

Auditor/actuary contravention report

Use this form to report contraventions of the *Superannuation Industry (Supervision) Act 1993* made by trustees of self managed super funds (SMSFs). You can report contraventions that may have occurred, may be occurring or may occur in the future.

How to complete this report

- Refer to *Completing the Auditor/actuary contravention report* (NAT 11299).
- Print clearly in BLOCK LETTERS using a black pen only.
- Print one character in each box.

S M I T H S T

- Place X in ALL applicable boxes.

- Leave boxes blank if not applicable (do not use N/A or NIL).
- Do not use symbols such as +, -, /, \$.

! Report separate events on separate pages. Ensure the report you send is complete and **original**. We do not accept photocopied, faxed or computer printed reports.

If your report contains errors or is incomplete, we may not accept it and we may ask you to complete and submit a new one.

Section A: **Report information**

1 This report applies to the financial year ending 30 June

2 This report is: New ☐ OR Revised ☐

- Refer to the instructions *Completing the auditor/actuary contravention report* for when and how to revise a report.

Section B: **Fund information**

3 Name of self managed superannuation fund (SMSF)

3. Name of self-managed superannuation fund (SMF):

4 Australian business number (ABN) and/or tax file number (TFN)

Australian business number (ABN) and/or tax file name (TFN)

ABN TFN

5 What was the value of the fund's total assets at the end of the year of audit?

\$. . . ~~00~~

Section C: **Audit firm information**

6 Auditing firm details

Name

[illegible][illegible]

Section D: Auditor information

7 Auditor's details

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

[illegible]

First given name

First given name

Other given name

Other given name

Phone number

Phone number

Mobile phone number

Mobile phone number:

Auditor's postal address

Auditor's postal address

Suburb/town/locality

Suburb/town/locality

State/territory Postcode

└

! An event is something that may lead, or has led, to one or more contraventions.

8 Did the event commence before the audit period? Yes ☐

9 Start date of event / /

10 Describe the event, including any mitigating factors.

Blank lined paper for writing.

11 Have all the contraventions been fully rectified or do the trustees have a plan to fully rectify all of them? Yes ☐ No ☐

12 What is the estimated completion date or, if fully rectified, when was this completed? Day Month Year
□□ / □□ / □□□□

13 Describe any steps taken to rectify the contraventions or any planned steps to rectify the contraventions.

[illegible]

14 What sections or regulations have been, or may be, contravened?

[eg S 5 2 (2) (d)
R 4 . 0 9]

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15 What is the maximum value of the contravention?

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16 Has the contravention been fully rectified?

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

17 What is the outstanding value to be rectified (last known)?

[illegible][illegible]

\$.

[illegible][illegible]

\$.00

\$.

\$.☒

EVENT THREE

! An event is something that may lead, or has led, to one or more contraventions.

8 Did the event commence before the audit period? Yes ☐ No ☐

9 Start date of event / /

10 Describe the event, including any mitigating factors.

11 Have all the contraventions been fully rectified or do the trustees have a plan to fully rectify all of them? Yes ☐ No ☐

12 What is the estimated completion date or, if fully rectified, when was this completed? / /

13 Describe any steps taken to rectify the contraventions or any planned steps to rectify the contraventions.

14 What sections or regulations have been, or may be, contravened?

[eg S52(2)(d)
R4.09]

15 What is the maximum value of the contravention?

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16 Has the contravention been fully rectified?

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

17 What is the outstanding value to be rectified (last known)?

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EVENT FOUR

1 An event is something that may lead, or has led, to one or more contraventions.

8 Did the event commence before the audit period? Yes ☐ No ☐

9 Start date of event / /

10 Describe the event, including any mitigating factors.

11 Have all the contraventions been fully rectified or do the trustees have a plan to fully rectify all of them? Yes ☐ No ☐

12 What is the estimated completion date or, if fully rectified, when was this completed? / /

13 Describe any steps taken to rectify the contraventions or any planned steps to rectify the contraventions.

14 What sections or regulations have been, or may be, contravened?

eg

15 What is the maximum value of the contravention?

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\$

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16 Has the contravention been fully rectified?

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

17 What is the outstanding value to be rectified (last known)?

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EVENT FIVE

! An event is something that may lead, or has led, to one or more contraventions.

8 Did the event commence before the audit period? Yes No

9 Start date of event Day Month Year

10 Describe the event, including any mitigating factors.

11 Have all the contraventions been fully rectified or do the trustees have a plan to fully rectify all of them? Yes No

12 What is the estimated completion date or, if fully rectified, when was this completed? Day Month Year

13 Describe any steps taken to rectify the contraventions or any planned steps to rectify the contraventions.

14 What sections or regulations have been, or may be, contravened?

eg S52(2)(d) R4.09

Grid for section 14: 8 rows of 10 boxes each for recording contravened sections or regulations.

15 What is the maximum value of the contravention?

Grid for section 15: 8 rows of \$ followed by 4 boxes for recording maximum value.

16 Has the contravention been fully rectified?

Grid for section 16: 8 rows of Yes No for recording rectification status.

17 What is the outstanding value to be rectified (last known)?

Grid for section 17: 8 rows of \$ followed by 4 boxes for recording outstanding value.

Section F: Financial position

Section 130

- 18 While performing your duties, did you form the opinion that the SMSF's financial position is or may become unsatisfactory?

No ☐

Yes ☐ On what information did you base your opinion?

Section G: Other regulatory information

Section 130A

- 1 If you complete this part of the form you are consenting under paragraph 14ZZW(2)(e) of the *Taxation Administration Act 1953* for the purposes of the Whistleblower legislation, to the Commissioner disclosing your identity (if required) when using this information in administering any taxation laws. If you would like to keep your identity confidential, you can make a voluntary whistleblower disclosure at ato.gov.au

- 19 Do you want to provide any additional information about the fund or trustee/s that will help us perform our functions under the SISA or regulations?

No ☐

Yes ☐ Provide details

Section H: Auditor/actuary declaration

Privacy statement

Taxation law authorises the ATO to collect information including personal information and to disclose it to other government agencies. For more information about your privacy go to ato.gov.au/privacy

Penalties

Penalties may be imposed for giving false or misleading information.

I declare that this report has been prepared in accordance with information supplied by the trustee/s and I advise that the trustee/s has been notified of the matters reported in sections E and F of this report.

- 1 The ATO does not consider the disclosure of information in Sections E and F of the form to constitute a qualifying disclosure for the purposes of the whistleblower provisions under Part IVD of the *Taxation Administration Act 1953*.

Professional association code ☐

Membership number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

SMSF auditor number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Auditor/actuary signature

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Date

Day / Month / Year
☐☐ / ☐☐ / ☐☐☐☐

Lodging your report

Keep a copy of your completed report for your records and return the original to:

Australian Taxation Office

PO Box 3333

PENRITH NSW 2740