

## VII. INTERNAL CONTROLS FOR GAMING ESTABLISHMENTS

### A. DEFINITIONS

The following terms as used in the Mississippi Gaming Commission Regulations for Gaming Establishments will have these meanings:

- (1) No Change
- ~~(2)~~ ~~"Bill validator" means a device used to accept and store paper currency deposited into a slot machine.~~
- ~~(3)~~ (2) "Business year" means the annual period used by a licensee for internal accounting purposes.
- ~~(4)~~ (3) "Card game" means a game in which the licensee is not party to wagers and from which the licensee receives compensation in the form of a rake-off, a time buy-in, or other fee or payment from a player for the privilege of playing, and includes poker, bridge, whist, solo and panguingui and bourre.
- ~~(5)~~ (4) "Card game drop box;" means a locked container marked with a permanent number corresponding to the card table. The container shall be locked to the card table and shall be separately keyed from the container itself.
- ~~(6)~~ (5) "Credit instrument" means a writing which evidences a gaming debt owed to a person who holds a license at the time the debt is created, and includes any writing taken in consideration, consolidation, redemption or payment of a prior credit instrument.
- (6) "Currency Acceptor Box" means a locked container securely attached to the gaming device for the purpose of collecting currency, wagering vouchers, and coupons.
- (7) "Drop" means:
  - (a) For table games, the total amount of ~~money, currency, coins, chips, and tokens, and credit instruments~~ contained in the drop boxes.
  - (b) For slot machines, the total amount of money, currency, wagering vouchers, coins, and tokens removed from the drop boxes ~~or bill validator~~ or for cashless slot machines, the amounts deducted from a player's slot account as a result of slot machine play.
- (8) "Drop box" means:
  - (a) No Change
  - (b) For slot machines, a container in a locked portion of the machine or its cabinet used to collect currency, wagering vouchers, coupons, coins, and/or tokens ~~the money and tokens retained by the machine deposited into the coin or token acceptor that is not used to make automatic payout from the machine. The container must be permanently marked with the number of the machine.~~
- (9) No Change
- (10) No Change
- (11) "Jackpot payout" means:
  - (a) ~~Money, Currency,~~ tokens, credit to a player's slot account, and the actual cost to the licensee of personal property, other than travel

expenses, food, refreshments, lodging, or services, distributed to a slot machine player as the result of a legitimate winning wager; and

(b) No Change

(12) “Override” means manual manipulation of the computerized system to generate a jackpot payout or hopper fill slip by inputting or changing the dollar amount.

~~(12)~~(13) “Periodic Compliance Investigation” means: AAn Investigation conducted for the purpose of determining a licensee’s ability to maintain compliance with the Mississippi Gaming Control Act and the regulations promulgated there under, including, but not limited to, internal controls for gaming establishments.

(14) “Signature” means: An individual’s signature as recorded on their signature card and a legible unique identification number (i.e. work permit number, or some uniquely generated number issued by the property in order to ensure that duplicate employee numbers are not utilized by employees) assigned by the licensee.

~~(13)~~(15) “Statistical drop” means the dollar amount of chips or tokens purchased at a table by a patron with currency or credit instruments.

~~(14)~~(16) “Statistical win” means the dollar amount won by the licensee through table play.

(17) “Supplemental Jackpot Payout Procedures” means a jackpot payout disbursed by the Slot Attendant or Slot Supervisor to a patron for a non-taxable jackpot from an imprest bank that was issued from the casino cage.

(18) “Wagering Voucher (“Voucher”)” means: An encoded credit voucher, produced by a printer inside of a slot machine that is interfaced to a cashless wagering system.

(19) “Verifier” means:

(a) For a jackpot payout or other payout, a Slot Attendant, Slot Supervisor, or Slot Manager other than the initiator of the jackpot payout slip who must physically verify the payout to a patron.

(b) For a hopper fill, a Slot Attendant, a Slot Supervisor, a Slot Manager other than the initiator of the hopper fill slip, a Slot Mechanic or Security Officer who witness the deposit of the tokens/coins in the slot machine or compartment and the closing and locking of the slot machine or compartment.

~~(15)~~(20) “Wager” means a sum of money or thing of value risked on an uncertain occurrence.

**B.** No Changes

**C.** No Changes

**D.** No Changes

**E.** No Changes

**F. RECORD RETENTION**

Each licensee shall provide the State Gaming Commission, upon its request, with the records required to be maintained by these regulations. Unless the Executive

Director approves or requires otherwise in writing, each licensee shall retain all such records within Mississippi for at least ~~five~~ three years after they are made. However, slot wagering instruments must only be maintained for a minimum of 90 days if the following conditions apply:

- (1) No Changes
- (2) No Changes.

**G. No Changes**

**H. INVESTIGATIVE COSTS, FINES OR OTHER ASSESSMENTS**

The applicant for a state gaming license is required to pay all or any part of the fees and costs of investigation of such applicant as may be determined by the Executive Director of the Gaming Commission. These costs shall be made payable to the Mississippi Gaming Commission within thirty-days of written notice. Any fines or other assessments levied by the Mississippi Gaming Commission or the Executive Director will be considered due ~~and~~ payable thirty days after final determination of such fines or assessments and shall be made to the State Tax Commission.

**I. INTERNAL CONTROL**

- (1) No Changes
- (2) No Changes
- (3) No Changes
- (4) No Changes
- (5) No Changes
- (6) No Changes
- (7) A separate internal audit department (whose primary function is performing internal audit work and who is independent with respect to the departments subject to audit) will be maintained by the licensee. For two or more licensees, or a licensee who may have an affiliated company licensed in another jurisdiction, who essentially have common ownership and/or management, a single internal audit department for the combined properties is adequate.

The internal audit is required to develop quarterly reports providing details of all exceptions found and subsequent action taken by management to correct. Such report will include a written response from management. Documentation (e.g., checklists, programs, reports, etc.) will be prepared to evidence all internal audit work performed as it relates to these requirements. The quarterly Internal Audit Reports, along with the licensees responses, shall be submitted to the Mississippi Gaming Commission no later than thirty (30) days after the end of the calendar quarter. The results of internal audit work will be reported to management or ownership personnel who are independent of the departments under audit. All material exceptions resulting from internal audit work must be

investigated and resolved, with the results of such being documented and retained for ~~five (5)~~ three years.

