



1 September 2021

The General Manager
Morwell RSL Sub-Branch Inc.,
52 Elgin Street,
Morwell VIC 3840

Dear Robert,

DOCUMENTS FOR YOUR ATTENTION

Please find enclosed:

1. Our Auditor's report for the Community Benefit Statement (CBS).

Our fee for the CBS audit return will be separately emailed.

Please do not hesitate to call us on 1300 284 330 if you have any queries in regards to this matter.

Yours faithfully

AMW AUDIT

Chartered Accountants

A handwritten signature in black ink, appearing to read 'BJT', with a long horizontal flourish extending to the right.

BILLY-JOE THOMAS

Director

Enc.

INDEPENDENT AUDITOR'S COMPLIANCE AUDIT REPORT TO MORWELL RSL SUB-BRANCH INC.

We have audited the compliance of Morwell RSL Sub-Branch Inc. with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003* in relation to the Community Benefit Statement for the year ended 30 June 2021.

Respective Responsibilities

The committee members of the entity are responsible for compliance with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*. Our responsibility is to express a conclusion on compliance with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*.

Our audit has been conducted in accordance with applicable Standards on Assurance Engagements (ASAE 3100 Compliance Engagements) to provide reasonable assurance that the entity has complied with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*. Our procedures selected depend on the auditor's judgement. These procedures have been undertaken to form a conclusion as to whether the entity has complied in all material respects, with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*.

Use of Report

This compliance audit report has been prepared for the Morwell RSL Sub-Branch Inc. to meet the requirements of the *Gambling Regulation Act 2003*. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than Morwell RSL Sub-Branch Inc., or for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of any evidence gathering procedures and any limitations in the entity's internal control framework, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*, as an audit is not performed continuously throughout the year and the audit procedures performed in respect of compliance with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003* are undertaken on a test basis. The audit conclusion expressed in this report has been formed on the above basis.

Conclusion

In our opinion, Morwell RSL Sub-Branch Inc. complies, in all material respects, with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003* in relation to the Community Benefit Statement for the year ended 30 June 2021.

AMW Audit

AMW AUDIT

Chartered Accountants

Billy-Joe Thomas

BILLY-JOE THOMAS

Director

Dated this 1st day of September 2021 at Perth, Western Australia