

SMSF Audit - Work Papers Checklist

Fund Name

Year

| WORK PAPER DESCRIPTION | WP | ✓ | Separate File |
|--|------------|----------|----------------------|
| Trial Balance - Prior year rolled over | 100 | | |
| ATO - Portal reports | 110 | | |
| ATO - GST | 120 | | |
| Income | 200 | | |
| Income - Dividends | 210 | | |
| Income - Interest | 220 | | |
| Income - Trusts (incl Tax Statements) | 230 | | |
| Income - DRP | 240 | | |
| Income - Rent | 250 | | |
| Expenses | 300 | | |
| Expenses - Admin, Tax-related | 310 | | |
| Expenses - Investment | 320 | | |
| Expenses - Insurance | 330 | | |
| Expenses - Depreciation | 340 | | |
| Members | 400 | | |
| Members - Contributions | 410 | | |
| Members - Rollover IN | 420 | | |
| Members - Rollover OUT | 430 | | |
| Members - Income streams | 440 | | |
| Members - Lump Sum Payments | 450 | | |
| Investments | 500 | | |
| Investments - Buy | 510 | | |
| Investments - Sell | 520 | | |
| Investments - Restructure events | 530 | | |
| Property | 600 | | |
| Property - Buy | 610 | | |
| Property - Sell | 620 | | |
| Property - Search | 630 | | |
| Valuations | 700 | | |
| Valuations - Shares, Trusts | 710 | | |
| Valuation - Property | 720 | | |
| Actuary Application | 800 | | |
| Correspondence, other issues | 900 | | |