Substantiation file requirements – use of an expert

| **Information required** | Responsibility | Completed | Reference |
| --- | --- | --- | --- |
| List of items in the financial statements and performance report that you have used an expert for. |  |  |  |
| Name and contact details of the expert. |  |  |  |
| Copy of the signed terms of reference and/or contract entered into between the entity and the expert. |  |  |  |
| Copy of the report or document issued by the expert at the conclusion of their work. |  |  |  |
| The source data that was provided to the expert along with details on how the data was generated. |  |  |  |