(8) No Changes

**J. AUTHORIZED PERSONNEL**

- (1) Each licensee shall place on file with the ~~Mississippi Gaming~~ Commission the names of all persons authorized to enter the cashier's cage ("cage access list"), those who possess the combination or keys to the locks securing the entrance to the cage and those who possess the ability to operate the alarm systems. ~~Any changes shall be reported to the Commission within ten days of such occurrence.~~ Each licensee shall also submit a list ("drop/count access list") to the Commission of employees authorized to participate in the drop and count and those employees who are authorized to be in the count rooms during the count. Cage and count room access lists shall only include individuals who have a specific daily job interest in these areas. Each list must have the name of the employee, their job title and gaming work permit number.
- (2) Each licensee shall submit a revised list to the Commission within ten days of any change to the cage access list. Each licensee shall submit a revised list immediately to the Commission of any changes to the drop/count access lists prior to the individual entering the count room. The cage and drop/count access lists shall include those persons, if any, who hold an interest in the licensee and shall indicate what relationship by blood or marriage, if any, exists between any person on the lists and any other person on such list or any interest holder or employee of the gaming establishment.
- (3) Surveillance must monitor and record all activities within the cage. Secondary notification is required to the Commission for all cage vendor access. In cases where employees or vendors not possessing a gaming work permit are required to enter the cage, a Security escort must be provided and Surveillance must be notified prior to entry.
- (4) Surveillance must monitor and record all activities within the count room. During the count process, personnel are not allowed to exit or enter the count room except for emergencies or scheduled breaks. Access to the count room during the count is restricted to members of the drop and count teams, authorized observers, and count room supervisors for resolution of problems. For any other access during or outside count times into the count rooms, the licensee shall at all times be in compliance with the following requirements:
- (a) Access into the count rooms by any individual requires a valid Commission work permit (excluding MGC and MSTC personnel). Representatives of the MGC and MSTC must present identification before entering the count rooms. Unless otherwise instructed by the Commission, Security escort must be provided for access into the count rooms.

- (b) A Count Room Access Request Form must be submitted to the Commission for approval.
- (c) When the counting device requires maintenance during the count, all gaming revenues must be secured until the vendor has finished the maintenance on the counting device and exited the count room.
- (d) Only count team members may handle unverified gaming revenues. The Commission does not consider gaming revenue verified until the revenue has been counted and taken into the accountability of the cage.

**K. HANDLING OF CASH AND TIPS CHIPS**

- (1) No Changes
- (2) No Changes
- (3) No Changes
- (4) All tips and gratuities shall be immediately deposited into a locked box reserved for that purpose that is attached to the gaming table, change cart, change belt, wall or other object, as approved by the Commission. If non-value chips are received as a gratuity, a supervisor shall witness the immediate conversion of non-value chips to value chips.

**L. DROP AND COUNT PROCEDURES**

**Section 1. General Drop and Count Procedures.**

- (a) The Executive Director may, at his discretion, have an agent present at the count. Drop boxes must be removed and counted on a schedule approved by the Commission. Emergency drops will require a secondary written notification to the Commission and permanent drop schedule changes will require prior approval. The slot machine currency acceptor box count and table games drop box count must be done at separate times. The licensee must obtain written approval in advance of any change to the designated drop and count. Surveillance is required to record in writing all exceptions noted in their observation of the drop and count procedures. Such exceptions shall be notated by the surveillance personnel's unique employee number and a copy sent to the Accounting department and the Commission for review and determination.
- (b) At least three persons shall perform the drop and count functions, two (2) of whom are independent of the generation of revenue being counted. All personnel must wear a one piece pocketless garment with openings only for the arms, feet and neck. If other equipment such as back braces, gloves, knee pads, etc. are used by the drop and/or count team members during the drop and count procedures, the licensee must have the same degree of controls on these items as the one piece garment. One piece garments and any other equipment used during the drop and/or count must be removed and inspected by the licensee when exiting the count room for breaks and at the end of each count. Each licensee must have included in their written system of internal control procedures for subjecting employees to a metal detection system and inspection for concealed funds

- when exiting the count rooms.
- (c) Each casino shall have rooms specifically designated for counting the contents of drop boxes, which shall be known as the count rooms. The count rooms shall be designed and constructed to provide maximum security for materials housed in and the activities conducted therein. Materials and/or supplies housed in the count rooms must be removed from boxes and placed on open shelves. The shelves must be placed in an area that allows the greatest amount of visibility for Surveillance. Located within the soft count room shall be a table constructed of clear glass or similar material for the emptying, counting and recording of the contents of drop boxes, which shall be known as the “soft count table”. There will be no transfer of coins, chips, tokens, wagering vouchers, coupons or currency in or out of the count rooms until all count procedures are complete and the cage has taken possession of the drop into accountability. Cleaning and normal maintenance of the count rooms shall not be conducted until the counts have been completed and all funds cleared from the count rooms. The count begins when the count team enters the count room and ends when a member of the cage/vault department signs for the funds accepting accountability. Further, non-gaming revenues, such as restaurant or bar receipts, must not be counted coinciding with the count of gaming revenue. Persons shall not:
- (1) Carry a pocketbook or other personal items into the count rooms.
  - (2) Remove their hands from or return them to a position on or above the count table unless the backs and palms of the hands are first held straight out and exposed to the view of other members of the count team and the closed circuit television camera.
- (d) If a weigh scale interface or currency counter interface is used, corrections to count data are made by crossing out the error on the count document, entering the correct figure, and then obtaining the initials and unique identification number of at least two count team members who verified the change. An Accounting employee independent of the revenue being counted and independent of the count team enters the correct figure into the computer system prior to the generation of related reports.
- (e) Count team members must be prepared to perform a manual count of the drop in case of currency counting, sorting machine or weigh scale malfunctions. This manual process should be included in the written system of internal controls.
- (f) All coins, tokens, chips and/or cash inventory stored in the count room must be secured from unauthorized access at all times.

## **Section 2. Table Games and Slot Drop Procedures.**

The drop supervisor or Security must notify Surveillance when the drop is to begin in order that Surveillance may monitor the activities. Surveillance and Security must monitor at all times the removal and placement of the drop boxes from the slot machines onto the drop carts. Surveillance and the Table Games Manager must monitor at all times the removal and placement of drop boxes from

