

**99E.9 Annual audit of licensee operations.**

Within one hundred eighty days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the licensee's total internet fantasy sports contest operations, including an itemization of all expenses and subsidies. Each audit shall be conducted by a certified public accountant authorized to practice in the state of Iowa under [chapter 542](#) who is selected by the licensee and approved by the commission.

[2019 Acts, ch 132, §34, 45, 46](#)

Referred to in [§99E.5, 99E.8](#)