

**NAME OF FUND:**

Name of corporate trustee (if applicable):

Name of individual trustees / director(s) of the corporate trustee:

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>
5.	<input type="text"/>
6.	<input type="text"/>

**MEMBERSHIP DETAILS:**

Name of member:

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>
5.	<input type="text"/>
6.	<input type="text"/>

Date of Birth:

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>
5.	<input type="text"/>
6.	<input type="text"/>

**ACCOUNTANT'S DETAILS:**

Firm:

Contact Number:

Contact:

Email:

**DECLARATION:**

I hereby certify that all documents supplied, including photocopies or scanned documents, are true representations of the original documents.

**Note:** Baumgartner Super reserves the right to request original documents where circumstances warrant it.

Signature:

Date:

## ITEM

YES

N/A

### FINANCIAL STATEMENTS:

Copy of unaudited financial statements

Please note it is a requirement of S.35B of the SISA that the trustee declaration is signed by:

**Corporate trustee** – if there is only one or two directors then each director; otherwise at least half of the directors

**Group of individual trustees** – if there are only 2 trustees, then both of them; otherwise at least half of the trustees

If signed electronically, please include the digital signature certificate  
If signed electronically using 'Adobe Fill and Sign' please include email back to accountant from trustee containing the signed documents

### MEMBER STATEMENTS:

#### SMSF ANNUAL RETURN:

Copy of draft SMSF annual return

#### For your information:

Auditor's Name:	Mr David Burrows	Mrs Sajeewani Madarasinghe
SMSF Auditor Number:	100078984	100300776
Telephone Number:	1300 047 673	1300 047 673
Postal Address:	PO Box 2502 Kew Vic 3101	PO Box 2502 Kew Vic 3101

### FUND WINDING UP:

Ensure the Fund has paid out / rolled over all member benefits leaving only amount(s) to finalise tax or expense liabilities

Financial statements' balance date reflects the date of wind up

Signed trustee minute electing to wind up the Fund

### BANK STATEMENTS:

Bank statements for the full financial year for all accounts held even if no movement in the account balance

Please note if you use BGL Simple Fund 360 or Class Super, please refer to our Software Guides found at the back of this checklist for further information.

Where data feeds are in place, we will require bank statements for 1<sup>st</sup> year of account operation and / or 1st year of audit

### TERM DEPOSIT/ FIXED INTEREST ASSETS:

Statement or certificate confirming ownership and value as at 30 June

Purchase and sale contracts for the year

**ITEM****YES****N/A****LISTED SECURITIES (DIRECTLY HELD):**

Details of current HIN/SRN and postcode

Broker's statement showing all transactions for the year

Please note: If you use BGL Simple Fund 360 or Class Super, please refer to our Software Guides found at the back of this checklist for further information.

**MANAGED INVESTMENTS:**

Acquisition and withdrawal confirmation notices

Annual statements from fund managers (or master trust / wrap providers) confirming ownership and value

Please ensure the ex-distribution price has been used when valuing managed funds/unit trusts

Copy of audit report if attached to annual report

Details of current HIN/SRN and postcode if the portfolio is not audited

Address:

If the capital works have been undertaken by a related party, evidence to demonstrate these expenses were on an arm's length basis.

Please note: It is a requirement of Reg 8.02B of the SISR that all assets are recorded at their market value when preparing the Statement of Financial Position. Therefore, the value of the property must be considered each year and evidence of this consideration must be provided to us

If property is residential /holiday unit, confirmation it is not leased/occupied by members or related parties (attach email confirmation from the trustees)

ITEM

YES

N/A

**LIMITED RECOURSE BORROWING:**

Signed bare trust agreement

Signed loan agreement

Note: Both items above are only required the first year of loan / first year of our audit or if refinanced

Loan account statements (unrelated party)

Loan reconciliation (related party)

Where the lender is a related party of the Fund, please consider compliance with the LRBA Safe Harbour Guidelines (PCG 2016/5)

**LOANS ASSETS:**

**Borrower**

Signed loan agreement and any further extensions

Details in email from trustee of the borrower's relationship to the Fund (i.e., how did the Fund become aware of the lending opportunity)

If the borrower is a **related party**:

- i) Evidence to support that the loan is on normal commercial terms, including the assessment undertaken by the Fund prior to advancing the loan
- ii) Signed financial statements of the related entity

