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- Criteria for registration as a new SMSF auditor
 - Hold tertiary qualifications that either includes an audit component, or complete an audit study program via a professional accounting body
 - Meet the fit and proper person test
 - Hold Professional Indemnity Insurance
 - Have 300 hours of SMSF audit experience in the three years prior to registration
 - Pass a competency exam

Smsf Auditor Exam Examples

Irvin N. Gleim, William A. Hillison



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