



MELBOURNE  
**ACCOUNTING**  
PARTNERS

## Self-Managed Superfund Compliance Checklist

### MELBOURNE ACCOUNTING FIRST YEAR PERMANENT FILE REQUIREMENTS (COMPULSORY):

	Checklist items	Client Response	Attached
<b>A</b>	Copy of current trust deed (signed and dated). If deed is varied in future years, the new deed will need to be provided		<input type="checkbox"/>
<b>B</b>	Copy of last financial years audit report.		<input type="checkbox"/>

### MELBOURNE ACCOUNTING PARTNERS FIRST YEAR PERMANENT FILE REQUIREMENTS (NOT COMPULSORY):

<b>A</b>	Copy of 'notice to be a regulated self-managed superannuation fund'		<input type="checkbox"/>
<b>B</b>	Copy of member applications		<input type="checkbox"/>
<b>C</b>	Copy of trustees non disqualified notice		<input type="checkbox"/>
<b>D</b>	Copy of other permanent file documents, including but not limited to minutes, resolutions etc.		<input type="checkbox"/>

### MELBOURNE ACCOUNTING FIRST YEAR FILE CONVERSION REQUIREMENTS (COMPULSORY):

<b>A</b>	First year or conversion funds please include; intended client code, details such as ABN, TFN and date of establishment, tax agent details, auditor details and member details such as name, TFN and addresses. (Refer to Fund Details Tab)		<input type="checkbox"/>
<b>B</b>	Accounting data files; including data files for processing financials (eg BGL) and tax files to re-key tax returns for ELS purposes (eg. Handisoft).		<input type="checkbox"/>
<b>C</b>	Prior year information including; financial statements (including member statements and a detailed schedule of funds assets/CGT register) and tax return.		<input type="checkbox"/>

### MELBOURNE ACCOUNTING SOURCE DOCUMENT REQUIREMENTS (COMPULSORY):

<b>A</b>	<b>Bank Accounts:</b> >Bank statements for the full financial year for each bank account in operation by the Superannuation Fund at any time during the year.		<input type="checkbox"/>
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<b>B</b>	<b>Shares</b> >Copies of all holding statements >Copies of investment provider reports (e.g. stockbroker/investment manager reports) >Copies of all buy & sell contracts >Copies of all dividend statements (including dividend reinvestments) >Copies of any corporate actions details participated in including share buybacks, bonus shares, rights issues, IPO's, share purchase plans, mergers/demergers etc. >Copies of any off market transfer forms		<input type="checkbox"/>
<b>B1</b>	<b>Managed Funds</b> >Copies of all quarterly statements for each investment held >Copies of year end statements for each investment held >Copies of annual tax statements for each investment held >Copies of all buy and sell contracts		<input type="checkbox"/>
<b>B2</b>	<b>Property</b> >Copies of title certificates >Copies of purchase contracts >Copies of insurance policies paid relating to property held within the SMSF >Copies of all expense invoices relating to the property >Copies of all income receipts (rental statements) relating to the property >Copies of property managers yearly summaries (Real Estate Agents yearly summaries)		<input type="checkbox"/>
<b>B3</b>	<b>Other Assets</b> >Current market valuations for 30 June 2016 (or prior FY) >Copies of all buy and sell contracts >Details of all income and expenses		<input type="checkbox"/>
<b>C</b>	<b>Contributions</b> >Records of all concessional contributions (including employer & personal contributions) >Records of all non-concessional contributions >Records of government co-contributions		<input type="checkbox"/>
<b>C1</b>	<b>Rollovers</b> >Copies of any rollover notices and ETP statements, including copies of cheques deposited to the SMSF		<input type="checkbox"/>
<b>C2</b>	<b>Benefits Paid</b> >Pension information including; commencement date of each member pension accounts such as details for commenced/commuted, type of pension and pension payments. >Copies of any lump sum benefits paid to members		<input type="checkbox"/>
<b>C3</b>	<b>Life Insurance</b> >Copies of Annual Life Insurance statements for each		<input type="checkbox"/>

	member.		
<b>D</b>	<b>Expenses</b> >Copies of any expenses relating to the SMSF for the year.		<input type="checkbox"/>
<b>E</b>	<b>Tax</b> >Copies of ATO income tax account, integrated client account, PAYG summary report and BAS statements.		<input type="checkbox"/>