



Reporting Guidelines For Interactive Gaming Licensees

1 INTRODUCTION

This document provides the Licensees under the Interactive Gaming Act 2000 with the statutory reporting requirements. It describes the:

- Number and Name of each Report; and
- Minimum information for each report; and
- When each report must be provided; and
- To whom the report must be delivered.

2 REPORTS

2.1 GENERAL REQUIREMENTS

Reports are to be provided to the Regulator with monetary values expressed in US dollars.

Reports may be delivered as an attachment to an email provided that hard copy reports are provided no more than two working days later.

- AR means the report is derived from the Audit Requirements.
- TG means the report is derived from the Technical Guidelines.
- CP means the report is derived from the Code of Practice.
- IGCL means The Manager, Licensing Review and Audit, Interactive Gaming Consultants Ltd.

2.2 FINANCIAL REPORTING REQUIREMENTS

The following reports are required for the purposes of calculating and validating the Interactive Gaming Tax payable and assessing the overall financial performance of the Licensees and are described generally in the Audit Requirements.



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 2.1 TG 2.7.2	IGR-001	Monthly Performance Report	<p>For each approved game the Licensee must provide at least the following information for each game:</p> <ul style="list-style-type: none"> ➤ Game name and approval number: <ul style="list-style-type: none"> • Total player losses for the month • Total players wins for the month • Total incentives and credits provided to players for the month • Total Number of hands or games played for the month • Net performance of each game (Losses + incentives and credits and compensations - wins) • Tax payable for Game (Net performance * Tax Rate for Game Type) • Average Loss (Losses + incentives / Number of games or hands played) • House percentage for each game ➤ Total Games Performance (Sum of all approved games Net Performance) ➤ Total interactive gaming tax payable (sum of tax payable for each game) 	5th working day of each month



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 2.2 TG 2.7.2	IGR-002	Country Performance Report	<p>For each Country of players residential addresses the Licensee must provide the following information as a minimum:</p> <ul style="list-style-type: none"> ➤ Country Name (Full name) ➤ Game Name and Number <ul style="list-style-type: none"> • Total player losses for the month • Total players wins for the month • Total incentives and credits provided to players for the month • Net performance of each game (Losses + incentives and credits and compensations - wins) ➤ Total Country Performance (All Games) <ul style="list-style-type: none"> • Total player losses • Total player wins • Total incentives and credits provided to players for the month • Net performance of all game (Losses + incentives and credits and compensations - wins) 	5th working day of each month



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 2.3 TG 2.7.2	IGR-003	Major Wins Report	For each approved game the Licensee must provide the following information as a minimum: <ul style="list-style-type: none"> ➤ Game Name and Number ➤ Major Wins by date <ul style="list-style-type: none"> • Total of major wins for the month 	5th working day of each month

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 3 TG 2.7.2	IGR-004	Jackpot Pool Report	For each approved Jackpot Pool the Licensee must provide the following information as a minimum: <ul style="list-style-type: none"> ➤ Amount at beginning of Gambling Day; ➤ Amount added (increment); ➤ Amount on which the increment is based and percentage; ➤ Amount Won; <ul style="list-style-type: none"> • Balance at end of Gambling Day 	5th working day of each month



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 6 TG 2.7.2	IGR-005	Debtors Report	Licensees must provide at least the following information: <ul style="list-style-type: none"> ➤ Registered name of player ➤ Amount of debt ➤ Reason for debt (repudiation/charge back, returned checks etc) <ul style="list-style-type: none"> • Date of debt 	By the 15 th day of each month

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 7 TG 2.7.2	IGR-006	Player Account Report	Licensees must provide at least the following information: <ul style="list-style-type: none"> ➤ Date of report ➤ Registered name of player <ul style="list-style-type: none"> • Player account balance 	Within 2 working days of the request

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 7 TG 2.7.2	IGR-007	Bank Reconciliation Report	Licensees must provide at least the following information: <ul style="list-style-type: none"> ➤ Total of player account deposits ➤ Total of payments to players ➤ Bank statement for the account into which player deposits are made, and player payments made. 	5th working day of each month



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 8 TG 2.7.2	IGR-008	Monthly Profit Report	Licensees must provide at least the following information: Monthly Report on Profit Performance with agreed account headings (including Capitalised Expenses, Inter Company Transfers and Consultancy Expenses).	By the 15 th of each month

