

**FISCAL NOTE
PRIVATE COST**

- I. Department Title: 11 – Department of Public Safety
Division Title: 45 – Missouri Gaming Commission
Chapter Title: 20 – Sports Wagering**

Rule Number and Title:	11 CSR 45-20.560 Procedures for Internal Audit
Type of Rulemaking:	Final Order of Rulemaking for a Proposed Rule with Changes

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
11	Retail Licensees	\$990,000.00

III. WORKSHEET

Retail (11 licensees X \$90,000 for one Internal Auditor)	\$990,000.00
TOTAL	\$990,000.00

IV. ASSUMPTIONS

11 Retail licensees (9 casinos and 2 sports teams)

Each Retail licensee will need to employ one Internal Auditor to perform required reviews.

The annual cost to employ one Internal Auditor will be \$90,000.