



SMSF Name			Audit Year		
SMSF Secretarial File			Provided	N/A	Accountant / Trustee Comments
Full copy of Trust Deed and/or any amendments					
Membership Application Forms					
Trustee Consent to Act Forms					
ATO Trustee Declarations (Trustees appointed after 1 July 2007)					
Copy of previous year and current year signed minutes					
Copy of Investment Strategy					
Copy of Death Benefit Nomination Forms (if any)					
Corporate Trustee (ASIC Extract)					
Previous Year Financial Statements					
Previous Year Tax Return					
Previous Year Auditor Report					
Previous Year Auditor's Management Letter					

Member Accounts & Statements			Provided	N/A	Accountant / Trustee Comments
Rollover Forms (in/out) made during year					
Insurances paid - copy of policy and premiums paid					
Employer Contributions: copy of member's PAYG W Summary					
Member Concessional Contributions: copy of intent to claim deduction					
In specie contributions: supporting evidence of asset transfer					
Member > 65 years age with Non SG contributions (evidence work test met)					
Lump Sum withdrawals: minutes of trustee and member requests					
Crystallisation Report: outlining preservation.					
Details of any members who may have exceeded the contributions cap					
Allocation of earnings between the members: copy of trustee policy					
Reserve Accounts: Trustee(s) documented position on use of reserves					
Contribution Splitting: documentation, minutes and member instructions					
SMSF in Pension Phase					
Pension Documentation & Minutes					
Actuarial Certificate					



Financial Statements	Provided	N/A	Accountant / Trustee Comments
Copy of Trial Balance			
Copy of General Ledger listing all transactions			
Copy of Income Tax Reconciliation			
Copy of Bank Statements (full year) - all accounts			
Copy of bank reconciliation(s) - all accounts			
Listed securities: copies of CHESS Statements and/or Portfolio Reports			
Unlisted Securities: any entity : copy of share scripts			
Unlisted Securities: Closely held entity : copy of entity financial statements			
Market Value Work papers: all assets			
SMSF Liabilities: source documentation			
Managed Funds: Year End - Fund Manager Statements			
Dividend Income: work paper showing franking credits claimed			
Current Year Tax Return, Financial Statements and Member Statements			
Derivative Investments: document(s) confirming SMSF investment strategy			
Derivative Investments: source documentation showing ownership			
In-house assets: source documentation that details nature of holding			
Instalment Share Warrants (Non Real Property): Provide Investment Details			

Collectables	Provided	N/A	Accountant / Trustee Comments
Confirmation of where collectables are stored			
Documents confirming Valuation of collectable items			
Copy of Insurance policy and premiums paid collectable items held			
Current year collectables acquired: copy of purchase agreement			