

**Joint Legislative Committee on Performance
Evaluation and Expenditure Review (PEER)**

Report to
the Mississippi Legislature



A Limited Review of the Mississippi Athletic Commission

In response to citizens' complaints, PEER conducted this review of the Mississippi Athletic Commission (MAC), which is responsible for regulating boxing, sparring and wrestling matches and exhibitions, "tough-man contests," and kickboxing competitions held in Mississippi.

From 1999 through 2002, for boxing events held at Mississippi casinos, the Athletic Commission collected revenues from boxing promoters for payment to boxing officials for overseeing events under the MAC's jurisdiction. State law does not give the MAC the authority to collect these revenues. The MAC's payment of cash to boxing officials at events held at Mississippi casinos provides opportunity for theft or misappropriation of funds. Also, the MAC's failure to report these cash payments to the proper authorities could have violated state and federal income reporting requirements and could make the commission liable for penalties.

At an event attended by PEER staff, Athletic Commission officials did not monitor ticket sales in a manner that would ensure accuracy of the calculation of the MAC's share of gross receipts. The MAC's procedures allow the opportunity for a promoter or host facility to reduce the amount owed to the MAC by not turning in all of the ticket stubs.

The Athletic Commission does not fulfill its statutorily mandated responsibilities to oversee tough-man contests and kickboxing events. The commission oversees the same type of events in Alabama because that state does not have a regulatory body to oversee boxing and wrestling events; however, the MAC has no Mississippi statutory authority to regulate events in other states.

Finally, the Athletic Commission does not have written, operationally defined criteria for issuing licenses to promoters, referees, and judges and does not file its rules and regulations with the Office of the Secretary of State as required by state law. Because state law provides that an agency that does not properly file its rules as set forth in state law may not use its rules as a basis for revoking a license or penalizing a person who fails to comply with the rules, the MAC could face a legal challenge if it chose to revoke the license of or penalize a boxing official.

May 13, 2003

PEER: The Mississippi Legislature's Oversight Agency

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A standing joint committee, the PEER Committee is composed of five members of the House of Representatives appointed by the Speaker and five members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms with one Senator and one Representative appointed from each of the U. S. Congressional Districts. Committee officers are elected by the membership with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of three Representatives and three Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, special investigations, briefings to individual legislators, testimony, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of the PEER Committee, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, and the agency examined.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

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The Mississippi Legislature

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May 13, 2003

Honorable Ronnie Musgrove, Governor
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Honorable Tim Ford, Speaker of the House
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On May 13, 2003, the PEER Committee authorized release of the report entitled **A Limited Review of the Mississippi Athletic Commission.**

A handwritten signature in cursive script that reads "Mary Ann Stevens".

Representative Mary Ann Stevens, Chair

This report does not recommend increased funding or additional staff.

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A Limited Review of the Mississippi Athletic Commission

Executive Summary

Introduction

In response to citizens' complaints, the PEER Committee reviewed the Mississippi Athletic Commission (MAC). PEER focused this review on the MAC's methods of paying boxing officials, internal controls over ticket sales at boxing events, and licensing of event promoters and judges. PEER also reviewed the extent of the MAC's jurisdiction and addressed selected operational issues that surfaced during the course of the review.

Background

Statutory Authority

MISS. CODE ANN. § 75-75-101 et seq. (1972) establishes the Athletic Commission and grants the commission full power and authority to regulate boxing, sparring and wrestling matches and exhibitions, "tough-man contests," and kickboxing competitions held in Mississippi. Exceptions to the MAC's jurisdiction are boxing, sparring, and wrestling matches in colleges, universities, or high schools, which are supervised by the governing bodies of such institutions.

MISS. CODE ANN. § 75-75-105 (1972) requires the commission to make and publish rules and regulations governing the athletic events under its jurisdiction; license promoters and event officials; collect a reasonable fee for each annual license or permit issued; revoke any license or permit when the public welfare requires it; and, collect a fee of six percent of the gross receipts of every athletic event under its jurisdiction. Under the MAC's regulations, the commission selects the licensed officials (e.g., judges, referees) who participate in each event.

Commission Organization

The MAC is comprised of a chairman and two associate commissioners, appointed by the Governor to six-year staggered terms. The MAC uses both commission members and inspectors appointed by the commission to oversee athletic events under its jurisdiction. The chairman is the only full-time MAC staff person and the commission has no part-time staff.

Payments to Boxing Officials

State law does not authorize the Mississippi Athletic Commission to collect revenues from promoters to pay boxing officials. The MAC's payment of cash to boxing officials at events held at Mississippi casinos provides opportunity for theft or misappropriation of funds. Finally, the MAC's failure to report these cash payments to the proper authorities could have violated state and federal income reporting requirements and could make the commission liable for penalties.

Lack of Statutory Authority for Collection of Revenues from Boxing Promoters

According to the MAC's rules and regulations, the MAC selects licensed individuals who serve as officials at boxing events and the event promoter provides the funds used to pay the officials. For boxing events held at casinos, the promoter writes a check covering the expense of officials made payable to the MAC. The MAC's Chairman then cashes the check at the casino and pays each boxing official in cash.

From 1999 through 2002, for boxing events held at Mississippi casinos, the Athletic Commission collected revenues from boxing promoters for payment to boxing officials for overseeing events under the MAC's jurisdiction. State law does not give the MAC the authority to collect revenues from event promoters to cover the expenses of event officials.

Payment of Boxing Officials in Cash

As noted above, for casino events, the MAC's Chairman pays each boxing official in cash. The MAC's regulations contain a schedule of fees covering boxing officials, with officials earning anywhere from \$100 to \$1,500 per event for services rendered. Although the MAC did not maintain records of amounts paid to officials, based on this schedule of fees, from January 1, 1999, through December 31, 2002, PEER calculated that the MAC paid at least forty-four boxing officials at least \$187,400 in cash for overseeing boxing events held at Mississippi casinos.

The practice of cashing checks made payable to a state agency and then paying the agency's obligations in cash provides opportunity for theft or misappropriation of funds. Because the

MAC has handled relatively large amounts of cash (at least \$187,400 over a four-year period), the risk of theft or misappropriation would be a significant one.

