weigh scale and weigh scale interface shall be tested by someone independent of the cage, vault, slot departments, and count team at least on a quarterly basis. The results of this test must be fully documented and maintained on file by the licensee.
(c) If the weigh scale has a zero adjustment mechanism, it shall be either physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members and Surveillance. Addition and deletion of slot machine numbers in the weigh scale must be performed by accounting personnel who is independent of the drop and count process.
(d) If a weigh scale interface is used, it shall be adequately restricted to prevent unauthorized access (passwords, keys, etc.).
(Adopted: 04/21/1994; Amended: 06/15/2006.)

Source: *Miss. Code Ann. §§ 75-76-5, 75-76-33, 75-76-45*

Part 7 Chapter 8: TABLE GAMES

Rule 8.1 Minimum Standards of Internal Control for Table Games.
The Mississippi Gaming Control Act of 1990 requires the Gaming Commission to prescribe minimum procedures for adoption by each licensee in order to exercise effective control over the internal fiscal affairs of the licensee. The following sections of this regulation apply to all table games.

Source: *Miss. Code Ann. § 75-76-51*

Rule 8.2 Fill and Credit Slips.
All fills slips and credit slips shall be serially numbered forms and shall be purchased in triplicate in a continuous series utilizing the property identification logo, so that no gaming establishment may ever utilize the same documents. Only one series of each type may be used at a time in any establishment. This series must be inserted in a consecutive order in a locked machine that will permit the original and duplicate to be utilized by the establishment in accordance with the detailed rules for each type of slip set forth, and will only permit the third copy to be retained intact in a continuous unbroken form by a member of the accounting department. The third series, after use, must not be available to personnel in the gaming operations of an establishment, or cashier's cage, who have access to the original and duplicate of the series, and must be retained in a secure place on the premises. All series numbers that are received by the establishment must be accounted for. All void slips shall be marked "VOID" and shall require the signatures and unique identification number of the two persons voiding the slip. Information on the fill or credit slip must include the denomination of gaming chips to be distributed to the gaming tables or being returned, the total amount of each denomination of gaming chips, the game and table number to which the gaming chips are to be distributed or returned, and the time and date of the fill or credit. For licensees in which fills or credits are computer prepared, each series shall be a two (2) part form and shall be inserted in a printer that will simultaneously print an original and a duplicate and store, in machine readable form, all information printed on the

original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation.

Source: *Miss. Code Ann. § 75-76-51*

Rule 8.3 Procedure for Distributing Gaming Chips to Game Tables (Fills).
A request for fill shall be prepared by a table games supervisor. The request shall be a two-part form, and access to the request shall, prior to use be restricted to authorized users. All fill slips requesting chips or money must be prepared at the time a fill is made and must be signed by the cashier or his assistant and by the casino supervisor or his assistant by using the full name in a legible manner. The original fill slip and the fill shall then be hand carried from the cashier's cage to the table requesting the fill by security or another employee whose function is to transport fills. Persons designated to transport fills may not be employed in the cage or table games areas. The dealer or boxman must count the amount of the fill and sign the form attesting that the table has received the amount of fill indicated. The person who carried the fill to the table must also certify that the fill was deposited on the table by signing his full name in a legible manner. The original fill slip shall then be deposited into the drop box on the table by the dealer, where it will appear in the soft count room with the cash receipts for the shift. The duplicate fill slip shall remain in sequence in the series at the cashier's cage, or location where they are kept, to provide a means of reconciliation of fill slips by the gaming establishment. This duplicate cannot be accessible to pit personnel.

Source: *Miss. Code Ann. § 75-76-51*

Rule 8.4 Procedure for Distributing Gaming Chips to Game Tables (Credits).
A request for credit shall be prepared by a casino supervisor to authorize the preparation of a credit slip for the removal of gaming chips from gaming tables to the cashier's cage. The access to this form shall, prior to use, be restricted to casino supervisors. The signature of the casino supervisor or his assistant must be on this form using the full name in a legible manner. A credit slip shall be prepared to authorize the removal of gaming chips from gaming tables to the cashier's cage. The signatures of the casino supervisor or his assistant, and dealer or boxman assigned to the gaming table from which the gaming chips are to be removed, must be on the original credit slip using the full name in a legible manner along with work permit number. The credit slip must be signed by the security personnel, or employee responsible for delivering the credit to the cage, at the time the funds are exchanged. The original credit slip, along with the gaming chips to be removed from the table, shall be hand carried by security or another person whose function is to transport credits to the cashier's cage. Persons designated to transport credits may not be employed in the cage or table games areas. The cashier must count the amount of the credit and certify by signature that the table has returned the amount of the credit indicated. The person carrying the credit must also sign to certify that the credit was received at the cashier's cage. The duplicate credit slip is to be deposited in the drop box by the dealer where it will appear in the counting room with the cash receipts. The original credit slip shall remain in sequence at the cashier's cage or location where they are kept to provide a means of reconciliation of credit slips for the gaming establishment.

Source: *Miss. Code Ann. § 75-76-51*

Rule 8.5 Procedure for Closing Gaming Tables.
At the end of each day, or after each shift if the drop boxes are collected by shift, or whenever gaming activity at a table is concluded, the gaming chips remaining at the gaming table shall be counted by the dealer or boxman assigned to the gaming table and observed by a casino supervisor, or his assistant, assigned to the gaming table. The gaming chips counted shall be recorded on a table inventory slip by the casino supervisor or his assistant assigned to the gaming table. The table inventory slip shall be a three-part form and on the original copy of the slip ("closer") and the duplicate of the slip ("opener"), the casino supervisor shall record the date and identification of the shift ended, the game and table number, the total value of each denomination of gaming chips remaining at the gaming table, and the total value of all denominations of gaming chips remaining at the gaming table. Signatures attesting to the accuracy of the information recorded on the table inventory slips at the time of the shift's end shall be of the dealer or boxman or outgoing supervisor and the incoming casino supervisor or his assistant assigned to the gaming table. The original closer shall be deposited by the dealer in the drop box attached to the gaming table immediately prior to the closing of the table, the first copy shall be deposited in the oncoming drop box, and the second copy opener shall be forwarded to the accounting department for later verification. The gaming chips remaining at the table shall be placed in a container which shall then be locked if the table is closed. The accounting department shall be responsible for daily verification of the opener with the closer of the preceding day. Any discrepancy must be immediately reported to the licensee who shall investigate and take any appropriate action.
(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 09/25/2002; Amended: 01/22/2003; Amended: 06/25/2003; Amended: 06/15/2006.)

Source: *Miss. Code Ann. § 75-76-51*

Part 7 Chapter 9: SLOT MACHINES

Rule 9.1 Minimum Standards of Internal Control for Slot Machines.
The following sections are the minimum procedures or standards, prescribed by the Executive Director for adoption by each licensee and which apply to slot machines, prescribed in order to exercise effective control over the internal fiscal affairs of the licensee and to assure the accurate calculation of gross revenue. These procedures reflect the minimum required to be adopted by a licensee. Any variations must be comparable or must exceed the following criterion. All procedures or changes to approved internal control procedures must be approved by the Executive Director prior to implementation.

