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SMSF AUDIT DOCUMENT CHECKLIST

Purpose: This checklist outlines the key documents generally required to complete an SMSF audit. This is a guide only and not all items will apply to every fund.

Permanent Documents (This documentation is required only once, & for new audit)

☐ Signed Trust Deed
☐ Signed Investment Strategy
☐ Signed ATO Trustee Declaration(s)
☐ Signed Member Application(s)
☐ Signed Member Application(s)
☐ Signed Consent to act as a Trustee
☐ ABN Approval Letter
☐ ASIC Company Certificate.
☐ ALL Other relevant permanent documents.

Audit Evidence – Current Year. (This documentation is required each audit year)

☐ Signed Auditor Engagement Letter
☐ Signed Trustee Representation Letter
☐ Signed Financial Statements and Reports for the year under audit
☐ Draft Annual Return for the current year
☐ General Ledger for the current year
☐ Trial Balance for the current year
☐ ATO Income Tax Report for the audit period
☐ Bank Statements
☐ Fixed/Term Deposit Statements
☐ Buy/sell contract notes and shareholding statements, or broker financial year summary
☐ Documents supporting income (e.g. dividend statements)
☐ Documents supporting expenses (e.g. invoices)
☐ Details of holdings in unlisted shares and units
☐ Annual tax statements and transaction reports for wrap investments
☐ Market value evidence for real property (where applicable)
☐ Title for real property (if available)
☐ Actuarial Certificate (if applicable)

Prior-Year Audit Evidence (if previous audit not completed by us)

☐ Signed Financial Statements and Reports for the previous year
☐ Annual Return for the previous year
☐ Signed Management Letter for the previous year
☐ Signed Audit Report for the previous year