

# INDEPENDENT AUDITOR'S REPORT

To the Members of

## Wangaratta R.S.L. Sub-Branch Incorporated

### Scope

We have audited the Community Benefit Statement of Wangaratta R.S.L. Sub-Branch Incorporated located in Victoria Parade Wangaratta Victoria 3677, Licence number V9710053 from 1<sup>st</sup> July 2012 to 30<sup>th</sup> June 2013. The Committee is responsible for the preparation of the Community Benefit Statement and the information therein. I have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Wangaratta R.S.L. Sub-Branch Incorporated Members.


My audit has been conducted in accordance with Australian Auditing Standards, in particular Australian Auditing Standards AUS802, Statement of Auditing Practice AUP32 and in accordance with the Associations Incorporations Act (1981) and sections 3.6.9(2)(a) and (b) of the Gaming Regulation Act 2003, to provide reasonable assurance as to whether the Community Benefit Statement is free of material misstatement. Our procedures included examination of evidence supporting the amounts, and significant accounting estimates.

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

### Audit Opinion

In my opinion the Community Benefit Statement presents fairly:

- ✦ The application of gaming revenue to community purposes of a kind determined by the Minister for Gaming
- ✦ The value of non-financial contributions from gaming revenue to the community purposes of a kind determined by the Minister for Gaming
- ✦ That the required community benefit contribution is greater than the 8 1/3% of the venue operator's share of the gaming revenue for the period 1<sup>st</sup> July 2012 to 30<sup>th</sup> June 2013.



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Dated 23rd September, 2013

**WAN702089**