

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

PROPOSED RULE

11 CSR 45-20.560 Internal Audit Procedures for Retail Licensees

PURPOSE: This rule establishes internal audit procedures for retail sports wagering operations.

(1) At least semi-annually for each kiosk, internal audit shall foot the winning tickets and the vouchers redeemed for a week and trace the totals to the totals recorded in the system(s) and the related accountability document. Internal audit shall document the test and the results of investigations into all variances, by kiosk.

(2) Procedures shall be performed semi-annually to verify the integrity of the sports wagering system (e.g., ensure that vouchers are only being created by active terminals on the casino floor). The nature of the review shall be delineated in the written internal control system. Internal audit shall review a sequential voucher exception report, if available, for breaks in the sequence or other unusual activity. Internal audit shall investigate improper transactions or unusual occurrences and document the results.

(3) At least semi-annually, internal audit personnel shall foot the write on the sports wagering system's record of written tickets for a minimum of three (3) ticket writers for each sportsbook for two (2) days and trace the total to the total produced by the sports wagering system.

(4) At least semi-annually, internal audit personnel shall foot the patrons' copies of paid tickets for a minimum of one (1) ticket writer station for one (1) day per month and trace the totals to those produced by the sports wagering system.

(5) At least semi-annually, for two (2) days, internal audit personnel shall foot the redeemed vouchers for one (1) ticket writer station and trace the totals to those produced by the system(s).

(6) The results of the aforementioned internal audit reviews shall be included in an audit report submitted to the commission no later than ninety (90) days following the semi-annual audit period. The report shall include the auditee's response to any audit exceptions.

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