



**ACT**  
Government



ACT Gambling and Racing Commission  
Annual Report  
2022-23







# ACT Gambling and Racing Commission

Annual Report

2022-23



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 2022-32 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 2023* issued on 31 May 2023.

#### Feedback about this publication may be submitted to:

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[GRCBoard@act.gov.au](mailto:GRCBoard@act.gov.au)  
☎ (02) 6207 0357 and (02) 6207 2492

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ACT Gambling and Racing Commission  
GPO Box 158  
CANBERRA ACT 2601

#### Website

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

#### Accessibility statement

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#### Printed on 100% recycled paper

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](http://gamblinghelponline.org.au)

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

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# Transmittal Certificate

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

Dear Minister

## **2022-23 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 2023*.

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 2022 to 30 June 2023.

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

29 September 2023

Handwritten signature of Yu-Lan Chan in black ink.

Ms Yu-Lan Chan  
Chief Executive Officer

29 September 2023

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

[GRCBoard@act.gov.au](mailto:GRCBoard@act.gov.au)  
 [gamblingandracing.act.gov.au](http://gamblingandracing.act.gov.au)

# Compliance Statement

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The 2022-23 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](http://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 2022-23 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 2022-23 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 2022-23 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 2022-23 reporting year.

## Part 4 Directorate and Public Sector Body Specific Annual Report Requirements

The following subsections of Part 4 of the 2023 Directions are applicable to the ACT Gambling and Racing Commission and can be found within the 2022-23 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 2022-23. 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](http://www.cmd.act.gov.au/open_government/report/annual_reports)

# Organisational Overview and Performance

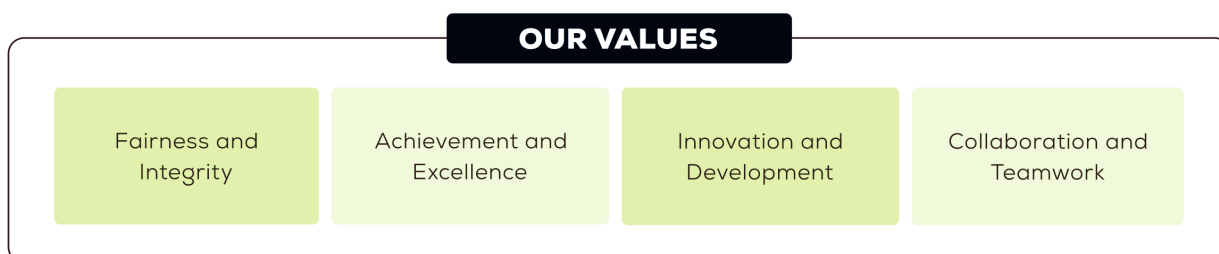
## Organisational Overview

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 2022-2023 includes the following strategies to achieve objectives:

### 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

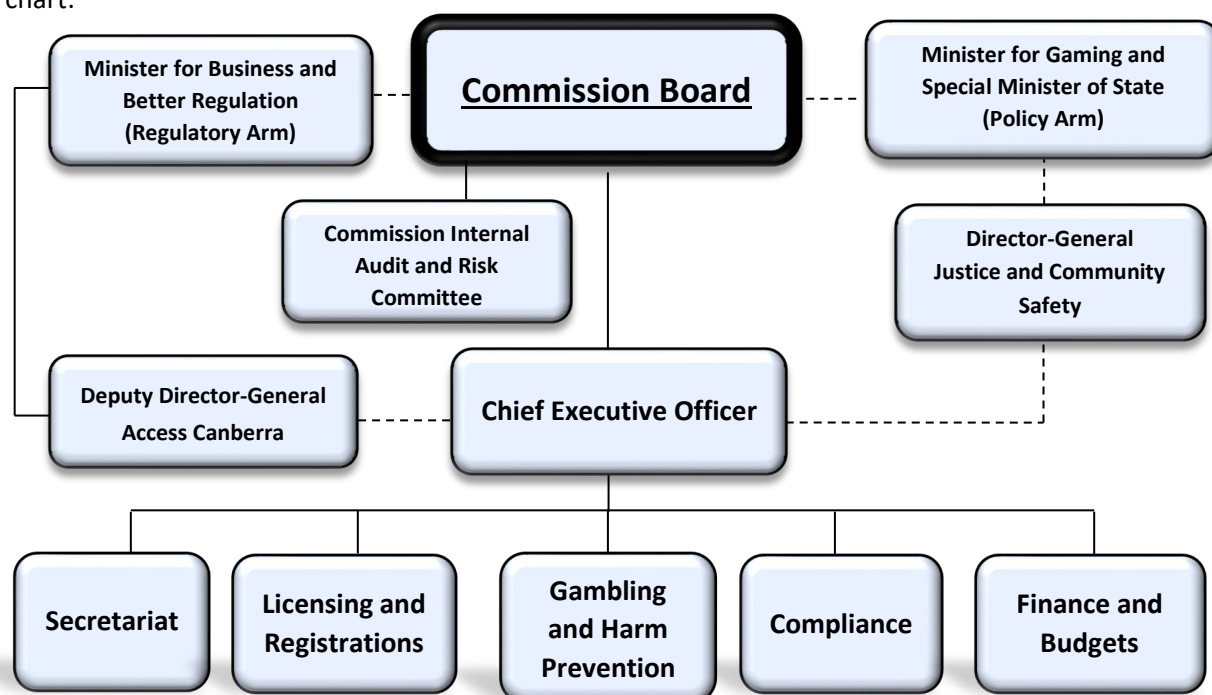
## Organisational Structure

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.

### Organisational Chart

The Commission's operational structure as at 30 June 2023 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.

## Summary of Performance and Achievements in 2022-23

### Strengthening gambling harm prevention

A core objective of the Gambling and Racing Commission is the prevention and reduction of gambling harm, with activity guided by the Commission's *Strategy for gambling harm prevention in the ACT – A public health approach 2019-2024*.

Of the numerous achievements of 2022-23, a particular highlight is the strengthened engagement with the community support sector through **establishing the Gambling Harm Prevention Community of Practice** in partnership with the ACT Gambling Support Service (AGSS). This forum facilitates community and primary health care workers to share learnings, build shared understandings and create opportunities for collaboration in gambling harm education, prevention, early intervention, counselling, and referral across the ACT. At the end of June 2023, 29 member organisations were participating in the Community of Practice.

The awareness campaign that was launched in 2022 was founded on a new approach through **incorporating lived experience stories and taking a partnership approach** to promoting the campaign messages. Titled *Every Story Matters*, it launched in Gambling Harm Awareness Week 2022 (GHAW 2022) (17-23 October). Digital and printed campaign materials were provided to industry and community sector stakeholders who promoted the messages through their networks. Compared to GHAW 2021, the campaign during GHAW 2022 saw an increase of over 1000% in unique visits to the Gambling Help landing page on the Commission's website, an increase of 146% in unique visits to the Gambling Help Online website, and an increase of 460% in ACT calls to the national helpline.

The Commission conducted a **survey of gambling industry venues** ('industry survey') in August 2022 to inform the development of updated gambling harm materials for industry, including for venue management and staff, and for venues to provide to their patrons. This data informed the development of material for industry for the *Every Story Matters* campaign.

**Gambling harm prevention training** content was reviewed and refreshed. 124 industry Gambling Contact Officers (GCOs) participated across eleven sessions.

To supplement the existing training program for GCOs, Lifeline Canberra with the support of the Vikings Group was funded to develop a **new training program for industry staff** to enable them to better support their patrons. This aligns with findings from the industry survey, as survey respondents said they would most like information for staff on how to interact with patrons including having sensitive conversations and resolving conflicts.

Gambling harm was recognised for the first time in a **health strategy for the ACT**. Following successful liaison, the *ACT Drug Strategy Action Plan 2022-2026* notes the co-occurrence of gambling disorders with Alcohol, Tobacco and Other Drug (ATOD) disorders and the higher rate of gambling harm in substance use treatment clients. The Action Plan states the ACT Government's commitment to explore opportunities for greater co-ordination and collaboration across government, non-government organisations and people with lived experience to address the needs of people with co-occurring issues including ATOD use and gambling harm. This supports the Commission's public health approach to gambling harm prevention.

The Commission continues to fund the **ACT Gambling Support Service (AGSS)**, which is delivered by Relationships Australia, Canberra and Region. In 2022-23 the AGSS expanded outreach services and increased support options available by introducing drop-in sessions. It also strengthened its engagement with industry.

Combined with the *Every Story Matters* campaign, these efforts have seen calls to the AGSS increase by 17% compared to the previous financial year and counselling sessions increase by 36%.

An **independent evaluation** of the Commission's *Strategy for Gambling Harm Prevention in the ACT: A public health approach 2019-2024* was undertaken during the reporting period, with the final report due in early 2023-24. The evaluation will provide feedback on progress to date, provide insights for improved delivery of gambling harm prevention initiatives, and inform future strategy.

The **new ACT Gambling Exclusion Database (ACTGED)** launched on 26 July 2022. Following user research with staff from industry and the Commission to identify pain points, careful design was undertaken to address these issues and data was successfully migrated from the old database. It has been well received by industry staff who use it. The new database includes significantly enhanced reporting capabilities and built in measures to support data integrity.

Mental Illness Education ACT (MIEACT) was funded to conduct the ***Voices of Gambling Harm* project** to recruit, train and support volunteer educators with a lived experience of gambling harm to share their story safely in the community. The online learning module is available on the MIEACT website at [mieact.org.au/workshops/voices-of-gambling-harm/](http://mieact.org.au/workshops/voices-of-gambling-harm/).

In 2023 work commenced to develop classroom resources and teacher professional development for ACT secondary school **students in Years 7 to 10** on gambling harm prevention and education. The Commission has engaged with the Education Directorate, which has provided support.

### Building the evidence base to inform future activity

The Commission has engaged the Australian National University Centre for Gambling Research, University of Canberra News and Media Research Centre, and Alcohol Tobacco and Other Drugs Association ACT (ATODA) to conduct research that will contribute to the evidence base to guide harm prevention initiatives. These research projects will build understanding of:

- the ACT population's current gambling harm literacy, to better inform development of targeted communications and monitoring
- experiences of young people (aged 18 – 25) in the ACT with online gambling
- the harm profiles associated with current low risk gambling in the ACT and in Australia and transition between low-risk to other risk profiles, and
- the intersections between gambling and alcohol and other drug use harms, as well as best-practice approaches to treatment and harm reduction for these co-occurring issues.

The ANU Centre for Gambling Research is highly experienced in the public health approach and the new research partnerships are building and expanding capability in the public health approach to gambling harm prevention.

### Advising on Policy, Legislation and Gaming Machine Reform

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.

### Liaison with 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.

## Outlook for 2023-24

Strategic and operational issues to be pursued by the Commission in 2023-24 are outlined in the 2023-24 ACT Budget Statements

([https://www.treasury.act.gov.au/\\_data/assets/pdf\\_file/0010/2244097/Budget-Statements-B.pdf](https://www.treasury.act.gov.au/_data/assets/pdf_file/0010/2244097/Budget-Statements-B.pdf)).

**The Commission has also published a Statement of Expectations that sets the following focus areas for 2023-24, while noting this is not the full range of activities it undertakes:**

### *Public health approach to gambling harm prevention*

- Conduct the ACT Gambling Survey in 2024 to continue the time series from previous ACT surveys and contribute to the evidence base
- Continue building engagement with the community support sector and people with lived experience to ensure their perspectives inform activity
- Conduct activities throughout the Gambling Harm Awareness Week with the aim of reducing stigma
- Continue engaging with industry on gambling harm prevention and mitigation

### *Educate, engage and enforce*

- Monitor casino operations, in the context of change in upstream ownership
- Monitor licensee protection of excluded persons

### *Valuing our partnerships*

- Continue to inform the Electronic Gaming Machine reform program so that efficient regulation and harm prevention are incorporated into the design
- Engage with relevant partners in ACT Government to apply the public health approach to gambling harm prevention
- Continue participation in national forums to support the public health approach and promote collaboration.



# 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 2023, 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 Papua New Guinea (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 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 2022 to June 2023

	Jul	Aug	Sep	Oct	Nov	Dec	Jan <sup>1</sup>	Feb	Mar	Apr	May	Jun
<b>Paul Baxter</b>	✓	✓	✓	✓	✓	✘	-	✓	✓	✓	✓	✓
<b>Leanne Close</b>	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓
<b>Carmel Franklin</b>	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓
<b>Carl Buik</b>	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓
<b>Yu-Lan Chan</b>	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓

**Notes:**

1. A meeting was not held in January 2023.

## Remuneration

During the 2022-23 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
<b>Internal Audit and Risk Committee (Further details are available on page 37)</b>	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.
<b>Gambling and Racing Commission Advisory Committee</b>	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.

<b>Contact for further information:</b>	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 2022-23 ACT Budget Statements on the ACT Budget 2022-23 website

([https://www.treasury.act.gov.au/\\_data/assets/pdf\\_file/0010/2244097/Budget-Statements-B.pdf](https://www.treasury.act.gov.au/_data/assets/pdf_file/0010/2244097/Budget-Statements-B.pdf)).

