



Procedures to Obtain Work Requirements of Oversight and Audit Sector from Subject Entities

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Table of Contents

Article (1)	Definitions	3
Article (2)	Objectives	4
Article (3)	Audit Specific Requirements	5
Article (4)	Other Requirements For ADAA Activities	8
Article (5)	General Provisions	11



Article (1)

Definitions

For the purposes of implementing these regulations, the following phrases and terms shall bear the meaning set forth below, unless the context dictates otherwise:

- The Emirate** : The Emirate of Abu Dhabi.
- The Government:** : The Government of Abu Dhabi.
- The Authority’s Law, or The Law** : Law No. (19) of 2020 pertaining the Reorganization of Abu Dhabi Accountability Authority;
- The Authority** : Abu Dhabi Accountability Authority.
- Chairman of The Authority** : Chairman of Abu Dhabi Accountability Authority.
- The Procedures** : Procedures to obtain Oversight and Audit Sector’s work requirements, which include the request and follow-up process to obtain the requirements for audit or any other tasks from Subject Entities in accordance with the powers established for The Authority under the Law.
- Subject Entity; or entity** : Entities subject to The Authority’s mandate in accordance with the provisions of The Authority’s Law.
- Point of Contact** : The responsible person who is determined by the executive management for the subject entity to coordinate and follow-up with the process of providing the requirements for audit or other tasks as defined below in this Article. These are requested by the ADAA’s auditor based on the authority given to ADAA by law.
- Oversight and Audit Sector; or the Sector** : The Sector which carries out oversight activities, stipulated by law, over subject entities, within ADAA’s jurisdictions and authority set forth by law.
- Head of Oversight and Audit Sector** : The director who holds the highest functional level in the Oversight and Audit Sector within The Authority, and the one who has the responsibility to oversee the Sector’s work.
- ADAA Auditor** : The auditor who is responsible of monitoring and audit activities, requesting and updating the Subject Entity’s data as per the nature of its activity or business, or any of the members of the Monitoring and Audit Sector team assigned to request data from the Subject Entity, whatever its purpose.
- Requirements** : Information, data, and documents, whether related to audit tasks or other, that are requested from the subject entity in order to implement ADAA’s related functions in accordance with law.
- Responsible Director** : Director of the concerned sector, assignee, or quality manager that the activity of the Subject Entity falls within his/her jurisdiction.
- Internal Auditor** : The employee whom is appointed or assigned to manage the internal audit unit in the subject entity, and his job title may vary from one entity to another.



Article (2)

Objectives

The aim of these procedures is to regulate the following:

1. Prepare, request and follow-up on the activities of obtaining requirements from Subject Entities at the discretion of ADAA, taking into consideration the following aspects, but are not limited to:
 - a) Full understanding of the Subject Entity's operations in order to correctly request data that achieve desired goals, whether the purpose of it is carrying out audit tasks or any other within ADAA's scope of work and outside the framework of implementing audit tasks.
 - b) Accurately categorize the requirements received from the Subject Entity in order to prevent the repetition of the same requirements in the future.
 - c) Explain the requirements for the specific Point of Contact at the Subject Entity and answering any inquiries related to these requirements in a way that contributes to raising the quality of the requirements obtained from the Subject Entity.
 - d) Document all correspondence related to the requirements at all stages and steps and specifying the time frame for obtaining them.
2. Determine coordination and follow-up procedures regarding obtaining requirements, whether they are for the implementation of audit tasks or for other purposes related to the implementation of The Authority's work under the Law.
3. Determine responsibilities, administrative levels, time frame, and communication channels internally within The Authority and externally when it comes to addressing Subject Entities in a to obtain the requirements of The Authority.
4. Graduality in following administrative procedures in cases where the requirements are not met according to the timeframe specified for accountability purposes in the event of delaying or obstructing The Authority's work.



