**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