

Sample – Submit SMSF auditor annual statement

This document sets out the questions that we will ask in the approved self-managed superannuation fund (SMSF) auditor annual statement. You should read it in conjunction with [Regulatory Guide 243 Registration of self-managed superannuation fund auditors](#) (RG 243).

Important information:

- We have provided this document to help you prepare your annual statement. It is not an actual transaction and we will not accept it if you complete it and send it to ASIC.
- You can authorise another person to complete and submit the online annual statement on your behalf.
- The maximum file upload size for each attachment is 25 MB.

Registrant details

Privacy Collection Notice

The Privacy Collection Notice given under APP 5 of the *Privacy Act 1988* applies to the provision of personal and sensitive information below.

If you are providing personal details of another person, you are responsible for obtaining and recording their [consent](#) before you provide their personal and sensitive information below.

Registration number (auditor, liquidator, approved self-managed superannuation fund auditor, authorised audit company)	
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Given Name	
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Other Given Name(s)	
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Family Name	
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Company Name	
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To update this information, see <https://asic.gov.au/for-finance-professionals/self-managed-superannuation-fund-smsf-auditors/updating-your-details-and-submitting-requests-to-asic/>

Reporting period and SMSF audits signed off

Reporting period for this annual statement	
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How many SMSF independent audit reports have you issued as signing auditor in the reporting period?	
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Compliance

<p>An approved SMSF auditor must undertake the activities required by law and meet the conditions of registration for the annual statement period.</p> <p>You can search the SMSF auditor register to check the details and conditions of your registration.</p>	
Is all the information about your registration contained on the SMSF auditor register correct?	Yes / No
<p>Information contained on the SMSF auditor register must comply with s128J of the <i>Superannuation Industry (Supervision) Act 1993</i>.</p> <p>If any information on the register is incorrect, you must update it.</p> <p>To update this information, see https://asic.gov.au/for-finance-professionals/self-managed-superannuation-fund-smsf-auditors/updating-your-details-and-submitting-requests-to-asic/</p> <p>For more information, please see our FAQs.</p>	
Have you complied with all the conditions of your registration at all times during the statement period?	Yes / No
If no, provide full and complete details about your non-compliance	

Residency

Have you continued to be an Australian resident at all times during the statement period?	Yes / No
If no, provide full and complete details about your residency	

Fit and proper questions

Disciplinary action

<p>Answer all the following questions covering your activities and background within Australia and/or overseas in relation to the annual statement period. Read and answer these questions carefully.</p>	
<p>Have you ever been suspended, disqualified, cancelled or banned or is action pending against you that could result you:</p> <ul style="list-style-type: none"> being disqualified from managing corporations under Part 2D.6 of the <i>Corporations Act 2001</i>, or under a law of an external Territory or a law of a foreign country 	Yes / No

<ul style="list-style-type: none"> • being disqualified or suspended under s130F of the <i>Superannuation Industry (Supervision) Act 1993</i> • being disqualified under s130D of the <i>Superannuation Industry (Supervision) Act 1993</i> • being banned or disqualified from providing financial services under Division 8 Part 7.6 of the <i>Corporations Act 2001</i> • being banned or disqualified from engaging in credit activities under Divisions 2 or 3 of Part 2-4 of the <i>National Consumer Credit Protection Act 2009</i> • being a disqualified person within the meaning of section 120 of the <i>Superannuation Industry (Supervision) Act 1993</i> • having your registration as a liquidator cancelled under the <i>Corporations Act 2001</i>, other than in response to a written request by you to have the registration cancelled • having your registration as a trustee cancelled under the <i>Bankruptcy Act 1966</i>, other than in response to a written request by you to have the registration cancelled. 	
If yes, provide full and complete details	
Have you been convicted of, plead guilty to, or do you have legal proceedings or charges pending for any criminal offences, acts of dishonesty (such as theft or fraud), breach of trust or fiduciary duty, or professional misconduct or other misconduct?	Yes / No
If yes, provide full and complete details	
Are you also a registered company auditor?	Yes / No
Has ASIC imposed any additional conditions upon your company auditor's registration?	Yes / No
If yes, provide full and complete details of the additional conditions imposed and the reasons ASIC imposed the conditions.	
Have you complied with all conditions of your company auditor registration?	Yes / No
If no, provide full and complete details about your non-compliance	