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 2022 23	Actual Result 2022 23	% Variance from Original Target
<b>Undertake evidence (e.g. research and evaluation) informed activities to prevent and reduce gambling harm, including through the Gambling Harm Prevention and Mitigation Fund*</b>	12	12	0
<b>Percentage of customers satisfied with the Gambling and Racing Commission*</b>	90%	100%	11
<b>Percentage of the Canberra community satisfied with the ease of interacting with the Gambling and Racing Commission*</b>	95%	100%	5
<b>Compliance rate during targeted campaign inspections*</b>	90%	86%	(4)
<b>Average level of helpfulness after issuing a notice or before issuing a licence/authorisation*</b>	4.2 out of 5	4.8 out of 5	14

\*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***

**The Commission is committed to performing 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, funds research to understand gambling harm, and implements evidence-based activities using a public health approach to prevent and reduce gambling harm.**

**Gambling harm is any negative consequence caused or made worse by gambling.**

**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. The most recent ACT Gambling Survey (2019) found that 14 percent of adults in the ACT 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.**

A combination of strategies has 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 delivering educative resources, public health messages and gambling harm awareness initiatives;
- working with the gambling industry to deliver safer settings, including: providing quality training supporting industry staff to prevent harm, 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 organisations through the establishment of the Gambling Harm Community of Practice.

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

The Commission has funded the ACT Gambling Survey in 2001, 2009, 2014 and 2019. The next survey will be conducted in 2024. Gambling harm is measured through the survey findings and surveys are designed in a way that enables comparison of results over time.

- Since 2009 the survey has included the Problem Gambling Severity Index (PGSI), which 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.
- In 2019, the survey included the Short Gambling Harm Scale (SGHS), which was developed and validated in 2016. 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 its release.

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.

Measurements for changes since 2019 will be through the next ACT Gambling Survey, which is scheduled for 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 development and delivery of effective, co-ordinated evidence-based activities over a five-year period.

Evaluation of the effectiveness of the Strategy to date commenced in 2022-23 and will be completed in 2023-24.

Initiatives are detailed under the Operational Performance section of this annual report and include:

- Establishment of the Gambling Harm Prevention Community of Practice to support community and primary health care workers in preventing and minimising gambling harm, and provide an additional avenue for the Commission's work to be informed by lived experiences and perspectives of the community and health sectors.
- Delivery of Gambling Harm Awareness Week activities and a campaign informed by lived experiences, through a partnership approach with industry and community sector organisations, which promoted consistent public health messaging
- Commencement of a project to engage secondary school students about gambling harm through producing classroom resources and accredited professional development for teachers
- A significantly improved ACT Gamblers Exclusion Database, designed to improve monitoring and reporting for licensees
- Engagement with industry and continued harm prevention and reduction training for industry staff
- Continuing to fund free and confidential support through the ACT Gambling Support Service (AGSS) and Gambling Help Online, and
- Supporting research that builds the evidence base to inform harm prevention activities and messaging for the ACT.



## ***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**

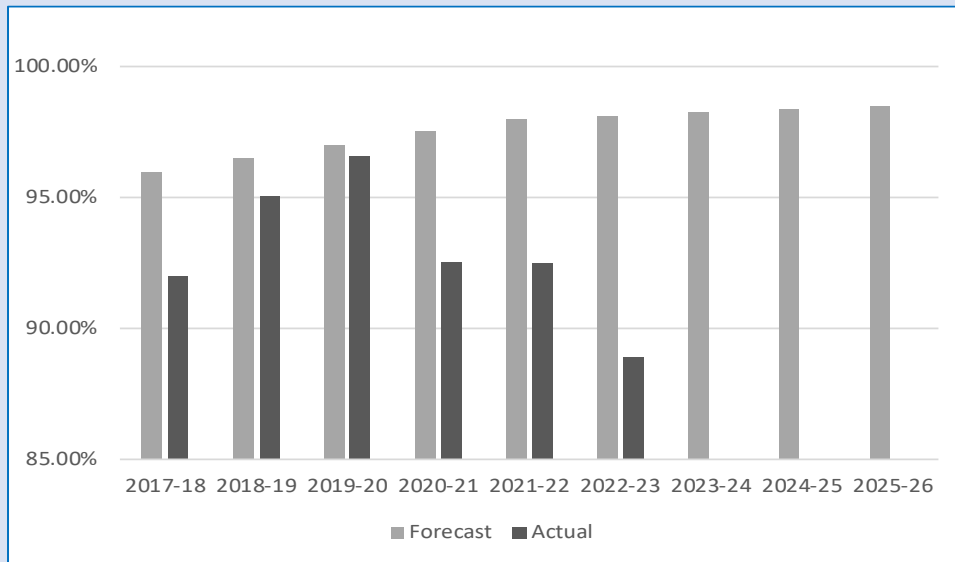
The approach of the Commission is to engage and educate through the conduct of compliance programs and when responding to enquiries or complaints. This approach supports the goal to support licensees achieve voluntary compliance.

Throughout 2022-23, 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, is intended to 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 was 88.9 per cent for 2022-23.

During September and October 2022, a proactive engagement program was conducted with gaming machine licensees to improve their understanding of their regulatory obligations including taxation reporting requirements.

This engagement program will continue with licensees in 2023-24 to increase education and accuracy.

**Contact for further information:**

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

## Operational Performance Achievements

During the reporting period, the gambling industry continued its recovery from the impacts of the COVID-19 public health emergency. The removal of occupancy restrictions and other associated measures to reduce the spread of COVID-19 saw clubs and other venues provided with an environment where they have been able to resume relative normality in terms of their trading potential and activities.

### Harm Prevention

Under the *Strategy for Gambling Harm Prevention in the ACT 2019-2024* and the annual work plan for 2022-23, harm prevention activities and initiatives focused on education and awareness raising, training for gambling industry and expanding the evidence base through research.

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 2022 was held from 17 to 23 October. The Commission developed a new communication campaign for GHAW 2022 – ‘Every Story Matters’ – drawing on the lived experience of people impacted by gambling harm. Creative concept and material to support this campaign was tested with key community stakeholders, including people with lived experience of gambling harm. Printed and digital campaign materials were shared with industry and community sector stakeholders to support a partnership approach during GHAW 2022, and at other times in the year, supporting an Always On approach to communication.

To inform its approach to industry focused campaign materials, the Commission conducted an Industry Survey to ascertain information needs and preferred information formats.

Significant revisions were made to the Commission's gambling harm and gambling help webpages, including new information for family and friends impacted by gambling harm, as well as information in languages other than English and a personal story video.

GHAW 2022 was successful in its partnership approach, with 26 social media posts made during the week by stakeholders using the shared campaign material. The Key Performance Indicators were met, being increased visits to both the Commission's Gambling Help landing page and to Gambling Help Online, as well as increased local calls to the national helpline. The ‘Always On’ approach throughout the year resulted in a 473% increase in unique visits to the Commission's Gambling Help landing page compared to the previous 12 months.

Examples of campaign materials used for GHAW 2022:

When gambling took over, this lot were my rock.



Photos of paid actors. Stories inspired by real life.

If you or someone you know is impacted by gambling, help is at hand.

[everystorymatters.act.gov.au](https://everystorymatters.act.gov.au)



I just couldn't talk about my gambling. I got help for us.




Photos of paid actors. Stories inspired by real life.

If you or someone you know is impacted by gambling, help is at hand.

[everystorymatters.act.gov.au](https://everystorymatters.act.gov.au)



When gambling took over, these guys had my back.



Photos of paid actors. Stories inspired by real life.

If you or someone you know is impacted by gambling, help is at hand.

[everystorymatters.act.gov.au](https://everystorymatters.act.gov.au)



A replacement ACT Gamblers Exclusion Database was also released on 26 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 release involved extensive consultation with industry, as well as communication regarding 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 226 new self-exclusions recorded. In 2021-2022 152 self-exclusions were recorded.

The Commission continued to enable community access to support services for people 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.

Lifeline Canberra was funded to develop and deliver a pilot training program: *Confidence in Conversations with Patrons Negatively Impacted by Gambling*, designed to empower gambling industry staff to engage with patrons who have been or are at risk of being negatively impacted by gambling. The need for this project was identified through engagement with industry and a gap it had observed for this type of training. The evaluation results demonstrated several positive outcomes for venue staff, most notably in their confidence to initiate conversations with patrons, confidence to recognise when someone is struggling, and in their capacity to support a person experiencing gambling harm. The training also gave staff a better understanding of the boundaries and limits of their roles when engaging with patrons. Staff of the ACT Gambling Support Service attended a workshop and commended the focus on self-care for gambling industry staff.

In addition to development of new training content by Lifeline Canberra, the Commission also continued delivering harm prevention and reduction training for key staff of the gambling industry. Content of existing GCO training was reviewed and refreshed, based on consultation with stakeholders and feedback from training participants. In total 124 Gambling Contact Officers (GCOs) attended 11 training sessions across the financial year. Positive feedback was received from participants with 98 per cent responding in the post-training evaluation survey that the training was relevant for their role as GCO, 94 per cent responding they intended to apply or experiment with the learnings from the training in their workplace, and 98 per cent responding that they felt able to use the learnings to help increase other GCOs' ability to assist patrons who show signs of gambling harm.

In recognition of the importance of engaging with young people on gambling harm, the Commission commenced a Gambling Harm prevention project for ACT secondary schools which will provide online teacher learning and supporting classroom resources for Years 7 to 10 on gambling harm prevention and education. The aim of this project is to provide prevention and education resources targeting young people exposed to gambling and gambling simulated products. This project is expected to be finalised and promoted in late 2024 for commencement in the 2025 school year.

## 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.

During 2022-23, Access Canberra opened three investigations into allegations of breaches by licensees in relation to gaming legislation. At the close of the financial year, four investigations were ongoing. Disciplinary action was undertaken in two instances. The Commission took disciplinary action against one licensee for breaches of the legislation regarding the provision of money and promotional material to an excluded person, and against the same licensee for breaches of control procedures in 2022-23.

Where compliance cannot be achieved or it appears there has been a breach of the legislation causing harm to the community, Access Canberra will investigate and determine how best to rectify the non-compliance. Rectification may result in further education, warnings, imposition of licence conditions, enforceable undertakings, and/or financial penalties.

Since 2020 a number of other Australian jurisdictions have conducted Inquiries, Investigations and Royal Commissions into the conduct of Australia's casino operators. The Commission continues to closely follow developments and outcomes of these cases.

During 2022-23, the Commission also contributed its experience and knowledge to support the Justice and Community Safety Directorate (JACSD) in its Electronic Gaming Machine Reform Programme. The purpose of the programme is to provide advice to government in the delivery of a number of gaming machine related commitments in the Parliamentary and Governing Agreement. The Commission will continue to support JACSD throughout the duration of the Project.

## Valuing our Partnerships

The Commission has continued its approach of collaborating and consulting with the community sector and the gambling industry. These are through both formal and informal 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.

In 2022-23, the Commission established the **Gambling Harm Prevention Community of Practice** as a joint initiative with the ACT Gambling Support Service. The Community of Practice is open to all individuals engaged in local community and primary health care work with an interest in gambling harm, including those from government, health, education, community and advocacy services and the lived experience perspective. The need for such a forum was identified through a Community

Sector Roundtable convened by the Commission during Gambling Harm Awareness Week 2021. The Community of Practice has held three meetings to discuss issues including:

- the range of support services available for people experiencing gambling harm
- opportunities to promote these support services
- screening tools for gambling harm
- training needs to support community and health sector workers' understanding of gambling harm and how to support their clients in this regard
- testing creative concepts for Gambling Harm Awareness Week

The Community of Practice also provides an avenue for the Commission to understand the needs of the community and health sectors to inform potential support initiatives. It is chaired by Ms Carmel Franklin who is CEO of Care Financial as well as a member of the Commission's Board who brings substantial knowledge, experience and qualifications in providing counselling services to people experiencing gambling harm.

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 diverse perspectives and advice to support the Commission's activity, 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 2022, providing feedback on the creative concepts, as well as other gambling harm activities undertaken by the Commission.

Following the resignation of one member of the Gambling and Racing Commission Advisory Committee two new members were recruited with strong public health and community sector credentials. The positions were advertised on the ACT Diversity Register and promoted through the Office for Disability, the ACT Community Development Network, the Gambling Harm Prevention Community of Practice, and remaining Committee members. Members are appointed to the Committee for a term of three years.

The Commission actively engages with **regulators and counterparts across other jurisdictions**. The Commission is a participant in the Australasian Casino and Gaming Regulators forum and is pleased to be hosting this forum in Canberra in March 2024. The Commission is also an active member of a number of interjurisdictional working groups and bi-lateral relationships to facilitate information sharing and develop shared approaches to addressing gambling harm.

The Commission also continued its partnership with the **Australian National University's Centre for Gambling Research**. Operating under a collaboration agreement, 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. Supporting the collaboration agreement, the Commission is represented on a Steering Committee that has been established to oversee and guide the implementation of the agreement.

## 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 2022-23

Licences Processed	Number
New Employees	93
Renewals	52
Variations	12
Cessations	59
Current Casino Employees	Number
Licensed	197
Unlicensed	42

#### Casino Canberra Limited – Upstream Share Acquisition

Casino Canberra Limited (the Casino) is the holder of the casino licence under the *Casino Controlled Act 2006*.

On 22 July 2022, the Commission received formal notification from Iris CC Holdings Pty Ltd that it had entered into a share purchase agreement with Aquis Entertainment Limited for the acquisition of 100 percent of the share capital of Aquis Canberra Pty Ltd (a holding company of Casino Canberra Limited).

