



How to obtain **Auditors Certificate** in UAE

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Applicable Laws for Auditors'

The auditing profession was formally reorganized in the UAE under following law and regulations :

- Federal Law No (12) of 2014
 - Cabinet Resolution No (21) of 2016
 - Federal Decree Law No (14) of 2019
-
- Cabinet Decision No. 48/2022 on the Implementing Regulation of Federal Law No. 12/2014 on the Regulation of the Auditing Profession



Ministerial Resolution No. 43 of 2015 Concerning the International Standards of the Auditing Profession set out the auditor standards to be met.

Resolution requires an auditor to implement:

1. International Accounting Standards **(IAS)**

International accounting standards **(IAS)** [issued by the International Accounting Standards Board (IASB)]

2. Behavior and Ethics of the Profession **(IES)**

Behavior and ethics of the profession **(IES)** [issued by the International Ethics Standard Board for Accountants (IESBA)]

3. International Audit Quality Standards **(ISA)**

International audit quality standards **(ISA)** [issued by the International Accounting and Assurance Standard Board (IAASB)]

4. International Financial Reporting Standard **(IFRS)**

International financial reporting standard **(IFRS)** [issued by the International Accounting Standard Board (IASB)]

Conditions for registration in the register of practicing physical auditors (Article 4)

To Register as the Physical Auditor must be:

- ❖ Fully Qualified
- ❖ Holding a Valid Identity Card
- ❖ Good Conduct and Behavior Certificate
- ❖ Bachelor's degree providing the person has the equivalent of at least (15) fifteen hours of study in accounting courses
- ❖ Valid Fellowship Certificate
- ❖ Having practical experience in auditing for a period of no less than (5) five years since obtaining the academic qualification

Conditions in Detail to Register as the Physical Auditor must be:

Fully qualified

Holding a valid identity card

Good Conduct and Behaviour Certificate

a

At least Bachelor degree

b

Emirates – ID

c

To be obtained from Dubai police website www.dubaipolice.gov.ae - Named as “Police Clearance Certificate”

Details required:

- Emirates ID;
- Unified Number;
- Valid Email ID;
- Specifying the purpose of certificate;
- Specifying the requesting party;
- Resident AED 200 + AED 20, Total AED 220

Conditions in Detail to Register as the Physical Auditor must be:

15 Hours Study Credit

d

Any of these document:

- ☐ Transcripts of the bachelor's degree marksheet of every year
- ☐ CPE hours certificates from ICAI
- ☐ Certificate of 15 hours training from Bloom

Having a valid Fellowship Certificate

e

Fellowship certificate awarded by EAAA
Emirates Association for Accountants & Auditors

Process is defined in detail in next slides

Having Practical Experience

f

Practical experience in auditing for a period of no less than (5) five years since obtaining the academic qualification.

See the term of experience in next slide



Detailed meaning of 5 Years Practical Experience

One year if the person's experience outside the UAE exceeds (10) ten years

Two years if the person's experience outside the UAE is from (5) five to (10) ten years

Three years if the person's experience outside the UAE is from two to (5) five years.



Fellowship Certificate

Emirates Association for Accountants & Auditors (EAAA)

Requirements for obtaining the fellowship program in accordance with Resolution No. (2-111)

Get the Membership of EAAA

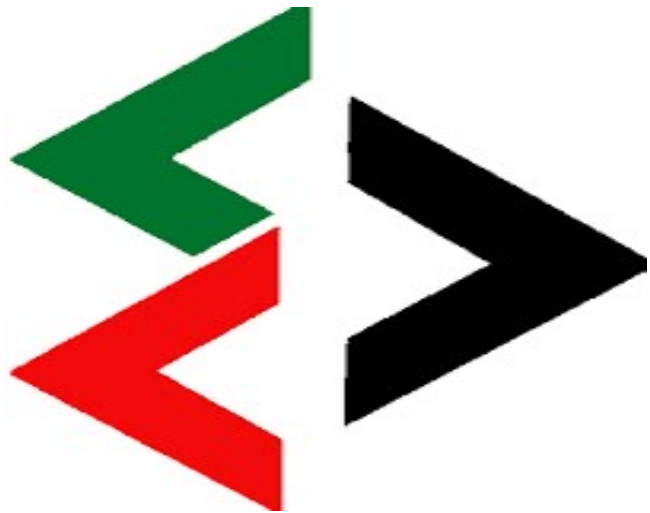
Submit Required Documents to be Eligible for Exams

Register for Exam through ACCA

Submit Exams Results to EAAA

EAAA will award Fellowship Certificate





Get the Membership of EAAA

Membership for Emirates Association for Accountants & Auditors (EAAA)

Registration through www.aaa4uae.ae

Application form duly filled

Attach the Following Documents:

- ✓ Bachelor's degree attested in UAE
- ✓ Transcripts/marksheets for bachelor's degree
- ✓ Copy of the Emirates ID from both sides
- ✓ A personal photo (passport size)

Membership fee of AED 315

Submit Required Documents to be Eligible for Exams

To be submitted to EAAA

- ❖ Passport copy
- ❖ Emirates ID
- ❖ Bachelor's Degree Accounting (Attested)
- ❖ Bachelor's Degree Transcript (Attested)
- ❖ ***Bachelor's Degree Accounting Equivalency***
- ❖ Fellowship Certificate - ICAI
- ❖ Transcripts – CA exam Marksheets
- ❖ Letter of Good Standing - ICAI
- ❖ Affiliate Membership – EAAA

