



# UAE Accountability Authority




**Wajib platform**



## UAE Accountability Authority (UAEAA)

The UAEAA is the supreme institution for financial audit, accounting, integrity and transparency in the UAE and reports directly to the President of the UAE.

## UAE Accountability Authority's goals

-  Monitor Subject Entities' financial and operational activities.
-  Combat corruption.
-  Uphold principles of accountability, transparency and integrity.
-  Promote audit quality.

# Vision, Mission, and Values



The UAEAA strives to be one of the leading institutions in the field of financial audit of public sector at the international level



Achieving professional excellence in performing audit functions and participating in improving corporate governance, performance and accountability in public sector. This is in addition to protecting public funds and enhancing the capacity building of national workforce



Neutrality  
Integrity  
Accountability  
Professionalism



# UAEAA Mandates



0

1

Audit



1

Financial  
Audit

2

Compliance  
and  
performance  
Audit

3

Information  
Systems  
Audit



0

2

Integrity &  
Anti-  
Corruption



1

Establishing,  
disseminating and  
promoting the  
principles of  
integrity,  
transparency,  
accountability and

2

Combating financial  
and administrative  
corruption in  
subject entities, in  
coordination with  
other competent  
authorities

honesty

# Integrity and Anti-corruption Sector

جهاز الإمارات للمحاسبة  
UAE ACCOUNTABILITY AUTHORITY



# Integrity and Anti-corruption Sector

يتمثل دور جهاز الإمارات للمحاسبة في تعزيز النزاهة ومكافحة الفساد من خلال مراقبة الأداء المالي والإداري للهيئات العامة والهيئات شبه الحكومية، وإصدار التقارير السنوية التي توضح مدى التزام هذه الهيئات بالشفافية والمساءلة. كما يعمل الجهاز على تعزيز النزاهة من خلال تقديم الاستشارات والتدريب للهيئات العامة والهيئات شبه الحكومية، وإصدار التعليمات والقرارات التي تهدف إلى منع وقوع الفساد.

يتمثل دور جهاز الإمارات للمحاسبة في تعزيز النزاهة ومكافحة الفساد من خلال مراقبة الأداء المالي والإداري للهيئات العامة والهيئات شبه الحكومية، وإصدار التقارير السنوية التي توضح مدى التزام هذه الهيئات بالشفافية والمساءلة.



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## Integrity and Anti-corruption Sector

### Actions

01

Reserve due to any of  
the reservation's  
reasons



02

Inform the subject  
entity of the violation  
to impose the  
disciplinary penalty and  
recover public funds

03

Refer the incident to  
the competent public  
prosecution if there was  
a suspicion of a  
criminal offense



1

Assault the funds and property of the subject entities.



2

Violate the applicable financial rules and regulations.



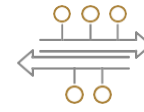
3

Failure to provide the financial statements and the drafts final accounts in due dates to the UAEAA.



4

Waste the Subject Entity's funds or circumvent to seize them



5

Conflict of interest



7

Failure to provide audit related document and papers, upon UAEAA's request.

8

Suspend, disrupt, or delay the collection of public revenues as funds, taxes, or fees entitled for the state



9

Abuse of power for personal gain or for the benefit of others.



10

Violate rules and provisions regulating contracts and agreements

6

Violate provisions related to implementing the general budget's items or the subject entity's budget





11

Carry out any act that affects the state's reputation and its economic interest



16

Manipulate the procurements and the financial statements of the subject entity



12

Forgery and use of legal document



17

Disclose the official information of the subject entity



13

Abuse of public position to obtain profit



18

Violate provisions regulating warehouses and accounting circulars



14

Violate the administrative decisions that have financial impact



19

Embezzle the state's funds or damage its interests



15

Seize or facilitate seizing of state's fund



20

Any act or negligence that results in harm to the subject entities or the loss of any of their rights or financial interests.



