



Self Managed Superannuation Fund Audits

Super Fund Name (please type below)

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Year of Audit (please type below)

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Auditor Details	Yes	No	N/A
Please enter these in the SMSF tax return			
Auditor Name: Catherine Price	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Auditor Number: Contact our office for details	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contact Number: 02 9522 0981	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Postal Address: PO Box 75 Sylvania NSW 2224	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Documentation required

Permanent documents:			
Executed trust deed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Initial trustee minutes, consents and member applications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ATO Trustee declarations signed - (after 1 July 2007)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current ASIC statement for corporate trustee where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Previous years Financials, Tax Return and signed Auditor report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current year documents:			
Financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trial Balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General ledger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Journals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current year actuarial certificate (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current year workpapers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Signed investment strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Minutes of meetings for current year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Bank:			
Complete year of bank statements - note internet statements must have super fund name present	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bank reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Property:			
Contract - purchase or sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
In-specie transfer form (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Valuation regarding the purchase/sale/transfer (if related party involved)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limited Recourse Loan Documents:			
Super Fund deed with clause allowing trustee to borrow under s67	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Custodian Deed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Loan documents/agreement/mortgage showing limited recourse to the asset being purchase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Valuation documentation - can be obtained through Real Estate Agent for example	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lease agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the parties to the purchase or lease related?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Shares/Managed Funds:			
Portfolio Summary Statements at year end (if not available Market Value calculations)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Holder documentation, purchase or sale contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dividend/distribution statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other investments:			
Proof of ownership and purchase documentation eg up to date unit registers, share certificates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial statements and tax returns	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Revenue			
Rent - proof of commercial rates (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the tenants related parties of the super fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Documents to support large income items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government co-contributions statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If large contributions, confirmation whether the member has any other funds they contribute to and the amount?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Expenses			
Invoices to support large/unusual expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Pensions

Proof of condition of release being met	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PAYG payment summary where applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax free and taxable benefit calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Letter advising minimum and/or maximum pension for following year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>