

***EXPRESSION OF INTEREST***

Name of Practice: .....

Contact Person: .....

Practice Address: .....

Phone: .....

Fax: .....

Email: .....

Number of Funds: .....

**Fax to (08) 9362 5186**

**or**

**Post to**

**Attention: Timothy Turner**

**PO Box 199, Victoria Park WA 6979**

**or**

**Email: [timothy@htgbdc.com](mailto:timothy@htgbdc.com)**

Specialist

Audit Services

for Self Managed

Superannuation Funds



**Timothy Turner**  
*Principal*  
*Registered Company Auditor*

Specialist

Audit Services

for Self Managed

Superannuation Funds



Hewitt Turner & Gelevitis  
is a CPA Practice



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approved under Professional  
Standards Legislation

***HEWITT  
TURNER &  
GELEVITIS***



Tel: (08) 9362 5855 Fax: (08) 9362 5186  
Suite 4, 1st Floor, 63 Shepperton Road  
Victoria Park Western Australia 6100

**We audit over 600 Self Managed Superannuation Funds (SMSF) for administrators and accountants.**

**Our specialist knowledge, procedures and standardisation have resulted in us achieving efficiencies in providing a very competitive and economical, yet professional audit assurance service.**

## Why Outsource?...

The ATO has highlighted its concern regarding 'auditor independence' where the auditor is also the *tax agent* and *advisor* of the SMSF. In response the ATO has commenced an auditor compliance program.

## Your Benefits...

- **Risk**  
Outsourcing the audit requirements of your SMSF clients can be incorporated as part of your compliance with *Risk Management Statement RMS1*.
- **Quality Control**  
You can acknowledge quality control on behalf of your clients and incorporate it with your *Quality Control Standards and Procedures (APES 320)*.

- **Core Business**  
You can maintain your focus, skills and resources on expanding your core business.
- **Professional Indemnity (PI)**  
Outsourcing the audit function provides a significant shift in your risk profile, resulting in reduced PI premiums.
- **Compliance Costs**  
Outsourcing your clients' audit needs obviates training, maintenance and updating of office procedures, research time etc.
- **Lead Advisor**  
Relieves you of the role of having to be the lead advisor to your SMSF clients on complex audit issues.
- **Independence**  
Ensures your compliance with APES 110 (Section 290) Professional Independence under the Code of Ethics for Professional Accountants.
- **Quality Assurance**  
We are a Quality Assured practice under CPA Australia.
- **Free Advice**  
Referral firms receive free *over the phone* advice regarding audit issues pertaining to their clients' SMSFs.

## Professional Conduct...

All audit assurance work will be performed in a professional and efficient manner with minimal disruption to your practice. We shall not encroach in any way on the relationship you have with your client.

## Audit Fees...

Our fee structure is subject to the size and complexity of the fund and the number of funds we receive from you.

As a general guide, our fees commence at **\$350** plus disbursements plus GST.

In all cases we provide you with an up-front written fee quote before work commences. To assist us in providing a quote we will request a copy of the financial statements and investment summary.

## Turnaround...

We are a local Western Australian firm based in Perth (established in 1984), hence we can provide a turnaround time of 2-4 weeks (subject to supply of outstanding information).

### PRINCIPALS

**Timothy Turner**  
B.BUS (ACC), FCPA,  
FTIA  
Registered Company Auditor

**Vick Gelevitis**  
B.BUS (ACC), FCPA,  
NTAA, FTIA

**Darryl Rodrigues**  
B.Sc, B.BUS (ACC), CPA

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