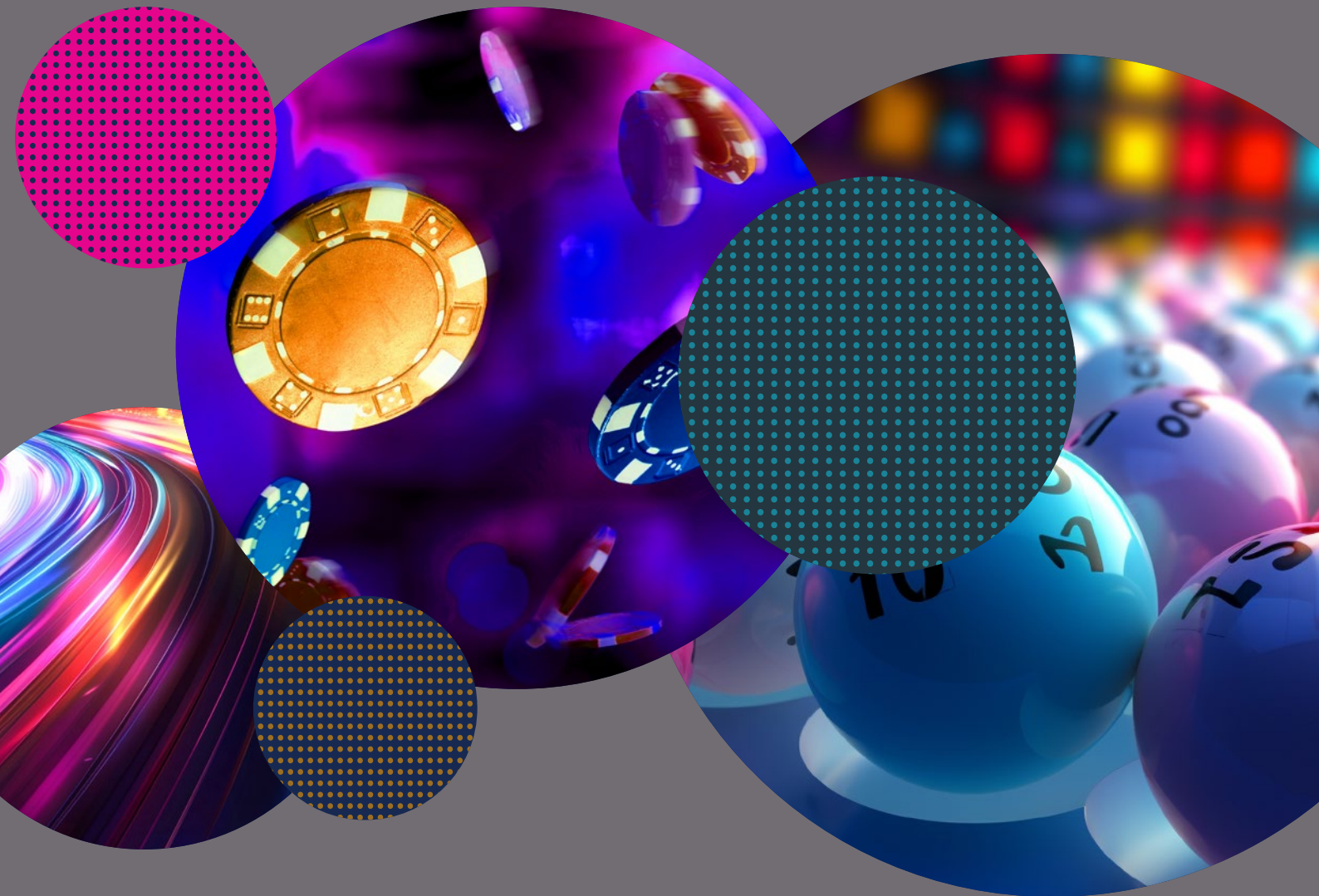




Government of Western Australia
Gaming and Wagering Commission of Western Australia

Annual Report 2023-24





Acknowledgement of Country

The Commission acknowledges the Aboriginal people throughout Western Australia as the Traditional Owners and Custodians of the lands, waters, and communities in which we operate. The Commission is committed to developing strong working relationships with Aboriginal people and is proud to celebrate the cultural diversity, strength and resilience of Aboriginal people, and is deeply grateful for the contributions they make to the State of Western Australia. We pay our respects to all Aboriginal people and their cultures, and to Elders past and present.

Statement of Compliance

To the Hon Minister Papalia CSC MLA Minister for Police; Corrective Services; Racing and Gaming; Defence Industry; Veterans Issues

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Gaming and Wagering Commission of Western Australia for the reporting period ended 30 June 2024.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

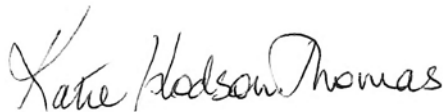
The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.



Mr Gary Dreiberger
Chairperson

Gaming and Wagering
Commission

8 October 2024



Ms Katie Hodson-Thomas
Deputy Chairperson

Gaming and Wagering
Commission

8 October 2024

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Overview

From the Chairperson



In 2023-24, the Gaming and Wagering Commission (Commission), in collaboration with the Department of Local Government, Sport and Cultural Industries (DLGSC), continued to progress work in controlling and regulating the conduct of gaming and wagering in Western Australia through the administration of legislation and policies. The Commission aimed to achieve harm minimisation and consumer protection for the community of Western Australia through effective regulation, and ensure fair and ethical conduct of gaming and wagering.

During the year the Commission continued to address reforms identified by the Perth Casino Royal Commission (PCRC) to mitigate risks related to the conduct and organisation of gaming operations at Perth Casino. Several PCRC recommendations, made in relation to electronic gaming machines (EGMs), aimed at reducing gambling harm in the community. One of the key recommendations included a \$10 maximum bet limit for EGMs on the casino main gaming floor. To implement this recommendation, a Direction was issued to the Casino, by the Commission, and the \$10 maximum bet limit came into effect on 1 July 2023.

The Commission continued its focus on progressing other key regulatory policy reforms for EGMs. The PCRC recommendations included the casino implementing pre-set weekly loss and time limits, and carded play on all machines by December 2025. Directions from the GWC are currently well progressed with the intent to achieve these recommendations.

In addition, the PCRC recommended the Commission direct the casino licensee to implement a financial capacity requirement for patrons of the International Gaming Facility. Significant work has been undertaken this year to progress this and will be continuing toward finalised directions in the next financial year. These directions will further contribute towards harm minimisation, and responsible service of gaming at the Perth casino.

Changes to the State Agreement between the State and the licensed casino under the *Casino (Burswood Island) Agreement Act 1985* were ratified under the *Casino (Burswood Island) Agreement Amendment Act 2023*, and came into operation on 15 March 2024. These changes, primarily, raised the yearly casino gaming licence fee payable to appropriately fund the Commission's administration of the *Casino Control Act 1984* and regulation of the casino. This resulted in the resourcing for a regulatory uplift program in line with the findings and recommendations of the PCRC. The Commission has been working with DLGSC to develop a new service level agreement to identify and formalise the additional services required for the regulatory uplift program to effectively regulate the Casino.

In the reporting year the Commission continued its important work of regulating gaming and wagering in Western Australia, with Authorised Officers undertaking inspections, audits and investigations of gambling operations. Our regulatory approach this year also included investigators working on behalf of the Commission, cooperating with law enforcement and regulatory partners to develop intelligence, gather evidence and collaborate on joint enforcement actions. This led to raids over the course of the year that targeted illegal common gaming houses. The raids also served as a warning for industry participants to comply with the conditions of their approved permits and certificates and not to conduct unlawful gaming operations as the Commission may cancel or revoke licences and permits and prosecute for offences against Western Australian gambling laws.

Work will be undertaken during 2024-25 to increase the Commission's compliance and enforcement capabilities. The Commission will be enhancing its Gaming and Wagering Compliance and Enforcement Policy to provide the DLGSC, the gaming and wagering industry, and the community of Western Australia, guidance on the Commission's approach to compliance and enforcement. Work will also include establishing MOUs with the WA Police Force and AUSTRAC.

During the year work was also initiated on further legislative reforms that will be progressed in two tranches. Amendments are scheduled for introduction into Parliament in the second half of 2024, that will focus on improving the Commission's compliance and enforcement powers, and significantly increasing the monetary penalties for offences.

Through the work of the Gaming Community Trust, 13 community projects in Western Australia received financial support via the Community Gaming Trust fund, which is derived from a fund of unclaimed winnings from casino gaming and wagering. One of the categories for the awarding of the grants is gambling harm. Three organisations were among those community groups awarded the grants in this category and they will use the grants to offer gambling harm reduction education, research or support programs to their various communities. Other category recipients include not-for-profit and charitable organisations, sporting clubs, Aboriginal corporations, and infrastructure development projects, operating across Western Australia. Other unclaimed monies from wagers made on sporting events, are also used for grants that fund the delivery of community sport and active recreation within Western Australia.

The work of the Independent Monitor will be vital to assist the Commission in preparing and completing the required suitability recommendations in 2025, relative to the Perth Casino licensee. The commission will develop a suitability assessment framework which incorporates the reports of the Independent Monitor and DLGSC, as well as its own work, to guide the Commission in their recommendation.

The Commission itself has undergone change in 2023-24. In February 2024 Dr Micheal Schaper resigned from his role as Chairperson before I commenced in this role in March 2024. The Commission would like to acknowledge Dr Schaper's work as the inaugural independent Chairperson. Furthermore, I would like to thank the Deputy Chairperson, Ms Katie Hodson-Thomas, who acted as Chairperson during the vacancy, and the Commission Members for the assistance provided since I commenced in the role.

I would also like to take the opportunity to acknowledge the work of the DLGSC staff who supported the Commission throughout the year. The DLGSC staff play a critical role in achieving the goals of the Commission and I look forward to a close collaborative working relationship during 2024-25.



Mr Gary Dreiberger
Chairperson

Gaming and Wagering
Commission

8 October 2024

Our Vision

To be Australia's
best practice
gambling regulator



“Our role is to protect the welfare of Western Australians by regulating activities under the relevant legislation. This includes ensuring the integrity of gambling, protecting state revenues, taking steps to minimise gambling-related harm to the community, and educating the community about the incidence of gambling and its effect on the community.”



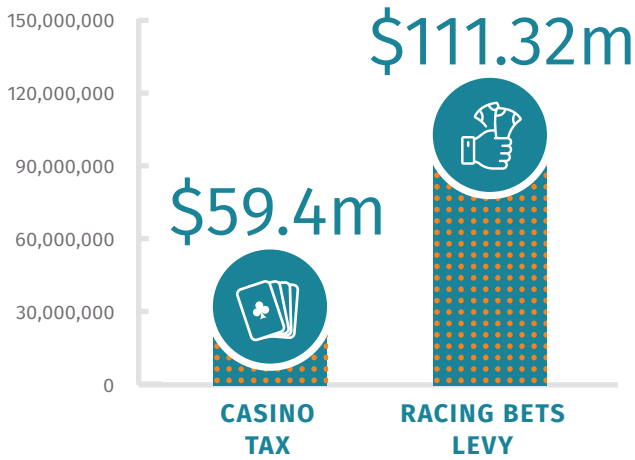
Executive Summary

Regulating industry



- Casino employee licences
1,619
- Infringements and cautions
148
- Community gaming permits and certificates
2,084

Industry revenue



Community beneficiaries



Structure

Enabling Legislation

The Commission is established as a statutory authority under section 4 of the *Gaming and Wagering Commission Act 1987*.

Responsible Minister

The Minister responsible for the Racing and Gaming portfolio is the Honourable Paul Papalia CSC MLA. Minister Papalia commenced in this role on 8 December 2023. During the financial year, the Honourable Reece Whitby MLA was the Minister for Racing and Gaming until 8 December 2023.

Role of the Commission

The *Gaming and Wagering Commission Act 1987* establishes the Commission to control and regulate gambling in the industries of gaming and wagering. It provides the regulatory framework enabling permitted gambling. The duties of the Commission are to:

- administer the law relating to gaming and wagering;
- review the conduct, extent, and character of gambling operations and the provision, use and location of gaming and wagering facilities;
- formulate and implement policies for the scrutiny, control, and regulation of gaming and wagering, taking into consideration the requirements and interests of the community as a whole and the need to minimise harm caused by gambling;
- consider and where appropriate to inspect, examine or investigate premises, gaming equipment, operations and persons concerned with gambling in relation to approvals for permits or certificates;
- administer all matters relating to any casino complex, licensed casino, casino key employee, casino employee or gaming in a casino;
- cause licences, permits, approvals, authorisations and certificates, as appropriate, to be issued in relation to persons; premises; casinos; facilities; gaming and other equipment; and gambling operations;
- advise the Minister, either of its own motion or upon the request of the Minister, as to any matter relating to gambling;
- make recommendations to the Minister in relation to the control or supervision of particular kinds of gambling, or gambling in particular circumstances, and as to the making of regulations relating to gambling and the fees and charges to be prescribed; and
- enforce, and to prosecute persons contravening, the laws relating to gambling.

Online gambling in Australia is currently subject to the requirements of the *Interactive Gambling Act 2001* (Cth). The Commission and DLGSC support the implementation of the measures under the National Consumer Protection Framework for Online Wagering.

Purpose

The Commission's purpose is to ensure the integrity and fairness of gaming and wagering in Western Australia through independent and contemporary regulatory practice that protects and educates the consumer, considers community benefit, and minimises harms.

The Commission

Section 12 of *Gaming and Wagering Commission Act 1987* provides that membership of the Commission shall comprise:

- the Chairperson appointed by the Minister (s12(1)(a)); and not less than five, nor more than seven, members appointed by the Minister (s12(1)(b)).
- appointed members must be persons who, in the Minister's opinion, are of integrity, good repute and with relevant experience (s12(2)).
- the Deputy Chairperson selected by the Members of the Commission (s12(2A)).

The Chairperson holds office for a period not exceeding five years, specified in the instrument of appointment, and is eligible for re-appointment (s12(5A)). Other members hold office for the period specified in their instrument of appointment (not exceeding three years) and are also eligible for re-appointment (s12(6)).



Membership of the Commission

During the period 1 July 2023 to 30 June 2024, the Commission was constituted by the members below.



Gary Dreibergs, APM – Chairperson

Meetings attendance 3/3

Mr Gary Dreibergs, APM was appointed as Chairperson on 25 March 2024. Mr Dreibergs was the former Deputy Police Commissioner and at a National level he was a member of the Board of Studies at the Australian Institute of Police Management, member of the Australian New Zealand Counter Terrorism Committee, and a member of the Australian New Zealand Police Advisory Agency. Mr Dreibergs was the Police Operational Commander for the COVID response, was a member of the Premiers Emergency Management Team, and performed the roles of the Acting State Emergency Coordinator and Vaccine Commander for periods of time during the COVID State of Emergency.

Mr Dreibergs is currently a Board Member of Venues West, the Western Australian Institute of Sport (WAIS) and the WA Police & Community Youth Centres (PCYC). He is also a Patron of the WA Police Sports Federation.

Mr Dreibergs holds a Master of Business Administration and was conferred as an Adjunct Associate Professor at the University of Western Australia in 2011. He was awarded the Australian Police Medal (APM) in 2010.



Ms Katie Hodson-Thomas – Deputy Chairperson

Meetings attendance 10/11

Ms Hodson-Thomas was appointed Deputy Chairperson as of 21 February 2023 after being a Member since 1 January 2018. For the period 21 February 2024 until 25 March 2024 Ms Hodson-Thomas acted as Chairperson¹ due to the vacancy of the Chairperson position.

Ms Hodson-Thomas currently works as a Director of FTI Consulting. Ms Hodson-Thomas was a member of the Western Australian Parliament Legislative Assembly for 12 years. Ms Hodson-Thomas possesses strong listening, negotiation, and advocacy skills. She was previously a member of the Commission from 2011 to 2012 and is Chair of the Road Safety Council. Ms Hodson-Thomas is also a graduate of the Australian Institute of Company Directors.

¹ Under s12(2B) of the *Gaming and Wagering Act 1987*, the Deputy Chairperson must act in the chairperson's place if the incumbent is absent, incapacitated or the position is vacant.



Mr Colin Murphy PSM – Member

Meetings attendance 11/11

Mr Murphy has been a Member since 28 March 2022. Mr Murphy brings relevant knowledge and experience to the Commission, from his role as a Commissioner on the Perth Casino Royal Commission. Mr Murphy was Western Australia's 18th Auditor General. He has extensive experience in State and Commonwealth finance and administration and has held senior leadership positions within the State Government in the Departments of Justice, Treasury and Finance, Land Administration, and the Building Management Authority.

Mr Murphy is a Fellow of CPA Australia, Chartered Accountants Australia and New Zealand and the Institute of Public Administration Australia and a graduate of the Australian Institute of Company Directors. Mr Murphy was awarded a Public Service Medal (PSM) in the Australia Day Honours 2010.



Ms Deirdre O'Donnell, PSM – Member

Meetings attendance 9/11

Ms O'Donnell has been a Member since 1 January 2022. Ms O'Donnell has broad experience in executive roles in the public and not-for-profit sectors. She was State Ombudsman in Western Australia, Ombudsman for the Telecommunications Industry Ombudsman scheme, and the inaugural New South Wales Information Commissioner. From 2015 to June 2022, Ms O'Donnell was a Commissioner with the Victorian Commission for Gambling and Liquor Regulation (now the Victorian Gambling and Casino Control Commission).

Ms O'Donnell has qualifications in arts and education, with a Master of Business Administration and a Master of Commercial Law from the University of Melbourne. In 2008 she was awarded the PSM for outstanding public service as the Western Australian State Ombudsman.



Mr Michael Sarquis – Member

Meetings attendance 10/11

Mr Sarquis has been a Member since 2 August 2021. Mr Sarquis was a career public servant with the Queensland State Government until his retirement in 2021. He held the position of Executive Director of the Office of Liquor and Gaming Regulation for 15 years. Mr Sarquis was a member of the Gambling Community Benefit Fund Committee, the Responsible Gambling Advisory Committee and is a former vice president of the International Association of Gaming Regulators.

Mr Sarquis holds a Bachelor of Business (Accountancy) and a Graduate Diploma of Business (Professional Accounting). In 2019, in recognition of his contribution to gambling regulation, he was awarded the Gaming Regulator of the Year for the Asia/Pacific region by the association of International Masters of Gaming Law.



