




Keep audit documentation up to standard

Strong documentation supports your conclusions and meets ASA 230 requirements.

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Good audit documentation not only supports your conclusions - it's essential for meeting your obligations under [Auditing Standard ASA 230](#) , Audit Documentation, which outlines how audits must be documented. Inadequate documentation is one of the most common reasons we refer SMSF auditors to ASIC.

ASA 230 requires you to document enough detail to allow an experienced auditor with no previous connection to the audit to understand:

- the nature, timing and extent of the audit procedures performed
- the results of the audit procedures performed
- the audit evidence obtained
- significant matters arising during the audit
- the conclusions reached and significant professional judgments made.


When we review audit files, we often find the following issues:

- notes fail to explain how the auditor reached their conclusions or assessed the fund's compliance with superannuation laws and regulations
- procedures or checklists show only a 'tick', without any supporting explanation

- notes in procedures or checklists use vague or minimal detail (e.g. 'market value ok') without describing the evidence obtained or how it was evaluated
- notes misrepresent the fund's actual circumstances (e.g. 'LRBA ok' when the fund has no borrowings)
- identical notes appear across different audit files, which suggests the auditor didn't tailor their work to each fund.

To maintain your registration under section 128F of the **Superannuation Industry (Supervision) Act 1993**, you must comply with the Auditing and Assurance Standards. This includes ensuring your audit file notes meet the documentation requirements of ASA 230.

Providing SMSF audit documentation has more information on the supporting evidence SMSF auditors must provide to comply with auditing standards.

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