## Means of Detecting Corruption



1

Integrity &  
Anti-  
Corruption  
Sector

2

Subject  
Entities

3

Reporting  
Channels

4

Direct  
assignment  
by the  
president of  
UAEAA

## Reporting Channels



Call  
center



Mobile App



E-mail



Personal  
attendanc  
e



Sending  
documents to  
the  
headquarters  
of the UAEAA



Wajeb  
Platform





1

Take precautionary measures

2

Protection of whistleblowers and witnesses

3

Summon senior government employees

4

Access the subject entities' headquarter without prior permission

5

Mitigation of or exemption from sentence

6

Settlement and recovery of public funds

7

Investigating and acting on the administrative and financial corruption cases

8

Sudden inspection/ Spot check

9

Law Enforcement

10

Financial disclosure system

11

Request documents and access to electronic systems

12

Cooperate with security bodies for investigation



### Protection of Whistleblowers and Witnesses

Provide protection at residence, keep their identity confidential, and ensure that they are not subject to any discrimination in their workplace as well as not being punished for reporting administrative and financial violations

### Rewarding the Whistleblowers and Witnesses

A moral or material reward may be granted to any person who provided a significant information led to the disclosure of any administrative and financial violation in accordance with the controls set by the UAEAA in the Anti-Corruption Procedures Regulation

### Mitigation of or exemption from sentence

Based on UAEAA's recommendation, the President of the UAE may exempt the penalty if the suspect admitted committing a violation before it was disclosed, or if reporting made after disclosure and led to arrest the other violators or recovery of the public funds.

### Settlement and Recovery of Public Funds

The President of the UAEAA, after the approval of the President of the UAE, may close the administrative investigation upon reaching a settlement with the violator in which led to recover the public funds, cooperating with the governmental bodies and disclosing important

# Wajib Platform

جهاز الإمارات للمحاسبة  
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# YOUR INFORMATION IS SAFE WITH US

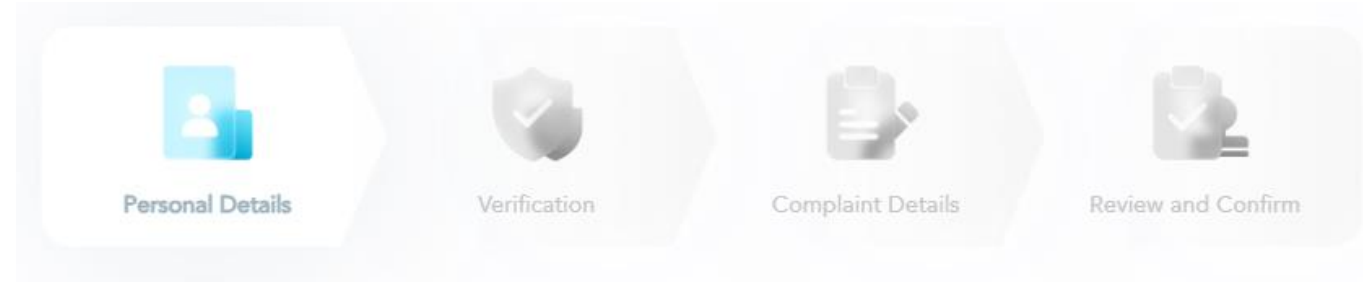
Your information will be treated confidential, and your privacy is protected.

[Start Reporting →](#)



## WAJIB Platform for Individuals

- Wajib platform is a safe and secure channel that allows individuals to confidentially report incidents of administrative and financial misconduct.
- Through the platform individuals can confidentially register and report any case of misconduct and the concerned team will assess the case and will call them back to gather more details (if applicable).
- individuals will be asked to register their personal details and verify their identity by inputting a one-time password (OTP) which will be sent to the mobile number.
- Once the identity is confirmed, individuals must answer questions to identify what has happened and record these details.



### Personal Details

Your personal details will be treated confidentially. The whole process takes about 10 mins.

