

**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 9—Internal Control System**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2022, the commission amends a rule as follows:

11 CSR 45-9.112 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 1, 2022 (47 MoReg 1592-1593). Changes have been made to the text of the proposed amendment so it is reprinted here. Changes have been made to the text of the proposed revision of the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter L, so those changes are explained below. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

**SUMMARY OF COMMENTS:** The public comment period ended December 1, 2022, and the commission held a public hearing on the proposed amendment on December 29, 2022. No one commented at the public hearing. Two (2) written comments and one (1) staff comment were received.

**COMMENT #1:** L §2.02(A)(1)—Jeff Vicuna, Director of Internal Audit for Affinity Gaming, submitted a question regarding the time period during which the annual cash count should be conducted. His comment indicated the example given appeared to conflict with the language that stated “The count shall be conducted at least three months prior and subsequent to the fiscal year end.”

**COMMENT #2:** L §2.02(A)(1)—Stacy Petterway, Regional Director of Compliance – Midwest for Affinity Gaming submitted a question regarding the time period during which the annual cash count should be conducted. Her comment indicated the example given appeared to conflict with the language that stated “The count shall be conducted at least three months prior and subsequent to the fiscal year end.”

**RESPONSE AND EXPLANATION OF CHANGE:** The intent is for the annual cash count to be conducted between April 1<sup>st</sup> and September 30<sup>th</sup>, if the fiscal year ends December 31<sup>st</sup>. The commission revised the language to more accurately clarify the required time period and are adding the dates to the example to clarify that the annual cash count should be conducted between April 1<sup>st</sup> and September 30<sup>th</sup>, if the fiscal year ends December 31<sup>st</sup>.

For clarity staff revised MICS, Chapter L §2.02(A)(1) as follows: “On an annual basis, Internal Audit shall conduct an observation of a complete physical count of all cash, chips and tokens in accordance with guidelines issued by the MGC. The count shall be conducted at least three months after the fiscal year end and at least three months before the next fiscal year end. For example, if the fiscal year end is December 31<sup>st</sup>, the count should be conducted between April 1<sup>st</sup> and September 30<sup>th</sup>.”

COMMENT #3: A staff member noted that since changes are being made to the text of the proposed MICS, Chapter L to address a comment, the date of incorporation by reference in section (1) needs to be revised to reflect the date the commission adopted the revised MICS, Chapter L.

RESPONSE AND EXPLANATION OF CHANGE: The staff concurs and revised the date of adoption accordingly.

**11 CSR 45-9.112 Minimum Internal Control Standards (MICS)—Chapter L**

(1) The commission has established minimum standards for internal control procedures that in the commission's opinion satisfy 11 CSR 45-9.020, as set forth in *Minimum Internal Control Standards* (MICS) Chapter L—Internal Audit, which is incorporated by reference and made a part of this rule as adopted by the commission on February 22, 2023, and published by the Missouri Gaming Commission, 3417 Knipp Dr., PO Box 1847, Jefferson City, MO 65102, and which may be accessed at <http://www.mgc.dps.mo.gov>. Chapter L does not incorporate any subsequent amendments or additions.