On behalf of the Commission, Access Canberra undertook a probity assessment on Iris CC Holdings Pty Ltd, and its related corporations and influential persons in line with the requirements of the *Casino Control Act 2006*.

The probity assessment for Iris CC Holdings Pty Ltd was completed in December 2022 resulting in the Commission granting regulatory approval under the *Casino Control Act 2006*.

In 2023-24, the Commission's focus areas will include casino operations in the context of new upstream ownership.

#### 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 a new casino management system was given by the Commission during 2022-23.

#### 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 2022-23. 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 2023.

### 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 2022-23 as result of changes in reporting lines and job titles within the casino.

Amendments to the control procedures for the Gaming, Surveillance and Cash Desk Departments were approved by the Commission.

### 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 2022-23, 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.

In 2022-23 the Commission did not receive any requests for exemptions from trading during core hours.

### Compliance Inspections of Casino

The Commission monitors casino operations in the context of the casino as the sole licensee in the Territory. The Commission continues to focus on the monitoring of the casino's proactive compliance with their procedures and legislative requirements.

In 2022-23, a total of 87 inspections of casino operations were undertaken.

### Breaches Detected - Casino

There were 1020 self-reported breaches of the approved rules and gaming control procedures in 2022-23. 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.

### 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 2022-23 the Commission initiated disciplinary action against the casino licensee under section 37 of the Act in two instances:

- for the provision of money and promotional material to an excluded person; and
- for contravening the casino's control procedures.

The disciplinary actions included a financial penalty, a requirement for the licensee to undertake a compliance audit and an obligation for the licensee to amend their control procedures.

## Gaming Machines

### Compliance Inspections of Gaming Machine Licensees

During September and October 2022 Access Canberra, on behalf of the Commission, undertook a proactive engagement program with gaming machine licensees about the ACT Gambling Exclusion scheme, including the importance of ensuring excluded people don't gamble and what to do if excluded people gamble at their venue. Access Canberra engaged with 22 gaming machine licensee and club groups and connected nine venues to the relevant line areas within Access Canberra or the ACT Government for additional support or information. Where one club group is responsible for multiple venues, one engagement visit was undertaken on behalf of all venues to reduce regulatory burden.

Access Canberra works to support gaming machine licensees to understand their obligations under gaming legislation and takes a targeted compliance approach to tailor inspection activities to where the risk of harm is greatest. During 2021, Access Canberra conducted a multi-focal gaming program, which inspected all legislative requirements relevant to gaming machine licensees. This program included inspection of all gaming machine licensees and identified a high rate of compliance across the industry. Subsequently, in 2022 Access Canberra conducted a more targeted program to inspect nine licensees where non-compliance had been identified during the 2021 program. This targeted program confirmed a high level of compliance with and understanding of gaming legislation.

Access Canberra undertook a highly targeted approach to gaming machine licensee inspections in 2022-23 in the context of high compliance rates seen in the compliance programs across the 2020-21 and 2021-2022 financial years. In 2022-23, a total of 14 compliance 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*.

Access Canberra also visited three gaming machine licensees to educate them on their legislative requirements following a change of management (two licensees) and a change of venue (one licensee).

Access Canberra inspected a targeted total of 139 electronic gaming machines with no breaches identified. This continues to indicate a low level of non-compliance with the technical and administrative elements of the gaming legislation relevant to gaming machine licensees.

The changes to the community purpose contribution scheme requirements on 1 July 2019 were aimed at increasing the effectiveness, transparency and community benefits of the scheme. In the four years since the introduction of the legislative amendments, Access Canberra has engaged with licensees to ensure that they are aware of the new requirements. Submissions have been reviewed and licensee education has been undertaken where information may have been omitted or clarification of requirements is needed. Access Canberra has now completed the implementation phase of the legislative amendments and continues to engage with individual licensees as they require during their reporting year.

The requirement for licensees with a Gross Gaming Machine Revenue of at least \$200,000 to have their community contribution purpose statement audited by a qualified accountant provides

assurance that licensees have complied with their obligations. All statements received are uploaded to the Gambling and Racing Commission website upon receipt.

In 2023-24 Access Canberra will focus on the management of excluded persons by licensees.

### Breaches Detected - Gaming Machine Licensees

The Commission identified a total of 3 breaches of the legislation during the reporting period. This includes two breaches of the *Gaming Machine Act 2004* and one breach of the *Gambling and Racing Control (Code of Practice) Regulation 2002*. The two breaches of the *Gaming Machine Act 2004* were:

- one instance of failing to display an approved gaming machine statement; and
- one instance of failing to display a warning notice.

The one breach of the *Gambling and Racing Control (Code of Practice) Regulation 2002* related to a licensee failing to make required information available at the facility.

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

No disciplinary actions were taken against gaming machine licensees during 2022-2023.

### Applications for Additional Authorisations – Gaming Machines

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

### Licence Cancellations and Transfers – Gaming Machines

During the reporting period, the Commission received and actioned:

- An application to cancel an authorisation certificate and gaming licence in relation to the Yowani Golf Club. This application was made as part of the Gaming Machine Authorisation Surrender Incentive 2022 (the **Incentive**).
- An application to cancel an authorisation certificate for the Belconnen Soccer Club Hawker was part of the Incentive.
- One application to relocate a gaming licence (within the same suburb) from the Canberra Labor Club. The application was for the City Labor Club venue and involved its redevelopment and move into an adjacent premises. The authorisation certificate was issued on 18 April 2023 and the venue was rebranded as the Central Social Club.
- One application to transfer an authorisation certificate. The transfer was between the Canberra Highland Society & Burns Club Limited and the Belconnen Magpies Sports Club Limited for the Magpies Belconnen Golf Club. The authorisation certificate was issued on 3 April 2023 and the venue rebranded as Burns Golf Club Belconnen.

### Application for Initial Gaming Machine Licence – Gaming Machines

An application for a new class B gaming licence and authorisation certificate was received in relation to the Kambah Inn (ACT) Pty Ltd due to the purchase of the venue from the former owner Bresheld Pty Ltd (an existing class B gaming machine licence holder). The class B gaming machine licence and authorisation certificate were issued on 9 June 2023.

### 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 2022-23, 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 2022-23

<b>Licence Variation Activity</b>	<b>Number</b>
<b>Notifications</b>	
Number of gaming machines converted on application by licensees	1238
Number of gaming machines replaced on application by licensees	470
One-off increase in authorisations	0
<b>Approvals</b>	
Applications to operate a linked-jackpot arrangement	82
Applications to operate a multi-user linked-jackpot arrangement	0
Applications to disburse a linked-jackpot amount	46
Application for gaming area amendment	2
Application for premises relocation	1
Application for increase maximum authorisations (other than one-off)	0

<b>Contact for further information:</b>	Senior Director, Business, Engagement and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6207 0252

## 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 3,793.

As of 30 June 2023, there was a total of:

- 31 licensees;
- 46 licensed venues;
- 3,793 gaming machine authorisations; and
- 3,555 gaming machines in operation.

Table 7: Summary of trading scheme figures at 30 June 2023

<b>LICENCES</b>	
Number of Licensees as at 31 August 2015	39
Licences Cancelled or Surrendered	8
Current Number of Gaming Machine Licensees - Clubs (Class C)	25
Current Number of Gaming Machine Licensees - Hotels/Taverns (Class B)	6
Current Number of Gaming Machine Licensees - Total	31
<b>AUTHORISATION CERTIFICATES (i.e. Venues)</b>	
Number of Authorisation Certificates as at 31 August 2015	58
Authorisation Certificates Cancelled or Surrendered	11
Authorisation Certificates Approved (Eastlake Gungahlin)	1
Current Number of Authorisation Certificates - Clubs (Class C)	41
Current Number of Authorisation Certificates - Hotels/Taverns (Class B)	5
Current Number of Authorisation Certificates - Total	46
<b>AUTHORISATIONS (To operate a gaming machine under an Authorisation Certificate)</b>	
Number of Authorisations as at 31 August 2015	5022
Authorisations Forfeited on Confirmation of Trade	99
Authorisations Surrendered	1130
Authorisations Cancelled	0
Current Number of Authorisations	3793
<b>GAMING MACHINES</b>	
Gaming Machines as at 31 August 2015	5022
Gaming Machines Forfeited with Trade	1229
Gaming Machines in Quarantine	0
Gaming Machines in Storage	40
Authorisations in Storage (without machine)	0
Authorisations in Quarantine (without machine)	0
Authorisations Without Machines (Unused Authorisations)	198
Current Number of Gaming Machines in Operation	3555

## Racing and Wagering

### Compliance Inspections of Racing and Wagering Licensees

In 2022-23, the Commission undertook 7 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 2022-23 the Commission did not identify any breaches of the *Totalisator Act 2014* and the *Racing Act 1999* 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 2022-23, the Commission did not receive any betting disputes.

### Race Bookmaking Operations

Table 8: Summary of race bookmaking activities in 2022-23

Type of Commission Activity	Number
New Race Bookmaking Licence	0
Renewed Race Bookmaking Licence	0
New Race Bookmaker's Agents Licence	0
Renewed Race Bookmaker's Agents Licence	0
<b>Total current Race Bookmaking Licences as at 30 June 2023</b>	<b>5</b>
<b>Total current Race Bookmaker's Agents Licences as at 30 June 2023</b>	<b>1</b>

### Sports Bookmaking Operations

Table 9: Summary of sports bookmaking activities in 2022-23

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
<b>Total current Sports Bookmaking Licences as at 30 June 2023</b>	<b>1</b>
<b>Total current Sports Bookmaker's Agents Licences as at 30 June 2023</b>	<b>0</b>

<b>Contact for further information:</b>	Senior Director, Business, Engagement and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6207 0252

## Trade Promotion Lotteries, Raffles and other Lotteries

Table 10: Summary of lotteries permits issued in 2022-23

Type of Approval	Amount
Trade Promotion Lotteries	2643
Raffles	247
Housie	0
Other	6
<b>Total</b>	<b>2896</b>

### Compliance Inspections of Lottery Providers

The Commission undertakes inspection programs that may include lotteries conducted in the Territory. In 2022-23, in addition to a review of lotteries conducted at gaming machine licensed venues, 3 further inspections were conducted on lottery providers.

### Breaches Detected - Lotteries

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

<b>Contact for further information:</b>	Senior Director, Business, Engagement and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6207 0252

## Other Gaming Activities

### Charitable Gaming

The Commission received one application for charitable gaming during the reporting period, which was approved.

### Interactive Gaming Regulation

In 2022-23, there were no interactive gaming service providers licensed in the Territory.

<b>Contact for further information:</b>	Senior Director, Business, Engagement and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6207 0252



## Community Contributions

Through the community contributions scheme under the *Gaming Machine Act 2004*, clubs must directly contribute 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 information on its website including 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).

<b>Contact for further information:</b>	Senior Director, Business, Engagement and Compliance, Access Canberra Phone: (02) 6207 4412

# 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 2022-23 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 2022-23 reporting period.

## Legislative Assembly Committees

Table 11: Recommendations relevant to the Commission during 2022-23

<b>Select Committee on Estimates</b> <u>Government Response to the Select Committee on Estimates 2022-23 Inquiry into the Appropriation Bill 2022-23 and Appropriation (Office of the Legislative Assembly) Bill 2022-23</u> Tabled 11 October 2022		
<b>Recommendation No. and Summary</b>	<b>Action</b>	<b>Status</b>
<b>Recommendation 66</b>  The Committee recommends that the ACT Gambling and Racing Commission publicly report data that is collected (as directed by legislation) from gambling venues in the ACT (including from the Gambling Incident Register, self-exclusion data).	<b>Agreed in part.</b>  The Gambling and Racing Commission already publishes some data collected from gaming venues such as gaming machine trading scheme statistics. The Commission will consider what further relevant data on self-exclusion can be published, subject to privacy considerations.	In progress
<b>Recommendation 68</b>  The Committee recommends that the ACT Government investigate why women appear to be self-excluding from gambling venues at far less the rate of men, and allocate funding to enable women equal opportunity to self-exclude.	<b>Agreed in part.</b>  The Gambling and Racing Commission will examine self-exclusion data and seek to identify whether women face barriers that are preventing them from self-excluding. The Government makes funding decisions as part of each Budget process, with consideration of the broader fiscal strategy and other budget priorities.	In progress

## Integrity Commission

There were no reviews initiated by the Integrity Commission relevant to the Commission during the 2022-23 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 2022-23 reporting period.

<b>Contact for further information:</b>	Director, Gambling and Harm Prevention, Access Canberra Phone: (02) 6207 0357 and (02) 6207 2492
	Senior Director, Business, Engagement and Compliance, Access Canberra Phone: (02) 6207 4412
	Senior Director, Licensing and Registrations, Access Canberra Phone: (02) 6207 0252

## 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.

<b>Contact for further information:</b>	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 2022-23.

Table 12: Summary of meetings attended by members and observers during 2022-23

Name of Member	Position	Meetings Attended
<b>Leanne Close</b>	Chair	3
<b>Carl Buik</b>	Member	3
<b>Ron Leonard</b>	Senior Director/Observer	3
<b>Lalanka Amarasiri</b>	Director/Observer	3
<b>Harrison Tsang</b>	Acting Director/Observer	2
<b>Randika Ekanayake</b>	Acting Senior Finance Officer/Observer	3

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 2022-23 the Committee addressed the five recommendations arising from the Taxation Compliance Review conducted in the previous financial year, undertook a review of the Commission’s risk register, reviewed an Accounting Policy Paper regarding Third Party Monies and updated the wording of the Audit Committee Charter to better reflect the composition of the Committee.

