

**T&E Green Superannuation Fund: ABN 56 784 991 548****1 July 2022 to 30 June 2023****SMSF Audit - Document Checklist**

		Yes	No	N/A	# Docs
1	Copy of signed Audit Engagement Letter by the Trustees	X			1
2	Copy of signed Trustee Representation Letter	X			1
3	Copy of signed Financial Statements (Incl Trial Bal & General Led)	X			3
4	Supporting documents for all items in the Financial Statements	X			7
5	Tax Return completed	X			1
6	Proof of Trustees (individual – document signed by Trustees accepting to act as Trustees or Company Trustee confirmation of Directors)				See 12, 36 & 37
7	Copy of all signed permanent files				See From 25
8	Copy of signed Pension Documentations			X	0
9	Copy of signed Bare Trust if there is a LRBA in the Fund			X	0
10	Actuarial Certificate (if Fund is partially in Accumulation and Pension phase)			X	0
11	Life Insurance Statements				See 81
12	Corporate Trustee Annual Statement - ASIC	X			1
13	Proof of payment made for ASIC annual fee	X			1
14	Copy of signed Prior year Management Letter		X		0
15	Copy of signed Prior year Financial Statements	X			1
16	Copy of signed Prior year Tax Return	X			1
17	Copy of signed Prior year Audit Report	X			1
18	Financial Statement				See 3
19	Income Tax Return				See 5
20	ATO Portal Reports	X			2
21	Investment Summary Report				See 3
22	Members Statements				See 3
23	Notes to Financial Statements				See 3
24	Statement of Taxable Income / Income Tax Provision				See 5
25	Change of Trustee (signed)			X	0
26	Members added / resigned (signed)		X		0
27	Latest version of Trust Deed (signed)	X			1
28	Amended Investment Strategy (signed)	X			1
29	Change in tax status i.e.: Member moved from accumulation to pension phase				See 8
30	ATO correspondence received relating to any significant events			X	0
31	Latest Binding Death Benefit Nominations on file		X		0
32	Prior year Audit Management Letter points addressed			X	0
33	Is the Corporate Trustee a sole purpose SMSF Trustee		X		0

34	Minutes in place or drafted for actions taken during income year .	X			1
35	Copy of signed Fund Trust Deed				See 27
36	Copy of signed Member applications and Trustee consents	X			4
37	Copy of signed ATO Trustee Declarations (appointments after 1 July 2007)	X			2
38	Copy of signed latest Investment Strategy				See 28
39	Copy of signed Prior year's Financial Statements including notes to the Financials				See 15
40	Any ATO correspondence received relating to any significant events				See 30
41	Copy of signed Latest Binding Death Benefit Nominations on files				See 31
42	General authority (should external verifications required for bank, employer or insurance company)		X		0
43	Prior period Audit Management Letter points addressed (if applicable)				See 32
44	Copy of signed Prior year Audit Report				See 17
45	Copy of signed Engagement Letter and Audit Representation Letter				See 1 & 2
46	Copy of signed Financial Statements (including notes), Member Statements, Trial Balance, General Ledger for current year				See 18 to 24
47	Latest ASIC Annual Return attached (Corporate entities only)				See 12
48	Proof of payment made for ASIC annual fee				See 13
49	Is Corporate Trustee a sole purpose SMSF Trustee				See 33
50	Minutes in place or drafted for actions taken during income year				See 34
51	Copy of signed Bare Trust if there is a LRBA in the Fund				See 9
52	Bank statements for full year	X			4
53	Bank statements which show full details such as account name, closing balances as at 30 June				See 52
54	Bank confirmation recommended for balances > 10% of asset value and/or where originals not received			X	0
	<b>Share in Listed and Unlisted Companies / Trusts</b>				
55	Dividend notices and trust distributions/annual tax statements			X	0
56	SRN/HIN details (including holding name and postcode)				See 59
57	Acquisition and disposal documentation			X	0
58	Financials and Tax Return for Unlisted Unit Trust			X	0
59	Share holding statement / Portfolio statement			X	0
	<b>WRAP Investments</b>				
60	Annual Tax Statements and transaction reports			X	0
61	Annual portfolio / holding statement			X	0
	<b>Related Party Investments</b>				
62	Financial statements (property in related entities--also complete the Property section)			X	0

63	Evidence of ownership			X	0
64	Market value calculations / Trustee valuation calculations			X	0
	<b>Investment Property</b>				
65	Copy of property Title Deeds documents e.g. title search	X			1
66	Documentation to support value of the property		X		0
67	Copy of most recent lease agreements, including details on lessee	X			1
68	Evidence of rental being at market rates	X			1
69	Insurance policy	X			1
70	Acquisition and disposal documentation	X			1
71	Bare Trust Documentations (if SMSF has borrowings)			X	0
	<b>Other Assets (e.g.: artwork, jewellery, wine, sundry debtors, loans)</b>				
72	Acquisition documentation to support ownership, and disposal documentation			X	0
73	Documentation to support value			X	0
74	Lease / loan agreements, including details on lessee / recipient			X	0
75	Evidence of rental / interest being at market rates			X	0
76	Details of asset location and insurance policy			X	0
77	Confirmation asset not for private use and/or enjoyment by Members or related parties			X	0
	<b>Other Liabilities</b>				
78	Supporting documentation			X	0
79	Member benefit calculate				See 18
	<b>Income &amp; Expenditure</b>				
80	Contributions - confirmation from employer for concessional contributions, work test confirmation for Member who is over 65 and wants to make contributions.			X	0
81	Insurance – copy of policy confirming ownership, life insured, cover type and premiums			X	0
82	Pension / benefit payments – condition of release (under 65), PAYG summary (under 60)				See 3 & 8
83	Other income and expenses documentation				See 4
84	Pension Minute for Fund with balance over \$1.6m			X	0
85	CGT relief calculation			X	0
	<b>Tax</b>				
86	Annual return completed for the current year				See 5
87	Tax losses, both Revenue and Capital, carried over from previous year tax return to the current year correctly				See 5
88	Income tax calculation / work papers				See 4
89	Payment documentation - including PAYG and Supervisory Levy				See 4
90	Actuarial certificate, if applicable			X	0