Due diligence checklist: APRA reporting (APRA Connect)

APRA reporting standards and APRA Connect. APRA, Australia.

Regime	APRA reporting (APRA Connect)
Regulator	APRA
Country	Australia
Regulator's page	https://www.apra.gov.au/apra-connect
Prepared	9 November 2026
Current version	https://www.vederca.com/market-scan/due-diligence/au-reporting

What it is

Returns are prepared to APRA's reporting standards and lodged through APRA Connect.

Who it applies to

Applies to banks, mutuals and credit unions, insurers and pension and superannuation funds in Australia, when procuring regulatory reporting and risk, treasury and balance sheet, core banking.

What to ask a vendor, and the evidence to request

#	Ask the vendor for	Evidence to request	Received
1	Production of APRA returns (ARF and EFS forms) in the formats APRA Connect accepts	Conformance test results or a written statement of conformance against the standard, with the version supported.	
2	Reconciliation of returns to the general ledger, with an audit trail	The contract clause giving the institution and its regulator access, audit and information rights, and the vendor's process for an audit request.	

In every case

- A named contact at the vendor responsible for this regime, and how the vendor tracks changes to it.
- Which named customers the vendor already serves under this regime, as references you may call.

This checklist is a starting point for a procurement team, not legal advice. Read it with the regulator's own page, your institution's policies and your legal and risk teams; the regime may have changed since the date on this document.