

Prime Audit

SMSF Document Checklist

To ensure a smooth and timely audit of your SMSF, please provide the following documents and information for the relevant financial year. Supplying all items together will help avoid delays in the audit process.

- ✦ If additional documents are required, we will contact you within two business days

1. Financial Statements Signed (For current and previous year lodged)

- Profit & Loss Statement
- Balance Sheet
- Member Statements
- Investment Summary Report
- Operating Statement

2. Taxation Signed (For current and previous year lodged)

- Signed SMSF Annual Return (SAR)
- Lodgment receipt or ATO correspondence (if lodged)

3. Bank Accounts

- Bank statements for all SMSF bank accounts covering the full financial year
- Evidence of year-end bank balance (e.g., June 30 statement)

4. Contributions

- Contribution breakdown by member (employer, personal, concessional, non- concessional)
- Notices of Intent to Claim a Deduction (if applicable)
- Confirmation of contributions meeting caps

5. Pension Documentation Signed

- Pension commencement documents
- Pension calculations and schedules
- Minimum pension withdrawal confirmation
- PAYG payment summaries (if applicable)

6. Investment Records

- Contract notes for purchase and sale of investments
- Investment valuation reports as at 30 June
- Term deposit certificates
- Property valuation (by independent valuer or real estate agent)
- Rental income statements and lease agreements
- Related party transaction documents (if applicable)
- If investment in unlisted unit trust will require financial and tax return of unit trust as well as the corporate trustee ASIC extract.

7. Trustee Documents Signed

- SMSF Trust Deed (latest version)
- Trustee declaration (new members)
- Minutes of trustee meetings or decisions
- Investment Strategy (and evidence of regular review)
- ASIC Extract of corporate trustee

8. Compliance & Other

- Actuarial certificate (for funds in pension phase using the segregated method)
- Insurance policies held through the SMSF
- ATO correspondence (e.g. audits, rulings, penalties)
- Details of any loans or borrowings (e.g., LRBA documents)
- Income Tax Account Statement from the ATO
- Integrated Client Account Statement from the ATO
- Last Year audit report and management letter