

## INDEPENDENT AUDIT REPORT

To the Swan Hill RSL Sub Branch Incorporated

**PARTNERS**  
Vincent F Dullard CPA  
Biagio (Gino) Salvo CPA, RCA  
Noel J Meney CPA, RCA  
Mark C Reed CPA

### *Report on the Community Benefit Statement*

We have audited the attached Community Benefit Statement of the Swan Hill RSL Sub Branch Incorporated for the year ended 30 June 2009. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it to the Victorian Commission for Gambling Regulation.

### *Committee's Responsibility for the Community Benefit Statement*

The Swan Hill RSL Sub Branch Incorporated management is responsible for the preparation of the Community Benefit Statement as required by the Gambling Regulation Act 2003. This responsibility includes designing, implementing, and maintaining internal control 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the Community Benefit Statement based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Community Benefit Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Community Benefit Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Community Benefit Statement in order to design, audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the Community Benefit Statement.

REGISTERED COMPANY AUDITORS  
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for appointment.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

In our opinion, the attached Community Benefit Statement presents fairly in accordance with the requirements of the Gambling Regulation Act 2003 for the year ended 30 June 2009.

**Date:** 28 September 2009

**Firm:** Poole & Associates Audit Services



**Address:** 52 McCrae Street  
SWAN HILL

**Partner:** Biagio Gino Salvo, CPA, RCA  
Reg. No. 14992