



Australian Government  
Australian Transaction Reports  
and Analysis Centre

## NOTICE TO APPOINT AN EXTERNAL AUDITOR TO CONDUCT A COMPLIANCE AUDIT

### SUBSECTION 162(2) OF THE *ANTI-MONEY LAUNDERING AND COUNTER-TERRORISM FINANCING ACT 2006*

**TO:** Delaware North Darwin Casino Pty Ltd  
ACN 009 624 417  
Gilruth Avenue  
THE GARDENS NT 0820

Attention: The Proper Officer

1. I, Bradley Brown, National Manager, Regulatory Operations of the Australian Transaction Reports and Analysis Centre (**AUSTRAC**), as delegate of the Chief Executive Officer of AUSTRAC (**the AUSTRAC CEO**), have reasonable grounds to suspect that Delaware North Darwin Casino Pty Ltd T/A Mindil Beach Casino and Resort ACN 009 624 417 (**Mindil Beach Casino**) is a reporting entity that has contravened and/or is contravening sections 36 and 81 of the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (**AML/CTF Act**).
2. Acting under subsection 162(2) of the AML/CTF Act, as delegate of the AUSTRAC CEO, I require Mindil Beach Casino to appoint [REDACTED] [REDACTED] arrange for the external auditor to carry out an external audit, and provide a copy of the report to AUSTRAC, in accordance with paragraphs [3] – [9] of this notice.

#### Requirements under section 162(2)(b) of the AML/CTF Act

**Within 14 days of the date of this notice, Mindil Beach Casino must:**

3. Engage the external auditor to conduct an audit covering the matters specified below in the Schedule to this notice, including giving a written report (**the audit report**) to Mindil Beach Casino.

**Within 200 days of the external auditor being engaged, Mindil Beach Casino must:**

4. Give the AUSTRAC CEO a copy of the final audit report setting out the external auditor's findings.

**The matters to be covered by the audit:**

5. The audit must cover the matters set out in the Schedule to this notice.

**The form of the audit report:**

6. The audit report must be in a form that:
- a) Accords with any Australian standard applicable to that kind of audit report, or which in the opinion of the external auditor accords with the closest applicable Australian standard; or
  - b) Accords with the format and style in which the external auditor would prepare a report suitable to annex to an expert witness affidavit the external auditor would make in Federal Court of Australia proceedings.

**Submission of audit report:**

7. The audit report is to be submitted to [Rebecca.Fifita@austrac.gov.au](mailto:Rebecca.Fifita@austrac.gov.au) and [Vicky.Orshansky@austrac.gov.au](mailto:Vicky.Orshansky@austrac.gov.au).

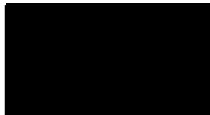
**Consequences of not complying with a subsection 162(2) requirement in this notice:**

8. Under section 162(7) of the AML/CTF Act a person commits an offence if:
- a) the person is subject to a requirement under section 162(2); and
  - b) the person engages in conduct; and
  - c) the person's conduct breaches the requirement.

Penalty: Imprisonment for 12 months or 60 penalty units, or both.

9. Section 162(8), which is a civil penalty provision, states that a reporting entity must comply with a requirement under section 162(2).

Dated 31 July 2025



**Bradley Brown**  
**National Manager, Regulatory Operations**  
**AUSTRAC**

## Schedule

### Definitions

The following definitions apply to this Schedule.

**AML/CTF Act** means the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006*.

**AML/CTF Rules** means the *Anti-Money Laundering and Counter-Terrorism Financing Rules Instrument 2007 (No. 1)*.

**Part A Program** means Part A of:

- a standard anti-money laundering and counter-terrorism program as defined in subsection 84(2) of the AML/CTF Act.

**Program** means:

- a standard anti-money laundering and counter-terrorism program as defined in subsection 84(1) of the AML/CTF Act.

**Relevant Period** means the period 1 January 2024 to the date of this notice.

### Details to be covered by the audit report

1. The audit report must contain details of:
  - a. The external auditor's assessment of the matters set out in this Schedule;
  - b. Any provisions of the AML/CTF Act and/or the AML/CTF Rules which the external auditor concludes Mindil Beach Casino has not complied with or is not complying with;
  - c. The facts on which the external auditor has relied to make the assessment identified in [1.A and 1.B] have not been or are not being complied with;
  - d. Any measures which the external auditor believes Mindil Beach Casino should implement to ensure that it complies with the AML/CTF Act and the AML/CTF Rules;
  - e. The capacity of Mindil Beach Casino to implement the measures set out in paragraph [1.D].

### Matters to be covered by the audit

#### **Money Laundering and Terrorism Financing Risk Assessment**

2. Whether Mindil Beach Casino has during the Relevant Period complied with the requirements of Part 8.1 of the AML/CTF Rules.

#### **Oversight by Board and Senior Management**

3. Whether Mindil Beach Casino has during the Relevant Period complied with the requirements of Part 8.4 of the AML/CTF Rules.

**Reporting Obligations**

4. Whether Mindil Beach Casino's Part A Program has during the Relevant Period complied with the requirements of Part 8.9 of the AML/CTF Rules.

**KYC information**

5. Whether Mindil Beach Casino's Part A Program has during the Relevant Period complied with the requirements of paragraphs 15.2 and 15.3 of the AML/CTF Rules.

**Transaction Monitoring Program**

6. Whether Mindil Beach Casino's Part A Program has during the Relevant Period complied with the requirements of paragraphs 15.4, 15.5, 15.6, and 15.7 of the AML/CTF Rules.
7. When determining Mindil Beach Casino's compliance with the matters outlined in paragraph 6 above, the methodology for conducting the audit by the external auditor must include sampling and data collection.

**Enhanced Customer Due Diligence (ECDD) Program**

8. Whether Mindil Beach Casino's Part A Program has during the Relevant Period complied with the requirements of paragraphs 15.8, 15.9, 15.10 and 15.11 of the AML/CTF Rules.
9. When determining Mindil Beach Casino's compliance with the matters outlined in paragraph 8 above:
  - a. the methodology for conducting the audit by the external auditor must include sampling and data collection; and
  - b. the external auditor must have regard to how Mindil Beach Casino met its obligations with reference to at least thirty (30) individual customers to which Mindil Beach Casino was required to apply its ECDD Program during the Relevant Period.

**Compliance with ongoing customer due diligence**

10. Whether Mindil Beach Casino has complied with section 36 of the AML/CTF Act during the Relevant Period.