



ACT
Government



ACT Gambling and Racing Commission
Annual Report
2021-22





ACT Gambling and Racing Commission

Annual Report

2021-22



The ACT Gambling and Racing Commission acknowledges the traditional custodians of the Canberra region. The ACT Gambling and Racing Commission wishes to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

The 2021-22 ACT Gambling and Racing Commission Annual Report has been prepared by the ACT Gambling and Racing Commission in accordance with the ACT Chief Minister's *Annual Reports (Government Agencies) Directions 2022* issued on 3 June 2022.

Feedback about this publication may be submitted to:

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GRCBoard@act.gov.au
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Website

<http://www.gamblingandracing.act.gov.au>

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There are many ways to get help and support for gambling harm, including self-help options:

Phone: Gambling helpline 1800 858 858

Financial: Call 1800 007 007 if you would like help with your finances

Online: gamblinghelponline.org.au

Face to face: Call 1800 858 858 to find out about face-to-face counselling

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Transmittal Certificate



Ms Tara Cheyne MLA
Minister for Business and Better Regulation
ACT Legislative Assembly
London Circuit
CANBERRA ACT 2601

Dear Minister

2021-22 ACT Gambling and Racing Commission Annual Report

This report has been prepared in accordance with section 7(2) of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements under the *Annual Reports (Government Agencies) Directions 2022*.

It has been prepared in conformity with other legislation applicable to the preparation of the annual report by the ACT Gambling and Racing Commission.

We certify that the information in the attached annual report, and information provided for whole of government reporting, is an honest and accurate account and that all material information on the operations of the ACT Gambling and Racing Commission has been included for the period 1 July 2021 to 30 June 2022.

We hereby certify that fraud prevention has been managed in accordance with the *Public Sector Management Standards 2006 (repealed)*, Part 2.3 (see section 113, *Public Sector Management Standards 2016*).

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the Report to the Legislative Assembly within 15 weeks after the end of the reporting year.

Yours sincerely

Handwritten signature of Paul Baxter in black ink.

Mr Paul Baxter
Chairperson
23 September 2022

Handwritten signature of Yu-Lan Chan in black ink.

Ms Yu-Lan Chan
Chief Executive Officer
23 September 2022



Gambling & Racing Commission
GPO Box 158, Canberra City ACT 2601

GRCBoard@act.gov.au
 gamblingandracing.act.gov.au



Compliance Statement

The 2021-22 ACT Gambling and Racing Commission Annual Report must comply with the Annual Report Directions (the Directions) made under section 8 of the *Annual Reports (Government Agencies) Act 2004*. The Directions are found at the ACT Legislation Register: www.legislation.act.gov.au.

The Compliance Statement indicates the subsections, under Parts 1 to 5 of the Directions, that are applicable to the ACT Gambling and Racing Commission and the location of information that satisfies these requirements:

Part 1 Directions Overview

The requirements under Part 1 of the Directions relate to the purpose, timing and distribution, and records keeping of annual reports. The 2021-22 ACT Gambling and Racing Commission Annual Report complies with all subsections of Part 1 under the Directions.

To meet Section 15 Feedback, Part 1 of the Directions, contact details for the ACT Gambling and Racing Commission are provided within the 2021-22 ACT Gambling and Racing Commission Annual Report to provide readers with the opportunity to provide feedback.

Part 2 Reporting entity Annual Report Requirements

The requirements within Part 2 of the Directions are mandatory for all reporting entities and the ACT Gambling and Racing Commission complies with all subsections. The information that satisfies the requirements of Part 2 is found in the 2021-22 ACT Gambling and Racing Commission Annual Report as follows:

- A. Transmittal Certificate, see page 2
- B. Organisational Overview and Performance, inclusive of all subsections, see pages 5-46
- C. Financial Management Reporting, inclusive of all subsections, see pages 47-99

Part 3 Reporting by Exception

The ACT Gambling and Racing Commission has nil information to report by exception under Part 3 of the Directions for the 2021-22 reporting year.

Part 4 Directorate and Public Sector Body Specific Annual Report Requirements

The following subsections of Part 4 of the 2022 Directions are applicable to the ACT Gambling and Racing Commission and can be found within the 2021-22 ACT Gambling and Racing Commission Annual Report:

- *Gambling and Racing Control Act 1999*, s46(2)
- *Gaming Machine Act 2004*, s54

The ACT Gambling and Racing Commission has nil information to report on Ministerial Directions.

Part 5 Whole of Government Annual Reporting

All subsections of Part 5 of the Directions apply to the ACT Gambling and Racing Commission. Consistent with the Directions, the information satisfying these requirements is reported in the one place for all ACT Public Service directorates, as follows:

- Bushfire Risk Management - no information to report for 2021-22. Please refer to Bushfire Risk Management section on page 105 of this report
- Human Rights, see the annual report of the Justice and Community Safety Directorate
- Legal Services Directions, see the annual report of the Justice and Community Safety Directorate
- Public Sector Standards and Workforce Profile, see the annual State of the Service Report; and
- Territory Records, see the annual report of the Chief Minister, Treasury and Economic, Development Directorate.

ACT Public Service Directorate annual reports are found at the following web address:

http://www.cmd.act.gov.au/open_government/report/annual_reports

Organisational Overview and Performance

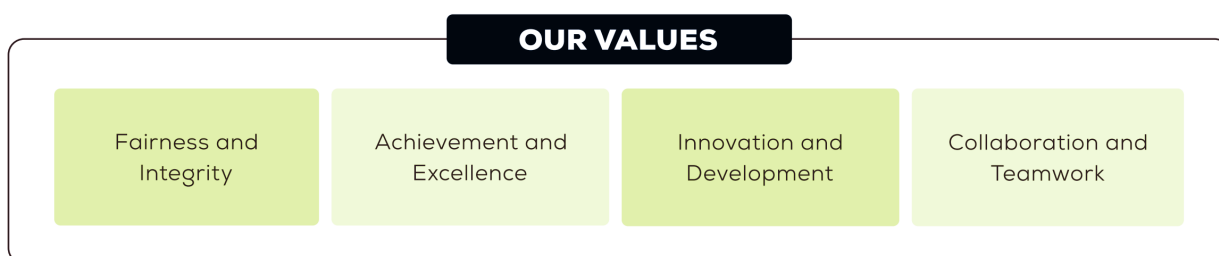
Organisational Overview

The ACT Gambling and Racing Commission (the Commission) is an independent statutory authority responsible for ensuring the lawful conduct of gambling and racing in the ACT. The Commission is established under the *Gambling and Racing Control Act 1999* (the Control Act). A copy of the Control Act is available on the ACT Legislation Register (<http://www.legislation.act.gov.au>).

Vision and Values

The vision of the Commission is to create an environment in which key stakeholders have the highest degree of confidence in the integrity of the Territory's approved gaming and wagering industries, and to minimise gambling harm.

The values of the Commission are:



Role, Functions and Services



The functions of the Commission include:

- regulating the activities of the casino, gaming machines, lotteries, racing, betting and interactive gambling;
- approving gaming and racing activities;
- monitoring and researching the social effects of gambling and of gambling harm;
- providing education and counselling services;
- reviewing legislation and policies relating to gaming and racing, and making recommendations to the Minister on those matters;
- investigating and conducting inquiries into issues and activities of persons in relation to gaming and racing related matters;
- monitoring and researching activities relating to gaming and racing;
- engaging in community consultation, as appropriate; and
- collecting taxes, fees and charges imposed or authorised by or under gaming laws.

WHO DO WE IMPACT AND WHO ARE OUR STAKEHOLDERS?

ACT community

ACT Government and ACT Legislative Assembly

Territory's licensed gaming and wagering providers and their customers

Other gaming regulators and jurisdictions

KEY OBJECTIVES FOR 2021-2022

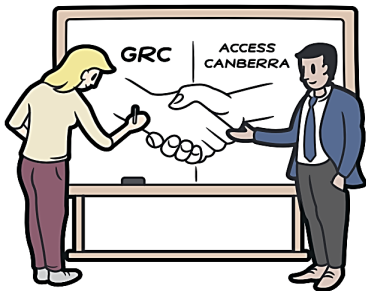
Public Health Approach to Gambling Harm Prevention

Engage, Educate and Enforce

Valuing our Partnerships



The Commission's Strategic Plan 2021-2022 includes the following strategies to achieve objectives:



SHARING ACCESS CANBERRA RESOURCES

The Gambling and Racing Commission has an MOU with the Chief Minister, Treasury and Economic Development Directorate. This details the services and functions undertaken by Access Canberra on behalf of the Commission in relation to the administration of gaming laws.

PUBLIC HEALTH APPROACH TO GAMBLING HARM PREVENTION

We will implement the *Strategy for gambling harm prevention in the ACT: A public health approach 2019-2024* through:

- Recognising that gambling harm affects the whole community, not just individual gamblers
- Acknowledging all forms of gambling products and the associated harm both in-venues and online
- Develop and implement initiatives based on the strategy's public health principles, governed by annual work plans, and monitored on a quarterly and annual basis
- Initiate and complete projects through the Gambling Harm Prevention and Mitigation Fund including:



- Counselling and relapse prevention services
- Training for the gambling industry and the community sector
- Gambling harm awareness activities

ENGAGE, EDUCATE AND ENFORCE

We will continue to engage with licensees and the gambling industry, directing resources where they are needed the most, using a risk-based approach to inform our regulatory and compliance activity.

We will detect, deter, and prevent non-compliance by:

- Ensuring industry understands regulatory obligations
- Scheduled, random, responsive and targeted inspections
- Robust decision making through data analytics, risk assessment and evaluation
- Taking proportionate enforcement action where necessary

We will maintain fairness and the integrity of the industry by:

- Minimising criminal/unethical activity
- Promoting consumer protection
- Minimising/Reducing the risk and cost, to the community and individuals, of harm from gambling



VALUING OUR PARTNERSHIPS



We will enhance the value of our partnerships through:

- Working with government (internally, interjurisdictionally and internationally), industry, the community sector, and the community to help prevent and reduce gambling harm in the ACT
- Collaboration and consultation with a commitment to innovative, continuous improvement and producing valued outcomes whilst approving and regulating gambling and racing activities
- Improving policy development and service delivery using data, analysis and research and providing independent advice on gambling harm prevention, consumer protection and gambling and racing regulations

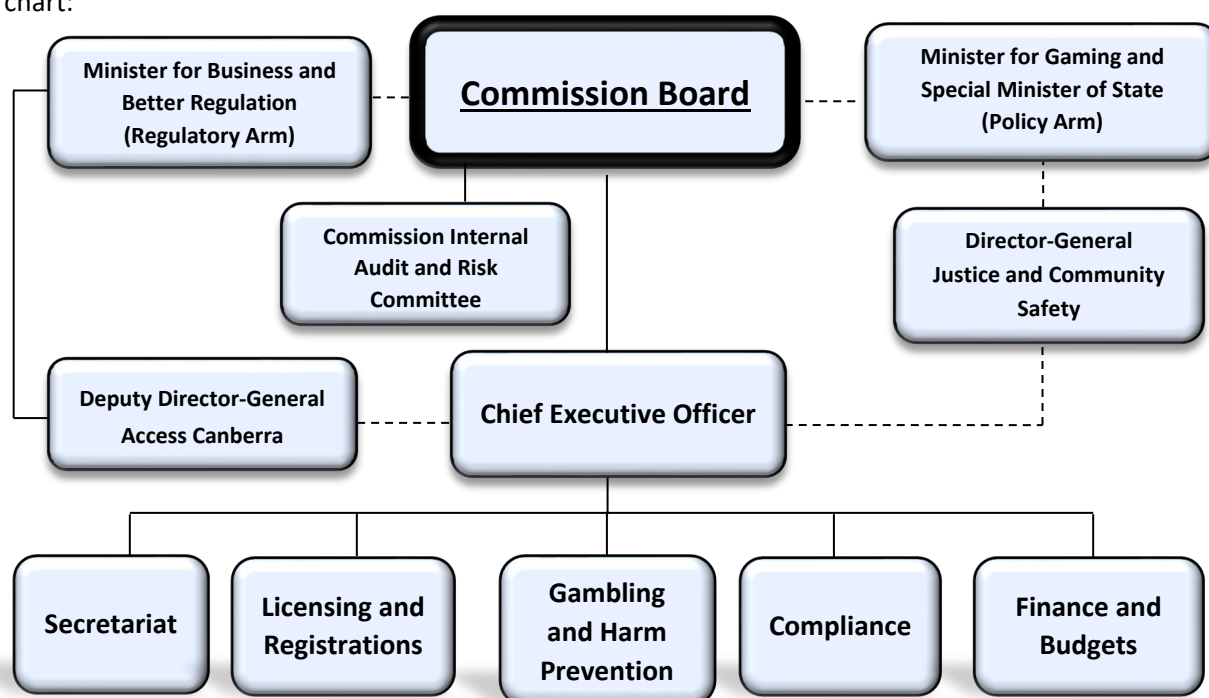
Organisational Structure

The Commission has a Memorandum of Understanding (MOU) with the Chief Minister, Treasury and Economic Development Directorate (Access Canberra) on the provision of services for the administration of the gaming laws including the control, supervision and regulation of gaming and racing in the ACT.

The MOU agreement provides for the Commission to perform its functions and obligations as specified in section 6 of the Control Act and as outlined in the Commission's Statement of Intent. The MOU is current until September 2023.

Organisational Chart

The Commission's operational structure as at 30 June 2022 is identified in the following organisation chart:



- The Deputy Director-General of Access Canberra is accountable to the ACT Public Service Head of Service, and the Minister for Business and Better Regulation. The Deputy Director-General is responsible for the administration and business of Access Canberra including any work that Access Canberra undertakes on behalf of the Commission.
- The Director-General of the Justice and Community Safety Directorate is accountable to the Minister for Gaming and Special Minister of State. The Director-General is responsible for broad gaming and racing policy on a whole-of-government basis.
- The Chief Executive Officer of the Commission is also the Executive Branch Manager, Corporate Support and Capability within Access Canberra and is a member of the governing board.

Achievements in 2021-22

Harm Prevention

A core objective of the Gambling and Racing Commission is the prevention and reduction of gambling harm. The Commission's *Strategy for gambling harm prevention in the ACT – A public health approach 2019-2024* guides activities under this key strategic objective. The priority areas pursued under the Strategy in 2021-22 were:

- i) education and engagement;
- ii) research;
- iii) support services; and
- iv) monitoring and evaluation

Key achievements include:

- Developed the Commission's 2022-23 Communication and Engagement Plan. The plan provides a coordinated and collaborative approach to activities under the Commission's 'Education and engagement' priority area. The plan supports an Always On communication approach via strategic engagement with all stakeholders;
- Provision of a digital and social media focused Gambling Harm Awareness Week (GHAW) 2021 as a pulse event within the Always On campaign;
- The extension of the ACT Gambling Support Service (AGSS) contract by 24 months, successful lived experience messaging and expansion of the peer support programme to encompass family and friends support groups;
- The development of a new ACT Gamblers Exclusion Database - providing ACT gambling venues with a significantly improved centralised and streamlined means for reporting and viewing exclusions and incidents for patrons;
- The provision of 11 GCO training sessions and an Industry board member training session. A total of 139 GCOs and 10 industry board members completed training; and
- The expansion of the evidence base for gambling harm prevention initiatives via the promotion and funding of projects from the Gambling Harm Prevention and Mitigation Fund (GHPMF).

Engage, educate, and enforce

Engage, educate, and enforce are the three fundamental steps used by the Commission under its compliance model. Compliance is encouraged through education, but escalating enforcement action will be applied to those whose conduct will, or is likely to, cause harm, or those who demonstrate a disregard for the law.

Gaming Operations

The gambling industry continued to be impacted by the COVID-19 public health emergency. Gambling facilities in the territory were forced to cease gambling operations under the Public Health Directions between August and October 2021. Among those affected were local clubs, Casino Canberra, and betting facilities.

The Gaming Machine Surrender Incentive Program was re-established in March 2022 to support Canberra's community clubs while reducing the harm caused by electronic gaming machines. The intent of this voluntary program was to provide a cash payment for all gaming machine authorisations surrendered. Five authorisations were surrendered under the scheme during 2021-22. These surrenders are reflected in the figures provided for the 'Trading Scheme' below (page 30).

Compliance

During 2021-22, Access Canberra on behalf of the Commission continued to carry out compliance and investigation activities relating to the conduct and provision of gaming and racing services in the ACT to ensure compliance with ACT gaming laws.

In 2021-22, four targeted compliance inspection programs were conducted focussing on a range of obligations such as gaming machine community contributions, casino operations, gaming machine operations and racing events. Through the programs a total of 124 gaming and racing related inspections were conducted, including all licensees with Electronic Gaming Machines. Where possible the regulatory burden on licensees was reduced by undertaking several coordinated joint inspection programs covering various pieces of legislation. Reducing regulatory burden ensures greater efficiencies in both time and costs.

Resources for compliance activities are allocated based upon their risk profile, which includes the analysis of any received intelligence. Additionally, compliance programs are rounded out by the inclusion of a small random sample of venues, regardless of the level of risk.

Casino Operations

Since 2020 there have been a number of Inquiries, Investigations and Royal Commissions into the conduct of Australia's casino operators. The Commission undertakes an ongoing compliance and monitoring program in relation to Casino operations in the ACT and continues to liaise with other jurisdictions.

Innovate, Collaborate and Consult

Community Sector Round Table

During Gambling Harm Awareness Week 2021, on 22 October the Commission convened a Round Table to engage the community sector in a consultation to learn more about gambling harm literacy in the ACT and to better understand how the Commission can collaborate with and support the community sector. The session had 20 participants including community sector representatives, the Commission's Board members and staff. Participants discussed gambling harm messaging, engagement between the Commission and the sector, and ways for organisations across the sector to collaborate. This has informed the Commission's communication and engagement plan and the Commission has been working to establish a Gambling Harm Community of Practice for the community sector.

Gambling and Racing Commission Advisory Committee

The Gambling and Racing Commission Advisory Committee (GRCAC) considers current and emerging issues related to the prevention and minimisation of gambling harm; public health approaches to gambling harm; and areas of research interest, bringing together individuals with experience and expertise in these areas. Members provide views and recommendations to support the Commission's legislative functions, with particular emphasis on the prevention and mitigation of gambling harm in the ACT.

The GRCAC provided input to the Commission's communication and engagement plan to guide collaboration and partnership with stakeholders. The GRCAC was also consulted on events and communications for Gambling Harm Awareness Week 2021, and gambling harm activities undertaken by the Commission.

