**Audit Queries**

**ATO Trustee Declarations & Trustees Consent to Act as Trustee**

The change in July 2020, to Michael (Mike) Oxenham as Legal personal representative of Jeanette Oxenham, is in his individual capacity.

As Mike has already signed the ATO trustee declaration and consent to act as trustee, in his individual capacity, back in 2013, we believe he does not need to sign another trustee declaration and consent to act.