



# Superannuation Industry Supervision Act 1993 – AUDITOR/ACTUARY CONTRAVENTION REPORT

This form is to be used by auditors and actuaries to provide written details of contraventions made by trustees of self managed superannuation funds as required under the *Superannuation Industry (Supervision) Act 1993* (SIS Act). Auditors and actuaries who audit self managed superannuation funds must be of the opinion that the contravention may have, may be or may occur.

## Fund information

### 1. Name of superannuation fund

### 2. Tax file number (TFN) of superannuation fund and/or Australian business number (ABN) of superannuation fund

TFN ABN 

### 3. Financial year

Day  / Month  / Year 

## Auditor information

### 4. Name of auditor

Title Family name First given name Other given names 

### 5. Professional association code

See instruction guide for codes

### 6. Membership number

### 7. Name of auditing firm

### 8. Australian business number of auditing firm

### 9. Postal address of auditing firm

<input type="text"/>		
<input type="text"/>		
<input type="text"/>	State <input type="text"/>	Postcode <input type="text"/>

### 10. Email address

### 11. Contact telephone number

## PART A – Contraventions

Provide details where in your opinion a contravention of the SIS Act or the Regulations may have, may be, or may occur.

**Note:** All sections and regulations that must be reported to the Tax Office are listed in the instruction guide.

Section/regulation 

Please provide further details as necessary

<input type="text"/>
<input type="text"/>
<input type="text"/>

Number of occurrences Date when contravention first occurred Day  / Month  / Year Maximum value of the contravention \$ Percentage of the assets  %Has the contravention been rectified? YES ☐ NO ☐When was the contravention rectified, or when will it be rectified Day  / Month  / Year

Section/regulation

Please provide further details as necessary


Number of occurrences

Date when contravention first occurred 

Day

 / 

Month

 / 

Year

Maximum value of the contravention \$

Percentage of the assets  %

Has the contravention been rectified? YES ☐ NO ☐

When was the contravention rectified, or when will it be rectified 

Day

 / 

Month

 / 

Year

Section/regulation

Please provide further details as necessary


Number of occurrences

Date when contravention first occurred 

Day

 / 

Month

 / 

Year

Maximum value of the contravention \$

Percentage of the assets  %

Has the contravention been rectified? YES ☐ NO ☐

When was the contravention rectified, or when will it be rectified 

Day

 / 

Month

 / 

Year

Section/regulation

Please provide further details as necessary


Number of occurrences

Date when contravention first occurred 

Day

 / 

Month

 / 

Year

Maximum value of the contravention \$

Percentage of the assets  %

Has the contravention been rectified? YES ☐ NO ☐

When was the contravention rectified, or when will it be rectified 

Day

 / 

Month

 / 

Year

Section/regulation

Please provide further details as necessary


Number of occurrences

Date when contravention first occurred 

Day

 / 

Month

 / 

Year

Maximum value of the contravention \$

Percentage of the assets  %

Has the contravention been rectified? YES ☐ NO ☐

When was the contravention rectified, or when will it be rectified 

Day

 / 

Month

 / 

Year

**PART B – SIS Act section 130 – Financial position**

Did you form the opinion, while performing your duties, that the financial position of the SMSF may be, or may about to become, unsatisfactory? YES ☐ NO ☐

Please provide additional information if you answered Yes to this question.


**PART C – SIS Act section 130A – Auditor or actuary may give information**

As an approved auditor or actuary of a self managed superannuation fund you may give information to the regulator about the:

- superannuation fund, or
- trustee of the superannuation fund

if you consider that giving the information will assist the regulator in performing its functions under the SIS Act or Regulations.

Provide details, as appropriate on the following matter


**Auditor/actuary declaration**

I,

declare that this form has been prepared in accordance with information supplied by the trustee and I advise that the trustee has been notified of all contraventions listed on this form.

Auditor/actuary signature

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Date 

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Please note: Penalties may be imposed for false or misleading information**

If you need assistance in completing this form, please phone the Superannuation Infoline on **13 10 20**.

Where to send your completed form:

<p><b>Australian Taxation Office Superannuation Business Line PO Box 277 WTC VIC 8005</b></p>
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