Other Regulators

The Commission continues to liaise with regulators in other jurisdictions, as well as with policing and the Australian Transaction Reports and Analysis Centre (AUSTRAC). The Commission is an active participant on national working groups relating to Gambling Help Online, training and communication materials, lotteries, and other areas of mutual interest.

Communications

The Commission endorsed its 2022-23 Communication and Engagement Plan in relation to gambling harm awareness and prevention. The Plan encourages engagement with all stakeholders to foster shared collaboration and contribution to building a safe, healthy and resilient community in Canberra through the prevention and reduction of harms from gambling.

The Commission is committed to strategically engaging with a diverse range of stakeholders in the ACT. The plan has been informed by representatives of the Community and the Gambling and Racing Advisory Committee and supports the Commission's commitment to a public health approach to gambling harm prevention.

Revisions were made to the Commission's gambling harm and gambling help webpages, including new information on how gambling affects the brain, and links and resources relating to gambling and young people.

The Commission provided information on its website about gambling during the COVID-19 restrictions and when gambling venues were closed. This included where the community could reach out for advice and support through a number of channels including the ACT Gambling Support Service, Gambling Help Online, the Don't Play it Down Page and the At Odds website. It also included advice and links to how to avoid the dangers of unregulated online gambling.

Policy and Legislation

Under the *Gambling and Racing Control Act 1999*, the Commission is responsible for implementing gaming laws. The Commission has continued to provide advice to the Justice and Community Safety Directorate to assist in the development and implementation of gambling reforms.

Outlook for 2022-23

Strategic and operational issues to be pursued by the Commission in 2022-23 are outlined in the 2022-23 ACT Budget Statements

(www.treasury.act.gov.au/data/assets/pdf_file/0004/1870195/2021-22-ACT-Budget-Statement-B-Chief-Minister-Treasury-and-Economic-Development.pdf) and include the following:

Public health approach to gambling harm prevention

Under the *Strategy for Gambling Harm Prevention in the ACT – A public health approach 2019-2024*, the Commission has endorsed an Annual Work Plan for 2022-23. The four priority areas are:

- i) education and engagement;
- ii) research;
- iii) support services; and
- iv) monitoring and evaluation.

Engage, educate, and enforce

The Commission will continue to engage, provide advice and education to the community, individuals, licensees and gambling and racing industry stakeholders through the course of its proactive and reactive compliance programs. The goal is to ensure that the Commission's stakeholders understand their rights, obligations and responsibilities under the ACT's gaming laws.

Conduct which contravenes the legislation is considered on a case-by-case basis with consideration given to the circumstances of the conduct. The Commission will apply the most appropriate regulatory tool to address the conduct and to achieve the desired regulatory outcome. This may include compliance advice, a written warning, disciplinary action under the relevant gaming law if applicable, or prosecution.

Valuing our partnerships

The Commission will seek to build on the Government's reforms to gaming legislation to develop, implement and evaluate interventions to reduce harm caused by gambling. The Commission will do so with the input of gambling providers, academic experts, community organisations and people with lived experience of harm from gambling.

A key focus for 2022-23 will be establishment of the Gambling Harm Prevention Community of Practice, which will provide a forum for community and primary health care workers to share learnings, build shared understandings and create opportunities for collaboration. The benefits of this approach were highlighted by the success of the Community Sector Round Table that was held as part of Gambling Harm Awareness Week 2021.

Internal Accountability

Membership of the Commission Board

Section 12 of the *Gambling and Racing Control Act 1999* provides that the Commission shall consist of five members. Section 79 of the *Financial Management Act 1996* (FMA) provides for the appointment of a chairperson and a deputy chairperson and section 80(4) of the FMA states that the Chief Executive Officer of an authority is a member of the governing board (the Board).

Under section 56 of the FMA the Board is responsible, under the responsible Minister, for the efficient and effective financial management of the authority. Section 77 of the FMA provides that a governing board has the following functions:

- setting the authority's policies and strategies;
- governing the authority consistently with the authority's establishing Act and other relevant legislation;
- ensuring, as far as practicable, that the authority operates in a proper, effective and efficient way; and
- ensuring, as far as practicable, that the authority complies with applicable governmental policies.

The Commission's Board consists of four non-executive members comprised of the Chairperson, Deputy Chairperson and two ordinary members. The Commission's Chief Executive Officer is also a member of the Board. Non-executive members' appointments are approved by the Minister for Gaming as the responsible Minister. The Standing Committee on Public Accounts is consulted on all non-executive member appointments in accordance with section 228 (Consultation with appropriate Assembly Committee) of the *Legislation Act 2001*. All appointed members are governed by the ACT Government Code of Conduct which outlines the standards of behaviour and ethical conduct expected of all people serving official appointments. In addition, to ensure the integrity of decisions made by the Board of the Commission, all Board Members are requested, at the beginning of every meeting, to declare any conflicts of interest.

The term of appointment for Commission members is three years. Members are eligible for re-appointment at the expiration of that term. The Chief Executive Officer remains as a member for the duration of their term of office.

As at 30 June 2022, the Commission's Board consisted of the following members:

Chairperson: Mr Paul Baxter

Deputy Chairperson: Ms Leanne Close

Members: Ms Carmel Franklin

Mr Carl Buik

Chief Executive Officer: Ms Yu-Lan Chan

The *Gambling and Racing Control Act 1999* prescribes that of the four non-executive members of the Commission "one must have knowledge, experience or qualifications related to providing counselling services to problem gamblers". The appointment of Ms Franklin ensures compliance with this criterion.

Paul Baxter (Chairperson)



Mr Baxter is a semi-retired professional business consultant who until mid-2011 was the public face of the ACT's electricity and water pricing regulator, the Independent Competition and Regulatory Commission, having been the inaugural Commissioner of that agency for nearly 16 years.

This role in the ACT partly overlapped with his nearly 25 years as a Director and Partner in PricewaterhouseCoopers, 16 years as a member of the Independent Audit Group of the Murray Darling Basin Commission, five years as the Associate Commissioner of the PNG Independent Consumer and Competition Commission, eight years as an Associate Commissioner of the ACCC, Chair of the National Water Accounting Standards Development Committee, and Chair of Anglicare Canberra/Goulburn.

Leanne Close (Deputy Chairperson)



Ms Close was the head of the Australian Strategic Policy Institute's Counter-terrorism Program in 2020. Prior to that, Ms Close was Deputy Commissioner of National Security at the Australian Federal Police (AFP). She has spent much of her career with the AFP, in a variety of areas including counter-terrorism, protection, aviation operations and human resources. In 2016, Ms Close was seconded to the Attorney-General's Department to lead their Criminal Justice Group. From 2015 to 2019 she was Co-Chair of the Asia-Pacific Group on Money Laundering, the largest Financial Action Task Force

(FATF) group in the world.

Ms Close holds a Masters of Education Leadership and two Graduate Certificates in Professional Development Education and Applied Management.

Carmel Franklin (Member)



Ms Franklin has been the Chief Executive Officer of Care Financial Counselling and Consumer Law Service since July 2008. She is a Consumer Director of the Australian Financial Complaints Authority and was the Chairperson of Financial Counselling Australia until November 2021. Ms Franklin holds a Bachelor of Education and Diploma of Financial Counselling. Ms Franklin has the knowledge and experience related to providing counselling services to people experiencing gambling harm.

Carl Buik (Member)

Mr Buik is a semi-retired consumer protection consultant who brings to the Commission extensive experience in all aspects of consumer protection including business compliance programs, consumer and business education, agency capacity building and investigations.

Mr Buik enjoyed a long career with the Australian Competition and Consumer Commission (ACCC). Since 2002 he has undertaken a range of consultancies involving both consumer protection and competition law issues for international organisations, national governments, and the private sector.

Mr Buik has qualifications in law (LLB, ANU) and economics (B.Ec, UNE & Grad Dip Economics for Competition Law, KCL).



Yu-Lan Chan (Chief Executive Officer and Member)

Ms Yu-Lan Chan is the Chief Executive of the Gambling and Racing Commission and Executive Branch Manager, Corporate Support and Capability within Access Canberra. Ms Chan's professional experience includes policy development and implementation, human resources, stakeholder engagement, organisational culture, and program management. She has held senior executive roles in multiple agencies across the ACT Government including Senior Executive with Responsibility for Business Integrity and Risk. She also has experience in the Australian Public Service, higher education sector, and overseas.



Ms Chan holds an Executive Masters of Public Administration from the Australia and New Zealand School of Government and is a Graduate of the Australian Institute of Company Directors.

Meetings of the Commission

The Commission conducts formal board meetings on a monthly basis where comprehensive briefing papers and recommendations regarding significant issues are presented to the Board.

Minutes of these meetings are documented, and decisions of the Commission are communicated in writing to relevant parties. These minutes are examined by the ACT Auditor-General's Office during their annual financial and performance audit of the Commission. The Commission members receive a monthly financial report at each meeting which incorporates monthly and year-to-date financial information and explanations of variances between budget and actual.

Access Canberra resources, personnel and expertise are made available to Board members to assist them to carry out their duties. Access to independent professional or legal advice is available as required. Legal advice in relation to Commission decisions is obtained from the ACT Government Solicitor.

The Commission has adopted the ACT Public Service Code of Ethics.

Table 1: Commission Members' Attendance at Meetings – July 2021 to June 2022

	Jul	Aug	Sep	Oct	Nov	Dec	Jan ¹	Feb	Mar	Apr	May	Jun
Paul Baxter	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓
Leanne Close	N/A	N/A	N/A	✓	✓	✓	-	✓	✓	✓	✓	✓
Carmel Franklin	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓
Carl Buik	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓
Yu-Lan Chan	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	X	✓

Notes:

1. A meeting was not held in January 2022.

Remuneration

During the 2021-22 financial year all board members were paid in accordance with the determinations of the ACT Remuneration Tribunal. Section 13 of the *ACT Remuneration Tribunal Act 1995* requires the ACT Remuneration Tribunal to make determinations about part time public office holders (which includes the ACT Gambling and Racing Commission Board) on an annual basis.

Management Committees

Table 2: Name and role of management committees

Name of Committee	Role of Committee	Membership
Internal Audit and Risk Committee (Further details are available on page 38)	Oversees, on behalf of the Board, the Commission’s governance, risk, compliance, and internal control environments and provides assurance as to their effectiveness.	Sub-Committee of the Commission’s Board made up of members of the Commission.
Gambling and Racing Commission Advisory Committee	Provides views and recommendations to support the Commission in undertaking its legislative functions, with particular emphasis on the prevention and mitigation of gambling harm in the ACT.	Advisory body with a maximum of ten members, to reflect a diverse range of skills, expertise, and backgrounds. Members are drawn from the gambling and racing industry, support services for those who experience gambling harm, community organisations seeking to address the effects of gambling harm, the health sector and ACT government directorates with a role to play in implementing a public health approach to gambling harm. The Chair is the Executive Branch Manager of the Corporate Support and Capability Branch of Access Canberra.

Both these committees report as required into the ACT Gambling and Racing Commission Board.

Contact for further information:	Senior Director, Finance and Budgets, Access Canberra Phone: (02) 6207 0378
	Director, Gambling and Harm Prevention, Access Canberra Phone: (02) 6207 0357 and (02) 6207 2492

Performance Analysis

Output Class 1: Gambling Regulation and Harm Minimisation

The Commission's objectives, deliverables and accountability indicators are published in the 2021-22 ACT Budget Statements

(https://www.treasury.act.gov.au/_data/assets/pdf_file/0004/1870195/2021-22-ACT-Budget-Statement-B-Chief-Minister-Treasury-and-Economic-Development.pdf) on the ACT Budget 2021-22 website. They are used to monitor and assess the Commission's performance.

Output 1.1: Gambling Regulation and Harm Minimisation

The Commission purchases the following services from Access Canberra:

- administration of gaming laws;
- the control, supervision and regulation of gaming in the Territory;
- collection and verification of gambling taxes, levies, fees and charges; and
- the development and implementation of projects through the Gambling Harm Prevention and Mitigation Fund.

Accountability Indicators

Table 3: Summary of operational performance against targets

	Original Target 2021-22	Actual Result 2021-22	% Variance from Original Target
Undertake evidence (e.g. research and evaluation) informed activities to prevent and reduce gambling harm, including through the Gambling Harm Prevention and Mitigation Fund*	12	13	8
Percentage of customers satisfied with the Gambling and Racing Commission*	90%	100%	11
Percentage of the Canberra community satisfied with the ease of interacting with the Gambling and Racing Commission*	95%	100%	5
Compliance rate during targeted campaign inspections*	90%	100%	11
Average level of helpfulness after issuing a notice or before issuing a licence/authorisation*	4.2 out of 5	5 out of 5	19

*Further information including explanation of measures and variance is available in the Financial Management Reporting Section specifically under Statement of Performance.

Strategic Objectives and Indicators

Table 4: Summary of results for Strategic Objectives and Indicators

Strategic Objective 1: To take meaningful action to prevent gambling harm

Gambling harm is any negative consequence caused or made worse by gambling, that affects the health or wellbeing of an individual, their family or community. Gambling harm includes economic, social and health harms which extend between generations and to society. The most recent ACT Gambling Survey (2019) found that 14 percent of Canberra adults experienced harm from their own or someone else's gambling in the 12 months preceding the survey.

Of the five percent of adults who had experienced harm from another person's gambling, one in four reported financial difficulties. Emotional and relationship harms were more common than financial difficulties for people affected by another's gambling - with 59 per cent reporting feelings of stress or anxiety and 62 per cent reporting trust issues. Reducing the burden from the broad range of harms in the community requires a long-term commitment.

The Commission must perform its functions in a way that prevents and reduces the burden of gambling harm on the community and individuals. The Commission monitors the social effects of gambling and gambling harm in the ACT, conducts research to understand gambling harm, and implements innovative evidence-based activities using a public health approach to prevent and reduce gambling harm.

The public health approach acknowledges that focusing attention on only the small group of people who are experiencing extreme levels of harm will not in itself help to reduce the incidence or burden of gambling harm in the population.

A combination of strategies have been developed, reviewed, updated and implemented to prevent and reduce gambling harm. These include:

- enhanced focus on research, to contribute to the body of knowledge on how to prevent gambling harm;
- strengthening community action to prevent gambling harm through supporting educative and gambling harm awareness resources for the entire Canberra community; and organising gambling harm awareness activities;
- partnering with gambling venues to deliver safer settings, this includes: providing quality staff training to prevent harm, delivery of consistent information about self-exclusion options and available support services for people at risk, and public health messages; and
- strengthening community access to a range of resources and support services for people experiencing gambling harm including: funding of support and information services and engaging with community sector workers about gambling harm prevention.

Strategic Indicator 1: Prevent and reduce gambling harm in the ACT.

The Problem Gambling Severity Index (PGSI) is a widely used measure of clinical (or extreme) levels of problem gambling in the population. It ranks risk along a continuum as follows: score of less than 1 indicates non-problem gambling; score of 1-2 indicates low risk gambling; score of 3-7 indicates moderate risk problem gambling; and score of 8 or more indicates problem gambling. It was used in the ACT surveys undertaken in 2009, 2014 and 2019. The prevalence of 'problem gambling' was 0.5, 0.4 and 0.8 per cent respectively across this time period. The 2014 prevalence study used the PGSI as a proxy measure for gambling harm while other measures were being developed.

One of these measures that has recently been developed and validated is the Short Gambling Harm Scale (SGHS) which was used in the 2019 ACT Gambling Survey. Developed and validated by Professor Matthew Browne and colleagues of Central Queensland University, this measure assesses

the financial, emotional and relationship harms experienced by people who gamble. The SGHS has been used by most jurisdictions to assess the extent of gambling harm since it was released in 2016.

In the 2019 ACT Gambling Survey, 70 per cent of the survey participants were contacted via their mobile phone, whereas the previous surveys only contacted people using landline phones. The inclusion of mobile phone numbers was necessary given shifting preferences in the community from landline to mobile phones. However, it is likely to have influenced the prevalence rates. This is best illustrated by the finding that mobile phone respondents were almost twice as likely as landline respondents to be classified as problem gamblers.

The 2019 ACT Gambling Survey found that the proportion of the ACT adult population reporting one or more on the PGSI had doubled, increasing from 5.4 percent in 2014 to 10.3 percent in 2019. This is a likely result of changes in the survey methodology from 2014 to 2019 which presented limitations in the ability to draw definitive conclusions about change over time in gambling activity, problems, harms, or service use.

In addition, the adoption of a public health approach means that in the short term, rates of gambling harm and service use are likely to increase along with greater community understanding, recognition, and responsive action to gambling harm embodied in the public health approach adopted by the Commission.

The use of the SGHS in the 2019 ACT Gambling Survey is the first time the ACT has had an estimate of the nature and extent of gambling harm using a widely recognised and validated measure. In 2019,

9.6 per cent of the adult population experienced harm from their own gambling in the last 12 months using the SGHS. The findings provide an invaluable benchmark and represent a major and necessary milestone for assessing gambling harm prevention and reduction into the future. This measure will continue to be used to monitor the potential impact of public policies and Commission action on the prevention and reduction of gambling harm in the ACT. The next ACT Gambling Survey is due to be undertaken in 2024.

Result

The Commission's Strategy for gambling harm prevention in the ACT – A Public Health Approach 2019-2024 provides a road map for preventing and reducing gambling harm using a public health approach, guiding the development and delivery of effective, co-ordinated evidence-based activities over a five-year period.

In 2021-22, harm prevention and reduction highlights include (i) developing an Always On communication approach, (ii) providing a media focussed Gambling Harm Awareness Week, (iii) developing a new ACT Gamblers Exclusion Database, iv) ongoing engagement and support for the ACT Gambling Support Service (AGSS).

Gambling Harm Awareness Week (GHAW) is designated each year by the Commission to promote awareness within the community of gambling harm, research into gambling, and access to gambling help and support. GHAW 2021 was held from 18 to 24 October. As a result of the COVID-19 public health restrictions, the Commission did not hold in-person events. Similar to other jurisdictions in 2021, GHAW in the ACT primarily involved a communication led campaign aiming to increase gambling harm literacy, early identification and early intervention for gamblers and affected others. Messaging covered the risks of gambling harm associated with COVID-19, knowing the signs of gambling harm and lived experience stories. A community sector round table was also held to discuss gambling harm literacy and ways for the Commission to collaborate with and support the community sector in gambling harm prevention.

Digital GHAW messaging material was provided to community clubs and Tabcorp ACT for use in venues, and information about gambling harm on the Commission's website was updated. This includes the webpages covering (i) Understanding Gambling Harm, (ii) Managing Online Gambling,

(iii) Gambling Transaction Blocks on Credit and Debit Cards and (iv) information about the re-opening of venues post COVID-19.

