



Australian Super Auditors Pty Ltd  
Is a CPA Practice

Umesh Manek  
Certified Practising Accountant  
ABN No: 89 612 025 171  
Unit 314, 20A Lexington Drive,  
Bella Vista, NSW 2153  
Email: [audit@mysuperauditor.com.au](mailto:audit@mysuperauditor.com.au)  
Phone: 0433 186 939

25 February 2021

The Trustees  
Kirkwood Family Superannuation Fund  
17 Island Ct  
MINYAMA, QLD 4575

Dear Trustees

**RE: AUDIT MANAGEMENT LETTER**

I wish to advise that the audit of Kirkwood Family Superannuation Fund for the year ended 30 June 2020 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 advise that 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 red ink, appearing to read 'Umesh Manek', is written over a light blue circular stamp.

**Umesh Manek**

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