

## INDEPENDENT AUDITOR'S COMPLIANCE REVIEW REPORT

To Lakes Entrance Bowls Club Inc.

Level 1, 6 Langhorne Street  
DANDENONG Vic 3175

We have audited the compliance of the accompanying Community Benefit Statement of the Lakes Entrance Bowls Club Inc for the year end 30 June 2011 with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

PO Box 7132  
DANDENONG Vic 3175

T 03 9791 3899  
F 03 9791 8490

### *Respective Responsibilities*

The Club's committee of management is responsible for ensuring compliance with sections 3.6.9(2)(a) and (b) 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, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

[www.whk.com.au](http://www.whk.com.au)

WHK Audit (Vic)  
ABN 27 621 602 883

Our responsibility is to express an opinion as to whether the Club has complied with the requirements of sections 3.6.9(2)(a) and (b) 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 Club has complied with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. We have complied with all ethical requirements in accordance with ASAE 3100.

Our audit involves performing procedures to obtain audit evidence through enquiry, inspection, and observation about the organisation's compliance, in all material respects, with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

### *Use of Report*

This compliance audit report has been prepared for the Lakes Entrance Bowls Club Inc. to provide to the Victorian Commission for Gambling Regulation pursuant to 3.6.9.(2)(c) of the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or the Community Benefit Statement to which it relates, to any party other than the Lakes Entrance Bowls Club Inc. or for any purpose other than that for which it was prepared.

### *Conclusion*

In our opinion, the Community Benefit Statement of Lakes Entrance Bowls Club Inc. has complied, in all material respects, with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 for the year ended 30 June 2011.

A handwritten signature in black ink that reads 'WHK Audit (Vic)'.

WHK Audit (Vic)

A handwritten signature in black ink, likely of Ben Bester, written over the printed name.

Ben Bester CPA

Partner

Date: 16 September 2011

Place: Mulgrave