

TITLE 11—DEPARTMENT OF PUBLIC SAFETY
Division 45—Missouri Gaming Commission
Chapter 20—Sports Wagering

PROPOSED RULE

11 CSR 45-20.530 Annual and Special Audits and Other Reporting Requirements

PURPOSE: This rule establishes standards for annual and special audits for Retail and Mobile licensees.

(1) An annual audit shall be performed of the annual financial statements of the Missouri sports wagering operation of each Retail and Mobile licensee. If a licensee has audited financial statements prepared at the parent company level, the licensee shall include with its audited consolidated financial statements a supplemental schedule, which may be unaudited, of the licensee's sports wagering operations in Missouri. The annual audit shall be performed by an independent certified public accountant who is or whose firm is licensed in the state of Missouri.

(2) The annual audit shall be performed in accordance with generally accepted auditing standards. The annual audit report is to be presented in accordance with generally accepted accounting principles and contain the opinion of the independent certified public accountant as to its fair presentation in accordance with the generally accepted accounting principles.

(3) The commission may require, for just cause, a special audit of a Retail or Mobile sports wagering operation to be conducted by an independent certified public accountant who is, or whose firm is, licensed in Missouri. The commission shall establish the scope, procedures, and reporting requirements of any special audit.

(4) Each Retail and Mobile licensee shall prepare a written response to each finding noted in the independent certified public accountant's report. The response shall indicate in detail the corrective action taken and shall be incorporated in the independent certified public accountant's report.

(5) The annual report required under this rule shall be submitted electronically no later than ninety (90) days after the last day of the licensee's fiscal year.

(6) All of the audits and reports required by this rule shall be prepared at the sole expense of the Retail or Mobile licensee.

AUTHORITY: section 39(g) of Article III, Mo. Const., section 313.004, RSMo 2016, sections 313.800–313.850, RSMo 2016 and Supp. 2024. Original rule filed May 14, 2025.