Article (3)

Audit Specific Requirements

First: The requirements required for carrying out the audit tasks by The Authority's staff. These are classified into three categories based on professional judgment and their level of urgency as per the work plan for the audit task, as follows:

1. Category (A) - Requirements that must be provided within 5 working days from the date of the subject entity's receipt of the request.
2. Category (B) - Requirements that must be provided within 10 working days from the date of the subject entity's receipt of the request.
3. Category (C) - Requirements that must be provided within 15 working days from the date of the subject entity's receipt of the request.

Second: The procedures for coordination and follow-up regarding sending and receiving requirements shall be as follows:

1. Coordination is made with the Entity's officials to determine the its Point of Contact in order to provide The Authority's Auditor with the requirements needed for audit tasks.
2. Prior to starting the audit task, The Authority's Auditor shall prepare and send the requirements for audit tasks to the designated Point of Contact in the Entity.
3. The Authority's Auditor shall coordinate with the specified Point of Contact in the Subject Entity to hold a meeting with the agent, general manager, CEO of the Entity, his/her representative, or the concerned official, if required, before starting the audit task, provided that the meeting is attended by the Head of Audit Sector.
4. The Authority's Auditor shall discuss the requirements for audit tasks as per their categories that are specified in paragraph (First) above, with the specified Point of Contact in the Subject Entity, and explains the procedures for providing these requirements, in addition to answering any inquiries related to these requirements.
5. The Authority's Auditor prepares a list of requirements for the audit tasks, including data on the date of first request, date of receipt specified as per category, date of re-order, and related notes. This shall be used as a reference copy that is periodically updated with the status of requirements for the initial audit tasks and any additional requirements.
6. A document shall be prepared to include the status of requirements for audit tasks, as follows:



- a) A document that includes the status of audit tasks' requirements - Category (A) at the end of the fifth working day from the date specified for the submission of the list of requirements under this category.
 - b) A document that includes the status of audit tasks' requirements - Category (B) at the end of the tenth working day from the date specified for the submission of the list of requirements under this category.
 - c) A document that includes the status of audit tasks' requirements - Category (C) at the end of the fifteenth working day from the date specified for the submission of the list of requirements under this category.
7. The submission of the requirements list for audit tasks is not a full procedure and must be followed up during the period of time that falls within the scope of the category schedule until receipt of these requirements in a way that enables The Authority's staff to carry out audit tasks.
 8. The Authority's Auditor, based on the requirements status document for audit tasks, shall list the requirements that have not been provided according to the specified time periods for the above-mentioned categories and send them to the Point of Contact in the Subject Entity. The Subject Entity may be granted an additional period not exceeding half of the previously specified period for each category to provide these requirements. The Authority's Auditor shall notify the executive management of the requirements that were not provided and the time period that was specified for delivery, provided that this shall be done after consulting with the responsible director.
 9. After the specified period expires and in case there are requirements that have not been received, The Authority's Auditor shall coordinate to hold a meeting with the Entity's agent, general manager, CEO, or representative in the presence of the responsible director and the Head of Audit Sector, this is to follow up and find out the reasons for not providing these requirements, as well as setting a deadline for their provision, provided that the time period shall be estimated in accordance with the Entity's officials according to the official minutes of meeting, and this meeting shall be considered the final notification.

Chairman of The Authority shall be notified of any delay in providing the requirements for the audit tasks and any procedure that will be taken in this regard, before the meeting with the executive management of the Entity is held.

10. The Authority's Auditor shall prepare an internal memorandum after two working days from the period specified in the final notification of any of the aforementioned categories (A), (B), and (C). The memorandum includes a list of audit tasks requirements that were not provided and supporting documents. These shall be reviewed by the responsible director and Head of Audit Sector then submitted to the Chairman of The Authority for guidance as he deems appropriate, provided that coordination with the Legal Affairs



Department takes place prior to that regarding the legal consequences that may result from delaying or obstructing The Authority's work in accordance with the provisions of the Law.