Failure to Report Cash Payments Could Have Violated Regulations Governing the Reporting of Income

The MAC has established a practice of requiring promoters to write a check payable to the MAC, which the MAC's Chairman then cashes to pay boxing officials. While PEER sees no authority in state law for the MAC to collect this fee from promoters, the practice could result in the MAC becoming an employer of boxing officials for purposes of state and federal tax laws and regulations.

The Mississippi Athletic Commission's failure to report to the Internal Revenue Service payments to boxing officials that exceeded \$600 in a calendar year may have violated federal law and regulations, thus making the MAC potentially liable for at least \$5,400 in penalties.

The Mississippi Athletic Commission's failure to report to the State Tax Commission payments to boxing officials that exceeded \$3,000 in a calendar year may have violated state tax regulations, thus making the MAC potentially liable for at least \$750 in penalties.

Internal Controls Over On-Site Ticket Sales

The Mississippi Athletic Commission's officials did not monitor ticket sales at an event attended by PEER staff in a manner that would ensure accuracy of the calculation of the MAC's share of gross receipts.

MISS. CODE ANN. Section 75-75-105 (1972) authorizes the MAC to collect six percent of gross receipts from admission charges (i.e., ticket sales) to athletic events that it regulates. Adequate internal controls over ticket sales are necessary to ensure that the MAC is receiving the revenues from sales to which it is entitled. The sale of tickets, if properly monitored, provides a method of accounting for each individual admitted to an event and whether the proper amount is collected from each individual.

Because the casinos have internal controls in place over tickets sold prior to the event that can be verified relatively easily, the MAC should be primarily concerned about controls over sales of tickets at the door. During on-site ticket sales at one event observed by PEER, the MAC verified on-site ticket sales by only counting ticket stubs presented to the MAC after the boxing event. The MAC did not conduct a pre-sale inventory to determine the number of tickets available for sale at the event.

The MAC's procedure allowed the opportunity for a promoter or host facility to reduce the amount owed to the MAC by not turning in all of the ticket stubs.

Extent of Jurisdiction

The Mississippi Athletic Commission does not fulfill its statutorily mandated responsibilities to oversee tough-man contests and kickboxing events; however, it oversees boxing and wrestling events in Alabama and licenses physicians without the statutory authority to do so.

Failure to Fulfill Statutory Responsibility to Oversee Tough-Man Contests and Kickboxing

MISS. CODE ANN. §75-75-101 (1972) specifically states that “tough-man” contests and kickboxing competitions are subject to the jurisdiction of the MAC. However, the MAC does not license promoters, participants, judges, or referees of “tough-man contests” or kickboxing competitions. The MAC's officials stated that such events were outside their area of expertise as well as outside the area of expertise of the commission's licensed judges and referees and that additional training would be required in order for the MAC to begin licensing officials for these events.

Actions That Lack Statutory Authority

The MAC Oversees Athletic Events in Alabama, but Lacks Statutory Authority to Do So

According to the MAC's officials, Alabama does not have a regulatory body to oversee boxing and wrestling events in the state and the Association of Boxing Commissions has asked the MAC to oversee such events in Alabama. Since January 1999, the MAC has provided personnel for twenty-three boxing events in Alabama. Although the actual expenses of the MAC's deputy commissioners, judges, and referees are reimbursed by Alabama event promoters for overseeing boxing and wrestling events in Alabama, the MAC receives no compensation for the time and effort spent by the MAC's management in organizing and coordinating the personnel required to oversee such events. Overseeing athletic events in Alabama is outside the course and scope of the commission's statutory mandate. The MAC could be redirecting the resources it now devotes to overseeing Alabama events to overseeing the events it should be regulating in Mississippi, but has not.

The MAC Charges License Fees to Physicians Providing Medical Services at Athletic Events, but Lacks Statutory Authority to Do So

MISS. CODE ANN. §75-75-105 (1972) authorizes the MAC to license specified athletic event participants, a list which does not include physicians. However, the MAC collects license fees from the physicians that provide medical services at events. While a physician is an important part of the MAC's official crew overseeing a boxing event by providing medical services in case a medical need arises, state law does not include authority for the MAC to require physicians to obtain a license from the commission before providing such services.

Operational Issues

The MAC does not have written, operationally defined criteria for issuing licenses to promoters, referees, and judges and does not file its rules and regulations with the Office of the Secretary of State as required by state law.

No Written Criteria for Issuance of Promoters', Referees', and Judges' Licenses

When issuing promoters', referees', or judges' licenses, the MAC does not have written, operational definitions of the standards for proper experience, or a written prohibition against having a license suspended from another state. The MAC's chairman issues licenses based on his judgment and discretion concerning potential licensees' capabilities.

Proper knowledge and experience in boxing and licensing persons in good standing with other states are imperative for referees to officiate a boxing match properly and for judges to render fair and impartial decisions. However, the lack of clear, written requirements for boxing officials could create the appearance of a lack of professionalism and impartiality by Mississippi referees and judges.

Failure to File Rules and Regulations with the Secretary of State

The MAC has adopted a set of rules and regulations governing the administration of athletic events under the jurisdiction of the commission. The state's Administrative Procedures Act (MISS. CODE ANN. Section 25-43-1 et seq. [1972]) requires that agencies file certified copies of their administrative rules with the Secretary of State. As of April 7, 2003, the Secretary of State's staff noted that no rules and regulations were on file for the Athletic Commission.

An agency that does not properly file its rules as set forth in state law may not use its rules as a basis for revoking a license or penalizing a person who fails to comply with the rules. Thus the

MAC could face a legal challenge if it chose to revoke the license of or penalized a boxing official, which would greatly reduce the MAC's effectiveness as a regulatory body.

Recommendations

1. The MAC should immediately cease its practice of paying boxing officials for events held at casinos (i.e., by cashing a check made payable to the commission and paying the officials in cash). Instead, the commission should require the promoters to pay boxing officials with individual checks, as is currently the practice at non-casino venues. Under this practice, the promoter would be responsible for filing all income reporting forms required by state and federal law and regulations.

Also, the MAC should require all promoters of boxing events to provide a certified master payroll to the commission showing the names, services performed, and amounts paid for each individual paid by the promoter at each boxing event. The MAC should keep this information on file in order to provide an audit trail.

