

**INDEPENDENT AUDIT REPORT TO THE BOARD OF MANAGEMENT OF
BOX HILL GOLF CLUB**

Independent Auditor's Report to Box Hill Golf Club and the Victorian Commission for Gambling Regulation

We have audited the attached Community Benefit Statement of Box Hill Golf Club for the year ended 30 June 2019.

The Responsibility of the Directors of Box Hill Golf Club for the Statement

The Directors are responsible for the preparation and fair presentation of the Statement and have determined that the basis of preparation is appropriate to meet the requirements of the Victorian Commission for Gambling Regulation (the Commission) in reporting the community benefit contributions as required by Section 3.6.9 of the *Gambling Regulation Act 2003* (the Act). The responsibility also includes such internal control as the Directors determine necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement that gives a true and fair view 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

Auditor's Opinion

In our opinion the Community Benefit Statement of Box Hill Golf Club presents fairly, in accordance with applicable Accounting Standards in Australia, is consistent with and complies with our understanding of 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 2019.

Basis of Preparation

Without modifying our opinion, we draw attention to the above-referred sections of the Act, together with the instructions issued by the Commission, which determine the basis of preparation of the Statement. As the Statement has been prepared for the purpose of fulfilling the Directors' reporting responsibilities under the Act, the Statement may not be suitable for another purpose.



Name of firm: E. F. McPHAIL AND PARTNERS

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Dated this 24th day of September 2019