

8122.0650 FAILURE TO FILE OR FAILURE TO MEET REQUIREMENTS.

Subpart 1. **Failure to file.** If an organization fails to file the required annual audit or review, the Department of Revenue will request the delinquent items. If the organization fails to respond to the request and correct the delinquency, the Gambling Control Board will be informed and a suspension of the organization's gambling activity will be requested. An organization may also be ineligible for relicensing until the delinquent reports are submitted. The Gambling Control Board may also issue fines for noncompliance with the annual audit and review requirements. See Minnesota Statutes, sections 349.151, subdivision 4, paragraph (a), clause (9), and 349.155, subdivision 4.

Subp. 2. **Failure to meet requirements.** If the audit or review fails to comply with all or part of the audit or review requirements, the audit or review will be deemed deficient and not satisfying the annual audit or review requirements. If an organization fails to file the required annual audit or review or fails to comply with any part of the requirements for the annual audit or review, the Department of Revenue will request the delinquent items. If the organization fails to respond to the request and correct the delinquency, the Gambling Control Board will be informed and a suspension of the organization's gambling activity will be requested. An organization may also be ineligible for relicensing until the delinquent reports are submitted. The Gambling Control Board may also issue fines for noncompliance with the annual audit and review requirements. See Minnesota Statutes, sections 349.151, subdivision 4, paragraph (a), clause (9), and 349.155, subdivision 4.

Statutory Authority: *MS s 270.06; 270C.06*

History: *20 SR 1482; L 2005 c 151 art 1 s 114*

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