Source: *Miss. Code Ann. § 75-76-51*

Rule 9.2 Jackpot Payout and Hopper Fill Slips.
(a) Whenever a patron wins a jackpot that is not totally and automatically paid directly from the slot machine, a jackpot payout slip shall be prepared. Whenever a Slot Attendant or Slot Supervisor requests a hopper fill, a hopper fill slip shall be prepared.
(b) When voiding a jackpot payout or hopper fill transaction, all parts of the slip shall indicate the reason for the void and shall be marked “VOID” diagonally. The signature of the preparer

and the Slot Supervisor voiding the slip must also be written diagonally. Voided jackpot payout and hopper fill slips must be forwarded to Accounting for retention and accountability. Voided adjustments in the computerized system shall be performed by Accounting.
(c) Manual jackpot payout and hopper fill slips shall be sequentially pre-numbered forms. Each series of jackpot payout or hopper fill slips shall be a three-part form and shall be inserted in a dispenser that shall be locked. The dispenser will permit an individual slip in the series and its copies to be written upon simultaneously while still in the dispenser and will discharge the original and duplicate while the triplicate remains in the dispenser. The receipt of manual jackpot payout and hopper fill slips from the printing company must be recorded in a log, and Accounting must reconcile the log to the purchase invoice. The unused supply of forms will be locked and secured with access limited to Security or Accounting employees. Security or Accounting employees must be responsible for placing and removing the forms in/out of the dispenser. All parts of each series for manual jackpot payout or hopper fill slips, used and unused shall be accounted for by Accounting employees.
(d) Computer generated jackpot payout and hopper fill slips shall be a two-part sequentially numbered form. The original and its copies are printed simultaneously. All information is stored in a machine-readable form that is not susceptible to change or removal. All parts of each series for computerized jackpot payout or hopper fill slips shall be accounted for by Accounting employees.
(e) Short pays, regardless of amount, must be paid from a short pay slip. The short pay slip must be completed to include the date, time, machine number, dollar amount of the payout (alpha and numeric), reason, and signature of the Slot Attendant and verifier for such payments.

Source: Miss. Code Ann. § 75-76-51

Rule 9.3 Jackpot Payout Procedures.
(a) Payouts for jackpots must be authorized by a Slot Attendant or a Slot Supervisor actually observing the jackpot combination on the machine.
(b) The information which shall be included on every jackpot payout slip and in all stored data for each jackpot payout is the:
1. casino name and location;
2. number of the slot machine on which the jackpot was registered;
3. preprinted or concurrently-printed sequential number of the jackpot payout slip;
4. total amount of the jackpot;
5. winning combination of reel characters constituting the jackpot or the type of other payout (e.g. cancel credit, short pay, bonus, etc.);
6. date and time;
7. amount to be paid;
8. slot booth number, if applicable, from which the amount is to be paid; and
9. signature lines.
(c). All remuneration paid to a patron as a result of winning a jackpot shall be disbursed by the cashier directly to a Slot Attendant or Slot Supervisor who shall transport the winnings directly to the patron.
(d). Signature Requirements:
1. Computerized Jackpot Payouts.

Signatures, attesting to the accuracy of the information contained on the original and duplicate of the jackpot payout slip, shall be of the Slot Attendant or Slot Supervisor who prepared the payout slip and a cage cashier. A verifier must attest to by signature any Jackpot payouts in excess of $1199.99. A manager must attest to the payout by signature if the amount of the jackpot is in excess of $5,000.00. The Commission must be notified prior to payments of a jackpot of $100,000.00 or greater. A Manager is defined as a Slot Supervisor, Slot Manager, Slot Director, Casino Shift Manager, Vice President of Slots, Assistant General Manager and/or General Manager.
(Amended: 03/15/2007.)
Supplemental slot payout procedures may be used for jackpot payouts less than $1,200. This procedure will not apply to system override and manual procedures. For supplemental payout procedures where the licensee does not print the jackpot payout slip prior to payment, a payout request slip must be utilized. The payout request slip must contain the same information required on the jackpot payout slip. The payout request slip must be signed by the Slot Attendant and a verifier witnessing the payout. Procedures for replenishment of supplemental jackpot payout funds must comply with all other requirements of this regulation. Licensees utilizing payout request slips must attach the payout request slip to the duplicate copy of the jackpot payout slip.
2. Override Jackpot Payouts. System overrides must be authorized by a Slot Supervisor or Slot Manager. All override jackpot payout slips shall be marked in a way that identifies the payout as an override. Signatures attesting to the accuracy of the information contained on the original and duplicate of the override payout slip shall be of the Slot Supervisor or Slot Manager who prepared the override payout slip and cage cashier. A verifier witnessing the jackpot payout to the patron must sign the original override jackpot payout slip.
3. Manual Jackpot Payouts. Manual jackpot payout slips must be authorized by a Slot Supervisor or Slot Manager. All manual jackpot payout slips shall have the reason for the manual payout. Signatures attesting to the accuracy of the information contained on the original, duplicate and triplicate copies of the manual jackpot payout slip shall be of the cage cashier who prepared the payout slip and Slot Supervisor or Slot Manager. A verifier witnessing the payout to the patron must sign the original manual jackpot payout slip.
(e) The original jackpot payout slip shall be deposited into a locked box only accessible by Accounting. The duplicate jackpot payout slip shall be retained by the cashier for end of shift reconciliation and forwarded to Accounting daily. The triplicate copy of the manual jackpot payout slip will be retained in the locked dispenser to be removed by Accounting or Security personnel.

Source: *Miss. Code Ann. § 75-76-51*

Rule 9.4 Hopper Fill Procedures.
(a) Hopper fills for slot machines must be authorized by a Slot Attendant or Slot Supervisor.
(b) The information which shall be included on every hopper fill slip and in all stored data for each hopper fill to be distributed is the:
1. casino name and location;
2. number of the slot machine on which the hopper fill registered;
3. preprinted or concurrently-printed sequential number of the hopper fill slip;
4. date and time;
5. denomination of tokens/coins;