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

### **Section 3. Table Games and Slot Currency Acceptor Count Procedures.**

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

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

- approved counting device can be used to automatically sort currency by denomination, tickets, and coupons.
- (5) Each denomination of coins, chips, tokens, currency, tickets, and coupons shall be counted separately by one count team member. The coins, chips, tokens, currency, wagering vouchers, and coupons shall be counted by a second count team member who is unaware of the result of the original count and who, after completing this count, shall confirm the accuracy of the total reached by the first count team member. If the licensee utilizes a machine that counts and automatically records the amount of currency, wagering vouchers, and coupons and the Commission is satisfied with the accuracy of the machine, an aggregate count may be performed of all currency, wagering vouchers, and coupons collected in substitution of the second count.
- (6) As the contents of each table game drop box are counted, one count team member shall record on the count documentation, in ink or by computer, the type of game, table number, shift (if applicable), and the following information:
- (A) The amount of each denomination of currency counted,
  - (B) The amount of all denominations of currency counted,
  - (C) The amount of coins, chips, and tokens counted,
  - (D) The total amount counted,
  - (E) The amount of the opener,
  - (F) The amount of the closer,
  - (G) The serial number and amount of each fill,
  - (H) The amount of all fills,
  - (I) The serial number and amount of each credit,
  - (J) The amount of all credits,
  - (K) The win or loss, and
  - (L) The amount of coupons authorizing chip purchases.
- (7) Notwithstanding the requirements of Mississippi Gaming Commission Regulation VII, L. Section 3.a.(6), if the licensee's system of internal controls provide for the recording on the master game report or supporting documents of fills, credits, and table inventory slips prior to commencement of the count, a count team member shall compare for agreement the totals of the amounts recorded thereon to the fills, credits, and table inventory slips removed from the drop boxes.
- (8) As the contents of each slot machine drop box are counted, one count team member shall record on the count documentation, in ink or by computer, the machine number and the following information:
- (A) the amount of each denomination of currency counted;
  - (B) the amount of all denominations of currency counted;
  - (C) the amount of wagering vouchers and coupons counted;  
and



- (D) the total amount counted.
- (9) If the licensee's written system of internal controls provide for the count team functions to be conducted only by Accounting department employees with segregated functions, they shall perform all other counting, recording and comparing duties herein.
- (10) After preparation of the count documentation, each count team member shall attest to the accuracy of the documentation by signature.
- (b) Procedures and requirements at the conclusion of the count shall be as follows:
  - (1) All currency, chips, tokens, and coins removed from the drop boxes shall be immediately presented in the soft count room by the count team to the cashier. Prior to having access to the information recorded on the count documentation and in the presence of the count team, the cashier shall recount either manually or mechanically the currency, chips, tokens, and coins received and attest by signature on the count documentation and transfer slip the amount received. The currency, chips, tokens, and coins are transferred to a secure area after reconciliation of the count.
  - (2) After all signatures have been obtained and the cashier has verified the amount received, all count and supporting documentation shall be placed in a clear sealed audit bag and be delivered by at least two count team members, to the Accounting department for audit and verification.

**Section 4. Slot Coin Count Procedures.**

- (a) The weigh scale shall be tested with varying weights and compared to a predetermined weight amount prior to the count to ensure the scale is properly calibrated. The metered count machine used to wrap and/or bag the tokens/coins shall also be tested prior to the actual count to ascertain if the metering device is working properly by using a predetermined number of tokens or coins for each denomination. These tests must be documented, signed by at least two count team members performing the tests and forwarded to accounting with other count documentation.
- (b) After the tokens/coins of each slot machine are weighed, a count team member shall record the machine number, amount of weight and the dollar amount in ink on a source document unless the weigh scale automatically records such information in the Slot Accounting System. The weigh will be converted to dollar amounts prior to the reconciliation of the weigh to the wrap/bag.
- (c) The tokens/coins are wrapped/bagged immediately after being weighed or counted. As the tokens/coins are being wrapped/bagged, it is maintained in such a manner so as to be able to obtain an accurate count when the wrapping/bagging is completed. At the completion of the wrapping/bagging of the tokens/coins, a count team member

- independently counts the wrapped/bagged tokens/coins and reconciles it with the weigh/meter count.
- (d) A count team member prepares a hard drop summary report showing the results of the weigh/counts and wrapped/bagged amount by denomination. Discrepancies between the weigh/count and the wrapped/bagged amounts are to be investigated immediately and explained on the summary report.
  - (e) At the conclusion of the count, all persons participating in the count process shall attest to the accuracy of the amounts recorded by signature on the summary report.
  - (f) Tokens/coins shall be presented in the hard count room by the count team to the cashier who prior to having access to the information recorded on the summary report and in the presence of the count team members shall recount the wrapped/bagged tokens/coins received and attest by signature on the summary report and transfer slip the amount of cash received. The wrapped/bagged tokens/coins are transported to a secure area after the reconciliation of the count. After all signatures have been obtained and the cashier has verified the amount received, all count and supporting documentation shall be placed in a clear, sealed audit bag and be delivered by at least two count team members to the Accounting department for audit and verification.

#### **Section 5. Equipment Control.**

- (a) The calibration module of the weigh scale is to be sealed at all times by a seal of such a nature to prevent tampering (e.g. metal strip with prenumbered labels, lock and key, password protected, etc.). A person independent of the cage, vault and slot departments is required to be present when the calibration module is accessed. Access must be documented and maintained.
- (b) Weigh scale and weigh scale interface shall be tested by someone independent of the cage, vault, slot departments, and count team at least on a quarterly basis. The results of this test must be fully documented and maintained on file by the licensee.
- (c) If the weigh scale has a zero adjustment mechanism, it shall be either physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members and Surveillance. Addition and deletion of slot machine numbers in the weigh scale must be performed by accounting personnel who is independent of the drop and count process.
- (d) If a weigh scale interface is used, it shall be adequately restricted to prevent unauthorized access (passwords, keys, etc.).

### **LM. TABLE GAMES**

#### **Section 1. No Change**

#### **Section 2. Count Procedure.**

- (a) ~~Each licensee shall report to the Gaming Commission and maintain on file the time or times when drop boxes will be removed and the contents counted. All drop boxes must be removed and counted only at the time or times previously designated to the Executive Director. Removal and counting of drop box contents at other than the designated time is prohibited unless the licensee provides advance notice to the Executive Director of a change in times or the Executive Director requires a change of authorized times. The Executive Director may, at his discretion, have an agent present at the count. To gain entrance to the count room, the State Gaming Commission employee, or designee of the Commission, shall present an official identification card containing a photograph issued by the Gaming Commission.~~
- (b) ~~The drop supervisor must notify surveillance when the drop is to begin in order that surveillance may monitor the activities. Surveillance is to record in a proper log or journal in a legible manner any exceptions or variations to established procedures observed during the drop. Such log or journal shall be available for review by an agent of the Executive Director upon request.~~

~~Each licensee shall submit a list to the Gaming Commission of employees authorized to participate in the count and those employees who are authorized to be in the count room during the count ("count personnel list"). Each licensee shall submit a revised list to the Gaming Commission within ten days of any change to the count personnel list. The count personnel list shall indicate those persons, if any, who hold an interest in the licensee and shall indicate what relationship by blood or marriage, if any, exists between any person on the count personnel list and any other person on such list or any interest holder or employee of the gaming establishment.~~

- (c) ~~The count of "soft" revenue is to be performed by a minimum of three persons, at least two of whom are independent of the department whose revenue is being counted. Immediately prior to beginning the count, a member of the team shall notify surveillance that the count is about to begin. Surveillance shall make a video recording of the entire process and such tape shall be maintained for at least forty five (45) days. Surveillance is required to record in writing all and any exceptions noted in their observation of the count procedures. Such exceptions shall be signed by the surveillance personnel and a copy sent to the internal auditor for review and determination. The work schedules of count personnel must be regularly rotated and their functions regularly rotated. All personnel must wear a one piece pocketless garment with openings only for the arms, feet and neck. All doors are to be locked and personnel are not allowed to exit or enter the count room unless all boxes and moneys have been secured. At no time may there be less than three (3) count team~~

members present in the soft count room when uncounted money is present. Surveillance must monitor all entrances and exits from the count room.

