

Independent Auditor's Report Community Benefit Statement

To the Committee of the Numurkah Golf & Bowls Club Inc

We have audited the compliance of Numurkah Golf & Bowls Club Inc with the sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003* in relation to the Community Benefit Statement for the year ended 30 June 2021.

Respective Responsibilities

The committee of the club 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*. Our responsibility is to express a conclusion on compliance with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*.

Our audit has been conducted in accordance with applicable Standards on Assurance Engagements (ASAE 3100 *Compliance Engagements*)

- to confirm whether the percentage of gaming revenue applied to community purposes, and the value of any non-financial contribution applied to community purposes, expressed as a percentage of total gaming revenue is less than, equal to or greater than the required community benefit contribution of 8.33%
- to provide reasonable assurance that the club has complied with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*.

Our procedures selected depend on the auditor's judgement. These procedures have been undertaken to form a conclusion as to whether the club has complied 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*.

Inherent Limitations

Because of the inherent limitations of any evidence gathering procedures and any limitations in the Club's internal control framework, it is possible that fraud, error or non-compliance may occur and not be detected. An 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 an 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.

Ref: 1375223_1

Use of Report

This compliance audit report has been prepared for the Numurkah Golf & Bowls Club 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 Numurkah Golf & Bowls Club Inc, or for any purpose other than that for which it was prepared.

Conclusion

In our opinion,

- a) The attached Community Benefit Statement for the year ended 30th June 2021 is in a form approved by the Minister and presents fairly, in all material respects, in accordance with applicable Australian Accounting Standards; and
- b) The actual Community Benefit Contribution is greater than the required Community Benefit Contribution.

Numurkah Golf & Bowls Club 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* in relation to the Community Benefit Statement of for the year ended 30 June 2021.

Moggs Audit + Assurance
Authorised Audit Company #327238



.....
Peter Mogg - Director

27 September 2021
40-44 High St Cobram VIC 3644