



CITIZENS SUMMARY

Findings in the audit of the Missouri Gaming Commission

Background	<p>The Missouri Gaming Commission was established in 1993 to regulate excursion gambling boats. In addition, the Commission has been charged with overseeing the lawful operation of the game of bingo and regulating horse racing. The Commission consists of 5 members appointed by the Governor, with the advice and consent of the Senate. The Commission hires the Executive Director who oversees the operations of the Commission. From 1993 to 2015, approximately \$5.1 billion of gaming proceeds were distributed for education funding.</p> <p>This audit includes a review of gaming proceeds transferred to various agencies and funds as required by state law, but does not include a review of distributions made by the Department of Elementary and Secondary Education from the Gaming Proceeds for Education Fund or disbursements of gaming funds made by other agencies.</p>
Findings	<p>The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from our audit.</p>

In the areas audited, the overall performance of this entity was **Excellent**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.