2. Because the MAC relies heavily on its share of ticket sales as a revenue source, the commission should take all reasonable measures to ensure it receives all revenue to which it is entitled, rather than depending on the host facility or promoter, who are not necessarily looking out for the best interest of the state, to provide admissions information. When conducting on-site ticket sales, the MAC should conduct a pre-sale ticket inventory and a post-sale ticket inventory to determine the number of tickets sold at the door on the day of the event. The MAC should use this figure, combined with the number of tickets sold prior to the event, to determine its share of ticket sales.
3. The MAC should comply with MISS. CODE ANN. § 75-75-101 (1972) and exercise its jurisdiction over "tough-man contests" and kickboxing events. The MAC should develop specific policies for the application for and issuance of licenses to participants in these events and document and maintain on file the reason(s) a request for a license to participate in a "tough-man contest" or kickboxing event is denied.
4. The MAC should develop the necessary training program for referees and judges to oversee "tough-man contests" and kickboxing events. The MAC

should also document training sessions of referees and judges and issue certificates noting the successful completion of training for “tough-man contests” and kickboxing events.

5. Since the MAC has no statutory authority to do so, it should cease providing operational support for athletic events in Alabama.
6. The MAC should cease licensing and collecting license fees from physicians serving as event officials.

The Legislature should amend MISS. CODE ANN. Section 75-75-105 (1972) to empower the MAC to select the physicians necessary to attend each athletic event under its jurisdiction.

7. The MAC should develop written policies specifying the experience level and financial resources required to obtain promoters' licenses. The MAC should also document and maintain on file the reason(s) if a request for a particular promoter's license is denied.
8. The MAC should develop written policies specifying the experience and training required to obtain referees' and judges' licenses. The MAC should also document training sessions of referees and judges and issue certificates noting the successful completion of training. The MAC should also document and maintain on file the reason(s) if a request for a particular referee's or judge's license is denied.
9. The Athletic Commission should comply with the provisions of the Administrative Procedures Act (MISS. CODE ANN. Section 25-43-1 et seq. [1972]) regarding the filing of administrative rules and regulations and the conduct of hearings on these rules. In the event that the commission is uncertain as to the proper procedure to follow respecting compliance with the Administrative Procedures Act, it should consult with the Secretary of State regarding the process the agency must follow to comply with the statute.

For More Information or Clarification, Contact:

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A Limited Review of the Mississippi Athletic Commission

Introduction

Authority

In response to citizens' complaints, the PEER Committee authorized a review of the Mississippi Athletic Commission (MAC). PEER conducted the review pursuant to the authority granted by MISS. CODE ANN. Section 5-3-57 et seq. (1972).

Purpose and Scope

The MAC is responsible for regulating boxing, sparring, and wrestling matches and exhibitions, "tough-man contests," and kickboxing competitions in Mississippi. PEER focused this review on the MAC's methods of paying boxing officials, internal controls over ticket sales at boxing events, and licensing of event promoters and judges. PEER also reviewed the extent of the MAC's jurisdiction and addressed selected operational issues that surfaced during the course of the review.

Method

In conducting the review, PEER reviewed applicable federal and state laws and federal and state regulations. PEER also interviewed citizens and MAC staff, reviewed MAC documents, and contacted boxing officials (e.g., judges and physicians) regarding payments they received for services rendered.

Background

Statutory Authority

MISS. CODE ANN. § 75-75-101 et seq. (1972) establishes the Athletic Commission and grants the commission full power and authority to regulate boxing, sparring and wrestling matches and exhibitions, “tough-man contests,” and kickboxing competitions held in Mississippi. (Exhibit 1, page 3, defines these athletic events and other related terms.) Exceptions to the MAC’s jurisdiction are boxing, sparring, and wrestling matches in colleges, universities, or high schools, which are supervised by the governing bodies of such institutions.

MISS. CODE ANN. § 75-75-105 (1972) requires the commission to make and publish rules and regulations governing the athletic events under its jurisdiction; license promoters and event officials (e.g., boxers, judges, referees, timekeepers, managers); collect a reasonable fee (not to exceed \$100) for each annual license or permit issued; revoke any license or permit when the public welfare requires it; and, collect a fee of six percent of the gross receipts of every athletic event under its jurisdiction. Under the MAC’s regulations, the commission selects the licensed officials (e.g., judges, referees) who participate in each event.

Commission Organization

In accordance with MISS. CODE ANN. §75-75-103 (1972), the MAC is comprised of a chairman and two associate commissioners, appointed by the Governor to six-year staggered terms. Also, MISS. CODE ANN. §75-75-109 (1972) allows the MAC to appoint and remove at pleasure inspectors of athletics that the MAC deems necessary to discharge its duties properly and requires a member of the MAC or a duly appointed inspector to attend every event under its jurisdiction. The MAC uses both commission members and inspectors to oversee athletic events under its jurisdiction.

The chairman is the only full-time MAC staff person and the commission has no part-time staff. Under MISS. CODE ANN. §75-75-107 (1972), the chairman receives an annual salary of \$32,500, but is not deemed a state employee for purposes of qualifying for state-funded retirement, group insurance, or other fringe benefits. The chairman of the MAC does not receive a per diem but does

Exhibit 1: Terms Related to the Jurisdiction of the Athletic Commission

boxing – the sport of fighting with the fists.

countdown person – a person who begins the official count when a boxer is knocked down by an opponent

judge – an appointed arbiter in a contest or competition

kickboxing – a martial art and sport of attack and defense, in which competitors wear boxing gloves and throw punches as in boxing and kick with their bare feet as in karate

manager – a person in charge of the training and performance of an athlete or team

promoter – a finance and publicity organizer, as of a boxing match

referee – an official supervising the play

second – assists the manager in a boxer's corner

sparring – to box; go through the motions of boxing

timekeeper – the person who keeps track of time, as in a sports event

tough-man contest – a boxing contest in which elimination tournament contestants compete in a series of matches until only one contestant remains in each weight category

wrestling – a gymnastic exercise or contest between two competitors who attempt to throw each other by grappling

SOURCES: *The American Heritage Dictionary of the English Language*; *Webster's New Twentieth Century Dictionary, Unabridged*, Second Edition; Internet source: Dictionary.com; Texas Department of Licensing and Regulation; Mississippi Athletic Commission.

receive reimbursement of actual expenses for attending and overseeing athletic events under the MAC's jurisdiction. The MAC's associate commissioners and inspectors are paid a \$40 per diem and reimbursement of actual expenses, including mileage, for the meetings or athletic events officiated.

