
Workflow Process Update: Provision of requested documents

To support the security of client data we have changed our process for receiving and sending documents via email. **Effective March 1st, 2024, our Client Portal will be the designated channel to share all client data and documentation.**

We would also like to remind Clients of our Submission check process as follows:

- ▶ Please ensure all documents are provided according to the Initial Information Check List prior to the fund submission. This checklist is now available in our client library - www.evolsuper.com.au/document-library/
- ▶ All documents are required to be provided in Readable format. For clients who use Supermate, please note that the standard setting needs to be updated to ensure that this occurs. The reports should be run directly from Supermate as we do not have Supermate access.
- ▶ Please check to ensure that document uploads are complete when submitting a fund for audit. Similarly, when responding to queries, please take care that all proposed uploaded documents are included prior to submission.

Change to audit submission and query process.

Please note changes to our process in the following instances –

1. Fund has been submitted for audit and not all documents have been attached:
 - Where the fund was submitted within an hour please send a request on evolv@evolsuper.com.au to reopen the Client Portal to upload missing documents and resubmit the fund.
 - Where the fund was submitted and our team identifies that key documents are missing, the fund will be pushed back to your Client Portal for resubmission and an email will be sent to your attached client portal contact stating specific missing documents noted.
 - Where the fund was submitted, and our team has commenced the audit process we can not reopen the Client Portal. Please upload additional documents as an answer to the audit queries raised.
2. If financials have been amended during the audit process or queries stage, you can attach documents as an answer to a raised open query with the note that accounts have been amended.
3. If financials have been amended after audit report has been signed, please send a request on evolv@evolsuper.com.au and we will raise a **non-withholding** query for you to attach the amended financial statements for audit review. We will close this query where the audit report is not required to be reissued. Where it is required to be reissued, we will raise a withholding query if further audit evidence is required and following receipt of further information, reissue our audit report.

SuperStream Update: Roll-ins received from APRA funds not via SuperStream

We have noted a number of roll-ins that have not been processed by SuperStream when a SMSF requests a roll-in from an APRA fund. The APRA fund has directed their member to complete an application form for rollover to an SMSF, as made available via the APRA fund website. The member has completed the form. This includes the details that support the SMSF has established an Electronic Service Address (ESA) that provides SuperStream rollover services. The details of the ESA, fund and bank account details are specified within the APRA form. The APRA fund has received the form and processed a roll-in not utilising SuperStream.

We refer to SMSFs and SuperStream, example 4 as provided by the ATO, [Examples – SMSFs and SuperStream | Australian Taxation Office \(ato.gov.au\)](#). This provides for The SMSF to receive the rollover using ATO online services or a paper form. The SMSF must be able to receive the rollover via SuperStream.

The form and the ATO Portal extract provide detailed support that the SMSF has established an ESA to transact via SuperStream and receive the rollover. On this basis R.6.17 of SISR is supported. Should the form not include these details then further information must be provided to support that the SMSF had a valid ESA. We suggest that members transact using ATO online services, available via myGov [Online services and using information | Australian Taxation Office \(ato.gov.au\)](#) to support such roll-ins and minimise manual review and enquiry to support compliance.

Where this event occurs, we will raise an Audit Completion Matter as follows:

The fund received a member roll-in from an APRA fund during the financial year that was not processed via Super Stream. We refer the trustees to SMSFs and SuperStream, example 4 as provided by the ATO, [Examples – SMSFs and SuperStream | Australian Taxation Office \(ato.gov.au\)](#). This provides for the SMSF to receive the rollover using ATO online services or a paper form. The form details and ATO Portal extract support that the SMSF has established an ESA to transact via SuperStream and receive the rollover. On this basis R.6.17 of SISR is supported for this roll-in. We suggest that members transact using ATO online services, available via myGov [Online services and using information | Australian Taxation Office \(ato.gov.au\)](#) to support such roll-ins and minimise manual intervention and enquiry to support R.6.17 of SISR compliance.