## Audit Checklist for Form PL-R1 (version 2.1)

*Effective from reporting month August 2018*

The club has to submit the audit checklist to IRAS together with Forms PL-R and PL-R1 in the reporting month that any exception is noted by the auditor.

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| --- | --- |
| **Unique Entity Number** | (UEN) |
|  |  |
| **PL Reference Number** |  |
|  |  |
| **Name of Club** |  |
|  |  |
| **For Reporting Month** |  |
| **Name of Audit Firm** |  |
|  |  |
| **Reporting Period** | from (dd/mm/yy) to (dd/mm/yy) |

On the soft meter reading date, the auditor is to check the following in his review of Form PL-R1:

| **Checks** | **Observation(s) / Exception(s) noted** |
| --- | --- |
| 1. “Date of present meter reading” is the club’s date of taking the soft meter readings for the reporting period. |  |
| 1. Turnover and Total Wins readings from the fruit machines’ hard meters agree to the amounts recorded on Form PL-R1 by the club representative. |  |
| 1. Witness the generation of the soft meter printouts on the spot by the club representative. |  |
| 1. The date and time of printing on the soft meter printouts is the date and time of the auditor witnessing the meter reading.   The following information on the soft meter printouts agree to the description on each machine:   1. Machine Number/Asset ID; and 2. Program (Game) Name. |  |
| 1. Turnover and Total Wins soft meter readings from the fruit machines’ printouts agree to the amounts recorded on Form PL-R1 by club representative. |  |
| 1. Soft meter printouts supporting duty computation are legible and properly maintained by the club representative.   Note:  Printouts are usually printed on thermal paper and may fade over time. Ways to maintain the readings include photocopying or scanning the original printouts. |  |
| 1. If there has been a meter reset, meter replacement or movement of fruit machine machines during the reporting month, the club representative has maintained a reconciliation (the “Reconciliation”) prepared in accordance with Explanatory Note 12 to Form PL-R1.   The Turnover and Total Wins meter readings (before and after the reset) from the fruit machines agree to the amount recorded on the Reconciliation by the club representative.  The Turnover and Total Wins meter readings in the Reconciliation agree to the amount recorded on Form PL-R1 by the club representative.  Note:  Machine movement will include addition, retirement and replacement of fruit machines. |  |
| 1. If there has been a (hard or soft) meter roll over during the reporting month, a digit “1” is added to the left of the present meter reading.   Note:  A meter rollover will occur when a new reading exceeds the capacity of the meter’s display. For example, on a meter displaying seven digits, when the reading increases from 9,999,999 to 10,000,555, the meter rolls over and displays the new reading as 0000555. |  |
| 1. If the difference between the soft and hard meter readings for the same meter exceeds S$5.00, the club has: 2. Had the fruit machine checked by a technician 3. Received a technician report on the reason for the difference 4. Provided the reason for the difference documented in the “Reason if meter difference > $5” worksheet for submission to IRAS. |  |
| 1. If the club offers prizes from linked jackpot system (e.g. Cascade), the total amount of prizes awarded (if these are not included in metered Total Wins) from system during the reporting period agrees to supporting system reports, payment vouchers and/or source documents.   The linked jackpot prize amount agrees to the amount recorded “jackpot prizes awarded” field in Form PL-R1 recorded by the club representative. |  |
| 1. The number of fruit machines recorded on Form PL-R1 agrees to the number of fruit machines granted as indicated on the Fruit Machine Permit. |  |
| 1. The hard meter cover of every fruit machine is sealed with a serially numbered single-use seal. |  |
| Additional Work Performed  (If necessary, more rows can be appended below to provide details of work done) | |
| A1 |  |
| A2 |  |