Revenues

The MAC's FY 2003 appropriation was \$110,252. As set forth in MISS. CODE ANN. § 75-75-105 (1972), the commission's operation is funded by two primary sources of revenue:

- six percent of gross receipts from events under the MAC's jurisdiction; and,
- annual license fees from promoters and event participants (e.g., boxers, wrestlers, judges, referees). Annual license fees, as listed in the MAC's rules and regulations, are listed below:

boxing or wrestling promoter	\$100
timekeeper	10
referee or judge	25
matchmaker	25
boxer or wrestler	20
managers or trainer	25
second	20
physician	10

MISS. CODE ANN. § 75-75-114 (1972) requires that the MAC deposit all funds received from any source authorized by statute with the State Treasurer and expend such funds only pursuant to legislative appropriation and as provided by law.

Payments to Boxing Officials

State law does not authorize the Mississippi Athletic Commission to collect revenues from promoters to pay boxing officials. The MAC's payment of cash to boxing officials at events held at Mississippi casinos provides opportunity for theft or misappropriation of funds. Finally, the MAC's failure to report these cash payments to the proper authorities could have violated state and federal income reporting requirements and could make the commission liable for penalties.

Lack of Statutory Authority for Collection of Revenues from Boxing Promoters

From 1999 through 2002, for boxing events held at Mississippi casinos, the Athletic Commission collected revenues from boxing promoters for payment to boxing officials for overseeing events under the MAC's jurisdiction. State law does not give the MAC the authority to collect these revenues.

For boxing events held at Mississippi casinos, promoters write checks covering the expense of officials made payable to the MAC. For events not held at casinos, promoters write individual checks made payable to each boxing official.

According to the MAC's rules and regulations, the MAC selects the licensed individuals who serve as officials at boxing events and the event promoter provides the funds used to pay the officials. For boxing events held at casinos, the promoter writes a check covering the expense of officials made payable to the MAC. The MAC's Chairman then cashes the check at the casino and pays each boxing official in cash (see following section). For boxing events not held at Mississippi casinos, promoters write individual checks made payable to each boxing official.

State law does not authorize the MAC to collect revenues from event promoters to cover the expenses of event officials. Agencies only have the authority expressly provided for in law and that authority that is necessarily implied in the statute. Based on a review of the MAC's regulatory statute, PEER sees no authority for the MAC to obtain a check from the promoter made payable to the MAC to pay event officials. The only MAC revenue-collecting authority expressly provided for in statute is the authority to collect six percent of gross receipts of every regulated match and license or permit fees from specific event participants. Further, there is no necessary implication in law to make the MAC's payment practice valid.

Collecting money from a revenue source not authorized by law creates a revenue stream outside of the state accountability system.

Collecting money from a revenue source not authorized by law creates a revenue stream outside of the state accountability system. Legally authorized revenue should flow through the State Treasury, the state accounting system, and the budgetary process. The money that MAC collected from the promoters did not enter any of these systems for assuring accountability for state funds.

Payment of Boxing Officials in Cash

From 1999 through 2002, the Athletic Commission paid forty-four referees, judges, physicians, timekeepers, and countdown persons at least \$187,400 in cash for overseeing boxing events held at Mississippi casinos under the MAC's jurisdiction. The MAC's payment of boxing officials in cash provides opportunity for theft or misappropriation of funds and obscures the audit trail.

The MAC paid all boxing officials in cash for overseeing events at Mississippi casinos from January 1, 1999, through December 31, 2002.

The MAC's regulations contain a schedule of fees covering boxing officials. For a non-televised event, a physician earns \$400 to attend the official weigh-in and perform medical exams, two physicians earn \$400 each for attending the boxing event and providing needed medical care, referees and judges earn \$200 each, and timekeepers and countdown persons earn \$100 each. For a televised event, an extra \$100 is added to referees' and judges' earnings, and for a championship event, the payment to the referee and judges of the championship bout may be as high as \$1,500. Officials also receive thirty cents per mile travel reimbursement.

From January 1, 1999, through December 31, 2002, MAC oversaw seventy-three boxing events held at Mississippi casinos but did not maintain records of amounts paid to officials at these events.

From January 1, 1999, through December 31, 2002, the MAC oversaw seventy-three boxing events held at Mississippi casinos. The MAC did not maintain records of amounts paid to officials at these events. Even though some events were televised and some events were also championship bouts, PEER used the non-televised, non-championship pay scale as a conservative standard in determining the amount the MAC paid to officials overseeing the boxing matches. As a conservative estimate based on the number of events and officials recorded for each event, PEER determined that the MAC paid at least forty-four boxing officials at least \$187,400 in cash for overseeing boxing events held at Mississippi casinos.

Cash payments to boxing officials provide opportunity for theft or misappropriation of funds.

The practice of cashing checks made payable to a state agency and then paying the agency's obligations in cash provides opportunity for theft or misappropriation of funds, because:

- the cash could be stolen in transit to pay the boxing officials;
- the MAC's commissioner has no proof that he paid the boxing official the appropriate amount, unless he obtains a receipt for every transaction; and,
- the boxing official has no assurance that he has received the proper amount of payment from the promoter. Although the boxing officials are familiar with the amounts of fees paid for services, if the commission changed such amounts, the event official might not be aware of the revision.

Because the MAC handles relatively large amounts of cash, the risk of theft or misappropriation would be a significant one.

Because the MAC has handled relatively large amounts of cash (at least \$187,400 over a four-year period), the risk of theft or misappropriation would be a significant one.

Cash payments to boxing officials obscure the audit trail.

The practice of using cash to pay obligations obscures the audit trail that might be used to track possible theft or misappropriation. No records exist of the cash portion of transactions and a third party could not reconstruct and review transactions.

Failure to Report Cash Payments Could Have Violated Regulations Governing the Reporting of Income

As noted above, for boxing events held at casinos, the MAC has established a practice of requiring promoters to write a check payable to the MAC, which MAC's Chairman then cashes to pay boxing officials. While PEER sees no authority in state law for the MAC to collect this fee from promoters, the practice could result in the MAC becoming an employer of boxing officials for purposes of state and federal tax laws and regulations.

