



Independent Assurance Report to the Energy Committee of the Gullen Range Wind Farm Clean Energy Program

Our Opinion

We have undertaken a reasonable assurance engagement on the fund statement of the Gullen Range Wind Farm Clean Energy Program (“the CLEP”) for the year from 23 December 2018 to 22 December 2019 (“the Fund Statement”).

In our opinion, the fund statement prepared by the Energy Committee of the Gullen Range Wind Farm Clean Energy Program (“the Committee”) has:

- a. fairly presented the Fund Statement (being the income, expenditure and balance) of the CLEP for the year from 23 December 2018 to 22 December 2019 as shown in Table 4 contained in section 5.1 in the Annual Report and;
- b. complied, in all material respects, with the requirements of section 5.3 of the Gullen Range Wind Farm Community Enhancement Program Document (version ref: NGRWF_P_003_11).

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3100 Compliance Engagements* issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Committee’s Responsibilities

The Committee is responsible for:

- (a) preparation of the funding statement on the CLEP in accordance with the requirement of section 5.3 of the Gullen Range Wind Farm Community Enhancement Program Document;
- (b) identification and implementation of activities and controls to ensure the compliance with the CLEP required in the Gullen Range Wind Farm Community Enhancement Program Document.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements and apply Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Assurance Practitioner’s Responsibilities

Our responsibility is to express an opinion on the Fund Statement prepared by the Committee, in all material respects, as evaluated against requirements of the CLEP and section 5.3 of the Gullen Range Wind Farm Community Enhancement Program Document during the reporting year.

ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether, the Fund Statement has complied with the requirements of section 5.3 of the Gullen Range Wind Farm Community Enhancement Program Document and has been fairly presented in all material respects.



An assurance engagement to report on the Fund Statement involves performing procedures to obtain evidence about the compliance activities and controls implemented to meet section 5.3 of the Gullen Range Wind Farm Community Enhancement Program Document. The procedures selected depend on our judgement, including the identification and assessment of the likelihood of risks of material misstatements arising in the Fund Statement.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement for the Fund Statement for the year from 23 December 2018 to 22 December 2019 does not provide assurance on whether the fund statement compliance with the CLEP and section 5.3 of the Gullen Range Wind Farm Community Enhancement Program Document will continue in the future.

Restricted Use

This report has been prepared for use by the Committee, New Gullen Range Wind Farm Pty Ltd and the NSW Department of Planning and Environment for the purpose of providing assurance on the Fund Statement. We disclaim any assumption of responsibility for any reliance on this statement to any person other than the intended users mentioned above, or for any other purpose other than that for which it was prepared.

Wis Partners

Zhiyuan Liang

Partner

Sydney, 15 September 2020