

# SMSF compliance audit

Available in: NSW, SA, VIC

**L2** Intermediate Level

Learn the compliance audit requirements and best practice approaches necessary to ensure your SMSF audits comply with the *SIS Act* and Regulations.

## About the workshop

Make sure your SMSF audits comply with the *SIS Act* and Regulations. Become aware of common breach areas and practice management issues to minimise the risk of non-compliance in your SMSF compliance audits.

Through case studies you will become familiar with the issues faced by an auditor in completing the audit of an SMSF. You will be able to comply with the relevant *SIS Act* and Regulations reporting, requirements and documentation files necessary to support your compliance audit.

## Workshop outline

By using case study examples, you will work through the following areas:

- An overview of the requirements of a compliance audit and the key areas of SIS that need to be considered
- Common breach areas
- Developing your audit plan and program
- Your documentation file – what it should look like
- Reporting requirements
- ATO focus areas
- Practice management issues that should be considered

## Learning outcomes

At the completion of this workshop you will be able to:

- Recognise the core SIS provisions that should be considered in your audit
- Understand the requirements in undertaking a compliance audit
- Complete the requirements of your audit plan and work program
- Satisfy the documentation requirements for your audit file
- Identify reporting requirements and actions required where breaches are identified

## Benefits for you

By attending this workshop, you will attract CPD hours towards your minimum ongoing training requirements as an auditor of SMSFs. Whether you use it as an update, refresher or as part of developing your audit skills, this workshop will be a valuable resource and reference in your ongoing audit work.

## Workshop presenters

The audit team at Hayes Knight have written, and will present these workshops. The accompanying notes and presentation will have a practical focus and include experiences and material used in practice. Led by **Greg Hayes FCPA**, all presenters will be directors or managers at Hayes Knight, experienced in the audit of SMSFs.

Greg Hayes is a fellow of CPA Australia, the Taxation Institute of Australia and Australian Institute of Management, and heads up the tax and corporate finance team of Hayes Knight in Sydney. He specialises in strategic planning techniques, including professional practice management. These techniques have enabled the growth of the Hayes Knight Group, who are now listed in the top 20 firms in Australia.

## Take away materials

Upon completion of this workshop, you will receive:

- A comprehensive course manual detailing theories discussed in the workshop, as well as important issues and discussion points.
- Detailed case study examples
- PowerPoint slides

## Workshop and In-house features

- Exchange ideas with your peers
- Participate in practical group activities
- Ask questions of our experienced presenter
- Support your SMSF auditor competency requirements
- For more information, please email: [inhousetraining@cpaaustralia.com.au](mailto:inhousetraining@cpaaustralia.com.au)

## Program suited for

This workshop fulfils the compulsory component within the SMSF Auditor competency requirements, thus it is ideal for all people who are experienced in the auditing of SMSFs. This is an essential training session for professionals working in this complex area.

## Learning options

Choose the learning style that meets your needs. This program has two learning options available:

 **Workshop**

 **In-house training**

*You can fulfil the compulsory component of the SMSF auditor competency requirements at CPA Australia with this workshop or 'SMSF financial statement audit' or 'Audit of self-managed super funds'*

# SMSF financial statement audit

Available in: NSW, SA, VIC

**L2** Intermediate Level

Do your SMSF financial statement audits comply with the ATO's mandatory requirements?

Find out the relevant auditing standards, reporting and documentation requirements to confidently complete your SMSF financial statement audits.

## About the workshop

Become familiar with the audit requirements in order to comply with the relevant accounting standards, reporting requirements and documentation files necessary to support your financial statement audit.

You will be taken through the requirements of completing a financial statement audit on an SMSF. Supported by case studies, you will work through the issues and risk areas you will face in auditing SMSFs.

## Workshop outline

This workshop will focus on the following areas:

- The relevant accounting and auditing standards that you should have regard for in undertaking your audit
- Your audit plan, procedures and working paper requirements
- Valuation issues
- Your audit report and management letter
- Meeting ATO requirements
- Problem and risk areas identified by the regulators
- Practice management issues that should be considered

## Workshop presenters

The audit team at Hayes Knight have written, and will present these workshops. The accompanying notes and presentation will have a practice focus and include experiences and material used in practice. Led by Greg Hayes FCPA, all presenters will be directors or managers at Hayes Knight, experienced in the audit of SMSFs.

