



**Independent Auditor's Report to the Management
of Dandenong Cranbourne RSL Sub Branch Inc.**

M V ANDERSON & CO

Chartered Accountants

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Report on the Audit of the Community Benefits Statement

Opinion

We have audited the attached Community Benefits Statement (the Statement) of Dandenong Cranbourne RSL Sub Branch Inc. for the financial year ended 30 June 2018.

In our opinion, the Community Benefits Statement of Cranbourne RSL presents fairly, in all material respects, in accordance with the requirements of sections 3.6.9(2)(a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003, the community benefit contributions made by the Sub Branch for the financial year ended 30 June 2018.

Basis for 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 Statement* section of our report. We are independent of the Sub Branch 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 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 opinion.

Emphasis of Matter - Basis of Accounting

The Statement is prepared in accordance with the relevant sections of the Act, together with the instructions issued by the Victorian Commission for Gambling Regulation (the Commission), which determine the basis of the preparation of the Statement. As the Statement has been prepared for purpose of fulfilling the Committee's reporting responsibilities under the Act, the Statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee of Management for the Statement

The Committee of Management of Cranbourne RSL is responsible for the preparation and fair presentation of the Statement and has determined that the basis of preparation is appropriate to meet the requirements of the Commission in reporting the community benefit contributions as required by Section 3.6.9 of the Act. The responsibility also includes such internal control as the Committee determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the financial report 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 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 Statement.

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

- Identify and assess the risks of material misstatement of the 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.
- 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.

We communicate with the Committee 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.

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Graeme S. Day

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Partner

Dated: 5 September, 2018