Failure to Report Cash Payments to Boxing Officials Could Have Violated Federal Regulations

The Mississippi Athletic Commission's failure to report to the Internal Revenue Service payments to boxing officials that exceeded \$600 in a calendar year may have violated federal law and regulations, thus making the MAC potentially liable for at least \$5,400 in penalties.

Federal regulations require employers to report to the IRS each calendar year when payments to boxing officials (such as judges, referees, or physicians) for services rendered total \$600 or more.

The *Code of Federal Regulations*, Title 26, Chapter 1, §1.6041, requires employers to file a report each calendar year when payments to individuals for services rendered total \$600 or more. In the case of casino-held boxing events, the Athletic Commission could qualify for income reporting purposes as the employer of boxing officials because the commission paid the individuals in cash (even though the promoter was the source of the funds). In the case of boxing events held at non-casino venues, the promoter would be considered the employer of boxing officials because in these cases, the promoter writes a check to each individual official.

In the case of casino-held boxing events, the Internal Revenue Service could classify officials paid in cash by the commission as non-employees, or independent contractors, under CFR Title 26, Chapter 1, §31.3121:

In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods for accomplishing the result, he is an independent contractor. An individual performing services as an independent contractor is not as to such services an employee under the usual common law rules.

As examples of persons engaged in the pursuit of an independent trade, business, or profession, CFR Title 26, Chapter 1, §31.3121, lists physicians, lawyers, and dentists.

The Internal Revenue Service might consider judges and referees as independent contractors under federal tax laws and regulations.

Because judges and referees offer their professional services to the MAC to determine the outcome of a boxing bout, but the MAC does not direct them as to the means and methods for determining the outcome of the boxing bout, judges and referees are not employees of the MAC; however, the Internal Revenue Service might consider them as independent contractors under federal tax laws and regulations. The MAC is required by federal regulations to report payments to independent contractors annually totaling over \$600 to the IRS on Form 1099-MISC, rather than on Form W-2, as is done for employees.

From 1999 through 2002, the MAC did not report to the Internal Revenue Service its cash payments to individual boxing officials. This failure to report could make the MAC liable for at least \$5,400 in penalties.

The MAC should have filed at least fifty-four Form 1099-MISCs for calendar years 1999 through 2002.

From 1999 through 2002, the Athletic Commission did not maintain records of amounts paid to officials at casino-held boxing matches, nor did it report these payments to the IRS on 1099-MISC forms. The MAC's failure to file Form 1099-MISCs for payments to these boxing officials could make the MAC potentially liable for applicable penalties. The Internal Revenue Code (IRC) §6722 provides a penalty of at least \$100 per needed

Form 1099-MISC for the intentional failure to file. PEER determined that the MAC should have filed at least fifty-four Form 1099-MISCs for calendar years 1999 through 2002. Thus the MAC could be liable for at least \$5,400 in penalties that could be assessed by the IRS.

Failure to Report Cash Payments to Boxing Officials Could Have Violated State Regulations

The Mississippi Athletic Commission's failure to report to the State Tax Commission payments to boxing officials that exceeded \$3,000 in a calendar year may have violated state tax regulations, thus making the MAC potentially liable for at least \$750 in penalties.

State tax regulations require employers to report to the State Tax Commission each calendar year when payments to individuals for services rendered total \$3,000 or more.

The Mississippi State Tax Commission's definition of a non-employee is similar to the definition in the CFR. State Tax Commission Regulation 101 defines a non-employee as an individual:

. . .subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods for accomplishing the result, he is not an employee.

The Mississippi State Tax Commission might consider judges and referees to be independent contractors of the MAC under Tax Commission regulations.

Because judges and referees offer their professional services to the MAC to determine the outcome of a boxing bout, but the MAC does not direct them as to the means and methods for determining the outcome of the boxing bout, the Mississippi State Tax Commission could consider judges and referees to be non-employees, or independent contractors, of the MAC under Mississippi State Tax Commission regulations. Regulation 1101 requires every individual, partnership, corporation and any other person to complete a Form 1099 when payments to non-employees exceed \$3,000 during a calendar year.

From 1999 through 2002, the MAC did not report to the State Tax Commission its cash payments to boxing officials at casino-held boxing matches. This failure to report could make the MAC liable for at least \$750 in penalties.

The MAC should have filed at least sixteen Form 1099s for calendar years 1999 through 2001.

From 1999 through 2002, the MAC did not report to the Mississippi State Tax Commission its cash payments to boxing officials at casino-held matches on the state-required Form 1099s. The MAC's failure to file Form 1099s could make the MAC liable for applicable penalties. MISS. CODE ANN. §27-7-345 (1972) provides a penalty of \$25 per statement, with a minimum of \$250, per reporting account (employer). PEER determined that the MAC

should have filed at least sixteen Form 1099s for calendar years 1999 through 2001. (No Form 1099s were needed for 2002 because no single individual was paid more than \$3,000 that calendar year). Thus the MAC could be liable for at least \$750 in penalties that could be assessed by the State Tax Commission.

Because the MAC did not report cash payments to the Internal Revenue Service or the State Tax Commission, one individual received at least \$14,000 in cash income that could have gone unreported for federal and state tax purposes.

Although the MAC did not maintain records of amounts paid to individuals, PEER determined (based on the number of events and how often an individual judged or refereed) that one physician had received at least \$14,000 for providing services at MAC boxing events at casinos from January 1, 1999, through December 31, 2002. Because the MAC did not report the cash payments to the Internal Revenue Service or the Mississippi State Tax Commission, this individual received at least \$14,000 in cash income that could have gone unreported for federal and state tax purposes.

Internal Controls Over On-Site Ticket Sales

The Mississippi Athletic Commission's officials did not monitor ticket sales at an event attended by PEER staff in a manner that would ensure accuracy of the calculation of the MAC's share of gross receipts.

MISS. CODE ANN. Section 75-75-105 (1972) requires the MAC to collect six percent of gross receipts from admission charges (i.e., ticket sales) to athletic events that it regulates. For athletic events under the MAC's jurisdiction, the host facility (usually a state-regulated casino) handles ticket sales. Some host facilities also allow ticket sales at the door.

