

INDEPENDENT AUDITOR'S REPORT TO LEONGATHA RSL SUB-BRANCH INC.

We have audited the compliance of the accompanying Community Benefits Statement of Leongatha RSL Sub-Branch Inc. for the financial year ended 30 June 2020 with the requirements of sections 3.6.9(2) (a) and (b) and section 3.6.9 (3) of the *Gambling Regulation Act 2003*.

Committee's Responsibility

The committee of the 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*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Community Benefit Statement that is free from material misstatement, where due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express a conclusion as to whether Leongatha RSL Sub-Branch Inc. has complied with the requirements of sections 3.6.9(2) (a) and (b) and section 3.6.9 (3) of the *Gambling Regulation Act 2003*, in all material respects. 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 the requirements of sections 3.6.9(2) (a) and (b) and section 3.6.9 (3) of the *Gambling Regulation Act 2003*. We have complied with all ethical requirements in accordance with ASAE3100.

Our audit involves performing procedures to obtain audit evidence through enquiry, inspection and observation and the entity's compliance, in all material respects, 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 Leongatha RSL Sub-Branch Inc. 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 Leongatha RSL Sub-Branch Inc., or for any purpose other than 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. A compliance 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 a compliance 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, the Community Benefit statement of Leongatha RSL Sub-Branch Inc. 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* for the financial year ended 30 June 2020.

CARDELL ASSURANCE & AUDIT

Lyndal J. McKenzie
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26 September 2020