Ms Helen Creed – Member

Meetings attendance 11/11

Ms Creed has been a Member since 4 July 2022. Ms Creed is a social worker by background and brings a wealth of experience to the Commission from her senior roles in government, in the non government sector and in the union movement. Two of those WA Government roles – in the Departments for Communities and Consumer and Employment Protection - involved regulatory responsibilities.

Ms Creed has held various Board and Committee positions across these sectors and currently is a Non-Executive Director on the Board of the WA Water Corporation and is on the REED (Regional Early Education and Development) Governance Committee. Ms Creed was a Senior Sessional Member at the State Administrative Tribunal and was the Chair of REED. Ms Creed is a recipient of a number of Awards and was inducted into the WA Women's Hall of Fame in 2018.



Mr Sam Buckeridge – Member

Meetings attendance 10/11

Mr Buckeridge has been a Member since 4 July 2022. Mr Buckeridge has broad and deep leadership and governance experience obtained through senior management roles at, and as a Director of BGC (Australia) Pty Ltd. BGC is a large company with diverse business lines that span the manufacture and supply of industrial commodities to building homes for individual clients. Mr Buckeridge's experience includes undertaking complex risk assessments and managing strategic relationships with varied stakeholders. Mr Buckeridge's qualifications are in economics.

Outgoing Members

Dr Michael Schaper - Chairperson until 20 February 2024

Following the legislative amendments Dr Schaper was appointed as the inaugural independent Chairperson from 20 February 2023, having been a Member of the Commission since 28 March 2022. Dr Schaper has extensive leadership and governance experience across business, regulation, government, professional associations, and academia.

Dr Schaper is a national board member of the Australian Institute of Company Directors and is chair of the Australian Taxation Office's Shadow Economy Advisory Forum. His previous appointments include Deputy Chairman of the Australian Competition and Consumer Commission, Small Business Commissioner for the Australian Capital Territory, and CEO/board member of several peak industry and professional associations.

Services by DLGSC

The Commission is not an employing authority, however, it has the discretion under section 18 and 19 of the *Gaming and Wagering Commission Act 1987*, to make use of under an arrangement, any officer or employee within the public sector to carry out its legislative and regulatory duties and powers. The Commission uses the services of the Department of Local Government, Sport and Cultural Industries (DLGSC) to carrying out its functions and has a service level agreement with the DLGSC. This includes the provision of staff and resources to deliver policy, compliance and licensing activities related to the regulation of community gaming, casino gaming and wagering industries. Support services including financial management, procurement, human resources, and governance are also provided by DLGSC in accordance with these provisions.

The reporting relationship for the operational structure is provided at Figure 1.

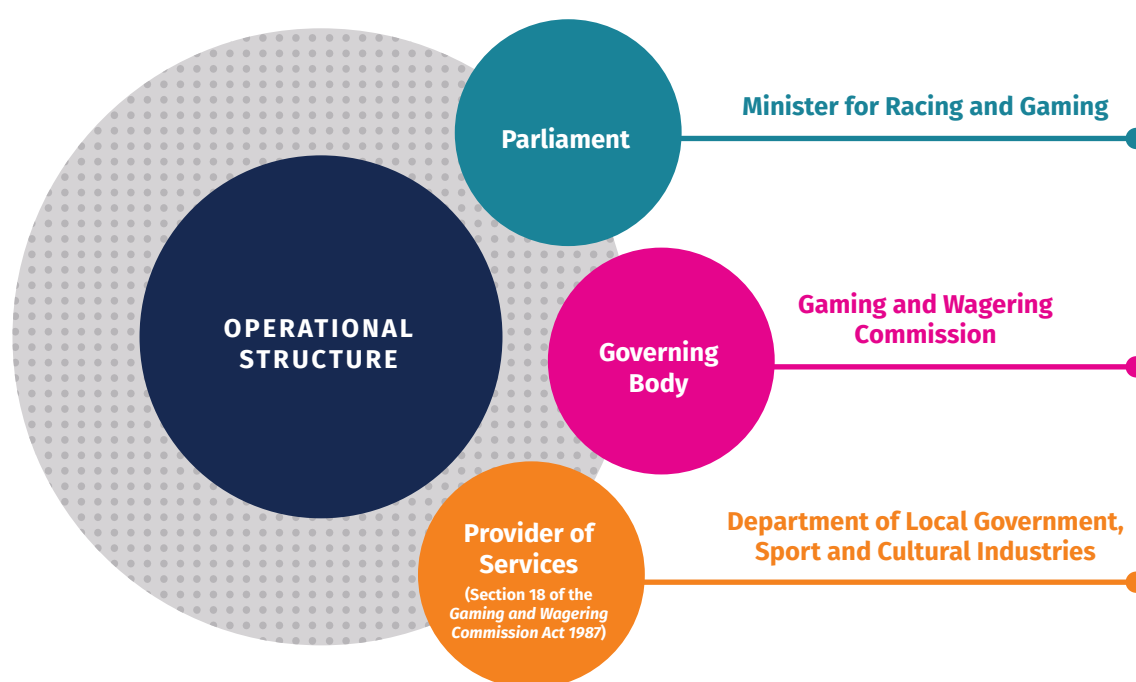


Figure 1: Reporting relationship of the Commission.

Chief Casino Officer and Authorised Officers

The operations of the Commission are assisted by a Chief Casino Officer and government inspectors appointed in accordance with section 9 of the *Casino Control Act 1984* and the utilisation of authorised officers who are necessary to regulate casino gaming in Western Australia.

Chief Casino Officer

In accordance with section 9(1) of the *Casino Control Act 1984*, a Chief Casino Officer is appointed, under and subject to Part 3 of the *Public Sector Management Act 1994*. During the financial year, the following officers were the Chief Casino Officer:

Officer	Period
Ms Jennifer Shelton	1 July 2023 to 21 August 2023
Mr Leigh Radis	22 August 2023 to 14 January 2024 15 February 2024 to 13 March 2024 23 March 2024 onward
Ms Nicola Perry	15 January 2024 to 14 February 2024 14 March 2024 to 22 March 2024

Performance Management Framework

Outcome-based Management Framework

Broad Government goals are supported by the Commission by specific outcomes, and the Commission administers delivery of these services to achieve these outcomes. The following illustrates the relationship between the Commission’s services and desired outcomes, and the goals of Government.

Government Goal	Desired Outcome of the Commission	Services Delivered by the Commission
<i>Strong and Sustainable Finances: Responsible, achievable, affordable budget management</i>	<i>Provision of lawful gambling activities for the benefit of the public of WA</i>	<p><i>Services delivered are:</i></p> <ul style="list-style-type: none"> <i>Evaluation and determination of licensing applications; and</i> <i>Conduct of compliance audits and inspections.</i>

Changes to Outcome-based Management Framework

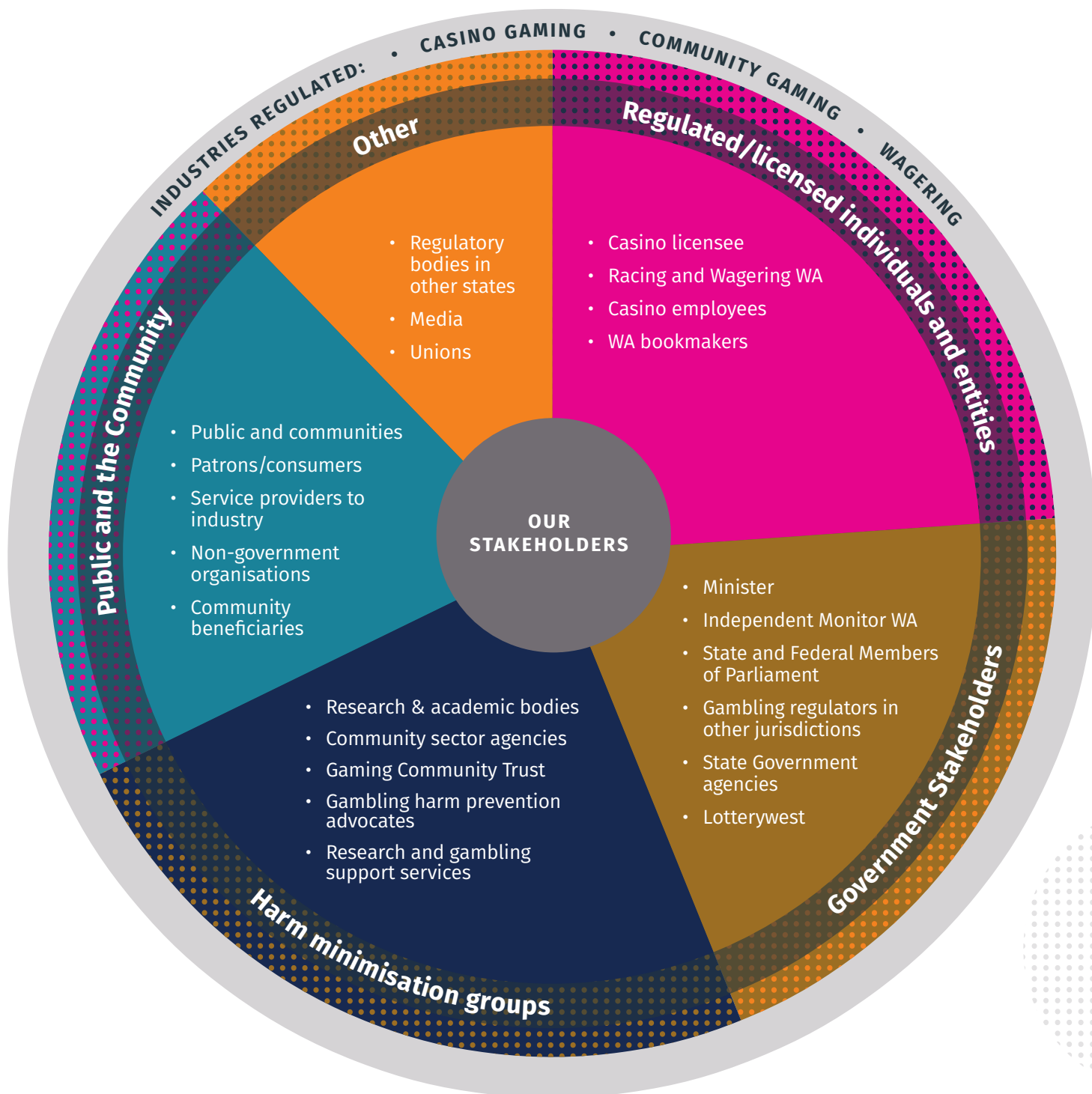
The Commission’s outcome-based management (OBM) framework remained the same in 2023-24. A review of the OBM framework was undertaken during the previous financial year, with the implementation pending determination of the Commission’s structure and resourcing.

Shared Responsibilities with Other Agencies

The Commission did not share any responsibilities with other agencies in 2023-24.

Connecting with our stakeholders

The Commission has a range of stakeholders. In engaging with our stakeholders, we act with integrity and demonstrate accountability through ensuring consistency and transparency in decisions and actions. Below is our stakeholder chart:







Agency Performance

Report on Operations

Summary of financial performance

In accordance with section 40 of the *Financial Management Act 2006*, the Annual Budget Estimates are submitted each financial year for the Commission’s endorsement and then recommended to the Minister for Racing and Gaming.

The Commission’s 2023-24 Annual Budget Estimates were submitted and approved by the Minister for Racing and Gaming on 7 June 2023. The Annual Budget Estimates contain the Total Cost of Services, used for the calculation of the Commission’s efficiency indicators. The Key Performance Indicator targets were approved by the Commission on 19 September 2023 (Table 2).

Table 1: Summary of Performance against 2023-24 Financial Targets

Financial Targets	Target ⁽¹⁾	Actual	Variation
Total cost of services (expense limit) <i>(sourced from Statement of Comprehensive Income)</i>	\$5,858,381	\$6,391,946 ⁽²⁾	(\$533,565)
Net cost of services <i>(sourced from Statement of Comprehensive Income)</i>	(\$635,209)	(\$6,583,948) ⁽³⁾	\$5,948,739
Total equity <i>(sourced from Statement of Financial Position)</i>	\$11,147,460	\$19,390,634	(\$8,243,174)
Net increase / (decrease) in cash held <i>(sourced from Statement of Cash Flows)</i>	(\$675,650)	\$6,754,197 ⁽⁴⁾	(\$7,429,847)
Approved salary expense level ⁽⁵⁾	N/A	N/A	N/A

Notes:

1. The Financial Target is the Annual Budget Estimates approved by the Minister for Racing and Gaming on 7 June 2023.
2. Excludes \$118,348,496 (expenses) related to restricted cash and special purpose accounts as identified in the Statement of Comprehensive Income presented later in this report.
3. Excludes \$118,348,496 (expenses) \$113,316,026 (revenue) related to special purpose accounts and restricted cash.
4. Excludes \$5,353,000 of Cash Flows from State Government and (\$4,599,673) related to restricted cash and special purpose accounts as identified in the Statement of Cash Flows presented later in this report.
5. The Commission is not an employing authority under the *Public Sector Management Act 1984*. In accordance with section 18 of the *Gaming and Wagering Commission Act 1987*, DLGSC provides services and facilities to the Commission.

Summary of key performance indicators

The Commission's performance in the achievement of its outcomes and delivery of its services is demonstrated in the key effectiveness and efficiency indicators, which are outlined in Table 2. Further details on the indicators are contained in the [key performance indicators](#) section of this report.

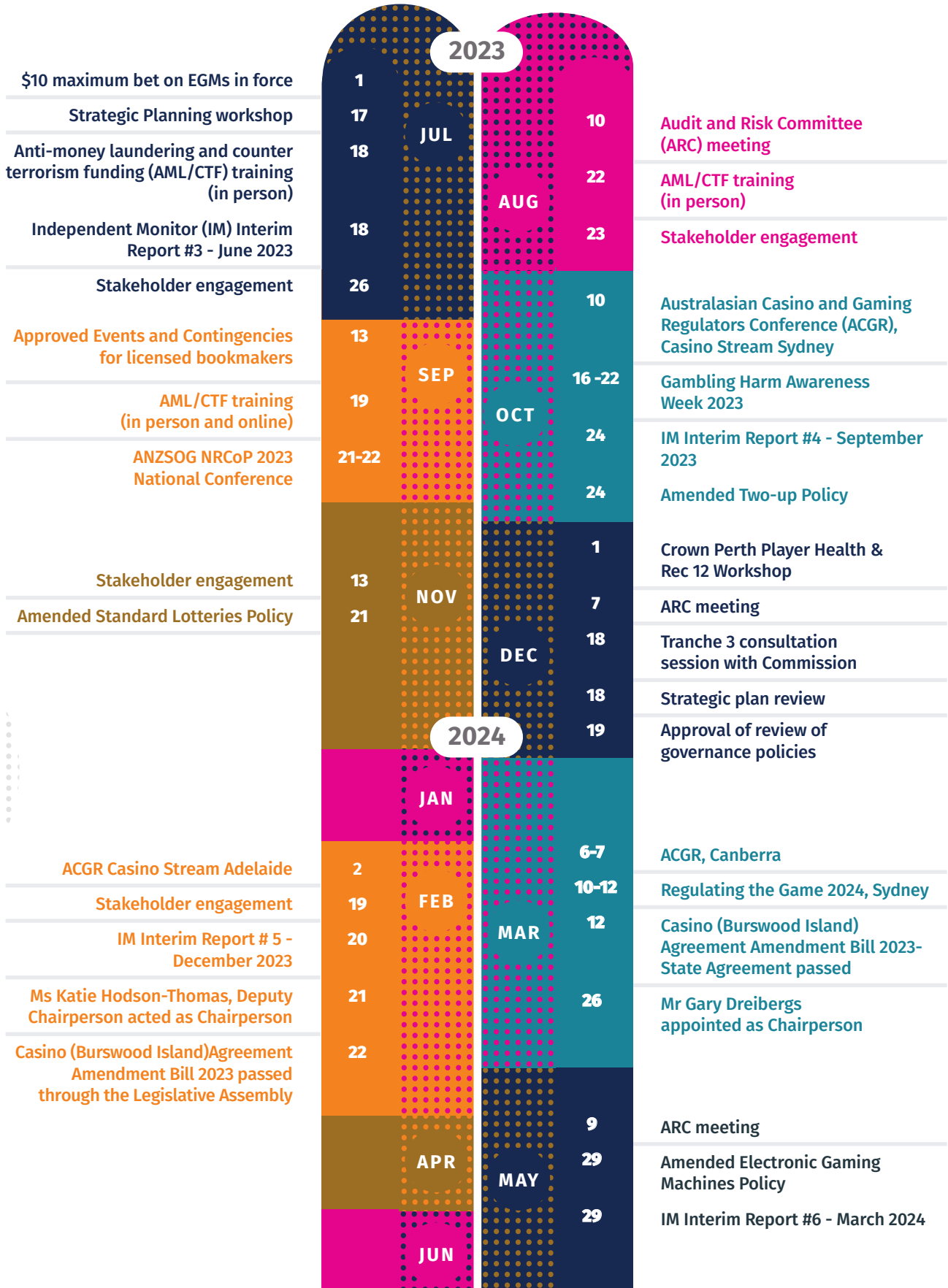
Table 2: Summary of Performance against 2023-24 Key Performance Indicator Targets

Summary of Key Performance Indicators ⁽¹⁾	Target ⁽²⁾	Actual	Variation
Key Effectiveness Indicators			
Percentage of unlawful gambling detected in relation to total audits	0.89%	2.34%	Higher than target
Number of violation reports/infringement notices issued in relation to casino gaming	5	2	Lower than target
Key Efficiency Indicators			
Cost per Gambling Certificate/Permit issued	\$596	\$608	\$12 higher than target
Cost per Casino Employee Licence issued	\$1,381	\$1,979	\$598 higher than target
Cost of monitoring the integrity of casino gaming operations over one year	\$304,648	\$830,987	\$526,339 higher than target
Cost per instance of unlawful gambling detected	\$57,122	\$17,075	\$40,046 lower than target
Cost per casino submission received	\$1,376	\$1,072	\$304 lower than target

Notes:

1. The explanations for the variations between budget target and actual key performance indicator results are presented later in this report.
2. The Key Performance Indicator targets were set by the Commission on 19 September 2023. The Annual Budget Estimates approved by the Minister for Racing and Gaming on 7 June 2023 was used for the calculation of the Targets for the key efficiency indicators.

