

INDEPENDENT AUDITOR'S REPORT TO MILDURA WORKING MAN'S CLUB INC.

We have audited the compliance of the accompanying Community Benefit Statement of Mildura Working Man's Club Inc for the year ended 30 June 2023.

In our opinion, the Community Benefits Statement of Mildura Workings Man's 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 2023.

Director's Responsibility for the Statement

The directors of the company are responsible for ensuring compliance with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*. The 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.

Auditor's Responsibility

Our responsibility is to express an opinion as to whether Mildura Working Man's Club Inc 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 the applicable statements on Assurance Engagements (ASAE 3100 Compliance Engagements) to provide reasonable assurance the Club has complied with the requirements of sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*.

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 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, if any, made by management, 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.

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Auditor's Opinion

In our opinion, the accompanying Community Benefits Statement of Mildura Working Man's Club Inc for the year ended 30 June 2023 is prepared, in all material respects, in accordance with section 3.6.9(2) (a) and (b) for the *Gambling Regulation Act 2003*.

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the basis on which the Statement is prepared. The Statement has been prepared for Mildura Working Man's Club Inc to provide to the Victorian Commission for Gambling Regulation Act 2003. As a result, the Statement may not be suitable for any other purpose than which it was prepared for.



William Buck (SA)
ABN: 38 280 203 274



G. W. Martinella
Partner

Dated this 28th day of September, 2023.