**Enter full name \***

Enter full name

**Nationality \***

Select your nationality

**Complainant's Role \***

Select complainant's role

**Emirates ID \***

Enter emirates ID

**Email \***

Enter email address

**Mobile Number \***

971

5xxxxxxxx

Mobile number will be verified through OTP

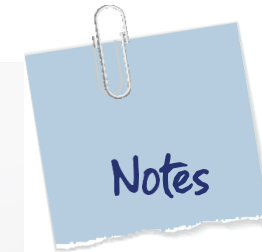
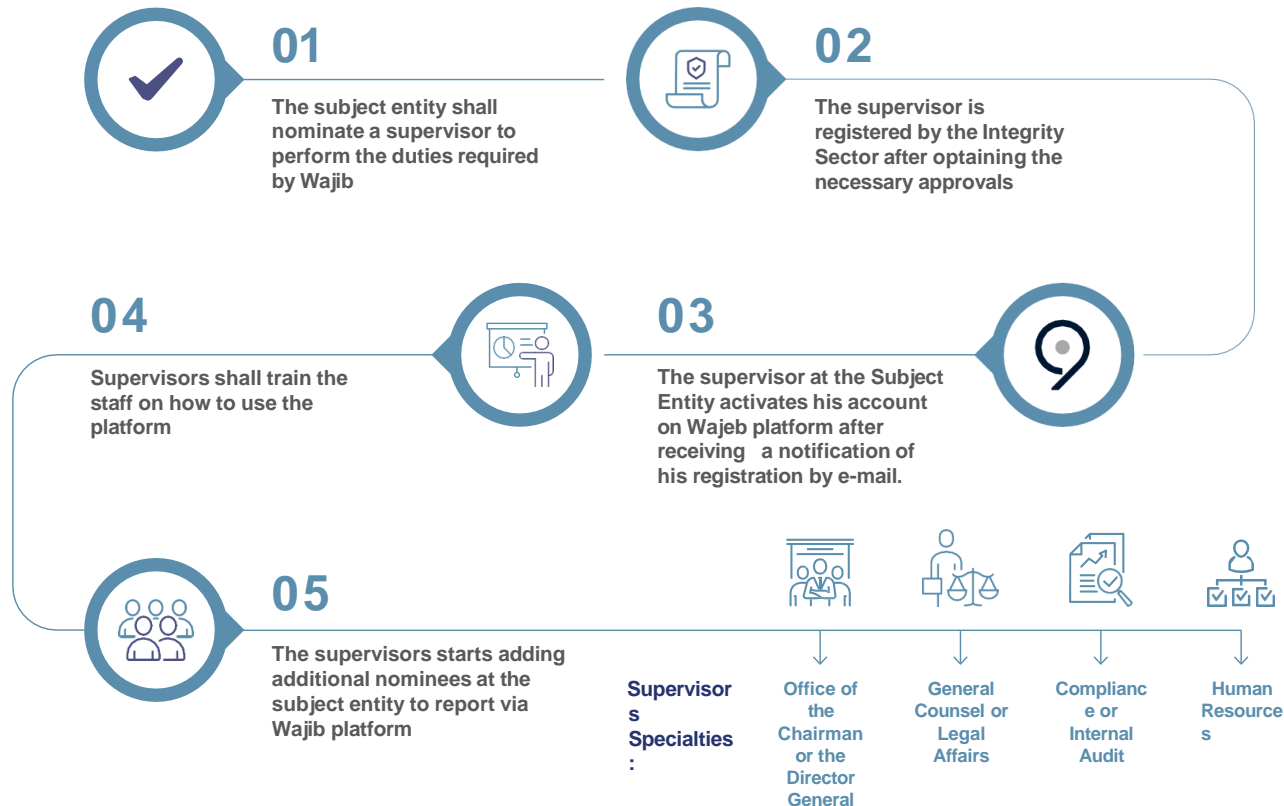
**Unified Number**

Unified Number



## Wajib Platform for the Entities

### Wajib for the purpose on internal reports/notification



- The supervisor shall follow up the procedures of all communications received from within the entity or attributed to it through Wajib platform by the Integrity and Anti-Corruption Sector.
- Upon termination of the services of any of the assigned supervisors, they must be replaced by another employee or to cancel his account and inform the ADAA of such.
- Each supervisor must inform ADAA of the incident subject of the violation within 5 working days from the date of his knowledge of it.



## Wajib Platform for the Entities

### Registration

Wajib WAJIB

العربية

# Welcome!

Email address

Continue

Wajib WAJIB

العربية

## Verify Your Email Address

OTP has been sent to your email [redacted]@[redacted].com, please enter it below:

[ ] [ ] [ ] [ ] [ ] [ ]

105 seconds remaining

← Back

Next →



## Wajib Platform for the Entities

### Report a corruption incident

The entities can submit the report via both “Home” and “My Tasks”.

The screenshot displays the Wajib platform interface. The top navigation bar includes the Wajib logo, a home icon, 'My Tasks', and a user profile icon for 'Tian'. A red box highlights a '+ Add' button in the top right corner of the 'Violation List' section, with a red arrow pointing to it. Below the navigation bar, the 'Violation List' section features a search bar, a 'Type' dropdown menu, and date range filters for 'Start Created Date' and 'End Created Date'. A table with columns for 'Reference Number', 'Created', 'Violation TypeA', 'Violation TypeB', and 'Violation Description' is shown, but it is currently empty with a 'No data' message. At the bottom of the table, it indicates '0 in total' and '10 /page'. To the right, the 'Complaint Details' form is visible, containing fields for 'Type A' and 'Type B', a 'Select Violation Type' dropdown, a 'Date of Violation' date picker, and a 'Violation Description' text area with a character count of '0 / 5000'.