Solvency

Answer all the following questions covering your solvency within Australia and/or overseas in relation to the

annual statement period. Read and answer these questions carefully.	
Have you been subject to action or is a decision or action pending against you that resulted in or may result in you being declared bankrupt or insolvent under administration?	Yes / No
<p>You must disclose if you have:</p> <ul style="list-style-type: none"> i. filed for bankruptcy or had a bankruptcy notice or creditor's petition served on you, or experienced any credit administration* related process in a foreign jurisdiction ii. entered into a personal insolvency agreement or executed an authority under Part X of the <i>Bankruptcy Act 1966</i> or equivalent process in another jurisdiction iii. been declared bankrupt or insolvent under administration, or equivalent process in another jurisdiction. <p>* Any voluntary debtor action taken to declare or deem that person to be bankrupt or any action taken by creditors to declare or deem the applicant bankrupt either directly or indirectly by way of petition or court action.</p>	
If yes, provide full and complete details	
<p>Are you or have you been a controller, director, partner, trustee, responsible manager, responsible officer or engaged in the management of a company/trust/scheme/partnership/business that has been, or an investigation or proceedings is pending that may result in it being:</p> <ul style="list-style-type: none"> i. declared insolvent or the equivalent of insolvent within Australia or under the law of a territory or country other than Australia ii. placed into external administration iii. subject to a scheme of arrangement it entered into with its creditors iv. subject to a licence or registration cancellation or suspension, including but not limited to under the <i>Corporations Act 2001</i>, the <i>National Consumer Credit Protection Act 2009</i>, or <i>Superannuation Industry (Supervision) Act 1993</i> (or any previous corresponding laws) v. the subject of any other disciplinary actions taken by a regulator, Tribunal or court. 	Yes / No
If yes, provide full and complete details	

Licences

Answer all the following questions covering your involvement in licensed entities within Australia and/or overseas in relation to the annual statement period. Read and answer these questions carefully.

Have you been engaged in the management of any company or business that had its Australian market licence or Australian financial services licence cancelled?	Yes / No
If yes, provide full and complete details	
Have you been engaged in the management of any company or business that had its Australian credit licence cancelled?	Yes / No
If yes, provide full and complete details	
Have you been a trustee of a superannuation fund that has its registered superannuation entities licence cancelled under s29G of the <i>Superannuation Industry (Supervision) Act 1993</i> ?	Yes / No
If yes, provide full and complete details	
Have you been the controller, director, partner, trustee, responsible manager or responsible officer of an applicant for an Australian financial services licence or Australian credit licence (or for equivalent registration or licensing under another jurisdiction) where the application has been refused, rejected, or is there any application pending?	Yes / No
If yes, provide full and complete details including relevant legislation, reasons for decision and outcomes	

Registration

Answer the following question covering any licence or registration applications within Australia and/or overseas in relation to the annual statement period. Read and answer the question carefully.	
Have you made an application for registration as an auditor, SMSF auditor, liquidator, trustee of the estate of a bankrupt, or for an Australian financial services licence or Australian credit licence (or for equivalent registration or licensing under another jurisdiction) that has been refused, rejected, or is there any application pending?	Yes / No
If yes, provide full and complete details including relevant legislation, reasons for decision and outcomes	

