



INSTITUTE OF
FINANCIAL
PROFESSIONALS
AUSTRALIA



THE AUDITORS
INSTITUTE

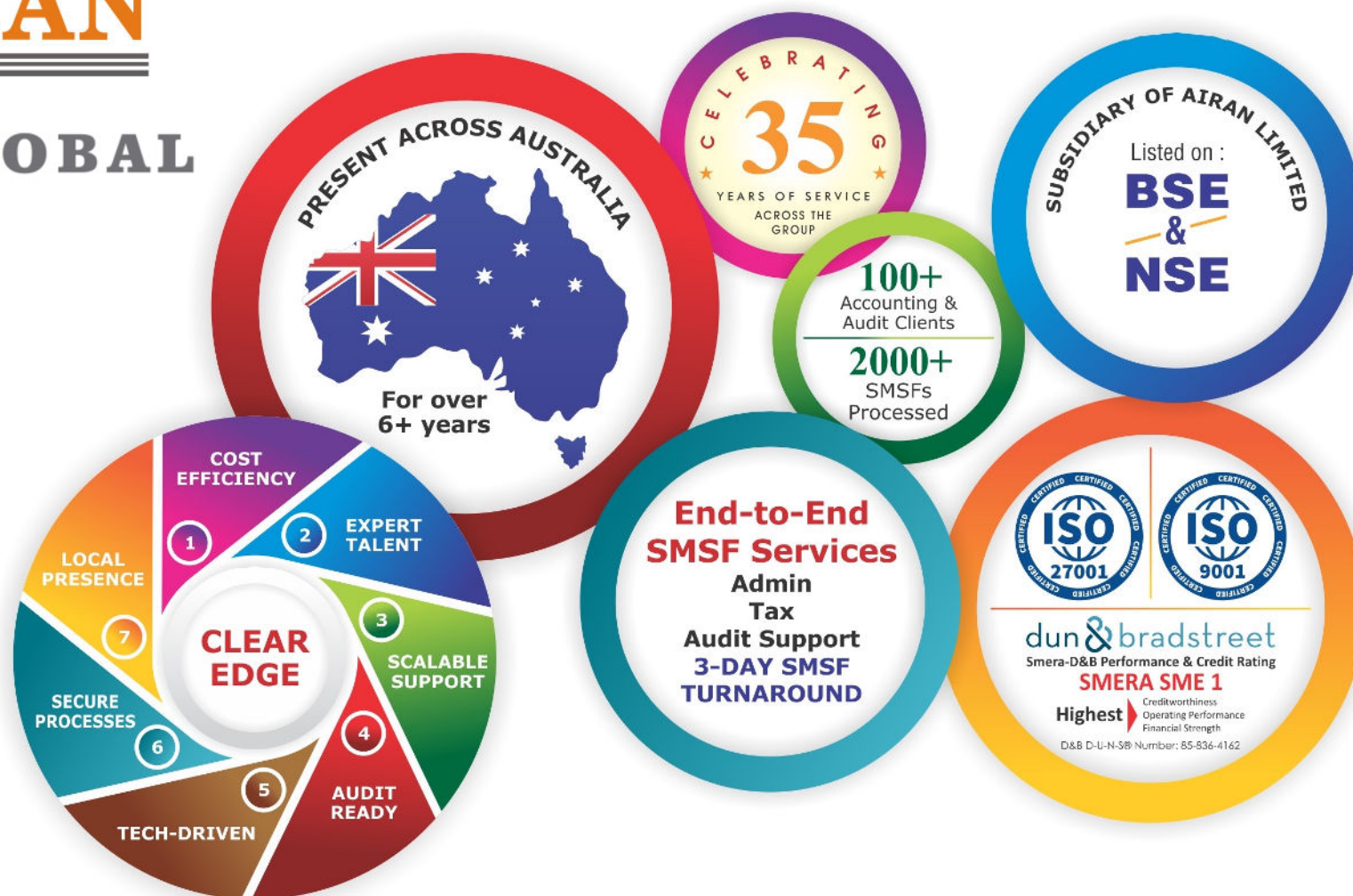
THE SUPER PLAYBOOK 2025

Navigating the rules, seizing opportunities, and staying compliant

04 JULY 2025



AIRAN GLOBAL



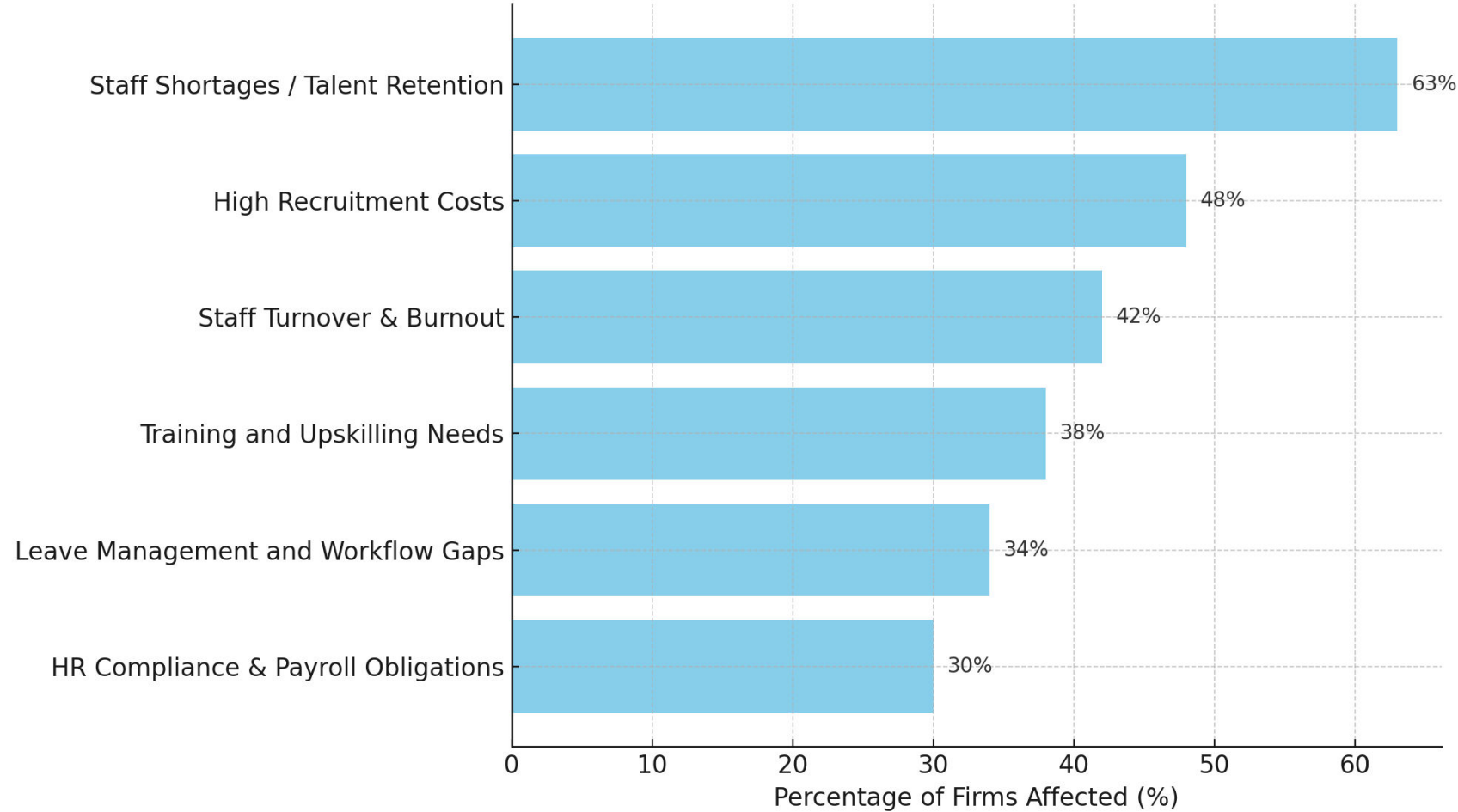
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Why Firms Are Outsourcing – Key Insights

- **Cost Efficiency**
“72% of Australian accounting firms report significant cost savings through outsourcing.”
— Australian Financial Review
- **Access to Specialized Expertise**
“65% of firms outsourcing report improved access to skills and advanced technology.”
— International Federation of Accountants
- **Strategic Focus**
“58% of firms experienced increased productivity and growth after outsourcing.”
— Australian Institute of Management
- **Compliance & Risk Management**
“74% of firms say outsourcing helps manage compliance risks better.”
— PwC Australia
- **Technology Advantage**
“62% of firms benefit from advanced technology and automation through outsourcing.”
— Forrester Research

