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## **Independent audit report to the members of the Epping RSL Sub-Branch Inc.**

### **Scope**

We have audited the Community Benefits Statement of the Epping RSL Sub-Branch Inc. for the year ended 30 June 2016. The Committee is responsible for the Community Benefit Statement and has determined that the accounting policies used are appropriate and in accordance with the requirements of the Gambling Regulation Act 2003 (the Act) administered by The Victorian Commission for Gambling and Liquor Regulation (VCGLR). We have conducted an independent audit of that Community Benefit Statement in order to express an opinion on it to the members.

Our audit has been conducted pursuant to the requirements of section 3.6.9 of the Act and in accordance with other information as issued from VCGLR. We disclaim any assumption of responsibility for any reliance on this report or the statement to which it relates to any person other than the members or for any purpose other than that for which it is prepared.

Our audit has been conducted in accordance with applicable Australian Auditing Standards to provide reasonable assurance that the Community Benefit Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the calculation of amounts and other disclosures in the Community Benefit Statement, and the evaluation of accounting policies and significant accounting estimates used. These procedures have been undertaken to form an opinion on whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with the requirements of the Act. No opinion is expressed as to whether the accounting policies used are appropriate and in accordance with the requirements of the VCGLR.

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

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**Independence**

In conducting our review, we followed applicable independence requirements of the Australian Professional and Ethical Standards Board.

**Audit Opinion**

In our opinion, the Community Benefit Statement in relation to the Epping RSL Sub-Branch Inc. presents fairly in accordance with the requirements of section 3.6.9 of the Act and applicable Australian Accounting Standards.



GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants



Eric W Passaris  
Partner

Registered Company Auditor: 181261

Melbourne, 28 September 2016