

## MISSISSIPPI GAMING REGULATION

### VII. INTERNAL CONTROLS FOR GAMING ESTABLISHMENTS

#### **R. KEY CONTROLS**

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

##### **Section 1. General Key Controls.**

- (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.

**Section 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.

**Section 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) EPRM 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.

**Section 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.

**Section 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.

**Section 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.

**Section 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).

**Section 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.

**Section 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.

**Section 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.

**Section 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.

**Section 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.

**Section 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.

**Section 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 can not 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.