



Crown Melbourne Limited



**Standard Operating Procedures**  
**Revenue Audit and Reporting**  
for Gambling Regulation

## TABLE OF CONTENTS

<b>1</b>	<b>DEFINITIONS</b> .....	<b>1</b>
<b>2</b>	<b>REVENUE AUDIT FUNCTIONS</b> .....	<b>4</b>
	Master Game Audit.....	4
	Casino Cage Audit.....	5
	Gaming Machine Revenue Audit.....	7
	Caribbean Stud Poker Audit .....	11
	PokerPro Daily Audit.....	12
	Rapid Gaming Ticket Audit .....	12
	Fully Automated Table Games Audit.....	13
	Verification of Employee Licence Numbers.....	13
	Investigation and Retention of Documentation.....	14
<b>3</b>	<b>GROSS GAMING REVENUE, CASINO TAXES AND COMMUNITY BENEFIT LEVY</b> .....	<b>14</b>
	Calculation of Gross Gaming Revenue .....	15
	Monthly Summary of Table Games Drop .....	15
	Monthly Summary of Gross Keno Sales .....	16
	Monthly Summary of Cash Chips Redeemed .....	16
	Monthly Summary of Gross Keno Sums Paid Out as Winnings.....	17
	Monthly Summary of Table Games Sums Paid Out as Winnings.....	17
	Monthly Summary of Gaming Machines Net Revenue .....	18
	Monthly Summary of Table Games Commission Based Player Drop.....	19
	Monthly Summary of Table Games Commission Based Player Chips Redeemed .....	20
	Monthly Summary of Tickets Redeemed (Rapid, TouchBet, Fully Automated Games) .....	20
	Monthly Summary of PokerPro WAT-out .....	21
	Calculation of GST.....	21
	Calculation of Annual Gaming Tax (Super Tax).....	22
<b>4</b>	<b>FINANCIAL REPORTS</b> .....	<b>23</b>
<b>5</b>	<b>CHEQUE CONTROL</b> .....	<b>24</b>
<b>6</b>	<b>VOUCHER CONTROL</b> .....	<b>25</b>
<b>7</b>	<b>GIFT CERTIFICATES</b> .....	<b>26</b>
<b>8</b>	<b>COMPLIMENTARY ISSUANCE, REDEMPTION AND REPORTING</b> .....	<b>28</b>
<b>9</b>	<b>DAILY OPERATING REPORT</b> .....	<b>29</b>
<b>10</b>	<b>FORMS, RECORDS, DOCUMENTS AND RECORDS RETENTION</b> .....	<b>30</b>
<b>11</b>	<b>BANKING AND BANK ACCOUNTS</b> .....	<b>30</b>
<b>12</b>	<b>RECORDS TO BE KEPT</b> .....	<b>31</b>

### APPENDIX A - K

## 1. Definitions

1.1 In these SOPs:

“**Act**” means the *Casino Control Act 1991* (Vic).

“**AUD**” means **Australian Dollars**.

“**business day**” means the days of the week Monday through Friday and does not include Saturday or Sunday or public holidays.

“**casino tax**” means taxes paid in accordance with section 22 of the *Casino (Management Agreement) Act 1993* (Vic) and includes the Community Benefit Levy.

“**chips redeemed**” means all chips exchanged, at a Cage location, for cash, coin, CPVs, Deposit Vouchers and cheques (including Crown or patron cheques) and at other non-gaming activities including Food and Beverage.

“**Commission Based Player**” means a person who participates in a premium player arrangement or a junket where the person and Crown satisfy the requirements of any relevant controls and procedures approved by the Authority under section 121 of the Act in respect of a premium player or a junket player (as the case may be).

“**Commission Based Players’ Revenue**” means the total of all sums, including cheques and other negotiable instruments whether collected or not, received in any period after 31 December 1995 by Crown from the conduct or playing of games within the Temporary Casino or the Melbourne Casino (as the case may be) by Commission Based Players, less the total of all sums paid out as winnings during that period to Commission Based Players in respect of such conduct or playing of games.

“**Complimentary**” means a service or item provided directly or indirectly by Crown to a patron at either no cost or at a loyalty program point cost to the patron.

“**Crown**” means Crown Melbourne Limited.

“**EGGR**” means is the amount by which Gross Gaming Revenue in a Financial Year exceeds the Base Amount for that Financial Year.

**“Electronic Monitoring System”** (EMS) means the Gaming Machine monitoring system that incorporates the DACOM Host, Acres Bonusing and Jackpot System, Configuration Work Station and Cashless Gaming System and provides a real-time communications link between all EGMs, DACOM Cashier Terminals, Cashless Terminals and Cashless Workbooks. The EMS monitors machine access and machine meters and links to Surveillance. It is approved for use in accordance with the Act, and must comply with the Technical Requirements Document (TRD) issued by the VCGR.

**“gaming day”** means the 24 hour cycle from 6.00am to 6.00am the following day and is used for reporting purposes.

**“Gaming Machine Win”** means the amount won by a particular Gaming Machine and is calculated by subtracting Hopper Fills, other than initial Hopper Fills, and payouts from the Gaming Machine Drop.

**“Gaming Machine Turnover”** means the monetary amount wagered on a particular gaming machine over a particular period of time.

**“Gaming Machine Gross Gaming Revenue”** is calculated by the Electronic Monitoring System (EMS). Revenue will equal Turnover less Game Wins less Jackpot Startouts less Variable Prize Jackpot Increments less Fixed Prize Jackpot Increments less Bonus Jackpots.

