

*BETTING CONTROL BOARD*

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*ANNUAL REPORT 1998 - 1999*



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## STATEMENT OF COMPLIANCE WITH RELEVANT LAW

### ENABLING LEGISLATION

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The Betting Control Board is established under the Betting Control Act 1954. The Board is responsible for regulating on- and off-course betting conducted pursuant to the *Betting Control Act 1954* and *Totalisator Agency Board Betting Act 1960*.

### LEGISLATION ADMINISTERED

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*Betting Control Act 1954*


### LEGISLATION IMPACTING ON ACTIVITIES

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In the performance of its functions, the Board complies with the following relevant written laws:

- *Financial Administration and Audit Act 1985*
- *Totalisator Agency Board Betting Act 1960*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *Public and Bank Holidays Act 1972*
- *Equal Opportunity Act 1984*
- *Government Employees Superannuation Act 1987,*
- *Occupational Health and Safety Act 1984*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979,*
- *Workplace Agreement Act 1993*
- *Minimum Conditions of Employment Act 1993*
- *Workers Compensation and Rehabilitation Act 1981*
- *State Supply Commission Act 1991*
- *Anti Corruption Commission Act 1998*
- *Disability Services Act 1993*

In the financial administration of the Betting Control Board, the Board has complied with the requirements of the *Financial Administration and Audit Act 1985* and relevant written law. It has exercised controls that provide reasonable assurance that the receipt and expenditure of moneys, the acquisition and disposal of public property and incurring of liabilities have been in accordance with legislative provisions. At the date of signing we are not aware of any circumstances which would render the particulars included in this statement, misleading or inaccurate.



DEPUTY CHAIRMAN  
21 September 1999



PRINCIPAL ACCOUNTING OFFICER  
21 September 1999



MEMBER  
21 September 1999

I am pleased to present the Annual Report for the Betting Control Board of Western Australia for the period 1 August 1998 to 31 July 1999.

This report covers the reconstituted Board's third full year of operation. Last year, the Board's inspection and audit activities centred around on-course betting operations. While some of the smaller non-TAB country racing clubs are still experiencing difficulties with dividend calculations, the majority of racing clubs and bookmakers are now demonstrating a satisfactory level of compliance

This year the Board turned its attention to off-course betting activities carried on by the TAB. Audit programs have been developed that test for compliance with statutory obligations placed on the TAB by the Betting Control Act and the Totalisator Agency Board Betting Act. During this initial phase of the audit program, the Board's approach to non-compliance has been educative rather than punitive and, generally speaking, agents have responded well to this approach.

On 1 August 1998 the Betting Control Amendment Act 1998 was proclaimed to come into operation. As detailed last year, the amendments relate principally to the Board's licensing powers by establishing provisions for temporary employee licences; transferring responsibility for approving calling of the card events and sports betting contingencies from the Minister to the Board; and extending the scope of betting at sporting events. In accordance with a commitment made by racing ministers in all states, provisions have been inserted to recognise prior interstate betting convictions.

In accordance with a statutory requirement, the Minister for Racing and Gaming carried out a review of the Betting Control Act during the year. The review, which was tabled in Parliament on 10 March 1999, concluded that the objectives of the Act are being effectively attained and that the functions of the Act should continue. The review also made some recommendation for legislative amendments which, if implemented, will have a significant impact on the regulation of gambling in Western Australia. The principal findings of this review are discussed later in the report.

The Board also notes with interest the outcomes of the National Competition Policy review of betting legislation in Western Australia undertaken by the Office of Racing, Gaming and Liquor. The principal outcomes of this review are also detailed later in the report.

In terms of wagering results, bookmaker turnover for the year totalled \$196.9 million, an increase of 3.8 per cent on 1997/98, despite the continuing decline in bookmaker numbers. Telephone betting continues to underpin the bookmaking sector, increasing by 18 per cent to \$52.6 million. However, on-course totalisator turnover decreased by 1.7 per cent to \$69.4 million.

The Board's success in meeting its objectives has been significantly influenced by the dedication and commitment of the employees of the Office of Racing, Gaming and Liquor. I take this opportunity on behalf of the Board, to express appreciation for their efforts.



Barry A Sargeant  
CHAIRMAN

## INTRODUCTION

The *Statutory Corporations (Liability of Directors) Act 1996*:

- declares that the members of all Government “corporations” established for a public purpose owe to the “corporation” the same duties that the directors of a company under the Corporations Law owe to that company; and
- imposes on the “directors” of Government owned “corporations” responsible for business activities, specific duties to act honestly, to exercise reasonable care and diligence and not to make improper use of their information and position.

For the purposes of the Statutory Corporations (Liability of Directors) Act “corporation” means a body corporate established for a public purpose by a written law and, if the affairs of the corporation are managed by its members, a “director” means a member of the corporation.

While the Betting Control Board is not specified in Part 3 of the Act, the principles of corporate governance laid down in the Act have been adopted by the Board for the purposes of reporting. The following statements outline the Board’s purpose, constitution, scope of responsibility, and operational framework.

### The Betting Control Board of Western Australia

The principal purpose of the Betting Control Board is to administer and control the conduct of on- and off-course betting in Western Australia in accordance with the *Betting Control Act 1954* and the *Totalisator Agency Board Betting Act 1960*.

### Responsible Minister

The Minister for Racing and Gaming is responsible for the Racing and Gaming portfolio. At 31 July 1999 the Minister for Racing and Gaming was Hon G M (Max) Evans, MLC.

### Composition of the Board

The Betting Control Board is established by the *Betting Control Act 1954*. Membership of the Board comprises of:

- the chief executive officer of the Office of Racing Gaming and Liquor who holds office ex-officio;
- the chairperson of the TAB, who holds office ex-officio, or a member of the TAB nominated by the chairperson and approved by the Minister,
- one person nominated by the Western Australian Bookmakers Association and appointed by the Minister;
- one person nominated by the Western Australian Turf Club and appointed by the Minister;
- one person nominated by the Western Australian Trotting Association and appointed by the Minister; and
- one person nominated by the Western Australian Greyhound Racing Authority and appointed by the Minister; and
- One person, not being a member of any of the organisations mentioned in (c), (d), (e) or (f), appointed by the Minister.