11. An e-copy of all correspondence and reports shall be saved within the audit management system.
12. The Authority's Auditor is primarily responsible for implementing the procedures described in the previous paragraphs (1) to (11).
13. All previous procedures are subject to the quality control procedures in force in the Audit Sector.

Third: The illustration below shows the procedures to be followed in relation to the requirements for audit tasks:

Procedures for requesting information, data, and documents for audit tasks	إجراءات طلب المعلومات والبيانات والمستندات الخاصة بمهام التدقيق
The Authority's Auditor shall prepare a list of requirements for audit tasks and shall sort them according to the specified categories.	يقوم مدقق الجهاز بإعداد قائمة المتطلبات الخاصة بمهام التدقيق وتصنيفها وفقاً للفئات المحددة
Before commencing the task, the requirements list shall be sent from The Authority's Auditor to the internal Point of Contact in Subject Entity after completing the quality review process in force in the Oversight and Audit Sector.	قبل بدء المهمة يتم إرسال قائمة متطلبات التدقيق من مدقق الجهاز إلى نقطة التواصل المحددة في الجهات الخاضعة بعد الانتهاء من إجراءات مراجعة الجودة المعمول بها في قطاع الرقابة والتدقيق
The Authority's Auditor shall coordinate with the specified Point of Contact in the Subject Entity to hold a meeting with the Entity's agent, general manager, CEO, or representative, or the like before starting the audit task.	يقوم مدقق الجهاز بالتنسيق مع نقطة التواصل المحددة في الجهة الخاضعة لعقد اجتماع مع الوكيل / المدير العام / الرئيس التنفيذي أو من في حكمهم وذلك قبل البدء بمهمة التدقيق
The Authority's Auditor shall explain the list of audit requirements to the specific Point of Contact in the Entity, follow-up, and answer related inquiries.	يقوم مدقق الجهاز بشرح قائمة متطلبات التدقيق لنقطة التواصل المحددة بالجهة والمتابعة والإجابة على الاستفسارات ذات الصلة
The Authority's Auditor shall follow up on the list of requirements and determine the necessity of initiating the procedures that are taken against delaying or obstructing The Authority's work, based on professional judgment.	يقوم مدقق الجهاز بمتابعة قائمة المتطلبات الخاصة بمهام التدقيق وتحديد فيما إذا دعت الحاجة لتفعيل العمل بإجراءات تأخير أو إعاقة أعمال الجهاز وذلك استناداً إلى الحكم المهني



Procedures for dealing with delays or obstructions of The Authority's work regarding the requirements of audit tasks	إجراءات التعامل مع التأخير أو إعاقه أعمال الجهاز بشأن متطلبات مهام التدقيق
The procedures taken against delaying or obstructing The Authority's work shall be initiated based on the professional judgment of the head of the concerned department and after discussion with the responsible director.	بناء على الحكم المهني لرئيس القسم المعني يتم تفعيل العمل بإجراءات تأخير أو إعاقه أعمال الجهاز وبعد المناقشة مع المدير المسؤول
The Authority's Auditor shall follow up on the requirements for audit tasks that were not provided according to the specified time period, provided that there shall be an extension equal to half of the predetermined period according to the requirements classification manager and based on professional judgment.	يقوم مدقق الجهاز بمتابعة المتطلبات الخاصة بمهام التدقيق التي لم يتم توفيرها وفقاً للمدة الزمنية المحددة على أن يتم تديد موعد آخر لا يتجاوز نصف الفترة المحددة مسبقاً وفقاً لمدير تصنيف المتطلبات واستناداً إلى الحكم المهني
After the expiry of the specified period and in the event that there are requirements that have not been received, a meeting will be held with the Subject Entity's agent, general manager, CEO, or his/her representative, to determine the reasons for the delay, follow-up, and set a deadline for the requirements. This meeting is considered the final notification.	بعد انقضاء المدة المحددة وفي حال وجود متطلبات لم يتم استلامها يتم عقد اجتماع مع الوكيل / المدير العام / الرئيس التنفيذي للجهة أو من ينوب عنه للوقوف على أسباب التأخير وتحديد موعد نهائي للمتطلبات وبعد هذا الاجتماع بمثابة الإخطار النهائي
Starting point of notifying The Chairman of The Authority of the delay and the measures that will be taken in this regard.	نقطة بداية إخطار معالي الرئيس بالتأخير والإجراءات التي سيتم اتخاذها في هذا الشأن.