Key activities and events



Key deliverables in 2023-24

Perth Casino Royal Commission

The Perth Casino Royal Commission (PCRC) was established to inquire into the suitability of Crown Perth² to continue holding a casino gaming licence and to examine the State's regulatory framework. The Final Report was tabled in State Parliament on 24 March 2022 and contained 59 recommendations.

The State Government tabled its response to the PCRC on 16 March 2023. In its response, the Government supported 49 of the recommendations, supported eight in principle and one was supported in part. One recommendation did not require a government position, as it is only relevant if the prohibition on poker machines is lifted. In its response to the PCRC, the State Government reiterated its commitment to maintaining a ban on poker machines and restricting electronic gaming machines (EGMs) to within the casino.

The DLGSC is responsible to the Minister for Racing and Gaming for coordinating the implementation of the PCRC recommendations.

In 2023-24, the Commission in collaboration with DLGSC has continued to progress work to address the recommendations from the PCRC.

Electronic gaming machines

The PCRC made several recommendations in relation to EGMs at the Perth casino, one of which was that the Commission directed Perth casino to implement pre-set weekly loss and time limits, and carded play on all machines by December 2025 (EGM Scheme).

At the recommendation of the PCRC, research was commissioned by the Commission to inform the EGM Scheme as it relates to pre-set weekly loss and time limits (recommendations 42 and 43 of the PCRC Final Report) and significant work has been undertaken to finalise the direction into the next financial year.

On 1 July 2023, the \$10 maximum bet limit for EGMs on the casino main gaming floor was implemented.

State Agreement

Changes to the casino complex State Agreement between the State and the licensed casino under the *Casino (Burswood Island) Agreement Act 1985* were ratified under the *Casino (Burswood Island) Agreement Amendment Act 2023*³, which came into operation on 15 March 2024.

These changes, primarily, raised the yearly casino gaming licence fee payable by the casino licensee to \$12 million from 23 December 2023, increased annually by CPI.

This increase will appropriately fund the Gaming and Wagering Commission's administration of the *Casino Control Act 1984* and regulation of the casino, including resourcing a regulatory uplift program arising from the findings and recommendations of the PCRC.

² For the purpose of this report, 'Crown Perth', being Burswood Nominees Pty Ltd –the trustee of the Burswood Property Trust – is the term used to describe the entity that is the casino licensee or casino operator, as defined under legislation.

³ The Act passed on 12 March 2024 and received Royal Assent from the Governor on 14 March 2024 to come into operation the day after receiving Royal Assent.

Casino Directions

During 2023-24, the Commission endorsed four Directions issued⁴ to Crown Perth:

Instrument of Approval DA/112 was endorsed on 21 November 2023: The amendment introduces the definition of a *Casino Patron and Patron Account* to prohibit the creation of duplicate accounts for Crown Perth's casino patrons and the use of Pseudonym Patron Identifying Numbers.

Instrument of Approval DA/116 was endorsed on 21 November 2023: These amendments aim to ensure all stakeholders have a clear understanding of the regulatory requirements of Table Games supervision levels.

Instrument of Approval DA/118 was endorsed on 21 November 2023: These amendments enable delegation for approval of Casino Manuals and modifications to electronic gaming machine (EGM) software.

Instrument of Approval DA/109 was endorsed on 19 December 2023: These amendments allow for Crown Perth patrons to have continued access to the linked jackpot machines, should the International Gaming Facility (IGF) restricted area be closed (members can continue to game on the Main Gaming Floor (MGF) without losing access to linked jackpot machine).

Changes to the amount returned to charities when using a professional fundraiser

Charities and not-for-profit organisations can apply to the Commission for a permit to conduct a standard lottery for fundraising purposes. Some charities and not-for-profit organisations use the services of professional fundraisers to provide assistance with the conduct of the lotteries. Effective from 1 January 2024, the Commission increased the minimum return to the charity or not-for-profit from 23 percent to 30 percent of gross proceeds. This means that more of the money raised from ticket sales is retained by the charity or not-for-profit organisation.

Update to Approved Events and Contingencies for licensed bookmakers

On 13 September 2023, the Commission published⁵ the Notification of an updated approval for bookmaking on, or in relation to, events or contingencies - replacing the previous Notice dated 24 March 2009.

The Commission's approval provides an expanded list, for the purposes of fixed odds betting operations, of events and contingencies within and outside Australia on which licensed bookmakers who are authorised to do so, can offer bets. The approval includes Conditions in relation to the conduct of betting on those approved events and approved contingencies. The conditions recognise Sports Controlling Bodies as agreed by Australian Government in the [National Policy on Match Fixing in Sport](#), prohibit the offering of bets on events or contingencies restricted to, or related to, minors, and prohibit betting markets that are offensive, distasteful, unsavoury or cause affront to public standards.

⁴ Numerical allocation for Directional Amendments is made when the work commences and not when finalised and issued to Crown Perth.

⁵ Gazette, 13 September 2023, No. 123

Modified penalties increased

Modified penalties are prescribed for offences that may be dealt with by the issuing of an infringement notice. The purpose of an infringement notice is to provide the recipient with the opportunity to accept responsibility for an offence by paying the prescribed modified penalty, rather than facing a potential prosecution where a higher maximum penalty and court costs may apply. In September 2023 the Commission approved the increase in modified penalties for the offences created by section 33 of the *Casino Control Act 1984* from \$200 to \$1,000 for an individual and from \$500 to \$10,000 for a body corporate.⁶

Policies

The Commission considers amendments to policies throughout the year.

Standard Lotteries Policy

In November 2023, the Commission approved amendments to the Standard Lotteries policy. These amendments clarify that only bank guarantees are accepted as security for prizes with a total retail value exceeding \$30,000. Additionally, the policy now requires requests to extend the closing date for a lottery to be submitted at least 14 days before the closing date, instead of the previous 7-day timeframe. The policy was also updated to reflect the Commission's earlier decision to remove the requirement for applications using the services of a professional fundraiser to be referred to the Commission.

Two-up Policy

In October 2023, the Commission approved an amendment to the Two-up policy to ensure consistency with legislation. This amendment removes the reference to the Minister for Racing and Gaming's ability to direct the Commission to issue permits to RSL Clubs for Veteran's Day. The *Casino (Burswood Island) Agreement Act 1985* only permits Ministerial permits for RSL Clubs on ANZAC Day.

Electronic Gaming Machines Policy

In May 2024 the Commission approved amendments to the EGMs policy which included 'defining requirements' of EGMs, to provide a better explanation of the differences between authorised and unauthorised EGMs. These requirements and definitions have been adopted from the Western Australian Appendix to the Australian/New Zealand Gaming Machine National Standard NS11.1. Other amendments relate to simplification of information and improving readability.

Commission membership – appointment of Chairperson

The *Gaming and Wagering Commission Act 1987* provides for the appointment of an independent Chairperson. Following the resignation of the former Chairperson, Dr Micheal Schaper in February 2024, Ms Katie Hodson-Thomas as elected Deputy Chairperson acted as Chairperson in the interim period. In March 2024, the Minister for Racing and Gaming appointed Mr Gary Dreiberger, APM as the Chairperson of the Commission.

⁶ This legislative amendment was made in 2024-25.

Governance work program

In 2023-24, the Commission in collaboration with DLGSC, has continued to strengthen governance, integrity, and regulatory reform frameworks. Notable improvements achieved during this period are summarised below.

Commission 2024-25 Compliance and Enforcement Priorities

The Commission published its 2024-25 Compliance and Enforcement Priorities in January 2024. The document outlines the Commission’s current enforcement powers, priorities and regulatory posture.

Audit and Risk Committee (ARC)

To meet the requirements of the *Financial Management Act 2006* and Treasurers’ Instructions 1201, the Commission has representatives on the DLGSC’s ARC, being Commission Members, Mr Colin Murphy and Mr Sam Buckeridge. The Commission participated in three meeting of the DLGSC’s ARC during the financial year. Agenda items have included audit findings and outstanding audit recommendations.

Commission Strategic Plan

The Commission held a strategic planning session in both July and December 2023. The December 2023 session resulted in the inclusion of an additional deliverable of - ‘1.6 The refinement and improvement of the Service Level Agreement’. The revised Strategic Plan was approved in February 2024.

With the appointment of the new Chairperson and pending finalisation of the organisational model, further refinement of the GWC’s Strategic Plan is progressing.



Continuous professional development

The PCRC made recommendations related to the future capability and effectiveness of the Commission, which included the implementation of training and continued education programs.

In September 2023, the Commission approved a “Continuous Professional Development Education and Training Guideline”. The guideline ensures member’s governance and industry knowledge is in keeping with a contemporary regulatory environment.

The DLGSC, on behalf of the Commission engaged consultants to run workshops to increase member’s knowledge in relation to Anti-money Laundering and Counter Terrorism Financing.

The Commission approved a specialised induction program for the Chief Casino Officer (CCO) in November 2023. The program ensures they attain the level of training required to assist the Commission undertake its regulatory responsibilities.

During the year, professional development opportunities were offered to the Commission and included:

- ANZSOG National Regulators Community of Practice (NRCoP) National Conference 2023
- Australasian Casino and Gaming Regulators (ACGR), Canberra
- ACGR Casino Stream, Sydney (and Adelaide – online)
- Regulating the Game 2024 Conference, Sydney
- AML/CTF training (three sessions)

Amendments to Commission governance policies

In December 2023 the Commission revised its policies, the Code of Conduct Policy (and the Managing Conflicts of Interest Guidelines), and the Commission Charter to reflect the introduction of Public Sector Commission's (PSC) Commissioner's Instruction (CI) 40: Ethical Foundations which repealed CI 7: Code of Ethics and CI 8: Codes of Conduct and Integrity Training. In addition, further amendments were made to Commission Charter in February 2024 to reflect existing administrative practices.

Induction package

For continuous improvement and consistent with PCRC recommendation, the induction package is reviewed throughout the year by the GWC Secretariat. As part of the induction process, the integrity training on the Commission's Code of Conduct (policy and guidelines) was revised and is now tailored for Commission Members as it reflects the Commission's current policy and guidelines, and incorporates the expected behaviours under CI 40.

Service Level Agreement

A service level agreement (SLA) between DLGSC and the Commission for the services provided by the agency to the Commission, which originally had a one-year term, has been extended by mutual consent of both parties to remain in place until renegotiated.

The Commission continues to work with DLGSC to develop a new SLA to document the additional services to be undertaken in relation to the significant increase to be spent on regulatory activities.





Operations

The Commission, supported by DLGSC officers, provided regulatory services for the community of Western Australia during the year. This included licensing, compliance and enforcement activities and, strategic regulation (operational policy) related to licence and permit holder obligations required in the various Acts under the responsibility of the Minister for Racing and Gaming and administered by the Commission. This section highlights the operational activities performed by the Commission during 2023-24.

Casino gaming

With respect to casino gaming, the Commission is responsible for:

- the licensing of casino key employees and casino employees;
- probity approvals of key persons/entities who have a relevant interest in more than 10 percent of the voting shares in the casino licensee;
- approving Crown Perth board members;
- undertaking compliance activities such as audits, inspections and investigations by authorised officers of the Commission;
- setting policy;
- approval of gaming equipment and systems; and
- directing the operations of the casino licensee through the issuance of Directions and considering proposed amendments to the rules of authorised casino games and casino procedural and operating manuals.

Licensing of casino staff

All staff involved in, or supporting, gaming operations at the casino must be licensed under the Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985. The Commission determines applications for casino employee licences which are required to be renewed every five years.

In 2023-24, 434 casino key employees and casino employees had applications determined compared to 606 in 2022-23 and 707 in 2021-22.

Table 3 provides a four-year summary of the total number of active licences for staff employed at the casino who are involved in casino gaming.

Table 3: Number of active casino key employees and casino employees licensed in 2020-21 to 2023-24.

Number licensed	2020-21	2021-22	2022-23	2023-24
Casino key employee ⁽¹⁾	515	559	601	499
Casino employee	1,594	1,561	1,433	1,120
Total	2,109	2,120	2,034	1,619

Notes:

(1) Defined in section 3 of the *Casino Control Act 1984*.

Automatic Mutual Recognition

On 1 July 2022 the national Automatic Mutual Recognition (AMR) scheme, designed to improve mobility of occupational licences and registrations commenced in Western Australia (WA).

Occupational licences included in the scheme include casino employees, bookmakers and gaming equipment suppliers. To be eligible, a person must be licensed in their home state and only working temporarily in WA and must provide notice to the local registration authority (the Commission) before commencing work. No fee is payable. During 2023-24 there were 347 notifications for casino employees received compared to 408 in 2022-23.

Investigations, compliance and enforcement

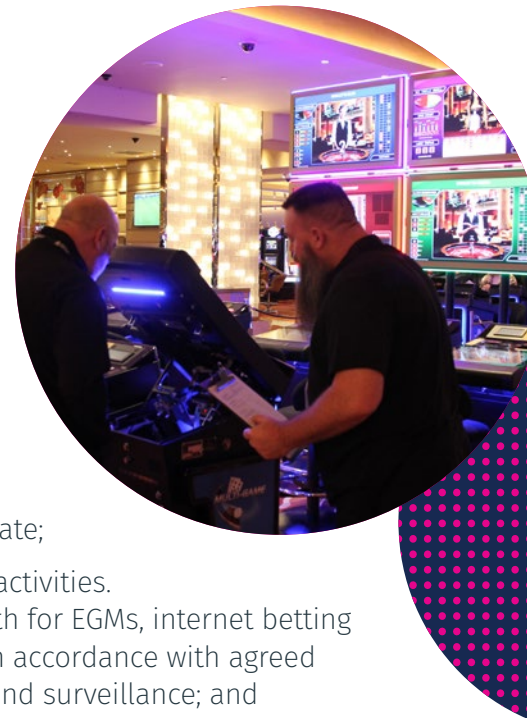
The Commission's compliance and investigation regulatory approach is designed to focus on those matters that concern the integrity of casino gaming including harm to others. During 2023-24 the compliance focus targeted the following control areas of risk in casino regulation - casino revenue and tax, proceeds of crime (Anti-Money Laundering and Counter Terrorism Funding (AML/CTF)); casino operations; EGMs and gambling harm.

The Commission appoints authorised officers and government inspectors, sourced from DLGSC, to conduct a range of functions related to the casino including:

- audits, inspections and investigations relating to the verification of casino taxable revenue and casino tax paid to the Treasurer of the State;
- audits, inspections and investigations relating to integrity of gaming activities. This includes ensuring standards and specifications are complied with for EGMs, internet betting systems and video lottery terminals; ensuring gaming is conducted in accordance with agreed rules; monitoring for compliance with AML/CTF obligations; security and surveillance; and
- investigation of complaints.

The audit and inspection program enforces the provisions of the *Gaming and Wagering Commission Act 1987* and the *Casino Control Act 1984* and associated regulations. It ensures that adequate controls are in place to maintain compliance with legislative requirements and to monitor the ongoing effectiveness of those controls.

In line with a PCRC recommendation, on 1 July 2023, a \$10 maximum bet limit for EGMs on the casino main gaming floor was introduced. A targeted audit program was subsequently undertaken to ensure compliance with the maximum bet limit. The audit program is now a regular audit program to test new EGMs introduced to the gaming floor.



Authorised Officers at the Perth casino.



In November 2023, the Commission issued a Direction on the casino licensee which related to the admission and exclusion of patrons from the licensed casino. The Direction requires that the casino licensee must not establish more than one patron account for a casino patron. Accordingly, new audit programs were designed to test the veracity of the casino licensee's internal controls to ensure compliance with the Direction.

Another significant control introduced in 2023-24 enhanced the daily verification of casino revenue, in particular the 'Drop', which is the cash or cash equivalent placed into the drop box, note acceptor, or buckets at gaming tables or Automated Gaming Tables made up of Fully Automated Table Games and Semi-Automated Table Games. This allows inspectors to monitor the daily reconciliations of the 'Drop' and ultimately balanced with the end of month reports.

Crown has implemented an AML/CTF Risk Awareness Training Program to enable their employees to understand the AML/CTF risks they would reasonably face. An audit program has been implemented to conduct regular random audits of Crown employees training status to identify any deficiency in the training schedule.

Crown's AML/CTF Program includes a risk-based transaction monitoring program to assist Crown employees to identify unusual or suspicious transactions. An audit program has been introduced to test this monitoring program to identify any suspicious transactions which have not been detected by the monitoring program.

In 2023-24, a total of 4,221 audits, inspections, assessments, and investigations were undertaken on behalf of the Commission related to casino gaming.

In 2023-24, 16 Infringement Notices and 63 Caution Notices were issued for non-compliance with the legislative requirements. In addition to the scheduled compliance audit and inspections 84 submissions relating to Crown Perth were provided for the Commission's consideration related to investigations, compliance outcomes, regulatory instrument approvals, licensing, and probity approvals.

Crown Perth Casino – Audit and Inspection Compliance Operation

A planned Gaming and Wagering Compliance Operation was scheduled at Crown Perth Casino on Good Friday in 2024 to conduct a range of audits and inspections of their EGMs, table gaming equipment and other casino operational activities. Good Friday is unique in that it is one of two days per year when the casino main gaming floor is closed to the general public.

Regulatory instruments

Pursuant to section 24 of the *Casino Control Act 1984*, the Commission may issue Directions about the organisation, management, control and use of the casino, including the organisation, management and control of gaming operations at the casino.

In accordance with a Direction, the Commission also considers and approves amendments to the Casino Manual (Operations), which sets out procedures for the operation of the casino, and the Casino Manual (Games Procedures), which sets out procedures for the conduct of table games at the casino. Amendments to Casino Manuals or game rules are initiated in response to Directions issued, or as a result of the casino licensee's ongoing review of the currency of procedures to strengthen practices and procedures.

Further, section 22 of the *Casino Control Act 1984* provides authority to declare authorised games for the purposes of play at the casino and enables the Commission to issue a direction to alter the rules of any authorised game.

Casino Directions and amendments to game rules and casino manuals are approved by the Commission with amendments taking effect on a date specified.

During the reporting period:

- four Casino Directions were issued;
- seven amendments to the approved rules for authorised games was approved; and
- ten amendments to Casino Operations Manuals were approved.