The sale of tickets, if properly monitored, provides a method of accounting for each individual admitted to an event and whether the proper amount is collected from each individual.

Adequate internal controls over ticket sales are necessary to ensure that the MAC is receiving the revenues from sales to which it is entitled. The sale of tickets, if properly monitored, provides a method of accounting for each individual admitted to an event and whether the proper amount is collected from each individual.

Because the casinos have internal controls in place over tickets sold prior to the event that can be verified relatively easily (e.g., a computer program that records and documents pre-event ticket sales), the MAC should be primarily concerned about controls over sales of tickets at the door. In the case of on-site ticket sales, adequate internal controls would require the MAC to conduct a pre-sale inventory of the tickets available for sale at the door and a post-sale inventory to determine the number of tickets sold. The difference in the pre- and post-sale ticket inventories should match the number of ticket stubs collected at the door and that number multiplied by the admission charge should match the total gross receipts for tickets sold at the door.

The MAC's procedures allow opportunity for a promoter or host facility to reduce the amount owed to the MAC by not turning in all of the ticket stubs.

PEER staff observed on-site ticket sales at one event under the MAC's jurisdiction and determined that the MAC's method of verifying on-site ticket sales was inadequate. In the case observed by PEER, the MAC verified on-site ticket sales by only counting ticket stubs presented to the MAC after the boxing event. The MAC did not conduct a pre-sale inventory to determine the number of tickets available for sale at the event. The MAC's procedure allowed the opportunity for a promoter or host facility to reduce the amount owed to the MAC by not turning in all of the ticket stubs. By not documenting the exact number of pre-sale tickets available, the MAC could not compare the number of ticket stubs collected to the difference in the pre- and post-sale ticket inventories and verify that all tickets were accounted for.

Extent of Jurisdiction

The Mississippi Athletic Commission does not fulfill its statutorily mandated responsibilities to oversee tough-man contests and kickboxing events; however, it oversees boxing and wrestling events in Alabama and licenses physicians without the statutory authority to do so.

Failure to Fulfill Statutory Responsibility to Oversee Tough-Man Contests and Kickboxing

The Mississippi Athletic Commission does not regulate and oversee “tough-man contests” and kickboxing competitions as required by MISS. CODE ANN. §75-75-101 (1972).

MISS. CODE ANN. §75-75-101 (1972) states, in part:

For the purposes of this chapter, “tough-man contest” and kickboxing competition shall be subject to the jurisdiction of the Mississippi Athletic Commission.

However, the MAC does not license promoters, participants, judges, or referees of “tough-man contests” or kickboxing competitions. The MAC’s officials stated that such events were outside their area of expertise as well as outside the area of expertise of the commission’s licensed judges and referees. The MAC officials stated that additional training would be required in order for the MAC to begin licensing promoters, participants, judges, and referees for “tough-man contests” and kickboxing competitions.

If a participant of a “tough-man contest” or kickboxing event were to be injured or killed, the possibility exists for the MAC to be liable for such injuries or deaths because the commission is not fulfilling its statutory responsibilities.

The purpose of the MAC’s overseeing such events is to ensure that the participants are properly protected by trained, professional officials and that the public can attend well-organized, properly regulated athletic events. The MAC has a source of revenue for training event officials (i.e., the six percent of gross receipts from regulated events). These revenues would be increased by the addition of receipts from those events that should be regulated by the MAC, but are not. The potential would also exist for additional revenues from license fees.

If a participant of a “tough-man contest” or kickboxing event were to be injured or killed, the possibility exists for the MAC to be liable for such injuries or deaths because the commission is not fulfilling its statutory responsibilities.

Actions That Lack Statutory Authority

The MAC Oversees Athletic Events in Alabama, but Lacks Statutory Authority to Do So

The Mississippi Athletic Commission oversees boxing and wrestling events in Alabama in return for reimbursement of associated expenses, even though the commission lacks the statutory authority to oversee events in other states.

U. S. Code, Title 15, §6303 provides that:

No person may arrange, promote, organize, produce, or fight in a professional boxing match held in a State that does not have a boxing commission unless the match is supervised by a boxing commission from another State and subject to the most recent version of the recommended regulatory guidelines certified and published by the Association of Boxing Commissions as well as any additional relevant professional boxing regulations and requirements of such other State.

Alabama does not have a regulatory body to oversee boxing and wrestling events in the state and the Association of Boxing Commissions has asked the MAC to oversee such events in Alabama.

According to the MAC's officials, Alabama does not have a regulatory body to oversee boxing and wrestling events in the state and the Association of Boxing Commissions has asked the MAC to oversee such events in Alabama. In the event that the MAC is unable to oversee the event, the Association of Boxing Commissions contacts the athletic commission of another state contiguous to Alabama to oversee the event.

Since January 1999, the MAC has provided personnel for twenty-three boxing events in Alabama in return for reimbursement of the actual expenses of the deputy commissioners, referees, and judges overseeing the event. Since the MAC does not have authority to collect taxes in Alabama, the MAC does not receive a 6% share of ticket sales as it does in Mississippi.

Although the actual expenses of the MAC's deputy commissioners, judges, and referees are reimbursed by Alabama event promoters for overseeing boxing and wrestling events in Alabama, the MAC receives no compensation for the time and effort spent by the MAC's management in organizing and coordinating the personnel required to oversee such events.

The MAC could be redirecting the resources it now devotes to overseeing Alabama events to overseeing the events it should be regulating in Mississippi.

Because overseeing athletic events in Alabama is outside the course and scope of the MAC's statutory mandate, the MAC's commissioners could be held personally liable for any judgments or awards due to lawsuits stemming from the injury or death of participants in events held in Alabama for which the MAC provided officials. Also, the MAC could be redirecting the resources it now devotes to overseeing Alabama events to overseeing the events it should be regulating in Mississippi, but has not (e.g., tough-man contests and kickboxing; see previous section).

The MAC Charges License Fees to Physicians Providing Medical Services at Athletic Events, but Lacks Statutory Authority to Do So

The Mississippi Athletic Commission collects and retains license fees from physicians without statutory authority to do so.