- ~~(d) — Each casino shall have a room or rooms specifically designated for counting the contents of drop boxes and slot machine/bill currency acceptors which shall be known as the soft count room. The soft count room shall be designed and constructed to provide maximum security for materials housed in and the activities conducted therein. Located within the soft count room shall be a table constructed of clear glass or similar material for the emptying, counting and recording of the contents of drop boxes which shall be known as the soft "count table." All soft count room keys, drop box rack keys, drop box removal keys, drop box contents keys and any duplicate keys are to be controlled in such a way that access to the full or empty boxes or to the soft count room requires at least three (3) persons representing different departments and segregated functions. There will be no transfer of chips or currency in or out of the count room until all count procedures are complete and the cage has taken possession of the drop into accountability. Further, non gaming revenues, such as restaurant or bar receipts, must not be counted coinciding with the count of gaming revenue. Persons shall not:~~
- ~~(1) — Carry a pocketbook or other container, unless it is transparent.~~
  - ~~(2) — Remove their hands from or return them to a position on or above the count table unless the backs and palms of the hands are first held straight out and exposed to the view of other members of the count team and the closed circuit television camera.~~
- ~~(e) — Procedures and requirements for conducting the count shall be the following:~~
- ~~(1) — As each drop box is placed on the count table to be individually counted, one count team member shall verbalize in a tone of voice to be heard by all persons present the game, table number and shift marked thereon for drop boxes.~~
  - ~~(2) — The contents of each drop box shall be emptied on the count table and either manually counted separately on the count table or counted on an approved currency counting machine located in a conspicuous location on, near or adjacent to the count table. If a currency counting machine is used, it shall be tested prior to the actual count to ascertain if the metering device is working properly. A record shall be maintained of the daily testing containing no less than two (2) signatures attesting the daily test.~~
  - ~~(3) — Immediately after the contents of a drop box are emptied onto the count table, the inside of the drop box shall be examined by at least one (1) other count team member ascertain that all contents of the drop box have been removed, the empty box shall be positioned by a count team member in such a way that surveillance may verify that the box is empty, after which the drop box shall be locked and placed in the storage area for drop boxes.~~

- ~~(4) — The contents of each drop box shall be separated by a count team member into separate stacks on the count table by denomination of coin and currency and by type of form, record or document except that a machine may be used to automatically sort currency by denomination.~~
- ~~(5) — Each denomination of coin and currency shall be counted separately by one count team member who shall place individual bills and coins of the same denomination on the count table after which the coin and currency shall be counted by a second count team member who is unaware of the result of the original count and who, after completing this count, shall confirm the accuracy of the total; with that reached by the first count team member. The Commission may permit a licensee to perform an aggregate count by denomination of all currency collected in substitution of the second count by drop box if the Commission is satisfied that the original count is being performed automatically by a machine that counts and automatically records the amount of currency and that the accuracy of the machine has been suitable tested and proven.~~
- ~~(6) — As the contents of each drop box are counted, one count team member shall record in ink on a master game report by game, table and shift the following information:
  - ~~(a) — The amount of each denomination of currency counted;~~
  - ~~(b) — The amount of all denominations of currency counted;~~
  - ~~(c) — The amount of coin counted;~~
  - ~~(d) — The total amount of currency and coin counted;~~
  - ~~(e) — The amount of the opener;~~
  - ~~(f) — The amount of the closer;~~
  - ~~(g) — The serial number and amount of each fill;~~
  - ~~(h) — The amount of all fills;~~
  - ~~(i) — The serial number and amount of each credit;~~
  - ~~(j) — The amount of all credits;~~
  - ~~(k) — The win or loss; and~~
  - ~~(l) — The amount of coupons authorizing chip purchases.~~~~
- ~~(7) — After the contents of each drop box are counted and recorded, one member of the count team shall record, by game on the master game report, the total amounts of currency and coin, table inventory slips, fills, and win or loss, along with such additional information as may be required.~~
- ~~(8) — Notwithstanding the requirements of L.2.e.(6) and L.2.e.(7) if the licensee's system of internal accounting control provides for the recording on the master game report or supporting documents of fills, credits, and table inventory slips by cashiers prior to commencement of the count a count team member shall compare for agreement the totals of the amounts recorded thereon to the fills, credits, table inventory slips removed from the drop boxes.~~

- (9) ~~Notwithstanding the requirements of L.2.e.(6) and L.2.e.(7) if the licensee's system of internal accounting control provides for the count team functions to be conducted only by accounting department employees with no incompatible functions they shall perform all other counting, recording and comparing duties herein.~~
- (10) ~~After preparation of the master game report each count team member shall sign the report attesting to the accuracy of the report.~~
- (11) ~~Soft count team members must be prepared to perform a manual count of the drop in case of currency counting or sorting machine malfunctions. This manual process should be included in the written system.~~
- (f) ~~Procedures and requirements at the conclusion of the count for each gaming shift shall be the following:~~
- (1) ~~All cash removed from the drop boxes or slot cash storage boxes shall be immediately presented in the soft count room by a the count team to the cashier who prior to having access to the information recorded on the master game report and in the presence of the count team member shall recount either manually or mechanically the cash received and attest by signature on the master game report, if applicable, the amount of cash received;~~
- (2) ~~The master game report shall be sent by the count team, after all signatures have been obtained and the cashier has verified the cash/chips/coins received, to the Accounting Department for audit and verification. Fills, credits, table inventory slips and all other supporting documents shall be attached to the report and shall be held by the Accounting Department as a permanent record.~~

**Section 3.2. Fill and Credit Slips.**

No Changes

**Section 4.3. Procedure for Distributing Gaming Chips to Game Tables (Fills).**

No Changes

**Section 5.4. Procedure for Distributing Gaming Chips to Game Tables (Credits).**

No Changes

**Section 6.5. Procedure for Closing Gaming Tables.**

No Changes

**M.N. SLOT MACHINES**

**Section 1. No Changes**

**Section 2. Slot Drop and Count Procedures.**

- (a) ~~At least three persons shall perform the following functions, two (2) of who are independent of the generation of slot revenue. All personnel must wear a one piece pocketless garment with openings only for the arms, feet and neck. Personnel are not allowed to exit or enter the count room except for emergencies or scheduled breaks. Each licensee must have a procedure for subjecting employees to a metal detection system each time~~