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According to data by CPA Australia: Top HR Challenges Faced by Australian Accounting Firms



Source : <https://www.cpaaustralia.com.au/public-practice/inpractice/business-and-advisory/is-outsourcing-key-accounting-staff-shortages>

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Fair Work Case: A Wake-Up Call on Offshore Hiring Risks

■ Key Highlights from the Case

Joanna Pascua, a legal assistant based in the Philippines, was engaged as an *independent contractor* for **MyCRA Lawyers**.

The **Fair Work Commission (FWC)** ruled her role was functionally an *employee relationship* under Australian law.

Her **unfair dismissal claim was upheld**, despite her offshore location.

This ruling underscores that Australian firms can be liable even when engaging workers abroad.

■ What This Means for Accounting Firms

Offshore contractors doing regular, controlled work may be:

Deemed *employees* under Australian law

Entitled to **Fair Work protections**

A compliance and legal **risk exposure**

■ How Airan Mitigates This Risk

You **engage with an Australian entity**:

Airan Australia Pty Ltd (ABN 87 631 878 807)

→ This keeps the commercial relationship domestic and legally sound.

We are a **fully managed back-office provider**, not a contractor staffing service.

Our offshore team is:

Employed and managed by us, not you

Covered under **our contracts, HR policies**, and compliance frameworks

You outsource **tasks and outcomes**, not people.

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Smart Firms Choose Smart Partners



Australian Entity Engagement

You contract with Airan Australia Pty Ltd, ensuring legal clarity and local compliance.



Specialist-Trained Teams

Experts in SMSF, Tax, Bookkeeping, and Audit Support trained on AU standards.



Backed by a Listed Parent Company

Subsidiary of Airan Ltd – listed on NSE & BSE, with 35+ years of operations



Fast Turnaround, High Accuracy

5-7 day SMSF delivery standard; 98%+ accuracy across services



Compliance-First Model

Strong focus on regulatory standards, data security, and confidentiality.



End-to-End Managed Delivery

From onboarding to QA – we handle everything, so you don't have to.



Transparent Pricing, No Hidden Fees

Predictable billing models – per job, per fund, or full-time staff (FTE).



Dedicated Relationship Management

Australian-based client service team – responsive, professional, and reliable

Full-Spectrum Support — Core Functions

Bookkeeping

- Daily transaction entry, bank/credit card reconciliation, AP/AR management
- Ledger maintenance using Xero, MYOB, QuickBooks, Zoho Books

Year-End Finalisation

- Trial balance, adjusting entries, financial statements, supporting schedules
- Ready for review or audit using Xero, MYOB AE, HandiLedger

Tax Planning & Preparation

- Tax return prep for individuals, companies, trusts, and SMSFs
- ATO-compliant planning for optimised outcomes

FBT / BAS / IAS

- Preparation of FBT, BAS, and IAS returns (GST, PAYG Withholding & Instalments)

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Full-Spectrum Support – Admin Functions

Payroll Management

- Processing payslips, STP reporting, super calculations, onboarding & leave tracking
- Platforms: Xero Payroll, MYOB, KeyPay, Deputy

Virtual Assistance

- ATO coordination, ASIC reviews, lodgement tracking, document handling
- Tools: CAS360, BGL, ASIC online portal

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Comprehensive SMSF Support

From Setup to Sign-Off

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SMSF Compliance

- **Fund Setup & Structure:**
Assistance in establishing new SMSFs, including trust deed setup and trustee registration
- **Accounting & Financials:**
Preparation of financial reports, member statements, and year-end trial balances
- **Workpapers & Checklists:**
Fund-specific working papers prepared using Class or BGL
- **Tax Returns & Lodgement:**
Preparation and electronic lodgement of SMSF annual returns
- **Ongoing Support:**
Year-round processing, transaction posting, and document collection
- **Platforms We Use:** Class Super, BGL 360, Xero

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SMSF Audit : Back Office Functions

