



Est. 1954

## MOGG OSBORNE AUDIT PTY LTD

*Certified Practising Accountants*

A.B.N 58 131 580 017

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### INDEPENDENT AUDITORS REPORT

#### TO THE COMMITTEE OF 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 2016.

#### **Respective Responsibilities**

The committee of 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*.

#### **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.

Ref: 785457\_1

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Directors: P.T. Mogg FCPA, B.Ec.

#### **Cobram Office:**

40 – 44 High Street, PO Box 101, Cobram, VIC 3644

Phone 03 5872 1955. Fax 03 5872 1008

Email: [admin@moggosborne.com.au](mailto:admin@moggosborne.com.au)



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approved under Professional  
Standards Legislation.

#### **Finley Office:**

130 Murray Street, PO Box 105, Finley NSW 2713

Phone 03 5883 2366. Fax 03 5883 2234

Email: [finley@moggosborne.com.au](mailto:finley@moggosborne.com.au)





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### 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.

### Conclusion

In our opinion,

- a) Attached Community Benefit Statement for the year ended 30<sup>th</sup> June 2016 is in a form approved by the Minister
- b) The actual Community Benefit Contribution is greater than the required Community Benefit Contribution
- c) 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 2016.

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Peter Mogg  
Partner  
**Mogg Osborne Audit Pty Ltd**  
40-44 High Street COBRAM, VIC 3644

Dated: 28<sup>th</sup> Sep 2016

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