**“Gross Gaming Revenue”** means the total of all sums, including cheques and other negotiable instruments whether collected or not, received in any period by Crown from the conduct or playing of games within the Temporary Casino or the Melbourne Casino (as the case may be) less the total of all sums paid out as winnings during that period in respect of such conduct or playing of games.

**“hold percentage”** means the amount expressed in a per centum of total drop retained by Crown. This is derived by dividing total win by total drop.

**“Master Gaming Report”** means a record of the computations of the win (loss) for each gaming table, each game and for each gaming day.

**“Preliminary Master Gaming Report”** means a report showing individual transactions for each gaming table during a particular gaming day which include by way of example: Table Number, Opening Balances, Fills and Credits numbers and amounts, CPV and CEV numbers and amounts and closing balances.

“**prizes**” means anything such as progressive jackpots paid from the Cage and items of value such as cars, motor cycles and trips, which may be awarded to a patron.

“**record**” means any book, account, document, paper or other source of information compiled, recorded or stored in written form, or on microfilm, or by electronic process or in any other matter or by any other means.

“**SOP**” means Standard Operating Procedure.

“**Super Tax**” is the annual tax paid when the yearly gaming revenue exceeds the current base amount set in clause 22.4 of the Casino (Management Agreement) Act 1993.

“**SYCO**” is Crown’s gaming and customer records system.

“**Table Games Drop**” means the sum of all currency, Chip Purchase Vouchers and Complimentary Betting vouchers removed from the drop box.

“**Table Games Win or Loss**” means the overall amount won or lost on a particular gaming table as recorded on the Master Gaming Report and is calculated as follows:

(total drop + closing inventory + credits) – (opening inventory - fills – payouts)

A positive result indicates a win and a negative result indicates a loss to the Casino.

“**VCGR**” means the Victorian Commission for Gambling Regulation.

“**Unaudited Master Gaming Report**” means a Master Gaming Report produced by Soft Count, which is yet to be audited.

## 2. REVENUE AUDIT FUNCTIONS

### 2.1 Master Game Audit

2.1.1 The Master Games Audit is an audit of the revenue **generated** from a particular gaming day. This audit is completed in accordance with the processes described in Appendix A (Soft Count and Master Games Reporting).

2.1.2. At the completion of the Table Games Count both a Preliminary Master Gaming Report ('**PMGR**') and an Unaudited Master Gaming Report ('**MGR**') are printed in the Count Room and forwarded to Revenue Audit where the Audit is conducted.

(a) The Preliminary Master Gaming Report

(i) This report provides details of all the individual documents which are summarised on the MGR. Such documents include: Chip Purchase Vouchers ('**CPVs**') (Counter Cheques, Cash Deposit Withdrawals ('**CDWs**') and Chip Exchange Vouchers ('**CEV**') ) and Table Inventory Slips and Error Notification Slips ('**ENS**').

(ii) The original copies of any documents recorded on the PMGR will be examined and matched against the relevant entries on the report.

**(iii) A PMGR will be produced for each currency which is available for customer transactions.**

(b) Unaudited Master Gaming Report

(i) This report includes a summary, by table, of all transactions which have occurred during a particular gaming day. The transactions account for all cash, coin, CPVs including: Counter Cheques, CDWs and CEVs together with Request for Fills, Fills, Request for Credits, Credits, Table Inventory Slips and ENS, if any.

- (ii) **An Unaudited Master Gaming Report will be produced for each currency which is available for customer transactions.**

2.1.3 Once the Unaudited Master Gaming Report (including the Preliminary Master Gaming Report Audit) has been audited and any necessary adjustments made, the Audited Master Gaming Report is printed. All documents relating to the Master Gaming Report Audit are filed in a MGR folder.

- (a) Any adjustments will be verified and approved by the Revenue Audit Supervisor (or above).

## 2.2 Casino Cage Audit

2.2.1 The Cage Audit comprises:

- (a) Main Bank Audit

- (i) This Audit is a check and verification of all documents generated by Main Bank. All relevant documents are matched against the Main Bank Closeout Sheet entries as described in Appendix B, C, D, E and F. Balances are reviewed and entered by the Revenue Audit Supervisor (or above).

- (ii) **A Main Bank will exist for each currency which is available for customer transactions. The procedure described in (i) above applies to each Main Bank.**

- (b) Front Window Audit

- (i) Before commencing this audit ensure that the following documents are obtained:

- Window Bank Count Sheet
- Front Window Sign Off Reports
- Turn-in and Exchange

- (ii) From the Turn-in and Exchange sheet verify that all total turn-in equals total Exchange.
- (iii) Ensure that the Window Bank Count Sheet has signatures from the incoming and outgoing Cage Cashiers. The total on this sheet must equal the Front Window Sign Off Reports.
- (iv) Any variances must be referred to the Cage Manager for investigation.
- (v) **A Front Window audit will be conducted for each currency which is available for customer transactions.**

(c) Chip Bank Audit

- (i) This audit provides details of all individual documents which are summarised on the individual Chip Bank Balance Sheet and is completed in accordance with the processes described in Appendix G.
- (ii) **A Chip Bank will exist for each currency which is available for customer transactions. The procedure described in (i) above, will apply to each Chip Bank.**

(d) Cheque Bank Audit

- (i) This audit provides details of all individual documents which are summarised on the Main Bank Close-Out and comprises the following individual audits:
  - Patron Cheques Audit (Current) is completed in accordance with Appendix H.
  - Patron Cheques Audit (returns and write-offs) is completed in accordance with Appendix I.



- CPVs and CEV's Audit completed in accordance with Appendix J.
- Patron Cheques Audit (Deposit Account Balance) is completed in accordance with Appendix K.