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.

<b>Contact for further information:</b>	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.

<b>Contact for further information:</b>	Executive Branch Manager, Corporate Support and Capability, Access Canberra Phone: (02) 6205 0319
	Workforce Capability and Governance Division, CMTEDD Phone: (02) 6207 6502 or <a href="mailto:psm@act.gov.au">psm@act.gov.au</a>

## 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 2022-23 annual report of the Chief Minister, Treasury and Economic Development Directorate.

<b>Contact for further information:</b>	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: <a href="mailto:actfoi@ombudsman.gov.au">actfoi@ombudsman.gov.au</a>

## Community Engagement and Support

In the 2022-23 financial year the Commission continued raising awareness of gambling harm via its communication activities, website and through the establishment of the Gambling Harm Prevention Community of Practice.

A key activity in the 2022-23 has been the establishment of the Gambling Harm Prevention Community of Practice, which provides a forum for community and primary health care workers to share learnings, build shared understandings and create opportunities for collaboration. The Commission also engaged with industry through a survey to ascertain what gambling harm information industry would benefit from and desirable formats for presenting this information.

In October 2022, the Commission lead Gambling Harm Awareness Week in the ACT, launching a new 'always on' approach to gambling harm prevention communications and engagement. The Commission developed a new communication campaign for GHAW 2022 – *'Every Story Matters'* – drawing on the lived experience of those impacted by gambling harm. Creative to support this campaign was tested with key community stakeholders, including people with lived experience of gambling harm. Printed and digital campaign materials were shared with industry and community sector stakeholders to support a partnership approach during GHAW 2022, and at other times in the year.

The campaign performed strongly, both within the week of GHAW and during the full 12-months, driving increases in traffic to the GRC website gambling harm pages, the Gambling Support Service, and to the Gambling Help Online website. The campaign was also positively received by all stakeholders.

The Commission commenced an Always On approach to its communication and engagement in 2022-23, in line with its 2022-23 Communication and Engagement Plan. This approach was launched in Gambling Harm Awareness Week (GHAW) 2022 (17 – 23 October) and involved ongoing stakeholder engagement and communication activities, including two paid media plans covering a total period of 103 days.

The Commission developed a new communication campaign for GHAW 2022 – *'Every Story Matters'* – drawing on the lived experience of those impacted by gambling harm. Creative to support this campaign was tested with key community stakeholders, including people with lived experience of gambling harm. Printed and digital campaign materials were shared with industry and community sector stakeholders to support a partnership approach during GHAW 2022, and at other times in the year (e.g. through the sharing of personal story videos for stakeholders to promote).

To inform its approach to industry focused campaign materials, the Commission conducted an Industry Survey to ascertain information needs and preferred information formats.

Significant revisions were made to the Commission's gambling harm and gambling help webpages, including new information for family and friends impacted by gambling harm, information in languages other than English and a personal story video.



## Community Engagement Activities

Table 13: Summary of Community Engagement Activities

Project	Summary
<b>Gambling Harm Awareness Week</b>	<b>Gambling Harm Awareness Week (GHAW) was held 17-23 October 2022. The awareness campaign that launched in 2022 was founded on a new approach through incorporating lived experience stories and taking a partnership approach to promoting the campaign messages. Titled <i>Every Story Matters</i>, it launched in GHAW 2022. Digital and printed campaign materials were provided to industry and community sector stakeholders who promoted the messages to their networks.</b>

### Community Support Initiatives: Grants and Sponsorship

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

<b>Contact for further information:</b>	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.

In 2022-23, Yeddung Mura joined the Gambling Harm Prevention Community of Practice.

The ACT Gambling Support Service, which is funded by the Commission, engages with Yeddung Mura and other community stakeholders. The proportion of Aboriginal and Torres Strait Islander clients accessing the service has increased from 4 per cent in 2021-22 to 7 per cent in 2022-23.

<b>Contact for further information:</b>	Director, Gambling and Harm Prevention, Access Canberra Phone: (02) 6207 0357 and (02) 6207 2492
	Senior Director, Business, Engagement 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 2022-23 annual report of the CMTEDD.

<b>Contact for further information:</b>	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 2022-23 annual report of the CMTEDD.

<b>Contact for further information:</b>	Office of Industrial Relations and Workforce Strategy, CMTEDD Phone 6207 6502 or <a href="mailto:psm@act.gov.au">psm@act.gov.au</a>
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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 2022-23.

Ecologically Sustainable Development information for the ACT Gambling and Racing Commission can be sourced from the 2022-23 annual report of CMTEDD.

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

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## Financial Management Analysis

### Management Discussion and Analysis for the ACT Gambling and Racing Commission for the Financial Year Ended 30 June 2023

#### 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 2021-22 and 2022-23.

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 2021-22 and 2022-23.

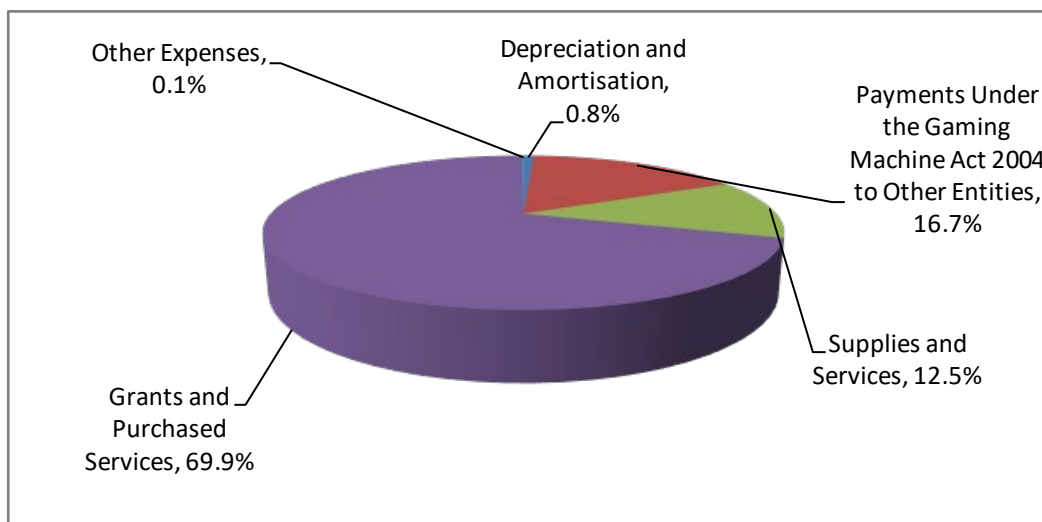
#### Total Expenditure

##### 1. Components of Expenditure

Figure 1 indicates the components of the Commission’s expenditure for 2022-23 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 item during the year was Grants and Purchased Services. Payments Under the *Gaming Machine Act 2004* to Other Entities are amounts collected from licenced venues and passed onto the administrators of these funds. Supplies and Services expenses includes problem gambling assistance fund expenses which are used to undertake projects aimed to reduce the negative impact of problem gambling.

The largest component of expenditure is Grants and Purchased services which represents **69.9 per cent** of ordinary activities or **\$6.415 million**.

**Figure 1 - Components of Expenditure in 2022-23**



## **2. Comparison to Budget**

Total expenditure, not including taxation revenue transferred to Government, of **\$9.183 million** was **\$0.517 million**, or **6.0 per cent**, higher than the 2022-23 budget of **\$8.666 million**. This is mainly due to the increase in Grants and Purchased Services (**\$0.992 million**) as a result of a reclassification of expenditure relating to Gambling Harm Prevention and Mitigation Services from Supplies and Services. This was partially offset by a reduction in Supplies and Services (**\$0.668 million**) due mainly to the reclassification of the abovementioned Gambling Harm Prevention and Mitigation Services.

In 2023 Payments Under the *Gaming Machine Act 2004* to Other Entities were reclassified from Other Expenses and from Grants and Purchased Services to enhance transparency and clarity of the operations of the Commission. These amounts are included in the budget line for 2023 as Other Expenses and Grants and Purchased Services to align with the Budget Statements.

## **3. Comparison to 2021-22 Actual Expenditure**

Total expenditure, not including taxation revenue transferred to Government, was **\$1.199 million**, or **15.0 per cent**, higher than the 2021-22 actual result of **\$7.984 million**. This is mainly due to increases in:

- Supplies and Services (**\$0.745 million**) as a result additional activities undertaken in 2022-23. They include research activities undertaken in conjunction with the Australian National University, University of Canberra and the Alcohol Tobacco and Other Drug Association as well as additional support provided in relation to gambling and harm prevention, and related training.
- Payments under the *Gaming Machine Act 2004* to Other Entities (**\$0.215 million**) due to more receipts collected by the Commission resulting from higher gaming machine activity than expected following the lifting of Covid-19 restrictions that were in place during the previous year.
- Grants and Purchased Services (**\$0.203 million**) is predominately due to the increase in purchased services under the MOU with Access Canberra resulting from 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 2022-23, appropriation payments from Government totalled **\$5.628 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 consists 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 2022-23, the total amount received by the Commission in the Gambling Harm Prevention and Mitigation Fund was **\$2.018 million**.

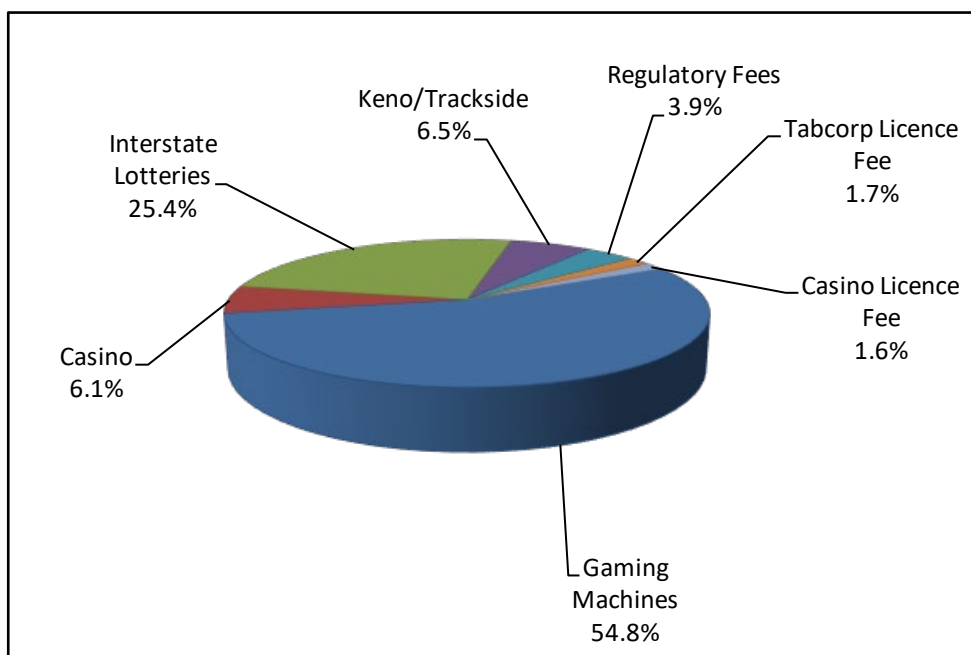
*Chief Minister's Charitable Fund* – Payment to the Chief Minister's Charitable Fund consists of a contribution from gaming machine licensees. These funds are collected by the Commission and transferred to the Chief Minister's Charitable Fund. In 2022-23, the total amount received by the Commission in the Gambling Harm Prevention and Mitigation Fund was **\$0.427 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 2022-23, the total amount received by the Commission in the Gambling Harm Prevention and Mitigation Fund was **\$1.102 million**.

Figure 2 below indicates that for the financial year ended 30 June 2023 the Commission received **\$37.319 million** or **54.8 per cent** of its total gambling revenue from gaming machine taxation.



**Figure 2 - Components of Gambling Income in 2022-23**



## **2. Comparison to Budget**

For the year ending 30 June 2023 gambling revenue was **\$68.126 million** which was **\$9.317 million** higher, or **15.8 per cent** higher than the 2022-23 budget of **\$58.809 million**. This was mainly due to higher:

- gaming machine taxation (**\$5.553 million**) and casino taxation receipts (**\$1.216 million**) due to higher levels of gambling activity than expected;
- interstate lotteries revenue (**\$2.154 million**) from higher than expected ticket sales.

## **3. Comparison to 2021-22 Actual Income**

### Revenue

Gambling revenue in 2022-23 was **\$9.060 million**, or **15.3 per cent**, higher than the 2021-22 actual result. This was mainly due to the increases in:

- gaming machine taxation (**\$8.945 million**) resulting from increased gaming machine activity.
- casino taxes (**\$1.016 million**) as a result of the increased casino activity in 2022-23.

The increased revenue amounts were partially offset by a reduction in:

- Keno and Trackside revenue (**\$1.244 million**) is due to decreased Keno and Trackside gambling activity in 2022-23.

