



SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

PART 25 - MONITORING AND INVESTIGATION

[View history note](#)

[Hide history note](#)

Division 6 - Reports

SECTION 284 REPORT OF INSPECTOR

284(1) [Investigation report]

An inspector must, on completion or termination of an investigation, prepare a report about the investigation.

284(2) [Contents of report]

The report must set out:

- (a) the inspector's findings about the matters investigated; and
- (b) the evidence and other material on which these findings were based; and
- (c) such other matters relating to or arising out of, the investigation as the inspector thinks fit.

284(3) [Copies of report]

The Regulator:

(a) must give a copy of the report to:

- (i) each trustee of the superannuation entity to which the investigation related; or
- (ii) the approved SMSF auditor to whom the investigation related; or
- (iii) the person who conducted, or is conducting, the audit to which the investigation related; and

(b) if the report, or a part of the report, relates to the affairs of another person to a material extent - may, on the Regulator's own initiative or at the request of that person, give a copy of the report or part of that report, to that person; and

(c) if the report, or a part of the report, relates to a contravention of a law of the Commonwealth, of a State or of a Territory - may give a copy of the whole or a part of the report to:

- (i) the Australian Federal Police; or
- (ii) the Chief Executive Officer of the Australian Crime Commission; or
- (iii) the Director of Public Prosecutions; or
- (iv) a prescribed agency.

[View history note](#)
 [Hide history note](#)

284(4) [Copies for APRA and ASIC]

APRA and ASIC must give each other a copy of any reports they prepare under this section.

[View history note](#)
 [Hide history note](#)

284(5)

ASIC and the Commissioner of Taxation must give each other a copy of any report they prepare under this section in relation to:

- (a) a self managed superannuation fund; or
- (b) an approved SMSF auditor; or
- (c) a person who conducted, or is conducting, an audit of a self managed superannuation fund.

[View history note](#)
 [Hide history note](#)

Disclaimer and notice of copyright applicable to materials provided by CCH Australia Limited

CCH Australia Limited ("CCH") believes that all information which it has provided in this site is accurate and reliable, but gives no warranty of accuracy or reliability of such information to the reader or any third party. The information provided by CCH is not legal or professional advice. To the extent permitted by law, no responsibility for damages or loss arising in any way out of or in connection with or incidental to any errors or omissions in any information provided is accepted by CCH or by persons involved in the preparation and provision of the information, whether arising from negligence or otherwise, from the use of or results obtained from information supplied by CCH.

The information provided by CCH includes history notes and other value-added features which are subject to CCH copyright. No CCH material may be copied, reproduced, republished, uploaded, posted, transmitted, or distributed in any way, except that you may download one copy for your personal use only, provided you keep intact all copyright and other proprietary notices. In particular, the reproduction of any part of the information for sale or incorporation in any product intended for sale is prohibited without CCH's prior consent.