



21 September 2012

Dear Trustee / Administrator

## 2012 ANNUAL SUPERANNUATION REPORTING

The annual return and audit report for superannuation entities that balance on 30 June are due by 31 October 2012.

### 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.](#)

### Wind up returns

Trustees of superannuation entities that have wound up between 1 July 2011 and 30 June 2012 must complete and submit all forms on the APRA Annual Return including the wind up details in the Superannuation Entity Profile form SRF 250.0 under item 4.1-4.4 for Non-Small APRA Funds or SRF 340.0 under item 4.1-4.4 for Small APRA Funds.

All three parts of the final audit report must also be sent to the Trustee's 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.

### 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 2012.**

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 2011) is available on: <http://www.apra.gov.au/Super/Pages/forms-for-superannuation-entities.aspx>

The auditor's report has been revised to accommodate the following changes:

- providing additional guidance in Part 2B (Compliance section) of the report; and
- incorporating the additional guidance, which was provided subsequent to the release of last year's report, in the relevant notes section of the report.

## 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 black ink, appearing to read 'B. Ashcroft', with a stylized flourish at the end.

Barton Ashcroft  
Senior Manager, Data Collection