The communications campaign generated significant media interest with a number of articles and interviews across print, radio, and television. Thirteen radio and TV media articles were released with a broadcast audience, including syndication, of 70,000. Social media coverage included posts from the ACT Government, Minister for Gaming and Relationships Australia. Media coverage of lived experience received particularly positive, supportive commentary.

* An example of the campaign materials used for GHAW 2021



Another harm prevention and reduction highlight in 2021-22 was providing training for staff of the gambling industry. While COVID-19 limited delivery opportunities and capacity, 139 GCOs attended 11 Gambling Contact Officer (GCO) training sessions across the financial year. Industry board member training was attended by 10 members.

A new ACT Gamblers Exclusion Database was also developed in 2021-22 with a release date in July 2022. The new database provides ACT gambling licensees with a significantly improved and streamlined means for reporting and viewing exclusions and incidents for patrons. The development involved extensive consultation with industry, reviewing and updating privacy and security protocols, as well as the development of new protocols, guides and forms for venue staff. The new database is designed to provide improved monitoring and reporting procedures for licensees and the Commission, ultimately providing a long-term harm prevention resource for the ACT.

All gaming machine licensees as well as totalisator and casino licensees must use the ACT Gamblers Exclusion Database for managing and recording new self-exclusions. Self-exclusion from gambling is a well utilised self-help tool for members of the ACT community experiencing harm managing their access to gambling. During the reporting period there were 159 new self-exclusions recorded. In 2020-2021 163 self-exclusions were recorded.

The Commission continued to enable community access to support services for those affected by gambling in the ACT through funding the ACT Gambling Support Service (AGSS), provided by Relationships Australia in partnership with Care Financial Counselling Services. The AGSS provides both general and financial counselling at no cost for individuals and/or family members affected by gambling. The service also provides community education and engagement and has established a peer support worker network program.

Strategic Objective 2: Ensure gambling operators' compliance with legislation

On behalf of the Commission, Access Canberra conducts comprehensive programs to ensure that operators comply with relevant gaming and wagering legislation. Through this inspection program and its engagement and education approach to regulating operators, the Commission aims to increase compliance with the various gaming laws.

Access Canberra also receives returns from operators along with payments for gambling related taxes and levies. The returns are reconciled against operators' activities for compliance, and variation advice issued if discrepancies are identified. The aim is to reduce the number of variations through engagement and education with operators in the ACT.

As a result of the enhanced engagement and education activities the Commission obtains information that is, within the risk and harm model, used to develop regulatory strategies in order to predict and prevent non-compliance.

Compliance activities are aimed at ensuring positive outcomes for the community and for industry and can include audits, information gathering and analysis, and investigations into alleged or detected breaches of the gaming laws.

Strategic Indicator 2: Regulatory education and engagement activities result in a decreasing use of formal enforcement powers.

An increase in successful engagement with, and education of, licensees is likely to reduce the need for formal enforcement powers as licensee behaviour demonstrates a higher level of regulatory compliance.

Result

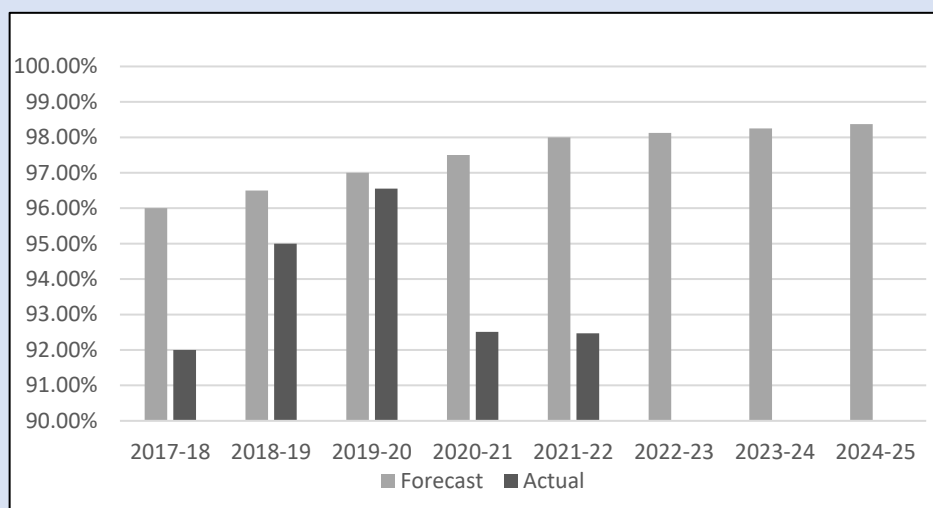
The approach of the Commission is to engage and educate through the conduct of compliance programs and when responding to enquiries or complaints. This approach supports the goal to support licensees achieve voluntary compliance.

Throughout 2021-22, the Commission has continued to take a proportionate enforcement response on matters where the risk, harm, or level of detriment to a party warrants action.

Strategic Indicator 3: Increase the accuracy of gambling taxation returns.

The increase in the accuracy percentage, as a proportion of returns, will indicate the success, or otherwise, of engagement and education with operators.

Percentage of Accurate Gambling Taxation Returns as a Proportion of Returns.



Result

During the reporting period, accuracy of gambling taxation returns remained at 92.4 per cent for 2021-22. Access Canberra, on behalf of the Commission, will continue its approach of engagement and education with licensees to increase the accuracy of returns.

Contact for further information:

Senior Director, Finance and Budgets, Access Canberra
Phone: (02) 6207 0378

Operational Performance Achievements

Harm Prevention

Under the *Strategy for Gambling Harm Prevention in the ACT 2019-2024* and the annual work plan for 2021-22, harm prevention activities and initiatives focused on education and awareness raising, training for gambling industry and expanding the evidence base through research. Operational achievements included:

- Providing 11 GCO training sessions and an Industry board member training session. This resulted in 139 GCOs and 10 industry board members completing training, despite the significant restrictions and pressures of COVID-19;
- Establishing the framework for an Always On communication approach that includes the involvement of strategic partners;
- Liaising with communication experts in providing a digital and social media focused Gambling Harm Awareness Week (GHAW) 2021;
- Developing the new ACT Gamblers Exclusion Database, which has streamlined the self-exclusion, revocation and incident reporting process for stakeholders.
- Providing ongoing support to venues and the public via the exclusion telephone enquiry line and exclusion support email inbox.
- Ongoing engagement and contract management of the ACT's Gambling Support Service to ensure high quality service delivery.
- Conducting in-house reviews and research on emerging topics of interest. These inform policy development and harm prevention initiatives.
- Monitoring research projects published by other Australian jurisdictions as well as international publications particularly in North America, Europe, and the United Kingdom.
- Regularly liaising with university researchers as well as government representatives across Australia. Being aware of emerging research directions, priorities and projects in other jurisdictions has informed the development of the Commission's research agenda and harm prevention and reduction initiatives.

Engage, educate, and enforce

The Commission's proactive compliance programs for the reporting period continued to reinforce licensee legislative obligations to individuals and the gambling sector.

In the event of a breach of the legislation being identified by the Commission, a range of enforcement responses are available ranging from issuing compliance advice or a written warning; to disciplinary action such as monetary penalty, placing conditions on a licence or suspending or cancelling a licence; or prosecution. An appropriate enforcement response will be identified, based on assessment of the risk and consequence of the breach.

Where disciplinary action is being considered, the licensee will be given the opportunity to show cause why the Commission should not take the disciplinary action it proposes.

The Commission initiated disciplinary action against one licensee for breach of the legislation in 2021-22.

Innovate, Collaborate and Consult

The Commission has continued its approach of being open to new ways of operating, and of collaborating and consulting with the community, the gambling industry, and the community sector. These are through both informal and formal channels including public communication campaigns about gambling harm prevention, through the Gambling and Racing Commission Advisory Committee and directly with licensees on their obligations under the relevant legislation.

Renewal of the Gambling and Racing Commission Advisory Committee membership saw the appointment of three new members who bring experience and perspectives from lived experience of gambling harm, health education, and public health communication and gambling harm research. Members are appointed to the Committee for a term of three years. Vacancies arose due to the expiry of terms for two members during 2021-22. The vacancies were advertised via the ACT Diversity Register with applications invited through the Office for Disability, the LGBTIQ Office, the Office for Aboriginal and Torres Strait Island Affairs, Community Participation, and the Office for Women. In addition, the positions were also advertised through the Office for Multicultural Affairs' e-news bulletin and notified to remaining Committee members and the Commission's Community Sector contacts including participants of the Gambling Harm Awareness Week 2021 Community Sector roundtable.

The Commission also continued its partnership with the Australian National University's Centre for Gambling Research. The Centre's purpose includes undertaking research and outreach activities regarding the social and economic effects of gambling, the development of prevention strategies, harm prevention and reduction measures and treatment of gambling harm, the nature of the gambling industry, community awareness and attitudes about gambling and gambling harm, as well as protective and risk factors.

Making interactions easier

The Commission has continued to implement the use of online forms to provide another means for clients to lodge a range of applications with Access Canberra. Access Canberra continues to review existing hard copy application forms to determine further streamlining and digitisation opportunities.

Other relevant performance activities

Casino

Casino Employee licensing

The licensing of persons employed in relation to gaming, security, finance, and other key areas of the casino ensures that these people meet the provisions of the *Casino Control Act 2006*. Employees in low-risk areas of the casino (e.g. food and beverage and cleaning) are not required to be licensed.

Table 5: Summary of casino licensing activities 2021-22

Licences Processed	Number
New Employees	55
Renewals	48
Variations	11
Cessations	83
Current Casino Employees	Number
Licensed	163
Unlicensed	35

Approval of Casino gaming equipment and chips

The approval of gaming equipment and chips by the Commission from approved suppliers ensures that:

- the gaming equipment is of a high standard and does not contain any bias; and
- the chips are not counterfeit and are not easily able to be counterfeited.

Approval for new gaming table layouts was given by the Commission during 2021-22.

Approval of Casino rules of games

The approval of the rules of games by the Commission ensures that the casino games are conducted in a fair and equitable manner and that an appropriate return to players is provided.

No approvals of amendments to the rules of authorised games were given by the Commission during 2021-22. However, the Commission liaised with the casino to ensure that all necessary approvals were in place to allow the casino to conduct Two-Up on Anzac Day 2022.

Approval of Casino control procedures

The control procedures cover the detailed operations of the casino and are an essential part of the regulatory scheme, ensuring that casino operations are conducted in an honest, accountable, and transparent manner. They ensure consistency across table games and strict adherence to reporting requirements. The Commission must approve changes to the casino's control procedures.

Approval for a number of job descriptions and organisation charts were granted by the Commission during 2021-22 as result of changes in reporting lines and job titles within the casino.

Amendments to the control procedures for the Gaming, Security, Surveillance and Cash Desk Departments were approved by the Commission. These amendments included temporary measures to assist the casino to continue to operate whilst dealing with the impact of the COVID-19 pandemic.

Review of Casino Patron Exclusion Notice

A casino official may exclude a person from entering or remaining in the casino by giving the person an exclusion notice orally or in writing. A person may appeal in writing to the Commission against the casino licensee's decision to give the person an exclusion notice. After considering submissions

from the person and the casino licensee, the Commission must confirm, change, or revoke the exclusion notice.

In 2021-22, the Commission did not receive any written appeals against an exclusion notice.

Exemption from Trading During Core Hours

The Commission may exempt the casino from operating during core trading hours if the Commission considers that there is a good reason to give the exemption. On 14 October 2021 the Commission exempted the casino from operating from 12.01am 15 October 2021 to 4.00am 29 October 2021 due to trading restrictions imposed by a Public Health Direction which limited patron numbers to an extent where it was considered impractical for the casino to be open during this period.

Compliance Inspections of Casino

The Commission uses a risk-based inspection methodology to ensure the casino's compliance with the relevant legislation.

In 2021-22, a total of 73 inspections of casino operations were undertaken.

Breaches Detected - Casino

There were 815 self-reported breaches of the approved rules and gaming control procedures in 2021-22. Examples include dealer errors (e.g. losing bet paid, incorrectly identifying the winning number on roulette) and where an excluded person has been identified (and subsequently asked to leave). These breaches are noted but no further action is taken by the Commission as they are rectified almost immediately.

During the 2021-22 period the Casino self-reported detection of an alleged breach of the *Casino Control Act 2006* (the Act) when an underage person was found to have entered the casino, resulting in a breach of section 80(1) of the Act. Following consideration of the circumstances, the casino was formally reminded of its obligations to ensure that children do not enter the premises.

Disciplinary Action - Casino

In the event of a breach of the legislation being identified, an initial warning may be issued to the casino licensee and/or relevant employee and advice provided that any further breaches may result in formal disciplinary action being commenced. However, in instances of repeated offences or more serious breaches the Commission may take disciplinary action under section 37 of the Act.

In 2021-22 the Commission initiated disciplinary action against the casino licensee under section 37 of the Act.

Gaming Machines

Compliance Inspections of Gaming Machine Licensees

In 2021-22, a total of 34 inspections were undertaken relating to gaming machine venues to verify licensee compliance with the *Gaming Machine Act 2004*, *Gaming Machine Regulation 2004* and the *Gambling and Racing Control (Code of Practice) Regulation 2002* (the Code of Practice) and where applicable the *Lotteries Act 1964*.

Breaches Detected - Gaming Machine Licensees

The Commission identified a total of 15 breaches of the legislation during the reporting period. This includes nine breaches of the *Gaming Machine Act 2004* and six breaches of the *Gambling and Racing Control (Code of Practice) Regulation 2002*. The nine breaches of the *Gaming Machine Act 2004* were:

- three instances of failing to display an approved gaming machine statement; and
- six instances of failing to display a warning notice.

The six breaches of the *Gambling and Racing Control (Code of Practice) Regulation 2002* were:

- one instance of a licensee failing to ensure that all staff have completed the required training within the previous 3 years;
- four instances of failing to make required information available at the facility; and
- one instance of failing to look at the exclusion register within three consecutive trading days of notification of a change.

There were no breaches by gaming machine licensees identified in relation to the *Gaming Machine Regulation 2004* or the *Lotteries Act 1964*.

Applications for Additional Authorisations – Gaming Machines

The Commission did not receive any applications during the reporting period.

Licence Cancellations and Transfers – Gaming Machines

The Commission did not action any requests for the cancellation or transfer of licences during the reporting period.

Application for Initial Gaming Machine Licence – Gaming Machines

The Commission did not receive any applications for initial gaming machine licensees during the reporting period.

Review of Gaming Machine Licensee Patron Exclusion Notice

A gaming machine licensee may exclude a person from gambling at the venue by giving the person an exclusion notice in writing. A person may appeal in writing to the Commission against the licensee's decision to give the person an exclusion notice.

After considering submissions from the person and the licensee, the Commission must confirm, change, or revoke the exclusion notice.

In 2021-22, the Commission did not receive any written appeals against an exclusion notice.

Licence Amendments – Notifications and Approvals

Table 6: Summary of licence variation activity in 2021-22

Licence Variation Activity	Number
Notifications	
Number of gaming machines converted on application by licensees	770
Number of gaming machines replaced on application by licensees	347
One-off increase in authorisations	0
Approvals	
Applications to operate a linked-jackpot arrangement	40
Applications to operate a multi-user linked-jackpot arrangement	0
Applications to disburse a linked-jackpot amount	35
Application for gaming area amendment	5
Application for premises relocation	0
Application for increase maximum authorisations (other than one-off)	0

Contact for further information:	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6205 8415

Trading Scheme

The Trading Scheme has been in effect since August 2015 requiring acquiring licensees to forfeit one authorisation for every four authorisations traded. Its primary purpose is to allow for licensed venues to better manage their gaming machine authorisation numbers to meet their business needs.

In total, through forfeitures imposed on trades, through surrendered authorisations and the Trading Scheme, has seen a combined reduction in authorisations from 5,022 to 3,863.

As of 30 June 2022, there was a total of:

- 31 licensees;
- 48 licensed venues;
- 3,863 gaming machine authorisations; and
- 3,646 gaming machines in operation.

Table 7: Summary of trading scheme figures at 30 June 2022

LICENCES	
Number of Licensees as at 31 August 2015	39
Licences Cancelled or Surrendered	8
Current Number of Gaming Machine Licensees - Clubs (Class C)	26
Current Number of Gaming Machine Licensees - Hotels/Taverns (Class B)	5
Current Number of Gaming Machine Licensees - Total	31
AUTHORISATION CERTIFICATES (i.e. Venues)	
Number of Authorisation Certificates as at 31 August 2015	58
Authorisation Certificates Cancelled or Surrendered	9
Authorisation Certificates Approved (Eastlake Gungahlin)	1
Current Number of Authorisation Certificates - Clubs (Class C)	43
Current Number of Authorisation Certificates - Hotels/Taverns (Class B)	5
Current Number of Authorisation Certificates - Total	48
AUTHORISATIONS (To operate a gaming machine under an Authorisation Certificate)	
Number of Authorisations as at 31 August 2015	5022
Authorisations Forfeited on Confirmation of Trade	99
Authorisations Surrendered	1060
Authorisations Cancelled	0
Current Number of Authorisations	3863
GAMING MACHINES	
Gaming Machines as at 31 August 2015	5022
Gaming Machines Forfeited with Trade	1159
Gaming Machines in Quarantine	0
Gaming Machines in Storage	72
Authorisations in Storage (without machine)	0
Authorisations in Quarantine (without machine)	0
Authorisations Without Machines (Unused Authorisations)	145
Current Number of Gaming Machines in Operation	3646

Racing and Wagering

Compliance Inspections of Racing and Wagering Licensees

In 2021-22, the Commission undertook 11 inspections of racing and wagering providers in the Territory to identify compliance with the *Race and Sports Bookmaking Act 2001*, the *Totalisator Act 2014*, the *Racing Act 1999* and the *Gambling and Racing Control (Code of Practice) Regulation 2002*.

Breaches Detected – Racing and Wagering

In 2021-22 the Commission did not identify any breaches of the *Race and Sports Bookmaking Act 2001*, the *Totalisator Act 2014*, the *Racing Act 1999* and the *Gambling and Racing Control (Code of Practice) Regulation 2002* in relation to racing and wagering providers.

Betting Disputes

Specific matters of dispute between sports bookmakers and their clients can be referred to the Commission as betting disputes pursuant to the *Race and Sports Bookmaking Act 2001*. This dispute process is separate to the general complaints' provisions under section 31 of the *Gambling and Racing Control Act 1999*.

In 2021-22, the Commission did not receive any betting disputes.

