

**INDEPENDENT AUDITOR'S COMPLIANCE AUDIT REPORT
TO LEONGATHA RSL SUB BRANCH INC.**

We have audited the compliance of Leongatha RSL Sub Branch Inc. 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 for the financial year ended 30 June 2019.

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*.

Auditor's Responsibility

Our responsibility is to express a conclusion in accordance with applicable Standards on Assurance Engagements (ASAE 3100 *Compliance Engagements*) to provide reasonable assurance that the entity 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 entity 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*.

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, 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* in relation to the Community Benefit Statement for the financial year ended 30 June 2019.

CARDELL ASSURANCE & AUDIT



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16 September 2019