Convictions/Improper conduct

Answer all the following questions covering any convictions or improper conduct within Australia and/or

overseas in relation to the annual statement period. Read and answer these questions carefully.	
Have you been the subject of, or been a controller, director, partner, trustee, responsible manager, responsible officer of an entity that has been the subject of, administrative, civil or enforcement action which was determined adversely (including consenting to an order or direction, or giving an undertaking not to engage in unlawful or improper conduct) in any country?	Yes / No
If yes, provide full and complete details	
Are you currently the subject of administrative, civil or enforcement action (including consenting to an order or direction, or giving an undertaking not to engage in unlawful or improper conduct) in any country?	Yes / No
If yes, provide full and complete details	
Are you aware of any investigation* (i.e. where a body** has made a formal request about a potential breach of a law, including by way of the service of a notice to produce documents, or otherwise respond to a statutory or court process (e.g. subpoena)) about you or an entity for which you were a controller, director, partner, trustee, senior manager or responsible manager at the relevant time?	Yes / No
<p>* An inquiry or examination to ascertain facts</p> <p>** For example, ASIC, the police, any government body, any non-government regulatory body (e.g. Financial Services Ombudsman, professional association).</p>	
If yes, provide full and complete details	

Removal as auditor or liquidator

Answer the following question covering any removal from office in relation to the annual statement period. Read and answer the question carefully.	
Have you been removed from office as an auditor (in any auditing capacity) or liquidator during the statement period?	Yes / No
If yes, provide full and complete details	

Other

Answer the following question covering your activities and background within Australia and/or overseas in relation to the annual statement period. Read and answer the question carefully.	
Is there any other conduct you or any entity you	Yes / No

are or were involved in that a reasonable person would regard as relevant to ASIC's assessment of your fitness and propriety?	
If yes, provide full and complete details	

Professional indemnity insurance

Have you failed to maintain professional indemnity insurance at any time during the statement period?	Yes / No
If yes, provide full and complete details	
Have you had any claims made against a professional indemnity insurance policy about the conduct of an audit you performed?	Yes / No
If yes, provide full and complete details	

Supporting documents

If you need to provide supporting documents, attach documents.	
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Contact for this transaction

* Who should ASIC contact if there is a query about this transaction?	Select one: Registrant Another person
<p>Privacy Collection Notice</p> <p>The Privacy Collection Notice given under APP 5 of the <i>Privacy Act 1988</i> applies to the provision of personal and sensitive information below.</p> <p>If you are providing personal details of another person, you are responsible for obtaining and recording their consent before you provide their personal and sensitive information below.</p>	
Given Name	
Other given name(s)	
Family Name	
Provide a business or mobile phone number	
Business phone number	
Mobile phone number	
Email address	
Company or business name	

Role	
Address of contact person	

Declaration

In what capacity are you submitting this document to ASIC:	<p>In what capacity are you submitting this document to ASIC:</p> <p><i>Select one.</i></p> <p>On my own behalf as the Regulated Entity myself</p> <p>On behalf of the Regulated Entity named in this document as a director of that entity</p> <p>On behalf of the Regulated Entity named in this document as a secretary of that entity</p> <p>On behalf of the Regulated Entity named in this document as an agent of that entity or person otherwise authorised by that entity</p>
For the purpose of these declarations, please provide your name and address:	
Given name:	
Family name:	
Address:	

Declarant and authority	
I am logged into the Portal with my personal log in details. I submit this document and make the following declarations.	This declaration is presented if you are submitting 'on my own behalf as the Regulated Entity myself'.
I am logged into the Portal with my personal log in details. I am authorised by the Regulated Entity to submit this document and any attachments and am authorised to make the following declarations	This declaration is presented if you are submitting 'on behalf of the Regulated Entity named in this document as a director of that entity', or 'on behalf of the Regulated Entity named in this document as a secretary of that entity', or 'on behalf of the Regulated Entity named in this document as an agent of that entity or person otherwise authorised by that entity'.

Confidential and personal information
The information provided to ASIC in this document may include confidential, personal or sensitive information. The Privacy Collection Notice for the ASIC Regulatory Portal describes how we will use and disclose the information collected through the Regulatory Portal. The Privacy Policy contains information about how ASIC handles personal information generally and sets out how you can request access or correction to your personal information and how to make a complaint if you think your privacy has been breached.

