



# Auditor Services Guide

Corporate Affairs Management 2024



## Introduction

The Auditors Department is responsible for organizing and monitoring auditors' records, overseeing auditors registered in these records, and supervising their work within the scope of activities permitted by Law No. 8 of 2020 regulating the auditing profession. Additionally, the department focuses on enhancing the auditing profession and ensuring the quality of its performance is consistently monitored and improved.

The Auditors Department strives to promote the practice of the auditing profession, advance its development, elevate the performance standards of auditors, and enhance the quality of services they provide to users of financial statements.



## Auditors Department Responsibilities

1. Implementing the provisions of laws and regulations governing the auditing profession.
2. Preparing and maintaining auditors' records, registering them, and supervising their work.
3. Identifying obstacles to the practice of the auditing profession, proposing recommendations, and submitting reports on them.
4. Developing annual plans for inspecting accounting offices and companies.
5. Overseeing and inspecting auditors, investigating complaints, and ensuring compliance with the Law Regulating the Auditing Profession, as well as relevant laws, instructions, codes of conduct, and professional standards.
6. Investigating auditors for violations and referring them to the competent authorities, initiating disciplinary actions when necessary.
7. Receiving and reviewing requests submitted by auditors related to the profession.

# Laws and Standards Governing the Auditing Profession



1. Law No. 8 of 2020 regulating the auditing profession.



2. Law No. 11 of 2015 issuing the Commercial Companies Law, as amended by Law No. 8 of 2021.



3. International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board, along with interpretations from the International Financial Reporting Interpretations Committee.



4. Financial Accounting Standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI).



5. International Standards on Auditing (ISA), Review, Other Assurances, and Related Services issued by the International Federation of Accountants (IFAC).



6. Auditors Affairs Committee Resolution No. 1 of 2023, issuing the Code of Conduct and Ethics for the Practice of the Auditing Profession.



# Auditors Activities According to Law No. 8 of 2020 regulating the auditing profession

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## Auditing and Auditors

Activity No. (6920101)

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2

## Financial Consulting for Auditors

Activity No. (6920201)

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3

## Tax Consulting for Auditors

Activity No. (6920001)

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4

## Economic Consulting for Auditors

Activity No. (6920901)



## Services for Electronic Auditors:

### 1. Request for Registration in the Register of Practicing Auditors

#### Includes:

- Registration of individual auditors
- Registration of accounting partnership firms
- Registration of branches of non-Qatari accounting firms
- Registration of trainee auditors

### 2. Renewal of Registration in the Register of Practicing Auditors

#### Includes:

- Renewal of registration for individual auditors
- Renewal of registration for accounting partnership firms
- Renewal of registration for branches of non-Qatari accounting companies

### 3. Transfer of an Auditor's Registration from One Register to Another

#### Includes:

- Transfer of an auditor's registration from the practicing register to the non-practicing register
- Transfer of an auditor's registration from the non-practicing register to the practicing register for auditors who are natural persons

### 4. Extract of auditor registration certificate

### 5. Changing the employer of an auditor

### 6. Deregistrating of an auditor

All electronic applications should be submitted through the BSS system, accessible via our electronic services on the Ministry of Commerce and Industry website under Investor Services and Accountant Services, where you can select the required service.

## Auditor Services:



Extract of the Certificate to Whom It May Concern

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Extract of the Qatar Financial Markets Authority's Letter

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Authentication of Auditors' Signatures