Prior to filling a vacancy on the Board, the relevant nominating organisation is required to submit three names for consideration of appointment by the Minister. The *Betting Control Act* stipulates that the Minister may appoint either the Chief Executive Officer of the Office of Racing, Gaming and Liquor, or the person appointed in accordance with (g) above as Chairman of the Board.

### Legislative Responsibilities

Section 6G(1) of the Betting Control Act describes the Board’s responsibilities as:

- to administer the law relating to the regulation of betting carried on under this Act or the *Totalisator Agency Board Betting Act 1960*;
- to review the conduct, extent and character of that betting, including the provision, use and location of the betting facilities, and to cause licences, permits and authorisations relating to that betting to be issued as appropriate;
- in conjunction with the Gaming Commission and the racing industry controlling authorities, taking into account the requirements and interest of the community as a whole, to formulate and implement policies for the scrutiny, control and regulation of that betting;
- to -
  - license; or
  - grant, refuse or revoke any permit, approval, or authorisation in respect of,
    - persons, premises, facilities, equipment and betting operations concerned with betting or in relation to whom or which a licence, permit, approval or authorisation is sought;
- to advise the Minister, either of its own motion or upon request of the Minister, as to any matter relating to that betting;
- to make recommendations to the Minister in relation to the control or supervision of particular kinds of betting or betting in particular circumstances, and as to the fees and charges to be prescribed;

- (g) to administer a scheme for the collection and verification of the payments of bookmakers' betting levy -
- (i) to be remitted under section 15 (5) (b); or
  - (ii) deliverable under section 16 (3) (c),
- together with any additional levy payable under section 18B, and to cause to be paid into the Consolidated Fund all such moneys as are from time to time received by the Board;
- (h) to enforce, and to prosecute persons contravening -
- (i) this Act; and
  - (ii) the *Totalisator Agency Board Betting Act 1960*,

#### Board Meetings

The Betting Control Board meets monthly or as required and every member is required to attend all meetings. If a member is unable to attend arrangements are made for the deputy member to attend in his or her place. *If a member of the Board is absent, without the permission of the Minister, from four consecutive meetings of the Board, the office of that person becomes vacant.*

Dissenting members have the right to require their dissenting vote and any underlying reasons to be recorded in the minutes if they deemed it necessary.

#### Delegation of Board Powers

The Betting Control Board has delegated some of its powers in the event that an urgent approval is required which cannot or need not wait until the next Board meeting.

For example, decisions relating to some routine licensing matters have been delegated to the Chairman and the Secretary as follows:

- Applications for the grant or renewal of a bookmaker's employee licence where the applicant has not incurred a conviction of a dishonest or serious nature.
- Requests for authorisation to conduct telephone betting or to use a computerised betting ledger and the approval of equipment for these purposes.

#### Boundaries to be Observed by Delegates

Where the Betting Control Board has resolved to delegate its powers to the Chairman, or any officer of the Board, either generally or as provided in an instrument of delegation, the delegate may perform a power or duty only in accordance with that delegation and, when so exercised or performed, that power or duty shall be deemed to be exercised or performed by the Board.

It is the responsibility of the delegate to report to the Betting Control Board for confirmation at the next available meeting of the Board any exercise of the delegation.

#### Betting Control Board Financial Controls

The Betting Control Board is responsible for keeping proper accounts and maintaining adequate systems of internal control to provide a reasonable assurance that the receipt and expenditure of moneys, the acquisition and disposal of property and the incurring of liabilities is in compliance with the requirements of the *Financial Administration and Audit Act 1985*, Treasurer's Instructions and other relevant written law.

The Office of Racing, Gaming and Liquor provides financial services and support to the Board. While the Board's Principal Accounting Officer (Manager, Finance and Administration, Office of Racing, Gaming and Liquor) is responsible for the financial administration of the Board, primary responsibility for the detection, investigation and prevention of financial irregularities always rests with the Betting Control Board. Internal audit services are provided to the Board by the Office of Racing, Gaming and Liquor.

As part of its annual reporting obligations, the Betting Control Board is required to submit its Operating Statement, Statement of Financial Position and Statement of Cash Flows as part of its Financial Statements to the Auditor General of Western Australia.

#### Independent Professional Advice

In carrying out official duties, each member has the right to seek independent professional advice at the Board's expense, where the member considers it necessary to carry out his/her duties and subject to prior agreement of the Chairman which cannot reasonably be withheld.

#### Access to Resources and Information

Each member is entitled to obtain such resources and information from the Board and/or the Office of Racing, Gaming and Liquor, including direct access to agency staff, as they may require after notifying the Chairman.

#### Support for Board Operations

Support for the Board is provided by the Office of Racing, Gaming and Liquor. The Office recoups the cost of providing these services from the Board. From 28 June 1996 the Board became self-funded and now draws its operating funds principally from bookmaker and totalisator licence fees and an annual contribution from the TAB.

**National Competition Policy Legislative review**

In accordance with the Competition Policy Agreement, to which the Government of Western Australia is a signatory, a review of gaming legislation administered by the Board was commenced. As required by Competition Principals Agreement, the review seeks to -

- Clarify the objectives of the relevant legislation;
- Identify the nature of any restrictions on competition;
- Analyse the likely effect of the restrictions on competition;
- Access and balance the cost and benefits of the restriction; and
- Identify alternative means for achieving the same result including non-legislative approaches.

**Disability Policy**

The Board adopts the Disability Policy of the Office of Racing Gaming and Liquor. The office plans to continue to improve information, access and services to those with disabilities. The following major achievements were accomplished during the year under review -

- continuing staff education and training in the provision of quality customer service, including special needs;
- a range of information concerning office activities and services is now available via electronic means; and
- identification of those services which can be provided electronically.



The membership of the Betting Control Board as at 31 July 1998 was as follows:

**Chairman**

Mr Barry Sargeant, Executive Director, Office of Racing, Gaming and Liquor is an ex-officio member and appointed Chairman of the Board. Mr Sargeant assumed this position in November 1992 when appointed Executive Director of the Office of Racing, Gaming and Liquor. Mr Sargeant's deputy is Mr David Halge, Director Gaming, of the Office of Racing, Gaming and Liquor.

