



Audit Document Checklist

The below checklist provides guidance to ensure that all relevant documentation is supplied. This will enable us to provide an efficient cost-effective audit service.

Initial Audit of an SMSF:

- Copy of Trust Deed (including any updates)
- Copy of Bare Trust Deed (if applicable)
- Signed Engagement Letter
- Signed Auditor Appointment Letter
- Copy of last Audit Report

All SMSF Audits

- Copy of Draft Annual Return
- Copy of Financial Statements (Operating Statement, Statement of Financial Position, Member Statements and notes to accounts and depreciation schedules if applicable)
- Investment Strategy
- Signed Trustee Representation Letter
- Signed ATO Trustee Declarations – for any fund established after July 2007
- Copy of Member Application forms
- Copy of Trustee Consent (or Director consent of Corporate Trustee)
- Copy of Minutes of Meetings held during the period.

Additional Supporting Documentation/Evidence:

- Bank Statements – full year statements for all accounts (clearly showing full name of account)
- Documents to support existence and value of all assets
- Documents to support all income and expenses for the period (eg rental statements, invoices)
- Documents to support any asset purchases (eg Contracts, invoices)
- Documents to support rollovers into the fund for the period
- Documents to support pension payments (eg Actuarial Certificates if applicable)