Casino revenue and tax verification

There is a requirement for the casino licensee to pay casino tax to the Treasurer of the State within eight days after the end of each month. The revenue generated as a result of gambling activity conducted by the approved casino licensee, is subject to tax and the tax rates vary depending on gaming types. Activities associated with the collection of casino revenue and the subsequent payments of casino tax are subject to requirements outlined in legislation as well as Commission-approved procedures.

Audit and Inspection programs are conducted to verify the recording and calculation of casino revenue and ongoing compliance of the casino licensee in relation to the approved rules and procedures.

In 2023-24, gross casino gaming revenue of approximately \$521 million was generated, producing casino tax of approximately \$59.4 million for the State.

Casino statistics

As of 1 July 2024, there were 200 active gaming tables and 2,253 active/enabled EGMs. The casino licensee has approval to operate a maximum of 350 table games, and 2,500 EGMs. The casino licensee can adjust its offering of active tables and machines as required, however the active/enabled games must, at no time exceed the approved number.

In 2023-24, 6.43 million people attended the Perth casino compared to 6.21 million in 2022-23.

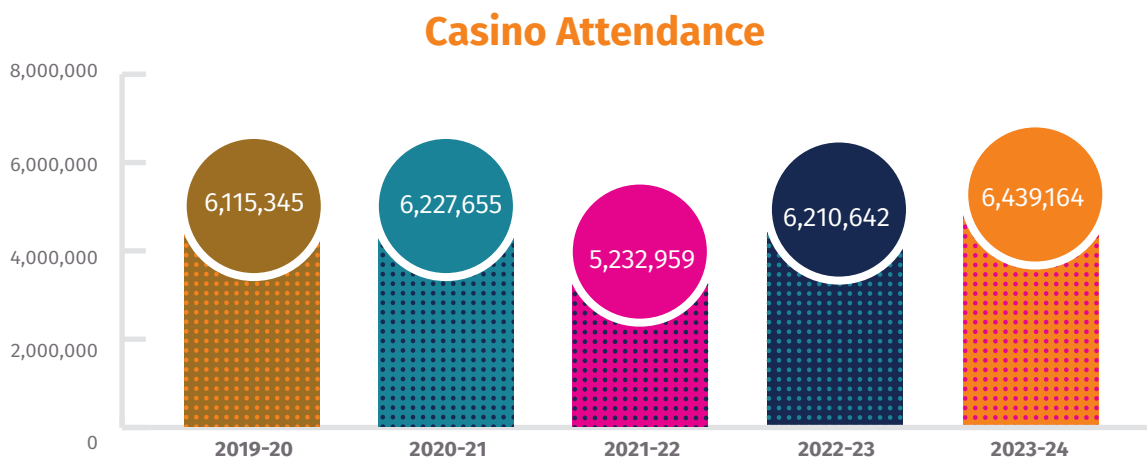


Figure 2: Casino attendance figures from 2019-20 to 2023-24

Compliance and Enforcement

Gaming house busts sends a strong message to illegal operators

The *Gaming and Wagering Commission Act 1987* contains strong provisions designed to ensure compliance and facilitate prosecution of gambling-related offences in Western Australia.

Investigators working on behalf of the Commission operate hand-in-hand with law enforcement and regulatory partners to develop intelligence, gather evidence and collaborate on joint enforcement actions.

DLGSC staff acting under the authority of the Commission, obtain and execute search warrants, arrest suspects, seize property, demand production of records and require people to answer questions. The Commission may then cancel or revoke authorisations such as licences and permits, and institute prosecutions for offences against Western Australia’s gambling laws.



“The consequences for the organisers and dealers who get caught taking part in these unlawful gaming events can be considerable, with the loss of their licence comes a loss of their employment or business income, not to mention their reputations.”

MINISTER FOR POLICE AND RACING AND GAMING, HON PAUL PAPALIA MLA

Gary Dreibergs, Chair, Gaming and Wagering Commission with the Minister for Racing and Gaming, the Hon. Paul Papalia CSC MLA

In July 2023, the Commission had grounds to cancel a person's casino employee licence, leading to immediate loss of their employment. They had been working as a card dealer in an illegal baccarat game in Mt Lawley, that was raided by investigators. At that time, investigators also seized more than \$100,000 in cash, which was later forfeited to the State.

Intelligence and investigations have also led to two similar raids targeting illegal common gaming houses over the course of the year. The first involved an unlawful baccarat game in Cloverdale in December 2023, where more than \$60,000 was seized. In the second, investigators interrupted an illegal poker game at an industrial premises in Wangara, seizing cash, chips and a professional-grade poker table.

These raids are a warning for industry participants to comply with the conditions of their approved permits and certificates and not conduct unlawful gaming operations. Organisers and players involved in illegal gaming houses face serious consequences.

So far, the evidence obtained by the investigators has led to the Commission revoking one Gaming Equipment Suppliers Certificate¹ and three Gaming Operators Certificates². This means the gaming supplier can no longer operate in the industry, and the gaming operators can no longer be employed as a dealer or supervisor.

The consequences for anyone caught breaking gambling laws in Western Australia are significant, and rightly so – unlawful gambling is a nexus for organised criminal activity such as money laundering and threatens to circumvent the important controls that are in place to ensure gambling-related harm is minimised in our community.

“In my new role as GWC Chair, I am committed to enforcing the controls that are put in place by the Government to ensure that gaming and wagering in WA operates in a lawful and ethical way, and integrity and community confidence in the industry is maintained.”

**GAMING AND WAGERING COMMISSION CHAIR
GARY DREIBERGS, JUNE 2024**

1. A Gaming Equipment Suppliers Certificate allows authorised businesses to supply gaming equipment and services to permitted gaming functions.
2. A Gaming Operators Certificate allows them to act as authorised card and dice dealers, cashiers and supervisors at permitted gaming functions.

Community Gaming

Section 51 of the *Gaming and Wagering Commission Act 1987* provides that community gaming cannot be promoted or otherwise conducted for the purposes of private gain or any commercial undertaking.

Officers of DLGSC act on behalf of the Commission to evaluate and determine applications that have been made pursuant to the provisions of the relevant legislation. This process results in the grant or refusal of applications and, where required, the subsequent issue of a requisite certificate or permit.

If a person is assisting in the conduct of community gaming for reward, they are required to hold a Gaming Operator’s Certificate. The integrity of gaming operators is paramount in the conduct of community gaming activities; therefore, applicants must satisfy a probity assessment as well as demonstrate the required skills needed for working in the gaming industry.

Licensing of community gaming

During 2023-24, a total of 1,822 community gaming permits were approved, while 220 certificates were issued across several areas relating to various gaming activities, such as the approval of premises to enable gaming activities to be conducted.

Table 4 provides a four-year summary of the total number of gaming permits and certificates issued by the Commission. While there are fluctuations within the categories, the total number of gaming applications remained stable over the four-year period.

Table 4: Number of gaming permits/certificates issued in 2020-21 to 2023-24.

Number of gaming permits/ certificates issued	2020-21	2021-22	2022-23 ⁽¹⁾	2023-24 ⁽¹⁾
Bingo permit	160	207	210	143
Continuing lottery permit	128	115	115	105
Gaming function permit	354	378	417	486
Standard lottery permit	730	753	762	813
Calcutta permit	40	42	35	43
Two-up permit	49	40	46	37
Video lottery terminal permit	288	223	194	195
Total	1,749	1,758	1,779	1,822
Class of gaming equipment certificate	7	0	12	11
Item of gaming equipment certificate	0	0	0	0
Approval of premises certificate	95	65	70	155
Gaming operator’s certificate	38	32	44	38
Supplier’s certificate	1	5	3	16
Total	141	102	129	220

(1) An additional 40 two-up permits were issued for ANZAC Day - refer to Ministerial Directions section p91.

In 2023-24, community gaming activities in Western Australia raised more than \$119.3 million (gross) for permit holders. Following the deduction of expenses associated with running events, an approximate net amount of \$51.6 million was returned to beneficiary organisations for the active promotion, support or conduct of sporting, social, political, literary, artistic, scientific, benevolent, charitable, or other similar activities within the Western Australian community.

During the year, the greatest majority of the community gaming revenue (net) was raised through standard lotteries, with more than 813 permits granted generating nearly \$47.7 million (\$84.3 million gross).

Gaming functions were the next most popular type of community gaming generating approximately \$1.52 million (net). Table 5 provides further information on the gross and net revenue raised by permit holders during 2023-24 as well as comparison data for the three previous financial years.

Table 5: Summary of the gross and net revenue generated from community gaming permit holder activities in 2020-21 to 2023-24.

Comparison of gross and net revenue raised by gaming permit holders								
	2020-21		2021-22		2022-23		2023-24	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Bingo	\$6,195,657	\$1,437,681	\$6,983,036	\$949,351	\$7,790,206	\$915,345	\$7,826,443	\$1,068,046
Continuing lottery	\$3,259,365	\$745,983	\$3,728,571	\$729,042	\$4,465,878	\$996,202	\$4,425,261	\$920,711
Gaming functions	\$6,254,186	\$518,439	\$13,823,019	\$1,154,924	\$20,569,103	\$1,706,953	\$18,717,266	\$1,517,576
Standard lottery	\$83,083,557	\$49,675,226	\$89,167,061	\$55,898,293	\$104,885,739	\$62,963,005	\$84,219,077	\$47,633,525
Calcutta	\$445,727	\$95,119	\$827,828	\$172,292	\$582,644	\$89,090	\$601,043	\$97,527
Two-up	\$52,304	\$18,808	\$56,990	\$21,695	\$53,631	\$20,216	\$54,475	\$20,733
Video lottery terminals	\$3,622,566	\$362,256	\$3,776,585	\$377,658	\$3,578,326	\$357,833	\$3,494,974	\$349,497
Total	\$102,913,362	\$52,853,512	\$118,363,090	\$59,303,255	\$141,871,527	\$67,048,644	\$119,338,539	\$51,607,615



Investigations, compliance and enforcement

The Commission’s compliance and investigation function ensures the integrity of community gaming. The Commission appoints authorised officers and government inspectors, sourced from DLGSC, to conduct a range of functions related to community gaming including:

- audits, inspections and investigations of financial returns relating to permitted gaming activities; and
- investigation of complaints.

The audit and inspection program enforces the provisions of the *Gaming and Wagering Commission Act 1987* as well as associated regulations. It ensures that adequate controls are in place to maintain compliance with legislative requirements and to monitor the ongoing effectiveness of those controls.

During the year, a total of 391 audits, inspections, assessments and investigations were undertaken on behalf of the Commission related to community gaming. In addition, under a service arrangement with Lotterywest, 1,046 audits were undertaken relating to the verification of Lotterywest functions for all Lotto, Set For Life, and Cash 3 draws.

In 2023-24, 36 Infringement Notices and 28 Caution Notices were issued for non-compliance with the legislative requirements. The Commission considered 55 submissions related to community gaming.

Wagering

The Commission has responsibility for the regulation of wagering activities in Western Australia, including licensing of entities and parties within the wagering industry and compliance, investigations and enforcement responsibilities.

Licensing of directors and key employees

The Commission is responsible for licensing Racing and Wagering Western Australia (RWVA) directors and key employees in accordance with the *Racing and Wagering Western Australia Act 2003*. Table 6 provides a four-year summary of the total number of licences active in operation.

Table 6: Number of active licences issued for directors and key employees at RWVA in 2020-21 to 2023-24.

Number licensed	2020-21	2021-22	2022-23	2023-24
Directors	11	11	11	10
Key employees ⁽¹⁾	82	80	84	70
Total	93	91	95	80

Note:

(1) A key employee of RWVA is defined in section 24(2) of the *Racing and Wagering Western Australia Act 2003*.

Licensing of Bookmaker operations

Managers and employees of bookmakers are required to be licensed in accordance with the *Betting Control Act 1954*. Table 7 provides a four-year summary of the total number of licences in operation in Western Australia race fields. In 2023-24 the number of active bookmakers operating in Western Australia remains stable as the number of new licences granted equals the number cancelled for the same period.

Table 7: Number of licences issued for bookmakers in 2020-21 to 2023-24.

Number licensed	2020-21	2021-22	2022-23	2023-24
Bookmaker's licence				
Active	23	22	22	22
Bookmaker's manager licence				
Issued	1	0	2	1
Expired	3	1	0	0
Bookmaker's employee licence				
Issued	6	2	10	10
Expired	16	23	12	17

Investigations, compliance and enforcement

The Commission's compliance and investigation function ensures the integrity of wagering. The Commission appoints authorised officers and government inspectors, sourced from DLGSC, to conduct a range of functions related to wagering including:

- audits, inspections and investigations relating to licensed and unlawful wagering activities;
- investigation of complaints;
- inspection of race day licensed bookmaking activities; and
- inspections and audits of WA TAB agencies.

The audit and inspection program enforces the provisions of the *Betting Control Act 1954* and the *Racing and Wagering Western Australia Act 2003* as well as associated regulations. It ensures that adequate controls are in place to maintain compliance with legislative requirements and to monitor the ongoing effectiveness of those controls.

During the year, 490 audits, inspections, assessments, and investigations were undertaken on behalf of the Commission related to wagering.

In 2023-24, 3 Caution Notices were issued for non-compliance with the legislative requirements. The Commission considered 31 submissions related to the wagering industry.

Commission revenue

Fees include application fees, bookmaker and totalisator annual licence fees and gaming levies collected for bingo, continuing lottery, and video lottery terminals. In 2023-24, fees for licensing activities (excluding casino employee licensing) amounted to \$895,324.

Table 8 provides a four-year summary of the Commission's revenue raised from gaming and wagering fees charged.

Table 8: Summary of the Commission’s revenue raised through fees and charges for licences, certificates and permits in 2020-21 to 2023-24.

Revenue by licence type	2020-21	2021-22	2022-23	2023-24
Bingo	\$60,410	\$64,932	\$71,162	\$73,186
Continuing Lottery	\$45,220	\$42,175	\$41,678	\$47,393
Gaming	\$413,115	\$439,892	\$484,675	\$569,212
Class/Item of Gaming Equipment	\$830	NIL	\$1,304	\$1,364
Standard Lottery (including Calcutta)	\$77,075	\$88,082	\$89,131	\$84,371
Two-up	\$23,380	\$18,342	\$21,548	\$19,924
Operator's Certificate	\$10,484	\$6,459	\$10,375	\$10,491
Supplier's Certificate	\$2,510	\$2,712	\$1,057	\$3,473
Video Lottery Terminals	\$45,978	\$46,036	\$43,342	\$42,998
Approved Premises	\$6,413	\$5,273	\$5,096	\$11,881
Bookmaker/Totalisator	\$18,314	\$24,251	\$24,217	\$21,799
Bookmaker Manager/Employee	\$498	\$213	\$861	\$765
Racing Wagering Western Australia Director / Key Employee	\$7,954	\$4,885	\$4,358	\$8,467
Total	\$712,181	\$743,252	\$798,802	\$895,324

Racing bets levy

The Commission collects the racing bets levy paid by betting operators who use Western Australian race fields as part of their betting operations. The Commission remits all levies (less a monthly administration fee) to RWWA.

Approximately \$111.32 million in racing bets levies was generated from racing bets placed through betting operators during the year.

Ongoing reviews of the policies and procedures associated with the racing bets levy and amendments to improve probity, efficiency and governance of the process, occurred during the year, including further improvements to racing bets levy procedures. In addition, a dedicated racing bets levy team has been established to ensure consistent processes are followed, improving compliance and timeliness of payments by bookmakers, and wagering operators.



Harm minimisation

The role of the Commission includes developing policies for the scrutiny, control, and regulation of gaming and wagering, taking into consideration the requirements and interests of the community as a whole and the need to minimise harm caused by gambling.

The Commission seeks information relevant to gambling and the incidence of gambling and its effect in the community. The Commission is therefore cognisant of the impact of gambling harm and considers harm minimisation in all decisions made.

Problem Gambling Support Services Committee

The Problem Gambling Support Services Committee's (PGSSC) mission is to educate the community of Western Australia on the impact and understanding the consequences of gambling harm and to facilitate and promote the support services available for people affected by gambling related harm. The PGSSC comprises representatives from the gambling industry, Commission, Department of Communities, Mental Health Commission and the DLGSC.

The gaming and wagering service providers and the Commission make voluntary contributions to the PGSSC, which are held in a gambling support fund (Restricted Cash Account). The DLGSC provides the PGSSC with secretariat support, as well as policy and project support, and undertakes procurement and contract management of any of the services engaged by the PGSSC, to address gambling-related harm utilising funds from the Problem Gambling Support Fund (Restricted Cash Account).

As of 30 June 2024, the PGSSC was constituted by the members below.

Chairperson:	Gaming and Wagering Commission of Western Australia
Member organisations:	Gaming and Wagering Commission of Western Australia
	Crown Perth
	Racing and Wagering Western Australia
	Lotterywest
	Western Australian Bookmakers Association
	DLGSC
	Department of Communities
	Mental Health Commission.

The primary focus of the PGSSC is to provide effective gambling help services for people affected by gambling related harm. The following counselling and support services are funded by the PGSSC:

- 24/7 Helpline for Gambling Related Issues;
- Gambling Help WA (face-to-face counselling); and
- Gambling Help Online (online counselling).

The PGSSC funds research and awareness campaigns, such as the Responsible Gambling Awareness Week and the GambleAware website.

In response to the findings of the PCRC, it is planned that the PGSSC will remain in place until the establishment of an Independent Advisory Board to be responsible for implementing programs to mitigate gambling-related harm in Western Australia.

Activities during 2023-24

The DLGSC undertook the day-to-day administration of the following projects, which are supported by the Commission and funded from the Problem Gambling Support Fund:

Gambling Harm in WA – Research Procurement

The PGSSC is supporting a research project on the nature and extent of gambling harm in Western Australia.

The DLGSC has progressed the procurement of this work over the course of 2023-24, and are undertaking the final negotiations with the service provider. The project is expected to commenced in the second half of 2024, with the findings presented in 2025. This research will be the first time that a focus has been made on gambling harm within the Western Australian context.

Helpline for Gambling Related Issues

The PGSSC also provides funding for a free telephone counselling and information service for Western Australians who have experienced gambling related harm. The helpline for gambling-related issues is available 24 hours a day to provide immediate assistance as an alternative to face-to-face counselling. This is particularly beneficial for people in regional and remote parts of the State.

A Memorandum of Understanding between all Australian states and territories formalises arrangements for the national 1800 858 858 gambling helpline number.

