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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CLAYTON RSL SUB BRANCH INC

Opinion

We have audited the accompanying Community Benefit Statement of the gaming facility of Clayton RSL Sub Branch Inc for the period ended 30 June 2019. We have concluded an independent audit of the Community Benefit Statement in order to express an opinion on it to the Members of Clayton RSL Sub Branch Inc for the purpose of fulfilling the requirements of section 3.6.6(2)(c) of the Gambling Regulation Act 2003.

In our opinion, the Community Benefit Statement of Clayton RSL Sub Branch Inc presents fairly:

1. The application of gaming revenue to community purposes of a kind determined by the Minister for Gaming
2. The value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister for Gaming
3. Is consistent with the auditors understanding of section 3.6.9.2 (a) and (b) of the Gambling Regulations Act 2003
4. Clayton RSL Sub Branch Inc compliance with the Act for the period ended 30 June 2019

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Community Benefit Statement section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the Community Benefit Statement in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention that the Community Benefit statement has been prepared for distribution to the Victorian Commission for Gambling pursuant to the Gambling Regulation Act 2003. As a result, the Community Benefit Statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF CLAYTON RSL SUB BRANCH INC (Continued)**

Committee of Management's Responsibility for the Community Benefit Statement

The Club's committee of management is responsible for the preparation and fair presentation of the Community Benefit Statement in accordance with Australian Accounting Standards and with section 3.6.9 of the Gambling Regulation Act 2003. The committee's responsibility also includes such internal control as deemed is necessary to enable the preparation of a community benefit statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the Community Benefit Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Community Benefit Statement.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit.

We identify and assess the risks of material misstatement of the Community Benefit Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We obtain an understanding of internal control relevant to the audit 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.

We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


**WALKER WAYLAND ADVANTAGE AUDIT PARTNERSHIP
CHARTERED ACCOUNTANTS**


**BEN BESTER
PARTNER**

Dated in Melbourne on this 19 day of September 2019