(ii) Verification of patron signatures

- At random select a number of cheque bank withdrawals and credit markers and verify the patron signature against the file signature in SYCO.
- Any discrepancy must be forwarded to Cage Management for further verification.

(iii) Follow up of written authorisation for verbally approved Cage Payout.

- Obtain the signature of the person who verbally authorised the payout; or
- Obtain an email confirmation from the person who verbally authorised the payout.

**(iv) A Cheque Bank will exist for each currency which is available for customer transactions. The procedure described in (i), (ii) and (ii) above, applies to each Cheque Bank.**

### 2.3. Gaming Machine Revenue Audit

2.3.1 Gaming Machine Revenue will be recorded on Crown's EMS.

2.3.2 The EMS automatically generates an EGM Revenue Report each day and a copy is sent to both Revenue Audit and the VCGR.

2.3.3 Each day an audit of Gaming Machine revenue will be conducted:

(a) If any discrepancies are detected each discrepancy will be investigated and where appropriate an adjustment made on the DACOM Revenue Adjustment Sheet. Discrepancies may relate to such things, including but not limited to:

(i) RAM clears

(ii) Jackpot errors

(iii) Jackpot configuration changes

- If the discrepancy relates to an unauthorised jackpot configuration change, this must be reported to the EGM – Gaming Machines.

(iv) Meter errors

(iii) Financial discrepancies

(iv) System errors

(b) All documentation relating to any adjustments must be retained. Such documentation may include, but not be limited to: audit trail, periodic polling reports, Bonus Meter Checking Report, Meter Capture Summary and Retired EGM EOD Report.

(c) After all appropriate adjustments have been made, a Revenue Modification Report will be generated. This report will be checked to confirm system balancing of any manual adjustments.

(i) If any adjustments are made after the initial audit is completed, the Revenue Modification Report will be generated again to ensure Gaming Machine revenue is accurately reflected for that day and the VCGR and the EGM – Gaming Machines provided with the adjusted figure.

- (d) A Gaming System Audit – Daily Checklist will be completed and signed by the auditor. All documentation relating to that day's audit will be attached to the Daily Checklist. Documentation may include, but not be limited to:
  - (i) Updated EGM Revenue Report
  - (ii) The Revenue Modification Report
  - (iii) Meter Capture Summary Report
  - (iv) All verifying reports
  - (v) Working papers
- (e) Once the daily audit is completed, the Daily Checklist will be verified by the Revenue Audit Supervisor (or above).

2.3.4 Each gaming day's Cashless Transactions from the Cashless Workbook (Transaction Balancing Tab) will be reconciled to DACOM EGM Meters (Cashless Balancing Report) to ensure patron liability is accurate.

2.3.5 On a monthly basis the following will be completed:

- (a) The Revenue Bonus Meter Balancing Report will be reviewed.
- (b) Any identified machine variances will be investigated and where necessary any adjustments made.
- (c) GGR/6 will be prepared as described in procedure 3.2.7.
- (d) A Schedule 6 report will be prepared in accordance with procedure 3.2.8.
- (e) The Cashless Withdrawals/Deposits reported in the Cashless Workbook will be balanced with Main Bank Closeout.

- (f) A reconciliation of patron liability (in the Cashless Balancing Report) to the Patron Balancing Report in the Cashless Workbook.
- (g) A detailed summary of all Cashless manual adjustments such as: Commit and Rollback will be forwarded to the Gaming Machine Department as required.
- (h) A Jackpot Reconciliation Report
  - (i) A copy of this report is reviewed by Revenue Audit and then forwarded to Gaming Machines Finance. It will include at a minimum:
    - Jackpot accruals and prizes for the month; and
    - Jackpot adjustments reflecting the true value of any prizes awarded.
  - (ii) Where any adjustments are identified, the appropriate journal entries will be made to reflect true liability.

- (i) Copies of all relevant documentation will be retained.

### 2.3.6 Regular Verification of Gaming Machine Payouts

- (a) Hand Pay / Hopper Slips
  - (i) At random select a number of Hopper Slips from those sent from Main Bank and enter the Slip number into the Cash Transaction Audit Report [CTAR] menu in Dacom.
  - (ii) Print the CTAR and compare the details recorded on the Hopper Slip against those in the report.
  - (iii) All discrepancies must to be forwarded to Cage Management for investigation, who must respond within 30 days.

- (b) Manually Created Events in Dacom.
- (i) Generate a report of manually created events from Dacom using the [Audit Trail Report] menu.
  - (ii) Fill out the following fields:
    - Sort by;
    - Date;
    - Message: 174; and
    - Amount: > 99.99.
  - (iii) Once the report is generated, select all Cancel Credits or Short Pays on the report.
  - (iv) Find the Slip relating to each Short Pay and Cancel Credit.
  - (v) Once each Slip is found check that it is authorised by the appropriate manager.
  - (vi) Any discrepancies must be directed to the EGM Operations Manager who must respond within 30 days.

### 2.3.7 Verification of gaming cheques issued

- (a) For each gaming cheque, verify any applicable documentation.
  - (i) Settlement sheets must be attached to the cheque request for program settlements.
  - (ii) Hopper slips must support any EGM payouts.
  - (iii) Where a patron account withdrawal is paid by cheque it must be supported by a cheque bank document. (i.e. Cash Deposit Withdrawal or Counter Cheque document).