EAAA shall send exam link to register for exam on ACCA portal



Think Ahead

Submit Exam Results to EAAA

Register for Exam through ACCA

Three examinations from ACCA
and
achieve a passing score of not less than 60% in each exam

Accounting Standards Examination (IAS and IFRS)
Auditing Standards Examination (ISA)
Legislation and Tax Examination (UAE Laws)

Anyone who holds a professional certificate issued by the following
professional associations required to pass
Legislation and Tax Examination

- Association of International Certified Professional Accountants (AICPA)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Association of Chartered Certified Accountants (ACCA)
- Chartered Professional Accountants Canada
- Certified Public Accountants (CPA Australia)
- The Saudi Organization for Chartered and Professional Accountants (SOCPA)

Equivalency of Bachelor Degree From Ministry of Education

www.moe.gov.ae

Documents required for equivalency

- ❖ Passport copy Emirates ID and visa copy
- ❖ 12th certificate (Attested)
- ❖ 12th Marksheet or transcript
- ❖ Bachelor Degree (Attested)
- ❖ Bachelor degree three years marksheet or transcript copy
- ❖ Authenticity letter of University Degree from Indian Consulate via VFS
- ❖ Letter from University that University was affiliated during the period of study (Some Time)

Authenticity letter from “Data Flow” that is a third party service provider and little fast as compared to consulate

Now Very Important Documents Are In Place

Fellowship Certificate from EAAA
Bachelor's degree equivalency
Experience letter

APPLY FOR
AUDITORS' CERTIFICATE
on
MINISTRY OF ECONOMY

APPLY FOR AUDITORS' CERTIFICATE MINISTRY OF ECONOMY

Register on Ministry of Economy website

Add your organization profile in your personal profile

Submit request for Auditors' license in E-services
with the required information and documents

Ministry of Economy will award Auditors' certificate

Register on Ministry of Economy website

www.moec.gov.ae

Sign in with the ministry's account

Username *

Username

Password *



Or



Sign in with UAE PASS

A single trusted digital identity for all citizens, residents and visitors

Employee login

[Forgot Username?](#)

[Forgot Password?](#)



Stay signed in

← Sign in

Organization Profile Updating in Personal Profile

Select Auditing Accounting Services
and click Workspace

Auditing Accounts Services

The purpose of auditor services is to ensure the accuracy of financial statements and the compliance with legislation, regulations and standards.

← Workspace

Select Organization List and Update Profile



Welcome :

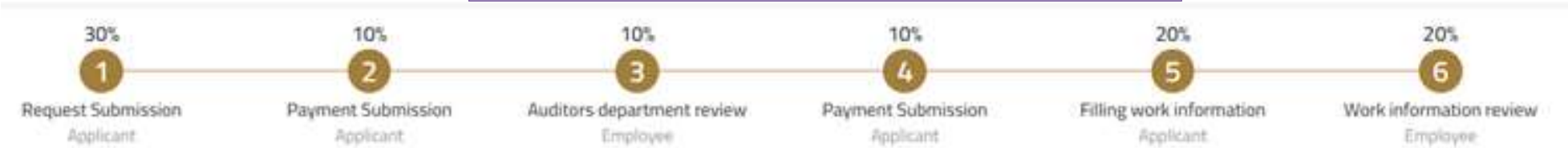
Edit Profile

Organizations List

Sign Out

Submit request for Auditors' license in E-services

Complete these six steps



Request Submission

- **Basic Info** – Name, Address, DOB, E-ID no. , etc.
- **Educational Qualifications** - Bachelor degree, attachment evidencing completion of 15 credit hours – (CPE Hours credit proof/Marksheet of B. Com.) and Equivalency Certificate Copy
- **Fellowship/institute Membership**- Fellowship certificate issued by EAAA
- **Work Experience** – experience certificate of 5 years
- **Required Documents** - Personal Picture, colored and latest, Certified Auditor Signature

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Payment Submission
Payment to be made AED 100
+ charges ; total AED 106

Payment Submission
Payment to be made AED 100
+ charges ; total AED 106

Auditors department review
Department shall review all the information provided and may ask additional information/ documents

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Department shall review all the information provided and may ask additional information/ documents

Payment Submission

Payment to be made AED 4,500 + charges, total AED 4,532

You will get here Practitioner certificate (inactive)
(without firm name)

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Filling work information

- Place of Work Type and Place of Work
- Place of Work Name in English and Work Serial Number
- Place of Work Address
- Company's professional insurance policy – your name MUST be there
- HR Letter – describing your position and role in the firm

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Ministry of Economy will award Auditors' certificate

HURRAY!

HURRAY!

HURRAY!

Auditors' Certificate is with you now

Fines and crimes for Auditors

The Ministerial Resolution No 633 of 2016 Concerning the Regulation and Procedures of Reconciliation of the Crimes Committed by Auditors sets out the crimes and penalties applicable to auditors.

Detail Of The Crime Defined	Penalty
Auditor's name is not accompanied by a registration number in all printed materials, correspondences, certifications and reports	AED 20,000
Auditor does not display certificate in a prominent location at his office	AED 20,000
Auditor's name is not used as a basic element in the address of the firm	AED 80,000
Auditor fails to verify the truth and correctness of auditor's report	AED 80,000
Failure to comply to the rules of behavior and ethics - International standards	AED 60,000
Auditor fails to keep the records for a period of not less than 5 years	AED 50,000
Auditor fails to provide any information asked for by the Minister about the companies whose accounts, he/she had audited	AED 60,000



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