6. amount of tokens/coins;
7. signature lines.
(c) Signature Requirements:
1. Computerized Hopper Fill Slips.
The signatures of the cashier preparing the funds and Slot Attendant or Slot Supervisor receiving the funds shall be recorded on the original and duplicate hopper fill slip. All tokens/coins distributed to a slot machine shall be transported directly to the slot machine along with the original hopper fill slip. A verifier shall observe the deposit of the tokens/coins into the slot machine and the closing and locking of the slot machine by the Slot Supervisor or Slot Attendant before signing the original copy of the hopper fill slip.
2. Override Hopper Fill Slips.
System overrides must be authorized by a Slot Supervisor or Slot Manager. All override hopper fill slips shall be marked in a way that identifies the fill as an override. Signatures attesting to the accuracy of the information contained on the original and duplicate of the override payout slip shall be of the Slot Supervisor or Slot Manager who prepared the override hopper fill slip and cage cashier. A verifier, witnessing the deposit of the tokens/coins into the slot machine and the closing and locking of the slot machine, must sign the original override hopper fill slip.
3. Manual Hopper Fill Slips.
Manual hopper fill slips must be authorized by a Slot Supervisor or Slot Manager. All slips shall have the reason for the manual hopper fill. Signatures attesting to the accuracy of the information contained on the original, duplicate and triplicate copies of the manual hopper fill slip shall be of the cage cashier who prepared the hopper fill slip and Slot Supervisor or Slot Manager. A verifier, witnessing the deposit of the tokens/coins into the slot machine and the closing and locking of the slot machine, must sign the original manual hopper fill slip.
(d) The duplicate hopper fill slip shall be retained by the cashier for end of shift reconciliation and forwarded to Accounting daily. The original hopper fill slip shall be deposited into a lock box accessible by Accounting. The triplicate copy of the manual hopper fill slip will be retained in the locked dispenser to be removed by Accounting or Security personnel.
(e) The machine entry authorization log shall be reviewed by the Slot Attendant or Slot Supervisor, who will alert a Slot Mechanic to inspect the slot machine if the entries in the log indicate a consistent malfunction problem. The Slot Mechanic who participates in hopper fill transactions shall inspect the slot machine and determine if the empty hopper resulted from a machine malfunction.

Source: *Miss. Code Ann. § 75-76-51*

Rule 9.5 Reserve Fill Cabinet ("Compartment") Procedures.
(a) The reserve fill cabinet ("compartment") is a secured area, separately keyed from the drop cabinet, for storing reserve fill bags. No more than two fills shall be in the compartment at any given time. Compartment fill procedures are not allowed for manual and system overrides. When a slot machine requiring a hopper fill has a compartment, the Slot Attendant or Slot Supervisor will prepare a two-part request for hopper fill slip with the following information:
1. machine number;
2. denomination;
3. date and time;
4. dollar amount of fill required;

5. signature of Slot Attendant or Slot Supervisor; and
6. signature of verifier.

The duplicate request for hopper fill slip will be maintained in the reserve fill cabinet and the original request for hopper fill slip will be secured until replenishment. If the computerized slot system records and generates a report indicating the employee's name, date, time and purpose for each opening of the reserve fill cabinet door, and the computerized slot system initiates and validates the fill transaction and prints the dollar amount of the fill on the hopper fill slip, then the transfer of funds from the reserve fill cabinet to the slot machine hopper may be performed by one Slot Attendant or Slot Supervisor without the use of a request slip.

(b) At least once a day, requests for hopper fills will be processed. The cashier will receive a two-part hopper fill slip. The cage cashier preparing the funds and the Slot Attendant or Slot Supervisor must sign the two-part hopper fill slip(s) before the funds are disbursed. The duplicate copy of the hopper fill slip(s) and the original request for hopper fill slip(s), if applicable, will be retained by the cashier for balancing. The original hopper fill slip(s) and the funds will be transported to the appropriate reserve fill cabinet(s). The verifier shall observe the placement of the funds in the compartment and the locking of the compartment before signing the original hopper fill slip(s). The original hopper fill slip(s) and the duplicate request for hopper fill slip(s), if applicable, shall be deposited into the locked Accounting box by the Slot Attendant or Slot Supervisor.

Source: Miss. Code Ann. § 75-76-51

Rule 9.6 Miscellaneous Slot Requirements.

(a) Every licensee's written system of internal controls shall include procedures that will ensure that all gaming devices are accurately communicating all activity and inactivity of the gaming devices with the computer monitoring system, as required by Mississippi Gaming Commission Regulation IV., Section 5. (g). System communication testing shall be performed any time gaming devices are newly installed, converted, upgraded, or moved and any time communications with the computer monitoring system have been interrupted.

(b) Slot analysis reports, which compare actual hold to theoretical hold, are prepared on at least a monthly basis by the Accounting department for each slot machine. Any variances +/-4% must be investigated and findings documented. These records must be maintained at least three years and shall provide data on both month-to-date and year-to-date basis. Actual hold is equal to the dollar amount of win divided by the dollar amount of coin-in. Accurate theoretical hold worksheets must be maintained for all slot machines.

(c) Before machines are permanently or temporarily removed from the gaming floor, the licensee must obtain prior approval from the Commission for the drop and removal of the slot machines. The hopper contents will be bagged and labeled by a Slot Mechanic, under surveillance coverage, with Security present. The bagged hopper load will be placed inside the hopper for removal by the drop team or transported directly to the count room under surveillance coverage with Security escort. (NOTE: The hopper load can remain in the slot machine if the slot machine is being relocated on the floor.) Hopper loads will be counted and recorded by at least three count team members with appropriate documentation being routed to the Accounting department for proper recording. The contents of reserve fill cabinets are returned to the cage by a Slot Attendant or Slot Supervisor, with appropriate documentation. Permanent removal of a machine from the floor requires an adjustment to the general ledger to reduce the initial hopper load asset

account by the dollar amount of the initial hopper load asset amount. Additionally, the dollar amount of the initial hopper load is not included in gross gaming revenue. The difference between the hopper contents and the initial hopper load dollar amount are adjustments to the slot revenue. Once the drop has been completed, the slot machine can be moved.

(d) Records shall be maintained for each slot machine which indicates the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.

(e) A log shall be maintained inside of each slot machine to record all entries into the cabinet, in addition to a player tracking system that automatically records this information. Information is to include employee's name, unique employee identification number, date (month, day and year) and reason for entry to the machine. These logs shall be monitored regularly by the slot managers/supervisors.

(f) EPROM duplication may only be performed by a licensed manufacturer or a licensee who has received Commission approval to duplicate EPROMs. The EPROMs of some manufacturers may be protected by federal copyright laws. The licensee should ensure that all applicable laws are complied with when duplicating EPROMs. Slot machines must have the CPU boards locked.

(Amended: 03/15/2007.)

(g) Access to the master program EPROMs and EPROM duplicator equipment shall be secured in a locked cabinet and the key to the cabinet is maintained under log control at the casino cage or in the electronic key box. Procedures must be developed and implemented for copying from the master game program EPROM to another EPROM, verification of duplicated EPROMs prior to being offered for play, and destruction, as needed, of EPROMs with electrical failures. These procedures must take place in an area that is monitored by surveillance utilizing a PTZ camera. Surveillance will be required to maintain tapes of all active duplicating processes for a period of thirty (30) days. Records must be maintained documenting these procedures. The records must include the following information:

1. date;
2. slot machine number in which a duplicated EPROM is placed. Additionally, indicate the slot machine number of the source EPROM when duplicated from an EPROM of another slot machine;
3. manufacturer;
4. program number;
5. personnel involved;
6. reason for duplication; and
7. disposition of any permanently removed EPROM.

