



## INDEPENDENT AUDITOR'S COMPLIANCE AUDIT REPORT

To Sale & District Greyhound Racing Club Incorporated

We have audited the compliance of Sale & District Greyhound Racing Club Incorporated 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 of entity is 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 Sale & District Greyhound Racing Club Incorporated 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 Sale & District Greyhound Racing Club Incorporated, 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, Sale & District Greyhound Racing Club Incorporated 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 of for the year ended 30 June 2021.

*JA B1*

Justin Brook  
Director  
GippsAudit Pty Ltd

Date: 21 September 2021  
Place: Sale

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GippsAudit Pty Ltd - Trading as DMG Audit & Advisory - ABN 29 166 656 677

Phone: 1300 792 720

Mail to: PO Box 160, SALE VIC 3853    Physical: 67-71 Foster Street, SALE VIC 3850  
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