

# TAX INVOICE

**Payne Superannuation Fund**

Attention: Bill Payne

PO Box 20

BALLINA NSW 2478

**Invoice Date**

03 May 2021

**Invoice Number**

INV-1248

Best Tax Strategies

PO Box 4

WARDELL NSW 2477

**ABN: 90 693 037 298**

<b>Description</b>	<b>Amount</b>
Preparation of your 2020 financial statements, Preparation & lodgement for your 2020 income tax return,  Preparation of required minutes & documents	1,500.00
	<hr/>
	Subtotal 1,500.00
	Total GST 150.00
	<hr/>
	Invoice Total 1,650.00
	Payments 0.00
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	<b>Amount Due \$ 1,650.00</b>

**Payment of this invoice is due: 17 May 2021**

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## PAYMENT ADVICE

To: **Best Tax Strategies**  
PO Box 4  
WARDELL NSW 2477

**OR: DIRECT DEPOSIT TO CBA**

BSB: 062 565  
Acc: 10753861  
Ref: INV-1248

**Customer** Payne Superannuation Fund

**Invoice Number** INV-1248

**Amount Due** 1,650.00

**Due Date** 17 May 2021

**Amount Enclosed**

Enter the amount you are paying above



PO Box 216  
Burleigh Heads  
QLD 4220

0434 537 534

[info@assuredaudits.com](mailto:info@assuredaudits.com)

## Tax Invoice

Assured Audits Pty Ltd atf Assured Audits Trust  
ABN 40 124 149 331

Invoice No. 3091

Date 14 May 2021

SMSF: Payne Superannuation Fund  
Administrator: Best Tax Strategies  
Via email: [besttaxstrategies@gmail.com](mailto:besttaxstrategies@gmail.com)

Invoice for professional services rendered as below:

Audit of Payne Superannuation Fund for the Year Ended 30 June 2020  
Issue of audit opinion on financial statements and compliance with the SIS Act 1993.  
Management letter for Trustees and Auditor Contravention Reporting, if relevant.

Service	Excl. Amount	GST Amount	Incl. Amount
Audit Fee	\$370.00	\$37.00	\$407.00
Auditor contravention report	\$150.00	\$15.00	\$165.00
		EXCL. TOTAL(\$)	\$520.00
		GRAND TOTAL(\$)	\$572.00

Payment terms: 14 days. Standard Terms and Conditions follow.

Select payment type:

Funds Transfer
\$572.00
Assured Audits Pty Ltd atf Assured Audits Trust
BSB 084 572
Account 496805709
Invoice Number: 3091

Include invoice number in payment description.

## Assured Audits Pty Ltd

### Fee Proposal Standard Terms and Conditions

Fees as agreed previously on the SMSF Assured Audits Quote.

All professional fees listed in this document include GST, searches are at cost.

Payments terms 14 days from invoice date.

Fees:

1. Fund documents provided should be provided in an organised and timely manner. If the fund has reportable breaches, an Audit Contravention Reporting (ACR) Fee will apply, as below.
2. All SMSF audit documents are to be provided as electronic files, or scanning fees will apply.

Further costs may include:

If the fund has reportable SIS Act breaches, the auditor is required to produce an ACR. This fee covers preparation and lodgement of that report and any subsequent phone calls with the ATO.	\$165 per fund
Searches including property searches, and company ASIC may be required if these documents are not supplied but are necessary for us to complete the audit in accordance with professional standards.	ASIC search fee, currently \$9 per company, property searches range between states approx. \$20 to \$40 each
If funds have investments that are very large, unverifiable or information is lacking, we will call you to discuss an appropriate fee. If funds only have limited transactions, a discounted fee may apply.	Evidence based
Documents provided a hard copy paperwork will attract a processing fee for scanning.	Min \$110 per fund

### Keys to Compliance

Contact us prior to the completion of your paperwork if you have any concerns regarding compliance. We will work with you prior to the audit to reduce the incidence and impact of any issues. We have a library of reference material, and some templates which may be useful, and we also have access to the ATO complex issue resolution unit so we can ask the ATO technical questions on your behalf on a no names basis, if required. We share this type of information from the ATO amongst clients free of charge.

### How to Minimise Audit Costs

1. Provide us with complete electronic documents. Documents supplied as hard copy paperwork will attract an additional fee for processing.
2. Provide us with copies of any relevant ASIC documents or property searches to ensure that we have all information required to complete the audit.

### Audit Process

1. Email your acceptance of the Fee Proposal to [info@assureaudits.com](mailto:info@assureaudits.com) and nominate your delegate(s) for all communication in regard to the fund. (two email addresses preferred)
2. The checklist for submitting fund documents is on our website.

3. Please complete the Engagement and Representation letter template for each fund and arrange for the trustees to sign, and email this to [info@assuredaudits.com](mailto:info@assuredaudits.com). These documents are required prior to completing the audit, as required by professional auditing standards, GS009. One engagement letter can cover several years if the superannuation rules do not change significantly. A representation letter must be signed for all years audited, in the case of multiple year audits the time period for the representation should reflect the years audited.
4. Send via email (or dropbox) all other supporting fund documents to [info@assuredaudits.com](mailto:info@assuredaudits.com) as soon as they are ready.
5. When the fund has no breaches and all documents are in order, SMSF Assured Audits will endeavour to complete your audit within 5 business days. All work is completed onshore in Australia.
6. If we identify a contravention we will email you the details and to ensure that any reporting to the ATO is accurate, request that you provide what rectifications are underway and when they will be completed.
7. On completion of the annual audit SMSF Assured Audits will provide the audit report, management letter and invoice via email. Payment terms are 14 days. If payments are not made in a timely manner services may be suspended.
8. When information is provided to us it is understood these standard terms and conditions apply.

Please provide your key email address(es) for all signed audit reports. SMSF Assured Audits would prefer if you provide two email addresses for redundancy.

Any queries please call Paul on 0434 537 534, or email [info@assuredaudits.com](mailto:info@assuredaudits.com)