(h) For duplicated EPROMs, labels must be printed containing all original information from the manufacturer, in addition to a unique designation that the EPROM is a duplicate.

Source: Miss. Code Ann. § 75-76-51

Rule 9.7 Slot Machine Wagering Voucher Procedures.

(a) Slot Machine Wagering Vouchers are bar coded vouchers created through a cashless wagering system which allows collective hardware, software, communications technology, and other associated equipment to facilitate wagering. The bar coded voucher can be redeemed at the casino cage, voucher redemption kiosk, or inserted into a compatible slot machine. Vouchers redeemed must be validated through the cashless wagering system prior to payment.

(b) Each voucher must contain the following printed information:
1. licensee name, city and state;
2. slot machine number or printer station number, as applicable;
3. date and time of issuance;
4. alpha and numeric dollar amount;
5. sequence number;
6. validation number;
7. second printing of validation number on the leading edge of the voucher;
8. unique identifier (e.g. bar code);
9. transaction type or other acceptable method of differentiating voucher type; and
10. expiration period or date when the voucher will expire.
(c) In the event of system failure, vouchers up to $500 may be approved for payment. This approval must be attested to by signature of the supervisor and the patron on the ticket. Supervisory personnel must review the transaction history from the slot machine or any other similar method to verify the validity of the voucher. Vouchers paid during a period of system failure are written/stamped with a paid designation, initialed with unique identification number by the cashier and noted with the date paid. Vouchers paid without system validation must be immediately entered into the cashless wagering system when the system resumes operation.
(d) Jackpots for cashless wagering games that are $1,200 or greater will be paid according to Mississippi Gaming Commission Regulation VII, N. Section 3. For cashless wagering games that print a jackpot receipt, the jackpot receipt must accompany the jackpot payout slip for payment.

Source: Miss. Code Ann. § 75-76-51

Rule 9.8 Accounting Procedures for Slot Machines.
(a) Maintenance of the slot machine computer data files shall be performed by the Accounting department. Alternatively, maintenance of the theoretical hold percentage for each slot machine may be performed by slot supervisory employees if sufficient documentation is generated and it is randomly verified by the Accounting Department. Note: Slot machine computer data files include updates to reflect additions, deletions or movements of slot machines, the theoretical hold percentages, coin-in amounts, drop amounts, payout amounts, fill amounts and win amounts for each slot machine. The slot audit shall be conducted by someone independent of the slot operations. Accounting/Audit employees shall review exception reports for all computerized slot systems on a daily basis for propriety of transactions and unusual occurrences. All noted improper transactions or unusual occurrences are investigated with the results documented.
(b) The Accounting department shall daily:
1. Review all system jackpot payout and hopper fill override slips, manual jackpot payout and hopper fill slips, and voided transactions for proper completion.
2. Reconcile the hopper fill slips to each slot machine and hopper fill computer generated report.
3. For licensees that utilize a computerized system that monitors slot reserve fill cabinet door openings and a slot computerized system that initiates a hopper fill slip, and as such, only one person is involved in transferring funds from the slot reserve fill cabinet to the slot machine hopper, the following procedures must be performed daily:

i. Reconcile the total dollar amount of slot machine hopper fill slips to the total dollar amount of transfers recorded on the cage/booth accountability documentation for funds transferred from the cage/booth to the slot reserve fill cabinets.
ii. Review the appropriate system reports to confirm that two individuals were involved in placing funds into the slot reserve fill cabinet as a result of a slot machine hopper fill.
iii. Reconcile the jackpot payout slips to the slot machine and jackpot payout computer generated report.
4. Verify that the correct total for jackpot payouts and hopper fills are recorded in the accounting records used to prepare the win or loss for each slot machine.
5. For weigh scale interface systems and currency counter interface systems, for each drop period accounting/audit employees shall compare the totals on the weigh tape/currency counter report to the system-generated weigh/currency count, recorded in the slot statistical report. Discrepancies should be resolved prior to generation/distribution of slot count reports and the slot analysis report. Each slot machine shall maintain its separate accountability; and variances between the physical count and the metered counts must be investigated immediately. Explanation for these variances must be documented and retained.
6. Reconcile issued, voided, and redeemed tickets to the unpaid and expired tickets dollar amount using the reports produced by the system. Investigate and document any variance noted.
7. Calculate and record the win or loss for each slot machine.
8. Explain and report for corrections apparent meter malfunctions to the slot department and all significant differences between meter readings and amounts recorded. Meter readings shall only be altered to correct amounts that were determined to be unreasonable. When meter amounts are corrected, indicate the correct amount in the appropriate on-line slot metering system report.
9. Report to the Slot department slot machines which are suspected of not communicating properly with the computer monitoring system.
10. The Slot department shall respond in writing no later than 72 hours for all exceptions reported by the Accounting department.
11. Compare for agreement all copies of the jackpot payout slips, hopper fill slips, and appropriate request slips with each other and to triplicates or stored data. Review for the appropriate number of signatures. On a sample basis, review the propriety of signatures.
12. Account for by series number all jackpot payout and hopper fill slips.
(c) Accounting shall monthly:
1. Perform an audit of at least 10% of all compartments to ensure the proper number of hopper fill bags is accounted for. Any request for hopper fill slips left in the compartments must be checked for timeliness.
2. Shall document and reconcile gross revenue from the accounting records to Monthly Revenue Report and the slot analysis report by denomination. Variances shall be investigated and documentation must be maintained for all adjustments.
(d) On a quarterly basis, Accounting shall perform procedures to verify that the online slot metering system is transmitting, receiving, and recording data from the slot machines properly for the following meters, as applicable to the operation. Coin–In (includes the coin-in by paytable for multi-game and multidenomination/multi-game slot machines, and the coin-in by wager type for machines which have a difference in theoretical payback percentage which exceeds 4 percent for a single-coin play versus maximum-bet play):
1. Electronic Promotion Meters (cashable in, cashable out, noncashable in and non-cashable out)
2. Wagering Account Transfer In

3. Wagering Account Transfer Out
(e) These procedures will include at a minimum the following:
1. Select a sample of at least 3 percent of the slot machines connected to the online slot metering system. Each slot machine interfaced with the on-line slot metering system should be reviewed at least once during a two-year calendar period. Maintain a record for each two-year calendar period indicating the date each slot machine was reviewed.
2. For the slot machines selected, manually read and record the electronic (soft) meters.
3. For on-line slot metering systems that read the specific value indicated on the slot machine meters, compare the slot machine meter amounts to the meter amounts per the on-line slot metering system to determine that the amounts agree. Compare the manual readings to the system-generated readings report and document all variances.
4. For on-line slot metering systems that have their own meters, perform two readings of the slot machine meters to determine that both the system meters and the slot machine meters are incrementing by the same amount. Compare the manual readings to the system-generated readings report and document all variances.
5. Document the results of investigations into all variances, by machine.
(Adopted: 04/21/1994; Readopted: 04/29/1995; Amended: 06/21/2001; Amended: 06/15/2006.)