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## Learning outcomes

At the completion of this program you will be able to:

- Complete a financial statement audit consistent with mandatory requirements
- Be aware of audit issues to consider in the audit of an SMSF
- Understand your reporting requirements as an auditor
- Identify documentation requirements for your audit file

## Benefits for you

By attending this workshop, you will attract CPD hours towards your minimum ongoing training requirements as an auditor of SMSFs. Whether you use it as an update, refresher or as part of developing your audit skills, this workshop will be a valuable resource and reference in your ongoing audit work.

## Take away materials

Upon completion of this workshop, you will receive:

- A comprehensive course manual detailing theories discussed in the workshop, as well as important issues and discussion points
- Detailed case study examples
- PowerPoint slides

## Workshop and In-house features

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*You can fulfil the compulsory component of the SMSF auditor competency requirements at CPA Australia with this workshop or 'SMSF compliance audit' or 'Audit of self-managed super funds'*

## 1 Choose a workshop

Claim up to 4 CPD hours

Registration closes 2 days prior to each date

Note: dates and venues may change

Time: 8.30 AM – 12.30 PM (SMSF financial...)

Time: 1.30 PM – 5.30 PM (SMSF compliance...)

### SMSF financial statement audit

State	Date	Venue	Code
<input type="checkbox"/> NSW	1 Dec	CPA Centre, Level 3 111 Harrington St, Sydney	2021
<input type="checkbox"/> SA	19 Nov	CPA House 280 Pulteney St, Adelaide	2019
<input type="checkbox"/> VIC	16 Nov	Freshwater Place, Level 20 Twenty8 Freshwater Pl, Southbank	2019

### SMSF compliance audit

State	Date	Venue	Code
<input type="checkbox"/> NSW	1 Dec	CPA Centre, Level 3 111 Harrington St, Sydney	2022
<input type="checkbox"/> SA	19 Nov	CPA House 280 Pulteney St, Adelaide	2020
<input type="checkbox"/> VIC	16 Nov	Freshwater Place, Level 20 Twenty8 Freshwater Pl, Southbank	2020

Lunch is provided if attending both workshops. Morning and afternoon tea is provided. Please advise if you have any special dietary requirements. Dress code is smart casual.

## 2 Register your details

### 2.1 Are you a CPA member?

- Yes → Provide your membership number .....
- No → Provide your non-member ID .....

### 2.2 Provide your name and details

Copy this form for multiple registrations

Mr  Miss  Mrs  Ms Other: .....

First name .....

Last name .....

Organisation .....

Position .....

Postal address  private  company .....

Postcode .....

Contact phone number .....

( ) .....

Contact email .....

Tell us about any special dietary requirements .....

## 3 Make your payment

### 3.1 Choose your fee per workshop (incl GST)

Type	Rate	Fee
<input type="checkbox"/> Workshop	Early bird member	\$352
<input type="checkbox"/> Workshop	Early bird non-member	\$484
▶ register 4 weeks prior to event date (applies to all)		
<input type="checkbox"/> Workshop	CPA member	\$385
<input type="checkbox"/> Workshop	Non-member	\$539
<input type="checkbox"/> Workshop	Group of 3+	\$352
▶ group of 3 or more members/non-members from 1 organisation attending at the same time		

→ TOTAL \$ .....

### 3.2 Choose how you would like to pay

Your payment must be sent with this form

Pay by cheque or money order  
Payable to CPA Australia Ltd → Go to 3.3

Pay by credit card  
 Amex  Visa  Mastercard  Diners

Card number .....

Expiry date ...../.....

Name on card .....

### → Cardholder's signature

.....

Date .....

### 3.3 Sign section 4 and send your order and full payment\*

- Fax 1300 658 156 Credit card only
- Mail CPD Registration  
CPA Australia Ltd  
GPO Box 2820  
Melbourne VIC 3001
- \*When we process your payment we will send you a confirmation letter. Present this letter to gain entry

## 4 Agree to terms & conditions

### By signing this form you agree to the following terms and conditions

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- 7 The information expressed in any Program/s represents the opinions of the author and not necessarily those of CPA Australia or its members. The content of these Program/s is for general information only. It is not intended as professional advice. For professional advice you should consult a suitably qualified professional. CPA Australia expressly disclaims all liability for any loss or damage arising from reliance upon any information on these Program/s.

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**Tax Invoice:** Where an individual registration is for less than \$1000 (incl GST) this document becomes a tax invoice for GST purposes upon completion of payment. **NOTE:** Individual forms must be completed for each attendee. Please sign and date below.

### → Signature To agree to above & for tax invoice\*

Date .....

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