

23 August 2022



The Trustees  
The Townview Superannuation Fund  
4/64-66 Whiting Street  
Artarmon NSW 2064

160 Clarendon Drive  
SOMERVILLE VIC 3912

Dear Trustees

**Re: Audit Management Letter  
The Townview Superannuation Fund**

I wish to advise that the audit of the The Townview Superannuation 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 course of the audit.

My audit work comprises of examination of evidence supporting the amounts and other disclosures in the financial report, on a test basis, in order 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 examination, again on a test basis, of evidence supporting compliance with requirements of the Superannuation Industry (Supervision) Act 1993 and the Superannuation Industry (Supervision) Regulations 1994 ("SIS").

My audit work also involves the review of only those controls and systems adopted by the Trustees upon which I have relied for the purpose of determining my audit planning and procedures. Accordingly, my examination may not have identified all the weaknesses that may exist in the fund.

I note that the member statements attached to the financial report have not been audited, as this is outside the scope of our audit engagement. Whilst I do complete an 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 components and eligible service date information that relates to transactions that have occurred in prior years.

I advise that I have not come across, during the course of my audit, any matters that I believe should be brought to your attention. I am obliged by Section 129 & 130 of SIS Act to report any contravention to the Australian Tax Office and a separate notice under Section 129 to be sent to you with a list of all contraventions reported to the Australian Tax Office. There is nothing being reported to the Australian Tax Office.

Should you have any queries regarding this matter, or wish to discuss the contents of this letter further, please do not hesitate to contact me on 0417 469 794

Regards  
SFAudits360

A handwritten signature in black ink, appearing to read "Brendan Bastin", with a horizontal line extending to the right.

Brendan Bastin  
Auditor