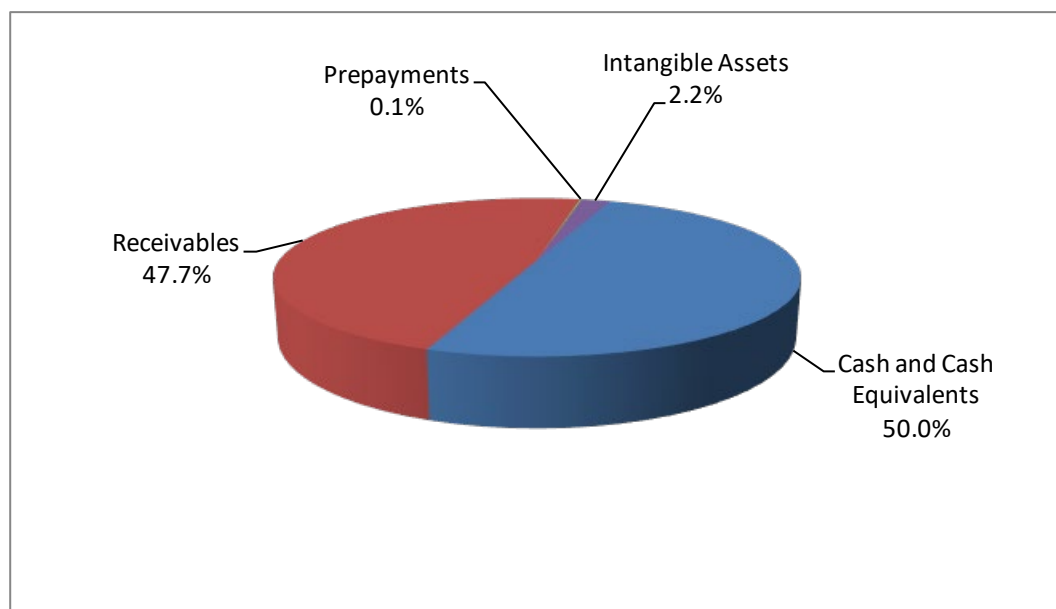
## Commission's Financial Position

### Total Assets

#### 1. Components of Total Assets

Figure 3 below indicates that for the financial year ended 30 June 2023, **50.0 per cent** of the Commission's assets are cash and cash equivalents and **47.7 per cent** are receivables.

Figure 3 – Total Assets as at 30 June 2023



#### 2. Comparison to Budget

The total asset position at 30 June 2023 of **\$11.817 million** is **\$0.210 million** higher than the 2022-23 budget of **\$11.607 million**. The increase is mainly due to higher intangible assets (**\$0.258 million**) due to the completion of the ACT Gamblers Exclusion Database.

#### 3. Comparison to 2021-22 Actuals

The Commission's total asset position decreased by **\$0.446 million** from 2021-22 actual result of **\$12.263 million** mainly due to decreases in:

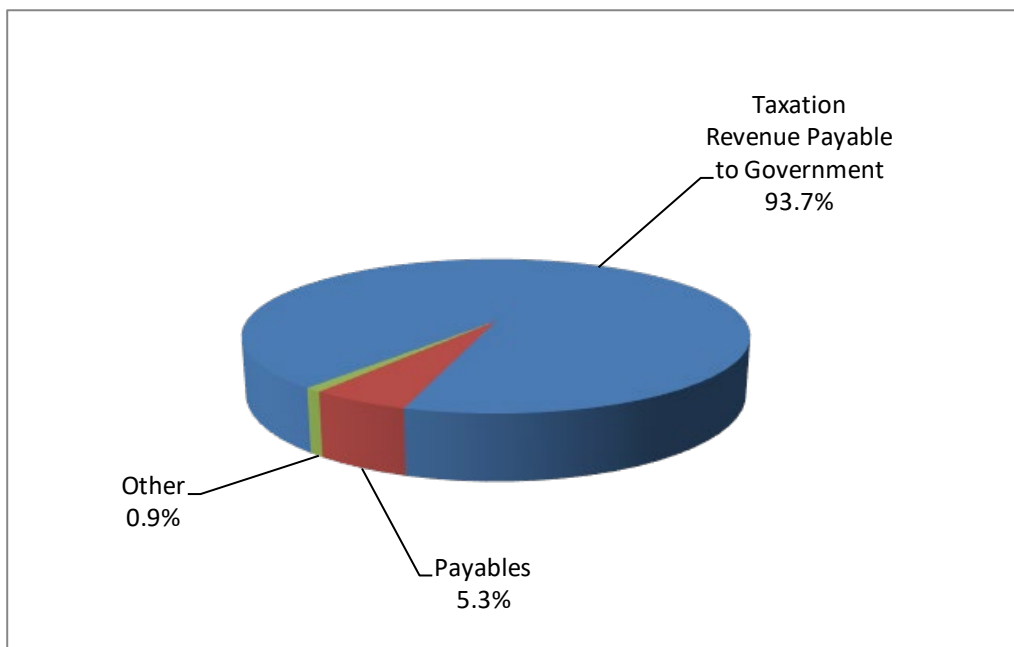
- lower receivables (**\$0.294 million**) mainly due to the decrease in gambling taxes and duties revenue due at June 2023 compared to June 2022;
- capital works in progress decrease (**\$0.316 million**) partially offset by increase in intangible assets (**\$0.229 million**) as the ACT Gamblers Exclusion Database was completed and put into operation.

## Total Liabilities

### 1. Components of Total Liabilities

Figure 4 below indicates that the majority of the Commission's liabilities as at 30 June 2023 relate to taxation revenue payable to Government (**93.7 per cent**).

Figure 4 – Total Liabilities as at 30 June 2023



### 2. Comparison to Budget

The Commission's liabilities for the year ended 30 June 2022 of **\$5.653 million** is **\$0.098 million** lower than the 2022-23 budget of **\$5.751 million**. This is mainly due to lower payables (**\$0.191 million**) at 30 June 2023 being offset by higher taxation revenue payable to government (**\$0.092 million**).

### 3. Comparison to 2021-22 Actuals

Total liabilities decreased by **\$0.695 million** from 2021-22 actual results of **\$6.348 million** primarily due to the:

- lower taxation revenue payable to Government (**\$0.386 million**) mainly due to a decrease in outstanding Accrued Gambling Taxes Receivable at 30 June 2023. All taxes and levies received by the Commission are transferred daily to the ACT Government.
- decrease in payables (**\$0.304 million**) is due mainly to the timing of payments received by the Commission and not yet transferred to the Diversification and Sustainability fund.

## 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 1 – Current Ratio**

Description	Prior Year Actual 2021-22 \$'000	Current Year Budget 2022-23 \$'000	Current Year Actual 2022-23 \$'000
Current Assets	11,918	11,538	11,559
Current Liabilities	6,348	5,751	5,653
<b>Current Ratio</b>	<b>1.88:1</b>	<b>2.01:1</b>	<b>2.04:1</b>

The current ratio for the financial year ended 30 June 2023 is **2.04 to 1** which is marginally higher than the budgeted current ratio of **2.01 to 1**.

The current ratio at 30 June 2023 is higher than the ratio at 30 June 2022 (**1.88 to 1**) due mainly to lower current liabilities as there were less taxes and levies owing at year end compared to the prior year as a result of timing differences.

**FINANCIAL STATEMENTS**

**ACT Gambling and Racing Commission**

**For the Year Ended**

**30 June 2023**

## 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 2023 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 2023, 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.



Rosa San Miguel  
Audit Principal, Financial Audit  
22 September 2023



**ACT Gambling and Racing Commission**  
**Financial Statements**  
**For the Year Ended 30 June 2023**

**Statement of Responsibility**

As the Chairperson of the ACT Gambling and Racing Commission, I am responsible for the preparation of the annual financial report as well as the judgements exercised in preparing it. In my opinion, the financial statements fairly reflect the financial operations for the year ended 30 June 2023 and the financial position on that date.

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

Paul Baxter  
Chairperson  
ACT Gambling and Racing Commission  
22 September 2023





### **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 2023 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  
22 September 2023

**ACT Gambling and Racing Commission  
Note Index of the Financial Statements  
For the Year Ended 30 June 2023**

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**ACT Gambling and Racing Commission**  
**Operating Statement**  
**For the Year Ended 30 June 2023**

	Note No.	Actual 2023 \$'000	Original Budget 2023 \$'000	Actual 2022 \$'000
<b>Income</b>				
Controlled Recurrent Payments <sup>1</sup>		5,628	5,628	5,461
Taxation and Levies Collected on behalf of the Territory	4	63,173	54,175	54,472
Regulatory Fees Collected on behalf of the Territory	5	4,953	4,634	4,594
Grants and Contributions Revenue		8	31	3
Interest Revenue		247	116	65
Other Income	6	3,548	3,065	2,826
<b>Total Income</b>		<b>77,557</b>	<b>67,649</b>	<b>67,421</b>
<b>Expenses</b>				
Supplies and Services	7	1,152	1,820	407
Depreciation and Amortisation		75	28	51
Grants and Purchased Services	8	6,415	5,846	6,212
Taxation, Levies and Regulatory Fees Transferred to Government		68,126	58,809	59,066
Payments under the <i>Gaming Machine Act 2004</i> to Other Entities	9	1,529	-	1,314
Other Expenses		12	972	-
<b>Total Expenses</b>		<b>77,309</b>	<b>67,475</b>	<b>67,050</b>
<b>Operating Result</b>		<b>248</b>	<b>174</b>	<b>371</b>

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.

1. Refer to the Statement of Appropriation

**ACT Gambling and Racing Commission**  
**Balance Sheet**  
**As at 30 June 2023**

	Note No.	Actual 2023 \$'000	Original Budget 2023 \$'000	Actual 2022 \$'000
<b>Current Assets</b>				
Cash and Cash Equivalents	10	5,904	5,994	5,970
Receivables	11	5,638	5,541	5,932
Prepayments		16	3	16
<b>Total Current Assets</b>		<b>11,558</b>	<b>11,538</b>	<b>11,918</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment		-	10	-
Intangible Assets	12	258	-	29
Capital Works in Progress	13	-	59	316
<b>Total Non-Current Assets</b>		<b>258</b>	<b>69</b>	<b>345</b>
<b>Total Assets</b>		<b>11,816</b>	<b>11,607</b>	<b>12,263</b>
<b>Current Liabilities</b>				
Payables	14	5,601	5,700	6,291
Other Liabilities		52	51	57
<b>Total Current Liabilities</b>		<b>5,653</b>	<b>5,751</b>	<b>6,348</b>
<b>Total Liabilities</b>		<b>5,653</b>	<b>5,751</b>	<b>6,348</b>
<b>Net Assets</b>		<b>6,163</b>	<b>5,856</b>	<b>5,915</b>
<b>Equity</b>				
Accumulated Funds		6,163	5,856	5,915
<b>Total Equity</b>		<b>6,163</b>	<b>5,856</b>	<b>5,915</b>

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 2023**

For the Year Ended 30 June 2023

	Note No.	Accumulated Funds Actual 2023 \$'000	Total Equity Actual 2023 \$'000	Original Budget 2023 \$'000
<b>Balance at 1 July 2022</b>		5,915	5,915	5,682
<b>Comprehensive Income</b>				
Operating Result		248	248	174
<b>Total Comprehensive Result</b>		<b>248</b>	<b>248</b>	<b>174</b>
<b>Balance at 30 June 2023</b>		<b>6,163</b>	<b>6,163</b>	<b>5,856</b>

For the Year Ended 30 June 2022

	Note No.	Accumulated Funds Actual 2022 \$'000	Total Equity Actual 2022 \$'000
<b>Balance at 1 July 2021</b>		5,544	5,544
<b>Comprehensive Income</b>			
Operating Result		371	371
<b>Total Comprehensive Result</b>		<b>371</b>	<b>371</b>
<b>Balance at 30 June 2022</b>		<b>5,915</b>	<b>5,915</b>

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

**ACT Gambling and Racing Commission**  
**Statement of Appropriation**  
**For the Year Ended 30 June 2023**

	Note No.	Actual 2023 \$'000	Original Budget 2023 \$'000	Actual 2022 \$'000
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Controlled Recurrent Payments		5,628	5,628	5,461
Taxation and Levies Collected on Behalf of the Territory		63,559	54,218	55,126
Regulatory Fees Collected on behalf of the Territory		4,953	4,591	3,476
Interest Receipts		247	116	65
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		154	119	117
Goods and Services Tax Collected from Customers		11	-	10
Other		3,450	3,065	2,896
<b>Total Receipts from Operating Activities</b>		<b>78,002</b>	<b>67,737</b>	<b>67,151</b>
<b>Payments</b>				
Supplies and Services		1,045	1,791	404
Grants and Purchased Services <sup>1</sup>		6,415	5,846	6,246
Other Expenses <sup>1</sup>		-	972	-
Taxation, Levies and Regulatory Fees Transferred to Government		68,512	58,809	58,601
Goods and Services Tax Remitted to the Australian Taxation Office		11	-	9
Goods and Services Tax Paid to Suppliers		152	119	120
Payments Under the <i>Gaming Machine Act 2004</i> to Other Entities <sup>1</sup>		1,933	-	1,150
<b>Total Payments from Operating Activities</b>		<b>78,068</b>	<b>67,537</b>	<b>66,530</b>
<b>Net Cash Inflows/(Outflows) from Operating</b>	10	<b>(66)</b>	<b>200</b>	<b>621</b>
<b>Cash Flows from Investing Activities</b>				
<b>Payments</b>				
Payments for Property, Plant and Equipment and Capital Works		-	10	-
Payments for Intangibles		-	-	267
<b>Total Payments from Investing Activities</b>		<b>0</b>	<b>10</b>	<b>267</b>
<b>Net Cash (Outflows) from Investing Activities</b>		<b>0</b>	<b>(10)</b>	<b>(267)</b>
<b>Net Increase in Cash and Cash Equivalents</b>		<b>(66)</b>	<b>190</b>	<b>354</b>
Cash and Cash Equivalents at the Beginning of the Reporting Period		5,970	5,804	5,616
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	10	<b>5,904</b>	<b>5,994</b>	<b>5,970</b>

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

**ACT Gambling and Racing Commission**  
**Statement of Appropriation**  
**For the Year Ended 30 June 2023**

1. Payments to the Diversification and Sustainability Support Fund have been reclassified in 2023 from Other Expenses to Payments Under the *Gaming Machine Act 2004* to Other Entities. Payments to the Chief Ministers Charitable Fund previously classified as Grants and Purchased Services have also been reclassified to Payments under the *Gaming Machine Act 2004* to Other Entities. The 2022 comparatives have been reclassified. The reclassification is to enhance transparency and clarity about the operations of the Commission.

