



Australian Super Auditors Pty Ltd
is a CPA Practice

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11 October 2021

The Trustees
Passalaris Super Fund
96 Sunbird Chase
PARREARRA QLD 4575

Dear Trustees

RE: AUDIT MANAGEMENT LETTER

I wish to advise that the audit of Passalaris Super Fund for the year ended 30 June 2021 has recently been completed.

Auditors are encouraged by the Australian Taxation Office to issue management letters at the completion of each audit as a means of advising the trustee of any matters noted during the audit.

My audit work involves an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report to form an opinion as to whether, in all material respects, the financial report is fairly stated in accordance with the accounting policies described in the notes thereto. Further, my audit work involves an examination, again on a test basis, of evidence supporting compliance with certain requirements of the Superannuation Industry (Supervision) Act 1993 and the Superannuation Industry (Supervision) Regulations 1994 ("SIS").

I would like to bring the following to your attention.

Opening Balance

The financial report of the Passalaris Super Fund for the year ended 30 June 2020 has not been audited by me. I have been unable to perform alternative audit procedures to enable me to form an opinion on the corresponding figures for 30 June 2020. The results of the SMSF for the year ended 30 June 2021 would be affected to the extent of any misstatement of the 30 June 2020 statement of financial position.

Member Account Statements

I have not audited the member account statement(s) attached to the financial report as this is outside the scope of my audit engagement. While I do complete a thorough audit of the movements in the member account during the financial year being audited, I am unable to provide an opinion as to the accuracy of historical member components and eligible service date information that relates to transactions that have occurred in prior years.

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I advise that, except above I have not encountered any matters during my audit that I believe should be brought to your attention.

If you would like to discuss any matters, please do not hesitate to contact me.

Regards,

A handwritten signature in blue ink, appearing to read 'Umesh Manek', is written over a light blue circular background.

Umesh Manek

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