If the borrower is an **unrelated party**, their contact details for the purposes of a loan confirmation

Postal Address:

Email Address:

Where the loan is secured against property, a current title search to confirm the mortgage has been registered, and the property's valuation

Where the loan is secured against personal property, details of any security interests registered on the PPSR and the valuation of this security

Where the loan has been repaid between the balance date and the date of the audit, a copy of the Fund's bank statement confirming receipt

**ITEM****YES****N/A****COLLECTABLES AND PERSONAL USE ASSETS:**

Purchase and sale invoices/receipts (required for the first year of audit)

Evidence the asset was held as at 30<sup>th</sup> of June or after

Details of the method used to value the asset and evidence to support

Please note: It is a requirement of Reg 8.02B of the SISR that all assets are recorded at the market value when preparing the Statement of Financial Position. Therefore, the value of the collectables must be considered each year and evidence of this consideration must be provided to us

Evidence to prove the asset was insured within 7 days of being acquired and continues to be insured

Evidence to show the asset was not stored in the private residence of a related party of the Fund

Valuation from a qualified independent valuer if transferred to related party during the year

**CLOSELY HELD / RELATED PARTY INVESTMENTS:**

Share or unit certificates and current register

Evidence to confirm each investment is not an in-house asset (e.g. pre - 11/8/99 investment; acquired during transitional period to 30/6/09; complies with Division 13.3A of the SISR)

Signed financial statements for each company or trust

Tax return for each company or trust

Bank statements & evidence to support material assets

General ledger

Details of the method used to value the investment and if not independent, confirm compliance with Valuation Guidelines for unlisted investments and loans (Refer page 11)

Dividend statements or trust distribution statements for each investment

Where the company or trust holds property, please refer to the direct property requirements on page 4

Please note: Further audit information may be required once the financial statements have been reviewed

**INVESTMENTS IN ENTITIES THAT ARE MANAGED INVESTMENT SCHEMES:**

Evidence of acquisitions and disposals

Evidence of holding as at 30 June

Details of the method used to value the investment and if not independent, confirm compliance with Valuation Guidelines for unlisted investments and loans (Refer page 11)

**UNLISTED COMPANIES OR TRUSTS**

Evidence of acquisitions and disposals

Year-end signed financial statements

Auditor's report on the financial statements (if applicable)

Details of the method used to value the investment and if not independent, confirm compliance with Valuation Guidelines for unlisted investments and loans (Refer page 11)

Please note leaving these investments at last year's value without explanation is not sufficient

**INVESTMENT IN CRYPTOCURRENCIES / NON-FUNGIBLE TOKENS:****Held via Exchange:**

Full year transaction history from the exchange

30 June balance listing from the exchange with the holder of the investment clearly stated

Please note, we may obtain a copy of the 30 June holdings balance directly from the exchange (with trustee's permission) and the audit opinion may be qualified if the exchange is not audited

**Held in a Cold Wallet (Offline):**

Confirmation the storage location of the USB device is secure

Evidence the holding is in the name of the SMSF e.g., the original purchase documents

"Address" (Public key) for any substantial holdings at 30 June

**OTHER ASSETS INCLUDING BULLION:****Other Assets:**

Evidence the asset is held in the correct name

Evidence of the asset's existence, e.g., photographic evidence of asset at (or close to) 30 June with a current newspaper

Evidence the asset is valued at market value

Evidence of any income received from the asset

**Bullion Investment:**

Storage facility's annual holding statement or initial purchase invoice

If not held at a commercial storage facility, written assessment of trustee's storage methodology and photographic evidence of Bullion at (or close to) 30 June with a current newspaper

**ITEM****YES****N/A****MEMBER BENEFITS - CONTRIBUTIONS/TRANSFERS IN:**

Rollovers in - either Class / BGL software access or Electronic Service  
Address report

Notice required under section 290-170 of the ITAA 1997 (completed  
and signed prior to income stream commencement if deductible  
contributions received)

Completed and signed contributions splitting form

Completed and signed Capital Gains Tax cap election form

Completed and signed Downsizer contribution into super form

**MEMBER BENEFITS - PAID/TRANSFERS OUT:**

Paperwork documenting the commencement of the pension

Rollovers out: either Class / BGL software access or Electronic Service  
Address report

