Note to client

* Please provide PAYG certificate for Louise Tawfik for the year ended 30 June 2016 to confirm the employer contribution of $2,570.50.
* We note that you have stated that it is not possible to obtain market value for Secureone shares as it is a start up company. Per regulation 8.02B, when preparing accounts and statements required by subsection 35B(1) of the SISA, an asset must be valued at its market value. If the trustees cannot provide a value with supporting evidence, I have to qualify the audit and lodge a contravention report on this matter as I will not be comfortable to sign off on whether there are any material misstatements in the financial report as I have no idea if the value of the 280 shares are worth $262,080.