

IN THE MATTER of the Gambling Act 2003
AND on an application by
**CHRISTCHURCH CASINOS
LIMITED** for approval to appoint an
auditor

BEFORE THE GAMBLING COMMISSION

Members: G L Reeves (Chief Gambling Commissioner)
L M Hansen
R D Bell
A K Foote

Date of Application: 29 January 2014

Date of Decision: 14 February 2014

Date of Notification
of Decision: 21st February 2014

**DECISION ON AN APPLICATION BY CHRISTCHURCH CASINOS LIMITED
FOR APPROVAL TO APPOINT AN AUDITOR**

Introduction

1. Christchurch Casinos Limited ("CCL") applied to the Commission, under condition 19 of CCL's venue licence and condition 36 of its operator's licence, for approval to appoint a new auditor.

Licence condition

2. Licence condition 19 of CCL's venue licence (which is identical to condition 36 of CCL's operator's licence) is as follows:

CCL's venue licence

19. The Licence Holder shall submit for the approval of the Commission the name of the person or body of persons appointed from time to time by the Licence Holder as Auditor to audit the Casino business. The approval of the Commission shall be revocable at the discretion of the Commission and shall be subject to such conditions as the Commission from time to time imposes.

Submissions by CCL

3. CCL submitted, in summary, that:
 - (a) It wants to appoint a new auditor to audit its casino activities. KPMG currently undertakes this role, but it wants to appoint Crowe Horwath (NZ) Limited because



its parent company, Skyline Enterprises, uses Crowe Horwath. Using Crowe Horwath will create efficiencies by bringing all Group accounts together.

- (b) KPMG is engaged up to 31 March 2014 and it wants the change to be effective from 1 April 2014.
- (c) Crowe Horwath is a member of Crowe Horwath International, a Swiss verein.

The Secretary's submissions

- 4. The Secretary submitted that he had no regulatory concerns with CCL's proposal.

Analysis

- 5. CCL sought Commission approval to replace KPMG with Crowe Horwath as the auditor of the casino's activities. The application follows a desire to bring all Group accounts together. The proposal raised no issues of regulatory concern for the Commission.

Decision of the Commission

- 6. The Commission approved, under condition 19 of CCL's venue licence and condition 36 of its operator's licence, CCL's application to appoint a new auditor, Crowe Horwath (NZ) Limited.



Graeme Reeves
Chief Gambling Commissioner

for and on behalf of the
Gambling Commission

21st February 2014