Medibank Health Solutions Telehealth have been contracted to provide the telephone counselling service. Table 9 provides a four-year summary of the total number of calls received from people affected by problem gambling. There were 669 calls handled by the Helpline over the reporting period.

Table 9: Number of calls to the problem gambling helpline for a four-year period from 2020-21 to 2023-24.

	2020-21	2021-22	2022-23	2023-24
Calls to the Helpline	609	572	632	669

Gambling Help WA

Since 2016, the PGSSC has funded a free, face-to-face counselling service for Western Australians affected by gambling. It is operated by Centrecare, a not-for-profit social services agency which provides counselling in a number of metropolitan and regional areas

The program includes therapeutic counselling and social support as well as community awareness. The program helps clients increase knowledge, skills, and strategies to better manage their own gambling behaviour and also conducts group sessions.



Table 10 provides a four-year summary of the total number of counselling sessions held by Centrecare. Centrecare registered 577 (424 in 2022-23) new clients within the reporting period. For all clients including persons who gamble, family members or friends who were assisted, 65 percent were male, 27 percent are female and eight percent identify as other. Of the clients who gamble and sought assistance, 50 per cent or more of males were aged between 30 and 49 years, while the greatest percentage of females were 50 years and older.

Table 10: Number of Gambling Help WA sessions in 2020-21 to 2023-24.

	2020-21	2021-22	2022-23	2023-24
Gambling Help WA Sessions	2,173	2,408	2,124	2,639

National Online Counselling Service

Gambling Help Online is a free national support service and provides an immediate response via online counselling to anyone affected by gambling. The service was launched on 31 August 2009 and is operated by Eastern Health Turning Point. The cost of operating the service is funded through a Memorandum of Understanding between all state and territory governments and the Australian Government. The funding arrangements are based on the percentage of national gambling expenditure for each jurisdiction. WA’s contribution is drawn from the Problem Gambling Support Fund and is funded based on the voluntary contributions of the PGSSC members.

A summary of the clients who visited the Gambling Help Online webpage, by state or territory, between 1 July 2023 and 30 June 2024 is shown in Table 11. There were 447 service requests originating from Western Australia, with 327 people participating in live counselling sessions during the year. Of which 80 per cent of people who accessed the service, sought assistance related to their own gambling. Males represented 67 per cent of people who contacted the service, while 57 per cent of those who made contact were aged between 20 and 34 years.

Nationally, of the 5,811 requests for counselling, more than 80 per cent seeking assistance for their own gambling. By gender, 58 per cent were male, 37 per cent were female, less than one percent were non-binary or transgender and four per cent were unknown.

Table 11: Demand for online counselling services by State in 2023-24.

Online Counselling by State in 2023-24								
	NSW	VIC	QLD	SA	WA	ACT	TAS	NT
Online Requests for assistance	1,649	1,007	899	280	447	80	65	32
Percentage of total requests	39.2%	23.9%	21.3%	6.6%	4.7%	1.9%	1.5%	0.8%

Note: There were 1,600 people who did not identify their location.

Education and awareness

The Gambling Harm Awareness Week (GHAW) is an annual campaign which aims to raise awareness about the impact of gambling harm. This initiative has been running for 29 years, educating the community about the consequences of gambling harm. During this week, focus is given to:

- encouraging individuals, families, and friends to recognise signs that gambling may be causing harm;
- raising risk awareness by emphasising the importance of understanding the risks associated with gambling;
- improving gambling harm strategies and practices used by gambling operators; and
- promotion of free support services to assist those affected by gambling-related harm.

The GHAW was held from 16 to 22 October 2023, with the campaign theme remaining focused on “What are you really gambling with?”. The awareness campaign was supported by a ministerial media statement, messaging on the DLGSC website, and advertisements in gambling venues, media outlets and social media platforms from the Minister for Racing and Gaming, across Western Australia.

Advertising directed users to the [GambleAware website](#) where information relating to the free help services could be located.

Gambling Research Australia

Gambling Research Australia (GRA) is a national gambling research program funded by all state, territory and Commonwealth governments through a Memorandum of Understanding. Annual funding is provided based on Western Australia’s most recently published portion of gambling expenditure.

The GRA released two reports during the reporting period.

In 2023-24, the PGSSC continued to support Gambling Research Australia, a national body that undertakes research on behalf of, and for the benefit of, all states and territories.

The [Gambling Research Australia website](#) contains a full catalogue of published reports.



Community investment

Gaming Community Trust

The Gaming Community Trust is established pursuant to section 109D of the *Gaming and Wagering Commission Act 1987* with its primary function being to advise and make recommendations to the Minister for Racing and Gaming on the application of monies standing to the credit of the Trust Fund for the benefit of the community.

The money credited to the Gaming Community Trust fund is derived from unclaimed winnings from:

- the conduct of gaming authorised by the *Gaming and Wagering Commission Act 1987* that has not been claimed within 12 months after the right to be paid has expired; and
- the conduct of a gaming operation at a licensed casino that has not been claimed within 12 months after the right to be paid has expired.

The Trust is independently appointed by the Minister for Racing and Gaming and comprises of the Chairperson of the Commission, one person on the nomination of the casino licensee and three persons who have experience or expertise relevant to its functions.

On 30 October 2023, Ms Kelly Townson, the casino licensee nominee, was appointed to the Gaming Community Trust by the Minister for Racing and Gaming. On 25 March 2024, Mr Gary Dreiberger APM became the ex officio chairperson of the Trust as a result of his appointment as the Commission's Chairperson by the Minister for Racing and Gaming.

The membership as of 30 June 2024 was:

- Mr Gary Dreiberger APM (ex officio Chairperson);
- Ms Kelly Townson (nominee of the casino licensee);
- Dr Jurgen Bröhmer;
- Ms Linda Savage; and
- Ms Rebecca Adam.

Activities during 2023-24

In 2023-24, two projects were completed from grants approved in prior years and the final project reports were provided to the Gaming Community Trust. These projects were from The Family Planning Association of Western Australia (Inc) Sexual Health Quarters (SHQ) and Starick Services Inc.

The Family Planning Association of Western Australia (Inc) Sexual Health Quarters "Safe to Tell" project successfully developed, reviewed, and piloted a comprehensive six-module eLearning course with 93 healthcare professionals to increase their knowledge, skills and confidence in recognising, responding to, and referring clients with experiences of intimate partner violence and reproductive coercion and abuse to the appropriate support services. It is estimated that this project could reach up to 165 women a week and online training modules will continue to be dispersed across Australia.

AGENCY PERFORMANCE

Starick Services' project partnered with Curtin School of Allied Health to bring together a multidisciplinary team of family and domestic violence professionals, allied health practitioners and researchers to provide support to families acknowledging the current lack of affordable, accessible, and appropriate mainstream services for children impacted by family and domestic violence. The project won a 2023 Community Services Excellence Award from the Western Australia Council of Social Service (WACOSS).

Additionally, to the above grants, one payment was made as part of a grant that was approved in prior years to Clubs WA of \$65,920. The Clubs WA grant was approved on 3 December 2020 for the "Club Kickstarter Recovery" program and has had payments in 2021, 2023 and the final payment in 2024. The purpose of the program is to enable regional clubs to recover from the COVID-19 pandemic, become financially self-sustaining and build their volunteer and membership bases. The project is expected to be completed in January 2025.

In 2023-24, 14 new grants were approved by the Minister for Racing and Gaming and after the cancellation of one event, 13 separate grants were funded by the Gaming Community Trust to a total value of \$508,781.00.

On 19 January 2024, the Minister for Racing and Gaming approved grants for:

- **Cyrenian House** for \$50,000 (GST excluded) to fund the Gambling Psychoeducation, Support and Harm Reduction Program.

The purpose of the program is the development of a psychoeducation group for gambling issues in the alcohol and other drugs sector with rollout to 14 sites in Western Australia.

- **Marra Worra Worra Aboriginal Corporation** for \$49,947 (GST excluded) to fund the 'Ace of Change' program.

The purpose of the program is to undertake a quantitative research project into gambling behaviour within the Fitzroy Valley to reduce gambling harm, and identify potential services and support.



Starick Services Inc award recipients for the WACOSS Community Services Excellence Awards for the project funded by the Gaming Community Trust.

- **The Multicultural Communities Council of WA Inc.** for \$37,550 (GST excluded) to fund the “Win More Living Well” program.

The purpose of the program is to provide support for culturally and linguistically diverse communities to reduce problem gambling by translating support resources into eight languages, providing support groups, information stalls and workshops.

- **Mayanup Progress Association Inc** for \$22,685 (GST excluded) to fund the installation of a disabled ablution block with ramp access and appropriate parking at the Mayanup Recreation ground for the use of the Mayanup community.
- **Western Australia Tennis Association Inc.** for \$49,460 (GST excluded) to fund the Tennis West First Nations Tennis Program in the East Kimberley Region.

The purpose of the program is to deliver a tennis program to increase the physical activity and participation of school aged First Nations participants across the East Kimberley in seven regional and remote towns and communities.

- **Rockingham Cambio Cumbre Futsal Club Inc** for \$28,500 (GST excluded) to fund the Cambio – Community Sports Expo in Port Kennedy.

The purpose of the five day community expo is to promote an active lifestyle through inclusive sporting clinics, opening the expo to all sporting clubs in the areas to be involved.

- **360 Health and Community Ltd** for \$49,500 (GST excluded) to fund the Moorditj Movement program.

The purpose of the program is to offer a series of eight-week health and wellbeing programs for Aboriginal persons combining physical and mental health activities with education.

- **Perth African Nations Sports Association Inc** for \$45,323 (GST excluded) to fund the “A Sporting Chance” project.

The purpose of this project is to support informal grassroots sporting groups, while tackling mental health issues and providing strong messaging around the risks associated with gambling.



AGENCY PERFORMANCE

- **Swan City Youth Service Inc** for \$21,225 (GST excluded) to fund the Boorn-ak Kadadjing Circle (Tree of Knowledge) program.

The purpose of this program is to engage school-aged Aboriginal persons with a senior Aboriginal counsellor at a youth centre to connect with culture and provide pathways for a successful future.

- **Befriend Inc.** for \$35,930 (GST excluded) to fund the Connection Academy: Empowering young people to connect to self, others and community program.

The program will develop and provide an interactive workshop series to foster self-awareness, confidence and a positive identity in young adults experiencing loneliness and social isolation.

- **Jungarni Jutiya Indigenous Corporation** for \$20,800 (GST excluded) to fund the addition of food and water to supply to community members on the established Community Connect night patrol bus in the Halls Creek Community.
 - **Soul Gestures Inc** for \$48,000 (GST excluded) to fund the Everywhere – Periscope Crew film project.
- The project will see the production, marketing and promotion of a documentary produced by a film crew of young people with disabilities and their work at the World Transplant Games in Perth.
- **Mingenew Hockey Club** for \$49,861 (GST included) to fund the installation of an all-abilities toilet block at Mingeneew Hockey Field for the benefit of all clubs and community members in Mingeneew.
 - **FolkWorld Inc** was approved for funding for their Fairbridge Festival 2024 Bindjareb Noongar Cultural Engagement program, but with the unfortunate cancellation of the 2024 Fairbridge Festival, the grant was subsequently withdrawn.

A new funding round was approved in early 2023, and with grant applications opening in July 2024.



Sports Wagering Account

The Commission is responsible for administering the Sports Wagering Account (s110A *Gaming and Wagering Commission Act 1987*).

The Commission, as directed by the Minister for Sport and Recreation, distributes the funds in the account to organisations that provide or support sport and recreation activities. The DLGSC issues and manages grants on behalf of the Minister for Sport and Recreation.

The Sports Wagering Account receives an annual appropriation from Treasury. Dividends, fixed odds winnings, and/or refunds paid by RWWA in respect of wagers made on sporting events, which remain unclaimed for seven months after the moneys become payable, must be paid by RWWA into the Sports Wagering Account (s104 of the *Racing and Wagering Western Australia Act 2003*).

In 2023-24, 125 individual grants were funded from the Sports Wagering Account to a total value of \$4,962,675.

The purpose of the funding is to support the delivery of community sport and active recreation within Western Australia. Investment areas include:

Participation	Capacity Building (Organisational)	Integrity
<i>Investment supports increased participation in sport and active recreation.</i>	<i>Investment improves the capacity and capability of organisations to enable better provision of sport and active recreation opportunities for Western Australians.</i>	<i>Investment supports and protects the integrity of sport and active recreation in Western Australia.</i>



The funds were provided to sport and active recreation organisations and local government authorities for the following purposes:

Every Club Grant Scheme	Builds governance, planning and management practices of sport and active recreation clubs.
Inclusive Participation Grants Program	Assists organisations to promote participation and active engagement of Western Australian communities in sport and active recreation, with a focus on evidence-based low participation groups including disengaged youth, Aboriginal people, culturally and linguistically diverse (CaLD) people and people with disability.
Industry Investment Program	Strengthens the capacity and sustainability of the sector in sport and active recreation activities in Western Australia. This funding invests into the strategic plans of peak bodies and state active recreation organisations.
Western Australia Hiking Participation Grants Program	Encourages development and delivery of new opportunities for participation in hiking, including skill development and building the capacity of leaders (including guides, instructors and volunteers).
Community Place-Based Grants Program	Encourages the development and delivery of co-designed, place based structured holiday and out-of-school activity programs in identified regional communities. This program includes a process to work with local government, Aboriginal leaders and service organisations, to embed sport and recreation in community-led activities and events that target vulnerable and at risk youth and their families.
Outdoor Active Recreation Participation Grants Program	Encourages investment in innovative projects which increase participation and promote inclusion in outdoor active recreation.
Events Funding Program	Supports organisations to plan, secure and/or host international, national, state league and mass participation events in WA.
Regional Organisation Grants Program	Improves the quality of sporting and active recreation opportunities for people in regional WA whilst assisting the department meet its regional strategic outcomes.
Strategic Initiatives Grants Program	Supports organisations to develop and deliver strategic projects that align to one or more State Government-endorsed policies, strategies or priorities and demonstrate long-term benefits to the sport and active recreation sector in WA. These include participation, organisational capacity building and integrity projects.



Significant Issues Impacting the Commission

Current and emerging issues

Perth Casino Royal Commission

The PCRC was tasked with inquiring into the suitability of Crown Perth to continue holding a casino gaming licence and to examine the State's regulatory framework.

The Commission will continue to implement improvements to its governance arrangement and casino regulatory environment into the next financial year.

On 11 April 2022, the then Minister for Racing and Gaming, the Hon Dr Toni Buti MLA, issued a Ministerial Direction to the Commission directing it to, as far as is possible, act in a manner that is consistent with the PCRC recommendations. The Commission continues to work closely with DLGSC to implement the recommendations that relate directly to the Commission such as directing the casino licensee to implement mandatory carded play at the Perth casino, and enforce financial capacity requirements to be met for patrons of the International Gaming Facility.

In collaboration with DLGSC, the Commission has made considerable progress in implementing reforms identified by the PCRC. Key regulatory policy reforms are continuing with progress gained on changes to EGMs aimed at reducing gambling harm in the community.

The Commission meets regularly with the Independent Monitor to discuss Perth casino's progress against the remediation plan, and the Independent Monitor provides quarterly reports to the Minister for Racing and Gaming and Commission.

Reappointment of Independent Monitor and extension of the casino remediation period

The Independent Monitor continues to oversee the remediation work undertaken by Crown Perth, aimed at restoring public confidence in casino gaming in Western Australia. This temporary position was created to oversee and monitor Crown Casino's remediation following the PCRC.

In March 2024, the Minister for Racing and Gaming announced an extension to the remediation period for Crown Perth of four months, or until 31 January 2025, to further operationalise its remediation plan. The Government also reappointed the Independent Monitor for an additional six months, his appointment now ending on 30 April 2025.

Legislative reform arising from Perth Casino Royal Commission findings

In response to the findings of the PCRC that the legislation under which the Perth casino is regulated is not fit for purpose and requires replacement by a modern regulatory framework, and the initial tranche of immediate legislative changes passed under the *Casino Legislation Amendment (Burswood Casino) Act 2022* in September 2022, the DLGSC has initiated work on legislative reforms that will be progressed in two further tranches. The second tranche of amendments, scheduled for introduction into Parliament in the second half of 2024, will focus on improving the Commission's compliance and enforcement powers, and significantly increasing the monetary penalties for offences.

Work to review and update all WA gambling legislation in the third tranche of reforms has also commenced to primarily address Recommendations 14 and 15 of the PCRC Final Report.

The Commission will support the State Government in its review of gambling legislation and implementation of the reforms.

The structure of the Commission is currently being reviewed as part of the organisational design review of the Commission and the Racing, Gaming and Liquor Directorate (RGL) within DLGSC. The review will develop proposed models on how the Commission and RGL may be structured in the future to best meet their regulatory responsibilities.

Financial Capacity – International Gaming Facility

To minimise the risk of harm associated with ‘high end’ gaming at Perth casino, the PCRC recommended the Commission direct the casino licensee to implement a financial capacity requirement in its International Gaming Facility.

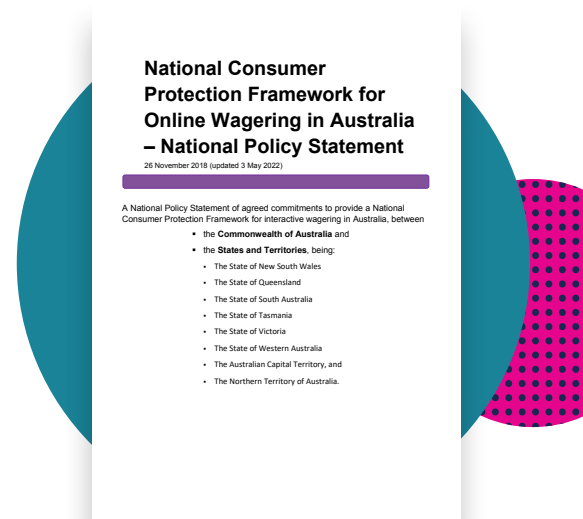
Working closely with DLGSC, the Commission has made significant progress in having this recommendation finalised. It is anticipated that a direction amendment requiring an assessment of a patrons’ financial capacity be conducted before approving their membership application for the International Gaming Facility, will be served on the casino licensee, in early 2024-25.