## 2.4. Caribbean Stud Poker Audit

- 2.4.1 The Caribbean Stud Poker System is used to accumulate and record information relating to jackpots payable on the game of Caribbean Stud Poker and, if applicable, WSOP Texas Holdem. Such information will appear on the system Activity Log.
- 2.4.2 The Caribbean Stud Poker System audit will be completed each gaming day and encompasses the following:
- (a) Reconciliation of jackpots entered on the system Activity Log to Caribbean Stud Poker Jackpot Slips;
  - (b) Daily review of the Activity Log for unusual movements in jackpot pool balances; and
  - (c) Maintenance of a spreadsheet to record movement in the jackpot pool, based on the details in the Activity Log. The information contained in the spreadsheet will be used to check the accuracy of the percentage calculation of the jackpot pool, as specified in the rules of the game.

## 2.5. PokerPro Daily Audit

- 2.5.1 The PokerPro Audit will be completed each gaming day.
- 2.5.2 PokerPro information will be captured in the MGR before the end of each gaming day. The information below will be manually entered into SYCO:
- (a) WAT-in (added by Soft Count staff);
  - (b) WAT-out (added by Table Games staff); and
  - (c) WIN (added by Table Games staff).
- 2.5.3 The Count Team Supervisor will forward a copy of the PokerPro Financial Meter Report to Revenue Audit at the end of the count.

- 2.5.4 Revenue Audit will check the information on the MGR against the PokerPro Financial Meter Report. If a discrepancy is detected, it will be investigated and any applicable adjustments made using the PokerPro Win Maintenance Menu in SYCO.
  - 2.5.5 The WAT-in figure should also match the PokerPro Drop Figure showing on the Table Games Drop Recap Sheet.
- 2.6 Rapid Gaming Ticket Audit
- 2.6.1 All tickets redeemed will be forwarded, via Main Bank, to Revenue Audit.
  - 2.6.2 Revenue Audit will match the physical tickets redeemed against the Redeemed Tickets Report from the Streamline Gaming Admin System (SGC) and any anomalies will be investigated.
  - 2.6.3 Where a variance occurs, all tickets will be scanned using the manual scanning system in the SGC. At the completion of the scan, a report will be generated to determine which ticket(s) is causing the variance and the variance will then be actioned appropriately.
- 2.7 Fully Automated Table Games Audit
- 2.7.1 All Fully Automated Table Games Cash-out Slips will be forwarded, via Main Bank, to Revenue Audit.
  - 2.7.2 Revenue Audit will generate a Fully Automated Table Games Ticket Redemption Report and identify those tickets redeemed at a Front Window.
  - 2.7.3 The bulk redemption figure in the Main Bank Close-Out sheet will be adjusted to reflect both the total amount of Fully Automated Table Games tickets redeemed and the total amount of gaming machines tickets redeemed.

## 2.8 Verification of Employee Licence Numbers

2.8.1 A random check of gaming employees licence numbers recorded on documents received by the Revenue Audit Department, will be completed from time to time.

- (a) Using a random sample of the documents received, a Revenue Auditor (or above) will access the Revenue Audit Menu in SYCO, select [Post Manual Non-Gaming Comp] and enter the employee licence number which is recorded on the document.
- (b) The following information will be displayed:
  - (i) Employee name; and
  - (ii) Position and department.
- (c) From the information displayed, the Revenue Auditor will confirm that the employee is a current Crown employee.
- (d) Employee facial verification can also be completed using the Crown Employee Directory, located on the Crown Intranet.

## 2.9 Investigation and Retention of Documentation

2.9.1 Where not expressly stated in the procedures described in section 2, all variances and other irregularities will be investigated by the Revenue Audit Supervisor (or above) in conjunction with relevant departments as applicable.

2.9.2 Where not expressly stated in the procedures described in section 2, copies of all documentation will be retained.



### 3. GROSS GAMING REVENUE, CASINO TAXES AND COMMUNITY BENEFIT LEVY

3.1 Casino Tax (including the Community Benefit Levy) is calculated at the end of each calendar month and will be paid in accordance with clause 22 of the *Casino (Management Agreement) Act 1993 (Vic)* no later than seven (7) days after the end of each month. Where the seventh (7<sup>th</sup>) day is not a business day, payment will be made on the next business day.

3.2 Gross Gaming Revenue (GGR), and the amount of Casino Tax payable will be calculated on the working paper 'Calculation of Gross Gaming Revenue' and from the information provided on the supporting working papers numbered GGR/1 to GGR/10 inclusive. A summary and description of the working papers follows:

<b>GGR</b>	- Calculation of Gross Gaming Revenue; (Schedule A)
<b>GGR/1</b>	- Monthly Summary of Table Games Drop (Cash Chips);
<b>GGR/2</b>	- Monthly Summary of Gross Keno Sales
<b>GGR/3</b>	- Monthly Summary of Cash Chips Redeemed;
<b>GGR/4</b>	- Monthly Summary of Keno Sums Paid Out as Winnings
<b>GGR/5</b>	- Monthly Summary of Table Game Sums Paid Out as Winnings
<b>GGR/6</b>	Monthly Summary of Gaming Machine Net Revenue ( <b>Consolidated</b> )
	- <b>GGR/6A</b> includes Program Play
	- <b>GGR/6B</b> includes General Play
<b>GGR/7</b>	Monthly Summary of Table Games Commission Based Player Drop ( <b>Consolidated AUD</b> )
	- <b>GGR 7A – AUD</b>
	- <b>GGR 7B – Foreign Currency (1)</b>
<b>GGR/8</b>	Monthly Summary of Table Games Commission Based Player Chips Redeemed ( <b>Consolidated</b> )
	- <b>GGR 8A – AUD</b>
	- <b>GGR 8B – Foreign Currency (1)</b>
<b>GGR/9</b>	- Monthly Summary of Table Games Tickets Redeemed
<b>GGR/10</b>	- Monthly Summary of PokerPro WAT-out
<b>Schedule 6</b>	- Calculation of GST