**ACT Gambling and Racing Commission  
Statement of Appropriation  
For the Year Ended 30 June 2023**

**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*.

	<b>Original Budget 2023 \$'000</b>	<b>Total Appropriated 2023 \$'000</b>	<b>Appropriation Drawn 2023 \$'000</b>	<b>Appropriation Drawn 2022 \$'000</b>
<b>Controlled</b>				
Controlled Recurrent Payments	5,628	5,628	5,628	5,461
<b>Total Controlled Appropriation</b>	<b>5,628</b>	<b>5,628</b>	<b>5,628</b>	<b>5,461</b>

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 2022-23 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 2023**

**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 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 2023**

**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 2023 together with the financial position of the Commission as at 30 June 2023.

**Comparative Figures**

*Budget Figures*

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2022-23 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the 2022-23 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 2022-23 financial statements have been prepared on a going concern basis as the Commission has been funded in the ACT Government 2023-24 Budget and the Budget Papers include forward estimates for the Commission.

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**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.

**Resources Received Free of Charge**

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 Grants and Contributions, 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.

**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. Impact of Accounting Standards Issued but yet to be applied**

All Australian Accounting Standards and Interpretations issued but yet to be applied are either not relevant to the ACT Gambling and Racing Commission or have been assessed as having an immaterial financial impact on the ACT Gambling and Racing Commission.

**Note 4. 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 daily to the Territory Banking Account.

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

Taxation and Levies are collected on behalf of the Territory.

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Gaming Machines <sup>1</sup>	37,319	28,374
Interstate Lotteries	17,303	17,319
Casino <sup>1</sup>	4,142	3,126
Keno and Trackside Levy <sup>2</sup>	4,409	5,653
<b>Total Taxation and Levies Collected on Behalf of the Territory</b>	<b>63,173</b>	<b>54,472</b>

1. The increase in Gaming Machine and Casino Taxation is due to the lockdown restrictions put in place during 2021-22 as a result of the COVID-19 outbreak which are no longer in place.
2. The decrease in the Keno and Trackside Levy is due to reduced gambling activity in 2022-23.

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 5. Regulatory Fees Collected on behalf of the Territory**

**Description and Material Accounting Policies relating to Regulatory Fees collected on behalf of the Territory**

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 daily to the Territory Banking Account.

Fees are recognised as revenue at the time of payment due to the timing of notification to the Commission. Fines are recognised as revenue on the issue of the relevant disciplinary notice.

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Gaming Machines	256	187
Lotteries	2,366	2,245
Casino	1,107	1,027
Totalisator	1,168	1,119
Sports Bookmaking	16	16
Fees and Penalties	40	-
<b>Total Regulatory Fees Collected on behalf of the Territory<sup>1</sup></b>	<b>4,953</b>	<b>4,594</b>

1. The increase in Regulatory Fees is due to increased activity from the bodies subject to these Fees.

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 6. Other Income**

**Description and Material Accounting Policies relating to Other Income**

Other Revenue arises from the core activities of the Commission. Under the *Gaming Machine Act 2004*, a community purpose contributions levy on gaming machine licensees and voluntary contributions from Casino Canberra, Tabcorp ACT Limited and the Lottery Corporation are required to be paid to the Gambling Harm Prevention and Mitigation Fund which is administered by the Commission.

The Commission also collects levies from gaming machine licensees for payments to the Chief Minister's Charitable Fund (CMCF), a non-governmental organisation, and to the Diversification and Sustainability Support Fund (DSSF) administered by the Justice and Community Safety Directorate. These levies are recognised as income of the Commission and also recognised as an expense as all CMCF and DSSF receipts are required to be transferred to the Fund administrators.

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income from Non-ACT Government Entities paid into:</b>		
Gambling Harm Prevention and Mitigation Fund <sup>1</sup>	2,018	1,511
Chief Minister's Charitable Fund <sup>1</sup>	427	327
Diversification Sustainability Support Fund <sup>2</sup>	1,102	987
<b>Total Other Income from Non-ACT Government Entities</b>	<b>3,547</b>	<b>2,825</b>

1. The increase in payments into the Gambling Harm Prevention and Mitigation Fund and the Chief Minister's Charitable fund is due to the lockdown restrictions put in place during 2021-22 as a result of the COVID-19 outbreak which are no longer in place resulting in increased gambling activity.
2. The increase in payments into the Diversification and Sustainability Support Fund is mainly due more receipts to the fund in 2022-23 from Gaming Machine Licensees resulting from levies that were due but not accrued in 2022.

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 7. Supplies and Services**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Legal Fees	-	3
Board Members Fees	153	141
Payment from the Gambling Harm Prevention and Mitigation Fund <sup>1</sup>	680	263
Other Professional Services <sup>2</sup>	319	-
<b>Total Supplies and Services</b>	<b>1,152</b>	<b>407</b>

1. The increase in the Gambling Harm Prevention and Mitigation Fund expenses is mainly due to the research activities undertaken in 2022-23 in conjunction with the Australian National University, University of Canberra and Alcohol Tobacco and Other Drug Association.
2. The increase in Other Professional Services expenses is mainly due to additional support received for gaming operations and investigations.

**Note 8. Grants and Purchased Services**

**Description and Material Accounting Policies relating to Grants and Purchased Services**

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Gambling Support Services	992	949
Access Canberra <sup>1</sup>	5,423	5,263
<b>Total Grants and Purchased Services</b>	<b>6,415</b>	<b>6,212</b>

1. The increase is due to 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 under a Memorandum of Understanding with Access Canberra.

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**Note 9. Payments Under the *Gaming Machine Act 2004* to Other Entities**

**Description and Material Accounting Policies relating to Payments Under the *Gaming Machine Act 2004* to Other Entities**

Under the *Gaming Machine Act 2004*, Contributions to the Chief Ministers Fund and Payments to the Diversification and Sustainability Support Fund are collected by the Commission from Licensees. The Commission transfers these amounts to the administrator of the Funds.

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Payments to the Diversification and Sustainability Support Fund <sup>1</sup>	1,102	987
Payments to the Chief Ministers Charitable Fund <sup>2</sup>	427	327
<b>Total Payments Under the <i>Gaming Machine Act 2004</i> to Other Entities</b>	<b>1,529</b>	<b>1,314</b>

1. Payments to the Diversification and Sustainability Support Fund were previously classified as Other Expenses. This reclassification is intended to enhance transparency and clarity regarding the operations of the Commission. The 2022 comparative has also been reclassified. The increase in 2023 is mainly due to the timing of receipts from Gaming Machine Licensees collected by the Commission under the *Gaming Machine Act 2004*. The receipts are subsequently passed onto the Diversification and Sustainability Support Fund, which is administered by the Justice and Community Safety Directorate.
  
2. Payments to the Chief Ministers Charitable Fund were previously classified as Grants and Purchased Services. This reclassification is intended to enhance transparency and clarity regarding the operations of the Commission. The 2022 comparative has also been reclassified. The increase in payments to the fund administrator, is due to the increased receipts collected by the Commission under the *Gaming Machine Act 2004*, resulting from higher levels of gambling activity in 2023 following the removal of COVID-19 lockdown conditions that were in existence for part of the previous financial year.



**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**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 four bank accounts with the Westpac Bank as part of the Whole-of-Government banking arrangements that earned an average floating interest rate of 3.8% (2021-22: 1.02%).

**(a) Cash and Cash Equivalents Balance**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash at Bank	5,904	5,970
<b>Total Cash and Cash Equivalents</b>	<b>5,904</b>	<b>5,970</b>

**(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	5,904	5,970
<b>Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Statement of Cash Flows</b>	<b>5,904</b>	<b>5,970</b>

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

Operating Result	248	371
<b>Add/(Less) Non-Cash Items</b>		
Depreciation and Amortisation	75	51
Accrued Capital Works in Progress	-	11
Write-off of Intangible Assets	12	-
<b>Cash Before Changes in Operating Assets and Liabilities</b>	<b>335</b>	<b>433</b>
<b>Changes in Operating Assets and Liabilities</b>		
(Increase)/ Decrease in Receivables	293	(402)
(Increase) in Prepayments	(1)	(13)
Increase/ (Decrease) in Payables	(304)	135
Increase/ (Decrease) in Taxation Revenue Payable	(386)	462
Increase/ (Decrease) in Other Liabilities	(3)	6
<b>Net Changes in Operating Assets and Liabilities</b>	<b>(401)</b>	<b>188</b>

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
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**Net Cash Inflows/ (Outflows) from Operating Activities** (66) 621

**Note 11. Receivables**

*Accounts Receivable*

Accounts receivable (including accrued gambling taxes and levies, payments to the Chief Ministers Charitable Fund and to the Diversification and Sustainability Fund 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 Receivable*

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 2023 or as at 30 June 2022. All receivables are with non-ACT Government entities.

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Receivables</b>		
<b>Gambling Taxes</b>		
Gaming Machine Taxation <sup>1</sup>	3,149	2,451
Interstate Lotteries Duty <sup>2</sup>	1,846	2,932
Casino Taxation	304	305
<b>Total Gambling Taxes</b>	<u><b>5,299</b></u>	<u><b>5,688</b></u>
<b>Other Receivables</b>		
Other Trade Receivables	26	14
Gambling Harm Prevention and Mitigation Fund Payment	168	120
Accrued Chief Minister's Charitable Fund Payment	38	28

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
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Accrued Diversification and Sustainability Support Fund Payment	98	70
Net GST Receivable	9	12
<b>Total Other Receivables</b>	<b>339</b>	<b>244</b>
<b>Total Current Receivables</b>	<b>5,638</b>	<b>5,932</b>

**Note 11. Receivables - Continued**

1. The increase in Gaming Machine Taxation receivable at 30 June 2023 is due to increased Gaming Machine activity in June 2023 compared to June 2022.
2. The decrease in Interstate Lotteries Duty receivable is due to one month of outstanding receipts at June 2023 compared to two months at June 2022. There was a delay in receiving the funds in June 2022 hence the receivable was higher at June 2022 than at June 2023.

**Note 12. Intangible Assets**

**Description and Material Accounting Policies relating to Intangible Assets**

The Commission has an internally generated software, ACT Gamblers Exclusion Database. The Commission's externally purchased software, Gaming Machine Database was written off during the reporting period due to the implementation of the new system.

*Recognition*

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.

Internally generated software is recognised when it meets the general recognition criteria outlined above and where it also meets the specific recognition criteria relating to intangible assets arising from the development phase of an internal project.

*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*

At each reporting date the Commission assesses whether there is any indication that an intangible asset may be impaired. Intangible assets are also reviewed for impairment whenever events or

**ACT Gambling and Racing Commission**  
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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 of the intangible asset is reduced to its recoverable amount.

**Note 12. Intangible Assets - Continued**

	<b>Internally Generated Software \$'000</b>	<b>Externally Purchased Software \$'000</b>	<b>Total \$'000</b>
<b>Reconciliation of Intangible Assets 2022-23</b>			
<b>Carrying Amount at the Beginning of the Reporting</b>	-	29	29
Additions	316	-	316
Asset Write-offs recognised in the Operating Result	-	(12)	(12)
Amortisation	(58)	(17)	(75)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>258</b>	<b>-</b>	<b>258</b>

Carrying Amount at the End of the Reporting Period,  
represented by:

Gross Book Value	316	961	1,277
Accumulated Amortisation	(58)	(949)	(1,007)
Write-off of Intangible Assets	-	(12)	(12)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>258</b>	<b>-</b>	<b>258</b>

	<b>Internally Generated Software \$'000</b>	<b>Externally Purchased Software \$'000</b>	<b>Total \$'000</b>
<b>Reconciliation of Intangible Assets 2021-22</b>			
<b>Carrying Amount at the Beginning of the Reporting</b>	-	80	80
Amortisation	-	(51)	(51)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>-</b>	<b>29</b>	<b>29</b>

Carrying Amount at the End of the Reporting Period,  
represented by:

Gross Book Value	-	961	961
Accumulated Amortisation	-	(932)	(932)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>-</b>	<b>29</b>	<b>29</b>

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**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.

	<b>Software Works in Progress<sup>1</sup> \$'000</b>	<b>Total \$'000</b>
<b>Reconciliation of Capital Works in Progress 2022-23</b>		
<b>Carrying Amount at the Beginning of the Reporting</b>	<b>316</b>	<b>316</b>
Capital Works in Progress Completed and Transferred to Intangible Assets	(316)	(316)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>-</b>	<b>-</b>

1. The decrease in Software Works in Progress is due to the internally developed ACT Gamblers Exclusion Database transferred to Intangible Assets in 2022-23.

