

REGULATION OF LICENSED PROVIDERS UNDER THE GAMING CONTROL ACT 1993

PROVISION	AUDIT REQUIREMENTS
SECTION OF THE ACT	142

EXPLANATION

The *Gaming Control Act 1993* sets out requirements relating to the auditing of books, accounts and financial statements for a licensed provider.

ACT REQUIREMENTS

The Act requires that a licensed provider must, after the end of each financial year, have a registered company auditor audit its books, accounts and financial statements.

A copy of the financial accounts, together with audit statements relating to them, as required under the Corporations Act, must be lodged with the Tasmanian Liquor and Gaming Commission within four months after the end of the financial year to which the report relates.

The Commission may also request that financial statements, other than those referred to above, to be lodged with the Commission within the same period.

Non compliance with this requirement provides for a penalty fine of up to 100 penalty units.

TIMEFRAMES

This provision commences immediately a Tasmanian Gaming Licence is issued.

SUGGESTED PROCESS

A complete set of audited books accounts and financial statements, together with the audit notes, can be lodged with the Commission at the address below:

Tasmanian Liquor and Gaming Commission
Attention: Manager Operations
GPO Box 1347
HOBART TAS 7001

Alternatively the documents can be emailed to:

wagering@treasury.tas.gov.au

This information must be provided within four months of the close of the licensed provider's financial year.

LIQUOR AND GAMING CONTACT DETAILS

Salamanca Building Parliament Square
4 Salamanca Place HOBART TAS 7000
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Prepared by the Liquor and Gaming Branch

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