



SUPERANNUATION INDUSTRY (SUPERVISION) REGULATIONS 1994

PART 9A - APPROVED SMSF AUDITORS

[**CCH Note:** This is the second of two headings each numbered as Part 9A. It appears that the insertion of the first heading number Part 9A may be a drafting oversight (see also the CCH Note under the heading for Pt 9A after reg 9.45).]

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REGULATION 9A.04 CONTINUING PROFESSIONAL DEVELOPMENT REQUIREMENTS

9A.04(1)

For paragraph 128F(a) of the Act, the requirements in this regulation form the continuing professional development requirement.

9A.04(2)

The approved SMSF auditor must undertake at least 120 hours of continuing professional development every 3 years.

9A.04(3)

The development must:

(a) include 30 hours of development about superannuation at least 8 hours of which is development about auditing of self managed superannuation funds; and

(b) be development that could reasonably be expected to enhance an approved SMSF auditor's technical skills or professional service delivery.

9A.04(4)

The approved SMSF auditor must keep a written record of the development undertaken by the approved SMSF auditor for at least 3 years after the end of the financial year in which the development occurred.

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