

## Pre-Audit Checklist

Fund Name: \_\_\_\_\_  
Year Ended: 30 June Contac Person: \_\_\_\_\_

Information Requirements	Tick
<b>Preliminary</b>	
<ol style="list-style-type: none"> <li>Trust deed</li> <li>Signed engagement letter and pre-audit representation letter</li> <li>Minutes of trustee meetings</li> <li>Financial report, general ledger and journal entries (plus prior year financial report, including signed audit report)</li> <li>Members' statements</li> <li>Investment strategy</li> <li>New trustee declaration, if any</li> <li>Any correspondence from the ATO regarding non-compliance</li> </ol>	
<b>Cash at Bank / Cash on Deposit</b>	
<ol style="list-style-type: none"> <li>Bank statements</li> </ol>	
<b>Shares in Listed Companies / Trusts *</b>	
<ol style="list-style-type: none"> <li>Dividend notices and trust distributions (pre and post year end)</li> <li>Market value calculations</li> <li>Where a custodian service is used, a copy of the Type 2 audit report</li> </ol>	
<b>Shares in Unlisted Companies / Trusts *</b>	
<ol style="list-style-type: none"> <li>Financial statements</li> <li>Evidence of ownership</li> <li>Market value calculations</li> </ol>	
<b>Property *</b>	
<ol style="list-style-type: none"> <li>Title documents</li> <li>Documentation to support value</li> <li>Lease agreement, including details on leasee</li> <li>Evidence of rental being at market rates</li> <li>Insurance policy</li> </ol>	
<b>Other Assets *</b> (eg: artwork, jewellery, wine, sundry debtors, loans)	
<ol style="list-style-type: none"> <li>Documentation to support ownership</li> <li>Documentation to support value</li> <li>Lease / loan agreements, including details on leasee / recipient</li> <li>Evidence of rental / interest being at market rates</li> <li>Details of asset location</li> <li>Insurance policy</li> </ol>	
<b>Tax</b>	
<ol style="list-style-type: none"> <li>Annual return</li> <li>Calculation work papers</li> <li>Payment documentation</li> <li>Actuarial certificate</li> <li>Surcharge notices</li> </ol>	
<b>Other Liabilities</b>	
<ol style="list-style-type: none"> <li>Supporting documentation</li> <li>Member benefit calculations</li> </ol>	
<b>Income &amp; Expenditure</b>	
<ol style="list-style-type: none"> <li>Confirmation from employer sponsor re: contributions</li> <li>External supporting documentation for other income and expenses</li> </ol>	

\* Acquisition and disposal documentation required.