SMSF Audit Information Checklist

CONTACT DETAILS	
Contact person:	
Organisation name:	
Email:	
Phone:	**Mobile:**

SMSF DETAILS	
Name:	
Year end:	
Trustee(s)	
1.	2.
3.	4.
Member(s)	
1.	2.
3.	4.

PRIOR YEAR DOCUMENTS (IF FIRST TIME RONIN AUDITING SERVICES IS BEING ENGAGED): Y / N (CIRCLE ONE)		
Signed prior year audit report and management letter		
Signed prior year financial statements and annual return		
Copy of Deed		
Member applications		
Consent to act as trustee		
Pension documents		

IF TRUSTEE(S) HAVE CHANGED		
If new members/trustees were appointed during the year, copies of application forms and consents to act as trustee		
ATO trustee declarations (NAT 71089) dated within 21 days of appointment		

FINANCIAL REPORTS		
Financial statements, members statements, investment summary, and trustee declaration		
Annual return		
Investment strategy		
Minutes		
Trial balance		
Journals		
General ledger		

CASH		
Bank statements for all bank accounts and term deposits from 1 July 20XX through to 30 June 20XX		

PROPERTY (COMMERCIAL & RESIDENTIAL)		
Rent/lease agreement		
Property valuation		
Real Estate Agent reports		
Details of property income and expenses		
Purchase/Sale contract and settlement statement		

SHARES & MANAGED FUNDS		
Dividend & distribution statements		
CHESS or holding statements		
Contract notes – buy & sell		
Annual Tax Summary		
Trust transaction & year end statements		
Broker transaction statements and portfolio statements		
Documentation to support shares or units held at year end and any movements (share/unit certificates)		
If fund uses a portfolio/wrap service, a copy of the type 2 report (audit report) attached to the provider documentation		
Financial statements of the private entity (if invested in an unlisted entity)		
Details of underlying assets (e.g. address of property, to enable a search to be conducted)		

MORTGAGE LOANS OR INTEREST SECURITIES		
Income/interest statements		
Documentation to support loan balance (e.g. mortgage/loan agreement/annual statements)		
Documentation to support movement in loan balances, debentures or interest securities		

OTHER ASSETS		
Documentation to support income earned		
Documentation to support asset ownership		
Documentation to support asset valuation		
Copies of insurance policies covering assets held		

CONTRIBUTIONS & ROLLOVERS		
Employer statements as to contributions made (or, if a related employer, copies of employer financial reports/trial balance)		
Details of member contributions		
Deduction for personal superannuation contribution forms & acknowledgment letters		
Documentation to support in specie contributions (e.g. copies of off-market share transfers or valuation documentation)		
Rollover statements, for funds rolled into the fund		
TBAR statement		

EXPENSES		
Invoices for accounting and audit fees		
Invoices from financial advisors		
Insurance premium notices & copies of policies		
Invoices for legal fees		
Invoices for all other expenses		
Tax agent portal printouts of income tax & integrated client accounts		

PENSION & BENEFIT PAYMENTS		
Minutes or documentation to support pension payments		
Calculations of minimum pension payments		
Documentation to support the commencement or commutation of pension accounts		
Copy of actuarial certificate		
Details of asset segregation if segregation is used		

Please contact our office on 0490 290 006 if you have any queries or require assistance with the above checklist.