

SMSF AUDIT REQUIREMENTS GUIDE - 2014 Page 1

Please provide the following documents or indicate if each is not relevant/available.

Our preference is that all documentation be scanned and forwarded to us electronically at accounts@growthauditinggroup.com.au or enquiries@growthauditinggroup.com.au

DESCRIPTION	YES / NA
For the first year where Growth Auditing is engaged only	
Copy of latest trust deed	
Prior year signed and audited financial report	
Prior year management letter	
Copy of ATO acknowledgement that fund is a regulated fund, and any other relevant correspondence with the ATO	
General Requirements	
Signed; Letter of Engagement	
Signed: Trustees Representation Letter	
Year end financial statements including annual member's statements	
Copy of Latest ASIC annual company statement if corporate trustee	
Amendments to 'Trust Deed'	
SMSF's Investment Strategy	
Trustee minutes- trustee statement or trustee declaration must be signed by: Corporate trustee- if there is only one director of the corporate trustee- that director; or otherwise at least 2 directors of the corporate trustee Group of individual trustees- by at least 2 of those trustees	
Income tax and regulatory return	
FYI- Auditor details	
Auditor's name:-	Robert Beard
Professional body:-	Institute of Public Accountants (I.P.A.) Membership #104624
SMSF Auditor Number (SAN):-	1000 38640
Auditors phone number:-	(03) 9762 5855
Postal address:-	P O Box 836 Boronia Vic 3155
Assets	
Cash	
Bank statements for financial year	
Fixed interest securities	
Statement or certificate confirming ownership and value	
Purchase and sale contracts for the year	

This work paper is only a guide for the preparation of documents to be sent to GROWTH AUDITING GROUP so we can undertake the audit. It is not an audit program and additional information not listed may be requested from time to time.

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DESCRIPTION	YES / NA
Publicly listed securities	
HIN/SRN or CHESS statements for shareholdings	
Brokers statement showing all acquisition and disposals for the financial year	
Managed Investments	
Acquisition and withdrawal confirmation	
Annual statements form Manager (or Master Trust / Wrap provider) confirming ownership and value	
Distribution statements	
Shares/units unlisted companies/unit trusts	
Unit or share certificates	
Year end financial statements for each company or trust	
Dividend slips or trust distribution statements (if available)	
Where the company or trust holds property, provide details as per requirements below	
Copy of election made in accordance with section 71E	
Copy of Certificate of Title	
Council Rates notice	
Details of the method used to value the property and if not independent, confirm compliance with ATO Superannuation Circular 2003/1	
Rental agreements & statements (if applicable)	
Building insurance policy	
Artwork, antiques and other collectibles	
Purchase and sale contracts (even if acquired during prior period)	
Details of where the asset is held or stored and confirmation the trustee, members or other related parties do not use the assets or receive any personal benefit from them.	
Insurance policies (if applicable)	
Lease agreements (if applicable) and details of the lessees relationship with the SMSF	
Plant and equipment	
Purchase and sale contracts or invoices	
Lease agreement	
Depreciation schedule	

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DESCRIPTION	YES / NA
Loans	
Signed loan agreement	
Details of borrowers relationship to the SMSF	
Other investments	
As a minimum the following should be provided:	
Evidence of acquisition/sale (contract or invoice)	
Details of the method used to value the property and if not independent	
Lease agreement (if applicable)	
Insurance policies	
Receivables	
Supporting reconciliations/schedules	
Instalment Warrants	
All documents and legal advise associated with the transaction.	
Lease agreements (if applicable) and details of the lessees relationship with the SMSF	
Tax	
Section 290-170 (former section 82AAT) notices if deductible contributions received	
Current actuarial certificate if required to certify exempt pension income	
Member statements	
Contributions and transfers in	
Rollover statements for monies rolled into the fund	
Proof the member satisfied the "work test"	
Benefits paid and transfers out	
Trustee minutes documenting withdrawals	
PAYG Payment summaries for pensions paid (when required)	
Rollover statements for monies rolled out of fund	
Proof the member satisfied a condition of release of benefits withdrawn	

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GROWTH AUDITING GROUP

ACCOUNTANTS

SELF MANAGED SUPERANNUATION FUND SPECIALISTS

DECLARATION: 2014 PROPERTY VALUATION

PLEASE COMPLETE & RETURN

As Trustees of the

(Name of SMSF)

We declare that the following valuations of properties reflect a true market valuation
as at 30th June 2014:

Property Address	Property Title Numbers :	Valuation
1	Volume No: Folio No:	\$
2	Volume No: Folio No:	\$
3	Volume No: Folio No:	\$
4	Volume No: Folio No:	\$

As Trustees of the

(Name of SMSF)

I / We accept that GROWTH AUDITING GROUP will rely on this Declaration for the purpose of the audit, and therefore indemnify them from any action or liability that may arise if this Declaration is proven to be false or incorrect.

PLEASE SIGN & RETURN

Signed Trustee (Dated)...../...../.....

Signed Trustee (Dated)...../...../.....

PLEASE NOTE:

Growth Auditing Group advises that Property Values should be independently reviewed every 3 years.

GROWTH AUDITING GROUP

A C C O U N T A N T S

SELF MANAGED SUPERANNUATION FUND SPECIALISTS

DECLARATION - 2014 VALUE of COLLECTIBLES

As Trustees of the

(Name of SMSF)

we declare that the following valuations of collectibles reflect a true market valuation as at **30th June 2014**:

<i>DETAILS of COLLECTIBLE</i>	<i>STORAGE DETAILS</i>	<i>INSURANCE DETAILS</i>	<i>CURRENT MARKET VALUE</i>	<i>METHOD OF VALUATION</i>

As Trustees of the

(Name of SMSF)

I / We accept that GROWTH AUDITING GROUP will rely on this Declaration for the purpose of the audit, and therefore indemnify them from any action or liability that may arise if this Declaration is proven to be false or incorrect.

Signed Trustee (Dated)...../...../..... Signed Trustee (Dated)...../...../.....

PLEASE SIGN & RETURN

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F 03 9762 5811

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A division of
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