	<b>Software Works in Progress \$'000</b>	<b>Total \$'000</b>
<b>Reconciliation of Capital Works in Progress 2021-22</b>		
<b>Carrying Amount at the Beginning of the Reporting</b>	<b>60</b>	<b>60</b>
Additions	256	256
<b>Carrying Amount at the End of the Reporting Period</b>	<b>316</b>	<b>316</b>

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**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 Accrued Expenses and Taxation and Levies payable to the ACT Government.

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Payables</b>		
Taxation and Levies Revenue Payable to ACT Government <sup>1</sup>	5,299	5,685
Payable to the Chief Minister's Charitable Fund	45	70
Payable to the Diversification and Sustainability Support Fund <sup>2</sup>	130	508
Accrued Expenses <sup>3</sup>	127	28
<b>Total Current Payables</b>	<b>5,601</b>	<b>6,291</b>

- a. The decrease in Taxation and Payments Payable to the ACT Government is mainly due a decrease in outstanding Accrued Gambling Taxes Receivable as at 30 June 2023. All taxes and levies received by the Commission are transferred daily to the Territory Banking Account.
- b. The decrease in Payment Payable to the Diversification and Sustainability Support Fund (DSSF), which is administered by the Justice and Community Safety Directorate (JACS), is due to the timing of payments received by the Commission and transferred prior to 30 June 2023 as compared to 2021-22.
- c. The increase in Accrued Expenses is mainly due to work completed under various Gambling Harm and Prevention contracts which had not been paid as at 30 June 2023.

There were no payables overdue as at 30 June 2023 or 30 June 2022.

**ACT Gambling and Racing Commission**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2023**

**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 remeasured 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 sufficient 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 available to be 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 and by monitoring expenses against the budget. This ensures that the Commission has enough cash to meet its emerging financial liabilities.

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 2023**

**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.

	<b>Note No</b>	<b>Carrying Amount 2023 \$'000</b>	<b>Fair Value Amount 2023 \$'000</b>	<b>Carrying Amount 2022 \$'000</b>	<b>Fair Value Amount 2022 \$'000</b>
<b>Financial Assets</b>					
Cash and Cash Equivalents	10	5,453	5,453	5,970	5,970
Receivables - Other Trade Receivables	11	26	26	14	14
<b>Total Financial Assets</b>		<b>5,479</b>	<b>5,479</b>	<b>5,984</b>	<b>5,984</b>
<b>Financial Liabilities</b>					
Payables	14	127	127	28	28
<b>Total Financial Liabilities</b>		<b>127</b>	<b>127</b>	<b>28</b>	<b>28</b>

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**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Financial Assets</b>		
Financial Assets Measured at Amortised Cost	26	14
<b>Financial Liabilities</b>		
Financial Liabilities Measured at Amortised Cost	127	28

**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 2022-23 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 (CEO)

The CEO of the Commission is an employee of Access Canberra and is compensated by Access Canberra. As such, the CEO is not a direct expense of the Commission. A proportion of the CEO's remuneration is covered under the Memorandum of Understanding between Access Canberra and the Commission. The other board members receive fees commensurate with their responsibilities which are determined by the Remuneration Tribunal and are covered by the Controlled Recurrent Payments to the Commission.

Compensation by the Commission to KMP is set out below:

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Board Member fees (Excluding CEO)	153	141
<b>Total Compensation by the Commission to KMP</b>	<b>153</b>	<b>141</b>

**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 Statements of the Commission.

**Transactions with other ACT Government controlled entities**

The Commission has entered into transactions with other ACT Government Entities in 2022-23 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*

Purchased Services (Note 9) – The Commission paid \$5.423 million to Access Canberra under a Memorandum of Understanding, for the provision of services for administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT.

Community Purpose Contributions and Levies transferred to Other Entities (Note 11) – The Commission reported \$1.102m to Justice and Community Safety Directorate as receipts collected on behalf of the Diversification and Sustainability Support Fund.

Taxation, Levies and Regulatory Fees Transferred to Government – The Commission transferred \$68.126 million to the Territory Banking Account. Taxes and Levies are received on a monthly basis in accordance with the respective legislation or agreements held with the Commission and Regulatory Fees are collected on behalf of the Territory in relation to gaming operations. These amounts are transferred to the Territory Banking Account daily.

*Liabilities*

Payables (Note 17) – The Commission is liable to transfer \$5.299 million of Taxation, Levies and Regulatory Fees to the Territory Bank Account. The Commission is also liable to transfer \$0.130 million of receipts collected on behalf of the Diversification and Sustainability Support Fund to the Justice and Community Services Directorate.

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

**Note 17. Commitments**

**Description and Material Accounting Policies relating to Commitments**

Commitments are a firm intention, but not a present obligation, at the end of the reporting period to incur future expenditure. As such, commitments do not constitute a liability. Commitments usually arise from contracts but can arise from other events like placing an order.

Commitments consist mainly of a Memorandum of Understanding (MOU) with 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. These amounts are reported as GST exclusive:

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	310	6,398
Later than one year but not later than five years	-	1,001
<b>Total Commitments<sup>1</sup></b>	<b>310</b>	<b>7,399</b>

1. The decrease in Commitments relates to the Commission's MOU with Access Canberra expiring on 30 September 2023. The MOU had not been signed at 30 June 2023. The option to terminate or reduce the services in another services agreement has also contributed to the decrease in Commitments.

**Event after the Reporting Period**

The MOU with Access Canberra was signed on 17 August 2023 for the provision of services for the administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT. The amount of the MOU over the 3-year period ending 16 August 2026 is \$17.3 million.

**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 holds unclaimed prize monies relating to prizes which remain unclaimed at 30 June 2023 and are therefore assessed as Contingent Liabilities at 30 June 2023. These monies are held in a separate bank account. In 2022, the Commission reported a Contingent Liability of \$2.351 million. In 2023, the Commission's contingent liability amount on the potential claims was re-assessed to \$0.451 million at 30 June 2023, as \$1.9 million had already been transferred to the ACT Government in prior years.

**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.

	<b>Actual 2023 \$'000</b>	<b>Original Budget<sup>a</sup> 2023 \$'000</b>	<b>Variance \$'000</b>	<b>Variance %</b>	<b>Variance Explanation</b>
<b>Operating Statement Line Items</b>					
Taxation and Levies Collected on Behalf of the Territory	63,173	54,175	(8,998)	16.6	Note 1
Taxation, Levies and Regulatory Fees Transferred to Government	68,126	58,809	(9,317)	15.8	Note 2
<b>Statement of Cash Flows Line Items</b>					
Taxation and Levies Collected on Behalf of the Territory	63,559	54,218	(9,341)	17.2	Note 1
Taxation, Levies and Regulatory Fees Transferred to Government	68,512	58,809	(9,703)	16.5	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 (2022-23 Statement of Intent). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

**Notes**

- i. The increase in Taxation and Levies Collected on Behalf of the Territory is due to the higher than anticipated gambling activity in 2022-23 following the removal of the lockdown conditions that were in place during part of 2021-22.
- ii. The increase in Taxation, Levies and Regulatory Fees Transferred to Government is due to the higher than anticipated gambling activity in 2022-23 following the removal of the lockdown conditions that were in place during part of 2021-22.

**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 2022-23.

## 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 \$258,000.

## 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.

There was one unique Aboriginal and Torres Strait Islander Enterprises that responded to a tender and quotation opportunity during the reporting period. The Commission provided no attributed expenditure to Aboriginal and Torres Strait Islander Enterprises.

Table 14: 2022-23 Contracts with suppliers of goods and services that exceed \$25,000

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold Requirements	Contractor Name	Contract Amount (excl GST)	Execution Date	Expiry Date
<b>ACT Gambling Harm Support Service</b>	Open tender	Community-based services	No	Relationships Australia Canberra and Region	\$3,849,587	22 May 2020	30 June 2024
<b>Gambling Harm Prevention Training</b>	Single Select	Training	No	Wisdom Learning	\$70,000	1 January 2023	31 December 2023
<b>Scoping review and synthesis of evidence of the impact of policy and regulatory settings on the potential for mitigating gambling harm</b>	Single Select	Research	No	University of Canberra	\$230,000	21 January 2022	31 August 2024
<b>Understanding gambling harm in the digital age</b>	Single Select	Research	No	University of Canberra	\$363,060	21 January 2022	30 April 2024
<b>Alcohol, other drugs and gambling in the ACT: a cross-sectoral approach to harm minimisation</b>	Single Select	Research	No	Alcohol Tobacco and Other Drug Association ACT(ATODA)	\$55,048	13 December 2022	31 July 2023
<b>Patron Engagement Training – Pilot Program (Confidence in conversations with patrons negatively impacted by gambling)</b>	Single Select	Training	No	LifeLine Canberra	\$67,600	24 October 2022	31 March 2023
<b>Young people and online gambling</b>	Single Select	Research	No	Australian National University	\$94,700	1 November 2022	28 February 2024
<b>Harm profiles related to low risk gambling</b>	Single Select	Research	No	Australian National University	\$70,400	1 November 2022	29 September 2023
<b>Evaluation Services for the Gambling and Racing Commission’s Strategy for gambling harm prevention in the ACT: A public health approach 2019-2024</b>	Open Tender	Consultancy	No	Crondar Pty Limited	\$94,910	1 August 2022	5 May 2023
<b>The Voices of Gambling Harm Program</b>	Single Select	Community-based services	No	Mental Illness Education ACT	\$96,264	24 January 2022	30 June 2023

**Contact for further information:**

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Phone: (02) 6207 0378

# **ACT GAMBLING AND RACING COMMISSION**

## **STATEMENT OF PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE 2023**

## 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 2023.

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 2023 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 ASQM 1 *Quality Management 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.



Rosa San Miguel  
Audit Principal, Financial Audit  
27 September 2023



## ACT Gambling and Racing Commission

### Statement of Performance

For the Year Ended 30 June 2023

### 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 2023 and also fairly reflects the judgements exercised in preparing it.

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

Paul Baxter  
Chairperson  
ACT Gambling and Racing Commission  
27 September 2023



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

 [GRCBoard@act.gov.au](mailto:GRCBoard@act.gov.au)  
 [gamblingandracing.act.gov.au](http://gamblingandracing.act.gov.au)



**ACT Gambling and Racing Commission  
Statement of Performance**

**For the Year Ended 30 June 2023**

**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 2023**

**Output Class 1: Gambling Regulation and Harm Minimisation**

**Output 1.1: Gambling Regulation and Harm Minimisation**

	Original Target 2022-23	Actual Result 2022-23	Variance from Original Target %	Explanation for Material Variance
<b>Total cost<sup>1</sup></b>	<b>\$ 8,666,000</b>	<b>\$ 9,183,000</b>	6	Note 1
<b>Controlled Recurrent Payments</b>	<b>\$ 5,628,000</b>	<b>\$ 5,628,000</b>	0	
<b>Accountability Indicators</b>				
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	12	0	
b Percentage of customers satisfied with the Gambling and Racing Commission	90%	100%	11	Note 2
c Percentage of the Canberra community satisfied with the ease of interacting with the Gambling and Racing Commission	95%	100%	5	Note 3
d Compliance rate during targeted campaign inspections	90%	86%	(4)	
e Average level of helpfulness after issuing a notice or before issuing a licence/authorisation	4.2 out of 5	4.8 out of 5	14	Note 4

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 2023**

**Explanation of Material Variance (greater than five per cent)**

1. The variance is mainly due to increased payments from the Gambling Harm Prevention and Mitigation Fund for research activities undertaken in 2022-23 in conjunction with the Australian National University, University of Canberra and Alcohol Tobacco and Other Drug Association, additional support provided in relation to gambling and harm prevention and related training, and additional support provided in relation to gaming operations and investigations.
2. The result reflects a higher level of client awareness, attitudes, behaviours and customer satisfaction of/with the Commission's corporate identity, channels and services.
3. The result reflects a higher level of satisfaction with the ease of interacting with the Commission.
4. 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:
    - Established the Gambling Harm Community of Practice in response to a need for a forum for community sector discussion, which was identified during a community sector roundtable event held during the previous years at the Gambling Harm Awareness Week in October 2021. The Gambling Harm Community of Practice is a forum for community and primary health care workers to share learnings, build shared understandings and create opportunities for collaboration in gambling harm education, prevention, early intervention, counselling and referral across the ACT.
    - Delivered a 12-month gambling harm awareness campaign reflecting best practice for health communication and running in messaging bursts commencing in Gambling Harm Awareness Week in October 2022. Creative materials and messaging utilised the stories of people with lived experience of gambling harm and were focus tested prior to release across multiple platforms and in partnership with gambling venues and community sector organisations under the theme of 'Every Story Matters'.
    - Significantly improved how the Gambling and Racing Commission website features gambling harm information and help advice by incorporating lived experience stories in an accessible and engaging way including images and video content. The improvements were informed by the ACT Gambling Support Service, particularly with regard to the optimal way to present help information.
    - Launched a significantly improved ACT Gambler Exclusion Database (ACTGED) with increased patron focussed harm prevention features, as well as functionality and usability improvements. Recent reviews have highlighted that flexible and easy to use self-exclusion schemes with centralised databases have been found to be more effective. The new design was informed by significant input from users of the database.