### 3.2.1 Calculation of Gross Gaming Revenue

- (a) The working paper GGR will contain the following information at a minimum:
  - (i) General gaming results
  - (ii) Gaming Machines revenue results
  - (iii) Commission Based Player results
  - (iv) Total Casino taxes and Community Benefit Levy
- (b) In the calculation of GGR if in any month the Commission Based Players' Gaming Revenue is less than zero, the amount of the negative Commission Based Players' Gaming Revenue may be carried forward to the following month and applied to reduce the Commission Based Players' Gaming Revenue in that month.

### 3.2.2 Monthly Summary of Table Games Drop (Cash Chips) (GGR/1)

- (a) GGR/1 will be prepared from the Master Gaming Report and will contain the following information at a minimum:
  - (i) Date
  - (ii) Shift
  - (iii) Daily drop
  - (iv) Variance
  - (v) Daily total
  - (vi) Monthly total
- (b) GGR/1 illustrates the total drop (daily receipt of monies contained in drop boxes) for each day in the calendar month. Total drop includes Chip Purchase Vouchers, chips, tokens and promotional vouchers.

- (c) Any counterfeit money inadvertently accepted will be counted and assigned its intended value and adjusted to show a variance.
- (d) The total of cash monies received for each gaming day should equal the total of the Table Games Cash Drop recorded on the MGR and equal the amount on the Main Bank Closeout.
- (e) Variances will be investigated and rectified.

### 3.2.3 Monthly Summary of Gross Keno Sales (GGR/2).

- (a) GGR/2 illustrates the total amount of Keno sales for each day in the calendar month and is prepared from the Main Bank Closeout. GGR/2 will contain at a minimum:
  - (i) Date
  - (ii) Shift
  - (iii) Total revenue Sales
  - (iv) Adjustments, if any

### 3.2.4 Monthly Summary of Cash Chips Redeemed (GGR/3)

- (a) GGR/3 illustrates the total amount of cash chips redeemed at the Casino Cage for each day in the calendar month and is prepared from the Main Bank Closeout. GGR/3 will contain at a minimum:
  - (i) Date
  - (ii) Shift
  - (iii) Amount recorded on Main Bank Closeout Sheet (daily)
  - (iv) Adjustments
  - (v) Daily Total
  - (vi) Monthly Total

3.2.5 Monthly Summary of Gross Keno Sums Paid Out as Winnings (GGR/4).

- (a) GGR/4 illustrates the total amount of Keno sums paid out as winnings for each day in the calendar month and is prepared from the Main Bank Closeout. GGR/4 will contain at a minimum:
- (i) Date
  - (ii) Shift
  - (iii) Total sums paid out;
  - (iv) Adjustments, if any

3.2.6 Monthly Summary of Table Game Sums Paid Out as Winnings (GGR/5).

- (a) GGR/5 illustrates the total amount of Table Games Winnings paid at the Front Windows for each gaming day in the calendar month and is prepared from the Main Bank CloseOut Sheet. **GGR/5** will contain at a minimum:
- (i) Date
  - (ii) Patron value added prizes awarded
  - (iii) Adjustments
  - (iv) Total
  - (v) Monthly total

### 3.2.7 Monthly Summary of Gaming Machine Net Revenue (GGR/6 including GGR/6A and GGR/6B)

(a) GGR/6 illustrates the total of daily calculated revenue which is derived by deducting game wins, jackpot startout figures, variable prize jackpot increments, fixed prize jackpot increments and bonus jackpots from daily turnover. **GGR/6 will** contain at a minimum:

- (i) Date
- (ii) Adjustments
- (iii) Revenue as per Dacom (daily)
- (iv) Total (daily)
- (v) Monthly total

(b) GGR/6A illustrates the total of daily calculated revenue which is derived by deducting game wins, jackpot startout figures, variable prize jackpot increments, fixed prize jackpot increments and bonus jackpots from daily Program Play turnover. **GGR/6A will** contain at a minimum:

- (i) Date
- (ii) Adjustments
- (iii) Revenue as per Dacom (daily)
- (iv) Total (daily)
- (v) Monthly total

Victorian Commission  
for Gambling Regulation

- (c) GGR/6B illustrates the total of daily calculated revenue which is derived by deducting game wins, jackpot startout figures, variable prize jackpot increments, fixed prize jackpot increments and bonus jackpots from daily General Play turnover. GGR/6B is the difference between GGR/6 minus GGR/A. **GGR/6B will contain at a minimum:**
- (i) Date
  - (ii) Adjustments
  - (iii) Revenue as per Dacom (daily)
  - (iv) Total (daily)
  - (v) Monthly total

### 3.2.8 Monthly Summary of Table Games Commission Based Player Drop (**Consolidated AUD**) (GGR/7)

- (a) **GGR/7 illustrates in AUD, the total daily Commission Based Player drop for all currencies which are available for customers to transact in, for a calendar month. GGR/7 will contain at a minimum:**
- (i) Date
  - (ii) Commission CPV drop (daily)
  - (iii) Non-Negotiable CPV drop (daily)
  - (iv) Commission Based Player total drop (daily)
  - (v) Commission CPV drop (monthly)
  - (vi) Non-Negotiable CPV drop (monthly)
  - (vii) Commission Based Player total drop (monthly)

