

## 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 2022.

### 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: 1486074\_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 30<sup>th</sup> June 2022 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 2022.

**Moggs Audit + Assurance**  
**Authorised Audit Company #327238**



.....  
**Peter Mogg - Director**

**26 September 2022**  
**40-44 High St Cobram VIC 3644**