**Chairperson of the TAB**

Mr Raymond Walker AM, Chairperson of the Western Australian TAB, is an ex-officio member of the Board. Mr Walker assumed this position in February 1999 when he replaced Mr Roger Hussey as Chairperson of the TAB. Mr Walker's deputy is Mr Peter Hawkins, member of the TAB.

**Nomination of the Minister for Racing and Gaming**

Ms Catherine Barlow was appointed by the Minister as the independent member of the Board to replace Mr Keith Shimmon in November 1998.

**Nominee of the WA Bookmakers' Association**

Mr Kieran Glynn is the current President of the Committee of the WA Bookmakers' Association and was appointed to the Board in July 1999 upon the retirement of Mr Ross Cooper. Mr Glynn's deputy is Mr Bruce Atkinson, vice president (trotting) of the WA Bookmakers' Association.

**Nominee of the Western Australian Turf Club**

Mr Rick Hart is Vice Chairman of the WA Turf Club. Mr Hart was appointed to the Board in February 1997. Mr Hart's deputy is Mr John Nicolay, member of the Committee of the WA Turf Club.

**Nominee of the Western Australian Trotting Association**

Mr Robert (Bob) Jones is a member of the Committee of the WA Trotting Association and was appointed to the Board in 1989. Mr Jones' deputy is Mr Chris Pye, member of the Committee of the WA Trotting Association.

**Nominee of the Western Australia Greyhound Racing Authority**

Mr Ken Norquay is the Chief Executive Officer of the WA Greyhound Racing Authority and was appointed to the Board in November 1993. Mr Norquay's deputy is Mr Clive Nelthorpe, member of the Board of the WA Greyhound Racing Authority.

The Secretary to the Board is Mr Jon Nichols, Manager Racing, of the Office of Racing, Gaming and Liquor.

**Retired members**

The Chairman and members of the Board wish to express their thanks for the contribution of Mr Keith Shimmon, Mr Roger Hussey and Mr Ross Cooper who ceased as members of the Board, and Mr Peter Caporn who ceased as deputy member of the Board during the year.

The Board met on eight occasions during the year and presided over the following:

### Amendments to Betting Legislation

#### *Betting Control Act and Regulations*

The Betting Control Amendment Act 1998, passed by Parliament on 9 June 1998, was implemented on 1 August 1998. As described in last year's report, the principal changes achieved by this Amendment Act are to:

- simplify the provisions detailing the procedural requirements for the conduct of betting by bookmakers fielding at professional foot racing meetings and to extend the provisions to other designated sporting events and venues;
- stipulate that the betting levy payable to Government in respect of sports betting is distributed to sporting organisations as directed by the Minister for Sport and Recreation;
- transfer responsibility for approving events for the purposes of sports betting from the Minister for Racing and Gaming to the Betting Control Board;
- establish flexibility in relation to the requirement to issue betting tickets;
- introduce provisions to recognise prior interstate betting offences;
- establish temporary licensing provisions for bookmakers' employees; and
- simplify the provisions relating to betting conducted at "Calling of the Card" events and direct the betting levy payable on that betting to the relevant race club.

Regulations to support these changes were implemented simultaneously.

#### *Totalisator Agency Board (Betting) Regulations*

The *Totalisator Agency Board (Betting) Regulations* were amended on three occasions during the year. Collectively, these amendments achieved the following changes.

- The range of sports betting products the TAB is able to offer its customers was broadened by including a further 14 classes of events to the list of events approved for sports betting. In addition the following new bet types were added to the types of bets that the TAB can offer its sports betting customers - "Win", "Place", "Sports Quinella" and "Sports Tierce".
- An amendment to Regulation 16(3) to remove the requirement for the TAB to refund a bet that should not have been accepted.
- An amendment to the provisions relating to *scoop* betting (or sports tipping) provided that, where there is no winning *scoop*

bet, or where a match in the series of matches is drawn, and a draw is not a selectable outcome, 20 percent of the dividend pool is to be paid to secondary winning tickets (highest number of winning matches) and the remainder jackpotted to a subsequent pool.

- An amendment to Regulation 59 (Soccer betting) to provide new bet types relating to *first goal scorer* and *pick the score*, each in a selected match.
- An adjustment to widen the term "bank" to "financial institution."

### National Competition Policy Review of Betting Legislation

The Board notes that, in accordance with the State's obligation under the National Competition Principles Agreement, the Office of Racing, Gaming and Liquor undertook a review of the Betting Control Act and the Totalisator Agency Board Betting Act in accordance with National Competition Policy guidelines.

The major recommendations of this review are as follows-

#### *Restrictions to be maintained*

- Statutory licensing provisions for bookmakers and their employees, and oncourse totalisators.
- Racing clubs not permitted to conduct on-course totalisator betting by telephone.
- Bookmakers restricted to operating only from a racecourse.
- TAB not permitted to conduct credit betting.

#### *Restrictions to be abolished*

- A body corporate not permitted to hold a bookmaker's licence.
- Race bookmakers only permitted to operate (from a racecourse) when a race meeting is in progress.
- Betting not permitted at a racecourse until after 12 noon on ANZAC Day.
- Minimum bookmaker telephone betting limits.

#### *Restrictions to be modified*

- TAB offcourse betting monopoly situation to be modified by establishing provisions to allow the government, through a State Agreement, to issue a second or subsequent off-course totalisator licence if demonstrated to be in the public interest.
- The TAB and racing clubs to be permitted to modify totalisator commission deductions subject to approval of the Betting Control Board.

Under the terms of the National Competition Policy Agreement recommendations for legislative change arising from the reviews are to be implemented by 31 December 2000.

**Statutory Review of the Betting Control Act 1954**

In accordance with section 36 of the Betting Control Act 1954 (the Act), the Minister for Racing and Gaming was required to carry out a five yearly review of the operations and effectiveness of the Act. The review was undertaken by the Office of Racing, Gaming and Liquor on behalf of the Minister.

