



2 October 2014

Dear Trustee / Administrator

2014 ANNUAL SUPERANNUATION REPORTING

The annual return and audit report for superannuation entities that balance on 30 June are due by 31 October 2014.

Annual returns

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

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

Wind up returns

Trustees of superannuation entities that have wound up must complete and submit all forms within the relevant wind up return package. Wind up returns will vary, depending on whether the entity is an RSE, defined benefit RSE, PST, ERF, SAF or SMADF. Wind up returns must be submitted to APRA within three months of an entity's wind up date.

Please refer to page 5 and 6 of SRS 602.0 reporting standards in regards to which forms are within the relevant wind up return package:

<http://www.apra.gov.au/Super/Pages/superannuation-reporting-standards.aspx>

All parts of the final audit report must also be sent to the APRA responsible supervisor so that the wind up process can be completed. The audit of the wound up entity must refer to the period from the start of the entity's year of income to the date the entity wound up.

Please contact Super.Statistic@apra.gov.au to allow for allocation of the appropriate wind up return.

Audit reports

Trustees are required to send or email the original or a certified copy of the audit reports to their **APRA responsible supervisor by 31 October 2014.**

Please note that RSE licensees should ensure that, where APRA is given an audit report by email by a person on behalf of an RSE licensee, Section 11C of the Superannuation Industry (Supervision) Act 1993 is complied with.

The Approved Form of Audit Report required under Section 35C of the Superannuation Industry (Supervision) Act 1993 (for financial periods commencing on or after 1 July 2012) is available at:

<http://www.apra.gov.au/Super/Pages/forms-for-superannuation-entities.aspx>

Testing submissions in D2A

RSE licensees are encouraged to test their submissions through D2A prior to the due date, to identify any issues or reporting questions that may impact their ability to submit on time. The test mode in D2A is able to perform many of the functions normally associated with submitting a return, for example: you are able to download returns, forms and validation rules; and test XBRL 2.1 imports without the risk of accidentally submitting to APRA. Please refer to the [D2A Help Guide](#) for further information.

Levies

An 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/Levies/Pages/Super-levies.aspx>

Yours sincerely

A handwritten signature in blue ink, appearing to read 'd/h', is positioned above the printed name and title.

John Hotham
Senior Manager, Data Collection