Source: Miss. Code Ann. §§ 75-76-51, 75-76-45

Part 7 Chapter 10: MINIMUM STANDARDS OF INTERNAL CONTROL FOR CARD GAMES

Rule 10.1 Minimum Standards Required for Card Games
This regulation prescribes the minimum standards for adoption by each licensee and which apply to card games such as poker, bridge, whist, solo, and panguingui.
(a) The procedure for the collection of card game drop boxes and the count of the contents thereof will comply with all procedures applicable to the table game drop boxes. The card games drop boxes shall be removed on the same schedule with the table games and the contents therein counted on the same schedule. Removal of the boxes at any other time is prohibited.
(b) A person functioning as a supervisor of equal or higher authority than those being supervised shall be present at all times the card room is operating.
(c) Card table banks shall be used only for the purposes of making change or handling player buy-ins. It is to be physically located in the table tray (a receptacle used to hold the card table bank) on the card table. The card room bank is to be used only for the purposes of issuance and receipt of shill funds, the maintenance of card table banks used in card games, and the purchase and redemption of chips by players. All advances to and winnings or a shill shall be utilized only for wagering in card games or turned into the card room bank at the conclusion of play.
(d) Transfers between the card table banks and the card room bank, or casino cage if a card room bank is not used, must be authorized and verified by the supervisor, card room dealer and the runner.
(e) If applicable, transfers between the card room bank and the casino cage are to be properly authorized and documented by the card room supervisor, cashier and the runner.
(f) When the card table bank is to be replenished with chips from the card room bank, all cash or chips to be transferred must be counted down by the dealer in public view on the card table and verified by the person who transported the cash or chips (runner) and the dealer.

(g) Rake-off, which is a percentage of the pot taken by the licensee for maintaining or dealing a game, shall only be pulled from the pot by the dealer in an obvious manner after call or at the completion of the hand. The rake-off shall be placed in a designated rake circle and shall remain there until a winner is declared and paid. The rake-off shall then be deposited into the drop box. The rake circle must be clearly visible to all players.
(h) All time buy-ins, which is a charge to a player determined on a time basis by the licensee for the right to participate in a game, or any other fees charged to a patron shall be immediately placed in the drop box.
(i) No cash or chips received for the sale of stakes shall be commingled with any rake-offs or other compensation received by the licensee from the players for the right to play. Stakes are the funds with which a player enters the game.
(j) Playing cards, both used and unused, are to be maintained in a secure location to prevent unauthorized access and to reduce the possibility of tampering.
(k) The amount of the main card room bank is to be counted, recorded and reconciled on, at least, a daily basis. At the end of the shift the amount of the table bank is counted, recorded, and reconciled by at least two persons with such count being attested to by signatures on the check-out form.
(l) Issuance of shill funds shall have the written approval of the supervisor, shill returns shall be recorded and verified, and the replenishment of shill funds is to be documented.
(Adopted: 04/21/1994; Readopted: 04/29/1995)

Source: Miss. Code Ann. § 75-76-51

Part 7 Chapter 11: CREDIT PLAY

Rule 11.1 Minimum Acceptable Credit Procedures
(a) The following standards represent minimum acceptable credit procedures. For any computer applications, alternate documentation and/or procedures which provide at least the level of control described by these standards will be acceptable.
1. The following information will be the minimum recorded for patrons who will have credit limits or be issued credit greater than $1,000 (excluding payroll checks, cashier's check and traveler's checks):
i. Patron's name,
ii. current address, and
iii. signature,
iv. identification verifications,
v. authorized credit limit,
vi. documentation of credit history checks by management to approve credit limits, and
vii. credit issuances and payments.
2. Prior to extending credit, the patron's credit documentation is examined to determine the following:
i. Properly authorized credit limit,
ii. whether remaining credit is sufficient to cover the advance, and
iii. identity of the patron.
3. Credit extensions over a specific dollar amount are authorized by personnel designated by management.

4. Proper authorization of credit extension over 10 percent of the previously established limit or $1,000, whichever is greater, is documented.
5. The job functions of credit authorization, such as establishing the patron's credit worthiness, and credit extension, as an example monitoring patron's credit play activity, are segregated for credit extensions to a single patron of $10,000 or more per day. This limit applies whether credit was extended in the pit or the cage.
6. If personal checks, cashier's checks or payroll checks are cashed, the cage cashier will:
i. Examine and record at least one item of patron identification such as a driver's license,
ii. record of bank number or credit card number (not required for payroll checks and cashier's checks), and
iii. make a reasonable effort to verify business authenticity of payroll checks.
7. Counter checks are not accepted by licensee unless the information required by item #1 has been documented and forms are pre-numbered.
8. When counter checks are accepted, the following will be included on the check:
i. The patron's name and signature,
ii. the dollar amount of the check, (both alpha and numeric),
iii. bank account number,
iv. date of issuance, and
v. signature or initial of the individual approving the check.
9. When travelers checks are presented: The cashier must comply with examination and documentation procedures as required by the issuer and checks in excess of $100 denominations are not cashed unless at least one form of identification is examined and recorded.
10. A reasonable effort must be made to collect outstanding casino accounts receivable.
11. If outstanding credit instruments are transferred to collection agencies or other collection representatives, a copy of the credit instrument is returned or payment is received.
12. A detailed listing is maintained to document all outstanding credit instruments which have been transferred to others as indicated above.
13. The above listing is prepared or reviewed by an individual independent of credit transaction and collections thereon.
14. All payments received on outstanding credit instruments are permanently recorded on the licensee's records.
15. When partial payments are made on credit instruments, they are evidenced by a multi-part receipt (or another equivalent document) which contains:
i. The same preprinted number on all copies,
ii. patron's name,
iii. date of payment,
iv. dollar amount of payment (or remaining balance if a new marker is issued),
v. signature or initials of individual receiving payment, and
vi. number of marker on which payment is being made.
16. Access to the credit information, outstanding credit instruments and written off credit instruments is restricted to those positions which require access and are so authorized by management.
17. All extensions of pit credit transferred to the cage and subsequent payments are documented on a credit instrument control form. Records of all correspondence, transfers to and from outside agencies, and other documents related to issued credit instruments are maintained.

