



ASIC

Australian Securities & Investments Commission

SMSF Auditor

Johann Preller
100113497

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SMSF Auditor Summary	
Name:	Johann Preller
Registration Number:	100113497
Registration Date:	12/06/2013
Status:	Registered
Current principal place of practice address:	132 Balcombe Rd Mentone VIC 3194
Current capacity:	Individual Auditor 12/06/2013
Business or firm name:	
Suspension start date:	
Suspension end date:	

Conditions of SMSF Auditor	
As at:	12/06/2013
Details:	Notifications to ASIC The approved SMSF auditor must notify ASIC of any change in those matters which are required to be notified under section 128H of the SIS Act.
As at:	12/06/2013
Details:	Compliance with auditing standards The approved SMSF auditor must document, maintain and comply with auditing standards made by the Auditing and Assurance Standards Board under section 336 of the Corporations Act 2001 that are applicable to the duties of an SMSF Auditor.
As at:	12/06/2013
Details:	Professional indemnity insurance requirements The approved SMSF auditor must at all times maintain a professional indemnity insurance policy which either: i) complies with the level set under a limitation of liability scheme provided by a professional organisation; or ii) has a minimum insured amount of \$500,000 together with adequate policy terms covering civil liability claims in respect of SMSF audits.
As at:	12/06/2013
Details:	Continuing professional development requirements The approved SMSF auditor must complete at least 120 hours of continuing professional development (CPD) training every three years, which must include 30 hours of training on superannuation of which at least 8 hours of training is about auditing of SMSFs. The approved SMSF auditor must keep a written record of their participation in CPD activities, which must be kept for at least three years after the end of the calendar year in which the activity took place.
As at:	12/06/2013
Details:	Auditor independence requirements The approved SMSF auditor must comply with auditor independence requirements produced by the Accounting Professional and Ethical Standards Board Limited set out in the APES 110 Code of Ethics for Professional Accountants.
As at:	12/06/2013
Details:	Compliance with auditing and assurance standards The approved SMSF auditor must document, maintain and comply with auditing and assurance standards made by the Auditing and Assurance Standards Board under section 227B of the Australian Securities and Investments Commission Act 2001 that are applicable to the duties of an SMSF Auditor.
As at:	12/06/2013
Details:	Compliance with competency standards



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Conditions of SMSF Auditor	
	The approved SMSF auditor must comply with any competency standards published by ASIC under section 128Q of the SIS Act.
As at: Details:	<p>12/10/2017 Review of audits</p> <p>The approved SMSF auditor must have five SMSF audits for the financial year ended 30 June 2017 reviewed by an ASIC approved independent reviewer. By 22 January 2018 (or a date otherwise agreed by ASIC) the approved SMSF auditor must provide the name and contact details of an independent reviewer to ASIC to consider and approve. By 31 January 2018 (or a date otherwise agreed by ASIC) the approved SMSF auditor must provide a list of all SMSFs that they are the appointed auditor for the financial year ended 30 June 2017. The list is to include information such as the net assets of the SMSF and dates the SMSF audit was commenced and completed. ASIC will then choose five SMSF audits that the approved SMSF auditor will submit for review by the independent reviewer. The ASIC approved independent reviewer will provide a statement in writing to ASIC within 60 days of receiving the five SMSF audit files for review, detailing the scope of their review and whether in the approved independent reviewer's opinion based on their review, the SMSF audits have been conducted in accordance with the applicable Australian Auditing Standards and the SIS Act. These reviews are to be conducted at the approved SMSF auditor's expense.</p>
As at: Details:	<p>12/10/2017 Notification of conditions to professional body</p> <p>Within one month of these further conditions being imposed, the approved SMSF auditor must provide a copy of the letter formally imposing these further conditions to the CA ANZ for them to be aware of the conditions for any future compliance monitoring activity in relation to the auditor, such as practice reviews, and evidence to ASIC that the letter has been provided to the CA ANZ.</p>