Article (4)

Other Requirements For ADAA Activities

First: Requirements necessary for the purposes of implementing The Authority's works, as specified by the Law, that are not related to audit tasks and carried out by The Authority's staff. The procedures for coordination and follow-up regarding sending and receiving requirements shall be as follows:

1. The Authority's Auditor shall prepare a list of requirements and determine the time required to provide them based on how quickly they are needed in accordance with the instructions issued in this regard.



2. The list of requirements prepared by The Authority's Auditor shall be sent to the internal auditor of the Subject Entity to coordinate with the concerned persons at the Subject Entity to provide these requirements.
3. The Authority's Auditor then shall explain the list of requirements to the internal auditor at the Subject Entity, follow-up and answer related inquiries..
4. The Authority's Auditor shall follow-up on the list of requirements and initiate the procedures taken to address delay and obstruction of The Authority's work after the expiry of the additional period that is granted after the end of the original period specified for providing these requirements. This shall be based on professional judgment and after discussion and review by the responsible director and Head of Oversight and Audit Sector, provided that the additional period does not exceed three working days.
5. After the specified period expires and in case there are requirements that have not been received, a meeting shall be coordinated with the Entity's agent, general manager, CEO, or representative in the presence of the responsible director and the Head of Oversight and Audit Sector, this is to follow up and find out the reasons for not providing these requirements, as well as setting a deadline for their provision, provided that the time period shall be estimated in accordance with the Entity's officials according to the official minutes of meeting, and this meeting shall be considered the final notification.

Chairman of The Authority shall be notified of any delay in providing these requirements and any procedure that will be taken in this regard, before the meeting with the executive management of the Entity is held.

6. The Authority's Auditor shall prepare an internal memorandum after two working days from the period specified in the final notification. The memorandum includes requirements that were not provided and supporting documents. These shall be reviewed by the responsible director and Head of Oversight and Audit Sector then submitted to the Chairman of The Authority for guidance as he deems appropriate, provided that coordination with the Legal Affairs Department takes place prior to that regarding the legal consequences that may result from delaying or obstructing The Authority's work in accordance with the provisions of the Law.
7. An e-copy of all correspondence shall be preserved.
8. The Authority's Auditor is primarily responsible for implementing the procedures described in the previous paragraphs (1) to (7).
9. All previous procedures are subject to the quality control procedures in force in the Audit Sector.



Second: The following illustration shows the procedures to be followed regarding other requirements for the purposes of ADAA's work:

