



# How to verify compliance with trustee declarations

Tips to help SMSF auditors meet trustee declaration requirements and avoid compliance issues.

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As part of the annual compliance audit, SMSF auditors must confirm that trustees have properly signed and stored their trustee declarations. Auditors must verify this for anyone who:

- became a trustee or director of a corporate trustee after 30 June 2007, or
- completed an education direction.


Trustees must keep their signed declarations for as long as the declaration remains relevant to the fund or 10 years – whichever period is longer. A declaration remains relevant while the individual serves as a trustee or director of the fund's corporate trustee.

Auditors can confirm trustee declarations are signed and stored correctly by:

- sighting a signed trustee declaration for each person required to sign one and keeping a copy in the audit file, and
- receiving written confirmation from trustees that they have signed and stored the declarations in line with record keeping requirements.

Some auditors miss checking whether trustees have signed and kept declarations as required under section 104A of the *Superannuation Industry (Supervision) Act 1993* and this mistake can lead to compliance action.

Compliance audit of an SMSF has further information on our expectations of auditors when conducting the compliance audit.

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