



7 October 2011

Dear Trustee / Administrator

2011 ANNUAL SUPERANNUATION REPORTING

The annual returns and audit reports for superannuation entities that balance on 30 June are due by 31 October 2011.

Annual returns

The following information is accessible on APRA's website to assist with the completion of the Superannuation reporting forms and submission through D2A:

- [Validation rules within D2A](#);
- [Guidelines to assist entities in explaining data to APRA](#); and
- [Reporting standards, forms and instructions](#).

Information for Superannuation trustees that use an agent to submit returns

As advised on 17 August 2011 to Superannuation trustees that use an agent to submit returns, APRA has upgraded D2A, the software used to submit data to APRA. Superannuation trustees that use an agent to submit returns to APRA through D2A should refer to [this letter](#) for information on how to enable your agent (external administrator) to use the upgraded version of D2A. Agents that submit on behalf of trustees should refer to [this letter](#) for information on how to obtain and use the upgraded version of D2A. The authorisation and challenge letters were due to be completed by trustees and agents and submitted to APRA by **30 September 2011**. If you are yet to submit these letters, please ensure that you complete them and send to APRA immediately.

If you have questions or require further information on D2A, please contact the D2A Help Desk on 02 9210 3400 or e-mail d2ahelp@apra.gov.au.

Levies

Your entity's supervisory and financial assistance levies are based on the data reported in the annual return. Information on levies is available on the APRA website at:

<http://www.apra.gov.au/Super/Pages/levies.aspx>.

D2A and AUSkey

Later this year APRA intends to release a version of D2A which will accept AUSkeys. AUSkeys are a common authentication solution for business-to-government online services. Instead of using different user IDs and passwords to access each government online service, a single AUSkey will give you access to a range of government online services. AUSkeys will replace APRA-issued digital certificates as the certificates expire. APRA will provide further information about this change before the new version of D2A is available. For more information on AUSkey please visit www.auskey.abr.gov.au.

Audit reports

Please note the APRA contact for audit reports has changed.

Trustees should send or email the original or a certified copy of the audit reports (hardcopy or PDF versions) to your APRA supervisor, once you have received all components of the report from the auditor, by the 31 October 2011.

If you have already sent your audit report(s) to APRA Statistics, no further action is required.

New approved form

The new approved form (Form) of the audit report for reporting periods commencing on or after 1 July 2010 is available on APRA's website at the following address:
http://www.apra.gov.au/Super/Documents/AR_SIA_062011_FINAL.pdf.

Please refer to the additional guidance on:

1. Part 2(B) compliance for capital requirements and RMS/RMP signoff where there are different auditors involved (available [here](#) on APRA's website); and
2. Trustees using derivatives (available [here](#) on APRA's website).

If you require further information, please contact the APRA Contact Centre on 1300 13 10 60.

Yours sincerely

A handwritten signature in black ink, appearing to read 'B. Ashcroft', written in a cursive style.

Barton Ashcroft
Senior Manager, Data Collection