

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

CONTENTS

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

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

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

§ 1 General

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 All revised or rescinded house rules shall be kept on file for five years and shall be immediately available for at least one year.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

§ 2 Supervision

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

§ 3 Banks and Transactions

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

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

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

§ 4 Table Inventory

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

§ 5 Imprestment of a Poker Table

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

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

§ 6 De-Impressment of a Poker Table

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

§ 7 Drops and Counts

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

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

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

§ 8 Poker Cards

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

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

MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

§ 9 Opening of Poker Tables

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

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

§ 10 Closing of Poker Tables

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

§ 11 Bad Beat and Special Hand Jackpots

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

§ 12 Handling Chips

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

§ 13 Clearing of Hands

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

§ 14 Movement or Disposal of Poker Games

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

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MINIMUM INTERNAL CONTROL STANDARDS
CHAPTER F – POKER ROOMS

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

§ 15 Cashless Systems

15.01 Any poker game that features cashless wagering shall operate within a closed cashless wagering system independent of the slot accounting system. This system shall comply with the Critical IT System standards in MICS, Chapter S and cashless wagering standards for electronic gaming devices in MICS, Chapter U; except as noted below:

- (A) The calculation of AGR shall be [(poker rake + bad beat collection) – bad beat/special hands payouts];
- (B) Patron buy-in and redemption transactions may be allowed at the poker bank, provided the increase/decrease to the value of the bank is reconciled to the system patron account balances at the end of each shift and during the daily accounting audit. This and other applicable cashiering controls shall be noted in the Internal Control System; and
- (C) The daily accounting audit of the cashless system shall be handled as follows:
 - (1) The Class B Licensee shall, on each gaming day, compare the net changes of the soft meters to the system meters to determine if any variances exist;
 - (2) Any meter variance between the net changes of each game location and the cashless system shall be investigated and documented. Transaction detail reports or other tools shall be used to investigate the cause of the variance; and
 - (3) If more than one variance occurs within a gaming day, the MGC EGD department shall be notified by the end of the next gaming day.

15.02 The system shall maintain accounting records to support the calculation of AGR. During the daily audit the system reports for the rake and bad beat collections shall be reconciled to the actual drop. The bad beat disbursements as noted in the system shall also be reconciled to the payout documentation.

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