

SUPERANNUATION FUND NAME: _____

✓ TICK (if included)	FILENAME
Audit Engagement Letter – signed by trustee(s).	02
Trustee Representation Letter – signed by trustee(s).	03
Financial Statements for the period – signed by trustee(s). <i>(Signed prior year statements and audit report required when ROSATI WANG Super conducts the audit for the first time)</i> Member Statements – signed by trustee(s). Copy of fund trustee meetings minutes held during the period.	04
All Bank Statements with reconciliation reports for the period	05
Documents to support the existence and value of assets at the end of the period. <i>(e.g. Share registry listings, managed fund reports, wrap account reports, nonlisted unit trust accounts, property and asset valuations).</i> For Wrap Accounts, a copy of the controls audit report to meet requirements of ASAE 3402 <i>Assurance Reports on Controls at a Service Organisation</i> , and GS 007 <i>Audit Implications of the Use of Service Organisations for Investment Management Services</i> , is also required.	06
Documents to support asset purchases and sales for the period. <i>(e.g. Broker reports, contract notes, invoices, purchase/sale contracts)</i> Property titles searches	06
All assets are at market value. Evidence must be provided to support all balances <i>(Documents from Real estate appraisals, valuations and evidence from onthefhouse.com)</i>	06
Documents to support income and expenditure for the period. <i>(e.g. Dividend/distribution statements, rental/lease agreements, invoices)</i>	06
Documents to support contributions (employer and/or member) received for the period. <i>(e.g. Employer remittance advice, fund trustee meeting minutes)</i>	07
Documents to support rollovers for transfers-in for the period. <i>(e.g. ETP or ROPNs)</i>	08
Documents to support benefit payments or exit statements for the period. <i>(e.g. ETP or ROPNs)</i>	09

	<p>Documents to support pension payments for the period.</p> <p><i>(e.g. Payment requests, ATO payment summaries, actuarial certificates as applicable, pension commencement, or pension continuation records)</i></p>	10
	<p>Copy of taxation returns for the period plus prior year if this is ROSATI WANG Super first time auditing the fund.</p> <p><i>(and Details of tax calculations used in the financial statements)</i></p>	11
	<p>Copy of accounting work papers and transaction reports for the period.</p> <p><i>(e.g. Trial balance, General ledger, journals, cashbook, bank reconciliation, debtor and creditor reports)</i></p>	12
	<p>Copy of Trust Deed.</p> <p><i>(Required if this is the first time ROSATI WANG Super is auditing the fund)</i></p> <p>and Trust Deed variation documents if the deed was varied during the current or a prior period.</p>	13
	<p>Copy of new trustee declaration for a new trustee if they joined after 1 July 2007.</p> <p><i>(Download this from the ATO, to protect all the trustees and members)</i></p>	14
	<p>Copy of fund member application forms.</p> <p><i>(Required if this is the first time ROSATI WANG Super is auditing the fund or if new members have joined the fund during the period)</i></p>	15
	<p>Copy of consent to act as trustee documents.</p> <p><i>(Required when audit conducted by ROSATI WANG Super for the first time or if a new trustee was appointed during the period)</i></p>	16
	<p>Copy of fund's current Investment Strategy.</p> <p><i>(Check life insurance is addressed, please ensure compliance with Reg 4.09A)</i></p>	17
	<p>Current list of trustees or list of directors if the fund has a Corporate Trustee.</p> <p><i>(Provide a current ASIC Company search to confirm directors)</i></p>	18
	<p>Copy of any regulator communications with the fund.</p> <p><i>(ATO and ASIC documents and correspondence which are relevant from current and prior years)</i></p>	19

Signed: _____

Date: _____

*** Please upload this checklist with the ticked support document into **ROSATI WANG Super** secure document portal that is set up for the fund ***