Race Bookmaking Operations

Table 8: Summary of race bookmaking activities in 2021-22

Type of Commission Activity	Number
New Race Bookmaking Licence	1
Renewed Race Bookmaking Licence	3
New Race Bookmaker's Agents Licence	0
Renewed Race Bookmaker's Agents Licence	0
Total current Race Bookmaking Licences as at 30 June 2022	5
Total current Race Bookmaker's Agents Licences as at 30 June 2022	2

Sports Bookmaking Operations

Table 9: Summary of sports bookmaking activities in 2021-22

Type of Commission Activity	Number
New Sports Bookmaking Licence	0
Renewed Sports Bookmaking Licence	0
Surrendered Sports Bookmaking Licence	0
New Sports Bookmaker's Agents Licence	0
Renewed Sports Bookmaker's Agents Licence	0
Total current Sports Bookmaking Licences as at 30 June 2022	1
Total current Sports Bookmaker's Agents Licences as at 30 June 2022	0

Contact for further information:	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6205 8415

Trade Promotion Lotteries, Raffles and other Lotteries

Table 10: Summary of lotteries permits issued in 2021-22

Type of Approval	Amount
Trade Promotion Lotteries	2487
Raffles	229
Housie	2
Other	2
Total	2,720

Compliance Inspections of Lottery Providers

The Commission undertakes inspection programs that may include lotteries conducted in the Territory. In 2021-22, in addition to a review of lotteries conducted at gaming machine licensed venues, 6 further inspections were conducted on lottery providers.

Breaches Detected - Lotteries

The Commission did not identify any breaches of the *Lotteries Act 1964*.

Contact for further information:	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6205 8415

Other Gaming Activities

Charitable Gaming

The Commission received two applications for charitable gaming during the reporting period.

Interactive Gaming Regulation

In 2021-22, there were no interactive gaming service providers licensed in the Territory.

Contact for further information:	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6205 8415

Community Contributions

The community contributions scheme has been amended by changes made to the *Gaming Machine Act 2004* which commenced on 1 July 2019.

Clubs are responsible for directly contributing 8 per cent of their net gaming machine revenue to purposes that support the community.

In addition, clubs are required to provide 0.8 per cent of their net gaming machine revenue to the following funds:

- 0.4 per cent to the Gambling Harm Prevention and Mitigation Fund (previously known as the Problem Gambling Assistance Fund) to support gambling harm prevention and mitigation; and
- 0.4 per cent to the Chief Minister's Charitable Fund to support community charitable causes.

Non-club licensees are required to pay 0.8 per cent of their gaming machine revenue (after gaming machine tax) to these two funds to support gambling harm prevention and mitigation, and community charitable causes.

Clubs with Gross Gaming Machine Revenue (GGMR) of at least \$200,000 per annum across all venues operated under their licence must ensure that the club's community purpose contribution statement is audited by a qualified accountant. The statement must be included in the club's annual report, not provided as a separate document.

Clubs with less than \$200,000 GGMR must prepare a written statement of community purpose contributions, which is annexed to the club's income and expenditure statement for the year. An appropriate person at the club (e.g., a club's Chief Financial Officer) must certify that the statement is true.

This information must be prepared as soon as practicable, but no longer than 6 months, after the end of a club's reporting year. Clubs must then forward their annual report or certified income and expenditure statement, including information on community purpose contributions, to the Commission.

Within 10 working days after a club gives the Commission a copy of their audited financial statements or certified income and expenditure statement a club that prepares an annual report must:

- give the Commission an electronic copy of the club's annual report; and
- publish the annual report on a website of the club that can be accessed by the public free of charge (access must not be restricted to members only).

The Commission is required to publish certain information on its website including a summary of community purpose contributions made by the club industry, as well as individual clubs' annual reports (for clubs with GGMR of at least \$200,000) or written statements annexed to certified income and expenditure statements (for clubs with GGMR below \$200,000).

Contact for further information:	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6205 8415

Scrutiny

Auditor-General

The Commission's Financial Report and Statement of Performance are independently audited by the ACT Auditor-General. The Auditor-General provided an unqualified audit opinion on the Commission's 2021-22 Financial Report and Statement of Performance with no significant matters identified during the process (see Financial Statements and Statement of Performance Sections).

Ombudsman

There were no reviews initiated by the ACT Ombudsman relevant to the Commission during the 2021-22 reporting period.

Legislative Assembly Committees

There were no recommendations relevant to the Commission during the 2021-22 reporting period.

Integrity Commission

There were no reviews initiated by the Integrity Commission relevant to the Commission during the 2021-22 reporting period.

ACT Civil and Administrative Tribunal

Many of the Commission's decisions under the gaming laws, such as taking disciplinary action against a licensee or refusing to approve an application for a licence or equipment, are decisions reviewable by the ACT Civil and Administrative Tribunal (ACAT).

There were no matters that were referred to ACAT during the 2021-22 reporting period.

Contact for further information:	Director, Gambling and Harm Prevention, Access Canberra Phone: (02) 6207 0357 and (02) 6207 2492
	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6205 8415

Risk Management

The Commission adopts the Chief Minister, Treasury and Economic Development Directorate's Risk Management Framework and maintains its own risk register. The Commission's risk register has been developed in accordance with the relevant standard (*AS/NZS ISO 31000:2009*) to include organisational risks, sources, impacts, responsibilities, treatments, and monitoring/review processes. The Commission's risk register is reviewed on a yearly basis and submitted for the approval of the Commission's Internal Audit and Risk Committee meetings. The Commission's Internal Audit and Risk Committee is responsible for monitoring and reporting on the implementation of risk mitigation strategies at each of its meetings.

The Commission's Statement of Intent identifies the risks and associated mitigation strategies in relation to the Commission meeting its corporate and business objectives. These risks are incorporated in the Commission's risk register.

The Commission has agreed to apply a risk-based compliance approach to ensure that resources are targeted to where the risks of harm, unsafe practices or misconduct are the greatest, thereby strengthening capacity to take action where the community, workers and the environment are most at risk.

The three fundamental steps used to ensure compliance are to engage, educate and enforce with the optimal outcome being voluntary compliance. Education has a key role to play in maximising compliance by proactively ensuring licensees are aware of legislated requirements. Enforcement action will be applied where conduct is in breach of legislation and is likely to cause harm.

Contact for further information:	Executive Branch Manager, Corporate Support and Capability, Access Canberra Phone: (02) 6205 0319
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Internal Audit

The Commission has established an Internal Audit and Risk Committee (the Committee) as part of its responsibilities in relation to the corporate governance of the Commission. The objective of the Committee is to provide independent assurance to the Board on the Commission's risk, control and compliance framework, and its financial statement responsibilities.

The Internal Audit and Risk Committee met on three occasions in 2021-22.

Table 11: Summary of meetings attended by members and observers during 2021-22

Name of Member	Position	Meetings Attended
Leanne Close	Chair	2
Paul Baxter	Acting Chair	1
Carl Buik	Member	3
Ron Leonard	Senior Director/Observer	2
Lalanka Amarasiri	Director/Observer	3
Harrison Tsang	Acting Director/Observer	2

The Committee Charter has been modelled on the Australian National Audit Office (ANAO) Better Practice Guides. The Board endorses the charter at its meetings and will continue to review them.

The Commission has an Internal Audit Program which has been developed after identifying areas of potential operational and financial risk. During 2021-22 the Committee undertook Taxation Compliance Review and an extensive review of the Commission's risk register.

The Commission can utilise the ACT Government's Whole-of-Government Internal Audit Services Panel to select contractors to conduct in-depth internal audits in areas that includes performance, compliance, and information technology.

Contact for further information:	Senior Director, Finance and Budgets, Access Canberra Phone: (02) 6207 0378
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Fraud Prevention

As required under the ACT Public Service (ACTPS) Integrity Policy, the Commission has in place a Fraud and Corruption Prevention Plan and a Fraud Risk Register. The objective of the Fraud and Corruption Prevention Plan is to provide the basis of the Commission's actions to control fraud and to identify those key activities performed by the Commission that require the implementation of additional controls to reduce the likelihood of fraud occurring. With the integration of Commission staff into Access Canberra, the Fraud and Corruption Prevention Plan of the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) now apply to all staff. Fraud awareness and ethics training is available to all CMTEDD staff and is part of the induction process for all new CMTEDD employees.

There were no reports or allegations of fraud or corruption received and investigated by the Commission during this reporting period.

Contact for further information:	Executive Branch Manager, Corporate Support and Capability, Access Canberra Phone: (02) 6205 0319
	Workforce Capability and Governance Division, CMTEDD Phone: (02) 6207 6502 or psm@act.gov.au

Freedom of Information

Information in relation to requests made under the *Freedom of Information Act 2016* in relation to the business of the ACT Gambling and Racing Commission can be sourced from the 2021-22 annual report of the Chief Minister, Treasury and Economic Development Directorate.

Contact for further information:	Senior Director/Information Officer, Information Access, Chief Minister, Treasury and Economic Development Directorate Phone: (02) 6207 3153
	ACT Ombudsman Phone: 13000 362 072 or email: actfoi@ombudsman.gov.au

Community Engagement and Support

In the 2021-22 financial year the Commission continued raising awareness of gambling harm via its website and through the establishment of community forums. Gambling Harm Awareness Week provides an opportunity to further promote the Commissions strategy for gambling harm prevention “A public health approach”

In October 2021, the Commission lead Gambling Harm Awareness Week in the ACT, comprising targeted digital and social media communications, together with resources for gambling venues. The focus of the campaign was on increasing gambling harm literacy in the community, and early identification and intervention for gamblers and affected others.

Social media performed strongly, driving increases in traffic to the GRC website gambling harm pages, the Gambling Support Service, and to the Gambling Help Online website. The campaign also received significant earned media with coverage from local and national print media outlets and broadcasts from local and national TV and radio outlets.

During Gambling Harm Awareness Week the Commission held its first Community Sector Round Table. The round table was facilitated virtually by Right Lane Consulting and was the Commissions major initiative for Gambling Harm Awareness Week. The round table sought community perspectives on three key topics:

- i. Gambling harm (from both an organisational and client perspective);
- ii. The language of gambling harm in the ACT and whether the language of the Commission resonates; and
- iii. How the Commission can work better with the community sector.

Participants engaged in a facilitated discussion to address how the sector can work together to achieve the prevention and reduction of gambling harm.

The session provided the Commission the opportunity to further develop new initiatives to support the Community Sector as part of its ‘Always On’ communication plan. One of these initiatives includes the establishment of a Community of Practice with a purpose of providing continuous engagement with the Community sector on the reduction of gambling harm. The Community of Practice is proposed to commence in 2022-23.

Community Engagement Activities

Table 12: Summary of Community Engagement Activities

Project	Summary
Gambling Harm Awareness Week	Gambling Harm Awareness Week was held 18-24 October 2021. Due to Covid-19 public health restrictions, the week focused on a media-led campaign to highlighting the risks of gambling harm during COVID 19, knowing the signs of gambling harm and lived experience stories. The week also featured a community sector round table focused on gambling harm literacy and how the Commission can collaborate with and support the community sector.

Community Support Initiatives: Grants and Sponsorship

No grants, assistance or sponsorship were provided to organisations by the Commission during the reporting period.

Contact for further information:	Director, Gambling and Harm Prevention, Access Canberra Phone: (02) 6207 0357 and (02) 6207 2492
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Aboriginal and Torres Strait Islander Reporting

The Commission's work is governed by its enabling legislation. To the extent that it is relevant the Commission's work affects all residents of the Territory. During 2021-22, ACT Gambling Support Service, which is funded by the Commission, had a focus on community engagement activities to build relationships with Aboriginal and Torres Strait Islander people in the ACT, including offering peer support.

In 2022-23, community sector organisations that support the Aboriginal and Torres Strait Islander communities will be invited to participate in the Gambling Harm Prevention Community of Practice.

Contact for further information:	Director, Gambling and Harm Prevention, Access Canberra Phone: (02) 6207 0357 and (02) 6207 2492
	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6205 8415

Work Health and Safety

As of 1 July 2016, as a result of Commission staff being integrated into Access Canberra, CMTEDD, workplace health and safety requirements for those staff were also transferred. CMTEDD aims to provide a safe and healthy work environment for all workers, including contractors and volunteers, while they are undertaking work for CMTEDD. CMTEDD's Work Health and Safety Management Policy mandates PeopleSafety as CMTEDD's Work Health and Safety management system. PeopleSafety applies to all CMTEDD activities and functions.

Work Health and Safety information for the ACT Gambling and Racing Commission can be sourced from the 2021-22 annual report of the CMTEDD.

Contact for further information:	Workplace Injury Performance, Workplace Safety and Industrial Relations, CMTEDD Phone (02) 6207 8794
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Human Resources Management

As of 1 July 2016, as a result of Commission staff being integrated into Access Canberra, CMTEDD human resource management requirements for those staff were also transferred. This includes all facets of human resourcing including employment conditions, workplace behaviours, recruitment and employee health and wellbeing.

Human Resources Management information for the ACT Gambling and Racing Commission can be sourced from the 2021-22 annual report of the CMTEDD.

Contact for further information:	Workforce Capability and Governance Division, CMTEDD Phone 6207 6502 or psm@act.gov.au
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Ecologically Sustainable Development

The ACT Government is committed to sustainable development of the ACT and encourages directorates and public sector bodies to embed sustainability in their decision-making processes. The commitment was translated into a legislative responsibility for directorates and public sector bodies to develop policies and programs to promote ecologically sustainable development through the *Commissioner for Sustainability and the Environment (CSE) Act 1993*, *Climate Change and Greenhouse Gas Reduction Act 2010* and the *Environment Protection Act 1997* (the Environment Protection Act). Ecologically sustainable development means the effective integration of economic, social, and environmental considerations in decision-making processes.

From 1 July 2016, Commission staff were integrated into Access Canberra, CMTEDD and as a result, the Commission had no staff, accommodation, or motor vehicles in 2021-22.

Ecologically Sustainable Development information for the ACT Gambling and Racing Commission can be sourced from the 2021-22 annual report of CMTEDD.

Contact for further information:	Executive Group Manager, Corporate, Chief Minister, Treasury and Economic Development Directorate Phone: (02) 6207 0569
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Financial Management Reporting

Financial Management Analysis

Management Discussion and Analysis for the ACT Gambling and Racing Commission for the Financial Year Ended 30 June 2022

General Overview

Objectives

The objectives of the ACT Gambling and Racing Commission (the Commission) are to:

- effectively regulate gambling and racing activity for statutory compliance;
- ensure compliance with statutory payments of taxes and fees;
- keep informed about problem gambling issues and harm minimisation strategies;
- undertake measures designed to reduce the negative impact of gambling harm;
- review gaming legislation and policies and implement changes;
- keep informed about developments in gaming and regulatory practices; and
- effectively manage its resources.

Financial Performance

The following financial information is based on audited Financial Statements for 2020-21 and 2021-22.

In December 2014, it was announced that a number of regulatory functions across the ACT Government, including gambling regulation, would be brought together to create Access Canberra. In July 2017, an agreement between Access Canberra and the Commission on “*the provision of services for the administration of the gaming laws including the control, supervision and regulation of gaming and racing in the ACT*” (the Agreement) was executed. The agreement between Access Canberra and the Commission was later renewed in September 2020 for a period of three years.

The Agreement states that ‘Access Canberra acknowledges the responsibilities and obligations of the GRC as a statutory authority including those specified in the *Gambling and Racing Control Act 1999*, other Gaming Laws and Statement of Intent.

The Commission’s functions have remained consistent between 2020-21 and 2021-22.

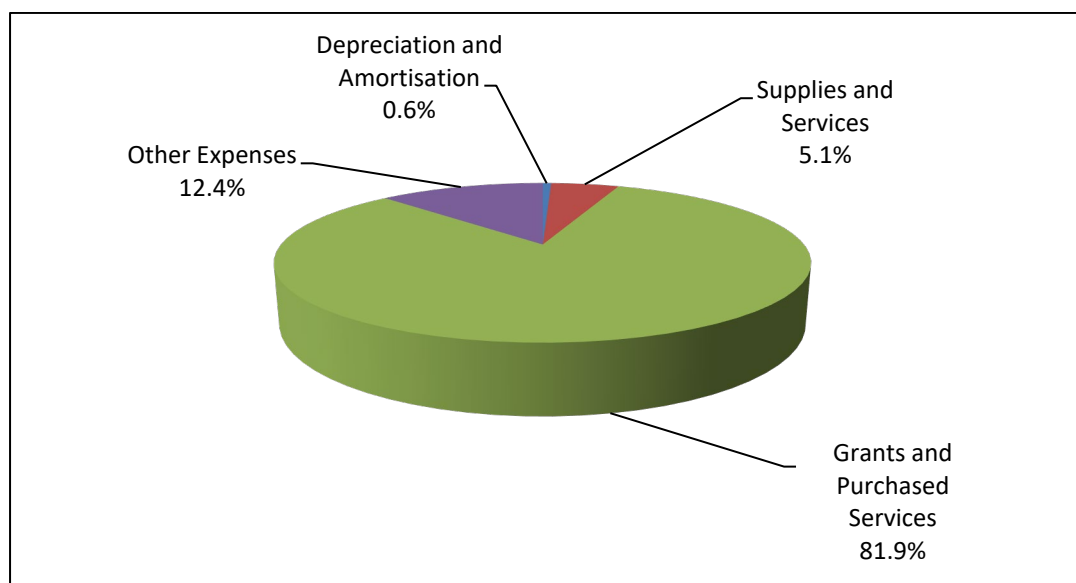
Total Expenditure

1. Components of Expenditure

Figure 1 indicates the components of the Commission’s expenditure for 2021-22 not including taxation revenue transferred to Government. As the Commission has entered into an agreement with Access Canberra for the provision of services for the administration of the gaming laws including the control, supervision and regulation of gaming and racing in the ACT, the main expenditure items during the year were grants and purchased services and other expenses. Supplies and services expenses includes Gambling Harm Prevention and Mitigation Fund expenses which are used to undertake projects aimed to reduce the negative impact of problem gambling and other expenses include receipts transferred to the Diversification and Sustainability Support Fund.

The largest component of expenditure is grants and purchased services which represents **81.9 per cent** of ordinary activities or **\$6.539 million**.

Figure 1 - Components of Expenditure in 2021-22



2. Comparison to Budget

Total expenditure, not including taxation revenue transferred to Government, of **\$7.984 million** was **\$0.547 million**, or **6.41 per cent**, lower than the 2021-22 budget of **\$8.531 million**. This is mainly due to the lower than expected:

- supplies and services (**\$0.459 million**) as a result of the reduced activities in relation to Gambling Harm Prevention Mitigation Services; and
- grants and purchased services (**\$0.092 million**) due to lower payments to the Chief Minister's Charitable Fund from gaming machines licensees than budgeted.