Note: Refer to the software guide (link on page 11)

Evidence the member satisfied a condition of release if benefits  
withdrawn before age 65

(Declaration forms can be found on page 11 of this checklist)

Actuarial certificate to certify ECPI percentage or defined benefit  
income stream

**If death benefit paid:**

Death certificate or notice of probate

Any binding or non-binding death benefit notifications

Trustee minutes documenting their decision regarding to whom death  
benefits were paid

**If benefits paid as result of marriage breakdown:**

Formal written agreement, consent orders or court order to split  
superannuation

**Other Withdrawals:**

ATO release authority (ECC, ENCC and Division 293 tax)



**ITEM****YES****N/A****INCOME:**

Trust distribution statements (if separate from annual valuation statements)

For all related party transactions, documentation or evidence that income is at arm's length

**EXPENSES:**

Invoices/statements supporting reconciliations/schedules

Insurance policy documents confirming owner, member insured, cover type and premiums

**SOFTWARE REPORTS:**

Please note that if you use BGL Simple Fund 360 or Class Super, please refer to our Software Guides found at the back of this checklist for further information.

General ledger and trial balance

Investment holding listing

Listing of asset purchases during the year

Listing of asset sales during the year

**BAUMGARTNER SUPER DOCUMENTATION:**

Signed engagement letter

Signed trustee representation letter (signed by all Trustees/Directors)

**ADDITIONAL AUDIT INFORMATION:**

Latest ASIC annual company statement (if corporate trustee)

Off market transfer forms for acquisitions and disposals

Amendments to the Trust Deed

Enduring Power of Attorney or General Power of Attorney documents

Signed membership application(s)

Signed ATO Trustee declaration (where there is a new individual Trustee or Director of the Corporate Trustee)

ATO correspondence regarding non-compliance, audit, or review

Other documents concerning breaches or matters that need to be brought to our attention

A reconciliation of the Future Income Tax Benefit or Deferred Tax

Other relevant information that would assist us in completing the audit



**INVESTMENT STRATEGY:**

Ensure the dated and signed strategy has regard to the whole of the circumstances of the entity

Note: The strategy should be in effect for the year we are auditing not the subsequent year

Ensure the strategy specifically has regard to:

- a) The risk involved in making, holding and realising, and the likely return from, the entity's investments, having regard to its objectives and expected cash flow requirements
- b) The composition of the entity's investments as a whole including:
  - The extent to which they are diverse
  - The extent to which they involve exposure of the entity to risks from inadequate diversification
- c) The liquidity of the entity's investments, having regard to its expected cash flow requirements
- d) The ability of the entity to discharge its existing and prospective liabilities

Ensure the strategy has considered whether the trustee should hold a contract of insurance that provides insurance cover for each member

Where the Fund holds an investment in one of the following, ensure the strategy specifically refers to that investment:

- Collectables
- Cryptocurrency / NFT
- LRBA
- Option trading

Ensure the trustee has "given effect" to the documented investment strategy. That is, ensure the trustee has not taken any action that doesn't align with the contents of the strategy

**FOR THE FIRST YEAR BAUMARTNER SUPER IS ENGAGED ONLY:**

Prior year signed financial statements (including member statements)

Prior year signed audit report

Prior year management letter (if applicable)

Prior year Auditor Contravention Report (if applicable)

Latest trust deed

Where there has been a change of Trustee since commencement of the Fund, please provide us with the relevant signed resignation and appointment documents

## LINKS TO DOCUMENTS

Valuation Guidelines – Property

Valuation Guidelines – Unlisted investments and loans

Class Super - Software Guide for Accountants

BGL Simple Fund 360 - Software Guide for Accountants

Rural Property Declaration

Work Test Declaration for the year ended 30 June 2022

Work Test Declaration for the year ended 30 June 2021

Work Test Declaration for the years ended 30 June 2020 and earlier

Work Test Exemption for the year ended 30 June 2022

Retirement Declaration (aged between 59 and 60) for the year ended 30 June 2023

Retirement Declaration (aged between 58 and 59) for the year ended 30 June 2022

Retirement Declaration (aged between 58 and 59) for the year ended 30 June 2021

Retirement Declaration (aged between 60 - 64)