18. Written-off credit instruments must be authorized in writing. Such authorization are made by at least two management officials who are from departments independent of the credit transaction.
19. The receipt of disbursement of front money or a customer cash deposit is evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage file. The multi-part form contains the following information:
i. Same preprinted number on all copies,
ii. customer's name and signature,
iii. date of receipt and disbursement,
iv. dollar amount of deposit, and
v. type of deposit (cash, checks, chips).
(b) Procedures are established to:
1. Maintain a detailed record by patron name and date of all funds on deposit,
2. maintain a current balance of all customer cash deposits which are in the cage/vault inventory or accountability, and
3. reconcile this current balance with the deposits and withdrawals at least daily.
(Adopted: 04/21/1994; Readopted: 04/29/1995.)

Source: *Miss. Code Ann.* § 75-76-45

Rule 11.2 Cage/Vault Accountability
(a). All transactions that flow through the casino cage must be summarized on a cage accountability form on a per shift basis.
(b). Increases and decreases to the cage inventory must be supported by documentation.
(c). The cage and vault (including coin rooms/vaults) inventories are counted by the oncoming and outgoing cashiers, or the cage personnel who have responsibility for the coin/vault room, who shall make individual counts for comparison of accuracy and maintenance of individual accountability and recorded at the end of each shift during which activity took place. All discrepancies are noted and investigated.
(d). All net changes in outstanding casino receivables are summarized on a cage accountability form or similar document on a per shift basis.
(e). Such information is summarized and posted to the accounting records on at least a monthly basis.
(f). A trial balance of casino accounts receivable, including the name of patron and current balance, is prepared at least monthly in the case of active accounts, or quarterly in the case of inactive or written-off accounts. (A listing of written-off items at the time of write-off, and another listing of payments on items previously written-off are acceptable).
(g). The trial balance of casino accounts receivable is reconciled to the general ledger at least quarterly.
(h). In addition to internal audit standards, an individual independent of the cage, credit, and collection functions performs all of the following at least quarterly:
1. Ascertain compliance with credit limits and other established credit issuance procedures,
2. Randomly reconcile outstanding balances of both active and inactive accounts on the listing to individual credit records and physical instruments,
3. Examine credit records to determine that appropriate collection efforts are being made and payments are being properly recorded, and

4. For a minimum of seven (7) days per each month partial payment receipts are subsequently reconciled to the total payments recorded by the cage for the day and are numerically accounted for.
(i). Procedures are established to:
1. Maintain a detailed record by patron name and date of all funds on deposit,
2. maintain a current balance of all customer cash deposits which are in the cage/vault inventory or accountability, and
3. reconcile this current balance with the deposits and withdrawals.
(Adopted: 4/21/1994; Readopted: 4/29/1995.)

Source: *Miss. Code Ann. § 75-76-45*

Part 7 Chapter 12: KEY CONTROLS

Rule 12.1 General Key Controls.

Every licensee's written System of Internal Controls shall include procedures that, at a minimum, require the following:

(a) No one employee can have access to more than one key to a dual key lock box.
(b) Employees having control over a key which accesses a sensitive or restricted key lock box must maintain control over their key at all times.
(c) Non gaming keys must be maintained in a separate key lock box. The licensee is prohibited from commingling sensitive (dual access) keys with non gaming keys.
(d) Errors on key control documents must be lined through. Two gaming employees involved in the gaming transaction must initial with their legible unique identification number verifying the correction.
(e) All count room keys, count room key box key(s), table games and card games drop box storage rack keys, currency acceptor storage rack keys, table games and card games drop box release keys, currency acceptor door keys, table games and card games drop box contents keys, currency acceptor contents keys, slot machine coin drop cabinet keys and any duplicate keys are to be controlled in such a way that access to the full or empty table games and card games drop boxes, currency acceptor boxes, slot machine coin drop cabinet or to the count rooms requires at least three (3) employees representing different departments and segregated functions. If these keys are maintained in an automated key box, two (2) employees representing different departments and segregated functions will be required to access the full or empty table games and card games drop boxes, currency acceptor boxes, slot machine coin drop cabinet or to the count rooms. If the licensee maintains a key box in the count room that contains keys required to perform the count of gaming revenues, the Count Team Manager, Count Team Supervisor or Count Team Lead and Security are required to be present to check out the key to the count room door and key(s) to the count room key box. If the licensee maintains the keys required to count gaming revenues in a manual or automated key box, documentation must be completed to evidence that three count team members are present when the keys are issued and returned for the count of the gaming revenues. The count team member(s) must accompany these keys until the time of their return.

(f) If access to the table games and card games drop box release keys, currency acceptor door keys, table games and card games drop box content keys, currency acceptor content keys and slot machine coin drop cabinet keys at other than scheduled drop and count times is required, three employees from separate departments with segregated functions, one of which must be a member of management, must be present at the time the key(s) are issued. All three are required to accompany the keys until the time of their return. This access includes, but is not limited to, emergency drops, patron disputes, etc. Surveillance shall be notified prior to the removal of the drop box from the table game and card game, currency acceptor box from the slot machine or coin bucket from the slot machine coin drop cabinet and Surveillance shall monitor and record the entire process. Surveillance shall record in a log or journal all such access, and the table game number, card game number or slot machine number, as well as any unusual activity noted. If the licensee determines an emergency drop of the table game, card game, currency acceptor box or slot machine coin drop cabinet is necessary, a secondary written notification to the Commission is required, pursuant to Mississippi Gaming Commission Regulation VII, L. Section 1a. All such access shall be documented on the key control log. At a minimum, such documentation must include the date (month, day and year), time, reason for access, table game, card game or slot machine number, printed name and signature of the participating employees.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.2 Key Inventory and Key Access List.
(a) All key box locations that contain sensitive and restricted keys must maintain a current and accurate key inventory and key access list. Sensitive keys are defined in Section 3 of this regulation and restricted keys are those additional keys relative to gaming operations restricted by the Slot, Table Games, Cage, Card Games and Keno departments.
(b) At a minimum, the key inventory list shall include, but is not limited to, the following:
1. Key tag/ring number,
2. Quantity of key(s) on each key tag/ring,
3. Key(s)' name, and
4. Key(s)' description (must match the physical markings on the key(s).

(c) Access to sensitive and restricted keys is limited to only those employees specified in writing. The custodian for all key box locations must maintain an accurate key access list that contains the names and job titles of those employees authorized to access keys or signature cards for each employee with signatory authority for these keys. The key access list and/or signature cards must be on file at the key box location.
(d) The licensee's System of Internal Controls must indicate which employees have the authority to make changes, deletions, and/or additions to the key inventory and key access lists.
(e) A documented physical inventory must be conducted by the key box custodian on a per-shift basis for sensitive and restricted key lock boxes utilized during the shift to ensure all keys are accounted for. The documented inventory will be forwarded to Accounting on a daily basis for review. The duplicate key box inventory shall be conducted in accordance with Section 12(d) of this regulation.