(b) **GGR/7A illustrates the total daily AUD Commission Based Player drop, for a calendar month. GGR/7A will contain at a minimum:**

- (i) **Date**
- (ii) **Commission CPV drop (daily)**
- (iii) **Non-Negotiable CPV drop (daily)**
- (iv) **Commission Based Player total drop (daily)**
- (v) **Commission CPV drop (monthly)**
- (vi) **Non-Negotiable CPV drop (monthly)**
- (vii) **Commission Based Player total drop (monthly)**

(c) **Additional GGR/7 reports will be created for each currency which is available for customers to transact in. Any such report will contain the components listed above for GGR/7A, and will be sequentially numbered (B), (C) and so on, as warranted by the number of currencies in use.**

3.2.9 Monthly Summary of Table Games Commission Based Player Chips Redeemed (**Consolidated AUD**) (GGR/8).

(a) **GGR/8 illustrates the total daily chip redemption in AUD for both Commission Based Play Chips and Non-Negotiable Chips for all currencies which are available for customer transactions, for a calendar month. GGR/8 will contain at a minimum:**

- (i) **Date**
- (ii) **Commission Chips redeemed per main bank (daily total)**
- (iii) **Non-Negotiable Chips redeemed per main bank (daily total)**

- (iv) Commission Based Player Chips Redeemed (daily total)
  - (v) Commission Chips redeemed per main bank (monthly total)
  - (vi) Non-Negotiable Chips redeemed per main bank (monthly total)
  - (vii) Commission Based Player Chips redeemed (monthly total)
- (b) GGR/8A illustrates the total daily AUD chip redemption for both Commission Based Play Chips and Non-Negotiable. GGR/8A will contain at a minimum:**
- (i) Date**
  - (ii) Commission Chips redeemed per main bank (daily total)**
  - (iii) Non-Negotiable Chips redeemed per main bank (daily total)**
  - (iv) Commission Based Player Chips Redeemed (daily total)**
  - (v) Commission Chips redeemed per main bank (monthly total)**
  - (vi) Non-Negotiable Chips redeemed per main bank (monthly total)**
  - (vii) Commission Based Player Chips redeemed (monthly total)**
- (c) Additional GGR/8 reports will be created for each additional currency in use. Any such report will contain the components listed above for GGR 8A, and will be sequentially numbered (B), (C) and so on, as warranted by the number of currencies in use.**



### 3.2.10 Monthly Summary of Table Games Tickets Redeemed (GGR/9)

- (a) This working paper illustrates daily Rapid Gaming, and TouchBet Roulette Tickets redeemed, and Fully Automated Table Games payouts. The working paper is prepared from the Main Bank Closeout. **GGR/9** and will contain at a minimum:
  - (i) Date
  - (ii) Shift
  - (iii) Total tickets redeemed (including Fully Automated Table Games payouts)

### 3.2.11 Monthly Summary of PokerPro WAT-out (GGR/10)

- (a) This working paper illustrates daily PokerPro Wat-out and is prepared from the MGR.
  - (i) Date
  - (ii) Total of WAT-out

### 3.2.12 Schedule 6 – Calculation of GST

- (a) Schedule 6 illustrates the items used to calculate the total amount of GST to be paid. It contains the following information at a minimum:
  - (i) The ending month date
  - (ii) Amounts wagered by all players
  - (iii) Amounts paid to all players
  - (iv) GST Base (total revenue) for Commission Based Players
  - (v) GST Base (total revenue) for Non-Commissioned Based Players
  - (vi) Global GST attributable to all players

- 3.3 Once GGR and Casino Tax have been calculated and following the resolution of any discrepancies, the Revenue Audit Manager will certify the calculation as being correct.
- 3.4 The working paper GGR and the attached supporting working papers GGR/1 to GGR/10 will then be verified by the Financial Contoller (or above) and once verified, forwarded to the VCGR in accordance with procedure 3.1.
- 3.4.1 Additionally, Crown will submit an interim GGR Report to the VCGR no later than the 25<sup>th</sup> day of each month.
- 3.5 Payment of Casino Tax will be made to the VCGR electronically, via on-line banking. Crown will advise the Treasury Department (via fax) that the payment has been made.
- 3.6 Calculation of Annual Gaming Tax (Super Tax)
- 3.6.1 Annual Gaming Tax is calculated at the end of each financial year as follows:
- (a) A working paper similar to the GGR is set up to reflect the monthly figures recorded on GGR/1 to GGR/10.
- (b) Calculate the annual GGR for regular gaming by:
- (i) Adding the yearly drop total for regular table games and the total yearly EGM net revenue; then
- (ii) Deduct the yearly total sums paid out. (cash chips redeemed, cheque payments etc)
- (c) Calculate the current year base amount by using the formula:
- $$A / B \times C$$
- where:
- A - is the CPI (Consumers Price Index-All Groups Melbourne) on the day prior to review date.

B - is the CPI one year and one day prior to review date.

C - is the previous year's base amount.

- (d) Deduct the current base amount from the GGR
- (e) Determine the EGGR range using the applicable table in clause 22.4 of the *Casino (Management Agreement) Act 1993 (Vic)*. The EGGR is the amount by which GGR in a financial year exceeds the base amount for that particular financial year.
- (f) Deduct the starting range value from the GGR figure calculated in (e) above. The difference will be the excess value.
- (g) Using the tables listed in section 22.4 of the *Casino (Management Agreement) Act 1993 (Vic)* calculate the Super Tax.

