

INDEPENDENT AUDITOR'S COMPLIANCE AUDIT REPORT

To Victorian Gambling and Casino Control Commission

We have audited the compliance of Myrtleford Savoy Sporting Club Incorporated (Club Savoy), 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 year ended 30 June 2024.

Respective Responsibilities

The Board of Club Savoy 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 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 the Club Savoy 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 Club Savoy, or for any purpose other than that 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. 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 Regulations 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.

Conclusion

In our opinion, Club Savoy 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 2024.

Porcaro Holdings Pty Ltd



Sam P Marotta - PostGRAD (Acctg); Fellow NTAA; Fellow NTAA Plus; RTA

Registered Company Auditor - 8799

Executive Director

Porcaro Holdings Pty Ltd

DATED this 12th Day of August 2024

Place: Suite 7988, 26 Crombie Avenue, Bundall QLD 4217