

**The following is a checklist of all possible Audit documents which we may require to complete the audit.**

## Permanent Documents

Trust Deed  
Minutes of meeting trust set-up  
Trustee Company's certificate of incorporation  
Trustee Company's constitution  
Investment Strategy  
Application for Membership for Member 1  
Application for Membership for Member 2  
Application for Membership for Member 3  
Application for Membership for Member 4  
Trustee consent form for trustee 1 (Director for corporation)  
Trustee consent form for trustee 2  
Trustee consent form for trustee 3  
Trustee consent form for trustee 4  
ATO Declaration for member 1  
ATO Declaration for member 2  
ATO Declaration for member 3  
ATO Declaration for member 4  
ABN/TFN  
SMSF Complying letter  
Minutes for deed variation  
Deed of variation  
Updated Trust Deed  
Change of details of SMSF form (NAT3036)  
Declaration of Trust  
Pension Documents  
Custodian/Security Trust deed  
Constitution for Custodian Trustee Company  
Certificate of incorporation for Custodian Trustee Company  
Loan Agreements  
Property ownership documents

## Audit Evidence

Signed Auditor Engagement letter  
Signed Trustee Representation letter

## Financial Statements

Financial statements and reports for year under audit  
Financial statements and reports for previous year  
Tax return & tax working papers for current year  
Documents for payment of tax  
Surcharge notices, if any  
Actuarial certificate  
Tax return & tax working papers for previous year  
Management letter for previous year  
Signed audit report for previous year  
General ledger  
Investment summary report  
Investment income report  
Investment movement report  
ATO Portal report

## Documents Supporting Income

Detail of interest received  
Dividend statements  
Distribution statements  
Rental income statement  
Statement of contributions received and associated documents  
Statement of Rollins received and associated documents  
Buy sell notes – shares  
Documents supporting any other income

## Documents Supporting Expenses

Invoices for expenses incurred  
Broker statements  
Statement of interest paid  
Buy sell notes – shares  
Life insurance statements for premium paid

## Investments

### Bank Balances

Bank statements and bank reconciliation

Fixed / Term deposit receipts

## Listed shares and units

SRN / HIN details

Documents of title for investments acquired during the year

Acquisition and disposal documentation for investments made / disposed during the year

Market value calculations for shares and units held

Shareholding statements

If custodian service is being used, a copy of the Type 2 audit report

## Unlisted shares and units

Details of holding in unlisted shares and units

Documents of title for unlisted shares and units acquired during the year

Financial statements of companies and trusts for unlisted investments

Market value calculation of unlisted shares and units

## Managed funds and wrap investments

Managed fund holding statements

Annual tax statements and transaction reports for wrap investments

Annual portfolio / holding statement for wrap investments

## Real Property

Title documents for real property acquired during the year

Lease agreement

Evidence of rent being at market rates

Acquisition and disposal documentation

Valuation report / other documents to support valuation

Insurance policy

Limited recourse borrowing documents

## Other Assets (jewellery, artwork, wine etc.)

Detail of other assets held

Ownership documents

Acquisition and disposal of documentation

Detail of location of assets

Market valuation documents

Insurance policy

Lease / loan agreements

Evidence of rental / interest being at market rate

Confirmation that asset is not being privately used by members or related parties

## **Members Accounts and Pensions**

Member benefit calculations  
Pension documents & calculations

## **Fund Administration**

Minutes of trustee meetings held during the year  
Any correspondence from ATO



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