

## INDEPENDENT AUDIT REPORT

**To the Committee of Management**  
Benalla Bowls Club Inc.  
PO Box 413  
Benalla Vic 3671

### Scope

We have audited the attached Community Benefit Statement for the year ended 30<sup>th</sup> June 2005. The Committee of Management is responsible for the Statement. We have conducted an independent audit of the Statement in order to express an opinion on it to the Committee.

The attached Statement has been prepared as required by the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or on the Statement to which it relates to any person other than the Committee 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 the examination, on a test basis, of evidence supporting the amounts disclosed in the Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the attached Statement is presented fairly in accordance with 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 attached Community Benefit Statement presents fairly in accordance with applicable Accounting Standards in Australia and, consistent with the auditor's understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulations Act 2003 for the year ended 30<sup>th</sup> June 2005.

**Date: 23<sup>rd</sup> September 2005**

**SMITH PFEIFFER PTY**

**Address: 107 Bridge Street  
Benalla Vic 3672**



A handwritten signature in black ink, appearing to read 'R. Pfeiffer', is written over a horizontal dotted line. The signature is stylized and includes a large loop at the end.