MISS. CODE ANN. §75-75-105 (1972) requires the MAC to license the following specific athletic event participants: boxer, wrestler, referee, judge, matchmaker, promoter, manager, trainer, second, director, or timekeeper. The MAC collects license fees from all of these participants specified in law (except for the director) and also collects license fees from the physicians that provide medical services at events (see page 4).

Although the annual amount collected from each physician is minimal (\$10), the MAC should not be licensing and charging license fees that it is not statutorily authorized to charge.

While a physician is an important part of the MAC's official crew overseeing a boxing event by providing medical services in case a medical need arises, state law does not include authority for the MAC to require physicians to obtain a license from the commission before providing such services. Because the law requires licensure of specific individuals, it implies that no others are to be licensed. Although the annual amount collected from each physician is minimal (\$10), the MAC should not be licensing and charging license fees that it is not statutorily authorized to charge.

Operational Issues

The MAC does not have written, operationally defined criteria for issuing licenses to promoters, referees, and judges and does not file its rules and regulations with the Office of the Secretary of State as required by state law.

No Written Criteria for Issuance of Promoters', Referees', and Judges' Licenses

The Mississippi Athletic Commission lacks written, operational definitions of the criteria required to obtain a promoter's, referee's, or judge's license in Mississippi. The MAC's chairman issues licenses based on his judgment and discretion concerning potential licensees' capabilities.

The MAC does not have written standards for proper experience, adequate financial resources, or a written prohibition against having a license suspended from another state.

When a person seeks a promoter's, referee's, or judge's license, the MAC's chairman obtains a written application detailing the person's experience in boxing or wrestling, experience in promoting or in refereeing and judging athletic events, and for persons seeking a promoter's license, financial ability to conduct an event successfully should ticket sales be insufficient to cover the expenses associated with the event. If a potential licensee is from another state, the MAC's officials contact the athletic commission officials of the other state regarding the potential licensee's abilities, experience, and reputation. MAC also contacts Fight Fax, an organization contracted by the Association of Boxing Commissions to keep licensing information, to determine if the potential licensee has been suspended from any state. However, the MAC does not have a written, operational definition of the standards for proper experience, adequate financial resources, or written prohibition against having a license suspended from another state.

An event promoter contacts boxers' representatives and organizes matches for a boxing event. A promoter's reputation, experience, and contacts within the boxing industry affect the promoter's ability to organize matches. Boxing events can feature primarily local or regional boxers or even championship matches. The higher-quality events featuring better known boxers can yield higher ticket prices and possibly additional revenue from broadcasting the event through closed circuit television or premium cable and satellite channels.

The MAC's lack of clear, written operational definitions and requirements for knowledge, experience, financial ability, or good standing in another state could create the appearance of unfairness and favoritism in the licensing process.

If a promoter is financially unable to advertise and promote an event properly, the chances of an event being financially successful are diminished. Regardless of the financial success of an event, a promoter must have the financial ability to pay the event participants and officials, as well as any charges from the host facility. The inability to make required payments would be damaging to boxing events in Mississippi. The MAC's rules and regulations require promoters to post annually a \$5,000 surety bond to serve as a guarantee that the MAC will receive all required fees and gate receipts.

A promoter's experience, reputation, and financial resources affect an event's success. These criteria may be appropriate for determining if a license should be issued. However, the lack of clear, written operational definitions and requirements for knowledge, experience, and financial ability could create the appearance of unfairness and favoritism in the licensing process.

The credibility of professional boxing in Mississippi would suffer from poor officiating of boxing matches or improper decisions rendered by judges. Therefore, proper knowledge and experience in boxing and licensing persons in good standing with other states are imperative for referees to officiate a boxing match properly and for judges to render fair and impartial decisions. However, the lack of clear, written operational definitions and requirements for knowledge, experience, and good standing in another state could create the appearance of a lack of professionalism and impartiality by Mississippi referees and judges.

Failure to File Rules and Regulations with the Secretary of State

The Athletic Commission has not filed its rules and regulations with the Secretary of State, as required by the Administrative Procedures Act, which means that the MAC's rules and regulations are not legally in force and effect.

The MAC has adopted a set of rules and regulations governing the administration of athletic events under the jurisdiction of the commission. The state's Administrative Procedures Act (MISS. CODE ANN. Section 25-43-1 et seq. [1972]) requires that agencies file a certified copy of its administrative rules with the Secretary of State as often as necessary, at least once every two years.

The MAC could face a legal challenge if it chose to revoke the license of or penalize a boxing official, which would greatly reduce the MAC's effectiveness as a regulatory body.

On April 7, 2003, PEER contacted the Secretary of State's Office and requested information on the filing of the MAC's rules and regulations. The Secretary of State's staff noted that no rules and regulations were on file for the Athletic Commission.

The law clearly establishes a consequence for failing to file and adopt rules in conformity with the Administrative Procedures Act. MISS. CODE ANN. Section 25-43-5 (1972) provides that an agency that does not properly file its rules as set forth in state law may

not use its rules as a basis for revoking a license or penalizing a person who fails to comply with the rules. Thus the MAC could face a legal challenge if it chose to revoke the license of or penalize a boxing official, which would greatly reduce the MAC's effectiveness as a regulatory body.

Recommendations

Payments to Boxing Officials

1. The MAC should immediately cease its practice of paying boxing officials for events held at casinos (i.e., by cashing a check made payable to the commission and paying the officials in cash). Instead, the commission should require the promoters to pay boxing officials with individual checks, as is currently the practice at non-casino venues. Under this practice, the promoter would be responsible for filing all income reporting forms required by state and federal law and regulations.

Also, the MAC should require all promoters of boxing events to provide a certified master payroll to the commission showing the names, services performed, and amounts paid for each individual paid by the promoter at each boxing event. The MAC should keep this information on file in order to provide an audit trail.

On-Site Ticket Sales

2. Because the MAC relies heavily on its share of ticket sales as a revenue source, the commission should take all reasonable measures to ensure it receives all revenue to which it is entitled, rather than depending on the host facility or promoter, who are not necessarily looking out for the best interest of the state, to provide admissions information. When conducting on-site ticket sales, the MAC should conduct a pre-sale ticket inventory and a post-sale ticket inventory to determine the number of tickets sold at the door on the day of the event. The MAC should use this figure, combined with the number of tickets sold prior to the event, to determine its share of ticket sales.