- **Audit File Preparation:**
Compilation of audit workpapers, document referencing, and reconciliation packs
- **Admin & Coordination:**
Follow-ups with trustees/accountants, gathering additional information
- **Tailored to Your Process:**
We follow your checklist or can work within your audit software
- **Smooth Auditor Collaboration:**
Designed to integrate seamlessly with registered SMSF auditors

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SMSF Audit : Step-by-Step Process Flow

1 Document Management & Preparation

- Stamping documents for audit readiness
- Organising by audit stage and relevance
- Ensuring completeness and accessibility

2 Initial Fund Review

- Reviewing fund structure: trust deed, trustee, investment strategy
- Preliminary check of statements and investment docs
- Identifying audit scope and red flags early

3 Audit Evidence & Permanent File Review

- Verifying trust deed, ATO registrations, and investment strategy
- Reviewing audit evidence for all transactions and balances
- Highlighting gaps in documentation

4 Financial Statement & Accounting Policy Review

- Analysing year-end financials and transaction logs
- Checking for classification errors and valuation issues
- Confirming consistency with fund accounting policies

5 Audit Queries & Response Handling

- Drafting structured queries post-review
- Coordinating with the accountant/trustee for clarifications
- Validating completeness and accuracy of responses

6 Fund-Specific Checklist & Compliance Review

- Creating tailored audit checklist based on fund profile
- Ensuring SIS Act, ATO, and audit standards compliance
- Final quality check before audit sign-off

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Flexible Engagement Terms

Engagement Without Lock-In Clauses

Clients retain the freedom to continue based on satisfaction, not obligation.

Clearly Defined Termination Provisions

Seamless exit procedures with reasonable notice and no penalties.

Tailored Service Level Agreements (SLAs)

Structured to reflect each firm's operational workflow and expectations.

Robust Confidentiality and Data Protection

Governed by comprehensive NDAs and secure handling protocols.

Transparent and Predictable Commercial Terms

Fixed pricing structures with no hidden costs or billing ambiguity.

Per Fund

Flat fee for complete SMSF lifecycle

Or choose specific components like **Audit Back Office**

Per Job

One-off or project-based tasks

Charged **per job** or **hourly** — ideal for ad-hoc support

Dedicated Staff (FTE)

Full-Time or Part-Time offshore professionals

Trained to follow your firm's exact workflow

Ideal for **scalable, long-term support**

Hybrid Model

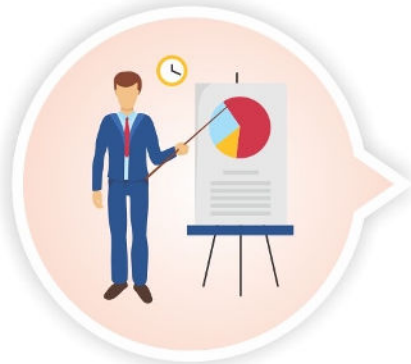
A tailored mix of fund-based, job-based, or FTE

Delivered under **customised SLAs** and flexible pricing

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**Understanding the
Client's Needs**



**Resource Identification &
Client Specific Process Training**



**Executing a Pilot
Project**



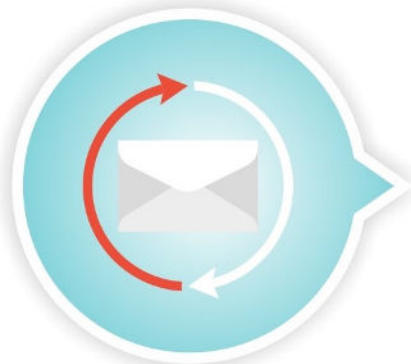
**Feedback on
Pilot Project**



**Process
Implementation**



**Resource Deployment
& Dedicated
Client Manager**



**Proactive Communication
& Processing**



**Quality Review
by Team**



**Final Output &
Client Feedback**



**Continued Support
and Process Improvement**

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Let's Stay Connected !

Start with a no-obligation trial.

Email Us – info@airanglobal.com

Call Us – 0482 088 866

Disclaimer: Our services are delivered in accordance with the Australian Accounting Standards Board (AASB), Australian Auditing Standards (ASA), and ATO's Superannuation Guidance. We do not perform audits directly but offer back-office support and workpapers that assist licensed auditors in conducting compliant SMSF audits.

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