The following are the principal findings of the Minister's Report to Parliament.

- The provisions of the Act are effective in attaining its objectives.
- The Betting Control Act is being administered effectively.
- Gaming and wagering in Western Australia could be more effectively regulated through an amalgamation of the Betting Control Board and the Gaming Commission of Western Australia.

Legislation to give effect to the recommendations made by the Minister is expected to be drafted in 1999/2000.

**Inspection Activities**

In discharging its obligation to enforce the provisions of the Betting Control Act and the Totalisator Agency Board Betting Act, the Board has determined that its role is not to supervise betting activities, but rather to ensure that adequate controls have been put in place to establish compliance with legislative requirements and to monitor the ongoing effectiveness of those controls.

Using a risk analysis methodology, compliance assessment programs have been developed for bookmakers' on-course and telephone betting operations, on-course totalisator betting, and betting conducted at TAB agencies. A Regulatory agreement has been being developed in conjunction with the TAB for the regulation of TAB betting in accordance with the Betting Control Act and Totalisator Agency Board Betting Act.

From 1 July 1998, betting inspections and audits have been carried out, on behalf of the Board, by the Gaming Commission Inspectorate. During 1998/99 an intensive training program was instigated to acquaint all gaming inspectors with the Betting Control Board's audit and inspection programs.

During the year inspections were carried out at 26 racecourses and 65 TAB agencies, with a total of 247 compliance assessment programs executed. A compliance rate of 90.3 per cent was detected compared with 91.3 per cent in the previous year.

Disciplinary action was taken against one bookmaker for a breach of the Betting Control Act in relation to the conduct of telephone betting. A number of TAB agents, racing clubs and bookmakers received a censure or warning in respect of breaches committed against the legislative provisions.

**On-course Betting Information**

Total bookmakers' turnover increased by \$7.3 million, or 3.8 per cent to a total of \$196.9 million. Bookmakers' telephone betting continued to grow strongly, increasing by 18 per cent to \$52.6 million, indicating a continuing strong demand for this service.

Bookmakers paid betting levy totalling \$3.8 million on this turnover. Racing clubs retained all of this levy other than an amount of \$20,000 (0.25 per cent of sports betting turnover) which was remitted to the Betting Control Board for disbursement as directed by the Minister for Sport and Recreation. In this regard there were no disbursements made during the year and these funds are currently accumulating in Trust.

The reduction in levy payable on bookmaker sports betting turnover from 2.0 per cent to 0.5 per cent effective from June 30 1998 helped overall sports betting turnover to increase by 18 per cent to \$8.2 million.

The advent of legislative provisions to allow bookmakers to attend designated sporting events generated modest interest. Only one sporting event, the Heineken Classic Golf Tournament was designated for the purpose of sports betting and turnover of \$18,000 was achieved by one bookmaker fielding at the event.

On-course Totalisator betting decreased by 1.7 per cent to \$69.4 million.

Further details on betting turnover are provided in Tables 4 to 7.

**Licensing**

The total number of bookmakers operating in the State as at 31 July 1999 was 57. This compares with 65 at 31 July 1998. No new licences were issued during the year while 8 licences were surrendered. Details of bookmakers by category are shown in Table 2.

The Board issued 31 bookmaker's employee licences during the year compared with 46 in 1997/98 (see Table 3).

As from 1 August 1992 bookmaker's employee licences were valid for five years only. A total of 4 licences were renewed during the year and 24 were terminated.

The amendments to the Betting Control Act proclaimed to come into operation on 1<sup>st</sup> August 1998 established provision for the issue of a temporary bookmakers' employee licence to cater for times when a bookmaker needed to urgently licence an employee at short notice. Seven temporary licence were issued during the year.

**STATISTICAL INFORMATION**

**Number of Bookmaker's Licences Issued/Terminated**

**Table 1**

	Number as at 31 July 1997	Number as at 31 July 1998	Issued during 98/99	Terminated during 98/99	Number as at 31 July 1999
	73	65	0	8	57

**Total of Bookmakers by Licence Category**

**Table 2**

Category	98/99	97/98	96/97
Grandstand Enclosure	24	28	34
Leger/Country Racecourse	33	37	39
Total	57	65	73

**Bookmaker's Employee Licences**

**Table 3**

	98/99	97/98	96/97
Issued	31	46	73
Renewed	4	16	154
Terminated	24	18	146

## STATISTICAL INFORMATION

Bookmaker's Turnover and Levy Paid

Table 4

	98/99		97/98		96/97	
	Turnover \$'000	Levy Paid \$'000	Turnover \$'000	Levy Paid \$'000	Turnover \$'000	Levy Paid \$'000
VENUE						
Metro Gallops	149 188	2 919	146 311	2 915	134 099	2 682
Country Gallops	30 785	616	27 502	550	29 967	599
Total Gallops	179 973	3 535	173 813	3 465	164 066	3 281
Metro Trotting	13 025	202	13 153	257	13 275	266
Country Trotting	2 574	52	2 011	40	3 309	66
Total Trotting	15 599	254	15 164	297	16 584	332
Metro Greyhounds	928	18	588	12	1 370	27
Country Greyhounds	400	8	46	1	151	3
Total Greyhounds	1 328	26	634	13	1 521	31
Sporting Venues	18	1	0	0	4	nom
Total	196 900	3 808	189 611	3 775	182 174	3 643

Note:

- 1 Turnover includes sports betting turnover.
- 2 Levy currently paid by bookmakers is 2.0 per cent on race betting turnover and 0.5 per cent on sports betting turnover. The rate of levy payable on sports betting turnover was decreased from 2.0 per cent to 0.5 per cent as from 30 June 1998.
- 3 Levy paid by bookmakers on race betting turnover is retained in full by the relevant racing club. 50 per cent of the levy paid by bookmakers on sports betting turnover is retained by the relevant racing club and the remainder remitted to the Betting Control Board for disbursement to sporting organisations as directed by the Minister for Sport and Recreation.

