

Internal Control and Fraud Questionnaire

| SECTION A – FUND DETAILS | |
|--------------------------|------------------------|
| Fund name | C Gibb Retirement Fund |
| Balance date | 30 June 2022 |

| SECTION B – BANK ACCOUNTS | |
|---------------------------|---|
| Authorised Signatories | Are all trustees/directors authorized to operate the fund's bank accounts? <input checked="" type="checkbox"/> Yes _____ No |
| Operating Instructions | How are the fund's bank accounts operated? <input checked="" type="checkbox"/> Any authorized signatory _____ Any two authorized signatories _____ All authorized signatories |
| Third party Access | Is any other person and/or company authorized to access the fund's bank accounts? _____ Yes <input checked="" type="checkbox"/> No If yes, who? _____ |
| | If yes, what type of authority do they hold? _____ Full _____ Redemption _____ Fee withdrawal _____ Enquiry |

| SECTION C – INVESTMENTS | |
|-------------------------|--|
| Authorised Signatories | Are all trustees/directors authorized to buy / sell investments? <input checked="" type="checkbox"/> Yes _____ No |
| Third party Access | Is any other person and/or company authorized to access the fund's investments? _____ Yes <input checked="" type="checkbox"/> No If yes, who? _____ |
| | If yes, what type of authority do they hold? _____ Full _____ Redemption _____ Fee withdrawal _____ Enquiry |

| SECTION D – OPERATIONS | |
|------------------------|---|
| Decisions | Are operational decisions approved by all trustees/directors prior to implementation? <input checked="" type="checkbox"/> Yes _____ No |

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| SECTION E – TRUSTEE MEETINGS | |
|------------------------------|--|
| Meetings | Do trustees/directors meet at least quarterly? <input checked="" type="checkbox"/> Yes _____ No _____ If no, how often? _____ |
| Attendance | Are trustee meetings attended by all trustees/directors? <input checked="" type="checkbox"/> Always _____ Regularly _____ Sometimes _____ Rarely _____ |
| Minutes | Are operational and investment decisions minuted separately or collectively? _____ Separately _____ Collectively _____ Both <input checked="" type="checkbox"/> Not minuted |
| Decision making | Do trustees/directors exhibit equal powers when decision making? _____ Yes _____ No <u>N/A as one director</u> |

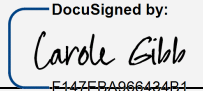
| SECTION F – DUTIES AND OBLIGATIONS | |
|------------------------------------|---|
| Trust Deed | Are all trustees/directors fully aware of their obligations under the terms of the fund's trust deed? <input checked="" type="checkbox"/> Yes _____ No _____ Assisted by service providers |
| Superannuation Law | Are all trustees/directors fully aware of their obligations under superannuation law? <input checked="" type="checkbox"/> Yes _____ No _____ Assisted by service providers |

| SECTION G – DISASTER RECOVERY POLICY | |
|--------------------------------------|---|
| Significant Risk | Do the trustees/directors have disaster recovery procedures in place to ensure (a) adequate systems/file backup and recovery? <input checked="" type="checkbox"/> Yes (some reliance may be placed on fund administrator) _____ No (b) adequate protection of records against fire and theft? <input checked="" type="checkbox"/> Yes _____ No |

| SECTION H – SERVICE PROVIDERS | |
|-------------------------------|--|
| Formal Agreements | Do the trustees/directors have in place (where applicable) formal agreements with service providers (eg. Administrators, investment advisers, actuaries, auditors and tax agents)? <input checked="" type="checkbox"/> Yes _____ No _____ Only informal verbal agreements exist |
| Regular Reports | Do service providers provide regular reports to trustees/directors? _____ Yes _____ No <input checked="" type="checkbox"/> Only when necessary |
| Regular Review | Do the trustees/directors have in place a policy for regularly reviewing the performance of service providers? _____ Yes _____ No <input checked="" type="checkbox"/> Performed on an informal basis only |

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| SECTION I – FRAUD | |
|--------------------|--|
| Risk Assessment | <p>Have the trustees/directors made an assessment of the risk that the financial report may be materially misstated due to fraud?</p> <p>_____ Yes <input checked="" type="checkbox"/> Not considered necessary.</p> <p>If yes, what is the nature, extent and frequency of such assessment?</p> <p>_____</p> <p>If yes, what procedures are in place to identify and respond to the risks of fraud?</p> <p>_____</p> |
| Existence of Fraud | <p>Do trustees / directors have knowledge of any actual, suspected or alleged fraud affecting the fund?</p> <p>_____ Yes <input checked="" type="checkbox"/> No</p> <p>If yes, please provide details.</p> <p>_____</p> |
| | |

| SECTION J – SIGNATURE AND DECLARATION | | | |
|--|---|------|-------------|
| I declare that to the best of my knowledge, the information provided in this questionnaire, which relates to the year ended 30 June 2022, is true and correct. | | | |
| Signature |  | Date | 5 July 2023 |
| Full Name | Carole Gibb | | |

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|-----------|--|------|--|
| Signature | | Date | |
| Full Name | | | |

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|-----------|--|------|--|
| Signature | | Date | |
| Full Name | | | |

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| Signature | | Date | |
| Full Name | | | |