**Superannuation Fund Name:**

**Balance Date:**

**Final Details**

Finalised Accounts / Tax Return / Regulatory return - (signed by Trustees)

Trustee representation letter

Engagement letter

Management letter

Signed Audit Report

**Correspondence with client** - including invoices

**General Section**

Matters for Partner attention / Outstanding Matters / Matters to be discussed with Trustees

Points to follow up in next year's audit

Planning

Minutes

Adjustments proposed

**Confirmation letters -** bank, investments, benefits and contributions

* Financial Statements
* Trial Balance
* Cash Flows (where applicable)

**WORKPAPERS**

* + Cash
  + Receivables
  + Investments and Investment income
  + Contributions / Transfers In
  + Benefits, Withdrawals and Pensions
  + Accruals and Liabilities
  + Profit and Loss
  + Members Account Balances / Vested Benefits

**Taxation** Copy of tax return and calculations

**SIS** Audit Checklist for SIS compliance

Fraud Checklist