3.6.2 Repeat steps (a) through (g) above to calculate Super Tax payable for Commission Based Revenue.

3.6.3 Each year, the payment of Super Tax is incorporated with the payment of monthly gaming tax for June.

## 4. FINANCIAL REPORTS

### 4.1 Internal Reports

4.1.1 Revenue Audit will, at the conclusion of the audit processes supply Corporate Accounting with figures relating to:

- (a) Table Games win;
- (b) Gaming Machines win;
- (c) Overall changes to cash inventories;
- (d) Overall changes to chip inventories and outstanding chip liability;

- (e) Overall changes to cheque inventories and patron deposits; and
- (f) Other gaming related activity.

#### 4.2 Reports to be Provided to the VCGR

- 4.2.1 Reports will be submitted to the VCGR in accordance with *Schedule Five of the Consolidated Casino Agreement*.

### 5. CHEQUE CONTROL

#### 5.1 With respect to Crown's gaming cheques the following will apply:

- 5.1.1 All cheques will be pre-printed in a clear and visible manner, with the words 'not-negotiable'.
- 5.1.2 Revenue Audit will ensure all gaming cheques are accounted for and in an acceptable form.
- 5.1.3 All cheque number sequences (from and to) will be recorded in the Cheque Inventory Log.
  - (a) The same Revenue Auditor will not be responsible for entering both the information into the Cheque Inventory Log and for the storage and movement of the cheques. Each task must be completed by a different person.
- 5.1.4 All cheques will be reconciled on a bi-monthly basis and verified by the Revenue Audit Supervisor (or above). Any variances will be investigated and rectified.
- 5.1.5 All gaming cheque books will be stored in a secure location with access restricted to authorised employees. Keys to access this storage area will be controlled and maintained by Revenue Audit.
- 5.1.6 To request cheques from Revenue Audit, a voucher request must be completed, signed and authorised by the appropriate department manager.

- 5.1.7 Revenue Audit will maintain a schedule of those Crown employees who are authorised to request cheques. Any amendments to this schedule must be authorised by the Financial Controller.

## 6. VOUCHER CONTROL

- 6.1 Revenue Audit is responsible for controlling Crown's gaming and non-gaming promotional vouchers.
- 6.2 Vouchers are identified by a control number and a barcode. To allow vouchers to be accurately attributed and costed to the appropriate promotional program and/or department, they are also printed with a unique prefix located at the bottom right corner.
- 6.3 On receipt from the printer, all vouchers will be recorded in SYCO and then stored in a secured location.
- 6.3.1 The same Revenue Auditor will not be responsible for entering both the information into SYCO and for the storage and movement of the vouchers. Each task must be completed by a different person.
- 6.4 All voucher stocks will be reconciled on a bi-monthly basis and verified by the Revenue Audit Supervisor (or above). Any variances will be investigated and rectified.
- 6.5 To request vouchers from Revenue Audit, a voucher request must be completed, signed and authorised by the appropriate department manager.
- 6.6 Revenue Audit will maintain a list schedule of those Crown employees who are authorised to request vouchers. Any amendments to this schedule must be authorised by the Financial Controller.
- 6.7 All redeemed vouchers will be forwarded to Revenue Audit where the value of the voucher will be costed to the relevant department.
- 6.8 Any redundant vouchers may be destroyed as and when required. **Destruction of the redundant vouchers will be authorised by the Revenue Audit Manager and completed in a secure manner, as approved by Crown management.** Details of all vouchers to be destroyed will be recorded in the Voucher Destruction Log.

## 7. GIFT CERTIFICATES (Non-Gaming)

- 7.1 Revenue Audit is responsible for controlling Crown's stocks of Gift Certificates (non-gaming).
- 7.2 On receipt from the printer, all Gift Certificates will be recorded in SYCO and then stored in a secure location.
  - 7.2.1 The book number and series number will be entered, and once this is entered the Gift Certificates form part of the Syco inventory.
  - 7.2.2 The same Revenue Auditor will not be responsible for entering both the information into SYCO and for the storage and movement of the Gift Certificates. Each task must be completed by a different person.
- 7.3 All Gift Certificate stocks will be reconciled on a bi-monthly basis and verified by the Revenue Audit Supervisor (or above). Any variances will be investigated and rectified.
- 7.4 Issue of Gift Certificates
  - 7.4.1 Departments/Outlets may request a supply of Gift Certificates by completing an authorised Voucher Request Form.
    - (a) Only staff listed on the Voucher/Cheques Issuance Schedule are permitted to authorise a Voucher Request Form.
  - 7.4.2 Revenue Audit will process the request and record the Gift Certificate book number which has been issued in Syco. Once the status of the Gift Certificates is changed to "ISSD", they may be handed to the requesting outlet ready to be sold.
- 7.5 Sale of Gift Certificate
  - 7.5.1 Gift Certificates are sold via a Micros terminal.
  - 7.5.2 When a Gift Certificate is sold, Micros will trigger Syco to assign a four (4) digit PIN to the gift certificate. This PIN must be recorded on the back of the gift certificate.

