



ACX
SMSF AUDIT SERVICES

PO Box 2138

Normanhurst NSW 2076

ABN: 67 642 733 079

05 September 2022

The Trustees
Vivian Moller Superannuation Fund
7 Yanderra Grove
Cherrybrook NEW_SOUTH_WALES 2126

Dear Sir / Madam,

Re: Management Letter

We have completed the audit of the Vivian Moller Superannuation Fund (the Fund) for the financial year ended 30 June 2022.

We wish to report to you the following matters arising from our audit:

1. Superannuation Industry (Supervision) Act 1993 (SIS Act) and the Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations) breaches

No contraventions of the SIS Act were identified during our audit.

2. Material audit adjustments

No material audit adjustments were identified during our audit.

3. Matters for trustee attention

In the course of our audit, we did not detect any instances of non-compliance.

4. Further matters for your review

We did not identify any significant administration issues in the conduct of our audit.

This report is prepared on the basis of the limitations set out below.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud.

Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist. Our comments should be read in the context of the scope of our work. Findings within this report may have been prepared on the basis of management representations.

This report has been prepared solely for your use as Trustee of Vivian Moller Superannuation Fund and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.

Should you have any questions in relation to the above matters, please do not hesitate to contact me.

Yours sincerely

Xianmi Chen