

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER J – ADMISSIONS

CONTENTS

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

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

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

§ 1 Admission Procedures and Computation of Admission Tax

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

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

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

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(11 CSR 45-11)

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

§ 2 Ticketing

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

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CHAPTER J – ADMISSIONS
(11 CSR 45-11)

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

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