**STATISTICAL INFORMATION**

**Bookmakers' Telephone Betting Turnover**

**Table 5**

	98/99			97/98			96/97		
	Racing \$'000	Sports \$'000	Total \$'000	Racing \$'000	Sports \$'000	Total \$'000	Racing \$'000	Sports \$'000	Total \$'000
VENUE									
Metro Gallops	34 714	2 941	37 654	32 764	2 894	35 658	28 618	1 036	29 654
Country Gallops	8 806	0	8 806	4 783	0	4 783	4 692	0	4 692
Total Gallops	43 519	2 941	46 460	37 547	2 894	40 441	33 310	1 036	34 346
Metro Trotting	1 425	3 193	4 618	1 901	1 880	3 781	1 323	938	2 261
Country Trotting	723	0	723	161	0	161	466	0	466
Total Trotting	2 148	3 193	5 341	2 062	1 880	3 942	1 789	938	2 727
Metro Greyhounds	436	0	436	0	0	0	27	0	27
Country Greyhounds	371	0	371	42	0	42	2	0	2
Total Greyhounds	807	0	807	42	0	42	29	0	29
Total	46 474	6 133	52 607	39 650	4 775	44 425	35 127	1 975	37 102

**Bookmaker Sports Betting Turnover**

**Table 6**

	98/99			97/98			96/97		
	On-course \$'000	Tel \$'000	Total \$'000	On-course \$'000	Tel \$'000	Total \$'000	On-course \$'000	Tel \$'000	Total \$'000
CODE									
Gallops	1 364	2 941	4 305	1 801	2 894	4 695	743	1 036	1 779
Trotting	683	3 193	3 875	327	1 880	2 208	497	938	1 436
Greyhounds	0	0	0	0	0	0	17	0	17
Total	2 047	6 133	8 180	2 128	4 775	6 903	1 258	1 975	3 233

**On-Course Totalisator Turnover and Duty Paid**

**Table 7**

	98/99		97/98		96/97	
	Turnover \$'000	Duty \$'000	Turnover \$'000	Duty \$'000	Turnover \$'000	Duty \$'000
Metro Gallops	38 130	0	38 294	0	34 972	0
Country Gallops	11 149	0	10 762	0	9 418	0
Total Gallops	49 279	0	49 056	0	44 390	0
Metro Trotting	9 985	0	11 163	0	10 770	0
Country Trotting	3 842	0	3 776	0	3 689	0
Total Trotting	13 827	0	14 939	0	14 459	0
Metro Greyhounds	4 452	0	4 637	0	5 634	0
Country Greyhounds	1 829	0	1 982	0	2 198	0
Total Greyhounds	6 281	0	6 619	0	7 832	0
Total All Racing	69 387	0	70 614	0	66 681	0

Note: As from 28 June 1996, totaliser duty was abolished.

## BUDGET INFORMATION AND OUTPUT MEASURES

### Budget Information

	Estimate 99/00 \$	Estimate 98/99 \$	Actual 98/99 \$	Actual 97/98 \$
<b>Operating Expenses</b>				
Operating Expenses	170 698	109 113	109 030	94 480
Fees Paid to Board Members	19 000	19 000	18 246	18 869
<b>Total Cost of Services</b>	<b>189 698</b>	<b>128 113</b>	<b>127 276</b>	<b>113 349</b>
<b>Operating Revenues</b>				
User Charges and Fees	187 825	122 890	123 738	114 830
Other Operating Income	4 035	3 982	4 904	5 552
<b>Total Operating Revenue</b>	<b>191 860</b>	<b>126 872</b>	<b>128 642</b>	<b>120 382</b>
<b>Net Cost of Services</b>	<b>(2 162)</b>	<b>1 241</b>	<b>(1 366)</b>	<b>(7 033)</b>
Total Revenues from Government	0	0		0
<b>Change in net assets from (operations)</b>	<b>2 162</b>	<b>(1 241)</b>	<b>1 366</b>	<b>7 033</b>

### Output Measures

Measure	98/99 Actual
<b>Quantity</b>	
Number of betting audits and inspections conducted	247
<b>Quality</b>	
% of betting inspections and audits conducted in accordance with the Board's approved program	99.9%
<b>Timeliness</b>	
% of on-course betting service providers inspected or audited every two years	63%
<b>Cost</b>	
Average cost per betting inspection or audit(measured against total Board expenditure)	\$515.29

Note:

Target figures are not available for this Output as the performance measures were not developed until part way through the year.

### **GOVERNMENT EXPENDITURE 1998-99: COMPLIANCE WITH SECTION 175ZE OF THE ELECTORAL ACT 1907**

During the reporting year, the Betting Control Board expended \$832 on advertising. This advertising related solely to the Board's statutory obligations in relation to terminated bookmakers licences.



## *FINANCIAL STATEMENTS*

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This part of the Annual Report contains —

- the Financial Statements;
- accompanying notes;
- certification of the Financial Statements; and
- opinion of the Auditor General.

**BETTING CONTROL BOARD**

OPERATING STATEMENT  
for the year ended 31 July 1999

	Note	1998/99 \$	1997/98 \$
<b>COST OF SERVICES</b>			
Operating expenses			
Administration expenses	12(a)	107,753	92,999
Superannuation	1(f), 11, 12(a)	1,286	1,449
Fees paid to board members	10	18,369	18,869
Legislative review		0	32
Total operating expenses		127,408	113,349
Revenues from services			
User charges and fees	1(d), 12(a)	123,738	114,830
Interest received	12(a)	4,904	5,520
Legislative review		0	32
Total revenues from services		128,642	120,382
<b>Net cost of services</b>	9	(1,234)	(7,033)
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	8	1,234	7,033
Add Opening balance of accumulated surplus	8	35,765	28,732
<b>Closing balance of accumulated surplus</b>	8	36,999	35,765

