

## Abbreviations and key definitions

|             |  |
|-------------|--|
| AAM         | Astarra Asset Management   |
| ACC         | Australian Crime Commission  |
| ACCC        | Australian Competition and Consumer Commission   |
| ADI         | Authorised Deposit-taking Institution  |
| AFM         | Astarra Funds Management Pty Ltd   |
| AFP         | Australian Federal Police  |
| AFSL        | Australian Financial Services Licence  |
| AML/CTF Act | Anti-money Laundering and Counter-Terrorism Financing Act  |
| APRA        | Australian Prudential Regulation Authority   |
| ASA 240     | Auditing and Assurance Standards Board, <i>The Auditor's responsibilities relating to fraud in an audit of a Financial Report</i> , Auditing Standard ASA 240, June 2011 |
| ASF         | Astarra Strategic Fund   |
| ASFA        | Association of Superannuation Funds of Australia   |
| ASIC        | Australian Securities and Investments Commission   |
| ATO         | Australian Taxation Office   |
| AuASB       | Auditing and Assurance Standards Board   |
| AUSTRAC     | The regulator for AML/CTF (above)  |
| CALDB       | Companies, Auditors and Liquidators Disciplinary Board   |
| EFL         | Exploration Fund Limited   |
| EM          | Explanatory Memorandum   |
| EU          | Enforceable Undertaking  |
| FIO         | Financial Intelligence Office  |
| FOFA        | Future of Financial Advice   |
| FPA         | Financial Planning Association   |

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|----------------------------------|---|
| FSC                              | Financial Services Council  |
| FSR Regime                       | Financial Services Regulatory Regime  |
| FTR Act                          | Financial Transaction Reports Act 1988  |
| GFML                             | Global Financial Mangers Limited  |
| GS                               | Guidance Statement  |
| PI                               | Professional Indemnity  |
| PDS                              | Product Disclosure Statement  |
| PPARP                            | Professional Pensions ARP Limited   |
| PPPST                            | Professional Pensions Pooled Superannuation Trust   |
| PSTM                             | PST Management Pty Limited  |
| MIS                              | Managed Investment Scheme   |
| RE                               | Responsible Entity  |
| RSE                              | Registrable Superannuation Entity   |
| SEC                              | Securities and Exchange Commission (US)   |
| SIS Act                          | <i>Superannuation Industry (Supervision) Act 1993</i>   |
| SMSF                             | Self-managed superannuation fund  |
| Self-managed superannuation fund | A complying superannuation fund under the <i>Superannuation Industry (Supervision) Act 1993</i> that has less than five members, each member of the fund is a trustee, each individual trustee is a member of the fund, no member of the fund is an employee of another member of a fund, unless those members are related, and if the trustee of the fund is a body corporate each director of the body corporate is a member of the fund. |
| SPAA                             | SMSF Professional Association of Australia  |
| Trio Capital                     | Refers to all superannuation funds and managed investment schemes operating as part of the broader Trio Capital enterprise. A list is provided in Chapter 2.  |
| VOFF                             | Victims of Financial Fraud  |
| WGAM                             | Wright Global Asset Management  |
| WGI                              | Wright Global Investments Pty Ltd   |