Extent of Jurisdiction

3. The MAC should comply with MISS. CODE ANN. § 75-75-101 (1972) and exercise its jurisdiction over “tough-man contests” and kickboxing events. The MAC

should develop specific policies for the application for and issuance of licenses to participants in these events and document and maintain on file the reason(s) a request for a license to participate in a “tough-man contest” or kickboxing event is denied.

4. The MAC should develop the necessary training program for referees and judges to oversee “tough-man contests” and kickboxing events. The MAC should also document training sessions of referees and judges and issue certificates noting the successful completion of training for “tough-man contests” and kickboxing events.
5. Since the MAC has no statutory authority to do so, it should cease providing operational support for athletic events in Alabama.
6. The MAC should cease licensing and collecting license fees from physicians serving as event officials.

The Legislature should amend MISS. CODE ANN. Section 75-75-105 (1972) to empower MAC to select the physicians necessary to attend each athletic event under its jurisdiction.

Criteria for Issuance of Licenses

7. The MAC should develop written policies specifying the experience level and financial resources required to obtain promoters’ licenses. The MAC should also document and maintain on file the reason(s) if a request for a particular promoter’s license is denied.
8. The MAC should develop written policies specifying the experience and training required to obtain referees’ and judges’ licenses. The MAC should also document training sessions of referees and judges and issue certificates noting the successful completion of training. The MAC should also document and maintain on file the reason(s) if a request for a particular referee’s or judge’s license is denied.

Filing Rules and Regulations with the Secretary of State

9. The Athletic Commission should comply with the provisions of the Administrative Procedures Act (MISS. CODE ANN. Section 25-43-1 et seq. [1972]) regarding the filing of administrative rules and regulations and

the conduct of hearings on these rules. In the event that the commission is uncertain as to the proper procedure to follow respecting compliance with the Administrative Procedures Act, it should consult with the Secretary of State regarding the process the agency must follow to comply with the statute.

Agency Response



STATE OF MISSISSIPPI
ATHLETIC COMMISSION
WILLIAM R. LYONS
CHAIRMAN

May 6, 2003

PEER Committee
FAX 1-601-359-1233
ATTN: David Pray, CPA

In response to the Limited Review of the Athletic Commission, I offer the following replies:

I was introduced to boxing as a member of the Biloxi High School boxing team in 1939. I also was an active boxer while on active duty in World War II.

Following the war, I became active as a volunteer worker with the amateur boxing program in Biloxi. I later became a promoter of professional boxing in Mississippi. In this capacity, I learned the rules and regulations of professional boxing in the state.

In June, 1992, I received a call from the Governor's office asking me to take the position of Chairman of the athletic Commission. I accepted Governor Fordyce's invitation and have been in this position since.

I went to Jackson to take the oath, then I went to the Commission office. The Commission had been inactive for the prior two years.

I found that there was \$35.00 in the Commission bank account and almost \$6,000.00 in debts. I moved the furniture to Biloxi and established the office here. Fortunately, Commissioner Jim Fagan was still a member of the Commission. He had served the previous 25 years, and was a priceless asset to me and the Commission.

We went to work soliciting the Casinos to get into the boxing activity. We got a positive response and went to work. In a few months, we were able to settle the debts of the Commission.

Our furniture and office equipment was insufficient to operate effectively. It included a broken typewriter and worn out desk, one chair, no FAX or copy machine. I brought in my personal desk, and typewriter. I borrowed a copy machine from Senator Gollette. He also gave me two chairs for the office.

Following Commissioner Fagan's advice, I reappointed the Deputy Commissioners and had meetings with them. They were all experienced in doing wrestling shows. I went to my own experience in boxing and appointed an outstanding staff of boxing officials.

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Collection of Revenues from Boxing Promoters:

This practice was used as a convenience for the promoters and the ring officials. Prior to the event, the promoters knew what the fees would be and the officials knew what they were to be paid. So there was no way to overcharge the promoters or to under pay the officials.

Since the visit of the PEER Committee representative, the promoter is directed to write individual checks to the officials.

Internal control over on-sight ticket sales.

We conduct a pre-sale inventory of tickets and monitor the box office ticket sales at the events.

Tough-Man & kickboxing events.

I have appointed an experienced kickboxing official as a Deputy Commissioner for kickboxing events.

"Tough Man" contests operate under different rules than Mississippi rules. Their bouts are three one-minute rounds using 16-oz gloves for all matches. Our rules are a minimum of four 3-minute rounds and the boxers wear gloves that are for each weight classification from 6-oz to 10-oz, depending on the weight of the contestants.

Athletic Events in Alabama.

The Association of Boxing Commissioners allow member Commissions to regulate boxing shows in states that do not have Commission. If there were no Boxing Commission at the bouts, the fights would not be sanctioned by the ABC, and the bouts would not be counted on the individual boxer's record. We do not do wrestling shows in Alabama.

We have not ever failed to oversee a boxing show in Mississippi.

License fees for Physicians.

Please check Rule 17, page 9 of the Mississippi Rule book. You will find that Physicians are included in the required license list and the fee is also stated.

RECOMMENDATIONS:

We no longer pay officials in cash. We provide the name, Social Security Number and address of each official.

We conduct a pre-event ticket inventory and post-event inventory of ticket sales and collect the 6% tax on the ticket sales.

We are prepared to conduct kick-boxing events. We have an experienced kick boxing official as a Deputy Commissioner who is responsible to over see the rules and conduct of kickboxing events .

The Commission will meet and discuss the "Tough-Man" situation, and I will recommend that we start regulating these events.

We have a training program for officials conducted by Elmo Adolph who has conducted training seminars all over the world for boxing officials over the past 25 years

Promoters must complete the license questionnaire and furnish a \$5,000 00 Surety Bond.

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We also have access to any person involved in boxing that may be on suspension in another state, If that person is on suspension we do not have to issue a license.

There is a lot of amateur boxing activity in Mississippi which gives us the opportunity to observe ring officials in action. We use this facility to observe and rate ring officials as possible candidates to join our organization

We will consult the Secretary of State for Administrative procedures.

Every boxer must sign a contract with the promoter prior to an event. We require that the Commission is furnished a copy of every contract prior to the bouts.

Respectfully Submitted;


William R. Lyons
Chairman

Mississippi State Athletic Commission

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