3. Comparison to 2020-21 Actual Expenditure

Total expenditure, not including taxation revenue transferred to Government, was **\$0.883 million**, or **12.43 per cent**, higher than the 2020-21 actual result of **\$7.101 million**. This is mainly due to increases in:

- other expenses (**\$0.643 million**) as a result of the increase in the Diversification and Sustainability Support Fund expense by \$0.643 million due to the increase in receipts to the fund in 2021-22 as a result of the reduction of the levy on gaming machine licensees ceasing in April 2021. These funds are then passed onto the Diversification and Sustainability Support Fund, which is managed by the Justice and Community Safety Directorate;
- supplies and services (**\$0.158 million**) as a result of the increase in payments from the Gambling Harm Prevention and Mitigation Fund due to the additional activities undertaken in 2021-22. They include research activities undertaken in conjunction with University of Canberra in relation to '*understanding gambling harm in the digital age*' and '*scoping review and synthesising evidence of the impact of policy and regulatory settings on the potential for mitigating gambling harm*'; and
- grants and purchased services (**\$0.112 million**) due to the increase in purchased services from Access Canberra as a result of the indexation of costs for the provision of services for the administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT.

Total Income

Gambling revenue incorporates the following categories:

- gaming machine taxes, levies and fees;
- interstate lotteries taxes (New South Wales);
- minor lottery fees (promotions and raffles);
- casino tax and fees;
- totalisator licence fee;
- race bookmakers' licence fees; and
- sports bookmakers' turnover tax and licence fees.

The amount of gambling revenue received by the Commission depends directly on the level of gambling undertaken in the Territory. The Commission does not have the function of promoting or developing gambling activity in the Territory.

1. Components of Income

Although the Commission collects and verifies revenue from gambling taxes, levies, fees and fines, all such revenue is immediately transferred to the Territory Banking Account through daily sweeps of the Commission's Taxation Account. Taxes and levies are received in accordance with the respective legislation or agreements held with the Commission and are based on gross profit or the level of gambling activity depending on the requirements for each product. Regulatory Fees are paid in relation to gaming operations such as licensing applications, raffle and trade promotion permit applications and general gaming and racing approvals.

The revenue that the Commission uses to fund its operating activities is appropriated through Controlled Recurrent Payments and interest from its bank accounts. In 2021-22, appropriation payments from Government totalled **\$5.461 million**.

The Commission also receives a Gambling Harm Prevention and Mitigation Fund levy and contributions to the Chief Minister's Charitable Fund and the Diversification and Sustainability Support Fund.

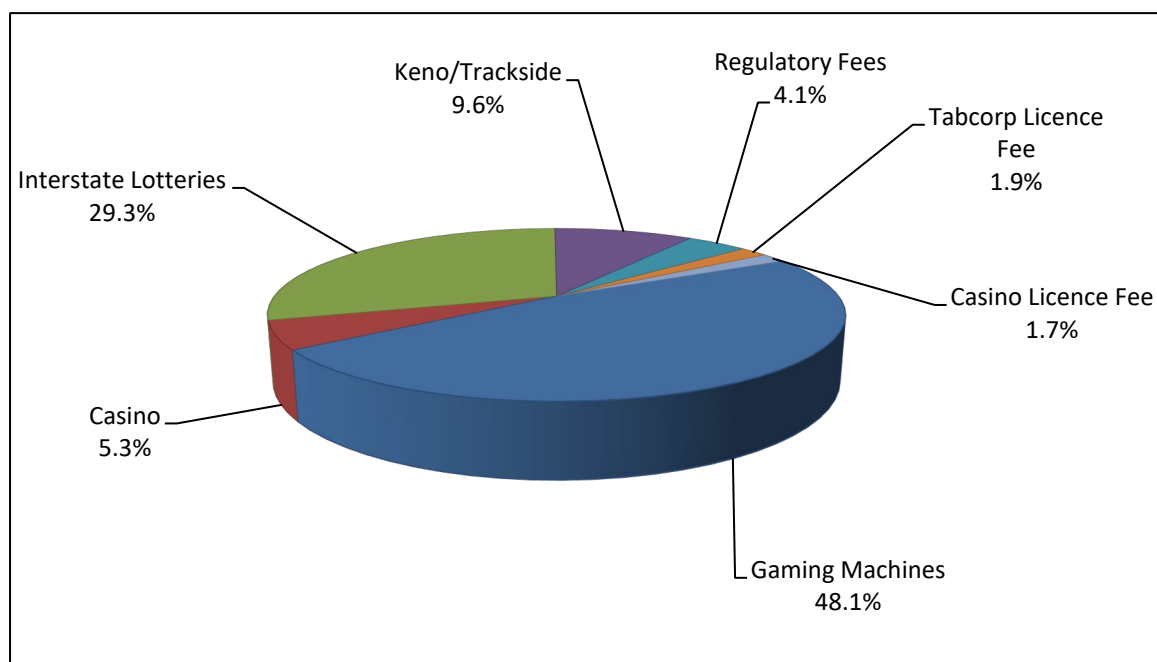
Gambling Harm Prevention and Mitigation Fund - Payments to the Gambling Harm Prevention and Mitigation Fund consist of a levy from gaming machine licensees as well as voluntary contributions from Tabcorp ACT and Casino Canberra. These funds are used to provide problem gambling support services to the ACT community as well as other projects to reduce the negative impact of problem gambling. In 2021-22, the total amount received by the Commission in the Gambling Harm Prevention and Mitigation Fund was **\$1.511 million**.

Chief Minister's Charitable Fund – Payment to the Chief Minister's Charitable Fund consists of a contribution from gaming machine licensees. These funds are collected by the Commission and transferred to the Chief Minister's Charitable Fund. In 2021-22, the total amount received by the Commission in the Chief Minister's Charitable Fund was **\$0.327 million**.

Diversification and Sustainability Support Fund – Payments to the Diversification and Sustainability Support Fund consists of a payment for each authorisation for gaming machines held by club gaming machine licensees. These funds are collected by the Commission and transferred to the Justice and Community Safety Directorate who manages the fund. In 2021-22, the total amount received by the Commission in the Diversification and Sustainability Support Fund was **\$0.987 million**.

Figure 2 below indicates that for the financial year ended 30 June 2022 the Commission received **\$28.374 million** or **48.1 per cent** of its total gambling revenue from gaming machine taxation.

Figure 2 - Components of Gambling Income in 2021-22



2. Comparison to Budget

For the year ending 30 June 2022 gambling revenue was **\$59.066 million** which was **\$10.418 million**, or **21.42 per cent**, higher than the 2021-22 budget of **\$48.648 million**. This was mainly due to higher:

- gaming machine taxation (**\$5.225 million**) and casino taxation receipts (**\$1.055 million**) due to the earlier than anticipated easing out of COVID-19 restrictions in the ACT;
- interstate lotteries revenue (**\$2.615 million**) from higher than expected ticket sales; and
- Keno and Trackside revenue (**\$1.446 million**) due to higher than anticipated activity.

3. Comparison to 2020-21 Actual Income

Gambling revenue in 2021-22 was **\$1.861 million**, or **3.25 per cent**, higher than the 2020-21 actual result. This was mainly due to the increases in:

- interstate lotteries (**\$2.936 million**) taxation as a result of the increased ticket sales in 2021-22;
- Keno and Trackside revenue (**\$0.572 million**) is due to increased gambling activity in 2021-22; and
- regulatory fees (**\$0.516 million**) primarily due to the increase in Lotteries fees as a result of eased COVID-19 restrictions in 2021-22 compared to the previous period.

These increases are partially offset by the decrease in Gaming Machines revenue (**\$2.248 million**) due to the lockdown restrictions put in place from 12 August to 15 October 2021 as a result of the COVID-19 outbreak.

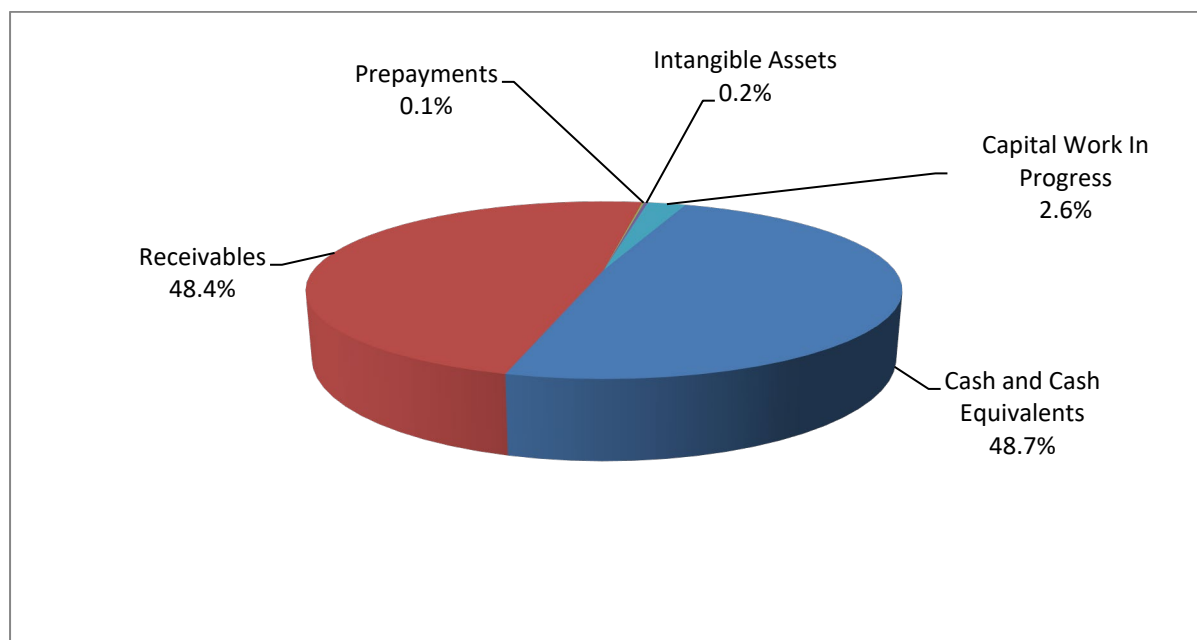
Commission's Financial Position

Total Assets

1. Components of Total Assets

Figure 3 below indicates that for the financial year ended 30 June 2022, **48.7 per cent** of the Commission's assets are cash and cash equivalents and **48.4 per cent** are receivables.

Figure 3 – Total Assets as at 30 June 2022



2. Comparison to Budget

The total asset position as at 30 June 2022 of **\$12.263 million** is **\$0.833 million**, or **7.29 per cent**, higher than the 2021-22 budget of **\$11.430 million**. This is mainly due to:

- higher receivables (**\$0.396 million**) mainly due to more than expected gambling taxes and duties revenue for June 2022 payable in July 2022;
- higher capital works in progress (**\$0.257 million**) due to the development of the ACT Gamblers Exclusion Database; and
- higher cash and cash equivalents (**\$0.166 million**) resulting from the timing variance of the payments to Diversification and Sustainability Support Fund and Chief Minister's Charitable Fund.

3. Comparison to 2020-21 Actuals

The Commission's total asset position increased by **\$0.974 million**, or **8.63 per cent**, from 2020-21 actual result of **\$11.289 million** mainly due to increases in:

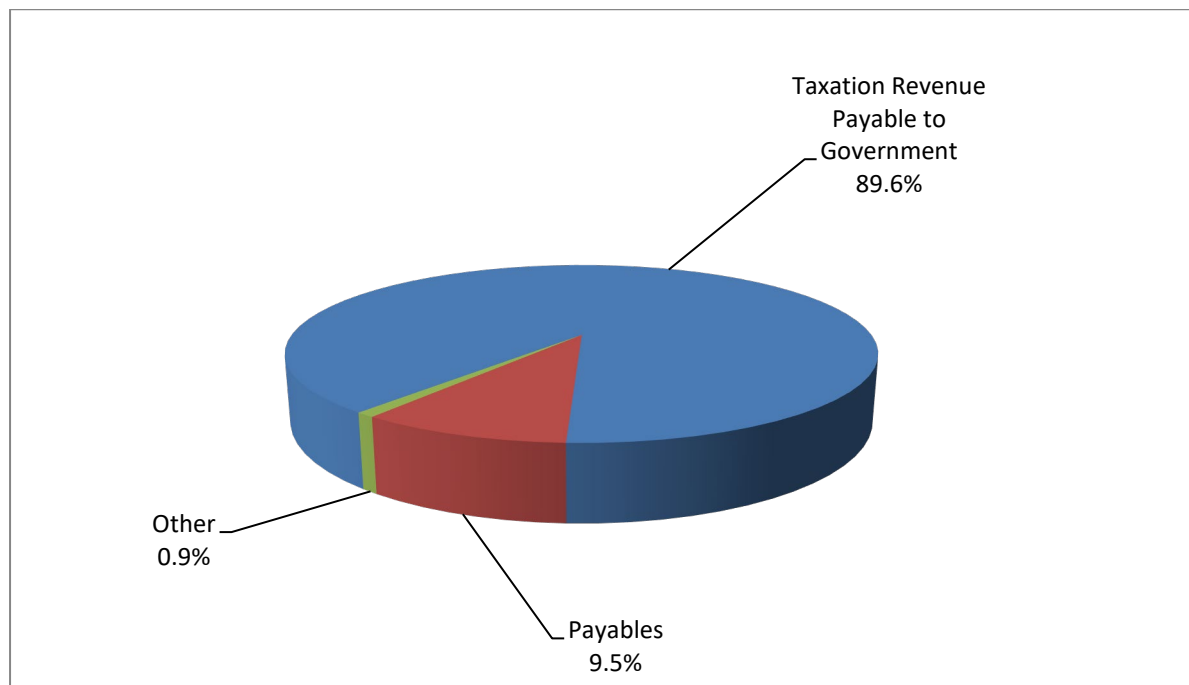
- higher receivables (**\$0.402 million**) mainly due to the increase in gambling taxes and duties revenue for June 2022 compared to June 2021;
- cash and cash equivalents (**\$0.354 million**) due to timing variances of payments to Diversification and Sustainability Support Fund and Chief Minister's Charitable Fund; and
- capital works in progress (**\$0.256 million**) due to the development of the ACT Gamblers Exclusion Database.

Total Liabilities

1. Components of Total Liabilities

Figure 4 below indicates that the majority of the Commission's liabilities as at 30 June 2022 relate to taxation revenue payable to Government (**89.6 per cent**).

Figure 4 – Total Liabilities as at 30 June 2022



2. Comparison to Budget

The Commission's liabilities for the year ended 30 June 2022 of **\$6.348 million** is **\$0.600 million**, or **10.44 per cent**, higher than the 2021-22 budget of **\$5.748 million**. This is mainly due to higher payables (**\$0.601 million**) as at 30 June 2022 as a result of the higher than expected:

- taxation revenue payable to Government (**\$0.481 million**) due to more than expected outstanding accrued Gambling Taxes receivable as at 30 June 2022; and
- levy payable to the Diversification and Sustainability Support Fund (**\$0.153 million**) due to the timing of payments received by the Commission and transferred to the fund.

These amounts are offset by lower levy payable to the Chief Minister's Charitable Fund (**\$0.037 million**) due to lower payments to the Chief Minister's Charitable Fund from gaming machines licensees than budgeted.

3. Comparison to 2020-21 Actuals

Total liabilities increased by **\$0.603 million**, or **10.50 per cent**, from 2020-21 actual results of **\$5.745 million** primarily due to the:

- higher taxation revenue payable to Government (**\$0.462 million**) mainly due to an increase in Interstate Lotteries Duty as a result of the increased ticket sales in June 2022 compared to June 2021; and
- increase in levy payable to the Diversification and Sustainability Support Fund (**\$0.164 million**) is due to the timing of payments received by the Commission and transferred to the fund.

These amounts are offset by decrease in levy payable to the Chief Minister's Charitable Fund (**\$0.034 million**) due to lower payments to the Chief Minister's Charitable Fund from gaming machines licensees in June 2022 compared to June 2021.

Liquidity

'Liquidity' is the ability of the Commission to satisfy its short-term debts as they fall due. A common indicator for liquidity is the current ratio which compares the ability to fund short-term liabilities from short-term assets. A ratio of less than 1-to-1 may indicate a reliance on further funding from the ACT Government to meet short-term debts. *Table 1* indicates the liquidity position of the Commission.

Table 13: Current Ratio

Description	Prior Year Actual 2020-21 \$'000	Current Year Budget 2021-22 \$'000	Current Year Actual 2021-22 \$'000
Current Assets	11,149	11,343	11,918
Current Liabilities	5,745	5,748	6,348
Current Ratio	1.94:1	1.97:1	1.88:1

The Commission's current ratio for the financial year ended 30 June 2022 is **1.88 to 1** which is marginally lower than the budgeted current ratio of **1.97 to 1**. The lower ratio reflects the higher than expected taxation revenue payable to Government (**\$0.481 million**) as a result of more outstanding accrued Gambling Taxes receivable as at 30 June 2022 and accrued levies payable to the Diversification and Sustainability Support Fund (**\$0.153 million**) due to the timing of payments received by the Commission and transferred to the fund.

FINANCIAL STATEMENTS

ACT Gambling and Racing Commission

For the Year Ended

30 June 2022

INDEPENDENT AUDITOR'S REPORT

To the Members of the ACT Legislative Assembly

Opinion

I have audited the financial statements of the ACT Gambling and Racing Commission (Commission) for the year ended 30 June 2022 which comprise the operating statement, balance sheet, statement of changes in equity, statement of cash flows, statement of appropriation and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements:

- (i) present fairly, in all material respects, the Commission's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended; and
- (ii) are presented in accordance with the *Financial Management Act 1996* and comply with Australian Accounting Standards.

Basis for opinion

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Commission for the financial statements

The Governing Board of the Commission is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996* and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Commission to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

Auditor's responsibilities for the audit of the financial statements

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statements of the Commission.

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Commission's internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission;
- conclude on the appropriateness of the Commission's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Commission to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with the Governing Board of the Commission regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ajay Sharma
Assistant Auditor-General, Financial Audit
1 September 2022



Statement of Responsibility

In my opinion, the ACT Gambling and Racing Commission's financial statements fairly reflect the financial operations for the year ended 30 June 2022 and its financial position on that date.

A handwritten signature in black ink, appearing to read "Paul Baxter".

Paul Baxter
Chairperson
ACT Gambling and Racing Commission
25 August 2022



Gambling & Racing Commission
GPO Box 158, Canberra City ACT 2601

 GRCBoard@act.gov.au
 gamblingandracing.act.gov.au





Statement by the Chief Executive Officer

In my opinion, the ACT Gambling and Racing Commission's financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2022 and the financial position on that date.

A handwritten signature in black ink, appearing to read "Yu-Lan Chan".

