



Self-managed superannuation fund (SMSF) audit documentation checklist



This checklist is designed to help you compile all relevant documentation for your self-managed superannuation fund.

Bank accounts & Term deposits	✓
Bank statement showing the 30 June 2025 balance for existing accounts where we hold a data feed for the full financial year	○
Bank statements for any account/s established since 1 July 2024, from the date the account was established to 30 June 2025 and 1 July 2025 to date	○
Term deposit statements for all term deposits from 1 July 2024 to 30 June 2025 and the renewal statement dated on/after 1 July 2025 (if applicable)	○
Pensions	✓
Confirmation of the total pension paid for 2024 - 25	○
Investments	✓
Portfolio valuation 30 June 2025 and transaction history 2024-25	○
All documentation from your portfolio or wrap provider including year-end tax statements	○
Dividend, distribution statements and annual tax statements	○
Buy and sell contracts for shares sold or purchased	○
Any other documentation received during the year that relates to takeovers, restructures, bonus shares, consolidations etc., for shares held by the fund	○
Any other document relating to an investment held within the fund which has not been covered above	○



Property	
Agent statements (July 2024 - July 2025) if using an agent to manage property, otherwise, all 2024 - 25 tax invoices.	☐
A copy of the current lease/rental agreement (if not already provided)	☐
Documents for property bought or sold, including the executed purchase/sale contract, settlement statements, legal fees and searches tax invoices, solicitors trust account and for property sales, the real estate agent's commission tax invoice	☐
Rental appraisal for related party leases on commencement of new lease	☐
Market valuation 30 June 2025 - required annually by ATO from 2023 - 24	☐
Insurance policy or certificate of currency for building covering the period ending 30 June 2025 (showing building covered, owner of policy, value insured and premium paid)	☐
Council Rates Notices for 2024 - 25	☐
Tax invoices for any expenses, eg the land tax including the schedule, body corporate fees, repairs, maintenance, electricity, capital improvements	☐
Related Unit Trust/Partnership	
Information required is the same as for a SMSF, please refer to "Bank Accounts and Term Deposits" and "Property"	☐
Insurance	
Copy of life insurance policy annual renewal documentation (the ownership of the policy should always be in the name of the superannuation fund)	☐
Copy of documentation relating to any new insurance policies from 1 July 2024	☐



Collectibles ✓	
Tax invoices relating to purchases/sales	☐
Insurance policies or certificate of currency covering the period ending 30 June 2025 (showing item insured, owner of policy, value insured and premiums paid)	☐
Confirmation/details of storage arrangements for 2024 - 25	☐
Tax invoices eg storage, repairs, maintenance and capital improvements	☐
Unlisted shares/units listed in private companies or trusts ✓	
Dividend or distribution statements and annual tax statement (if available)	☐
Financial statements of the private entity (if available) Audit report required if entity subject to independent audit	☐
Income tax return of private entity (if available)	☐
Holding statement confirming 30 June 2025 investment balance	☐
Details and documentation of underlying assets (eg address of property to enable a search to be conducted)	☐
Valuation documentation: - independent valuation - details/documents to support recent sale of units/shares	☐
Other ✓	
If you have transactions in your fund that do not fall into the above categories, please ensure that you provide us with full details	☐

