Substantiation file requirements – Related parties

| **Information required** | Responsibility | Completed | Reference |
| --- | --- | --- | --- |
| Board/Council/Members and senior management interest register |  |  |  |
| Policies/internal control processes to identify related party relationships and transactions. |  |  |  |
| Schedule/Listing of all related parties that have been identified |  |  |  |
| Schedule of all transactions (from the GL) that have been entered into with the related parties identified |  |  |  |
| Reasons why the related party transactions identified are at/not at arm’s length and in the normal course of business. |  |  |  |