National Consumer Protection Framework for Online Wagering

Western Australia is a party to the National Consumer Protection Framework for Online Wagering (NCPF), which came into effect on 26 November 2018. Involvement on the Committee helps to ensure Western Australians benefit from the introduction of the measures that were developed under the NCPF to reduce harm from online wagering.

The final NCPF measure 10, the ‘National Self-Exclusion Register’, was implemented with the launch of BetStop on 21 August 2023. Betstop is a national register, that allows a person to self-exclude from all licensed Australian online and phone gambling providers for a period of at least three months up to a lifetime. Once a person is placed on the Register, online and phone gambling providers will not be able to let a self-excluded person place a bet; open new betting accounts; send marketing messages; and must close any existing betting accounts and refund any credit balance. The Commonwealth has led in work to assess the effectiveness of activity statements. An overall evaluation of the NCPF measures will occur at a national level in 2024-25.

The Senior Official’s Working Group for Online Wagering and Harm Minimisation (SOWG) is continuing the role previously performed by the Implementation Governance Committee, by providing a forum to collaborate and progress nationally-consistent policy and legislative approaches, beyond the NCPF. The future initiatives will help prevent and minimise harm from online wagering and to support those experiencing gambling harm.



Commonwealth Inquiry into online gambling and its impacts on those experiencing gambling harm

On 28 June 2023, the Commonwealth House of Representatives Standing Committee on Social Policy and Legal Affairs released its report following the inquiry into online gambling and its impacts on those experiencing gambling harm (Inquiry). The recommendations in the report are likely to inform policy changes and gambling harm minimisation initiatives across Australia. The Commonwealth, State and Territory Governments are currently considering the Inquiry’s recommendations.

The Commission participates, via the DLGSC, in interjurisdictional meetings and works closely with other jurisdictions to ensure nationally consistent policy and regulatory changes are developed to reduce the harm from gambling in WA.



A decorative graphic consisting of three overlapping circles. The largest circle is a solid mustard yellow and is positioned on the right. Two smaller circles are on the left, overlapping the larger one. One of these smaller circles is a dark grey with a fine, light yellow dot pattern. The other is a lighter yellow with a similar dot pattern. The text is centered within the largest solid yellow circle.

Disclosures and Legal Compliance

Auditor General's Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Gaming and Wagering Commission of Western Australia

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Gaming and Wagering Commission of Western Australia (Commission) which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Gaming and Wagering Commission of Western Australia for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Commission for the financial statements

The Commission is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Commission is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commission.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. 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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Gaming and Wagering Commission of Western Australia. The controls exercised by the Gaming and Wagering Commission of Western Australia are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Gaming and Wagering Commission of Western Australia are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

The Commission's responsibilities

The Commission is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 Assurance Engagements on Controls issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Gaming and Wagering Commission of Western Australia for the year ended 30 June 2024 reported in accordance with *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Gaming and Wagering Commission of Western Australia for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2024.

The Commission's responsibilities for the key performance indicators

The Commission is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Commission determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Commission is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Gaming and Wagering Commission of Western Australia for the year ended 30 June 2024 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Aram Madnack
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 October 2024

Financial Statements

Certification of financial statements

For the financial year ended 30 June 2024

The accompanying financial statements of the Gaming and Wagering Commission of Western Australia have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.

Ludisha Kalasopatan
Chief Finance Officer

8 October 2024

Gary Dreibergs
Chairperson

8 October 2024

Samuel Buckeridge
Commission Member

8 October 2024

Statement of comprehensive income

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
COST OF SERVICES			
Expenses			
Board members' remuneration	2.1	417,583	285,680
Expenses related to restricted cash and special purpose accounts	2.3	118,348,496	128,207,201
Services and contract fees	2.2	5,974,349	6,204,506
Total cost of services		124,740,428	134,697,387
Income			
User charges and fees	3.2	12,975,880	4,474,864
Revenue related to restricted cash and special purpose accounts	3.3	113,316,026	123,798,226
Total income		126,291,906	128,273,090
NET COST OF SERVICES		(1,551,478)	6,424,297
Income from State Government			
Sports wagering account	3.1	4,100,000	4,000,000
Problem gambling support fund	3.1	900,000	900,000
Grants and subsidies from State Government	3.1	353,000	1,800,000
Resources received	3.1	82,475	128,590
Interest revenue	3.1	205,312	25,531
Recoups for services provided	3.1	2,167,485	784,633
Total income from State Government		7,808,272	7,638,754
SURPLUS FOR THE PERIOD		9,359,750	1,214,457
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		9,359,750	1,214,457

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5.1	8,439,507	1,378,113
Restricted cash and cash equivalents	5.1, 7.6, 7.7	9,128,703	8,577,872
Receivables	4.1	10,001,259	9,061,355
Contract assets	4.2	3,000,000	829,151
Total Current assets		30,569,469	19,846,491
TOTAL ASSETS		30,569,469	19,846,491
LIABILITIES			
Current Liabilities			
Payables	4.3	11,178,835	9,815,607
Total current liabilities		11,178,835	9,815,607
TOTAL LIABILITIES		11,178,835	9,815,607
NET ASSETS		19,390,634	10,030,884
EQUITY			
Accumulated surplus		19,390,634	10,030,884
Total Equity		19,390,634	10,030,884

The Statement of financial position should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 30 June 2024

	Notes	Accumulated surplus \$	Total equity \$
Balance at 1 July 2022		8,816,427	8,816,427
Surplus		-	-
Other comprehensive income		1,214,457	1,214,457
		-	-
Total comprehensive income for the period		1,214,457	1,214,457
Balance at 30 June 2023		10,030,884	10,030,884
Balance at 1 July 2023		10,030,884	10,030,884
Surplus		9,359,750	9,359,750
Other comprehensive income		-	-
Total comprehensive income for the period		9,359,750	9,359,750
Balance at 30 June 2024		19,390,634	19,390,634

The Statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2024

	2024	2023
Notes	\$	\$
Cash flows from State Government		
Sports wagering account	4,100,000	4,000,000
Problem gambling support fund	900,000	900,000
Grants and subsidies from State Government	353,000	1,800,000
Interest received	104,701	19,507
Net cash provided by State Government	5,457,701	6,719,507
<i>Utilised as follows:</i>		
Cash flows from operating activities		
Payments		
Board members' remuneration	(417,583)	(277,822)
Payments related to restricted cash and special purpose accounts	(117,097,161)	(138,448,734)
Services and contract fees	(5,378,201)	(6,065,707)
GST payments on purchases	(1,036,992)	(1,039,443)
GST payments to taxation authority	(11,113,498)	(12,546,505)
Receipts		
User charges and fees	12,955,453	4,966,196
Receipts related to restricted cash and special purpose accounts	112,497,488	125,675,867
GST receipts on sales	11,229,883	12,494,027
GST receipts from taxation authority	515,135	891,449
Net cash provided by / (used in) operating activities	2,154,524	(14,350,672)
Net increase/(decrease) in cash and cash equivalents	7,612,225	(7,631,165)
Cash and cash equivalents at the beginning of the reporting period	9,955,985	17,587,150
Cash and cash equivalents at the end of the reporting period	17,568,210	9,955,985

5.1

The Statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the year ended 30 June 2024

1. Basis of Preparation

The Gaming and Wagering Commission of Western Australia (the Commission) is a WA Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Commission on 8 October 2024.

Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards – Simplified Disclosures. The general purpose financial statements have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Financial Management Act ("the Act") and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. All values are rounded to the nearest dollar.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a) amount of GST incurred by the Commission as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Services performed for the Commission by the Department of Local Government, Sport and Cultural Industries

The Commission carries out its objectives with the support of the Department of Local Government, Sport and Cultural Industries (DLGSC). This support comprises most of the amount reported in the Statement of comprehensive income under 'Services and contract fees'. These charges are in the nature of salaries and administration costs incurred by DLGSC in providing these support services.

Recoups from the Commission to DLGSC are made on a monthly basis.

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Commission's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Commission in achieving its objectives and the relevant notes are:

	Notes
Board members remuneration	2.1
Services and contract fees	2.2
Expenses related to restricted cash and special purpose accounts	2.3

2.1 Board Members' remuneration

	2024 \$	2023 \$
Board fees	376,201	258,259
Superannuation - defined contributions plans	41,382	27,421
Total board members' remuneration	417,583	285,680

Board members are remunerated for their participation on the Commission. The remuneration is set by the Minister for Racing and Gaming on the advice of the Public Sector Commissioner as per Section 13 of the *Gaming and Wagering Commission Act 1987*.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income and comprises employer contributions paid to the Gold State Superannuation (GSS) (concurrent contributions), the West State Superannuation (WSS), the Government Employees Superannuation Board (GESB) or other superannuation funds.

2.2 Services and contract fees

	2024 \$	2023 \$
Professional services	5,644,672	5,992,302
Audit fees	115,000	105,600
Consumables	3,297	451
Conference/seminar	34,369	31,569
Advertising	4,947	933
Bank fees and charges	6,809	6,361
Other operating expenses	165,255	67,290
Total services and contract fees	5,974,349	6,204,506

Services and contract fees expenses are recognised as an expense in the reporting period in which they are incurred.

Professional Services largely relate to the services provided to the Commission by DLGSC.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and the contribution made by the Commission to the Problem Gambling Support Fund. This contribution paid by the Commission (2024: \$150,000, 2023: \$150,000) has been fully offset by the contribution received to the Problem Gambling Support Fund.

2.3 Expenses related to restricted cash and special purpose accounts

	2024 \$	2023 \$
Problem Gambling Support Fund	272,789	513,144
Gaming Community Trust	574,701	219,600
Sports Wagering Account	4,962,675	4,493,955
Total grant payments	5,810,165	5,226,699
Racing Bets Levy payment to Racing and Wagering Western Australia (RWWA)	111,261,754	122,264,135
RBL Administration Fee	557,115	343,115
Other services and contract fees - relates to restricted cash and special purpose accounts ^(a)	719,462	373,252
Total expenses related to restricted cash and special purpose accounts	118,348,496	128,207,201

(a) Other services and contract fees include contribution towards Gambling Help program (2024: \$480,508; 2023: \$199,514) and other service fees related to Gambling Harm Awareness Campaign (2024: \$238,954; 2023: \$173,738).

Transactions in which the Commission provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature. Grants can be paid as general-purpose grants which refer to grants that are not subject to conditions regarding their use.

Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use. Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups..

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Commission obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Commission and the relevant notes are:

	Notes
Income from State Government	3.1
User charges and fees	3.2
Revenues related to restricted cash and special purpose accounts	3.3

3.1 Income from State Government

	2024 \$	2023 \$
Sports Wagering Account	4,100,000	4,000,000
Problem Gambling Support Fund	900,000	900,000
Grants and subsidies from State Government	353,000	1,800,000
Services received free of charge	82,475	128,590
Interest revenue	205,312	25,531
Recoups for services provided ^(a)	2,167,485	784,633
Total income from State Government	7,808,272	7,638,754

(a) Recoups for services provided include services provided to Racing and Wagering Western Australia (2024: \$2,039,049; 2023: \$659,330), and Lotterywest of Western Australia (2024: \$128,436; 2023: \$125,303).

The Sports Wagering Account received appropriation from the Department of Treasury (2024: \$4.1 million, 2023: \$4 million) which is recognised as income at the fair value of consideration received in the period in which the Commission gains control of the appropriated funds. The Commission gains control of the appropriated funds at the time those funds are deposited in the bank account.

The Problem Gambling Support Fund received contributions from Lotterywest Western Australia (2024: \$500,000, 2023: \$500,000) and Racing and Wagering Western Australia (2024: \$400,000, 2023: \$400,000). The contributions are recognised when the funds are received. Please refer to Note 2.2 for further details on the Problem Gambling Support Fund Committee revenue and payment.

Services received free of charge are recognised as income equivalent to the fair value of the assets received, or the fair value of those services that can be reliably determined and which would have been purchased if not donated. This relates to legal services received from the State Solicitor's Office for the Commission.

Grants and subsidies from State Government relate to an appropriation of funds received from the Department of Treasury to the DLGSC’s bank account which is then transferred to the Commission to assist with the new board remuneration levels set by the previous Minister for Racing and Gaming on advice from the Public Sector Commissioner and to assist with additional expenses incurred by the Commission during the financial year.

Recoups for services provided relate to services provided to Racing and Wagering Western Australia and Lotterywest of Western Australia. Revenue is recognised at a point-in-time for recoups of services provided for:

- regulation of Racing and Wagering Western Australia operations; and
- verification and audit of Lotterywest products.

Summary of consolidated account appropriations

For the year ended 30 June 2024

	2024 Budget Estimate \$	2024 Additional Funding \$	Revised Budget \$	2024 Actual \$	2024 Variance \$
Delivery of Services					
Item 27 Net amount appropriated through the Department of Treasury	4,100,000	-	4,100,000	4,100,000	-
Total appropriations provided to deliver services	4,100,000	-	4,100,000	4,100,000	-
Total consolidated account appropriations	4,100,000	-	4,100,000	4,100,000	-

3.2 User charges and fees

	2024 \$	2023 \$
Casino gaming licence fee	12,000,000	3,316,605
Application/licences permits	824,492	809,810
Returns/levies	147,004	135,203
Other	4,384	213,246
Total user charges and fees	12,975,880	4,474,864

Revenue is recognised at the transaction price when the Commission transfers control of the services to customers. Revenue is recognised for the major activities as follows:

Revenue for the Casino gaming licence fee is recognised at a point-in-time. The Commission satisfies its performance obligation when the licence has been issued. The “right to perform” gambling activities has been transferred at the point of licence issuance. As this is a continuous licence with no end date, revenue will be recognised as soon as the annual licence renewal fee amount is identified.

Revenue is recognised at a point-in-time for applications/licences/permits for gaming and racing activities.

Revenue is recognised at a point-in-time for returns/levies relating to gaming activities. Fees are collected for which there is no performance obligation and therefore recognised under AASB 1058 when the payments are received.

Other revenue is recognised when fees are received, and predominantly relate to refund of overpaid prior year bank fees, fines, penalties and infringements.

The Commission typically satisfies its performance obligations in relation to these user fees and charges when the services have been rendered at the completion of the financial year.

3.3 Revenue related to restricted cash and special purpose accounts

	2024 \$	2023 \$
Contributions ^(a)	1,441,103	1,187,262
Racing Bets Levy	111,320,487	122,148,787
Interest revenue - relates to restricted cash and special purpose accounts	554,436	462,177
Total revenues related to restricted cash and special purpose accounts	113,316,026	123,798,226

(a) Contributions include funding relating to restricted cash ; Problem Gambling Support Services (2024: \$500,500; 2023: \$501,500) and special purpose accounts; Gaming Community Trust Fund (2024: \$290,146; 2023: \$228,695), Sports Wagering Account (2024: \$650,457; 2023: \$457,067) and Racing Bets Levy (2024: \$0; 2023: \$0).

Revenue is received for contributions to the Problem Gambling Support Fund, Gaming Community Trust and Sports Wagering Account (refer to Note 7.6). The amounts are recognised at the point in time when it is received.

Refer Note 7.6 for revenue in relation to the Racing Bets Levy received under section 14A of the *Betting Control Act 1954* and refer to Note 4.1 for other receivables in relation to the Racing Bets Levy due to the Commission.

4. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Commission's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	4.1
Contract assets	4.2
Payables	4.3

4.1 Receivables

Current

Trade receivables
Other receivables ^(a)
Accrued revenue

Total current

Total receivables at end of the period

	2024 \$	2023 \$
Trade receivables	104,474	79,902
Other receivables ^(a)	9,634,112	8,840,388
Accrued revenue	262,673	141,065
Total current	10,001,259	9,061,355
Total receivables at end of the period	10,001,259	9,061,355

(a) Largely relates to June 2024 Bookmakers' levies due to the Commission.

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Commission holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

4.2 Contract assets

Reconciliation of changes in contract assets

Opening balance
Additions
Revenue recognised in the reporting period

Balance at end of period

	2024 \$	2023 \$
Opening balance	829,151	772,970
Additions	3,000,000	829,151
Revenue recognised in the reporting period	(829,151)	(772,970)
Balance at end of period	3,000,000	829,151

The Commission's contract assets relate to the final quarterly payment of the Casino gaming licence fee yet to be received at the end of the reporting period.

4.3 Payables

Current

Trade payables
Other payables ^(a)
GST payable

Total payables at end of period

	2024 \$	2023 \$
Trade payables	694,439	347,799
Other payables ^(a)	10,394,457	8,890,913
GST payable	89,939	576,895
Total payables at end of period	11,178,835	9,815,607

(a) Relates to June 2024 Racing Bets Levy due to Racing and Wagering Western Australia of \$9,582,686 (2023: \$8,840,388).

Payables are recognised at the amounts payable when the Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for the Commission is generally within 15-20 days.

5. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Commission.

	Notes
Cash and cash equivalents	5.1

5.1 Cash and cash equivalents

	Notes	2024 \$	2023 \$
Cash and cash equivalents		8,439,507	1,378,113
Restricted cash and cash equivalents	7.6, 7.7	9,128,703	8,577,872
Balance at end of period		17,568,210	9,955,985

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash at bank.

6. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Commission.

	Notes
Financial instruments	6.1
Commitments, contingent assets and liabilities	6.2

6.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2024 \$	2023 \$
Financial assets		
Cash and cash equivalents	8,439,507	1,378,113
Restricted cash and cash equivalents	9,128,703	8,577,872
Financial assets at amortised cost ^(a)	10,001,259	9,061,355
Total financial assets	27,569,469	19,017,340
Financial liabilities		
Financial liabilities at amortised cost ^(b)	11,088,896	9,238,712
Total financial liability	11,088,896	9,238,712

(a) The amount of financial assets at amortised cost excludes GST recoverable from the Australian Taxation Office (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST payable to the Australian Taxation Office (statutory payable).

6.2 Commitments, contingent assets and liabilities

The Commission is not aware of any commitments, contingent assets and contingent liabilities as at the end of the reporting period (2023: nil).

7. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	7.1
Key management personnel	7.2
Related party transactions	7.3
Related bodies	7.4
Affiliated bodies	7.5
Special purpose accounts	7.6
Restricted cash account	7.7
Security deposits	7.8
Remuneration of auditors	7.9
Administered transactions	7.10
Supplementary financial information	7.11

7.1 Events occurring after the end of the reporting period

The Commission is not aware of any matters or circumstances that have arisen since the end of the financial year to the date of this report which has significantly affected or may significantly affect the activities of the Commission, the results of those activities or the state of affairs of the Commission in the ensuing or any subsequent financial year.

