



ASIC

Australian Securities & Investments Commission

SMSF Auditor

Zhengzheng Chen
100300445

Extracted from ASIC's database at AEST 11:10:27 on 14/11/2019

SMSF Auditor Summary	
Name:	Zhengzheng Chen
Registration Number:	100300445
Registration Date:	11/11/2019
Status:	Registered
Current principal place of practice address:	132 Balcombe Rd MENTONE VIC 3194
Current capacity:	Employee of Audit Firm 11/11/2019
Business or firm name:	SUPERANNUATION WAREHOUSE AUSTRALIA PTY LTD
Suspension start date:	
Suspension end date:	

Conditions of SMSF Auditor	
As at:	11/11/2019
Details:	Notifications to ASIC 1. 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:	11/11/2019
Details:	Professional indemnity insurance requirements 2. The approved SMSF auditor must at all times maintain a professional indemnity insurance policy which either: (a) complies with the level set under a limitation of liability scheme provided by a professional organisation; or (b) has a minimum insured amount of \$500,000 together with adequate policy terms covering civil liability claims in respect of SMSF audits.
As at:	11/11/2019
Details:	Continuing professional development requirements 3. 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. 4. 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:	11/11/2019
Details:	Compliance with competency standards 5. The approved SMSF auditor must comply with any competency standards published by ASIC under section 128Q of the SIS Act.
As at:	11/11/2019
Details:	Auditor independence requirements 6. 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:	11/11/2019
Details:	Compliance with auditing and assurance standards 7. 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:	11/11/2019
Details:	Compliance with auditing standards



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**Zhengzheng Chen
100300445**

Conditions of SMSF Auditor

8. 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.