Yu-Lan Chan
Chief Executive Officer
ACT Gambling and Racing Commission
26 August 2022



Gambling & Racing Commission
GPO Box 158, Canberra City ACT 2601

 GRCBoard@act.gov.au
 gamblingandracing.act.gov.au



**ACT Gambling and Racing Commission
Note Index of the Financial Statements
For the Year Ended 30 June 2022**

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ACT Gambling and Racing Commission
Operating Statement
For the Year Ended 30 June 2020

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
Income				
<i>Revenue</i>				
Controlled Recurrent Payments	#	5,461	5,461	5,350
Taxation and Levies Collected on behalf of the Territory	3	54,472	44,131	53,127
Regulatory Fees	4	4,594	4,517	4,078
Grants and Contributions	5	3	31	12
Interest Revenue		65	114	60
Other Revenue	6	2,825	3,063	2,404
Total Revenue		67,420	57,317	65,031
<i>Gains</i>				
Other Gains		1	-	-
Total Gains		1	-	-
Total Income		67,421	57,317	65,031
<i>Expenses</i>				
Supplies and Services	7	407	866	249
Depreciation and Amortisation		51	62	81
Grants and Purchased Services	8	6,539	6,631	6,427
Other Expenses	9	987	972	344
Taxation, Levies and Regulatory Fees Revenue				
Transferred to Government		59,066	48,648	57,205
Total Expenses		67,050	57,179	64,306
Operating Result		371	138	725

The above Operating Statement should be read in conjunction with the accompanying notes.

The ACT Gambling and Racing Commission has only one output class, and as such, the above Operating Statement is also the Commission's Operating Statement for the Gambling Regulation and Harm Minimisation Output Class.

Refer to the Statement of Appropriation.

ACT Gambling and Racing Commission
Balance Sheet
As at 30 June 2022

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
Current Assets				
Cash and Cash Equivalents	10	5,970	5,804	5,616
Receivables	11	5,932	5,536	5,530
Prepayments		16	3	3
Total Current Assets		11,918	11,343	11,149
Non-Current Assets				
Property, Plant and Equipment		-	5	-
Intangible Assets	12	29	23	80
Capital Works in Progress	13	316	59	60
Total Non-Current Assets		345	87	140
Total Assets		12,263	11,430	11,289
Current Liabilities				
Payables	14	6,291	5,697	5,694
Other Liabilities		57	51	51
Total Current Liabilities		6,348	5,748	5,745
Total Liabilities		6,348	5,748	5,745
Net Assets		5,915	5,682	5,544
Equity				
Accumulated Funds		5,915	5,682	5,544
Total Equity		5,915	5,682	5,544

The above Balance Sheet should be read in conjunction with the accompanying notes

ACT Gambling and Racing Commission
Statement of Changes in Equity
For the Year Ended 30 June 2022

30 June 2022

	Note No.	Accumulated Funds Actual 2022 \$'000	Total Equity Actual 2022 \$'000	Original Budget 2022 \$'000
Balance at 1 July 2021		5,544	5,544	5,544
Comprehensive Income				
Operating Surplus		371	371	138
Total Comprehensive Result		371	371	138
Balance at 30 Jun 2022		5,915	5,915	5,682

30 June 2021

	Note No.	Accumulated Funds Actual 2021 \$'000	Total Equity Actual 2021 \$'000
Balance at 1 July 2020		4,819	4,819
Comprehensive Income			
Operating Surplus		725	725
Total Comprehensive Result		725	725
Balance at 30 June 2021		5,544	5,544

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

ACT Gambling and Racing Commission
Statement of Cash Flows
For the Year Ended 30 June 2022

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
Cash Flows from Operating Activities				
Receipts				
Controlled Recurrent Payments		5,461	5,461	5,350
Taxation and Levies Collected on Behalf of the Territory		55,126	44,140	52,207
Regulatory Fees		3,476	4,508	4,078
Investment Received		65	114	60
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		117	119	102
Goods and Services Tax Collected from Customers		10	-	11
Other Receipts		2,896	3,063	2,115
Total Receipts from Operating Activities		67,151	57,405	63,923
Payments				
Supplies and Services		404	837	513
Grants and Purchased Services		6,573	6,631	6,061
Other		823	972	-
Taxation, Levies and Regulatory Fees Revenue Transferred to Government		58,601	48,648	56,285
Goods and Services Tax Remitted to the Australian Taxation Office		9	-	15
Goods and Services Tax Paid to Suppliers		120	119	104
Total Payments from Operating Activities		66,530	57,207	62,978
Net Cash Inflows from Operating Activities	10	621	198	945
Cash Flows from Investing Activities				
Payments				
Payments for Property, Plant and Equipment and Capital Works		-	10	-
Payments for Intangibles		267	-	32
Total Payments from Investing Activities		267	10	32
Net Cash (Outflows) from Investing Activities		(267)	(10)	(32)
Net Increase in Cash and Cash Equivalents				
Cash and Cash Equivalents at the Beginning of the Reporting Period		5,616	5,616	4,703
Cash and Cash Equivalents at the End of the Reporting Period	10	5,970	5,804	5,616

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

**ACT Gambling and Racing Commission
Note Index of the Financial Statements
For the Year Ended 30 June 2022**

Description and Material Accounting Policies Relating to Controlled Recurrent Payments

Controlled Recurrent Payments (CRP) are revenue received from the ACT Government to fund the costs of delivering outputs.

CRP are recognised when the Commission gains control over the funding which is obtained upon the receipts of cash, given they do not contain enforceable and sufficiently specific performance obligations as defined by AASB 15 Revenue from Contracts with Customers.

	Original Budget 2022 \$'000	Total Appropriated 2022 \$'000	Appropriation Drawn 2022 \$'000	Appropriation Drawn 2021 \$'000
Controlled				
Controlled Recurrent Payments	5,461	5,461	5,461	5,350
Total Controlled Appropriation	5,461	5,461	5,461	5,350

The above Statement of Appropriation should be read in conjunction with the accompanying notes.

Column Heading Explanations

The *Original Budget* column shows the amounts that appear in the Statement of Cash Flows in the ACT Gambling and Racing Commission's 2021-22 Statement of Intent. This amount also appears in the Statement of Cash Flows.

The *Total Appropriated* column is inclusive of all appropriation variations occurring after the Original Budget.

The *Appropriation Drawn* is the total amount of appropriation received by the ACT Gambling and Racing Commission during the year. This amount also appears in the Statement of Cash Flows.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 1. Objectives of the ACT Gambling and Racing Commission

The primary objectives of the ACT Gambling and Racing Commission (the Commission) are to:

- regulate gambling and racing activities in accordance with ACT gaming laws;
- ensure compliance by gaming organisations and persons with the payment of fee and tax liabilities;
- review gaming laws to ensure their continued relevance and appropriateness; and
- monitor and research the social effects of gambling and problem gambling in the ACT and provide counselling and education services.

The Commission also collects and verifies a number of different gambling related taxes, fees and fines on behalf of the ACT Government.

Note 2. Basis of Preparation of the Financial Statements

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for ACT Government territory authorities. The FMA and the *Financial Management Guidelines* issued under the Act requires that the Commission's financial statements include:

1. an Operating Statement for the year;
2. a Balance Sheet at the end of the year;
3. a Statement of Changes in Equity for the year;
4. a Statement of Cash Flows for the year;
5. a Statement of Appropriation for the year;
6. the significant accounting policies adopted for the year; and
7. such other statements as are necessary to fairly reflect the financial operations of the Commission during the reporting period and its financial position at the end of the year.

These general-purpose financial statements have been prepared in accordance with:

1. Australian Accounting Standards (as required by the FMA); and
2. ACT Accounting and Disclosure Policies.

Accrual Accounting

The financial statements have been prepared using the accrual basis of accounting. The financial statements have also been prepared according to the historical cost convention.

Currency

These financial statements are presented in Australian dollars, which is the Commission's functional currency.

Individual Not-For-Profit Reporting Entity

The Commission is an individual not-for-profit reporting entity.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 2. Basis of Preparation of the Financial Statements – Continued

Reporting Period

These financial statements state the financial performance, changes in equity and cash flows of the Commission for the year ended 30 June 2022 together with the financial position of the Commission as at 30 June 2022.

Comparative Figures

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2021-22 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the 2021-22 Statement of Intent.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous reporting period for all amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed.

Where the presentation or classification of items in the financial statements is amended the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). Use of "-" represents zero amounts or amounts rounded down to zero.

Going Concern

The 2021-22 financial statements have been prepared on a going concern basis as the Commission has been funded in the ACT Government 2022-23 Budget and the Budget Papers include forward estimates for the Commission.

COVID-19 Impact

The Commission has assessed the impact of the COVID-19 pandemic on its financial statements. From this assessment the Commission has concluded that COVID-19 has had a material impact on the Taxation and Levies collected on behalf of the Territory. The Commission has received more Taxation and Levies compared to 2021-22 Original Budget due to easing out of COVID-19 restrictions earlier than anticipated.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

INCOME NOTES

Material Accounting Policies – Income

Income Recognition

The following material accounting policies relate to each income note unless stated otherwise in the individual note.

AASB 1058 Income of Not-for-Profit Entities

Where revenue streams are in the scope of AASB 1058, the Commission recognises the asset received (generally cash or other financial asset) at fair value, recognises any related amount (e.g. liability or equity) in accordance with an accounting standard and recognises revenue as the residual between the fair value of the asset and the related amount on receipt of the asset.

Note 3. Taxation and Levies Collected on Behalf of the Territory

Description and Material Accounting Policies relating to Taxation and Levies Collected on Behalf of the Territory

Taxation and Levies are collected on behalf of the Territory from licensed gambling operators. Taxes and Levies are received on a monthly basis in accordance with the respective legislation or agreements held with the Commission and are based on gross profit or the level of gambling activity depending on the requirements for each product. All Taxes and Levies received by the Commission are transferred on a daily basis to the ACT Government.

Taxes and levies are recognised as revenue in the period in which the payment relates.

Taxation and Levies are collected on behalf of the Territory.

	2022	2021
	\$'000	\$'000
Gaming Machines ¹	28,374	30,622
Interstate Lotteries ²	17,319	14,383
Casino	3,126	3,041
Keno and Trackside Levy ³	5,653	5,081
Total Taxation and Levies Collected on Behalf of the Territory	54,472	53,127

1. The decrease in Gaming Machine Taxation is due to the lockdown restrictions put in place from 12 August to 15 October 2021 as a result of the COVID-19 outbreak.
2. The increase in Interstate Lotteries Taxation is due to increased ticket sales in 2021-22.
3. The increase in the Keno and Trackside Levy is due to increased gambling activity in 2021-22.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 4. Regulatory Fees

Description and Material Accounting Policies relating to Regulatory Fees

Regulatory Fees Collected on behalf of the Territory are paid in relation to gaming operations such as licensing applications, raffle and trade promotion permit applications and general gaming and racing approvals. All regulatory fees received by the Commission are transferred on a daily basis to the ACT Government.

Fees are recognised as revenue at the time of payment. Fines are recognised as revenue on the issue of the relevant disciplinary notice.

	2022	2021
	\$'000	\$'000
Regulatory Fees		
Gaming Machines	187	156
Lotteries ¹	2,245	1,814
Casino	1,027	990
Totalisator	1,119	1,101
Sports Bookmaking	16	16
Fees and Penalties	-	1
Total Regulatory Fees	4,594	4,078

1. The increase in Lotteries fees is due to the easing of restrictions put in place as a result of the COVID-19 outbreak.

Note 5. Grants and Contributions

Resources received free of charge are recorded as a revenue and expense in the Operating Statement at fair value. The revenue is separately disclosed under resources received free of charge, with the expense being recorded in the line item to which it relates. Services that are received free of charge are only recorded in the Operating Statement if they can be reliably measured and would have been purchased if not provided to the Commission free of charge. Legal Services were received free of charge from the ACT Government Solicitor's Office.

Resources Received Free of Charge from ACT Government Entities

Legal Services	3	12
Total Resources Received Free of Charge	3	12

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 6. Other Revenue

Description and Material Accounting Policies relating to Other Revenue

Other Revenue arises from the core activities of the Commission. Revenue From the Gambling Harm Prevention and Mitigation Fund consist of a levy on gaming machine licensees and voluntary contributions from Casino Canberra and Tabcorp ACT Limited. The Commission also collects revenue from gaming machine licensees for payments to the Chief Minister’s Charitable Fund and the Diversification Sustainability Support Fund.

	2022	2021
	\$'000	\$'000
Revenue from Non-ACT Government Entities		
Gambling Harm Prevention and Mitigation Fund ¹	1,511	1,694
Chief Minister's Charitable Fund ²	327	366
Diversification Sustainability Support Fund ³	987	344
Total Other Revenue from Non-ACT Government Entities	2,825	2,404
Total Other Revenue	2,825	2,404

1. The decrease in payments to the Gambling Harm Prevention and Mitigation Fund is due to the lockdown restrictions put in place from 12 August to 15 October 2021 as a result of the COVID- 19 outbreak.
2. The decrease in payments to the Chief Minister’s Charitable Fund is due to the lockdown restrictions put in place from 12 August to 15 October 2021 as a result of the COVID-19 outbreak.
3. The increase in payments to the Diversification Sustainability Support Fund is due to the reduction of the levy on gaming machine licensees ceasing in April 2021.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 7. Supplies and Services

	2022	2021
	\$'000	\$'000
Legal Fees	3	12
Commission Members Remuneration	141	146
Payment from the Gambling Harm Prevention and Mitigation Fund ¹	263	91
Total Supplies and Services	407	249

1. The increase in payments from the Gambling Harm Prevention and Mitigation Fund is due to the additional activities undertaken in 2021-22. They include research activities undertaken in conjunction with University of Canberra in relation to '*understanding gambling harm in the digital age*' and '*scoping review and synthesising evidence of the impact of policy and regulatory settings on the potential for mitigating gambling harm*'.

Note 8. Grants and Purchased Services

Description and Material Accounting Policies relating to Grants and Purchased Services

Grants are amounts provided to ACT Government agencies and non-ACT Government agencies for general assistance or for a particular purpose. Grants may be for capital, current or recurrent purposes and the name or category reflects the use of the grant. The grants given are usually subject to terms and conditions set out in the contract, correspondence, or by legislation. Grants provided by the Commission are collected from gaming machine licensees and passed on to the Chief Minister's Charitable Fund.

Purchased services are amounts paid to obtain services from other ACT Government agencies and external parties. These transactions are reciprocal in nature.

	2022	2021
	\$'000	\$'000
Purchased Services - Problem Gambling Support Services	949	924
Purchased Services - Access Canberra ¹	5,263	5,137
Recurrent Grants - Chief Minister's Charitable Fund ²	327	366
Total Grants and Purchased Services	6,539	6,427

1. The increase in Purchased Services – Access Canberra is due to indexation of costs for the provision of services for the administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT.
2. The decrease in recurrent Grants is due to the reduced receipts to the Chief Minister's Charitable Fund is due to the lockdown restrictions put in place from 12 August to 15 October 2021 as a result of the COVID-19 outbreak.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 9. Other Expenses

Description and Material Accounting Policies relating to Other Expenses

	2022	2021
	\$'000	\$'000
Diversification and Sustainability Support Fund ¹	987	344
Total Other Expenses	987	344

1. The increase in the Diversification and Sustainability Support Fund expense is due to the increase in receipts to the fund in 2021-22 as a result of the reduction of the levy on gaming machine licensees ceasing in April 2021. These funds are then passed onto the Diversification and Sustainability Support Fund, which is managed by the Justice and Community Safety Directorate.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 10. Cash and Cash Equivalents

Description and Material Accounting Policies relating to Cash and Cash Equivalents

Cash includes cash at bank.

Cash equivalents are short-term highly liquid investments that are readily converted to known amounts of cash which are subject to an insignificant risk of changes in value.

The ACT Gambling and Racing Commission holds five bank accounts with the Westpac Bank as part of the Whole-of-Government banking arrangements that earned an average floating interest rate of 1.02% (2020-21 1.00%).

(a) Cash and Cash Equivalents Balance

	2022	2021
	\$'000	\$'000
Cash at Bank	5,970	5,616
Total Cash and Cash Equivalents	5,970	5,616

(b) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet

Total Cash and Cash Equivalents Disclosed in the Balance Sheet	5,970	5,616
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Statement of Cash Flows	5,970	5,616

(c) Reconciliation of the Operating Result to the Net Cash Outflows from Operating Activities

Operating Result	371	725
Add/(Less) Non-Cash Items		
Depreciation and Amortisation	51	81
Accrued Capital Works in Progress	11	(27)
Cash Before Changes in Operating Assets and Liabilities	433	779
Changes in Operating Assets and Liabilities		
(Increase) in Receivables	(402)	(1,187)
(Increase) in Prepayments	(13)	-
Increase in Payables	135	442
Increase in Taxation Revenue Payable	462	911
Increase in Other Liabilities	6	-
Net Changes in Operating Assets and Liabilities	188	166
Net Cash Inflows from Operating Activities	621	945

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 11. Receivables

Accounts Receivables

Accounts receivable (including accrued gambling taxes and levies and other trade receivables) are measured at amortised cost with any adjustments to the carrying amount being recorded in the Operating Statement.

Accrued gambling taxes and levies arise in the normal course of gambling related activity. It is a statutory requirement that gambling taxes and levies for a particular month be paid in the following month.

Impairment Loss – Accounts Receivables

The allowance for expected credit losses represents the amount of trade receivables and other trade receivables the Commission estimates will not be repaid. The allowance for impairment losses is based on objective evidence and a review of overdue balances. The Commission measures expected credit losses of a financial instrument in a way that reflects:

- (a) an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- (b) the time value of money; and
- (c) reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

The Commission has assessed the allowance for impairment losses for receivables in the financial statements. The assessment is based on the historical trends and there are no credit losses expected in relation to the receivables. The assessment is considered by management to be appropriate and reliable. No receivables were impaired as at 30 June 2022 or as at 30 June 2021. All receivables are with non-ACT Government entities.

	2022	2021
	\$'000	\$'000
Current Receivables		
Gambling Taxes		
Gaming Machine Taxation ¹	2,451	2,767
Interstate Lotteries Duty ²	2,932	2,172
Casino Taxation	305	281
Total Gambling Taxes	5,688	5,220
Other Receivables		
Other Trade Receivables	14	43
Gambling Harm Prevention and Mitigation Fund Levy	120	144
Accrued Chief Minister's Charitable Fund Levy	28	32
Accrued Diversification and Sustainability Support Fund Levy	70	82
Net GST Receivable	12	9
Total Other Receivables	244	310
Total Current Receivables	5,932	5,530

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 11. Receivables - Continued

1. The decrease in Gaming Machine Taxation receivable is due to the increased Gaming Machine Taxation payments for June 2022 received during the reporting period compared to June 2021.
2. The increase in Interstate Lotteries Duty is due to the increased ticket sales in June 2022 compared to June 2021.

