

**FISCAL NOTE  
PRIVATE COST**

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

<b>Rule Number and Title:</b>	11 CSR 45-20.560 Procedures for Internal Audit
<b>Type of Rulemaking:</b>	Proposed Rule

**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:
15	Retail Sports Wagering Operators	\$1,350,000.00

**III. WORKSHEET**

Retail (15 licensees X \$90,000 for one Internal Auditor)	\$1,350,000.00
<b>TOTAL</b>	<b>\$1,350,000.00</b>

**IV. ASSUMPTIONS**

Retail Sports Wagering Operators – 15 (13 casinos and 2 sports teams)

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

The cost to employ one Internal Auditor will be \$90,000 per year, including benefits.