



Super Sphere Pty. Ltd.  
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15 September 2022

The Trustee,  
Barlow Consulting Super Fund,  
C/- Hartmann-Cox Chartered Accountants,  
PO Box 6176,  
Upper Mt Gravatt, QLD, 4122

Dear Mr. & Mrs. Barlow,

**RE: AUDIT MANAGEMENT LETTER**

I wish to advise that the audit of the Barlow Consulting 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 course of the audit.

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

I advise that I have not encountered any matters during the course of the audit that I believe should be brought to your attention.

Yours faithfully,

**Belinda Aisbett**  
Super Sphere Pty. Ltd.

*Liability limited by a scheme approved under Professional Standards Legislation.*