

Mississippi Gaming Commission Regulations

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Title 13: Gaming

Part 6: AUTHORITY OF THE STATE GAMING COMMISSION

Part 6 Chapter 1: In General

Rule 1.1 Authority

The Mississippi Gaming Commission, or its designee, will have authority:

- (a). To conduct periodic audits or reviews of the books and records of licensees;
- (b). To review the accounting methods and procedures used by licensees;
- (c). To review and observe methods and procedures used by licensees to count and handle cash, chips, tokens, negotiable instruments, and credit instruments;
- (d). To examine the licensees' records and procedures in extending credit, and to confirm with gaming patrons the existence of an amount of debt and any settlement thereof;
- (e). To examine and review and require modifications of licensees' internal control procedures;
- (f.) To examine all accounting and bookkeeping records and ledger accounts of the licensee or a person controlling, controlled by, or under common control with the licensee;
- (g.) To examine the books and records of any licensee when conditions indicate the need for such action; and
- (h) To investigate each licensee's compliance with the Gaming Control Act and other regulations as it relates to internal controls or auditing procedures.

(Adopted: 04/21/1994; Readopted: 04/29/1995.)

Source: *Miss. Code Ann. § 75-76-33*