

# Continuing Professional Education



## SMSF Audit for Beginners

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| <b>Presenter:</b> | Ashley Course  |
| <b>Date:</b>      | Monday 6 October, 2014   |
| <b>Time:</b>      | 9.00am – 4.00pm  |
| <b>Venue:</b>     | IPA WA Division Training Room<br>Suite 9, 100 Mill Point Rd, South Perth WA  |
| <b>Fee:</b>       | <b>Early Bird Register before 23 September</b><br>Member \$355.00 (inc GST)<br>Non-Member \$435.00 (inc GST)<br><b>Regular Register after 23 September</b><br>Member \$375.00 (inc GST)<br>Non-Member \$455.00 (inc GST) |
| <b>Includes:</b>  | Course Notes, Lunch & Tea Breaks   |
| <b>CPE Hours:</b> | 7  |

### Introduction

All auditors must start somewhere. This seminar is perfect for those wishing to commence SMSF audits for the first time, as well as those with previous audit experience who haven't audited from some time. This seminar will provide an introduction to the fundamental elements of the scope of the SMSF audit, and then take attendees through the mandatory Australian Auditing and Professional Standards, and Accounting Professional and Ethical Standards, to complete a real life SMSF audit. Attendees will be provided a complete SMSF Audit Toolkit to undertake the audit case study and take home to use in their own practice.

### Topics Covered

- Who is eligible to audit an SMSF
- Key components of the Financial Reporting Framework, Superannuation Industry Supervision Act and Regulations, and Taxation requirements as they relate to SMSFs
- Tips and traps, and key issues to address before commencing the SMSF audit
- Audit evidence and documentation

### Recommended For

This session is recommended for beginner auditors.

### Learning Objectives

Upon completion of this seminar, attendees will have an understanding of the scope of an SMSF audit including the fundamental requirements of running and auditing an SMSF. Through the application of a complete audit case study, and the provision of an SMSF Audit Toolkit, attendees will gain comfort in their ability to audit a basic SMSF.

### About the Presenter

ASHLEY COURSE, FIPA  
Director, ARC

Ashley is the Director of ARC Super which specialises in the provision of SMSF audit, technical and training services. Ashley has extensive experience designing and developing audit and quality control systems, plans and programs. For the last 8 years Ashley has trained and developed audit content for the professional accounting bodies and audit software providers.

Ashley's most recent experience includes being part of the ASIC SMSF Auditor Registration Exam Committee and also part of Treasury's Stronger Super working group. Ashley's experience also extends to training the CPA Australia Quality Reviewers on Auditing and Professional Standards and lecturing in Audit and Risk Management at Bond University on the Gold Coast. Ashley holds positions on various committees and working groups of the professional accounting bodies.

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**IPA** INSTITUTE OF PUBLIC  
ACCOUNTANTS  
*Partnership beyond numbers*

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| Early Bird     | \$355.00   | \$266.25             | \$435.00 (Registration Fee includes GST) |
| Regular        | \$375.00   | \$281.25             | \$455.00 (Registration Fee includes GST) |

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