## Wajib Platform for the Entities

### Messages

View message history through this feature.

Notification of new responses will also be sent via email.

The screenshot displays the 'My Tasks' interface. At the top, there are navigation options: 'Home', 'My Tasks' (with a notification badge), and 'User'. The user is identified as 'Tian' and the language is set to 'العربية'. Below the navigation is a search bar and a '+ Add' button. A table lists tasks with columns for Reference Number, Created, Violation Type A, Violation Type B, and Violation Description. One task is visible: ADAA-ENT-2024-185, created on 02/22/2024 at 16:03:49, with Violation Type A as 'The administrative...' and Violation Type B as '--'. Below the table, it shows '1 in total' and '10 /page'. A detailed view of the task ADAA-ENT-2024-185 is shown in a modal window. It features a message history with a message from 'adaa-test-id...' and a reply from 'adaa-test-idapbind'. Below the history is a 'Reply' section with a text area and a 'Submit' button. There is also an 'Attachments' section with a '+ Upload Attachments' link.

Reference Numbe	Created	Violation TypeA	Violation TypeB	Violation Description
ADAA-ENT-2024-185	02/22/2024 16:03:49	The administrative...	--	Violation Descripti...

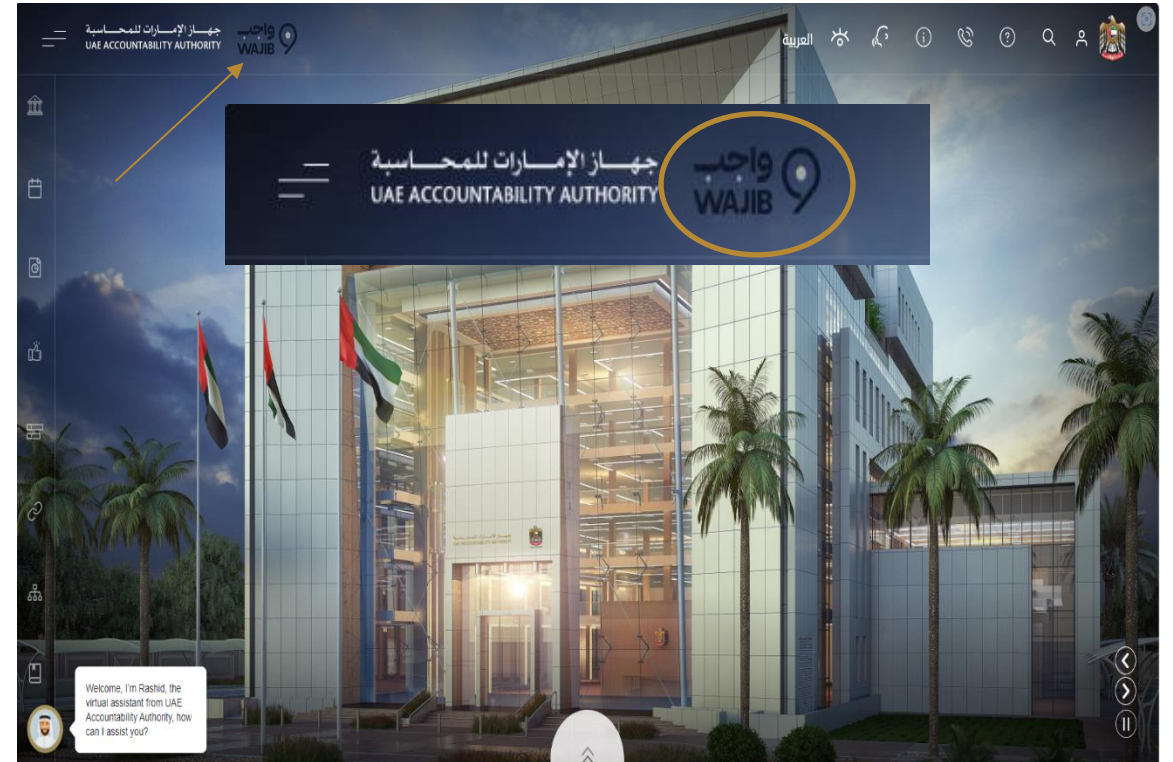
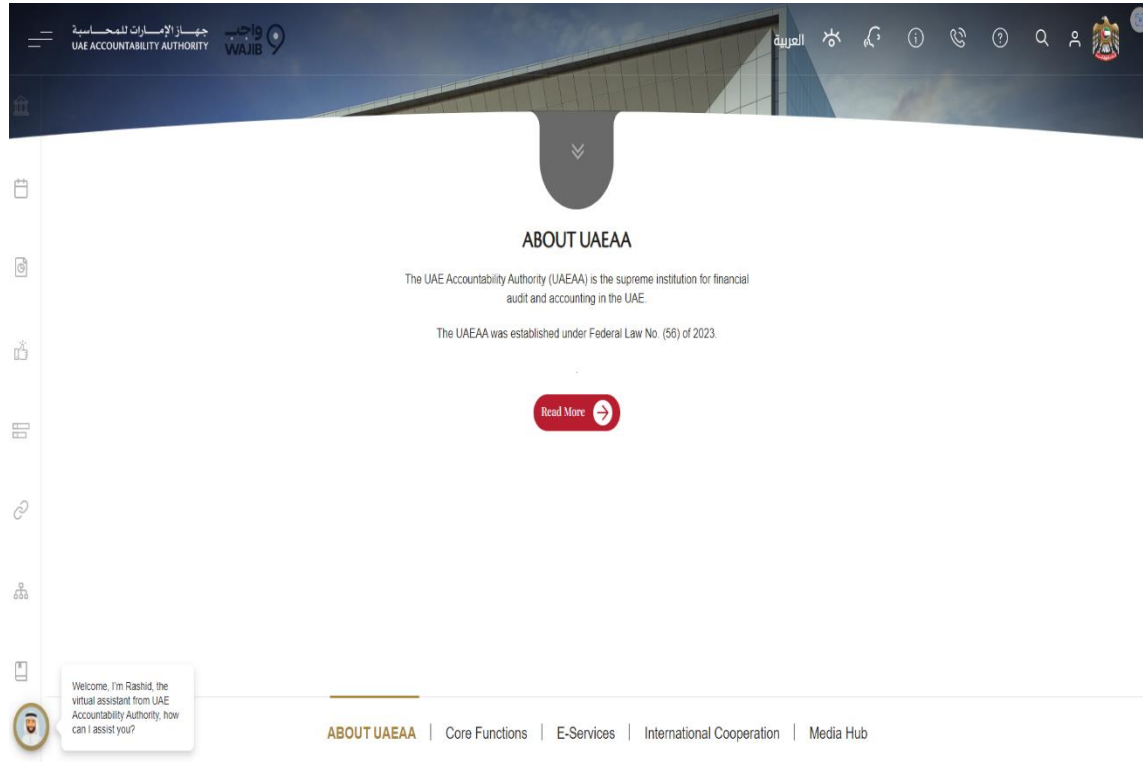
# Website