(f) The physical inventory logs will be forwarded to the Accounting department where they will be reviewed for completeness. All discrepancies will be investigated, with the results of the investigation documented.
(g) On a quarterly basis, an independent department (i.e. Accounting, Compliance, etc.) will conduct a documented physical inventory of sensitive and restricted key lock box locations. All discrepancies will be investigated, with the results of the investigation documented.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.3 Minimum Standards for Sensitive (Dual Access) Key Control.
(a) The following sensitive keys and any other keys deemed necessary by the Commission must be maintained, at a minimum, in a dual lock key box, which is securely attached to an area approved by the Commission. One access key to the dual lock box is maintained by the Custodian on duty and the other is maintained by Security. Both keys are required to open the dual lock key box. The Custodian is responsible for ensuring only authorized employees are allowed to check out and check in these keys, by verifying the employee's authority listed on the key access list or signature card. All keys must be immediately returned to the dual lock key box once the employee has completed the task, the keys were originally checked out for:
1. Soft count room key(s);
2. Hard count room key(s);
3. Key(s) to key lock boxes in the soft count room;
4. Weigh Scale Calibration key;
5. Table and Card Games' drop box release key(s);
6. Currency acceptor door key(s);
7. Table and Card Games drop box contents key(s);
8. Currency acceptor contents and extractor unit key(s);
9. Storage rack keys for currency acceptors;
10. Storage rack keys for Table and Card Game drop boxes;
11. Slot machine coin drop cabinet key(s);
12. Key(s) to any secured area where spare or broken drop boxes (containing locks) are stored;
13. Card and dice storage area keys;
14. Locked dispensing machine key where controlled manual documents are dispensed;
15. Progressive controller key (linking two or more progressive electronic gaming devices);
16. EPROM duplicator storage cabinet key;
17. Key(s) to sensitive computer hardware in the keno area;
18. Key(s) to the keno locked ticket box;
19. Key(s) to keno master panel;
20. Key(s) to keno microfilm machine; and
21. Front door and control panel keys used to manually access the automated key box, if applicable.

(b) All sensitive key locks must be uniquely keyed.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.4 Key Control Logs.
(a) All key lock boxes that contain sensitive and restricted keys are controlled through restricted access and key control logs, which are completed (ditto marks, etc. are not allowed) every time a key is checked out and in. Before a key can be issued, the employee issuing the key must verify that the employee requesting the key has authority to access the key. The key control log shall include, but is not limited to, the following:
1. Date of issuance (month, day and year);
2. Time of issuance;
3. Signature of employee receiving the key(s) (The employee signing the key control log should be the individual ultimately receiving the key.);
4. Key tag/ring number(s);
5. Reason for removal of key(s) (i.e., perform slot drop, etc.);
6. Signature of employee issuing the key(s);
7. Signature of employee witnessing the issuance of key(s) and/or escorting the key(s);
8. Date of return (month, day and year);
9. Time of return, and
10. Signature of employee returning the key(s) (All keys must be returned by the same employee who signed them out.) and signature of employee witnessing the return of key(s) and/or escorting the key(s) back to the key box location (This employee must be present and observe the key check-in procedure.); and
11. Signature of employee accepting return of the key(s).

(b) An employee is prohibited from transferring possession of an issued key(s) to another employee without proper documentation in the key control log, with the exception of an emergency the key(s) can be returned by the employee's supervisor. The employee the key is transferred to must be authorized to obtain the key. An employee is further prohibited from maintaining possession of sensitive keys during breaks. Key(s) must be signed back in at the key box location, with documentation in the key control log.
(c) All key control logs must be completed in ink.
(d) On a daily basis, key control logs will be forwarded to the Accounting department where they will be reviewed for completeness and propriety of transactions and retained. All discrepancies will be investigated and documented.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.5 Minimum Standards for Main Cage/Vault Key Control.
The kiosk door key, bill validator stacker release key, currency dispenser cassette release key, bill validator stacker content key and the currency dispenser cassette content key can be maintained in a single lock key box in the Main Cage. Access to the bill validator stacker release key, currency dispenser cassette release key, bill validator stacker content key and the currency dispenser cassette content key is restricted to Cage personnel with a Security escort.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.6 Minimum Standards for Table Games Key Control.
(a) The table games release key to drop the table games drop box must be keyed separately from the key to access the table games drop box contents.
(b) Table Games Supervisory personnel are required to accompany table game release and drop box storage rack keys and observe the entire drop process each time the drop boxes are removed from, or placed in, storage racks. During the drop process, the employees authorized to remove drop boxes from the tables are the only employees authorized to have access to the drop box release keys. Count team members may have access to the drop box release keys during the count of soft revenue, in order to reset the drop boxes. Employees authorized to drop the table games drop boxes are not allowed access to the drop box contents keys.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.7 Minimum Standards for Slot Key Control.
(a) The hard count room, soft count room, slot machine coin drop cabinet key, slot machine door key, slot machine belly glass key, currency acceptor box contents key and currency acceptor door key must be keyed separately. If one hundred percent of the licensees' slot machines are coin free, the slot machine belly glass and slot machine door may be keyed the same.
(b) During the drop process, the drop team who are authorized to remove coin buckets and currency acceptor boxes from the slot machines is the only employees authorized to have access to the slot machine coin drop cabinet and currency acceptor door keys. The drop team is not allowed to access the currency acceptor contents keys.
(c) If the licensee's progressive controller key is the same as the slot machine coin drop cabinet key, the key must be maintained in the dual lock key box in the Main Cage and access to the key must be in accordance with Section 1f of this regulation, which requires three (3) separate departments be present each time the key is accessed.
(d) If a licensee utilizes currency acceptor extractor units, the controls surrounding the key(s) to the extractor units must be the same as the controls surrounding the currency acceptor content key(s).
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.8 Minimum Standards for Card Games Key Control.
(a) The card game release key to drop either the drop box or the card game jackpot award drop box can be the same. The key to access the contents of either the drop box or the card game jackpot award drop box must be keyed separately. The card game release key for the drop box and card game jackpot award drop box must be keyed differently than the content key.
(b) Card Games or Table Games Supervisory personnel are required to accompany card game release and drop box storage rack keys and observe the entire drop process each time the drop boxes are removed from, or placed in, storage racks. During the drop process, the employees authorized to remove drop boxes from the card games are the only employees authorized to have access to the drop box release keys. Count team members may have access to the drop box

release keys during the count of soft revenue, in order to reset the drop boxes. Employees authorized to drop the card games drop boxes are not allowed access to the drop box contents keys.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.9 Minimum Standards for Manual Keno Key Control.
(a) Keys to locked box tickets must be maintained by a department independent of the keno function.
(b) An employee independent of the Keno department is required to accompany locked box keys to the keno area and observe repairs or refills each time locked boxes are accessed.
(c) The master panel, which safeguards the wiring that controls the sequence of the game, must be locked at all times to prevent unauthorized access.
(d) The master panel keys must be maintained by a department independent of the keno function.
(e) An employee independent of the Keno department is required to accompany the master panel keys to the keno area and observe repairs, etc., each time the master panel is accessed.
(f) Microfilm machine keys must be maintained by personnel who are independent of the keno writer function.
(g) An employee independent of the keno writer function (i.e., a Keno Supervisor who doesn't write or someone independent of keno) is required to accompany microfilm machine keys to the keno area and observe each time the microfilm machine is accessed.
(h) Equipment in relation to the locked box, master panel and microfilm machine must be locked when not being accessed. All electrical connections to this equipment must be wired in such a manner so as to prevent tampering.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.10 Minimum Standards for Computerized Keno Key Control.
(a) All keys, including duplicates, to sensitive computer hardware in the keno area must be maintained by a department independent of the keno function.
(b) An employee independent of the Keno department is required to accompany keys to sensitive computer hardware in the keno area and observe changes or repairs each time the sensitive areas are accessed.
(Adopted: 12/20/2007.)

