



Updates to Auditor contravention report instructions

Important updates to instructions for the Auditor contravention report (ACR).

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The [Auditor contravention report \(ACR\) instructions \(/forms-and-instructions/auditor-actuary-contravention-report-instructions\)](#) have been updated to clarify key aspects of SMSF auditor obligations.

The following updates have been made:

- **Professional judgment:** to clarify when auditors can exercise professional judgment to determine if an ACR is required for market value contraventions related to assets held by service organisations.
- **Test 4 – Trustee behaviour test:** to remove the requirement to report contraventions that are not ongoing in subsequent years (for example, a section 66 contravention).
- **Section E – Contraventions:** to provide examples of contraventions that only need to be reported once versus those requiring ongoing reporting in subsequent years.

The update relating to professional judgement has been made in consultation with the SMSF Auditors Professional Association Stakeholder Group.

You should review the updated instructions to ensure you're complying with the *Superannuation Industry (Supervision) Act 1993*.

For more information, see [how to complete the ACR form \(/forms-and-instructions/auditor-actuary-contravention-report-instructions/how-to-complete-the-report\)](#).

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