

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

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§ 1 General

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

§ 2 Locked Accounting Boxes

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

§ 3 Storage of Unused Pre-Numbered Forms

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

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

§ 4 Signature Records

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

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

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

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

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

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

§ 7 Procedures for Monitoring and Reviewing Gaming Operations

- 7.01 The formula used to compute the unredeemed liability of chips and tokens in circulation shall be included in the Internal Control System.
- 7.02 Chip and token inventory ledgers shall be maintained by Accounting to record, by denomination, the receipt, disbursement, and destruction of primary, secondary and reserve gaming chips and tokens.
- 7.03 Accounting shall reconcile tickets generated from Phase II testing to the system-generated reports to ensure all funds and tickets are accounted for. Accounting shall verify tickets generated from Phase II testing are redeemed in the system.
- 7.04 Weekly Reviews:
 - (A) If electronic table games are used and the drop amount is known for each table, any variance greater than 1% and more than \$5.00 and all variances greater than \$20.00 between the expected drop amount and the actual drop amount shall be documented and investigated, with the results documented.
 - (B) Any variance greater than 1% and more than \$5.00 and all variances greater than \$20.00 between total currency/tickets/coupons dropped as reported by the EGD computer monitoring system and the actual counted drop reported by soft count for each drop period shall be documented and investigated by Accounting. If

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Accounting cannot identify the source of the variance, it shall be forwarded to the Slot department for investigation. The findings shall be documented and forwarded to Accounting and the MGC EGD Department.

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

7.05 Monthly Reviews:

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

§ 8 Required Daily Accounting Reviews

- 8.01 Accounting shall retain daily documentation, which identifies the individuals who acted as a dual-rate or dual-position. Accounting shall use this documentation to ensure

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

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

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

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

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Player information and redemption of points entered into the player tracking shall be independently reviewed by the Accounting Department daily.

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

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

§ 9 Table Games Statistics

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

§ 10 MGC Reporting Requirements

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

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

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

§ 11 Player Tracking and Rewards Systems

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

§ 12 Player Cards

- 12.01 Player cards for new patrons shall not be distributed by mail.
- 12.02 Player cards shall be issued at a ticketing area at or near the entrance to the gaming floor.

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12.03 Prior to creating a player reward account and printing a player’s card for a patron, the ticketing employee shall require the patron to present a valid government-issued photo identification and confirm the identification matches the physical characteristics of the person presenting the identification.

§ 13 Player Rewards

13.01 Player rewards are points earned by patrons which increment with play and are based on predetermined formulas. These points may be redeemed for downloadable credits, cash, goods, or services. These player reward programs are considered promotions and must meet the requirements of 11 CSR 45-5.181.

13.02 The Class B Licensee shall provide patrons with information regarding the reward structure and point value upon request.

13.03 Employees who issue player cards shall not be allowed to add points.

13.04 Employees capable of adding points shall not be allowed to redeem points.

13.05 Only supervisors or above shall have the ability to void point redemptions in the system.

13.06 Point redemption procedures shall require a proper segregation of duties. Employees who have access to gaming assets, including cash, tokens, chips, or tickets, shall not be able to generate the source documentation used to process point redemptions.

13.07 The Internal Control System shall list each position that has the ability to add points or perform point adjustments. These positions shall not also be able to redeem points or issue player cards.

13.08 Additions of points to a player’s account other than through actual EGD play shall be documented. Documentation shall include:

- (A) time;
- (B) date;
- (C) amount of the points added;
- (D) reason for the addition; and
- (E) name of the employee who requested the addition.

13.09 Redemption of points for a good or service shall be recorded on the source document at the full retail price normally charged for the good or service.

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

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

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