Source: *Miss. Code Ann. § 75-76-45*

Rule 12.11 Minimum Standards for Count Room Key Box.
(a) If the licensee maintains a key box in the count room, the key box and controls surrounding the key box must be the same as those required by Sections 1 and 2 of this regulation. No one other than the count team members should have access to the count room key box.
(b) At the end of the count and during breaks, the keys must be placed back into the count room key box and the key to the count room key box must be returned to the dual lock key box or automated key box.

(c) The licensee must conduct a documented key inventory, which includes the signatures of the Count Team Manager, Count Team Supervisor or Count Team Lead and Security, to ensure all keys are accounted for at the conclusion of the count and before the count team exits for a break. The documented key inventory must be forwarded to Accounting for review with the count documentation. If the licensee maintains an automated key box in their count room, a manual documented key inventory is not required. Accounting must review the reports detailed in Section 14 of this regulation to ensure an accurate key accountability.
(Adopted: 12/20/2007.)

Source; Miss. Code Ann. § 75-76-45

Rule 12.12 Duplicate Key Controls.
(a) Duplicate keys are replacement keys for broken sensitive and restrictive keys. Duplicate copies of all sensitive and restrictive keys must be maintained in a dual lock key box and must be properly secured as to limit access to authorized personnel only. The location and the controls surrounding the duplicate key box must be approved by the Commission in the licensee's System of Internal Controls.
(b) One duplicate key control log sheet must be maintained per each sensitive and restricted type key (this requirement also applies to those licensees who maintain their duplicate sensitive and restricted keys in an automated key box). The duplicate key control log will document the current issuance, receipt and inventory of all duplicate sensitive and restricted keys. When keys are removed from the duplicate key box, they must be added to the inventory of the appropriate key box location. The duplicate key control log must contain, but is not limited to, the following:
1. Date key received (month, day and year);
2. Date of issuance (month, day and year);
3. Time of issuance;
4. Key tag/ring number;
5. Number of keys made or destroyed;
6. Key name and description;
7. Signature of employee issuing key;
8. Signature of employee receiving key;
9. Reason for addition or removal of key;
10. Number of keys in beginning inventory;
11. Number of keys added or removed, and
12. Number of keys in ending inventory.

(c) An inventory of duplicate keys will be maintained in such quantity that there will always be at least one duplicate key in inventory for each type of sensitive and restricted key.
(d) On a quarterly basis, Accounting will conduct an audit of the duplicate key box documentation for completeness and accuracy. If any discrepancies are found they will be investigated and documented.
(e) Every licensee's System of Internal Controls must include procedures for the order and receipt of sensitive and restricted keys.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.13 Broken, Lost or Missing Keys.
(a) Sensitive and restricted keys are not allowed off the premises. If a sensitive or restricted key is inadvertently taken off premises, the Commission must be notified immediately. The key control log must also indicate the key(s) taken off premises. The determination to replace locks and/or re-key is at the discretion of the Commission.
(b) Broken keys, unidentified/obsolete keys, or keys for locks that have been changed, must be destroyed and discarded. The licensee's System of Internal Controls must include key destruction procedures for broken keys, unidentified/obsolete keys, or keys for locks that have been changed. In the event a sensitive or restricted key is broken, the System of Internal Controls must include which employee shall receive and replace the broken key, disposition of the broken key and notification to the Commission, if applicable.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45

Rule 12.14 Automated Key Control System.
For licensees who utilize an automated key control system for sensitive or restricted keys, their System of Internal Controls must also include the following:
(a) The automated key system procedures must achieve a comparable level of controls and safeguards as required by the aforementioned key control regulations;
(b) Keys must be maintained on tamper proof rings to prevent unauthorized removal;
(c) A general description of the automated system and its configuration to include how access is controlled using a separate unique device to identify each employee (e.g., Password or PIN and Hand Reader, Fingerprint, or Retina Scan, etc.);
(d) System override procedures, if applicable;
(e) Immediate notification to the Commission in the event of a system failure and what procedures will be utilized when the system fails;
(f) The front door and control panel keys used to manually access the automated key box must be keyed separately and maintained in a manual dual lock key box with access limited to approved personnel. Such access must be documented in the key control log;
(g) System capabilities to provide a complete audit trail of all access, which includes but is not limited to, identity of the key box, employee, key(s), date and time out, date and time returned, unauthorized attempts to access the key box and all entries, changes or deletions in the system and the employee who did so;
(h) Each department head is required to complete a "Key Authorization Form" detailing their employees' user access to the keys maintained in the automated key box. The "Key Authorization Form" must be provided to the automated key box administrator for entry into the automated key box system. The "Key Authorization Form" must be completed each time there is a new employee entry, modification to an existing employee's user access or deletion of an employee from the automated key box system. The automated key box administrator or the employee in charge of and/or employee(s) authorized to enter, modify and delete keys and employee access in the automated system, must be a member of management who is independent of the revenue producing department whose keys are maintained in the automated key box and this employee cannot be utilized as an escort or witness to access keys maintained in the automated key box. A key licensed employee from the Accounting department must perform a

documented review after the administrator performs a key entry, modification, deletion and change in employee access in the automated system;
(i) If the licensee's automated key box system will not allow the identification description of each key on a key ring, a manual supplemental inventory must be maintained that is signed (to include their legible unique identification number) and dated by the administrator of the automated key box;
(j) The automated key box system must be able to provide reports detailing alarms for overdue keys, open doors, unauthorized attempts to access, user access list to ensure a proper segregation of duties and transactions are appropriate and any other unusual activities,
(k) Back up procedures for the automated key control system must be performed daily,
(l) Accounting must document their review of the following procedures on a daily basis:
1. Review the automated user access report to ensure a proper segregation of duties is exercised and transactions are appropriate;
2. Ensure all employees in the automated system are current employees with the appropriate job title to access the keys; and
3. Review automated detail reports for propriety of transactions, overdue keys, open doors, unauthorized attempts to access and any other unusual activities.
(Adopted: 12/20/2007.)

Source: Miss. Code Ann. § 75-76-45