~~they leave the count room. At no time may there be less than three (3) persons in count room. Each licensee must report to the Executive Director of the Gaming Commission and maintain on file the time when the drop buckets and bill acceptor canisters will be removed and the contents counted. Drop buckets and bill acceptor canisters must be removed on the same schedule. All drop buckets or canisters may only be removed at the time previously designated to the Executive Director. The licensee must request in advance any change to the designated time in writing.~~

~~The slot drop supervisor must notify surveillance when the drop is to begin in order that surveillance may monitor the activities. Surveillance is to note any discrepancies observed during the drop and inform the licensee's internal auditor for his review and determination. For slot machines that possess bill or currency acceptors, the drop will be conducted at the time table games are dropped, but on a schedule approved by the Executive Director.~~

- ~~(b) Each licensee shall submit a list to the Gaming Commission of employees authorized to participate in the drop and count and those employees who are authorized to be in the count room during the count ("count personnel list"). Each licensee shall submit a revised list to the Gaming Commission within ten days of any change to the count personnel list. The count personnel list shall include those persons, if any, who hold an interest in the licensee and shall indicate what relationship by blood or marriage, if any, exists between any person on the count personnel list and any other person on such list or any interest holder or employee of the gaming establishment.~~
- ~~(c) As each machine is opened, the contents must be tagged with its respective machine number if the bucket is not permanently marked with the machine number. The contents are transported directly to the area designated for the counting of such monies. If more than one trip is required to remove the contents of the machines, the filled carts of coins are securely locked in the room designated for counting. There must be a locked covering on any carts in which the drop route includes passage through exposed areas (e.g., out of doors, etc.).~~
- ~~(d) If the contents of each slot machine are weighed, a count team member shall record the machine number, amount of weight and the dollar amount in ink on a source document unless the weigh scale automatically records such information on the master game report sheet. The weigh will be converted to dollar amounts prior to the reconciliation of the weight to the wrap.~~
- ~~(e) If a coin meter count machine is used, the count team member records the machine number denomination and number of coins in ink on a source document, unless the meter machine automatically records such information. The coin count for each denomination is entered and is converted into dollars.~~

- ~~(f) — The coins are wrapped immediately after being weighed or counted. As the coin is being wrapped, it is maintained in such a manner so as to be able to obtain an accurate count when the wrap is completed. At the completion of the wrap, a count team member independently counts the wrap and reconciles it with the weigh/meter count.~~
- ~~(g) — A count team member prepares a hard drop summary report showing the results of the weigh/counts and wrap by denomination. Discrepancies between the weigh/count and wrap are to be investigated immediately and explained on the summary report.~~

~~Each slot machine shall maintain its separate accountability. Variances between the physical count and the weigh/meter count must be investigated immediately and explained on the summary report.~~

- ~~(h) — At the conclusion of the count, all persons participating in the count process shall sign the report using full signature to attest to the accuracy of the amounts recorded.~~
- ~~(i) — Any corrections on slot count documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two count team members.~~
- ~~(j) — The wrapped coins are transported to a secure area after the reconciliation of the count. Immediately upon receiving the funds, the cashier who accepts the drop counts the slot drop by denomination and signs the count sheet attesting the accuracy of the total and the denominations of the funds received.~~
- ~~(k) — A count team member transports the summary report and its supporting documents to the accounting department immediately after the cashier signs it.~~
- ~~(l) — There will not be any unsecured revenue in the count room when a new drop is entering the count room.~~
- ~~(m) — The accounting department shall daily:
  - ~~(1) — Compare for agreement for each slot machine the dollar value of tokens counted and recorded by the count team to the drop meter reading recorded on the slot meter sheet;~~
  - ~~(2) — Record for each machine the hopper fills to each slot machine;~~
  - ~~(3) — Record for each slot machine the payout and compare for agreement payout to the manual jackpot meter reading recorded on the slot meter sheet;~~
  - ~~(4) — Calculate and record the win or loss for each slot machine;~~
  - ~~(5) — Explain and report for corrections apparent meter malfunctions to the slot department and all significant differences between meter readings and amounts recorded; and~~
  - ~~(6) — Calculate statistics by slot machine.~~~~
- ~~(n) — The accounting department shall also perform the following functions in relation to the slot win sheet, the slot meter sheet, payout and hopper fills:~~



- (1) — Compare for agreement with each other and to triplicates or stored data on a test basis;
- (2) — Review for the appropriate number and propriety of signature on a test basis;
- (3) — Account for by series number all forms; and
- (4) — Test for proper calculation, summarization and recording all records subsequently recorded, maintained and controlled by accounting department employees.

**N. JACKPOT PAYOUT/HOPPER FILLS**

**Section 2. Jackpot Payout and Hopper Fill Slips.**

- (1)(a) Whenever a patron wins a jackpot that is not totally and automatically paid directly from the slot machine, a cashier shall prepare a jackpot payout slip ("payout") shall be prepared. Whenever a Slot Attendant or sSlot sSupervisor attendant or mechanic requests to a hopper fill a payout reserve container ("hopper") of a slot machine, a cashier shall prepare a hopper fill slip ("hopper fills") shall be prepared.
- (2) Payout and hopper fills shall be serially prenumbered forms. Each series of payout or hopper fills shall be used in sequential order and the series of all payout or hopper fills received by a casino shall be accounted for by employees independent of the cashier's cage and the slot department.
- (b) All original and duplicate void When voiding a jackpot payout or hopper fill transaction, all parts of the slip shall indicate the reason for the void and shall be marked "VOID" diagonally. payout or hopper fills shall be marked "void" and shall require tThe signature of the preparer and a slot attendant or the Slot sSupervisor voiding the slip must also be written diagonally. Voided jackpot payout and hopper fill slips must be forwarded to Accounting for retention and accountability. Voided adjustments in the computerized system shall be performed by Accounting.
- (3)(c) Manual jackpot payout and hopper fill slips shall be sequentially pre-numbered forms. Each series of jackpot payout or hopper fills slips shall be a three-part form and shall be inserted in a dispenser that shall be locked. The dispenser and will permit an individual slip in the series and its copies to be written upon simultaneously while still in the dispenser and that will discharge the original and duplicate while the triplicate remains in a continuous unbroken form in the dispenser.

