



## Documents Required for Statutory Audit

### Simplified for the "Tiny Clients" of Prudential Auditing only

This list is for those clients who need an annual audit of the financial statements of their company, where they have not maintained books of accounts, which need to be complied from available records.

#### **KYC – Company**

(basic know-your-customer information)

Latest Trade License  
Memorandum or Articles of Association  
Share Certificates  
Chamber of Commerce Registration  
Tenancy Contract  
Utility Bill (if occupying an office)  
Website & Contact Details

#### **KYC – Shareholder(s) / Owner(s)**

(basic know-your-customer information)

Passport  
Emirates ID & Visa  
Tenancy Contract  
Utility Bill (if occupying an office)  
Contact Details

#### **Legal Documents – Company**

(these are mandatory, if applied for)

Corporate Tax TRN  
VAT TRN (if available)  
Establishment Card(s)  
UBO Declaration  
Any other Registrations

#### **Report Preparation**

(this helps to personalise the audit report)

Letterhead (for Manager's Report)  
Logo of the Company (for the Financial Statements)  
Photo of the Director(s) (if you wish)

#### **Transactions – Mandatory**

(without these, books cannot be written)

Description of Business  
VAT Returns (if filed)  
Bank Statements  
Last Year's Audit Report  
Invoices sent to Customers  
Bills received from Suppliers  
License Renewal Fees  
Visa Costs  
Portal Statement (if any)  
Employee Contracts

(these should be up to current date)

#### **Transactions – Important**

(these are required to improve the books)

Expense Bills  
Laptops or Printers Bought  
Furniture or Fixtures Used  
Personal Phone / Internet Used  
Personal Vehicle Used  
Fees to Hired Assistants

#### **Transactions – Others**

(these will be asked where required)

Legal Cases (by or against the Company)  
Outstanding Receivables or Payables  
Personal or Corporate Borrowings  
Receipts to / Payments from Personal Accounts  
Any Payments / Receipts by Friends / Relatives  
Business in the Home Country  
Extraordinary Contracts Signed (for future period)  
Exceptional Losses Incurred (for impairment)

After receiving these documents, the auditor can ask for more information or clarification on various aspects of your business, to ensure that the financial statements reflect the disclosures adequately.  
(Please contact [dhawalgn@prudentialauditing.com](mailto:dhawalgn@prudentialauditing.com) or any member of the audit team for further assistance.)