Procedures of Other Requirements For ADAA Activities	إجراءات المتطلبات الأخرى لأغراض أعمال الجهاز
ADAA's auditor prepares a list of requirements and the time required to provide them based on how quickly they are needed in accordance with the instructions contained in this regard.	يقوم مدقق الجهاز بإعداد قائمة المتطلبات والوقت اللازم لتوفيرها استناداً إلى مدى سرعة الحاجة إليها وفقاً للتعليمات الواردة في هذا الشأن.
The list of requirements prepared by ADAA's auditor shall be sent to the internal auditor of the Subject Entity after completing the quality review procedures in force in the Oversight and Audit Sector.	يتم إرسال قائمة المتطلبات التي تم إعدادها من قبل مدقق الجهاز إلى المدقق الداخلي في الجهة الخاضعة بعد الانتهاء من إجراءات مراجعة الجودة المعمول بها في قطاع الرقابة والتدقيق.
ADAA's auditor then shall explain the list of requirements to the internal auditor in the Subject Entity, follow-up and answer related inquiries.	يقوم مدقق الجهاز بشرح قائمة المتطلبات للمدقق الداخلي في الجهة والمتابعة والإجابة على الاستفسارات ذات الصلة
ADAA's auditor shall follow up on the list of requirements and determine if there is a need to initiate the process against delaying or obstructing ADAA's work, based on professional judgment.	يقوم مدقق الجهاز بمتابعة قائمة المتطلبات وتحديد فيما إذا دعت الحاجة لتفعيل العمل بإجراءات تأخير أو إعاقة أعمال الجهاز وذلك استناداً إلى الحكم المهني
Process for dealing with delays and obstruction of ADAA's work regarding other requirements for the purposes ADAA's work	إجراءات التعامل مع التأخير وإعاقة أعمال الجهاز بشأن المتطلبات الأخرى لأغراض أعمال الجهاز
Based on the professional judgment of ADAA's auditor, the process against delaying or obstructing ADAA's work is initiated after giving an additional period not exceeding 3 days and after having discussed the matter with the responsible manager and the Head of Oversight and Audit Sector.	بناء على الحكم المهني لمدقق الجهاز يتم تفعيل العمل بإجراءات تأخير أو إعاقة أعمال الجهاز بعد إعطاء مدة إضافية لا تتجاوز 3 أيام وبعد المناقشة مع المدير المسؤول ومدير قطاع الرقابة والتدقيق
After the expiry of the specified period and in the event that there are requirements that have not been received, a meeting will be held with the Subject Entity's head/CEO or his/her representative to determine the reasons for the delay, follow-up, and set a deadline for the requirements. This meeting is considered the final notification.	بعد انقضاء المدة المحددة وفي حال وجود متطلبات لم يتم استلامها، يتم عقد اجتماع مع الوكيل المدير / العام أو الرئيس التنفيذي للجهة أو من ينوب عنه للوقوف على أسباب التأخير والمتابعة وتحديد موعد نهائي للمتطلبات ويعد هذا الاجتماع بمثابة الإخطار النهائي
ADAA's auditor shall prepare an internal memorandum containing the requirements that were not provided and supporting documents,	يقوم مدقق الجهاز بإعداد مذكرة داخلية تتضمن المتطلبات التي لم يتم توفيرها والمستندات الداعمة ويتم رفعها بعد



and it is submitted after discussion with the responsible manager, Head of Oversight and Audit Sector, and legal affairs department and then communicated to head of ADAA for guidance.	المناقشة مع المدير المسؤول ومدير قطاع الرقابة والتدقيق وإدارة الشؤون القانونية لرئيس الجهاز للتوجيه بما يراه مناسباً
The starting point is to notify the Head of ADAA of the delay and the measures that will be taken in this regard	نقطة بداية إخطار معالي الرئيس بالتأخير والإجراءات التي سيتم اتخاذها في هذا الشأن

Article (5)

General Provisions

1. The Subject Entity, represented by the contact point specified therein, the Executive Management and the Internal Auditor, shall be responsible for providing the requirements that are requested by ADAA's auditor, and any refusal or action that leads to delay or affects the validity and accuracy of these requirements is considered an impediment to ADAA's work as specified in Article (38) of ADAA Law regarding the penalty for obstructing the work of ADAA's employees.
2. The final discretionary power to take administrative measures shall be given to the head of ADAA as per the procedures in force.
3. All procedures are subject to professional evaluation and assessment to determine the completeness, correctness, and speed of requirements provision.
4. The professional judgment and discretion power of the Subject Entity or any of its officials shall not apply to prevent ADAA from exercising its powers and authorities stipulated in ADAA's Law.



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