The receipt of manual jackpot payout and hopper fill slips from the printing company must be recorded in a log, and Accounting must reconcile the log to the purchase invoice. The unused supply of forms will be locked and secured with access limited to Security or Accounting employees. Security or Accounting employees must be Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of forms, placing those forms in the dispenser and removing from the forms in/out

of the dispenser the triplicates remaining. All parts of each series for manual jackpot payout or hopper fill slips, used and unused shall be accounted for by Accounting employees.

~~(4)(d) For establishments in which payout or hopper fills are Ceomputer prepared, each series generated jackpot payout and hopper fill slips shall be a two-part sequentially numbered form. The original and its copies are printed and shall be inserted in a printer that will simultaneously print an original and a duplicate and All information is stored in a machine-readable form that is not all information printed on the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after the preparation. All parts of each series for computerized jackpot payout or hopper fill slips shall be accounted for by Accounting employees.~~

(e) Short pays, regardless of amount, must be paid from a short pay slip. The short pay slip must be completed to include the date, time, machine number, dollar amount of the payout (alpha and numeric), reason, and signature of the Slot Attendant and verifier for such payments.

**O. — PROCEDURES FOR JACKPOT PAYOUT**

~~(1) — The information which shall be included on every form and in all stored data for payout is the casino number of the slot machine on which the jackpot was registered, the total amount of the jackpot, the winning combination of reel characters constituting the jackpot, the date and time during which the jackpot occurred, the amount to be paid from cashier's cage or slot booth funds, the slot booth number if applicable from which the amount is to be paid, and the time of preparation of the jackpot payout.~~

**Section 3. Jackpot Payout Procedures.**

(a) Payouts for jackpots must be authorized by a Slot Attendant or a Slot Supervisor actually observing the jackpot combination on the machine.

(b) The information which shall be included on every jackpot payout slip and in all stored data for each jackpot payout is the:

- (1) casino name and location;
- (2) number of the slot machine on which the jackpot was registered;
- (3) preprinted or concurrently-printed sequential number of the jackpot payout slip;
- (4) total amount of the jackpot;
- (5) winning combination of reel characters constituting the jackpot or the type of other payout (e.g. cancel credit, short pay, bonus, etc.);
- (6) date and time;
- (7) amount to be paid;
- (8) slot booth number, if applicable, from which the amount is to be paid; and
- (9) signature lines.

~~(2)~~ (c) All remuneration paid to a patron as a result of winning a jackpot shall be disbursed by the cashier directly to the patron, or disbursed by the cashier to a ~~Slot a~~Attendant or Slot ~~s~~Supervisor who shall transport the winnings directly to the patron.

~~(3)~~ (d) Signature Requirements:

(1) Computerized Jackpot Payouts.

Signatures attesting to the accuracy of the information contained on the original and duplicate of the jackpot payout slip shall be of the ~~cashier~~ Slot Attendant or Slot Supervisor who prepared the payout slip and a ~~slot attendant or supervisor who observed the reel characters of the slot machine~~ cage cashier. A manager shall also attest to the payout by signature if the amount of the jackpot is in excess of ~~\$5,000.00~~ \$2,500. The Commission must be notified prior to payments of a jackpot of \$100,000.00 or greater. A Manager is defined as a Slot Supervisor, Slot Manager, Slot Director, Casino Shift Manager, Vice President of Slots, Assistant General Manager and/or General Manager.

Supplemental slot payout procedures maybe used for jackpot payouts less than \$1,200. This procedure will not apply to system override and manual procedures. For supplemental payout procedures where the licensee does not print the jackpot payout slip prior to payment, a payout request slip must be utilized. The payout request slip must contain the same information required on the jackpot payout slip. The payout request slip must be signed by the Slot Attendant and a verifier witnessing the payout. Procedures for replenishment of supplemental jackpot payout funds must comply with all other requirements of this regulation. Licensees utilizing payout request slips must attach the payout request slip to the duplicate copy of the jackpot payout slip.

(2) Override Jackpot Payouts.

System overrides must be authorized by a Slot Supervisor or Slot Manager. All override jackpot payout slips shall be marked in a way that identifies the payout as an override. Signatures attesting to the accuracy of the information contained on the original and duplicate of the override payout slip shall be of the Slot Supervisor or Slot Manager who prepared the override payout slip and cage cashier. A verifier witnessing the jackpot payout to the patron must sign the original override jackpot payout slip.

(3) Manual Jackpot Payouts.

Manual jackpot payout slips must be authorized by a Slot Supervisor or Slot Manager. All manual jackpot payout slips shall have the reason for the manual payout. Signatures attesting to the accuracy of the information contained on the original, duplicate

and triplicate copies of the manual jackpot payout slip shall be of the cage cashier who prepared the payout slip and Slot Supervisor or Slot Manager. A verifier witnessing the payout to the patron must sign the original manual jackpot payout slip.

- ~~(4)(e) The original jackpot payout slip shall be forwarded to the accounting department for agreement with the triplicate or stored data deposited into a locked box only accessible by Accounting. The duplicate jackpot payout slip shall be maintained retained by the cashier for recording on the slot win sheet, agreement with the meter reading stored on the slot meter sheet, and agreement with the triplicate or stored data.end of shift reconciliation and forwarded to Accounting daily. The triplicate copy of the manual jackpot payout slip will be retained in the locked dispenser to be removed by Accounting or Security personnel.~~
- ~~(5) The Accounting Department shall verify that all jackpots are in compliance with Mississippi Gaming Commission Regulation.~~

**~~P. PROCEDURE FOR FILLING PAYOUT RESERVE CONTAINERS OF SLOT MACHINES~~**

- ~~(1) The information which shall be included on every hopper fill slip and in all stored data for hopper fills is the casino number of the slot machine to which the tokens are to be distributed, the date and shift during which the tokens are distributed, the denomination of tokens to be distributed and the amount of tokens to be distributed. The signature of the preparer, and the time of preparation of the hopper fill and the signature of the slot mechanic or slot attendant receiving the funds should be recorded on the original and duplicate hopper fill slip.~~
- ~~(2) All tokens distributed to a slot machine shall be transported directly to the slot machine along with the original hopper fill slip. The slot supervisor shall observe the deposit of the tokens in the slot machine and the closing and locking of the slot machine by the slot mechanic or slot attendant before obtaining the signature of the slot mechanic or slot attendant on the original copy of the hopper fill. The slot supervisor shall also attest by signature that the amount of the hopper fill was deposited into the machine.~~
- ~~(3) A slot mechanic who participates in hopper fill transactions shall inspect the slot machine and determine if the empty hopper resulted from a machine malfunction. When a slot attendant participates in hopper fills, he shall view the machine entry authorization log and alert a slot mechanic to inspect the slot machine if the entries in the log indicate a consistent malfunction problem.~~
- ~~(4) The duplicate hopper fill shall be maintained by the cashier. The original shall be forwarded to the accounting department for verification.~~

#### **Section 4. Hopper Fill Procedures.**

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

The signatures of the cashier preparing the funds and Slot Attendant or Slot Supervisor receiving the funds shall be recorded on the original and duplicate hopper fill slip. All tokens/coins distributed to a slot machine shall be transported directly to the slot machine along with the original hopper fill slip. A verifier shall observe the deposit of the tokens/coins into the slot machine and the closing and locking of the slot machine by the Slot Supervisor or Slot Attendant before signing the original copy of the hopper fill slip.
  - (2) Override Hopper Fill Slips.

