

Client:

Maurice J Costello (Dental) Pty Ltd Superann Code: COS02SB

W/P:

Index

Initials

Date

Prep by:

SS

9-Jan-24

Rev by:

## INDEX OF WORKPAPERS

As at:

30-Jun-23

Contact:

BRENDA

| Ref.                         |    | Leadsheet Title   | Links | Applies | Comments or Notes | Cleared Date/Init |
|------------------------------|----|---|-------|---------|-------------------|-------------------|
| A                            |    | <b>Job Management</b>   |       | ✓       |                   |                   |
|                              | 1  | MAPS - Matters for Attention Partner/Principal                        |       |         |                   |                   |
|                              | 2  | Items forward   |       | ✓       |                   |                   |
|                              | 3  | Checklist   |       | ✓       |                   |                   |
|                              | 3a | Reviewer Checklist  |       |         |                   |                   |
|                              | 4  | Investment Strategy   | A4    | ✓       |                   |                   |
|                              | 4a | Asset Strategy Comparison   |       |         | Print from Class  |                   |
|                              | 5  | Review points   | A5    |         |                   |                   |
|                              | 6  | Queries   | A6    | ✓       |                   |                   |
|                              | 7  | Notes for Auditor   | A7    |         |                   |                   |
| B                            |    | <b>Financial Statements</b>   |       |         |                   |                   |
|                              | 2  | Income Tax Return   |       | ✓       |                   |                   |
|                              | 3  | Final Trial Balance   |       | ✓       |                   |                   |
|                              | 3a | Final General Ledger  |       | ✓       |                   |                   |
| <b>PROFIT and LOSS ITEMS</b> |    |   |       |         |                   |                   |
| C                            |    | <b>Contributions &amp; Rollovers</b>                                  |       |         |                   |                   |
|                              |    | Members Statements  |       | ✓       | Print from Class  |                   |
|                              | 1  | Contributions Received & Contributions Cap Report                     |       |         | Print from Class  |                   |
|                              | 1a | s290-170 Deductibility Notices  |       |         |                   |                   |
|                              | 2  | Rollovers   |       |         |                   |                   |
|                              | 3  | Super Contributions Reserves  |       |         |                   |                   |
|                              | 3a | Minute  |       |         |                   |                   |
|                              | 3b | Request to Adjust   |       |         |                   |                   |
| D                            |    | <b>Gains &amp; Losses</b>   |       |         |                   |                   |
|                              | 1a | Realised Gains Report   | D1    | ✓       | Print from Class  |                   |
|                              | 1b | Sale Documents  |       | ✓       |                   |                   |
| E                            |    | <b>Investment Income</b>  |       |         |                   |                   |
|                              | 1  | Investment Income Summary Report & Distribution Reconciliation Report |       | ✓       | Print from Class  |                   |
|                              | 1a | Trust Distributions - Annual Tax Statements                           |       | ✓       |                   |                   |
|                              | 2  | Investment Income Comparison Report                                   |       | ✓       | Print from Class  |                   |
|                              | 2a | Dividend Statements   |       | ✓       |                   |                   |
|                              | 3  | Rental Property Schedule  |       | ✓       | Print from Class  |                   |
|                              | 3a | Rental Income & Expense Documents                                     |       | ✓       |                   |                   |
|                              | 4  | Foreign Exchange Gains/(Losses)                                       |       |         |                   |                   |
|                              | 5  | Interest Received   |       | ✓       |                   |                   |
|                              | 6  | Other Income  |       |         |                   |                   |
| F                            |    | <b>Member Benefit Payments</b>  |       |         |                   |                   |
|                              | 1  | Benefits Paid & Pension Limit Report                                  |       | ✓       | Print from Class  |                   |
|                              | 1a | Pension Minutes   |       |         |                   |                   |
|                              | 2  | Lump Sum  |       | ✓       |                   |                   |
|                              | 2a | Commutations Minutes/Agreements                                       |       | ✓       |                   |                   |
|                              | 3  | Rollouts  |       |         |                   |                   |
|                              | 4  | Release Authorities   |       |         |                   |                   |
| G                            |    | <b>Expenses</b>   |       | ✓       |                   |                   |
|                              |    |   |       |         |                   |                   |
| <b>BALANCE SHEET ITEMS</b>   |    |   |       |         |                   |                   |
| L                            |    | <b>Investments</b>  |       |         |                   |                   |
|                              | 1  | Investment Portfolio Report   |       | ✓       | Print from Class  |                   |
|                              | 1a | Investment Confirmations  |       | ✓       |                   |                   |
| M                            | 1  | Fixed Assets and Depreciation Schedule                                |       | ✓       |                   |                   |
|                              |    | <b>Other Assets</b>   |       |         |                   |                   |
| N                            | 1  | Cash and Bank (including Overdraft)                                   |       | ✓       |                   |                   |
| O                            | 1  | Other Assets  |       |         |                   |                   |
|                              | 2  | Borrowing Costs   | O2    |         |                   |                   |

|              |    |  |                    |   |   |  |
|--------------|----|--|--------------------|---|---|--|
| <b>P</b>     | 1  | Sundry Assets                          |                    | ✓ |   |  |
|              |    | <b>Income Tax</b>                      |                    |   |   |  |
| <b>Q</b>     | 2  | Tax reconciliation                     | <a href="#">Q2</a> | ✓ |   |  |
|              | 2a | Actuarial Certificate                  |                    |   |   |  |
|              | 3  | GST Reconciliation                     | <a href="#">Q3</a> | ✓ |   |  |
|              | 3a | BAS Statements                         |                    | ✓ |   |  |
|              |    | <b>Liabilities</b>                     |                    |   |   |  |
| <b>R</b>     | 1  | Sundry Creditors                       |                    |   |   |  |
| <b>T</b>     | 1  | Other Liabilities                      |                    |   |   |  |
| <b>OTHER</b> |    |  |                    |   |   |  |
| <b>V</b>     |    | Notes                                  |                    |   |   |  |
| <b>W</b>     |    |  |                    |   |   |  |
| <b>X</b>     |    |  |                    | ✓ |   |  |
| <b>Y</b>     |    | Other relevant or supporting documents |                    | ✓ |   |  |
| <b>ZZ</b>    |    | Associate Details/Company Extract      |                    |   | Individual Trustees (1st Yr Only)/Directors of Corporate Trustee (Every year) |  |