ChecklistGuro

Crypto & Digital Asset Accounting Audit Checklist 2026

Wallet & Private Key Governance

Verification of custody protocols, multi-signature authorization processes, and security audits for hot and cold storage solutions.

Wallet Storage Type

- [ ] Hot Wallet
- [ ] Cold Storage (Hardware/Paper)
- [ ] Multi-Sig Institutional Custodian
- [ ] MPC (Multi-Party Computation) Wallet

Authorized Signatories/Approvers

- [ ] CFO
- [ ] IT Security Manager
- [ ] Controller
- [ ] External Auditor

Wallet Public Address Reference

Write something...

Last Access Audit Date

Enter date...

Access Control Policy Document

Upload File

Incident Report/Key Rotation Notes

Write something...

Compliance Officer Attestation

Digital Asset Inventory & Ownership Verification

Reconciliation of on-chain balances against internal ledger records to ensure all held assets are accounted for and owned by the entity.

Wallet Address Identifier

Write something...

Asset Class Type

- [ ] Native Cryptocurrency (BTC, ETH, etc.)
- [ ] Stablecoin (USDC, USDT, etc.)
- [ ] Wrapped Token (wBTC, etc.)
- [ ] NFT / Digital Collectible

Verified On-Chain Balance

Enter a number...

Snapshot Date

Enter date...

Blockchain Explorer Export

Upload File

Custody Method

- [ ] Self-Custody (Hardware Wallet)
- [ ] Exchange-Managed (CEX)
- [ ] Institutional Custodian (e.g., Coinbase Custody, Fireblocks)
- [ ] Smart Contract / DeFi Protocol

Auditor Verification Signature

Transaction Record & Block Explorer Audit

Validation of transaction hashes, timestamps, and confirmations against blockchain explorers to ensure the integrity of the transaction history.

Audit Date

Enter date...

Transaction Hash (TxID) Verified

Write something...

Blockchain Network

- [ ] Ethereum
- [ ] Bitcoin
- [ ] Polygon
- [ ] Solana
- [ ] Other

Confirmed Block Height

Enter a number...

Block Explorer Screenshot/Export

Upload File

Auditor Verification Signature

Valuation & Fair Market Value (FMV) Assessment

Review of pricing feeds, exchange rate sources, and the methodology used to determine the fair market value of volatile assets at reporting dates.

Valuation Date

Enter date...

Primary Pricing Source

- [ ] CoinMarketCap / CoinGecko
- [ ] Exchange API (Direct)
- [ ] Oracle (Chainlink/Pyth)
- [ ] Internal Proprietary Valuation

Asset Unit Price (USD)

Enter a number...

Valuation Methodology Notes

Write something...

Proof of Price / Screenshot

Upload File

Controller Approval

Cost Basis & Tax Lot Tracking

Verification of FIFO, LIFO, or Specific Identification methods used for tracking the cost basis of acquired, traded, or liquidated digital assets.

Cost Basis Accounting Method

- [ ] FIFO (First-In, First-Out)
- [ ] LIFO (Last-In, First-Out)
- [ ] Specific Identification
- [ ] Average Cost Method

Asset Acquisition Date

Enter date...

Purchase Price per Unit (Fiat)

Enter a number...

Quantity of Tokens/Assets Acquired

Enter a number...

Transaction Receipt or Trade Confirmation

Upload File

Notes on Specific Tax Lot Adjustments

Write something...

Smart Contract & Protocol Risk Review

Assessment of the security audits and technical risks associated with interacting with DeFi protocols, liquidity pools, or staking mechanisms.

Protocol Risk Category

- [ ] DeFi Lending/Borrowing
- [ ] DEX/Liquidity Provision
- [ ] Staking/Liquid Staking
- [ ] NFT/NFT Marketplace
- [ ] Bridge/Cross-chain Protocol

Smart Contract Address

Write something...

Smart Contract Audit Report

Upload File

Risk Assessment Notes

Write something...

Last Security Audit Date

Enter date...

Identified Vulnerability Types

- [ ] Re-entrancy Risk
- [ ] Oracle Manipulation Risk
- [ ] Rug Pull/Liquidity Risk
- [ ] Centralization/Admin Key Risk
- [ ] Logic Error/Bug Risk

Regulatory & Tax Compliance Documentation

Review of 1099-DA/1099-MISC readiness, AML/KYC compliance records, and documentation for reporting requirements in 2026 jurisdictions.

Tax Filing Deadline Date

Enter date...

Jurisdiction of Tax Nexus

- [ ] United States (Federal)
- [ ] European Union (VAT/GST)
- [ ] United Kingdom
- [ ] Other International

Compliance Documents Prepared

- [ ] Form 1099-DA / 1099-B
- [ ] AML/KYC Verification Logs
- [ ] Tax Lot Basis Reports
- [ ] Crypto-to-Fiat Exchange Statements

Proof of Tax Residency/Registration

Upload File

Regulatory Entity Name

Write something...

Compliance Officer Attestation

Stablecoin & Wrapped Asset De-pegging Review

Audit of the collateralization and stability mechanisms for all pegged assets held within the corporate treasury.

Asset Type Identified

- [ ] Fiat-Backed Stablecoin
- [ ] Crypto-Collateralized Stablecoin
- [ ] Wrapped Asset (e.g., wBTC, wETH)
- [ ] Algorithmic Stablecoin

Current Peg Deviation Percentage

Enter a number...

Observed De-pegging Incident Description

Write something...

Date of Significant Price Deviation

Enter date...

Proof of Reserve or Audit Report

Upload File

Controller Approval of Risk Assessment

Fiat-to-Crypto On/Off-Ramp Reconciliation

Detailed matching of bank statements and fiat-based exchange accounts with crypto-inbound and crypto-outbound movements.

Transaction Date

Enter date...

Fiat Amount Disbursed/Received

Enter a number...

Currency Type

- [ ] USD
- [ ] EUR
- [ ] GBP
- [ ] Other

Exchange/Gateway Name

Write something...

Bank Statement/Transaction Receipt

Upload File

Transaction Direction

- [ ] Fiat to Crypto (On-Ramp)
- [ ] Crypto to Fiat (Off-Ramp)

Controller Approval

Gas Fee & Network Transaction Cost Analysis

Verification of the accounting treatment for network fees (gas), miners' fees, and their categorization as operational expenses or capitalized costs.

Transaction Date

Enter date...

Total Gas Fee Paid (in Native Token)

Enter a number...

Gas Fee Converted to USD

Enter a number...

Accounting Treatment

- [ ] Operating Expense
- [ ] Capitalized Cost
- [ ] Cost of Goods Sold (COGS)

Network/Blockchain Name

Write something...

Transaction Receipt/Block Explorer Screenshot

Upload File

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Generate Sample Report