Note 12. Intangible Assets

Description and Material Accounting Policies relating to Intangible Assets

Recognition

The Commission's intangible assets comprise of externally acquired software for internal use. Externally acquired software is recognised and capitalised when:

- (a) it is probable that the expected future economic benefits attributable to the software will flow to the Commission;
- (b) the cost of the software can be measured reliably; and
- (c) the acquisition cost is equal to or exceeds \$50,000.

Measurement

Intangible Assets are measured at cost.

Amortisation

Capitalised software has a finite useful life. Amortisation is applied to intangible assets. Software is amortised on a straight-line basis over its useful life, over a period of five years.

Impairment

The Commission assesses, at each reporting date, whether there is any indication that an intangible asset may be impaired. Intangible assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Impairment losses for intangible assets are recognised in the Operating Statement, as intangible assets are carried at cost. The carrying amount if the intangible asset is reduced to its recoverable amount.

The Commission has externally purchased software consisting of a Gaming Machine Database and an ACT Gamblers' Exclusion Database.

	2022	2021
	\$'000	\$'000
Externally Purchased Computer Software at Cost	961	961
Less: Accumulated Amortisation	(932)	(881)
Total Intangible Assets	29	80

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 12. Intangible Assets - Continued

Reconciliation of Intangible Assets

The following table shows the movement of each class of Intangible Assets in 2022 and 2021.

2022	Externally Purchased Software \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	80	80
Additions	-	-
Amortisation	(51)	(51)
Carrying Amount at the End of the Reporting Period	29	29
2021	Externally Purchased Software \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	161	161
Additions	-	-
Amortisation	(81)	(81)
Carrying Amount at the End of the Reporting Period	80	80

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 13. Capital Works in Progress

Description and Material Accounting Policies relating to Capital Works in Progress

Assets under construction include computer software. Capital works in progress are recognised at the time the software development activity occurs. These assets are measured at the cost of constructing the asset. The cost includes direct costs (e.g. direct materials and direct labour), and 'directly attributable' costs in bringing the asset to a location and condition ready for use.

	2022	2021
	\$'000	\$'000
Software Works in Progress ¹	316	60
Total Capital Works in Progress	316	60

1. Increase in Software Works in Progress relates to the development of the ACT Gamblers Exclusion Database.

Reconciliation of Capital Works in Progress

The following table shows the movement of Capital Works in Progress during 2021-22.

	Software Works in Progress	Total
	\$'000	\$'000
Carrying Amount at the Beginning of the Reporting Period	60	60
Additions	256	256
Carrying Amount at the End of the Reporting Period	316	316

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 14. Payables

Description and Material Accounting Policies relating to Payables

Payables are initially recognised at fair value based on the transaction cost and subsequent to initial recognition at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are normally settled within 30 days after the invoice date.

Payables include Levies payable, Accrued Expenses and Taxation and Levies payable to Government.

	2022	2021
	\$'000	\$'000
Current Payables		
Accrued Expenses	28	23
Levy Payable to the Chief Minister's Charity Fund	70	104
Levy Payable to the Diversification and Sustainability Support Fund ¹	508	344
Taxation and Levies Revenue Payable to Government ²	5,685	5,223
Total Current Payables	6,291	5,694
Total Payables	6,291	5,694

1. The increase in Levy Payable to the Diversification and Sustainability Support Fund (DSSF) is due to the timing of payments received by the Commission and transferred to the DSSF.
2. The increase in Taxation and Levies Payable to Government is mainly due an increase in outstanding Accrued Gambling Taxes Receivable as at 30 June 2022. All taxes and levies received by the Commission are transferred on a daily basis to the ACT Government.

There are no payables overdue as at 30 June 2022 and 30 June 2021.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 15. Financial Instruments

Material Accounting Policies relating to Financial Instruments

Details of the significant policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised with respect to each class of financial asset and financial liability are disclosed in the note to which they relate to.

The Commission's financial assets consists of cash and cash equivalents and trade receivables, and are subsequently reassured at amortised cost under AASB 9 *Financial Instruments*. Financial liabilities are measured at amortised cost.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Commission's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. The Commission expects to collect all financial assets that are not past due or impaired.

Cash at bank is held with a high credit quality financial institution under Whole-of-Government banking arrangements. Cash at bank is held with the Westpac Bank.

The majority of the Commission's receivables are taxes payable by gaming licensees. The Commission reviews outstanding receivables on a monthly basis with the option of prosecution or disciplinary action being taken against gaming licensees with overdue or unpaid taxes. Unpaid outstanding balances are referred to the ACT Government Solicitor for legal action if all other options have been exhausted.

There have been no significant changes in the process for managing credit risk since the last reporting period.

Trade receivables are always measured at lifetime expected credit losses (the simplified approach).

Liquidity Risk

Liquidity risk is the risk that the Commission will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. To limit its exposure to liquidity risk the Commission ensures that it has a sufficient amount of current financial assets to meet its current financial liabilities. The main source of cash to pay these obligations is appropriation from the ACT Government which is paid to the Commission on a fortnightly basis throughout the year. The Commission manages its liquidity risk through forecasting appropriation drawdown requirements to enable payment of anticipated obligations. This ensures that the Commission has enough cash to meet its emerging financial liabilities. See the maturity analysis below for further details of when financial assets and liabilities mature.

The Commission's exposure to liquidity risk and the management of this liquidity risk has not changed since the previous reporting period.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 15. Financial Instruments – Continued

Carrying Amount and Fair Value of Financial Assets and Liabilities

The carrying amount of financial assets and financial liabilities of the Commission approximate their fair value.

	Note No	Carrying Amount 2022 \$'000	Fair Value Amount 2022 \$'000	Carrying Amount 2021 \$'000	Fair Value Amount 2021 \$'000
Financial Assets					
Cash and Cash Equivalents	10	5,970	5,970	5,616	5,616
Receivables - Other Trade Receivables	11	14	14	43	43
Total Financial Assets		5,984	5,984	5,659	5,659
Financial Liabilities					
Payables	14	28	28	23	23
Total Financial Liabilities		28	28	23	23

Note: Assets and liabilities that are not contractual (such as those created as a result of statutory requirements imposed by governments) are not financial assets and liabilities. As such, non-contractual receivables and payables are not included in the financial instruments note.

Fair Value Hierarchy

All financial assets and liabilities are measured, subsequent to initial recognition, at amortised cost and as such no Fair Value Hierarchy disclosures have been made.

Maturity Analysis

The Commission's Financial Liabilities are non-interest bearing liabilities. As a result, a maturity analysis is not required.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 15. Financial Instruments – Continued

Carrying Amount of Each Category of Financial Asset and Financial Liability

	2022	2021
	\$'000	\$'000
Financial Assets		
Financial Assets Measured at Fair Value through the Profit and Loss	-	43
Financial Assets Measured at Amortised Cost	14	-
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	28	23

Note 16. Related Party Disclosures

Description and Material Accounting Policies relating to Related Party Disclosure

A related party is a person that controls or has significant influence over the reporting entity, or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity, and includes their close family members and entities in which the KMP and/or their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly.

Controlling Entity

The Commission is an ACT Government controlled entity.

Key Management Personnel

KMP of the Commission are Members of the Governing Board. The members of the Governing Board during 2021-22 were:

Mr P Baxter	Chair	
Ms L Close	Deputy Chair	
Ms C Franklin	Member	
Mr C Buik	Member	
Ms Yu-Lan Chan	Chief Executive Officer	

One of the KMP of the Commission is an employee of the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) and is compensated by CMTEDD.

Compensation by the Commission to KMP is set out below:

	2022	2021
	\$'000	\$'000
Board Member fees	141	146
Total Compensation by the Commission to KMP	141	146

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 16. Related Party Disclosures - Continued

Transactions with Key Management Personnel

There were no transactions with KMP that were material to the financial statements of the Commission.

Transactions with parties related to Key Management Personnel

There were no transactions with parties related to KMP, including transactions with KMP's close family members or other related entities that were material to the Financial Statement of the Commission.

Transactions with other ACT Government controlled entities

The Commission has entered into transactions with other ACT Government Entities in 2021-2022 consistent with day-to-day business operations provided under varying terms and conditions. The notes to the Financial Statements provide the details of transactions with other ACT Government Entities. Below is a summary of the material transactions with Other ACT Government Entities.

Revenue

The Commission's main ongoing source of funding is received from the ACT Government through the Territory Banking Account. This funding is in the form of Controlled Recurrent Payments.

Expenses

Grants and Purchased Services (Note 8) – The Commission paid \$5.263 million to Access Canberra for the provision of services for administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT.

Other Expenses (Note 9) – The Commission transferred \$0.987 million to the Justice and Community Safety Directorate as receipts collected on behalf of the Diversification and Sustainability Support Fund.

Taxation, Levies and Regulatory Fee Revenue Transferred to Government – The Commission transferred \$59.066 million to the Territory Banking Account as Taxes and Levies received on a monthly basis in accordance with the respective legislation or agreements held with the Commission and Regulatory Fees collected on behalf of the Territory in relation to gaming operations.

Liabilities

Payables (Note 14) – The Commission is liable to transfer \$5.685 million of Taxation, Levies and Regulatory Fee Revenue to the Territory Banking Account and \$0.508 million of receipts collected on behalf of the Diversification and Sustainability Support Fund to the Justice and Community Safety Directorate.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 17. Other Commitments

Description and Material Accounting Policies relating to Other Commitments

Other commitments consist of a contract with Relationships Australia Canberra and Region Inc. for the provision of Problem Gambling Support and a memorandum of understanding (MOU) with Access Canberra on the provision of services for administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT. These amounts are reported as GST exclusive:

	2022	2021
	\$'000	\$'000
Within one year	6,398	6,218
Later than one year but not later than five years	1,001	5,353
Total Other Commitments¹	7,399	11,571

1. The decrease in Other Commitments mainly relates to the Commission's MOU with Access Canberra expiring on 30 June 2023.

Note 18. Contingent Liabilities

Description and Material Accounting Policies relating to Contingent Liabilities

Contingent liabilities are not recognised in the Balance Sheet due to the uncertainty regarding any possible amount or timing of any underlying claim or obligation. Instead they are disclosed and, if quantifiable, the best estimate is disclosed.

The Commission manages unclaimed prize monies relating to prizes which have remained unclaimed at 30 June 2022. The Commission's contingent liability amount on the potential claims is \$2,351,295 (2020-21 \$2,350,815).

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2022

Note 19. Budgetary Reporting

Significant Accounting Judgements and Estimates – Budgetary Reporting

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are considered to be major variances if **both** of the following criteria are met:

1. The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
2. The variances (original budget to actual) are greater than plus (+) or minus (-) 10% and \$500,000 of the budget for the financial statement line item.

	Actual 2022 \$'000	Original Budget ^a 2022 \$'000	Variance \$'000	Variance %	Variance Explanation
Operating Statement Line Items					
Taxation and Levies Collected on Behalf of the Territory	54,472	44,131	10,341	23.4	Note 1
Taxation, Levies and Regulatory Fees Revenue Transferred to Government	59,066	48,648	10,418	21.4	Note 2
Balance Sheet Line Items					
Payables	6,291	5,697	594	10.4	Note 3
Statement of Cash Flows Line Items					
Taxation and Levies Collected on Behalf of the Territory	55,126	44,140	10,986	24.9	Note 1
Taxation, Levies and Regulatory Fees Revenue Transferred to Government	58,601	48,648	9,953	20.5	Note 2

- a) Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2021-22 Statement of Intent). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Notes

1. The increase in Taxation and Levies Collected on Behalf of the Territory is due to the easing out of COVID-19 restrictions earlier than anticipated.
2. The increase in Taxation, Levies and Regulatory Fees Transferred to Government is due to the easing out of COVID-19 restrictions earlier than anticipated.
3. The increase in Payables is mainly due the higher than budgeted Accrued Gambling Taxes Receivable as at 30 June 2022.

Statement of Changes in Equity – No variances that met the criteria above were identified in the Statement of Changes in Equity.

Capital Works

The Commission had no projects included in the Capital Works Program for 2021-22.

Asset Management

The only assets maintained by the Commission are its computer software. These databases are managed by Access Canberra through a Memorandum of Understanding. Access Canberra has in place policies for the management of these assets consistent with the ACT Asset Management Strategy. The carrying value of these assets at the end of the reporting period was \$29,518.

Government Contracting

The Commission's procurement, selection and management process for all contractors including consultants complied with the *Government Procurement Act 2001* and *Government Procurement Regulation 2007* and subordinate guidelines and circulars.

Procurement processes above \$25,000 have been reviewed by Procurement ACT, and where applicable by the Government Procurement Board, consistent with the provisions of the *Government Procurement Regulation Act 2007*.

The Commission provided no exemptions from the secure local jobs code requirements under section 22G of the *Government Procurement Act 2001* during the reporting period.

Table 13: 2021-22 Contracts with suppliers of goods and services that exceed \$25,000

Contract No.	Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold Requirements	Contractor Name	Contract Amount (excl GST)	Execution Date	Expiry Date
31036.210	ACT Gambling Harm Support Service	Open tender	Community-based services	No	Relationships Australia Canberra and Region	\$3,849,587	22 May 2020	30 June 2024
No Number	Research into Gambling	Single select	Consultancy	No	ANU Centre for Gambling Research	\$1,100,000	4 March 2022	3 March 2027

Contact for further information:	Senior Director, Finance and Budgets, Access Canberra Phone: (02) 6207 0378
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ACT GAMBLING AND RACING COMMISSION

STATEMENT OF PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2022

INDEPENDENT LIMITED ASSURANCE REPORT

To the Members of the ACT Legislative Assembly

Conclusion

I have undertaken a limited assurance engagement on the statement of performance of the ACT Gambling and Racing Commission (Commission) for the year ended 30 June 2022.

Based on the procedures performed and evidence obtained, nothing has come to my attention to indicate the results of the accountability indicators reported in the statement of performance for the year ended 30 June 2022 are not in agreement with the Commission's records or do not fairly reflect, in all material respects, the performance of the Commission, in accordance with the *Financial Management Act 1996*.

Basis for conclusion

I have conducted the engagement in accordance with the Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. My responsibilities under the standard and legislation are described in the 'Auditor-General's responsibilities' section of this report.

I have complied with the independence and other relevant ethical requirements relating to assurance engagements, and the ACT Audit Office applies Australian Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements*.

I believe that sufficient and appropriate evidence was obtained to provide a basis for my conclusion.

Commission's responsibilities for the statement of performance

The Governing Board of the Commission is responsible for:

- preparing and fairly presenting the statement of performance in accordance with the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*; and
- determining the internal controls necessary for the preparation and fair presentation of the statement of performance so that the results of accountability indicators and accompanying information are free from material misstatements, whether due to error or fraud.

Auditor-General's responsibilities

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*, the Auditor-General is responsible for issuing a limited assurance report on the statement of performance of the Commission.

My objective is to provide limited assurance on whether anything has come to my attention that indicates the results of the accountability indicators reported in the statement of performance are not in agreement with the Commission's records or do not fairly reflect, in all material respects, the performance of the Commission, in accordance with the *Financial Management Act 1996*.

In a limited assurance engagement, I perform procedures such as making inquiries with representatives of the Commission, performing analytical review procedures and examining selected evidence supporting the results of accountability indicators. The procedures used depend on my judgement, including the assessment of the risks of material misstatement of the results reported for the accountability indicators.

Limitations on the scope

The procedures performed in a limited assurance engagement are less in extent than those required in a reasonable assurance engagement and consequently the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, I do not express a reasonable assurance opinion on the statement of performance.

This limited assurance engagement does not provide assurance on the:

- relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets;
- accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations; or
- adequacy of controls implemented by the Commission.



Ajay Sharma
Assistant Auditor-General, Financial Audit
6 September 2022



ACT
Government





ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2022

Statement of Responsibility

In my opinion, the Statement of Performance is in agreement with the ACT Gambling and Racing Commission's records and fairly reflects the service performance of the ACT Gambling and Racing Commission for the year ended 30 June 2022 and also fairly reflects the judgements exercised in preparing it.

Paul Baxter
Chairperson
ACT Gambling and Racing Commission
5 September 2022

Gambling & Racing Commission
GPO Box 158, Canberra City ACT 2601

 GRCBoard@act.gov.au
 gamblingandracing.act.gov.au

ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2022

Description of Objectives

The ACT Gambling and Racing Commission's major objectives include:

- undertaking strategies designed to prevent and reduce gambling harm through a public health approach, including effective research, gambling harm awareness activities and the provision of support for people at risk; and
- increasing gambling operators' compliance with legislation through the Commission's comprehensive inspection program and its continued education and liaison with operators.

**ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2022**

Output Class 1: Gambling Regulation and Harm Minimisation

Output 1.1: Gambling Regulation and Harm Minimisation

	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target %	Explanation for Material Variance
Total cost¹	\$8,531,000	\$7,984,000	(6)	Note 1
Controlled Recurrent Payments	\$5,461,000	\$5,461,000	0	
Accountability Indicators				
a Undertake evidence (e.g. research and evaluation) informed activities to prevent and reduce gambling harm, including through the Gambling Harm Prevention and Mitigation Fund	12	13	8	Note 2
b Percentage of customers satisfied with the Gambling and Racing Commission	90%	100%	11	Note 3
c Percentage of the Canberra community satisfied with the ease of interacting with the Gambling and Racing Commission	95%	100%	5	Note 4
d Compliance rate during targeted campaign inspections	90%	100%	11	Note 5
e Average level of helpfulness after issuing a notice or before issuing a licence/authorisation	4.2 out of 5	5 out of 5	19	Note 6

The above Statement of Performance should be read in conjunction with the accompanying notes.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total cost and Controlled Recurrent Payments measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

1. Total cost includes components of Commission expenditure excluding taxation revenue transferred to Government.

ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2022

Explanation of Material Variance (greater than five per cent)

1. The variance is mainly due to the reduction in Supplies and Services as a result of reduced activities in relation to Gambling Harm Prevention Mitigation Services and Grants and Purchased Services due to lower payments to the Chief Minister's Charitable Fund from gaming machines licensees than budgeted.
2. The result reflects one additional activity aimed at preventing and reducing gambling harm, undertaken through the Gambling Harm Prevention and Mitigation Fund.
3. The result reflects a higher level of client awareness, attitudes, behaviours and customer satisfaction of/with the Commission's corporate identity, channels and services.
4. The result reflects a higher level of satisfaction with the ease of interacting with the Commission.
5. The result reflects that no gaming venues that were assessed against a predetermined set of criteria for targeted inspection campaigns was found to be non-compliant during the first visit and remained non-compliant following a subsequent audit.
6. The result reflects that surveyed industry participants rated the Commission as very helpful.