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 9 TG 2.7.2	IGR-009	Quarterly Profit Report	Licensees must provide at least the following information: <ul style="list-style-type: none"> ➤ Quarterly Report on Profit Performance with agreed account headings (including Capitalised Expenses, Inter Company Transfers and Consultancy Expenses). Including: <ul style="list-style-type: none"> • Balance Sheet • Statement of Income and Expenditure • Certification that reports have not been materially misstated and that their preparation is in accordance with the system of internal controls and administrative and accounting procedures which have been approved under the Act. • Shareholders (major) • Directors (name and address) • Principal Executive Officer and Secretary • Auditor • Employment Summary (Full Time Equivalents) for licensed employees, broken into categories 	1st Qtr - 30th April 2nd Qtr - 31st July 3rd Qtr - 31st October 4th Qtr - 31st January



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 11 TG 2.7.2	IGR-010	Annual Financial Statements	Licensees must provide independently audited statements by an auditor qualified under the Act.	By 30th Sept each year

2.3 SYSTEM REPORTING REQUIREMENTS

The following reports are required for the purposes of ensuring the integrity of the Interactive Gaming Computer System.

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 15	IGR-011	Software Configuration Report	Licensees must provide at least the following information in relation to software installed on approved gambling computer equipment: <ul style="list-style-type: none"> ➤ Software Item Name ➤ Software Item Version Number ➤ Date of Installation 	2 working days after a change.

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 53	IGR-012	Proposed Game Configuration Change Report	When changes to game configuration or parameters are proposed, Licensees must provide a comparison report between the proposed modifications and the existing settings relating to a game.	7 days prior to the proposed change being implemented



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 56	IGR-013	Software Defects Report	<p>Licensees must provide at the following information in relation the defects / bugs identified in software used on approved gambling equipment:</p> <ul style="list-style-type: none"> ➤ Defect Number ➤ Date Identified ➤ Defect Title ➤ Defect Priority (Critical etc) ➤ Defect Narrative ➤ Planned date for Rectification ➤ Method of Rectification 	By the 15th of each month

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
TG 3.9.6 CP 5.9.11	IGR-014	System Malfunction Report	<p>The Regulator must be notified of any malfunction of the IGCS or an end player device that leads to a request by the operator or by the player to make a financial adjustment to the IGCS or to a player's account. The notification must include the following:</p> <ul style="list-style-type: none"> ➤ The time of the claimed malfunction. ➤ The time the claimed malfunction was reported. ➤ The details of the claimed malfunction, including evidence that supports the claim and evidence (if any) that refutes the claim. All evidence submitted by a player in support of a claim must be included in the notification. ➤ Any actions taken to prevent the fault from re-occurring or to prevent a continuing problem (eg. game disabled until fault rectified). ➤ The details of the requested financial adjustment. ➤ The details of any financial adjustment resulting from claimed malfunction, or the reason why no financial adjustment was performed. 	No more than 2 working days after a malfunction



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
TG 8.4.5	IGR-015	Security Incidents Report	<p>Licenseses are required to report to the Regulator all detected Security incidents. For the purpose of reporting a Security Incident is any attempt to breach the security of the licenseses systems or premises identified by the Licensees.</p> <p>The minimum information to be provided shall include:</p> <ul style="list-style-type: none"> ➤ Location, Date and Time of (attempted) security breach. ➤ State whether the security breach was successful or not. ➤ Narrative of breach attempt. ➤ Narrative of counter measures applied. ➤ Statement to thwart a repetition <p>It is acknowledged that continuous attempts at breaching security are common - these are to be reported.</p> <p>It is also acknowledged that reporting such attempted security breaches may require immediate telephone contact with Global Gaming Regulators Limited rather than an immediate written report. (It may be necessary for Global Gaming Regulators Limited to notify all Licensees of an attempt occurring now.)</p>	Successful - Immediate Unsuccessful - Next working day



2.4 PLAYER INFORMATION REPORTING REQUIREMENTS

The following reports are required for the purposes of ensuring the integrity of the Interactive Gaming Computer System:

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 5 TG 2.7.2	IGR-016	Inactive Accounts Report	Licensees must provide at least the following information quarterly: <ul style="list-style-type: none"> ➤ Registered Name of player ➤ Last date of activity ➤ Balance of player account ➤ Total balance of all inactive accounts 	5th working day of each 3rd month

REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 8	IGR-017	Dispute Log Report	Licensees must provide at least the following information for all Disputes (Disputes that were marked as resolved in a previous report do not need to be reported again): <ul style="list-style-type: none"> ➤ Dispute Type <ul style="list-style-type: none"> • Registered Player Name • Date complaint raised • Status of complaint (Open, Resolved etc) • Resolution 	By the 15 th day of each month