جهاز الإمارات للمحاسبة  
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<https://uaeaa.gov.ae/en/Pages/default.aspx>



# Social Media

جهاز الإمارات للمحاسبة  
UAE ACCOUNTABILITY AUTHORITY





@uaeaccountabilityauthority



<https://ae.linkedin.com/company/uae-accountability-authority>

Wajib WAJIB

Your voice matters. Take a stand and report administrative and financial misconduct on [wajib.gov.ae](https://wajib.gov.ae)

Safeguarding public funds is a shared responsibility with citizens and residents

Report incidents of financial and administrative misconduct in the UAE <https://wajib.gov.ae>

<https://wajib.gov.ae>

Be a Change Catalyst Report any incident of financial violations in the UAE federal government <https://wajib.gov.ae>

Abuse of power

Conflict of interest

Waste or misappropriation of public resources

Manipulation of financial statements

Negligence resulting in financial damage to the government

Any other financial or administrative violation(s)

HOW CAN YOU HELP PREVENT FINANCIAL VIOLATIONS?

1. Report violations to Wajib.
2. Participate in awareness campaigns.
3. Refuse to engage in unethical practices.
4. Implement a strict policy against financial misconduct.

WHAT HAPPENS TO THE INFORMATION YOU SHARE ON WAJIB

WHAT VIOLATIONS CAN YOU REPORT THROUGH WAJIB?



جهاز الإمارات للمحاسبة  
UAE ACCOUNTABILITY AUTHORITY



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**Thank you**