Explanation of Accountability Indicators

- a Undertake evidence (e.g. research and evaluation) informed activities to prevent and reduce gambling harm, including through the Problem Gambling Assistance Fund.
 - The Commission has:
 - Delivered Gambling Harm Awareness Week 2021, this included an online community sector round table held on 22 October 2021.
 - Completed a two-year extension agreement for the provision of the ACT Gambling Support Service.
 - Engaged the University of Canberra to complete research study titled "Understanding gambling harms in the digital age". The project will benefit the ACT community and potentially alleviate gambling harm by providing an evidence base about knowledge, awareness and understanding of gambling and its harms.
 - Engaged the University of Canberra to complete research study titled "Scoping review and synthesis of evidence of the impact of policy and regulatory settings on the potential for mitigating gambling harm". The Commission is seeking to better understand the impact policy and regulatory settings have on the potential to mitigate (or conversely, exacerbate) gambling harm, while building the evidence base for gambling harm prevention strategies.
 - Engaged Mental Illness Education ACT to deliver a project titled "The Voices of Gambling Harm". The Voices of Gambling Harm program aims to increase the representation of individuals with a lived experience story that includes a theme of gambling harm in the ACT community. These stories will reach specific vulnerable groups in partnership with the ACT Gambling Support Service and contribute to increasing understanding about gambling harm in the ACT.
 - Developed new gambling harm materials promoting Gambling Help Online.

ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2021

Explanation of Accountability Indicators - Continued

- Developed a new Exclusion Database platform to enable greater system functionality. The system is to be rolled out to industry in early 2022-23 financial year.
 - Updated the gambling harm prevention and awareness Z-cards to improve access and contact information.
 - Actively contributed to the development, design, procurement and ongoing management of research projects funded under the interjurisdictional Memorandum of Understanding establishing Gambling Research Australia.
 - Developed the Commission's 2022-23 Communication and Engagement Plan in relation to gambling harm awareness and prevention. The plan provides a coordinated and collaborative approach to activities under the Commission's 'Education and engagement' priority area.
 - Delivered Gambling Harm Prevention Training for industry and a Club Board. 11 Gambling Contact Officer (GCO) training sessions were held with 139 GCOs attending. A trial of the refreshed Gambling Harm Prevention Club Board member training session was held on 14 July 2021 with 10 Burns Club board members in attendance.
 - Revisions to the Commission's gambling harm website sites included pages covering (i) Understanding Gambling Harm, (ii) Managing Online Gambling, (iii) Gambling Transaction Blocks on Credit and Debit Cards and (iv) information about the re-opening of venues post covid.
 - Issued tender for an independent, evaluation of the Strategy for Gambling Harm Prevention in the ACT.
- b Percentage of customers satisfied with the Gambling and Racing Commission
- This is an independent annual survey of licensees which measures client's awareness, attitudes, behaviour and customer satisfaction of/with the Commission's corporate identity, channels and services.
- c Percentage of the Canberra community satisfied with the ease of interacting with the Gambling and Racing Commission
- This is an independent annual survey of the satisfaction with ease of interacting with the Commission, which measures the awareness, attitudes, behaviour and customer satisfaction of/with the Commission's corporate identity, channels and services.
- d Compliance rate during targeted campaign inspections
- This is a rate of compliance assessed against a predetermined set of criteria for targeted inspection campaigns. Following the completion of the campaign compliance rates are again assessed to determine the percentage shift in compliance.
- e Average level of helpfulness after issuing a notice or before issuing a licence/authorisation
- This is an independent survey of randomly selected industry members that have had a regulatory interface with the Commission to identify the helpfulness of the Commission in achieving compliance.

Annual Report Requirements - ACT Gambling and Racing Commission

Summary of Complaints

Section 31 of the *Gambling and Racing Control Act 1999* (the Control Act) provides that a person may lodge a complaint with the Commission about compliance with a gaming law. Access Canberra on behalf of the Commission investigates each complaint received that relates to compliance with a gaming law including seeking information or comment from the relevant licensee or operator. The results of the Commission's investigations are provided to the complainant as well as the licensee or operator that was the subject of the complaint.

In 2021-22, all complaints were resolved to the satisfaction of the Commission.

Table 14: Summary of complaints received during 2021-22

Gambling Provider	Received	Substantiated	Not Substantiated	Ongoing	Incapable of Determination	Withdrawn
Casino	3	0	1	0	1	1
Gaming Machines	7	1	4	1	1	0
Lotteries	23	19	1	1	2	0
Racing and Wagering	2	0	0	1	1	0
Unlawful Games	1	0	0	0	1	0
Total	36	20	6	3	6	1

Gambling Harm Prevention and Mitigation Fund

Under the *Gaming Machine Act 2004*, the Commission administers the Gambling Harm Prevention and Mitigation Fund (the Fund). The Fund supports projects and research into gambling harm and its wider effects within the community.

Revenue for the Fund is sourced from a 0.75 per cent levy on gaming machine licensees' Gross Gaming Machine Revenue and contributions from Tabcorp and Casino Canberra Limited. A further 0.4 per cent of gaming machine licensees' Net Gaming Machine Revenue is paid into the Fund as a mandatory minimum community contribution.

Expenditure from the Fund is for the purpose of alleviating gambling harm or the disadvantages that arise from gambling harm and for providing or ascertaining information about gambling harm. Expenditure from the 0.4 percent of net gaming machine revenue paid into the fund as a mandatory minimum community contribution for the above purposes may only be made with the approval of the Minister.

In making decisions on projects under the Fund, the Commission's Board ensures that approved expenditure meets a range of short-term and long-term goals as well as representing a cross-section of applied and research projects. This ensures that some immediate benefits are achieved, and that work is undertaken to inform or improve knowledge about gambling issues.

Table 15: Gambling Harm Prevention and Mitigation Fund Receipts 2021-22

Licensee	Amount \$	Licensee	Amount \$
Ainslie Group		Eastlake Group	
– Ainslie Football and Social Club	31,918	– Calwell Club	25,042
– Gungahlin Lakes Golf & Community Club	69,823	– Eastlake Football Club	38,946
Austrian Australian Club	251	– Sports Club Kaleen	-
Belconnen Bowling Club	-537	– Eastlakes Gungahlin	22,003
Belconnen Soccer Group		Harmonie German Club	6,690
– Belconnen Soccer Club - Hawker	24	Hellenic Club Group	
– Belconnen Soccer Club - McKellar	16,636	– Hellenic Club in the City	13,696
Canberra Bowling Club	204	– Hellenic Club of Canberra	93,079
Canberra Deakin Football Club	7,905	Magpies Sports Club	11,424
Canberra Highland Society & Burns Club	22,995	Mawson Club	50,292
Canberra Irish Club Limited	3,775	Murrumbidgee Country Club	861
Canberra Labor Group		Spanish Australian Club	126
– Canberra Labor Club	122,876	Tuggeranong Rugby Union Group	
– City Labor Club	22,159	– Chisholm Sports Club	39,888
– Ginninderra Labor Club	30,199	– Lanyon Valley Rugby Union & Amateur Sports Club	35,273
– Weston Creek Labor Club	8,209	– Town Centre Sports Club	51,838
RUC at Turner	8,384	– Tuggeranong Valley Rugby Union & Amateur Sports Club	73,061
Canberra Raiders Group		Yowani Country Club	935
– Raiders Gungahlin	104,456	Sub Total – Clubs	1,412,484
– Raiders Belconnen	61,954		
– Raiders Weston	43,896	Civic Pub	881
Canberra Services Club		Kambah Inn	167
– Canberra Club (Manuka)	0	Kingston Hotel	275
– Canberra Club (Barton)	248	Mercure Canberra	-
Canberra Southern Cross Group		Statesman Hotel Motel	-
– Southern Cross Club - Woden	116,678	Sub Total – Hotels/Taverns	1,323
– Southern Cross Club - Jamison	33,997		
– Southern Cross Club – Tuggeranong	64,460	Casino Canberra	50,529
Canberra Tradesmen’s Union Club	178,820	Tabcorp	46,664
		Sub Total – Others	97,193
		TOTAL¹	1,511,000

Notes:

1. Total Income to the Gambling Harm Prevention and Mitigation Fund does not include bank interest of \$30,747.

Table 16: Gambling Harm Prevention and Mitigation Fund – Projects and Funding as at 30 June 2022

Project Name	Outcomes	Status	Funds Spent in 2021-22 (excl GST)	Recipient of Funds
ACT Gambling Support Service	Provides specialised professional counselling at no charge to members of the local community who may be experiencing gambling harm, including family and friends of people who gamble. The Service provides telephone and face to face counselling, peer support and outreach programs to the gambling industry and community groups.	Relationships Australia Canberra and Region delivered the Gambling Support Service in the 2021-2022 financial year and will continue to provide this service in 2022-2023.	\$949,240	Relationships Australia Canberra and Region
Gambling Help Online	Residents of the ACT have 24/7 access to online gambling counselling and support.	Ongoing - The ACT is party to a national MOU between Australian governments for the continuation of counselling and support services for 3 years commencing in January 2021.	\$11,521	Department of Customer Service ACT contribution to national MOU
ACT Gamblers Exclusion Database	The ACT Gamblers Exclusion Database enables an effective scheme to exclude individuals from gambling venues in the ACT.	All licensees have access to the database, which has been operational since June 2014.	\$9,424	Hammond Street Developments (Support Agreement)
	In 2020-21, the Commission engaged Hammond Street Developments with support from Digital Data and Technology Solutions team in CMTEDD (DDTS) to complete system	Work was completed in the 2020-21 financial year, however 3 invoices were received and paid during 2021-22	\$780	CMTEDD (DDTS)

Project Name	Outcomes	Status	Funds Spent in 2021-22 (excl GST)	Recipient of Funds
	<p>maintenance and upgrades.</p> <p>The Commission has engaged Access Canberra with support from DDTS to build a new Exclusion Database.</p>	<p>The new system will be operational in July 2022</p>	<p>\$8,136</p> <p>\$135,502</p>	<p>CMTEDD (DDTS)</p> <p>CMTEDD (Access Canberra)</p>
Gambling Harm Awareness Week 2021	<p>Gambling Harm Awareness Week is hosted by the Commission to raise community awareness of the signs of gambling harm and how to seek support.</p>	<p>Gambling Harm Awareness Week 2021 ran from 18 to 24 of October. It featured a virtual community sector round table focused on gambling harm literacy.</p> <p>New gambling harm support materials were developed and printed.</p>	<p>\$5,000</p> <p>\$5,900</p> <p>\$355</p>	<p>Right Lane Consulting</p> <p>Z Asia Pty Ltd</p> <p>Prinstant</p>
Gambling Contact Officer Training	<p>Gambling harm prevention training was delivered by Wisdom Learning in partnership with the Commission.</p>	<p>In 2021-22, 11 training sessions were held for Gambling Contact Officers with a total of 139 participants and one session for club board members with 10 participants.</p>	<p>\$32,406</p>	<p>Wisdom Learning</p>
Gambling Research Australia	<p>Gambling Research Australia is a partnership between the Commonwealth, State and Territory Governments for the establishment and funding of national gambling research projects.</p>	<p>MOU between the ACT and GRA is in place until 2023 with no funding required during 2020/21 or 2022/23.</p>	<p>\$0</p>	
Research project: Understanding gambling	<p>The research is designed to provide an evidence base for assessing awareness and</p>	<p>Contract signed 21 January 2022.</p>	<p>\$50,000</p>	<p>University of Canberra</p>

Project Name	Outcomes	Status	Funds Spent in 2021-22 (excl GST)	Recipient of Funds
harms in the digital age	understanding of gambling harms among the general public and among those who gamble, to inform an ACT gambling harm literacy strategy.			
Scoping review and synthesis of evidence of the impact of policy and regulatory settings on the potential for mitigating gambling harm	This study is designed to improve understanding of the potential impact of policy and regulatory settings on gambling harm and contribute to the evidence base for gambling harm prevention strategies.	Contract signed 21 January 2022	\$50,000	University of Canberra
Voices of Gambling Harm Project	This project aims to provide co-designed resources based on lived experience of gambling harm. It is intended to reach vulnerable groups in partnership with the ACT Gambling Support Service and contribute to reducing stigma and self-stigma and increasing understanding about gambling harm in the ACT.	Contract signed 24 January 2022	\$86,264	Mental Illness Education ACT
TOTAL			\$1,344,528	

Contact for further information:	Senior Director, Fair Trading and Compliance, Access Canberra Phone: (02) 6207 2992
	Director, Gambling and Harm prevention, Access Canberra Phone: (02) 6207 0357 and 6207 2492
	Senior Director, Finance and Budgets, Access Canberra Phone: (02) 6207 0378

Whole of Government Annual Reporting

Bushfire Risk Management

The Commission has nothing to report under this division given that it is not required to prepare or approve bushfire operational plans for properties within Bushfire Prone Areas.

Human Rights

On 1 July 2016 all the Commission's staff were integrated into Access Canberra, CMTEDD. Reporting under this division is incorporated into the reporting made by CMTEDD and can be sourced from the 2021-22 annual report of the Justice and Community Safety Directorate.

Legal Services Directions

See the 2021-22 annual report of the Justice and Community Safety Directorate for reporting made by the Commission under this division.

Territory Records

See the annual report of Chief Minister, Treasury and Economic, Development Directorate for reporting made by the Commission under this division.

Attachments

Annual Report of the ACT Racing Appeals Tribunal

The Racing Appeals Tribunal (the Tribunal) is established by Part 5 of the *Racing Act 1999* (the Act). The Tribunal is an independent body responsible for hearing and determining appeals from persons aggrieved by a decision of a controlling body or another organisation conducting a race meeting being held for the purpose of betting in the ACT. The functions of the Tribunal are contained in section 39 of the Act.

Contact

Registrar of the Racing Appeals Tribunal
Director, Gambling and Harm Prevention
Access Canberra
Phone: (02) 6207 0357

Members

During the reporting period, the members of the Tribunal were:

Name	Position	Appointment Dates
Mr John Kalokerinos	President	10 July 2021 – 9 July 2024
Mr Andrew Satsia	Deputy President	10 July 2021 – 9 July 2024
Ms Kay Barralet	Member	24 August 2021 – 23 August 2024
Ms Noor Blumer ¹	Member	10 July 2018 – 9 July 2021
Ms Pam Burton ¹	Member	10 July 2018 – 9 July 2021
Mr Kanagasabai Vasan ²	Member	10 July 2021 – 9 July 2024
Mr Benjamin Gray ²	Member	10 July 2021 – 9 July 2024
Mr Paul Barrett	Member	24 August 2021 – 23 August 2024
Mr Desmond Gleeson	Assessor	13 April 2021 – 12 April 2024

¹ Departing Member

² New Member

Appeals lodged with the Tribunal

Reichstein v Canberra Harness Racing Club

On Friday, 12 November 2021, the Tribunal, constituted by the President, Mr John Kalokerinos, the Deputy President Mr Andrew Satsia and Member Ms Kay Barralet, heard the matter of *Reichstein v the Canberra Harness Racing Club*.

This appeal was from a decision following an inquiry held by the Harness Racing NSW Stewards on 15 October 2021. The inquiry made findings in relation to a report from the Australian Racing Forensic Laboratory that sotalol and temazepam had been detected in the urine sample taken from the horse JO JO ZIP following its win in race 5, the J O'Sullivan & Sons Pace (1770 metres) conducted at the Canberra Racecourse on 9 November 2020. The appellant was the trainer of the horse. He was

found to have breached Australian Harness Racing Rule 190 and the penalty imposed was disqualification as a licensed trainer for a period of 3 months.

On 20 October 2021, the appellant lodged a notice of appeal against the severity of the penalty imposed. The notice of appeal also sought a suspension of the decision pursuant to section 49 of the *Racing Act 1999*. The President granted a suspension of the decision pending the hearing of the matter by the Tribunal.

Hearing Outcome

The Tribunal considered the submissions made by both parties; it was the decision of the Tribunal to uphold Mr Reichstein's appeal. The Tribunal made the following orders in relation to the decision:

- a. The penalty determined by the Stewards of 3 months disqualification of the appellant's licence to train is quashed and substituted with the imposition of a pecuniary penalty of \$500; and
- b. The appeal bond of \$350 is to be refunded to the Appellant.

Contact for further information:	Director, Gambling and Harm Prevention, Access Canberra Phone: (02) 6207 0357
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List of Abbreviations and Acronyms

ACAT	ACT Civil and Administrative Tribunal
ACCC	Australian Competition and Consumer Commission
ACT	Australian Capital Territory
ACTPS	ACT Public Service
ANAO	Australian National Audit Office
ANU	Australian National University
AS	Australian Standard
CMTEDD	Chief Minister, Treasury and Economic Development Directorate
FMA	Financial Management Act 1996
GCO	Gambling Contact Officer
GGMR	Gross Gaming Machine Revenue
GHAW	Gambling Harm Awareness Week
GRA	Gambling Research Australia
GRC	Gambling and Racing Commission
CRP	Controlled Recurrent Payments
GHPMF	Gambling Harm Prevention and Mitigation Fund
GRCAC	Gambling and Racing Commission Advisory Committee
GST	Goods and Services Tax
ISO	International Organisation for Standardisation
MoU	Memorandum of Understanding
NSW	New South Wales
NZS	New Zealand Standard
PGSI	Problem Gambling Severity Index
PNG	Papua New Guinea
RUC	Rugby Union Club

Glossary of Technical Terms

Class B gaming machine	A gaming machine that consists of the game of draw poker or games derived from it, that requires player interaction or intervention
Class C gaming machine	A gaming machine that consists of games other than those typically played in casinos
Commission	ACT Gambling and Racing Commission
Community contribution	Expenditure by gaming machine licensees on eligible community contributions under the <i>Gaming Machine Act 2004</i>
Compliance inspections	Inspections undertaken to identify a licensee's compliance with current gaming legislation
Disciplinary action	A notice of reprimand, monetary penalty or suspension or cancellation of a gaming licence.
Lottery	Raffle, trade promotion, Keno, Housie etc under the <i>Lotteries Act 1964</i>
Race bookmaking	Means the carrying on (whether regularly or on one or more occasions) of the business of receiving or negotiating bets on races
Sports bookmaking	Means the carrying on (whether regularly or on one or more occasions) of the business of receiving or negotiating sports bets

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The background is a solid blue color. It features several abstract geometric shapes: a large, thick, lime-green curved band at the top; a smaller green triangle on the left side; a white curved shape at the bottom left; and a green rectangular shape at the bottom right.

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