

**SMSF AUDIT INFORMATION CHECKLIST - 2009**

**Section 1: Permanent File**

- Bare Trust Documentation [If SMSF has borrowings]
- Copy of ATO Trustees declaration [If fund was established post 1 July 2007]
- Copy of Fund minutes
- Copy of most recent Lease Agreements
- Copy of property Title Deeds
- Corporate Trustee Report
- Declaration of Trust for property investments
- Pension Documentation
- Signed copy of Investment Strategy
- Signed copy of Trust Deed

**Section 2: Compliance Letters**

- Audit Engagement Letter
- Prior year management letter
- Trustee Representation Letter

**Section 3: Financial Statements**

- Income Tax Return
- Investment Summary Report
- Members Statements
- Notes to financial statements
- Operating statement
- Statement of Financial Position
- Statement of Taxable Income / Income Tax Provision

#### Section 4: Source Documents

- Actuarial Certificate [If fund is in pension phase]
- ATO Portal Reports
- Bank Statements
- Buy / Sell Contracts
- Debtor / Creditor Printouts
- Distribution Statements
- Dividend Statements
- Life Insurance Statements
- Managed Fund Holding Statements
- Rental Expense Statements
- Rental Income Statements
- Share Holding statements