

OUR REF: 9SOMI/TD:hd

13 September 2019

The Trustee
Somerset Financial Services Superannuation Fund
PO Box 615
CLEVELAND QLD 4163

Dear Ian & Jan,

Audit finalisation report
Somerset Financial Services Superannuation Fund

We have completed our audit of your superannuation fund for the year ended 30 June 2019. Subject to the financial statements being approved by the trustee, we will issue an unqualified audit opinion.

Matters for the Trustee's attention

As indicated in our engagement letter, as part of the audit process we report to you any findings arising from our audit including any identified contraventions of the *Superannuation Industry (Supervision) Act 1993* (SIS Act) or Regulations, together with any potential weaknesses in administrative procedures or systems of the fund.

In the course of the audit we have not encountered any matters that we are required to bring to your attention.

It should be noted that our audit tests did not cover every provision of the SIS Act nor would they necessarily detect all instances of non-compliance. This does not mean that there are no further matters that you should be aware of in meeting your responsibilities as trustees, nor does this report absolve you from taking appropriate action to meet these responsibilities. We are also obliged to advise you of any significant misstatements identified during the audit and which were corrected prior to the financial report being finalised. We advise that there were no significant misstatements identified.

Trustee actions required:

The financial statements should be returned to us after you have approved and signed them. On receipt of these statements, we will sign our audit opinion and provide you with a copy of the signed report.

This report is provided solely for the information and use of the trustee and should not be used for any other purpose.

If we can assist you with any questions about the information contained in our audit finalisation report, please contact our office.

Kind regards

A handwritten signature in black ink, consisting of a large, sweeping loop followed by a short horizontal stroke.

Tim Davis
Director
SMSF Auditor No. 100115106