

Individual initial Audit Reports on the Final Account of Ministries or Independent Service Entities *

Classification:	Report
Name of Service:	An individual initial audit report on the final account of the ministry or the concerned service entity.
Service Description:	An initial report submitted to the competent minister or the chairman of the auditee. It includes audit findings on final account figures of the ministry or the independent service entity and the SAI recommendations in this regard. This is in accordance with Paragraph (1) of Article (10) (SAI reports) of Chapter 4 of Federal Law No.(8) of 2011 on the Restructure of the SAI,
Service Charges:	NA
Average Time Required to Perform the Service:	No later than one month of the receipt of the full draft final account from the concerned ministry or entity.
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:	68 entities
Steps of the Process:	<ul style="list-style-type: none"> ● Receive the draft final account of the concerned ministry or entity. ● Audit final account figures and record audit findings. ● Prepare the report, submit it to the concerned ministry or entity and send a copy to the MOF.
Special Conditions:	<ul style="list-style-type: none"> ● The entity should be one of SAI auditees in accordance with the SAI law. ● The final account of the financial year should be received fully on the dates determined under the MOF circulars. ● An explanatory memo should be enclosed to explain any violations or deviations that have occurred during budget implementation.

Findings & Recommendations:	<p><u>First:</u> Present and analyze final account figures.</p> <p><u>Second:</u> Final account audit findings.</p> <p><u>Third:</u> Findings related to off-budget accounts.</p> <p>Request rectifying the raised findings.</p>
Relevant Entities:	<ul style="list-style-type: none"> - The Concerned ministry or entity. - MOF
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

- * Service entities are the independent government (Nonprofit) entities whose accounts are managed in accordance with the governmental accounting system and whose budgets are included within the federal budget law.