Request for  
Registration in the  
Register of Practicing  
Auditors



## ◆ Procedures for Requesting Registration in the Register of Auditors for Individual Auditors

### For Qataris and Citizens of Gulf Cooperation Council Countries:

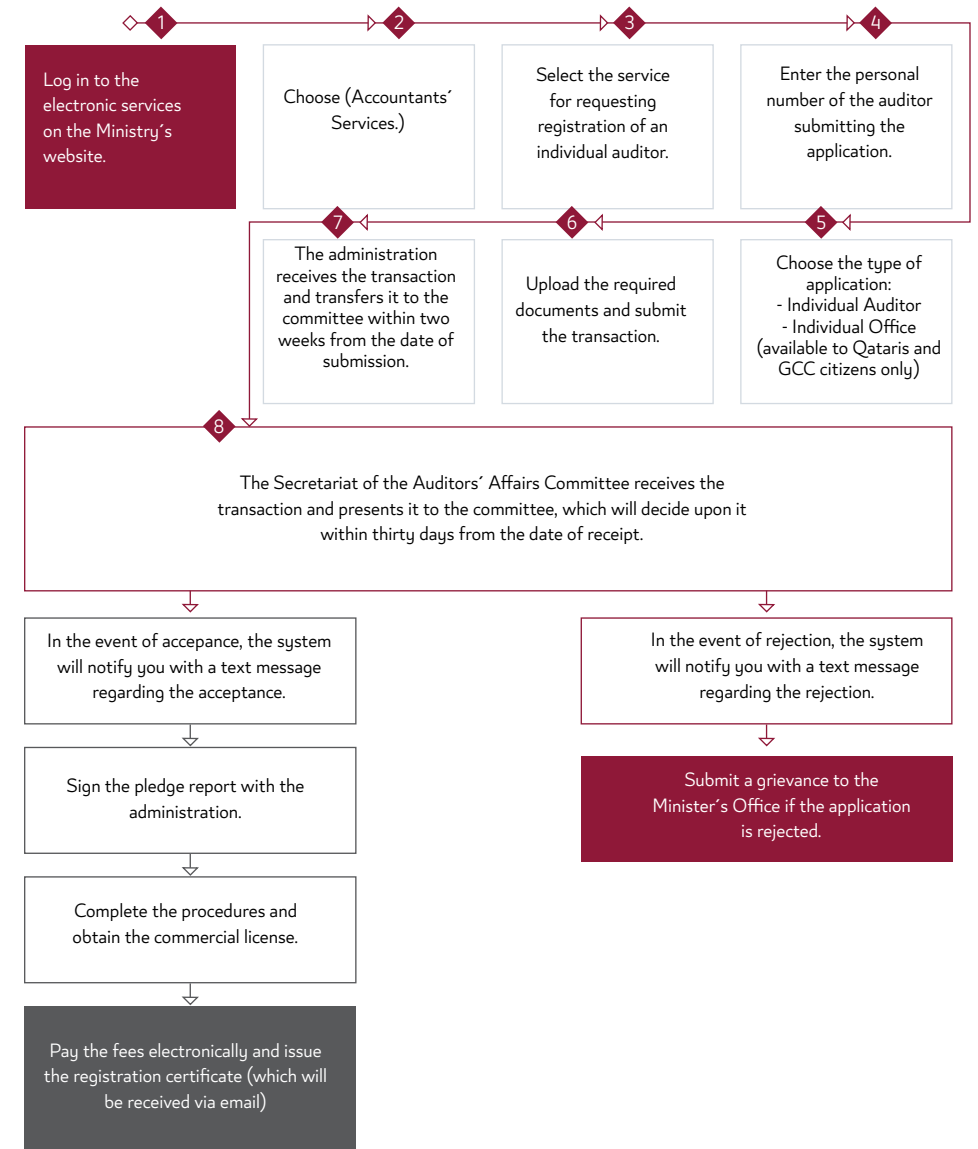
- A copy of proof of identity.
- A bachelor's degree in accounting or its equivalent, certified by the competent authorities.
- A copy of certificates of practical experience in the field of accounting.
- A copy of the certificate of good conduct and behavior.
- A statement from Qatar University confirming the passing of the qualification test.
- Submission of Declaration No. 1 – Devoting oneself to the work of the profession. Qataris may submit Declaration No. 4, requesting to combine the profession with other work that does not violate its ethics and principles (listed on the Ministry's website).
- Submission of Declaration No. 2 regarding non-professional economic activities and businesses, and not personally conducting these activities (listed on the Ministry's website).
- Submission of a signed Declaration No.
- 3 stating that the applicant has not previously been subject to disciplinary action affecting the integrity, honor, and ethics of the profession (listed on the Ministry's website).

### For Non-Qataris:

#### In addition to the aforementioned documents:

- Proof of partnership with a Qatari auditor registered in the Register of Practicing Auditors or employment with one of the accounting offices and companies.
- A copy of the fellowship or membership certificate for no less than five years.