- Engaged Alcohol Tobacco and Other Drugs Association ACT (ATODA) to deliver the *Alcohol, other drugs and gambling in the ACT: a cross-sectoral approach to harm minimisation* project. This project builds the evidence base by identifying systemic strengths and barriers regarding the provision of and access to support services for people experiencing co-occurring alcohol and other drug, and gambling harms.
- Engaged ANU Centre for Gambling Research to deliver a research project titled *Harm Profiles Related to Low-Risk Gambling: Longitudinal Analysis of Three Datasets*. This project builds the evidence base around the harm profiles associated with current low risk gambling in the ACT and in Australia and transition between low-risk to other risk profiles.
- Engaged ANU Centre for Gambling Research to deliver a research project titled *Young People and Online Gambling in the ACT*. This project builds the evidence base around the experiences of young people (aged 18 – 25) in the ACT and online gambling.
- Completed a funded project *The Voices of Gambling Harm* conducted by Mental Illness Education ACT (MIEACT), in partnership with the ACT Gambling Support Service, providing gambling harm supports in the form of an online self-help module and speakers program, drawing on lived experience. This lived experience approach is intended to reduce stigma and increase help seeking.
- Completed Phase One and Two of the University of Canberra project *Understanding Gambling Harms in the Digital Age* including an environmental scan, a survey of over 900 adults in the ACT, and focus groups conducted with target community groups and relevant experts. This project is providing a better understanding of the ACT's gambling harm literacy for developing targeted communications and monitoring purposes.
- Engaged Lifeline Canberra to develop and deliver a pilot training program: *Confidence in Conversations with Patrons Negatively Impacted by Gambling*. The training program is designed to empower ACT licensed venue staff to continue to engage with patrons who have been or are at risk of being negatively impacted by gambling. The need for this project was identified through engagement with industry which highlighted a need for this type of training.
- Undertook interjurisdictional consultation to inform the requirements and initiated the procurement process for the conduct of the 2024 ACT Gambling Survey. The Survey will enable monitoring of any change in gambling behaviour and harm over time as well as providing evidence for developing harm prevention initiatives into the future.
- Reviewed and refreshed the content of Gambling Contact Officer (GCO) training, informed by feedback with training participants and consultation with stakeholders. GCO training sessions were provided to 124 GCOs over 11 sessions in the financial year.

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 2022-23, all complaints were resolved to the satisfaction of the Commission.

Table 15: Summary of complaints received during 2022-23

Gambling Provider	Received	Substantiated	Not Substantiated	Ongoing	Incapable of Determination	Withdrawn
Casino						0
Gaming Machines	3	0	1	0	2	0
Lotteries	6	0	3	1	2	0
Racing and Wagering	4	0	3	0	0	1
Unlawful Games	2	0	1	0	1	0
<b>Total</b>	<b>19</b>	<b>0</b>	<b>12</b>	<b>1</b>	<b>5</b>	<b>1</b>

## 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, Casino Canberra Limited and The Lottery Corporation. 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 per cent 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 16: Gambling Harm Prevention and Mitigation Fund Receipts 2022-23

Licensee	Amount \$	Licensee	Amount \$
Ainslie Group		Eastlake Group	
– Ainslie Football and Social Club	37,712	– Calwell Club	34,573
– Gungahlin Lakes Golf & Community Club	85,006	– Eastlake Football Club	37,940
Belconnen Bowling Club	2,853	– Eastlakes Gungahlin	38,979
Belconnen Soccer Group		Harmonie German Club	8,010
– Belconnen Soccer Club - Hawker	0	Hellenic Club Group	
– Belconnen Soccer Club - McKellar	24,469	– Hellenic Club in the City	16,240
Canberra Bowling Club	300	– Hellenic Club of Canberra	125,297
Canberra Deakin Football Club	12,368	Magpies Sports Club	11,665
Canberra Highland Society & Burns Club	59,763	Mawson Club	60,448
Canberra Irish Club Limited	5,806	Murrumbidgee Country Club	1,703
Canberra Labor Group		Spanish Australian Club	221
– Canberra Labor Club	150,303	Tuggeranong Rugby Union Group	
– City Labor Club	43,225	– Chisholm Sports Club	48,015
– Ginninderra Labor Club	47,321	– Lanyon Valley Rugby Union & Amateur Sports Club	39,854
– Weston Creek Labor Club	12,170	– Town Centre Sports Club	58,636
RUC at Turner	12,697	– Tuggeranong Valley Rugby Union & Amateur Sports Club	90,549
Canberra Raiders Group		Yowani Country Club	524
– Raiders Gungahlin	144,411	<b>Sub Total – Clubs</b>	<b>1,851,088</b>
– Raiders Belconnen	79,751		
– Raiders Weston	55,350	Civic Pub	608
Canberra Services Club		Kambah Inn	275
– Canberra Club (Manuka)	0	Kingston Hotel	432
– Canberra Club (Barton)	516	Mercure Canberra	0
Canberra Southern Cross Group		Statesman Hotel Motel	0
– Southern Cross Club - Woden	114,016	<b>Sub Total – Hotels/Taverns</b>	<b>1,315</b>
– Southern Cross Club - Jamison	58,106	The Lottery Corporation	50,000
– Southern Cross Club – Tuggeranong	101,829	Casino Canberra	57,859
Canberra Tradesmen’s Union Club	230,462	Tabcorp	58,147
		<b>Sub Total – Others</b>	<b>166,006</b>
		<b>TOTAL<sup>1</sup></b>	<b>2,018,409</b>

**Notes:**

1. Total Income to the Gambling Harm Prevention and Mitigation Fund does not include bank interest of \$127,149.

Table 17: Gambling Harm Prevention and Mitigation Fund – Projects and Funding as at 30 June 2023

Project Name	Outcomes	Status	Funds Spent in 2022 23 (excl GST)	Recipient of Funds
<b>ACT Gambling Support Service</b>	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 2022-2023 financial year and will continue to provide this service in 2023-2024.	\$991,292	Relationships Australia Canberra and Region
<b>Gambling Help Online</b>	Residents of the ACT have 24/7 access to online gambling counselling and support.	3 years - The ACT is party to a MOU between Australian governments for counselling and support services commencing in January 2021. This also includes the development of a new website and community portal which will go live early in 2023/24	\$16,475	Department of Customer Service (ACT contribution to national MOU)
<b>ACT Gamblers Exclusion Database</b>	The ACT Gamblers Exclusion Database provides an effective system to exclude individuals from gambling venues in the ACT. In 2021 the Commission engaged Access Canberra with support from DDTS to build a new Exclusion Database.	The new database became operational in July 2022.	\$16,209	CMTEDD (Access Canberra)

Project Name	Outcomes	Status	Funds Spent in 2022 23 (excl GST)	Recipient of Funds
<b>Gambling Harm Awareness Week 2022</b>	Gambling Harm Awareness Week is hosted by the Commission to raise community awareness of the signs of gambling harm and how to seek support.	Gambling Harm Awareness Week 2022 ran from 17 to 23 of October. The Commission commenced its Always On approach during the week. This included a communications campaign drawing on lived experience titled "Every Story Matters"	\$8,050	Light Bulb Studios
			\$2,027	Printstant
			\$15,955	Nation Creative
			\$30,544	Tilt Agency
			\$1,231	University of Canberra
			\$518	Red Brick Catering
			\$231	CMTEDD
<b>Gambling Contact Officer Training</b>	Gambling harm prevention training was delivered by Wisdom Learning in partnership with the Commission.	In 2022-23, 11 training sessions were held for Gambling Contact Officers with a total of 124 participants. Wisdom Learning developed and delivered a content refresh for this training program which began in early 2023.	\$47,245	Wisdom Learning
<b>Gambling Research Australia</b>	Gambling Research Australia is a partnership between the Commonwealth, State and Territory Governments for the establishment and funding of national gambling research projects.	MOU between the ACT and GRA was extended until June 2024 with no further funding required during 2022/23 or 2023/24.	\$0	
<b>Research project: Understanding gambling harms in the digital age</b>	The research is designed to provide an evidence base for assessing awareness and understanding of gambling harms among the general public and among those who gamble, to inform an	The contract was signed on 21 January 2022 and the project is scheduled to continue until 30 April 2024.	\$219,516	University of Canberra

Project Name	Outcomes	Status	Funds Spent in 2022 23 (excl GST)	Recipient of Funds
	ACT gambling harm literacy strategy.			
<b>Scoping review and synthesis of evidence of the impact of policy and regulatory settings on the potential for mitigating gambling harm</b>	This study was 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.	The contract was signed on 21 January 2022. Following receipt of the progress report for Phase 1 (Initial Research) of the project the Commission determined that there was insufficient evidence to support proceeding with the project. In consultation with University of Canberra the project ceased on 17 April 2023.	\$30,000	University of Canberra
<b>Alcohol, other drugs and gambling in the ACT: a cross-sectoral approach to harm minimisation</b>	This project builds the evidence base on the intersections between gambling and alcohol and other drug use harms, as well as best-practice approaches to treatment and harm reduction.	The contract was signed on 13 December 2022 and the project is scheduled to continue until 31 July 2023.	\$40,048	Alcohol Tobacco and Other Drug Association ACT (ATODA)
<b>Patron Engagement Training – Pilot Program (Confidence in conversations with patrons negatively impacted by gambling)</b>	Lifeline Canberra developed the Pilot Program and in consultation with the Vikings Group 4 Pilot sessions were delivered to Vikings staff from their 4 licensed venues. The Pilot Program aims to provide staff who work in the gambling industry the knowledge, skills and confidence to engage with patrons who are at	The contract was signed on 24 October 2022. The project was completed on 2 June 2023.	\$67,600	Lifeline Canberra

Project Name	Outcomes	Status	Funds Spent in 2022 23 (excl GST)	Recipient of Funds
	risk of being impacted by gambling harm.			
<b>Emerging Best Practice and Innovation for EGM Harm Prevention – an Industry Micro-Conference</b>	This program aimed to increase understanding about gambling harm amongst the gambling industry and to assist in developing initiatives to reduce gambling harm.	The Micro-Conference was held on 28 November 2022.	\$9,000	ClubsACT
<b>Young People and Online Gambling in the ACT</b>	This project builds the evidence base around the experiences of young people (aged 18 – 25) in the ACT and online gambling.	The contract was signed on 1 November 2022 and the project is scheduled to continue until 28 February 2024.	\$40,400	Australian National University
<b>Harm Profiles Related to Low-Risk Gambling: Longitudinal Analysis of Three Datasets</b>	This project builds the evidence base around the harm profiles associated with current low risk gambling in the ACT and in Australia and transition between low-risk to other risk profiles.	The contract was signed on 1 November 2022 and the project is scheduled to continue until 29 September 2023.	\$50,600	Australian National University
<b>Contract Management &amp; Project Support</b>	A project manager was engaged to oversee the projects funded through the Gambling & Harm Prevention Mitigation Fund	Position is contracted from October 2022 to December 2023	\$108,809	CMTEDD Access Canberra
<b>TOTAL</b>			<b>\$1,695,750</b>	

<b>Contact for further information:</b>	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

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## 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 2022-23 annual report of the Justice and Community Safety Directorate.

## Legal Services Directions

See the 2022-23 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

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## 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 independent and 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	Dates of current appointment
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
Mr Kanagasabai Vasan	Member	10 July 2021 – 9 July 2024
Mr Benjamin Gray	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

### Appeals lodged with the Tribunal

#### ***Alysha Bronwyn Collett v Canberra Racing Club Inc.***

On Thursday, 14 June 2023, the Tribunal, constituted by Deputy President Mr Andrew Satsia and Member Mr Paul Barrett, heard the matter of *Alysha Bronwyn Collett v Canberra Racing Club Inc.*

This appeal was from a decision following an inquiry held by the Stewards on Friday 19 May 2023, in relation to race 4 on that day, at Thoroughbred Park in Canberra. Ms Collett (the appellant) was charged under Australian Racing Rule (ARR) 131(a) for careless riding, which provides that a rider must not, in the opinion of the Stewards engage in careless, reckless, improper, incompetent or foul riding.

The appellant pleaded guilty to the careless riding charge and was penalised with a suspension of her licence to ride for a period to commence on Sunday 28 May 2023 and to expire on Friday 9 June 2023.

On 24 May 2023, the appellant lodged a notice of appeal against the penalty. The notice of appeal also sought a suspension of the decision pursuant to section 49 of the Act. That request was not opposed by the respondent. The Deputy President granted a suspension of the decision pending the hearing of the matter by the Tribunal.

### **Hearing Outcome**

The Tribunal considered the evidence of the appellant and the submissions of both parties. The Tribunal dismissed Ms Collett's appeal and varied the original decision of the Stewards to remove the discount of 15% that was applied to the original penalty. This discount was originally applied by Stewards given the appellant would miss an opportunity to ride in an upcoming feature Group 1 race. The Tribunal found that this discount no longer applied as the date for the feature Group 1 race had passed while the suspension of decision was in place.

The Tribunal imposed a suspension of Ms Collett's licence to ride from midnight at the conclusion of 17 June 2023 to midnight at the conclusion of 30 June 2023.

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

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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
NZS	New Zealand Standard
PGSI	Problem Gambling Severity Index
PNG	Papua New Guinea
RUC	Rugby Union Club

## Glossary of Technical Terms

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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. In the upper left, there are several overlapping curved shapes in shades of green and yellow. In the lower left, there is a large white curved shape. In the lower right, there are green and blue rectangular shapes with rounded corners.

[gamblingandracing.act.gov.au](http://gamblingandracing.act.gov.au)