**BETTING CONTROL BOARD****STATEMENT OF FINANCIAL POSITION**

as at 31 July 1999

	Note	1998/99 \$	1997/98 \$
<b>CURRENT ASSETS</b>			
Cash resources	2, 14	55,050	80,290
Accounts receivable	1(b), 3, 14	8,509	0
Interest receivable	14	556	618
Inventories	1(h), 4	10,476	5,799
<b>Total assets</b>		<b>74,591</b>	<b>86,707</b>
<b>CURRENT LIABILITIES</b>			
Accounts payable	1(b), 5, 14	14,636	7,012
Accrued board fees	14	1,911	1,542
Fees in trust	6, 14	20,495	0
Fees in advance	7, 14	550	42,388
<b>Total liabilities</b>		<b>37,592</b>	<b>50,942</b>
<b>Net assets</b>		<b>36,999</b>	<b>35,765</b>
<b>EQUITY</b>			
Accumulated surplus	8	36,999	35,765
<b>Total equity</b>		<b>36,999</b>	<b>35,765</b>

**BETTING CONTROL BOARD****STATEMENT OF CASH FLOWS**  
for the year ended 31 July 1999

	Note	1998/99 \$ Inflows (Outflows)	1997/98 \$ Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Payments			
Payments to suppliers		(165,220)	(120,755)
Payments for superannuation		(1,269)	(2,560)
		<u>(166,489)</u>	<u>(123,315)</u>
Receipts			
Interest		4,966	4,997
Receipts from customers		115,788	131,768
Net cash (used in)/from operating activities	9	<u>(45,735)</u>	<u>13,450</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Receipts from fees in trust		20,495	0
Net cash used in investing activities		<u>20,495</u>	<u>0</u>
<b>TOTAL CASH FLOWS FROM OPERATING AND INVESTING ACTIVITIES</b>		<u>(25,240)</u>	<u>13,450</u>
<b>Net increase/(decrease) in cash held</b>		<u>(25,240)</u>	<u>13,450</u>
Cash at the beginning of the reporting period		80,290	66,840
<b>Cash at the end of the reporting period</b>	2, 9	<u>55,050</u>	<u>80,290</u>

## **1. STATEMENT OF ACCOUNTING POLICIES**

The financial year of the Betting Control Board is 1 August to 31 July, as determined by the Betting Control Act 1954.

The following accounting policies have been adopted in the preparation of the financial statements. Unless otherwise stated, these policies are consistent with those adopted in the preceding year.

### **(a) General**

i) The financial statements are prepared in accordance with the Financial Administration and Audit Act 1985.

ii) Subject to the exceptions noted in these accounting policies, the financial statements have been drawn up on the basis of historical cost principles.

iii) The accrual basis of accounting is being applied.

iv) The financial statements constitute a general purpose financial report which has been prepared in accordance with Australian Accounting Standards and Urgent Issues Group Consensus Views as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary the application, disclosure, format and wording. The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards and Urgent Issues Group Consensus Views. The modifications are intended to fulfil the requirements of general application to the public sector together with the need for greater disclosure and also to satisfy accountability requirements.

If any such modification has a material or significant financial effect upon the reported results, details of that modification and, where practicable, the resulting financial effect is disclosed in individual notes to these financial statements.

### **(b) Accounts receivable and accounts payable**

Accounts receivable are recognised at the amounts receivable and are due for settlement no more than 30 days from the date of recognition.

Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful debts is raised where some doubts as to collection exists and in any event where the debt is more than 60 days overdue.

Accounts payable, including accruals not yet billed, are recognised when the Board becomes obliged to make future payments as a result of a purchase of goods or services. Accounts payable are generally settled within 60 days, in accordance with Treasurer's Instruction 308.

### **(c) Insurance**

Personal accident insurance for board members is arranged through RiskCover by the Office of Racing, Gaming and Liquor.

### **(d) User charges and fees**

User charges and fees mainly comprises funding from the Totalisator Agency Board, bookmaker and totalisator licence fees and the sale of betting stationery. This represents money received pursuant to the Betting Control Act 1954.

### **(e) Services performed for the Betting Control Board by the Office of Racing, Gaming and Liquor**

The Office of Racing, Gaming and Liquor provides support to the Betting Control Board to enable the Board to carry out its objectives.

An allocation from the Consolidated Fund is made to the Office of Racing, Gaming and Liquor and the cost of the services provided to the Board is shown under the Office's output Functions Performed for the Racing and Gaming Industries.

**(f) Employee entitlements**

(i) Annual and Long Service Leave

The Betting Control Board does not employ staff. The Board utilises the staff and facilities of the Office of Racing, Gaming and Liquor. The cost of the services provided by the Office of Racing, Gaming and Liquor is recouped from the Board as a service fee. Accordingly, provisions have not been made for annual and long service leave.

(ii) Superannuation

The board members of the Board are non-contributory members of the West State Superannuation Scheme, an accumulation fund complying with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. The superannuation expense comprises employer contributions in respect of board members which are payable to the West State Superannuation Scheme by the Board.

The liability for superannuation charges under the West State Superannuation Scheme is extinguished by quarterly payment of employer contributions to the Government Employees Superannuation Board.

The note disclosure required by paragraph 51(e) of AAS 30 (being the employer's share of the difference between employees' accrued superannuation benefits and the attributable net market value of plan assets) has not been provided. State scheme deficiencies are recognised by the State in its whole of government reporting. The Government Employees Superannuation Board's records are not structured to provide the information for the Board. Accordingly, deriving the information for the Board is impractical under current arrangements, and thus any benefits thereof would be exceeded by the cost of obtaining the information.

**(g) Net fair values of financial assets and liabilities**

Net fair values of financial instruments are determined on the basis of carrying amounts of current assets and current liabilities as those amounts are considered to approximate net market value.

**(h) Inventories**

Stocks are valued on a first in first out basis at the lower of cost and net realisable value.

**(i) Comparative figures**

Where necessary comparative figures have been adjusted to conform with changes in presentation in the current year.

