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RON TAYLOR & ASSOCIATES PTY LTD

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CERTIFIED PRACTISING ACCOUNTANT

COMPANY AUDITOR

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2 December, 2018

The Trustee(s)
BA and SJ Carlton Superannuation Fund
U1/191 Rockingham Beach Road
ROCKINGHAM WA 6168

Dear Sir/Madam

RE: AUDIT MANAGEMENT LETTER

I wish to advise that the audit of the BA and SJ Carlton Superannuation Fund for the year ended 30th June 2017, has recently been completed.

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

It should be appreciated that my audit procedures are designed primarily to enable me to form an opinion on the financial statements as a whole, and may therefore not bring to light all the errors or weaknesses that may exist in terms of internal controls, procedures and in the systems. It is your responsibility to maintain an adequate system of internal control as the principal safeguard against irregularities which an audit examination may not disclose.

I would like to bring the following to your attention:-

Late Lodgement of Tax Returns - It is noted that the date of lodgement will be later the accepted deadline and no doubt penalties will be raised. It also usually results in the Fund losing extension of time for future lodgements.

Should you wish to discuss the above, please do not hesitate to contact the undersigned.

Yours faithfully



Ron Taylor
Fund Auditor