

**INDEPENDENT AUDIT REPORT  
TO THE VICTORIAN COMMISSION FOR GAMBLING REGULATION**

**Scope**

We have audited the Community Benefit Statement of the Mansfield Golf Club Inc. Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the statement, and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the statement is presented fairly and in accordance with Australian Accounting Standards, so as to present a view which is consistent with our understanding of the Gambling Regulations Act 2003.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the Community Benefit Statement of the Mansfield Golf Club Inc. presents fairly, in accordance with applicable Accounting Standards in Australia and consistent with our understanding of sections 3. 6. 9 (2) (a) and (b) and section 3. 6. 9 (3) of the Gambling Regulation Act 2003, the Mansfield Golf Club's compliance with the Act in relation to Mansfield Golf Club Inc. for the financial year ended 30 June 2013.

  
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**RONALD N BLACK FCA**  
**R N BLACK & CO**  
**Registered Company Auditor, Chartered Accountant**

26 September 2013