- 7.5.3 Once the PIN is issued the Gift Certificate has a "SOLD" status.
- 7.5.4 Gift Certificates expire 12 months from the date of sale.
- 7.5.5 No discount is given on the sale of a Gift Certificate.
- 7.6 Redemption of Gift Certificates.
- 7.6.1 Gift Certificates can only be redeemed in Crown owned restaurants, bars and retail shops. They can not be used for gaming purposes.
- 7.6.2 At the time of redemption, the cashier enters the Gift Certificate number in Micros and as an added layer of security the PIN will be entered as well.
- 7.6.3 Once Syco has verified the details, the redemption is complete. Details of the Gift Certificate redeemed will be recorded in Syco.
- 7.6.4 Only Gift Certificates with a "SOLD" status can be redeemed.
- 7.7 Reporting:
- 7.7.1 Revenue Audit can generate the following reports.
- (a) Gift Certificate with status "RCVD" – This report gives Revenue Audit a summary or detail of all certificates that are held as stock.
  - (b) Gift Certificate with status "ISSD" – This report gives Revenue Audit a summary or detail of all certificates that are yet to be sold but already part of the departments/outlets stock.
  - (c) Gift Certificates with status "SOLD" – This report gives Revenue audit a summary or detail of certificates that have been sold but not yet to be redeemed.
  - (d) Gift Certificates with status "RDMD" – This report gives Revenue Audit a summary or detail of all certificates that have been redeemed.

- (e) Gift Certificates with status "VOID" – This report gives Revenue Audit a summary or detail of all voided gift certificates.

7.7.2 The above reports may be used by Revenue Audit to adjust and post revenues at month end.

7.7.3 A stocktake of Gift Certificate is performed every two months. The actual count must equal the total Gift Certificates with RCVD status.

## 8. COMPLIMENTARY ISSUANCE, REDEMPTION AND REPORTING

8.1 There are two major types of complimentaries: Gaming Complimentaries and Non-Gaming Complimentaries:

8.1.1 Gaming Complimentaries are issued to a patron:

- (a) For items or services including but not limited to: restaurant meals, valet parking, hotel accommodation and retail items;
- (b) By Crown departments including but not limited to: Table Games, Gaming Machines, Crown Club and VIP Services;
- (c) Generally via the redemption of his/her accumulated reward points.

8.1.2 Non-Gaming Complimentaries are issued to patrons:

- (a) For items including but not limited to: restaurant meals, valet parking, hotel accommodation and retail items;
- (b) By a particular department and then the cost of the complimentary item or service is charged back to the issuing department.

8.2 All complimentaries are issued through SYCO and at the end of each month a Complimentary Redemption Report is generated and reviewed by Revenue Audit.



### 8.3 Complimentary Privileges

- 8.3.1 To apply for complimentary privileges an employee must complete a 'Complimentary Privilege Request' form.
- 8.3.2 The completed 'Complimentary Privilege Request' form will be forwarded to the Chief Financial Officer for approval and once approved, forwarded to Revenue Audit for processing.
- 8.3.3 Revenue Audit will enter details including the staff member's name and complimentary levels into SYCO.
- 8.3.4 At regular intervals, the Chief Financial Officer may review the positions and authorised levels for the issuance of complimentary services.

## 9. DAILY OPERATING REPORT

- 9.1 The daily operating report is an automatically generated report which provides a summary of the previous day's business performance and includes:
  - 9.1.1 Daily revenue summary,
  - 9.1.2 Month to date summary;
  - 9.1.3 Regular table analysis;
  - 9.1.4 Gaming machines analysis; and
  - 9.1.5 Hotel/food and beverage analysis.
- 9.2 The daily operating report is distributed to Table Games, Gaming Machines, VIP Programs; Food and Beverage; Hotels and other miscellaneous revenue producing business units.

## **10. FORMS, RECORDS, DOCUMENTS AND RECORDS RETENTION**

- 10.1 All information on any form, record or document will be recorded in ink or other permanent form.
- 10.2 All casino related forms, records or documents, prepared, maintained, and controlled by Crown will:
  - 10.2.1 Have the name of Crown Casino imprinted or pre-printed;
  - 10.2.2 With the exception of Counter Cheques, have the relevant title imprinted or preprinted;
  - 10.2.3 Where the particular document has multiple parts, the original and all copies will be colour coded and contain the name, title or description of the department to where each copy will be distributed; and
  - 10.2.4 Where serially numbered, have both the used and the unused copies accounted for.
- 10.3 All voided documents will be clearly marked as 'void' and retained by the relevant department as part of the daily documentation to be forwarded to Revenue Audit.

## **11. BANKING AND BANK ACCOUNTS**

- 11.1 Crown must have the VCGR's approval prior to the commencement of the operation of any new bank account arising under the Act.
- 11.2 For each proposed new bank account the following details at a minimum must be forwarded to the VCGR:
  - 11.2.1 The name of the account;
  - 11.2.2 The bank, branch and location;
  - 11.2.3 The purpose for which the account will be used;
  - 11.2.4 The names of the signatories to the account; and
  - 11.2.5 Upon availability, the BSB and account number.

## 12. RECORDS TO BE KEPT

- 12.1 In accordance with requirements of the Act, Crown will
- 12.1.1 Maintain accounting records which accurately reflect and explain the transactions and financial position of the operations of the casino;
  - 12.1.2 Retain documents relating to the operations of the casino for not less than 7 years after the completion of the transaction to which they relate; and
  - 12.1.3 Ensure documents relating to the operations of the casino are located on the casino premises or such other locations as provided for in accordance with s126(2) of the Act.
- 12.2 Crown will keep records which include but are not limited to:
- 12.2.1 Records of all patron cheques accepted and deposited by Crown; including patron deposits and any cheques returned as uncollected and written-off as uncollectable.
  - 12.2.2 Records related to investments in property and equipment used directly in connection with the operation of the gaming facilities.
  - 12.2.3 Records of all loans and other amounts payable by Crown.
  - 12.2.4 Records of all investments, advances, loans and receivables other than patron cheques due to Crown.
- 12.3 Crown will close all key General Ledger Accounts and Subsidiary Ledgers on a monthly basis and perform bank reconciliations on a regular basis.