PROACT CHARTERED ACCOUNTANTS

Every step of the way..

CHECK LIST

UAE Audit Checklist 2025

This checklist includes the essential documents required for a successful external audit in the

UAE for the financial year 2025. Use this list to prepare ahead and ensure compliance with

Free Zone authorities, FTA regulations, and international standards.

Documents Required:

- Financial statements

- General ledger

- Accounts receivable and payable ledgers

- Bank statements and reconciliations

- Invoices and bills- VAT, corporate tax, and other tax records

- Contracts and agreements- Board meeting minutes and internal reports

- Company Trade License and MOA

- Trial Balance and Chart of Account