

INDEPENDENT AUDITOR'S COMPLIANCE REVIEW REPORT**To Bairnsdale Bowls Club Inc.**

We have audited the compliance of the accompanying Community Benefit Statement of the Bairnsdale Bowls Club Inc. for the year end 30 June 2012 with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

www.whk.com.auWHK Audit (Vic)
ABN 27 621 602 883**Respective Responsibilities**

The Club's committee of management is responsible for ensuring compliance with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Community Benefit Statement that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Our responsibility is to express an opinion as to whether the Club has complied with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, in all material respects. Our audit has been conducted in accordance with applicable Standards on Assurance Engagements (ASAE 3100 *Compliance Engagements*) to provide reasonable assurance that the Club has complied with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. We have complied with all ethical requirements in accordance with ASAE 3100.

Our audit involves performing procedures to obtain audit evidence through enquiry, inspection, and observation about the organisation's compliance, in all material respects, with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

Use of Report

This compliance audit report has been prepared for the Bairnsdale Bowls Club Inc. to provide to the Victorian Commission for Gambling Regulation pursuant to 3.6.9(2)(c) of the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or the Community Benefit Statement to which it relates, to any party other than the Bairnsdale Bowls Club Inc. or for any purpose other than that for which it was prepared.

Conclusion

In our opinion, the Community Benefit Statement of Bairnsdale Bowls Club Inc. has complied, in all material respects, with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 for the year ended 30 June 2012.

**WHK Audit (Vic)****Rochelle Wrigglesworth**

Partner

Date: 25 September 2012