



ديوان المحاسبة

STATE AUDIT INSTITUTION
UNITED ARAB EMIRATES

What SAI does

- Audit of financial management and compliance with laws
- Audit of performance information to assess achievement of performance measures
- Audit of performance – efficiency, effectiveness, economy
- Investigate fraud and mismanagement
- Best practice guides to improve governance and performance

SAI Clients

- President and Supreme Council
- Federal National Council
- Federal Government Organizations
- People of the UAE

SAI Objectives

- Assist improvement in public sector governance and performance
- Be respected and valued by our clients
- Audit federal government organizations in accordance with international auditing standards
- Develop and introduce new audit methodologies to add value
- Develop talent to grow Emirati professional capability
- Be an employer of choice
- Be a world class, innovative, cost-effective organization

About the SAI

The UAE State Audit Institution (SAI) is an independent authority reporting to the Federal National Council. It is dedicated to improving accountability and standards of governance across the UAE federal government

The SAI helps ensure the Federal Government properly collects monies, and that public funds are being spent wisely. The SAI also reviews that federal organisations are delivering on their stated objectives.

Its remit includes all UAE Federal Government Ministries and organisations, and corporations in which the federal government has a minimum 25% shareholding.

The SAI has a total of 70 organisations to audit. Of these, 12 are corporations owned or partially owned by the Federal Government.

Today, the SAI is striving to become one of the world's top audit institutions. It is working towards this goal by introducing best practice auditing, recruiting the best people, and offering the best professional career path to UAE National graduates.



Past and present

The Constitution of the United Arab Emirates allowed for establishment of the State Audit Institution at the time of the union in 1971. A law in 1976 established the operational and financial independence of the SAI, and its role as external auditor to the UAE Federal Government.

Today, the SAI has more than 200 employees and is undergoing an ambitious phase of modernisation.

Under the leadership of its President His Excellency Dr Harib Al Amimi, the SAI is introducing new methodologies and implementing a portfolio of services aimed at improving governance standards in the Federal Government.

The SAI has completed the first financial audits in the Federal Government based on international audit standards. It is also rolling out an innovative corporate governance framework designed to encourage self-assessment and proactive adoption of best practices within Government.

The SAI has introduced performance audit which is an in-depth evaluation of the efficiency, effectiveness and economy of government services including large projects.

The SAI has also invested in new infrastructure, including advanced IT capability and paperless auditing.

Most importantly, it is creating a new workforce of fully qualified UAE National auditors, the future leaders of the SAI.





Employee development

The Association of Chartered Certified Accountants, the world's largest and fastest growing accountancy body, has awarded Platinum Level Approved Employer Status to the SAI in recognition of its training and development program.

The SAI's workforce comprises almost 45% of UAE Nationals. The target is to increase that figure to 55% in the medium term.

Emirati graduates are receiving professional training and tuition in order to pass international accountancy examinations, and the first fully qualified UAE National auditor is expected to graduate as early as 2012.

The SAI is committed to investing in employee development and encouraging more UAE Nationals to enter the auditing profession. These dedicated individuals will one day lead the SAI, and will have the necessary skills to excel in a diversity of fields later in their careers, from government to private enterprise to industry.

Future Aims

The global civil organisation Transparency International ranks the UAE as the 2nd least corrupt nation in the Middle East and the 35th least corrupt in the world

By helping federal organisations demonstrate greater accountability and reduce risk, the SAI will enable the UAE to further improve upon its international standing.

The SAI Role is to assess controls and evaluate validity and reliability of information. By strengthening risk management, controls and governance, corruption and fraud can be reduced and sustainable economic growth can be secured.

Awareness of the SAI contribution will grow with the successful implementation of new methodologies and best practices, and understanding of the SAI's role in assisting improvement in corporate governance within the federal government.

Increasing interaction with its international peer group of supreme audit institutions will also achieve greater recognition of the SAI's critical role in furthering development of accountability and transparency within government.

Abu Dhabi will host the 2011 biennial meeting of the Arab Organisation of Supreme Audit Institutions and the European Organisation of Supreme Audit Institutions (ARABOSAI-EUROSAI). The SAI will be approaching the International Organisation of Supreme Audit Institutions (INTOSAI) to host its 2016 global conference in Abu Dhabi.

By then, the SAI will have created a strong legacy in terms of people and standards across the UAE federal government.



State Audit Institution of the United Arab Emirates
P O Box 3320
Abu Dhabi
United Arab Emirates

Telephone: +971 2 635 9999
Fax: +971 2 635 9998
www.saiuae.gov.ae