

SMSF Audit Checklist

Permanent Documents

1. Trust deed
2. Signed ATO Trustee declarations (if the fund was established post June 2007)
3. Change of trustee (if any)
4. LRBA deed (if any)
5. Pension start documents (if any)

Prior Year documents (only required for the first time we do the audit)

1. Signed annual return
2. Signed audit report
3. Signed financial statements

Accounting file

1. Investment strategy
2. ASIC company statement (for all associated corporate trustees (i.e. trustee for the fund, trustee for bare trust, etc.))
3. Financial statements (including statement of financial position, operating statement, notes, investment reports and member statements, etc.)
4. Annual return
5. Supporting documents for assets, liabilities, income and expenses