7.2 Key management personnel

The Commission has determined key management personnel to include cabinet ministers, board members and senior officers of the Commission. The Commission does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for board members and senior officers of the Commission for the reporting period are presented within the following bands:

Compensation band of Board Members of the Commission

Compensation band (\$)

50,001 - 100,000
0 - 50,000

	2024	2023
	1	1
	9	8
	\$	\$
	417,583	285,680
Total compensation of members of the Commission	417,583	285,680

Compensation of members of the Commission ^(a)

Total compensation of members of the Commission

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Commission for the reporting period are presented within the following bands:

Compensation band of senior officers of the Commission

Compensation band (\$)

0 – 50,000

Compensation of senior officers

Total compensation of senior officers

	2024	2023
	2	1
	\$	\$
	-	-
	-	-

(a) Total compensation includes the superannuation expense incurred by the Commission in respect of board members and senior officers.

7.3 Related party disclosures

The Commission is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Commission include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all members, senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures, of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Significant transactions with Government-related entities

In conducting its activities, the Commission is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- annual service fees paid to DLGSC for services received (Note 2.2);
- payments of racing bets levy to Racing and Wagering Western Australia (Note 2.3) and (Note 7.6);
- appropriation from the Department of Treasury (Note 3.1) and (Note 7.6);
- contributions received from Lotterywest of Western Australia, and Racing and Wagering Western Australia (Note 3.1);
- resources received free of charge from the State Solicitor's Office (Note 3.1);
- recoups for services provided to Lotterywest of Western Australia, and Racing and Wagering Western Australia (Note 3.1);
- receipts of unclaimed dividends from Racing and Wagering Western Australia (Note 3.3) and (Note 7.6);
- receipts of racing bets levy from Racing and Wagering Western Australia (Note 3.3) and (Note 7.6);
- audit fee payments to the Office of the Auditor General (Note 7.9); and
- payments of video lottery terminals and continuing lottery levy to the Department of Treasury (Note 7.10.1), and (Note 7.10.2).

Significant transactions with other related entities

- superannuation payments to GESB (Note 2.1).

Material transactions with related parties

Outside of normal citizen type transactions with the Commission, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

7.4 Related bodies

The Commission had no related bodies during the financial year (2023: nil).

7.5 Affiliated bodies

The Commission had no affiliated bodies during the financial year (2023: nil).

7.6 Special purpose accounts

Gaming Community Trust Fund ^(a)

The Gaming Community Trust Fund comprises winnings from gaming activities that have remained unclaimed for more than 14 months, plus interest income. The fund is held for purposes as recommended by the Trust, and approved by the Minister, for the benefit of the community pursuant to section 109C (2) of the *Gaming and Wagering Commission Act 1987*.

	2024 \$	2023 \$
Balance at start of period	635,188	615,047
Receipts	315,421	242,008
Payments	(577,230)	(221,867)
Balance at end of period	373,379	635,188

Sports Wagering Account ^(a)

The Sports Wagering Account holds monies paid by Racing and Wagering Western Australia under section 104 of the *Racing and Wagering Western Australia Act, 2003* and monies appropriated by the Department of Treasury collected from the Point of Consumption Tax introduced in 2019. These monies are held in trust until distributed as directed by the Minister for Sport and Recreation, pursuant to section 110A of the *Gaming and Wagering Commission Act 1987*.

	2024 \$	2023 \$
Balance at start of period	4,736,891	4,671,329
Receipts	4,914,782	4,559,517
Payments	(4,172,641)	(4,493,955)
Balance at end of period	5,479,032	4,736,891

Racing Bets Levy Account ^(a)

The Racing Bets Levy Account receives monies under section 14A of the *Betting Control Act 1954*. This Account is to be applied for the purposes of making payments to the Western Australian racing industry under the *Betting Control Act 1954*, and outgoings and expenses incurred by the Commission in managing the Account.

	2024 \$	2023 \$
Balance at start of period	1,151,571	9,642,028
Receipts	110,765,624	124,336,995
Payments	(111,380,089)	(132,827,452)
Balance at end of period	537,106	1,151,571

(a) Established under section 16(1)(b) of *Financial Management Act 2006*.

It has been identified that the Problem Gambling Support Fund and Security Deposits Account are not special purpose accounts as previously disclosed in note 7.6 in the financial statements. *Security Deposits Account* has been disclosed as a separate note under 7.8 and the *Problem Gambling Support Fund* has been classified as a restricted cash account under 7.7 and taken out from the note 7.6.

7.7 Restricted cash account

Problem Gambling Support Fund

The Problem Gambling Support Fund receive contributions from Lotterywest of Western Australia, Crown Perth Casino, WA Bookmakers' Association, Racing and Wagering Western Australia, and the Commission. The fund is used to provide services for people experiencing gambling harm and to undertake problem gambling related research.

	2024 \$	2023 \$
Balance at start of period	2,054,222	1,372,841
Receipts	1,651,661	1,586,841
Payments	(966,698)	(905,460)
Balance at end of period	2,739,185	2,054,222

7.8 Security deposits

Security Deposits

Security deposits represent security deposits received from bookmakers under Section 11E of the *Betting Control Act 1954*, and under the *Gaming and Wagering Act 1987* received from organisations conducting lotteries/raffles as a guarantee of the distribution of prizes, plus interest income.

	2024 \$	2023 \$
Balance at start of period	1,567,546	1,517,892
Receipts	138,125	787,713
Payments	(661,313)	(738,059)
Balance at end of period	1,044,358	1,567,546

Security Deposits Account is not a special purpose account, previously shown as special purpose account on the notes.

Security deposits previously shown as current asset and liability are no longer recognised in the Statement of financial position of the Commission.

Other trust funds previously included in the current liabilities of the Commission are not recognised since it is established that there is no present obligation as at the reporting period.

7.9 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2024 \$	2023 \$
Auditing the accounts, financial statements, controls, and key performance indicators	120,750	115,000
	120,750	115,000

7.10 Administered transactions

7.10.1 Video lottery terminals

	2024 \$	2023 \$
Video lottery terminals	78,637	83,144
	78,637	83,144

The Commission collects 3.25% of the revenue collected by a Video Lottery Terminal under regulation 18AA of the Gaming and Wagering Commission Regulations 1988. The Commission retains 1% to cover the cost of administering Video Lottery Terminals, the remaining 2.25% is collected on behalf of the Government and paid into the Consolidated Fund. The amount reported here as administered revenue represents Government's 2.25% share of this income.

7.10.2 Continuing lottery levy

Continuing lottery levy

2024	2023
\$	\$
99,226	103,801
99,226	103,801

The Commission collects a levy of 3.25% of the face value of Continuing Lottery tickets sold by licensed suppliers. The Commission retains 1% as controlled revenue and remits the remaining 2.25% to the Consolidated Fund. The amount reported here as administered revenue represents Government's 2.25% share of this income.

7.11 Supplementary financial information

(a) Write-offs

During the financial year, \$5,000 was written off the Commission's books under the authority of (2023: \$nil):

The accountable authority
Grant write-off

2024	2023
\$	\$
5,000	-
5,000	-

8. Explanatory Statements

This section explains variations in the financial performance of the Commission.

Explanatory Statements for controlled operations

Notes

8.1

8.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Agency undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

- Estimate and actual results for the current year
 - Total Cost of Services of the estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$6,008,381); and
 - Total Assets of the estimate for the Statement of financial position (i.e. 1% of \$12,064,467).
- Actual results between the current year and the previous year:
 - Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$134,697,387); and
 - Total Assets for the previous year for the Statement of financial position (i.e. 1% of \$19,846,491).

8.1.1 Statement of comprehensive income variances

Variance Notes	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
Expenses					
A	467,251	417,583	285,680	(49,668)	131,903
		118,348,496	128,207,201	118,348,496	(9,858,705)
	5,541,130	5,974,349	6,204,506	433,219	(230,157)
	6,008,381	124,740,428	134,697,387	118,732,047	(9,956,959)
Income					
	4,906,711	12,975,880	4,474,864	8,069,169	8,501,016
2,B	-	113,316,026	123,798,226	113,316,026	(10,482,200)
3	4,906,711	126,291,906	128,273,090	121,385,195	(1,981,184)
	1,101,670	(1,551,478)	6,424,297	(2,653,148)	(7,975,775)
Income from State Government					
4	-	4,100,000	4,000,000	4,100,000	100,000
5	-	900,000	900,000	900,000	-
6,C	-	82,475	128,590	82,475	(46,115)
D	353,000	353,000	1,800,000	-	(1,447,000)
7,E	13,905	205,312	25,531	191,407	179,781
8,F	452,556	2,167,485	784,633	1,714,929	1,382,852
	819,461	7,808,272	7,638,754	6,988,811	169,518
	(282,209)	9,359,750	1,214,457	9,641,959	8,145,293
	(282,209)	9,359,750	1,214,457	9,641,959	8,145,293

8.1.1 Statement of comprehensive income variances (continued)

Major estimate and actual (2024) variance narratives

- 1 Estimates are not prepared for the expenses and revenue related to restricted cash and special purpose accounts since business activities are mainly driven from external sources.
- 2 User charges and fees increased mainly due to an increase in casino gaming licence fee and the Consumer Price Index.
- 3 Estimates are not prepared for the expenses and revenue related to restricted cash and special purpose accounts since its business activities are mainly driven from external sources.
- 4 Estimates are not prepared for the Sports Wagering Account.
- 5 Estimates are not prepared for the Problem Gambling Support Fund.
- 6 The variance is due to a notional recognition of resources received for legal services provided by the State Solicitor's Office, which is not included in the estimates.
- 7 The variance relates to the increased interest rates and improved cash position.
- 8 The variance is due to the increase of annual fee for regulating the operations of RWWA, following the outcome of the RWWA fee review.

Major actual (2024) and comparative (2023) variance narratives

- A The variance relates to an increase in members' remuneration and an overlap between the resignation of the previous chairperson and the commencement of the new chairperson.
- B The variance largely relates to an increase in the casino licencing fee.
- C The variance relates to a reduction in legal services provided by the State Solicitor's Office.
- D The variance is mostly due to supplementary funding for the Commission in 2022-23.
- E The variance relates to the increased interest rates and improved cash position.
- F The variance is due to the increase of annual fee for regulating the operations of RWWA, following the outcome of the RWWA fee review.

8.1.2 Statement of financial position variances

	Variance Notes	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
ASSETS						
Current assets						
Cash and cash equivalents		624,867	8,439,507	1,378,113	7,814,640	7,061,394
Restricted cash and cash equivalents		10,346,142	9,128,703	8,577,872	(1,217,439)	550,831
Receivables		1,093,458	10,001,259	9,061,355	8,907,801	939,904
Contract assets		-	3,000,000	829,151	3,000,000	2,170,849
Total current assets		12,064,467	30,569,469	19,846,491	18,505,002	10,722,978
TOTAL ASSETS		12,064,467	30,569,469	19,846,491	18,505,002	10,722,978
LIABILITIES						
Current liabilities						
Payables		917,007	11,178,835	9,815,607	10,261,828	1,363,228
Total current liabilities		917,007	11,178,835	9,815,607	10,261,828	1,363,228
TOTAL LIABILITIES		917,007	11,178,835	9,815,607	10,261,828	1,363,228
NET ASSETS		11,147,460	19,390,634	10,030,884	8,243,174	9,359,750
EQUITY						
Accumulated surplus/(deficit)		11,147,460	19,390,634	10,030,884	8,243,174	9,359,750
TOTAL EQUITY		11,147,460	19,390,634	10,030,884	8,243,174	9,359,750

8.1.2 Statement of financial position variances (continued)

Major estimate and actual (2024) variance narratives

Nil

Major actual (2024) and comparative (2023) variance narratives

Nil

8.1.3 Statement of cash flows variances

	Variance Notes	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between estimate and actual \$	Variance between actual results for 2024 and 2023 \$
Cash flows from State Government						
		-	4,100,000	4,000,000	4,100,000	100,000
		-	900,000	900,000	900,000	-
	A	353,000	353,000	1,800,000	-	(1,447,000)
	1	13,905	104,701	19,507	90,796	85,194
		366,905	5,457,701	6,719,507	5,090,796	(1,261,806)
Net cash provided by State Government						
Cash flows from operating activities						
Payments						
		(469,130)	(417,583)	(277,822)	51,547	(139,761)
	B	-	(117,097,161)	(138,448,734)	(117,097,161)	21,351,573
		(5,541,130)	(5,378,201)	(6,065,707)	162,929	687,506
		-	(1,036,992)	(1,039,443)	(1,036,992)	2,451
	C	-	(11,113,498)	(12,546,505)	(11,113,498)	1,433,007
Receipts						
	2, D	5,320,705	12,955,453	4,966,196	7,634,748	7,989,257
	E	-	112,497,488	125,675,867	112,497,488	(13,178,379)
		-	11,229,883	12,494,027	11,229,883	(1,264,144)
		-	515,135	891,449	515,135	(376,314)
		(689,555)	2,154,524	(14,350,672)	2,844,079	16,505,196
Net cash provided by/ (used in) operating activities						
		(322,650)	7,612,225	(7,631,165)	7,934,875	15,243,390
		11,293,659	9,955,985	17,587,150	(1,337,674)	(7,631,165)
		10,971,009	17,568,210	9,955,985	6,597,201	7,612,225

8.1.3 Statement of cash flows variances (continued)

Major estimate and actual (2024) variance narratives

- 1 The variance relates to the increased interest rates and improved cash position.
- 2 User charges and fees increased mainly due to an increase in casino gaming licence fee.

Major actual (2024) and comparative (2023) variance narratives

- A The variance is predominately due to supplementary funding for the Commission in 2022 23.
- B Payments related to restricted cash and special purpose accounts are determined by the amount of racing bets levy received by the Commission each year. The amount of racing bets levy collected and paid to RWWA in 2023 24 was lower compared to 2022 23.
- C GST payments to the Taxation Authority was lower in 2023 24 by \$1.4 million, primarily due to lower funds collected for the racing bets levy.
- D The variance largely relates to an increase in the Casino licencing fee.
- E The receipts related to restricted cash and special purpose accounts was lower in 2023 24 by \$13.2 million, primarily due to lower funds collected for the racing bets levy.

Audited Key Performance Indicators

Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Gaming and Wagering Commission of Western Australia's performance, and fairly represent the performance of the Gaming and Wagering Commission of Western Australia for the financial year ended 30 June 2024.



Gary Dreiberger
Chairperson

Gaming and Wagering
Commission of WA

8 October 2024



Samuel Buckeridge
Commission Member

Gaming and Wagering
Commission of WA

8 October 2024

Outcome Based Management Framework

The linkage between the government goals, outcomes and services to the community are outlined below:

Government Goal	Strong and Sustainable Finances: Responsible, achievable, affordable budget management.
Desired Outcome	Provision of lawful gambling activities for the benefit of the public of WA.
Services	<p>Services delivered are:</p> <ul style="list-style-type: none"> • Evaluation and determination of licensing applications; and • Conduct of compliance audits and inspections.

The Commission's primary function is to administer the law relating to casino gaming, wagering and community and social gambling. The Commission's role is to formulate policy positions, and review and monitor developed policies that scrutinise the control on the gambling industry in Western Australia.

In performing the oversight responsibilities, the Commission takes into consideration the impact and interests of the community when considering actions to ensure minimal harm is caused by gambling. The Commission places significant focus on the responsible service of gaming and wagering products, harm minimisation and on the integrity of gaming and wagering activities and operators.

A comprehensive legislative framework operates within the State, aimed at:

- preventing criminal interests from operating gaming and wagering activities; and
- maintaining the integrity of lawful gaming and wagering activities within a framework that minimises harm.

Target setting

In accordance with Section 40 of the *Financial Management Act 2006*, the Annual Budget Estimates are submitted each financial year for the Commission's endorsement and then recommended to the Minister for Racing and Gaming. The Commission's 2023-2024 Annual Budget Estimates were approved by the Minister for Racing and Gaming on 7 June 2023. The Annual Budget Estimates contain the Total Cost of Services, used for the calculation of the Commission's efficiency indicators.

The Key Performance Indicator targets included below were approved by the Commission on 19 September 2023.

Key Effectiveness Indicators

The Commission's gaming and wagering functions to ensure legislative compliance, controls the licensing of gambling operators by conducting probity checks and ongoing licensing and audit and inspection requirements.

Effectiveness Indicator 1

Percentage of unlawful gambling detected in relation to total audits

This indicator measures the Commission's effectiveness in maintaining the integrity of lawful gaming and wagering activities via the detection of unlawful gambling related activities. This figure is derived by dividing the number of unlawful activities detected by the number of audits and/or inspections. This includes audit and inspection activities related to wagering, the casino, community gaming and lotteries.

2020-21 Actual ⁽¹⁾	2021-22 Actual ⁽¹⁾	2022-23 Actual ⁽²⁾	2023-24 Target ⁽³⁾	2023-24 Actual ⁽³⁾
1.19%	0.42%	1.44%	0.89%	2.34%

Notes:

- (1) The number of audits, inspections, investigations and/or assessments undertaken during 2021-22. Actual results: Wagering – 231, Community Gaming – 209, Casino – 4,025 and Lotterywest verification – 1,044. Total for period 5,509.
- (2) The number of audits, inspections, investigations and/or assessments undertaken during 2022-23. Actual results: Wagering – 395, Community Gaming – 275, Casino – 5,558 and Lotterywest verification – 1,045. Total for period 7,273.
- (3) The number of audits, inspections, investigations and/or assessments undertaken during the reporting period - Actual results: Wagering – 521, Community Gaming – 446, Casino – 4,305 and Lotterywest verification – 1,046, total for period 6,318 (Target 5,042).

Comment on performance

The number of audits and inspections for casino gaming completed of 6,318, was higher than the target of 5,042.

The targeted audit and inspection regulatory focused on casino compliance activities contributed to the significantly higher number of unlawful activities being detected. There were 148 non-compliance activities (community and casino gaming) detected as higher compared to the target of 45.

Overall, the percentage of unlawful gambling detected (2.34 percent) was higher than the Target (0.89 percent), which reflects on the Commission's effectiveness in detecting unlawful activities.

Effectiveness Indicator 2

Number of violation reports/infringement notices issued in relation to casino gaming

This indicator reflects the number of casino gaming violation reports and infringement notices issued to casino licensee and licensed employees.