System overrides must be authorized by a Slot Supervisor or Slot Manager. All override hopper fill slips shall be marked in a way that identifies the fill as an override. Signatures attesting to the accuracy of the information contained on the original and duplicate of the override payout slip shall be of the Slot Supervisor or Slot Manager who prepared the override hopper fill slip and cage cashier. A verifier, witnessing the deposit of the tokens/coins into the slot machine and the closing and locking of the slot machine, must sign the original override hopper fill slip.
  - (3) Manual Hopper Fill Slips.

Manual hopper fill slips must be authorized by a Slot Supervisor or Slot Manager. All slips shall have the reason for the manual hopper fill. Signatures attesting to the accuracy of the information contained on the original, duplicate and triplicate copies of the manual hopper fill slip shall be of the cage cashier who prepared the hopper fill slip and Slot Supervisor or Slot Manager. A verifier, witnessing the deposit of the tokens/coins into the slot machine and the closing and locking of the slot machine, must sign the original manual hopper fill slip.
- (d) The duplicate hopper fill slip shall be retained by the cashier for end of shift reconciliation and forwarded to Accounting daily. The original

hopper fill slip shall be deposited into a lock box accessible by Accounting. The triplicate copy of the manual hopper fill slip will be retained in the locked dispenser to be removed by Accounting or Security personnel.

- (e) The machine entry authorization log shall be reviewed by the Slot Attendant or Slot Supervisor, who will alert a Slot Mechanic to inspect the slot machine if the entries in the log indicate a consistent malfunction problem. The Slot Mechanic who participates in hopper fill transactions shall inspect the slot machine and determine if the empty hopper resulted from a machine malfunction.

### **Section 5. Reserve Fill Cabinet (“Compartment”) Procedures.**

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

The duplicate request for hopper fill slip will be maintained in the reserve fill cabinet and the original request for hopper fill slip will be secured until replenishment.

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

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

funds in the compartment and the locking of the compartment before signing the original hopper fill slip(s). The original hopper fill slip(s) and the duplicate request for hopper fill slip(s), if applicable, shall be deposited into the locked Accounting box by the Slot Attendant or Slot Supervisor.

**Q. — EQUIPMENT CONTROL**

- ~~(1) — The calibration module of the weigh scale is to be sealed at all times by a seal of such a nature to prevent tampering, for example, a metal strip prenumbered labels, lock and key. A person independent of the slot department is notified and present at any time the seal is broken.~~
- ~~(2) — The weigh scale shall be tested by someone independent of the slot department and count team at least on a quarterly basis. The results of this test must be fully documented and maintained on file by the licensee.~~
- ~~(3) — A metered count machine shall be tested prior to the actual count to ascertain if the metering device is working properly by using predetermined number of coins of each denomination.~~

**R. — MISCELLANEOUS SLOT REQUIREMENTS**

**Section 6. Miscellaneous Slot Requirements.**

- ~~(1) — Machine in meter readings are to be recorded at least weekly. These records must be maintained five years.~~
- ~~(2)(a) — Every licensee's written system of internal controls shall include procedures that will ensure that all gaming devices are accurately communicating all activity and inactivity of the gaming devices with the computer monitoring system, as required by Mississippi Gaming Commission Regulation IV., Section 5. (g). System communication testing shall be performed any time gaming devices are newly installed, converted, upgraded, or moved and any time communications with the computer monitoring system have been interrupted.~~
- ~~(3)(b) — Slot analysis reports, which compare actual hold to theoretical hold, are prepared on at least a monthly basis by the Accounting department for each slot machine. Any variances +/-4% must be investigated and findings documented. These records must be maintained at least three five years and shall provide data on both month-to-date and year-to-date basis. Actual hold is equal to the dollar amount of win divided by the dollar amount of coin-in. Accurate theoretical hold worksheets must be ~~are~~ maintained for all slot machines.~~
- ~~(4) — The slot hopper loads and coin in the drop cabinets are to be secured and accounted for during the removal and maintenance of slot machines. Surveillance shall be notified when the coin is removed from the machines.~~
- ~~(5) — Cashier/change banks are to be counted and reconciled for each shift.~~
- ~~(6) — Any computer applications that will provide controls comparable to these minimum standards will be acceptable upon review approval of the Executive Director.~~

- ~~(7) — A log shall be maintained inside of each slot machine to record all entries into the cabinet in lieu of a player tracking system that automatically records this information.~~

~~Information is to include employee's name, work permit number and reason for entry to the machine. These logs shall be monitored regularly by the slot managers/supervisors.~~

- ~~(8) — Every licensee's written system of internal control shall include procedures that, at a minimum, require the following:~~

~~(a) — The currency acceptor drop box release keys shall be separately keyed from the currency acceptor contents keys;~~

~~(b) — The physical custody of the keys needed for accessing currency acceptor drop box contents requires involvement at all times of persons representing three separate departments with segregated functions;~~

~~(c) — Access to the currency acceptor contents at other than scheduled count times requires the presence of at least three employees from separate departments with segregated functions, including management. All such access must be documented. At a minimum, such documentation must include the date, time, reason for access, slot machine number, printed name, signature, and employee number of the participating employees. Surveillance shall be notified prior to opening any currency acceptor box and surveillance shall monitor the entire process. Surveillance shall record in a log or journal all such access, including date, time, reason for access, and slot machine number, as well as any unusual activity noted. If the licensee determines that an emergency drop of the currency acceptor is necessary, advance approval from the Mississippi Gaming Commission, pursuant to Mississippi Gaming Commission Regulation VII.M, Section 2, is required.~~

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



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

- (d) Records shall be maintained for each slot machine which indicates the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.
- (e) A log shall be maintained inside of each slot machine to record all entries into the cabinet, in addition to a player tracking system that automatically records this information.

Information is to include employee's name, unique employee identification number, date (month, day and year) and reason for entry to the machine. These logs shall be monitored regularly by the slot managers/supervisors.