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
AR 9	IGR-018	Excluded Players Report	Licensees must provide at least the following information for all Excluded Players: <ul style="list-style-type: none"> ➤ Registered name of player ➤ Registered address of player (if known) ➤ Reason for exclusion ➤ Date exclusion commenced ➤ Period of exclusion (Permanent, 30 days etc) ➤ Player account balance (if known) 	By the 15 th day of each month



REFERENCE	REPORT NUMBER	Report Name	Minimum Information	Due Date
CP 5.9.8	IGR-020	Suspect Transaction Report	<p>Licenses are required to report all suspected fraud and suspected attempts at money laundering to the Financial Intelligence Unit (FIU) and comply with the provisions of the Financial Transactions Reporting Act 2000. The minimum information to be provided includes:</p> <ol style="list-style-type: none"> 1 Licensee name. 2 The nature of the transaction. 3 The date of the transaction. 4 The total amount involved in the transaction. 5 The type of currency involved in the transaction. 6 For each person conducting the transaction with the financial institution: <ol style="list-style-type: none"> (a) the name of the person; and (b) the business or residential address of the person; and (c) the occupation, business or principal activity of the person; and (d) the date of birth of the person; and (e) the signature of the person; and (f) the method used by the financial institution to verify the identity of the person; and (g) whether the transaction was conducted on behalf of the person or on behalf of another person. 7 For any person on whose behalf the transaction was conducted: <ol style="list-style-type: none"> (a) the name of the person; and (b) the address of the person; and (c) the occupation of the person (or, where appropriate, the business or principal activity of the person). 8 The type and identifying number of any account with a financial institution that is affected by the transaction. 	FIU 20 minutes Regulator 1 hour



2.5 REGISTERS TO BE MAINTAINED BY A LICENSEE

Licensees are maintain and keep, at least, the following List and Registers. Copies are to be provided to the Regulator as indicated.

REPORT NUMBER	Report Name	Minimum Information	Due Date
IGL-001	List of Agents	A list the details of all agents of the Licensee who act for or on behalf of the Licensee in carrying at activities such as verification of players registration details, or where a "trust relationship" exists between the Licensee and the Agent. Agents must be approved by the Regulator.	No more than 5 days after an approved change
IGL-002	List of Key Employees	A List of employees who have the authority or the access rights to change the value of a players account or change the rules of a game, approve a compensation, or change data in any of the databases or files associated with the Interactive Gaming System, or who have access to secure areas of the approved premises, or who have the rights to change the security systems of the premises or computer systems or network.	No more than 5 days after an employee change
IGL-003	Register of Approved Interactive Gaming Equipment	A Register of all approved Interactive Gaming Equipment. Interactive Gaming Equipment must be approved by the Regulator.	No more than 5 days after an employee change
IGL-004	Register of Approved Games	A Register of all Games and Game Approval Numbers approved by the Regulator. Games must be approved by the Regulator.	No more than 5 days after an approved change
IGL-005	List of Registered Players	A List of all Registered Players and their details. (This would usually be held in the Interactive Gaming System and a report generated monthly.	No more than 5 days after receiving a



			request
IGL-006	List of Excluded Players	A List of players that have been excluded from play and/or registration by either the player, the Licensee or the Regulator.	No more than 5 days after receiving a request
IGL-007	List of Players Bet Limits	A List of Bet / Deposit Limits imposed upon players. (This would usually be held in the Interactive Gaming System and a report generated monthly.	No more than 5 days after receiving a request
IGL-008	Register of Assets	A Register of all Assets owned / leased / rented or otherwise used by the Licensee.	No more than 5 days after receiving a request
IGL-009	Register of Contracts and Agreements	A Register of all Contracts and Agreements. Some contracts and agreements must be approved by the Regulator.	No more than 5 days after receiving a request
IGL-010	Register of Shareholders	A Register of Shareholders. Some shareholders must be approved by the Regulator.	No more than 5 days after an approved change
IGL-011	Register of Approved Bank Accounts	A Register of the Bank Accounts used by the Licensee approved by the Regulator. Bank accounts and their purposes must be approved by the Regulator.	No more than 5 days after receiving a request



IGL-012	Register of "Close Associates"	A Register of all entities nominated by the Regulator as "close associates" by the Regulator. "Close associates" must be approved by the Regulator.	No more than 5 days after receiving a request
IGL-013	Register of Compatible Software	A Register of all the 3rd party software that is compatible with the approved Interactive Gaming Computer System application software.	No more than 5 days after receiving a request

All enquiries relating to this document should be sent to:

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