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target	2023-24 Actual
0	3	5	5	2

Comment on performance

There were 2 reports of violation and/or infringement notices issued in relation to casino gaming, which is lower than the Target of 5 for the financial year.

This is due to an increased focus on casino regulatory activities which has resulted in an improvement in casino compliance outcomes. As a consequence, less violations and/or infringement notices were issued during the reporting period.

Key Efficiency Indicators

The specific licensing requirements imposed by the Commission provide increased certainty about the quality and integrity of the lawful gaming and wagering services.

The Commission approves game rules and associated procedures to ensure that the operators of gaming and wagering activities provide consistent and fair outcomes in accordance with the conditions of their approvals.

The Commission's licensing regime requires licences, permits, approvals, authorisations and certificates, as appropriate, to be issued in relation to persons, premises, casinos, facilities, gaming, equipment and gaming and wagering operations. However, it is difficult to estimate future trends in relation to the casino operations, as the Casino Licensee is not dictated in their business decisions and able to operationally self-determine the number of:

- submissions provided; and
- new staff employed by the casino that require a casino employee licence.

Total Operating Cost

The total operating cost is derived from the Total Cost of Services from the Financial Statements for the period ended 30 June 2024. Costs allocated are a percentage of the overall output (licensing or compliance) costs.

The total cost comprises:

- remuneration paid to Commission members (including superannuation);
- services provided by the DLGSC in accordance with section 18 of the *Gaming and Wagering Commission Act 1987*;
- conference, seminar and training expenses expended by Commission members;
- probity investigation costs (casino);
- audit fees; and
- consultancy fees and other operating expenses.

The operating expenses relating to the provision of Problem Gambling Support Services are not included in the total operating cost. Funds set aside to engage in this service are placed in a restricted account, established for managing the transactions related to the provision of services for people experiencing gambling harm and to undertake problem gambling related research. Voluntary contributions received from Lotteries Commission of Western Australia, Perth Casino, WA Bookmakers Association, Racing and Wagering Western Australia, and the Commission are allocated to this account.

Note: In 2020-21 and 2021-22, expenses related to legal representation by independent counsel for former Commission members called before the Royal Commission, were excluded from total operating costs. Commission considered those costs as "one off" expense. Inclusion of these costs could have had a material impact on efficiency indicator results, since there were no corresponding activities.

Efficiency Indicator 1

Cost per Gambling Certificate/Permit issued

This indicator is calculated by dividing the cost allocation for the activity by the number of certificates and permits issued.

2020-21 Actual	2021-22 Actual ⁽⁴⁾	2022-23 Actual ⁽⁵⁾	2023-24 Target	2023-24 Actual
\$391	\$698	\$707	\$596	\$608

Notes:

(4) In 2021-22 there were 1,921 gambling certificates and permits issued.

(5) In 2022-23 there were 1,970 gambling certificates and permits issued.

Comment on performance

For the reporting period there were 2,117 applications received and issued for community gaming and betting related licences, which was higher (seven percent) than the financial year target of 1,980 and similarly the cost associated for this indicator was also higher (nine percent) than the expected expenditure. The cost per gambling certificate/permit of \$608 was therefore comparable (two percent variance) to the financial year Target of \$596.

Efficiency Indicator 2

Cost per casino employee licence issued

This indicator is calculated by dividing the cost allocation for the activity by the number of licences issued. Employees of the casino are licensed by the Commission in accordance with the provisions of the Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985.

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target	2023-24 Actual
\$982	\$1,265	\$1,533	\$1,381	\$1,979

Comment on performance

In the reporting period, the cost per casino employee licence issued (\$1,979) was higher than the financial year Target (\$1,381). Although the costs related to this activity (\$858,770) were similar to the expected expenditure of \$787,085, the higher result than expected is due to the number of licences issued of 434 for the reporting period being lower than the target (24 percent lower than the target of 570). New applications or renewals of a casino employee licence are dependent upon the workforce structure of the casino licensee.

Efficiency Indicator 3

Cost of monitoring the integrity of casino gaming operations over one year

This indicator is calculated by dividing the cost allocation for the activity by the number of violations by the casino licensee and/or licensed employees.

2020-21 Actual ⁽⁶⁾	2021-22 Actual ⁽⁶⁾	2022-23 Actual ⁽⁶⁾	2023-24 Target	2023-24 Actual
\$1,243,985	\$377,971	\$327,122	\$304,648	\$830,987

Notes:

(6) In 2020-21 there were no violations, in 2021-22 there were 3 recorded, and 5 were recorded for 2022-23.

Comment on performance

There were two reports of violations by the casino licensee and/or licensed employees recorded during the reporting period which was lower than the financial year Target of five. An increased focus on casino regulatory activities resulted in an improvement in casino compliance outcomes and therefore significantly less violations being issued during the reporting period. In addition, the cost associated for this indicator was also higher (nine percent) than the target expenditure. As a consequence, the cost of monitoring the integrity of casino gaming operations per activity is \$830,987 which is significantly higher than the financial year target of \$304,648.

Efficiency Indicator 4

Cost per instance of unlawful gambling

This indicator is calculated by dividing the allocated operational cost with the number of unlawful gambling breaches detected.

2020-21 Actual ⁽⁷⁾	2021-22 Actual ⁽⁸⁾	2022-23 Actual ⁽⁹⁾	2023-24 Target	2023-24 Actual
\$25,561	\$85,044	\$24,534	\$57,122	\$17,075

Notes:

(7) In 2020-21, there were 73 instances of unlawful gambling detected.

(8) In 2021-22, there were 20 instances of unlawful gambling detected.

(9) In 2022-23, there were 100 instances of unlawful gambling detected.

Comment on performance

In the reporting period, the cost per instance of unlawful gambling detected was \$17,075 which was significantly lower (70 percent) than the financial year Target of \$57,122. The significant variance in cost per activity resulted from a higher number of unlawful gaming breaches detected. For the reporting period 146 instances of unlawful gambling were detected as against the financial year target of 40.

Efficiency Indicator 5

Cost per casino submission received

This indicator is calculated by dividing the allocated operational cost with the number of submissions received by the Commission related to casino gaming.

2020-21 Actual ⁽¹⁰⁾	2021-22 Actual ⁽¹¹⁾	2022-23 Actual ⁽¹²⁾	2023-24 Target	2023-24 Actual
\$765	\$397	\$559	\$1,376	\$1,072

Notes:

(10) In 2020-21, there were 78 submissions to the Commission related to the casino considered.


(11) In 2021-22, there were 115 submissions to the Commission related to the casino considered.

(12) In 2022-23, there were 141 submissions to the Commission related to the casino considered.

Comment on performance

There were 84 casino gaming regulatory submissions received by the Commission during the reporting period compared to the financial year target of 60. The submissions included amendments to the casino directions, casino manuals and casino game rule changes; investigations; consideration of matters arising from the Perth Casino Royal Commission; and probity.

Due to the higher level of activity than expected, the operational cost in processing each casino submission received is \$1,072 per activity. This is significantly lower (22 percent) than the financial year Target at \$1,376 per activity.



Other Statutory Information

Ministerial Directives

Treasurer's Instruction 903(12)

In accordance with section 6(2) of the *Gaming and Wagering Commission Act 1987*, the Minister for Racing and Gaming may give the Commission directions of a general character as to the exercise of its function, and the Commission shall give effect to such a direction, but where such a direction does not accord with recommendations of the Commission, the Commission may make its advice to the Minister known to the public. There were no directions received in 2023-24.

Section 48 of *Gaming and Wagering Commission Act 1987*

The Minister for Racing and Gaming in accordance with section 48 of the *Gaming and Wagering Commission Act 1987*, in instances where there is a major sporting event or a special occasion, may direct the Commission to issue a permit for the conduct of a specified gaming activity. On 10 April 2024, a Ministerial Direction resulted in 40 ANZAC Day two-up permits being issued in 2023-24.

In addition, approval was granted for no application fee to be charged or financial returns to be completed for:

- 36 sub-branches of the Returned Service League of Australia (WA Branch)
- Yarloop Volunteer Bushfire Brigade
- Waroona Bowling & Social Club (Inc)
- Navy Club Inc
- Naval Association of Australia Rockingham City Sub-Section Inc.



Other Financial Disclosures

Pricing policies of services provided

In accordance with section 8(f) of the *Gaming and Wagering Commission Act 1987*, the Commission has the power to make prescribed charges and impose prescribed duties and fees.

The Commission reviews its fees and charges annually in accordance with the Government's guidelines on the costing and pricing of Government services.

In setting fees, the Commission recognises that not-for-profit organisations and charitable bodies form a large part of the Commission's customer base. Fees for services under the respective regulations should not pose a barrier to entry for those organisations attempting to raise funds through lawful gambling activities.

On 18 October 2023, the Racing and Gaming Regulations Amendment (Fees and Charges) Regulation 2023 amended the:

- Betting Control Regulations 1978,
- Casino Control (Burswood Island) (Licensing of Employees) Regulations 1985,
- Casino Control Regulations 1999,
- Gaming and Wagering Commission Regulations 1988 and
- Racing and Wagering Western Australia Regulations 2003,

to increase gaming, casino and wagering licensing fees and charges, which came into effect on 1 January 2024.

The Commission's fees and charges for the reporting period are available on the DLGSC webpage under Racing, Gaming and Liquor.

Capital works

There were no capital works undertaken by the Commission during 2023-24.

Additional reporting and legal requirements

The Commission does not employ staff but has an agreement, in accordance with section 18 of the *Gaming and Wagering Commission Act 1987*, with DLGSC that relates to functions carried out on behalf of the Commission by officers and employees of DLGSC. Accordingly, the Commission does not report on compliance with the following:

- Occupational safety health and injury management
- WA Multicultural Policy Framework
- Substantive Equality
- Disability access and Inclusion Plan outcomes
- Compliance with public sector standards and ethical codes and
- Record keeping plan
- Workforce inclusiveness requirements.

The DLGSC Annual Report contains relevant information.

Other Legal Requirements

Acts of Grace

There were no act of grace (and ex gratia) payments during the year.

Unauthorised use of credit cards

There were no unauthorised use of credit cards during the year.

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the Commission must report on any expenditure incurred for advertising, market research, polling, direct mail and media advertising. Total expenditure for 2023-24 is provided in Table 12.

Table 12: Expenditure on advertising, market research, polling, direct mail and media advertising in 2023-24

Expenditure	Organisation	Amount	Total
Advertising		\$4,174	\$4,174
Market research		NIL	NIL
Polling		NIL	NIL
Direct mail		NIL	NIL
Media advertising	Initiative Media Australia Pty Ltd ⁽¹⁾	\$152,185.23	
	Thryv Australia Pty Ltd (Yellowpages)	\$1,950.76	
	Mulga Mail	\$584	
			\$154,720
			\$158,894

(1) Media buying for the Gambling Harm Awareness Week

Government Policy Requirements

Commission and Committee Remuneration

Gaming and Wagering Commission

Members are remunerated for their participation on the Commission. The remuneration is set by the Minister for Racing and Gaming on the advice of the Public Sector Commissioner as per section 13 of the *Gaming and Wagering Commission Act 1987*.

The Minister for Racing and Gaming determined in November 2022 the remuneration of the Commission in accordance with the provisions of the *Gaming and Wagering Act 1987*. The rate set for the Chairperson was an hourly rate to a maximum of \$243,044 per annum, appointed for 20 hours per week. On the 18 June 2024 the Minister approved for a period of three months the Chairperson to be temporarily appointed for 32 hours per week for the purposes of progressing initiatives to improve the functions and capabilities of the Commission. Details of period of membership and remuneration is provided in Table 13.

Table 13: Remuneration for Gaming and Wagering Commission members in 2023-24

Position title	Member Name	Type of Remuneration	Period of Membership	Gross/actual remuneration for 2023-24 ⁽¹⁾
Chairperson	Mr Gary Dreiberger	Annual	25/03/2024 – 30/06/2024	\$31,805.18
Chairperson	Ms Katie Hodson-Thomas	Annual	21/02/2024 – 25/03/2024	\$11,673.39
Chairperson	Dr Michael Schaper	Annual	01/07/2023 – 20/02/2024	\$85,973.39
Member/ Deputy Chairperson ⁽²⁾	Ms Katie Hodson-Thomas	Annual	01/07/2023 – 20/02/2024 26/03/2024 – 30/06/2024	\$37,851.34
Member	Mr Colin Murphy	Annual	01/07/2023 – 30/06/2024	\$41,792.14
Member	Ms Deirdre O'Donnell	Annual	01/07/2023 – 30/06/2024	\$41,792.14
Member	Mr Michael Sarquis	Annual	01/07/2023 – 30/06/2024	\$41,792.14
Member	Ms Helen Creed	Annual	01/07/2023 – 30/06/2024	\$41,792.14
Member	Mr Sam Buckeridge ⁽³⁾	Annual	01/07/2023 – 30/06/2024	\$41,728.50
				\$376,200.76

Notes:

(1) Salary/sitting fee, paid proportionally across the financial year according to period of membership excluding superannuation.

(2) Ms Katie Hodson-Thomas was appointed as Deputy Chairperson from 21 February 2023. In accordance with s12(2B) of the *Gaming and Wagering Act 1987*, the Deputy Chairperson must act in the chairperson's place if the incumbent is absent, incapacitated or the position is vacant. The position was vacant between the period of Dr Schaper resigning from 21 February 2024 until Mr Dreiberger was appointed on 26 March 2024.

(3) Mr Sam Buckeridge was overpaid during the previous financial year by \$63.64 and this amount was deducted from his remuneration during the reporting year.

Gaming Community Trust

Members are remunerated for their participation on the Gaming Community Trust. The remuneration is set by the Minister for Racing and Gaming on the advice of the Public Sector Commissioner as per section 109D(8) of the *Gaming and Wagering Commission Act 1987*. The Gaming Community Trust is paid sitting fees per meeting. Public servants are not remunerated in accordance with Premier's Circular 2023/02 State Government Boards and Committees.

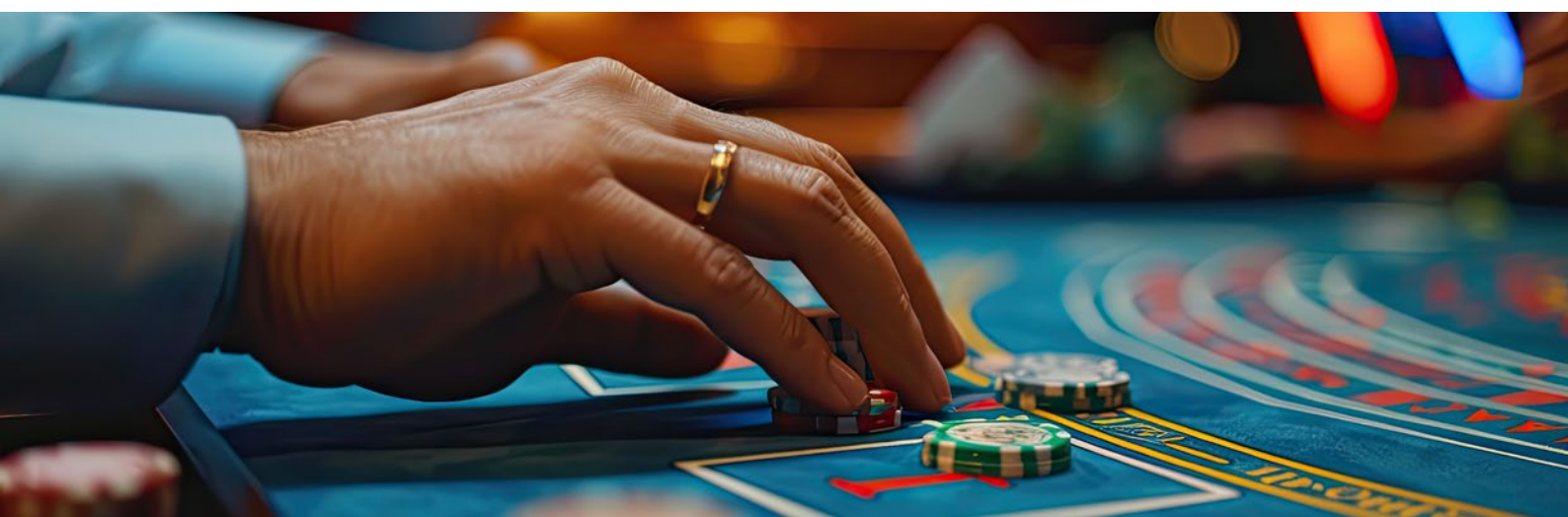
Details of period of membership and remuneration is provided in Table 14 for 2023-24.

Table 14: Remuneration for Gaming Community Trust members in 2023-24.

Position title	Member Name	Type of Remuneration	Period of Membership	Base salary/sitting fees	Gross/actual remuneration for 2023-24
Ex officio Chairperson	Mr Gary Dreiberger	Not Applicable	26/03/2024 - 30/06/2024	Not Applicable	Not Applicable
Ex officio Chairperson	Dr Michael Schaper	Not Applicable	01/07/2023 - 20/02/2024	Not Applicable	Not Applicable
Member	Ms Kelly Townson	Sitting fee	30/10/2023 - 30/06/2024	Part/whole day fee ⁽¹⁾	Declined remuneration
Member	Mr John Van der Wielen	Not Applicable	01/07/2023 - 03/07/2023	Not Applicable	Not Applicable
Member	Dr Jurgen Bröhmer	Sitting fee	01/07/2023 - 30/06/2024	Part/whole day fee ⁽¹⁾	\$499
Member	Ms Linda Savage	Sitting fee	01/07/2023 - 30/06/2024	Part/whole day fee ⁽¹⁾	\$393
Member	Ms Rebecca Adam	Sitting fee	01/07/2023 - 30/06/2024	Part/whole day fee ⁽¹⁾	\$499

Notes:

(1) Prior to 14 March 2024, the sitting fee was \$142 per day (under 4 hours) and \$215 per day (over 4 hours). After 14 March 2024, the sitting fee is \$251 per day (under 4 hours) and \$385 per day (over 4 hours)





Availability in other formats

This publication can be made available in alternative formats. The report is available in PDF format at www.dlgsc.wa.gov.au.

People who have a hearing or speech impairment may call the National Relay Service on 133 677 and quote telephone number (08) 6552 1500.



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