

Initial Audit Report on Accounts of Governmental Entities for Current Fiscal Year

Classification:	Report
Name of Service:	An Initial audit Report on accounts and audit findings of federal governmental entities for the current fiscal year.
Service Description:	Based on Article No. (10) (SAI reports) of Chapter 4 of Federal Law No. (8) of 2011 on the Restructure of the SAI, Initial audit reports should be prepared and informed to the competent ministers and chairmen of auditees. These auditees should send to the SAI their responses to its findings within one month after being notified thereof; and take the necessary actions to avoid defects, rectify mistakes and collect the amounts wasted, illegally disbursed, or owed but not collected.
Service Charges:	NA
Average Time Required to Perform the Service:	According to the timetable scheduled in the SAI annual audit plan
Places of Services Provision:	Abu Dhabi & Dubai
Service Availability Hours:	7:30 am to 4:00pm / Sunday to Thursday
Telephone Enquiries Hours:	7:30 am to 4:00pm / Sunday to Thursday, on SAI telephone number- Abu Dhabi: 026359999
Service Language:	Arabic
Number of Service Users:	80 entities.
Steps of the Process:	<ul style="list-style-type: none"> • Conduct an initial survey into the entity laws and regulations and identify its internal audit environment. • Determine the audit scope in accordance with the SAI annual audit plan. • Start auditing the entity accounts and financial operations in light of the determined audit scope. • Prepare the initial audit findings and discuss them with the officials in the entity. • Prepare the initial audit report and include SAI findings and recommendations in such report. • Submit the report to the entity.

Special Conditions:	<ul style="list-style-type: none"> • The entity should be one of the SAI auditees in accordance with the SAI law. • Financial operations done in the entity during the fiscal year should be audited. • The entity should provide all information and documents requested by the SAI for audit purposes. • The entity should reply to the SAI findings within a month after receiving the report.
Findings & Recommendations:	The report includes the most important audit findings during the fiscal year, and requests from the entity to rectify these findings and inform the SAI of the actions taken in that regard within one month after sending the report.
Relevant Entities:	The auditee entity.
Outputs:	A copy of the report
Service Access:	Not available at the present time, noting that development of the service electronically is being made.
E-form Link	NA