

Mr Alan Miller
Byrne & Miller MGA Audit Pty Ltd
PO Box 257
Elanora QLD 4221

Date: 28/06/2019

The Trustee
Anakk Superannuation Fund
84 Beaumaris Drive
MENAI NSW 2234
AUSTRALIA

Dear Trustee,

2018 Management Letter

I have completed my audit of the Anakk Superannuation Fund for the year ended 30th June 2018. As outlined in the terms of our engagement, we remind you that our audit procedures have been designed to allow us to form an opinion on the financial statements as a whole, and therefore may not necessarily detect all financial report misstatements, non-compliance with legislative requirements, or weaknesses in internal control.

During my audit, certain observations were made which I wish to bring to your attention. As part of my role as auditor, I am required to provide the trustees with a written report on any contravention of the provisions of the *Superannuation Industry (Supervision) Act 1993* (SIS Act) and the *Superannuation Industry (Supervision) Regulations 1994* (SIS Regs.) that are included as part of the audit compliance scope. I am required to provide the Tax Office (the regulator) with a written report on these contraventions also.

I report to the trustees the following contraventions:

Section 65 SISA 1993; The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year.

The trustee borrowed \$202.00 during the year from the superannuation fund.

There were no other events of non-compliance which need to be brought to your attention. As such I have issued an unqualified audit report stating that the Fund complies in all material aspects with the relevant sections of the SIS Act and Regulations. Please refer to the audit report for further detail.

I would like to thank you for the assistance provided to me during the course of my audit. If you would like to discuss any matter, please do not hesitate to contact me.

Yours faithfully,



ALAN J MILLER
CPA