



**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
KERANG SPORTS & ENTERTAINMENT VENUE**

**Scope**

We have audited the Community Benefit Statement, being a special purpose financial report of Kerang Sports & Entertainment Venue for the year ended 30 June 2019. We have conducted an independent audit of this Community Benefit Statement in order to express an opinion on it to the members of Kerang Sports & Entertainment Venue.

The Community Benefit Statement has been prepared for the purpose of fulfilling the requirements of Section 3.6.9(2)C of the *Gambling Regulation Act 2003*. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the member, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis of evidence supporting the amounts in the Community Benefit Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement presents fairly in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of Section 3.6.9(2)(a) and (b) of the *Gambling Regulation Act 2003*. The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the Community Benefit Statement of Kerang Sports & Entertainment Venue presents fairly for the year ended 30 June 2019 in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of Sections 3.6.9(2)(a) and (b) of the *Gambling Regulation Act 2003*.

A handwritten signature in black ink, appearing to read 'B. Dowsey', written over a horizontal line.

**ACCOUNTING & AUDIT SOLUTIONS BENDIGO**  
**Brad Dowsey**

Dated: 6<sup>th</sup> day of SEPTEMBER 2019

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