<p>I have read and understood ASIC's Privacy Collection Notice for the Regulatory Portal and Privacy Policy.</p>	<p>This declaration is presented if you are submitting 'on my own behalf as the Regulated Entity myself'.</p>
<p>I have read and understood ASIC's Privacy Collection Notice for the Regulatory Portal and Privacy Policy and I have obtained confirmation from the Regulated Entity that it, or an officeholder or partner of the Regulated Entity (or of its trustee), has read and understood ASIC's Privacy Collection Notice for the Regulatory Portal and Privacy Policy.</p>	<p>This declaration is presented if you are submitting 'on behalf of the Regulated Entity named in this document as a director of that entity', or 'on behalf of the Regulated Entity named in this document as a secretary of that entity', or 'on behalf of the Regulated Entity named in this document as an agent of that entity or person otherwise authorised by that entity'.</p>
<p>Regardless of the capacity in which you are submitting, you must make the following declarations:</p>	
<p>(a) I consent to ASIC collecting, using and disclosing my confidential, personal or sensitive information for the purposes set out in the Privacy Collection Notice for the ASIC Regulatory Portal (including information contained in this document and any attachments, on the Portal to any person authorised to view it); (b) I declare that, if this document and any attachments contain another individual's confidential, personal or sensitive information, I have obtained their written consent to submit that information to ASIC on the same terms as in (a) above. If requested by ASIC, I can provide a copy of that consent.</p>	
<p>Note: You may use this template consent if you wish</p>	
<p>To enable ASIC to verify that the information contained in this document and any attachments is true and correct, I consent to: (a) disclosure of information contained in and attached to this document by ASIC to Federal, State or Territory police, relevant professional and industry bodies, other Commonwealth, State or Territory government departments or agencies, foreign law enforcement agencies or regulators, foreign industry bodies, or any other person or body named in this document or its attachments; (b) disclosure of any relevant information by the bodies or persons referred to in paragraph (a) to ASIC.</p>	
<p>If this document and any attachments contains information about other individual(s), I declare I have obtained the written consent of the individual(s) to submit their confidential, personal or sensitive information contained in this document or any attachments to ASIC. The individual(s) has given their consent to the collection, use and disclosure of their information in the same terms as in (a) and (b) immediately above. If requested by ASIC, I can provide a copy of that consent.</p>	

Note: For both of these consents, you may use this template [consent](#) if you wish.

True and correct

If submitting 'on my own behalf as the Regulated Entity myself' or 'on behalf of the Regulated Entity named in this document as a director of that entity' you must make the following declarations:

I make the following declarations:

I understand that giving false or misleading information or documents to ASIC is a serious offence.

I understand that failure to give information, which renders the information or documents given to ASIC false or misleading, is also a serious offence.

I understand that giving false or misleading information or documents to ASIC and could lead to a criminal prosecution of myself personally.

To the best of my knowledge, the information contained in this document, including any attachments, is complete, true and correct, and I have taken reasonable steps and made reasonable inquiries to confirm this.

If submitting 'on behalf of the Regulated Entity named in this document as a secretary of that entity', or 'on behalf of the Regulated Entity named in this document as an agent of that entity or person otherwise authorised by that entity', you must make the following declarations:

I understand that, and I have obtained confirmation from the Regulated Entity that it, or an officeholder or partner of the Regulated Entity (or of its trustee) understands that:

giving false or misleading information or documents to ASIC is a serious offence

failure to give information, which renders the information or documents given to ASIC false or misleading, is also a serious offence

giving false or misleading information or documents to ASIC and could lead to a criminal prosecution of myself personally and the Regulated Entity on whose behalf I am acting

To the best of my knowledge, the information contained in this document, including any attachments, is complete, true and correct, and I have taken reasonable steps and made reasonable inquiries to confirm this including obtaining confirmation from the Regulated Entity that to the best of their knowledge, or the knowledge of an officeholder or partner of the Regulated Entity (or of its trustee), the information contained in this

document, including any attachments, is complete, true and correct, and they have taken reasonable steps and made reasonable inquiries to confirm this.	
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