## Steps to submit an application electronically:



## ◆ Procedures for Requesting Registration in the Register of Accounting Offices and Companies:

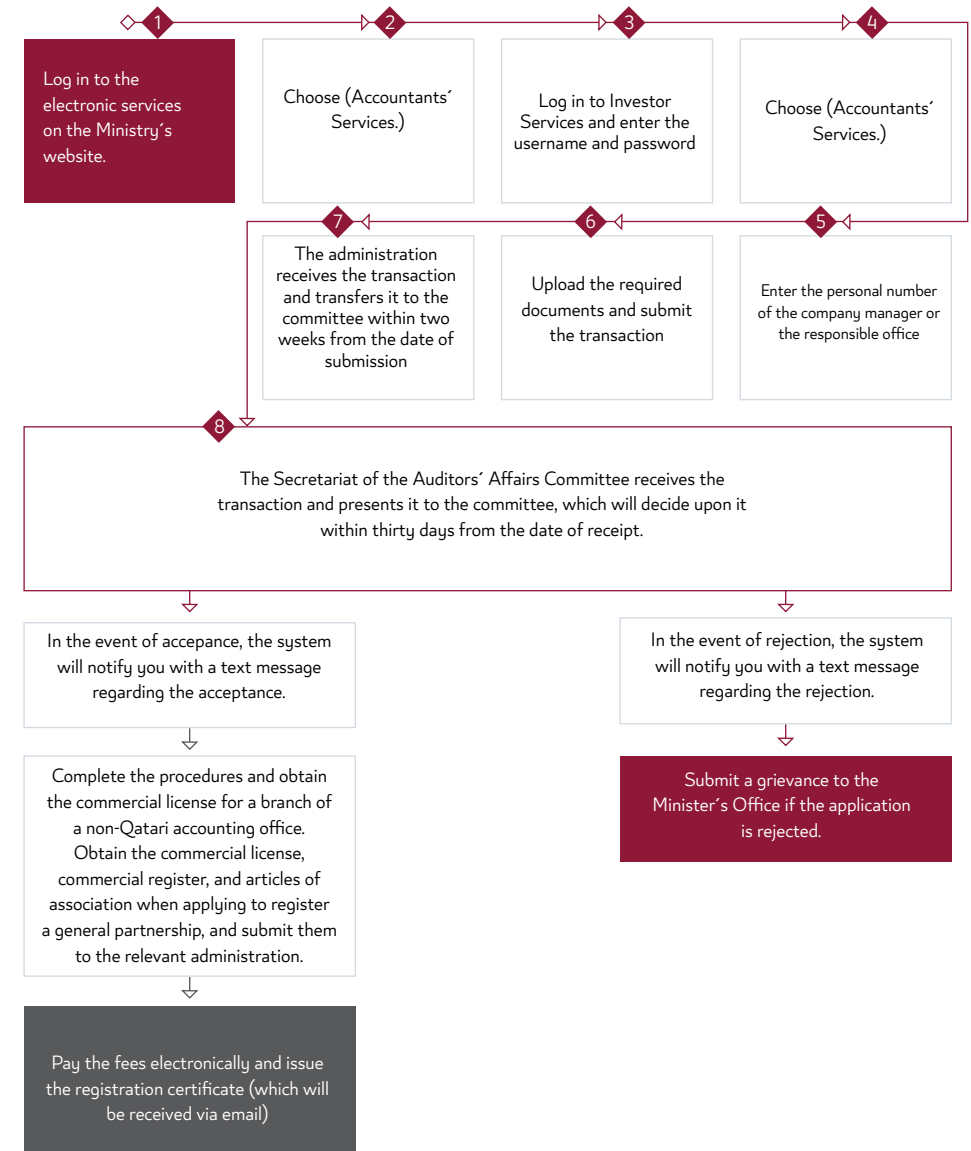
### Documents Required for Registration in the Register of Accounting Offices and Companies:

- First: Branches of Non-Qatari Accounting Companies
- Letter from the Company (Head Office): Request to open a branch office in the country, translated into Arabic.
- Letter from the Company (Head Office): Appointment of an auditor authorized by the office in the country, translated into Arabic.
- Copy of the Main Company's Articles of Association: Including any additional articles of association, if applicable.
- Certificate of Practice: Confirming the company's operation in its home country for at least ten years without interruption, its activity, financial solvency, and the accounting work it has performed.
- Unconditional Pledge: Certified by the competent Qatari embassy to:
- Bear all obligations arising from the office practicing the profession in the country.
- Provide the branch office with necessary technical expertise and insure it and its employees against professional risks, recognized by a Qatari insurance company.
- - Train a number of Qatari auditors as specified by the administration.
- Documents of the Responsible Manager or Authorized Signatory:
- A certificate of practical experience of no less than ten years, including at least five years in the main office (exempted if the responsible manager is Qatari).