- (f) EPROM duplication may only be performed by a licensed manufacturer or a licensee who has received Commission approval to duplicate EPROMs. The EPROMs of some manufacturers may be protected by federal copyright laws. The licensee should ensure that all applicable laws are complied with when duplicating EPROMs. Slot machines must have the CPU boards locked. Memory devices which contain critical control program components (i.e., any components that could influence the outcome of a game in any manner) must be sealed with approved integrity tape required by the Commission.
- (g) Access to the master program EPROMs and EPROM duplicator equipment shall be secured in a locked cabinet and the key to the cabinet is maintained under log control at the casino cage or in the electronic key box. Procedures must be developed and implemented for copying from the master game program EPROM to another EPROM, verification of duplicated EPROMs prior to being offered for play, and destruction, as needed, of EPROMs with electrical failures. These procedures must take place in an area that is monitored by surveillance utilizing a PTZ camera. Surveillance will be required to maintain tapes of all active duplicating processes for a period of thirty (30) days. Records must be maintained documenting these procedures. The records must include the following information:
  - (1) date;
  - (2) slot machine number in which a duplicated EPROM is placed. Additionally, indicate the slot machine number of the source EPROM when duplicated from an EPROM of another slot machine;
  - (3) manufacturer;
  - (4) program number;
  - (5) personnel involved;
  - (6) reason for duplication; and
  - (7) disposition of any permanently removed EPROM.

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

**Section 7. Slot Machine Wagering Voucher Procedures.**

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

**Section 8. Accounting Procedures for Slot Machines.**

- (a) Maintenance of the slot machine computer data files shall be performed by the Accounting department. Alternatively, maintenance of the theoretical hold percentage for each slot machine may be performed by slot

supervisory employees if sufficient documentation is generated and it is randomly verified by the Accounting Department. Note: Slot machine computer data files include updates to reflect additions, deletions or movements of slot machines, the theoretical hold percentages, coin-in amounts, drop amounts, payout amounts, fill amounts and win amounts for each slot machine. The slot audit shall be conducted by someone independent of the slot operations. Accounting/Audit employees shall review exception reports for all computerized slot systems on a daily basis for propriety of transactions and unusual occurrences. All noted improper transactions or unusual occurrences are investigated with the results documented.

(b) The Accounting department shall daily:

- (1) Review all system jackpot payout and hopper fill override slips, manual jackpot payout and hopper fill slips, and voided transactions for proper completion.
- (2) Reconcile the hopper fill slips to each slot machine and hopper fill computer generated report.
- (3) For licensees that utilize a computerized system that monitors slot reserve fill cabinet door openings and a slot computerized system that initiates a hopper fill slip, and as such, only one person is involved in transferring funds from the slot reserve fill cabinet to the slot machine hopper, the following procedures must be performed daily:
  - (A) Reconcile the total dollar amount of slot machine hopper fill slips to the total dollar amount of transfers recorded on the cage/booth accountability documentation for funds transferred from the cage/booth to the slot reserve fill cabinets.
  - (B) Review the appropriate system reports to confirm that two individuals were involved in placing funds into the slot reserve fill cabinet as a result of a slot machine hopper fill.
- (4) Reconcile the jackpot payout slips to the slot machine and jackpot payout computer generated report.
- (5) Verify that the correct total for jackpot payouts and hopper fills are recorded in the accounting records used to prepare the win or loss for each slot machine.
- (6) For weigh scale interface systems and currency counter interface systems, for each drop period accounting/audit employees shall compare the totals on the weigh tape/currency counter report to the system-generated weigh/currency count, recorded in the slot statistical report. Discrepancies should be resolved prior to generation/distribution of slot count reports and the slot analysis report. Each slot machine shall maintain its separate accountability; and variances between the physical count and the

metered counts must be investigated immediately. Explanation for these variances must be documented and retained.

- (7) Reconcile issued, voided, and redeemed tickets to the unpaid and expired tickets dollar amount using the reports produced by the system. Investigate and document any variance noted.
- (8) Calculate and record the win or loss for each slot machine.
- (9) Explain and report for corrections apparent meter malfunctions to the slot department and all significant differences between meter readings and amounts recorded. Meter readings shall only be altered to correct amounts that were determined to be unreasonable. When meter amounts are corrected, indicate the correct amount in the appropriate on-line slot metering system report.
- (10) Report to the Slot department slot machines which are suspected of not communicating properly with the computer monitoring system.
- (11) The Slot department shall respond in writing no later than 72 hours for all exceptions reported by the Accounting department.
- (12) Compare for agreement all copies of the jackpot payout slips, hopper fill slips, and appropriate request slips with each other and to triplicates or stored data. Review for the appropriate number of signatures. On a sample basis, review the propriety of signatures.
- (13) Account for by series number all jackpot payout and hopper fill slips.

(c) Accounting shall monthly:

- (1) Perform an audit of at least 10% of all compartments to ensure the proper number of hopper fill bags is accounted for. Any request for hopper fill slips left in the compartments must be checked for timeliness.
- (2) Shall document and reconcile gross revenue from the accounting records to Monthly Revenue Report and the slot analysis report by denomination. Variances shall be investigated and documentation must be maintained for all adjustments.

(d) On a quarterly basis, Accounting shall perform procedures to verify that the on-line slot metering system is transmitting, receiving, and recording data from the slot machines properly for the following meters, as applicable to the operation. Coin-In (includes the coin-in by payable for multi-game and multi-denomination/multi-game slot machines, and the coin-in by wager type for machines which have a difference in theoretical payback percentage which exceeds 4 percent for a single-coin play versus maximum-bet play):

- Electronic Promotion Meters (cashable in, cashable out, non-cashable in and non-cashable out)
- Wagering Account Transfer In
- Wagering Account Transfer Out

These procedures will include at a minimum the following:

- (1) Select a sample of at least 3 percent of the slot machines connected to the on-line slot metering system. Each slot machine interfaced with the on-line slot metering system should be reviewed at least once during a two-year calendar period. Maintain a record for each two-year calendar period indicating the date each slot machine was reviewed.
- (2) For the slot machines selected, manually read and record the electronic (soft) meters.
- (3) For on-line slot metering systems that read the specific value indicated on the slot machine meters, compare the slot machine meter amounts to the meter amounts per the on-line slot metering system to determine that the amounts agree. Compare the manual readings to the system-generated readings report and document all variances.
- (4) For on-line slot metering systems that have their own meters, perform two readings of the slot machine meters to determine that both the system meters and the slot machine meters are incrementing by the same amount. Compare the manual readings to the system-generated readings report and document all variances.
- (5) Document the results of investigations into all variances, by machine.

(Adopted:00/00/2006.)

**S.Q. MINIMUM STANDARDS OF INTERNAL CONTROL FOR CARD GAMES**

No Changes

**F.P. CREDIT PLAY**

No Changes

**U.Q. CAGE/VAULT ACCOUNTABILITY**

No Changes