	1998/99	1997/98
	\$	\$
<b>2. CASH RESOURCES</b>		
Cash resources are represented by funds held at the Commonwealth Bank of Australia	<u>55,050</u>	<u>80,290</u>
<b>3. ACCOUNTS RECEIVABLE</b>		
Accounts receivable for goods and services supplied.	<u>8,509</u>	<u>0</u>
The Board does not have any significant exposure to any individual customer or counterparty. The carrying amount of accounts receivable approximates their net fair values.		
<b>4. INVENTORIES</b>		
Betting tickets	975	1,725
Betting ledgers	<u>9,501</u>	<u>4,074</u>
	<u>10,476</u>	<u>5,799</u>

**BETTING CONTROL BOARD****NOTES TO THE FINANCIAL STATEMENTS**

31 July 1999

	1998/99 \$	1997/98 \$
<b>5. ACCOUNTS PAYABLE</b>		
Accounts payable for goods and services received	<u>14,636</u>	<u>7,012</u>
The Board considers the carrying amounts of accounts payable approximate their net fair values.		
<b>6. FEES IN TRUST</b>		
Fees in trust represents amounts collected from bookmakers' sports betting turnover. These monies are held in trust until distributed as directed by the Minister for Sport and Recreation.	<u>20,495</u>	<u>0</u>
<b>7. FEES IN ADVANCE</b>		
Fees in advance represents the receipt of a 1999/2000 licence fee. The balance of fees in advance in 1997/98 represented money received for the review of legislation.	<u>550</u>	<u>42,388</u>
<b>8. EQUITY</b>		
<b>Accumulated surplus</b>		
Balance at the beginning of the year	35,765	28,732
Change in net assets resulting from operations	<u>1,234</u>	<u>7,033</u>
Balance at the end of the year	<u>36,999</u>	<u>35,765</u>
<b>9. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO NET COST OF SERVICES</b>		
For the purposes of the Statement of Cash Flows, 'cash' has been deemed to include cash on hand and amounts in suspense.		
Net cash (used in)/from operating activities (Statement of Cash Flows)	(45,735)	13,450
Increase/(decrease) in accounts receivable	8,509	(6,767)
Increase/(decrease) in interest receivable	(62)	618
Increase in inventories	4,677	5,799
(Increase)/decrease in accounts payable	(7,624)	(875)
(Increase)/decrease in employee entitlements	0	1,219
(Increase)/decrease in accrued board fees	(369)	3,823
(Increase)/decrease in fees in advance	<u>41,838</u>	<u>(10,234)</u>
Net cost of services (Operating Statement)	<u>1,234</u>	<u>7,033</u>
<b>10. REMUNERATION OF ACCOUNTABLE AUTHORITY</b>		
The total fees, salaries and other benefits received or due and receivable for the financial year, by members of the Accountable Authority (the Chairman does not receive remuneration from the Board).	<u>18,369</u>	<u>18,869</u>

**BETTING CONTROL BOARD**

**NOTES TO THE FINANCIAL STATEMENTS**

31 July 1999

	1998/99	1997/98
The number of members of the Accountable Authority whose total of fees, salaries and other benefits received or due and receivable for the financial year, fall within the following band:	<b>No.</b>	<b>No.</b>
\$0 - \$10,000	<u>9</u>	<u>6</u>
	<b>\$</b>	<b>\$</b>

**11. RETIREMENT BENEFITS**

In respect of members of the Accountable Authority, the following amounts were paid or became payable for the financial year:

Contributions to the West State Superannuation Scheme	<u>1,286</u>	<u>1,449</u>
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**12. EXPLANATORY STATEMENT**

**(a) Comparison of actual results with those of the preceding year**

Details and reasons for significant variations between actual income and expenditure and the corresponding item of the preceding year are detailed below. Significant variations are considered to be those greater than 5% or \$20,000.

<i>Administration expenses</i>	107,753	92,999
The increase of \$14,754 is mainly attributable to arrears owing to the Gaming Commission of Western Australia for inspection services provided during the year. There was also an increase on the amount spent on the printing of betting stationery.		

<i>Superannuation</i>	1,286	1,449
The decrease of \$172 is primarily due to an insufficient provision raised in 1996/97 which resulted in superannuation being higher than usual in 1997/98.		

<i>User charges and fees</i>	123,738	114,830
The increase of \$8,908 is mainly due to the recognition of arrears receivable from the Totalisator Agency Board to cover an increase in services provided by the Gaming Commission of Western Australia.		

<i>Interest received</i>	4,904	5,520
The decrease of \$616 is the result of an overall decrease in the Board's bank balance throughout the year.		

**(b) Comparison of estimates and actual results**

Section 42 of the Financial Administration and Audit Act requires statutory authorities to prepare annual budget estimates. Treasurer's Instruction 945 requires an explanation of significant variations between these estimates and actual results. Significant variations are considered to be those greater than 5% of budget or \$20,000. Variations which have been explained in part (a) of this note have not been repeated here in the interests of concise reporting.

All variations between estimates and actuals have been explained in part (a) of this note and have not been repeated here in the interests of concise reporting.



**BETTING CONTROL BOARD****NOTES TO THE FINANCIAL STATEMENTS**

31 July 1999

	<b>1998/99</b>	<b>1997/98</b>
	\$	\$

**13. REMUNERATION OF AUDITOR**

The total of fees paid or due and payable to the auditors of the Board for the financial year is as follows:

Fees to the Auditor General:

- for external audit

	<u>3,000</u>	<u>2,500</u>
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**14. ADDITIONAL FINANCIAL INSTRUMENTS DISCLOSURES****(a) Interest rate risk exposure**

The Board's exposure to interest rate risk and effective interest rates on financial instruments are:

	Weighted average effective interest rate	Floating interest rate \$	Non-interest bearing \$	Total 31 July 1999 \$	Total 31 July 1998 \$
<u>31 July 1999</u>					
<b>i) Financial assets</b>					
Cash resources	4.902%	55,050		55,050	80,290
Accounts receivable			8,509	8,509	0
Interest receivable			556	556	618
<b>Total financial assets</b>		<b>55,050</b>	<b>9,065</b>	<b>64,115</b>	<b>80,908</b>
<b>ii) Financial liabilities</b>					
Accounts payable			14,636	14,636	7,012
Accrued board fees			1,911	1,911	1,542
Fees in trust			20,495	20,495	0
Fees in advance			550	550	42,388
<b>Total financial liabilities</b>			<b>37,592</b>	<b>37,592</b>	<b>50,942</b>

**b) Credit risk exposure**

All financial assets are unsecured. Amounts owing by other government agencies are guaranteed and therefore no credit risk exists in respect of those amounts. In respect of other financial assets the carrying amounts represent the Board's maximum exposure to credit risk in relation to those assets.

The following is an analysis of amounts owing by other government agencies:

	<b>31 July 1999</b>	<b>31 July 1998</b>
	\$	\$
Western Australian Government agencies	<u>9</u>	<u>0</u>

**15. OUTPUT INFORMATION**

The only output of the Board is Functions Performed for the Racing Industry. The details disclosed in the operating statement represent all details of operating expenses and revenues for this output.

**16. CAPITAL COMMITMENTS**

At 31 July 1999, the Board did not have any capital commitments.

**17. CONTINGENT LIABILITIES**

To the best of our knowledge, we are not aware of any circumstances which may result in a contingent liability.

**18. EVENTS OCCURRING AFTER BALANCE DATE**

We are 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 Board, the results of those activities or the state of affairs of the Board in the ensuing or any subsequent financial year.

**19. RELATED BODIES**

The Board does not provide any assistance to other agencies which would deem them to be regarded as related bodies under the definitions included in Treasurer's Instruction 951.

**20. AFFILIATED BODIES**

The Board does not provide any assistance to other agencies which would deem them to be regarded as affiliated bodies under the definitions included in Treasurer's Instruction 951.

**STATEMENT OF CERTIFICATION - FINANCIAL STATEMENTS**

The accompanying financial statements of the Betting Control Board have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to present fairly the financial transactions for the year ended 31 July 1999 and the financial position as at 31 July 1999.

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



DEPUTY CHAIRMAN  
21 September 1999



PRINCIPAL ACCOUNTING OFFICER  
21 September 1999



MEMBER  
21 September 1999



**Auditor General**

**To the Parliament of Western Australia**

**BETTING CONTROL BOARD  
FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1999**

**Scope**

I have audited the accounts and financial statements of the Betting Control Board for the year ended July 31, 1999 under the provisions of the Financial Administration and Audit Act 1985.

The Board is responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing and presenting the financial statements, and complying with the Act and other relevant written law. The primary responsibility for the detection, investigation and prevention of irregularities rests with the Board.

My audit was performed in accordance with section 79 of the Act to form an opinion based on a reasonable level of assurance. The audit procedures included examining, on a test basis, the controls exercised by the Board to ensure financial regularity in accordance with legislative provisions, evidence to provide reasonable assurance that the amounts and other disclosures in the financial statements are free of material misstatement and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and the Treasurer's Instructions.

The audit opinion expressed below has been formed on the above basis.

**Audit Opinion**

In my opinion,

- (i) the controls exercised by the Betting Control Board provide reasonable assurance that the receipt, expenditure and investment of moneys and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the Operating Statement, Statement of Financial Position and Statement of Cash Flows and the Notes to and forming part of the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Treasurer's Instructions, the transactions for the year ended July 31, 1999 and the financial position at that date.

A handwritten signature in black ink, appearing to read 'D D R Pearson'.

D D R PEARSON  
AUDITOR GENERAL  
November 5, 1999

**CONTENTS**

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1. Performance Indicators
2. Statement of Certification
3. Assessment of the Auditor General

**Outcome**

The desired outcome of the Betting Control Board is to administer and control the conduct of on- and off-course betting in Western Australia in accordance with the Betting Control Act and the Totalisator Agency Board Betting Act.

**Effectiveness Indicator**

In order to meet its desired outcome of controlling the conduct of on and off-course betting in Western Australia, the Board has developed compliance assessment programs to test compliance with legislative requirements by betting operators. The following effectiveness indicator measures the degree to which betting operators are found to have complied with legislative requirements.

1. The number of compliance assessment programs executed where full compliance has been established expressed as a percentage of total programs undertaken.

**Number of programs executed:** 247

**Compliance Indicator:** 90.3 per cent

**1997/98 Indicator:** 91.3 per cent

**Output - Functions Performed for the Racing Industry**

Output Description: Perform functions in accordance with statutory obligations

**Efficiency Indicators**

1. The percentage of bookmaker's employee licence applications processed within five working days of a completed application being received, which did not require referral to a Board meeting.

**Indicator:** 96.8 per cent

**1997/98 Indicator:** 97.8 per cent

2. The average cost of each compliance assessment program executed (calculated by dividing overall board expenditure by the number of compliance assessment programs undertaken).

## KEY PERFORMANCE INDICATORS

### STATEMENT OF CERTIFICATION

The performance indicators presented here are based on proper records and fairly represent the performance of the Betting Control Board for the financial year ending 31 July 1998.



DEPUTY CHAIRMAN  
29 September 1998



MEMBER  
29 September 1998



Auditor General

To the Parliament of Western Australia

**BETTING CONTROL BOARD  
PERFORMANCE INDICATORS FOR THE YEAR ENDED JULY, 31 1999**

**Scope**

I have audited the key effectiveness and efficiency performance indicators of the Betting Control Board for the year ended July 31, 1999 under the provisions of the Financial Administration and Audit Act 1985.

The Board is responsible for developing and maintaining proper records and systems for preparing and presenting performance indicators. I have conducted an audit of the key performance indicators in order to express an opinion on them to the Parliament as required by the Act. No opinion is expressed on the output measures of quantity, quality, timeliness and cost.

My audit was performed in accordance with section 79 of the Act to form an opinion based on a reasonable level of assurance. The audit procedures included examining, on a test basis, evidence supporting the amounts and other disclosures in the performance indicators, and assessing the relevance and appropriateness of the performance indicators in assisting users to assess the Board's performance. These procedures have been undertaken to form an opinion as to whether, in all material respects, the performance indicators are relevant and appropriate having regard to their purpose and fairly represent the indicated performance.

The audit opinion expressed below has been formed on the above basis.

**Audit Opinion**

In my opinion, the key effectiveness and efficiency performance indicators of the Betting Control Board are relevant and appropriate for assisting users to assess the Board's performance and fairly represent the indicated performance for the year ended July 31, 1999.

A handwritten signature in black ink, appearing to read 'D D R Pearson'.

D D R PEARSON  
AUDITOR GENERAL  
November 5, 1999



#### ACKNOWLEDGMENTS

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