### Documents Required for Registration in the Register of Accounting Offices and Companies:

- Second: Qatari Accounting Partnerships
- Copy of the Identity Card: For each partner.
- Model of the Company's Articles of Association: Including details of the partnership structure and operations.
- Certificate of Practice: Stating that the founding legal partner from outside the country has obtained a license to practice the profession in their home country (if there is a legal partner).

## Steps to submit an application electronically:



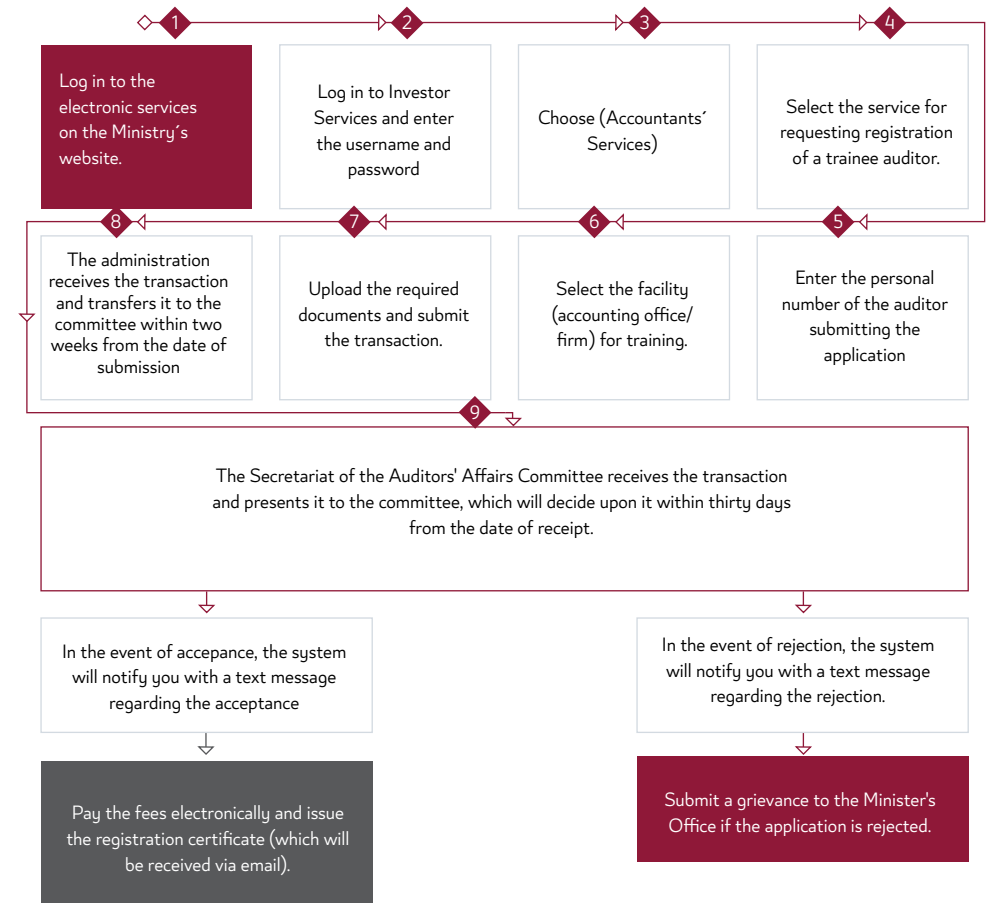


## ◆ Procedures for requesting registration in the register of trainee auditors:

### Documents Required for Registration in the Register of Trainee Auditors:

- A copy of the ID card.
- A copy of the bachelor's degree in accounting.
- A copy of the certificate of good conduct.
- A letter of approval from the office or auditing company where the applicant wishes to train, confirming supervision and responsibility.

## Steps to submit an application electronically:



# Renewal of Registration in the Register of Practicing Auditors



## ◆ Documents required to renew accounting registration

### 1- Natural Persons Renewal Documents:

- A copy of the personal ID.
- Certificates of passing the necessary programs and training courses approved by the Auditors Affairs Committee.
- A letter addressed to the Auditors Affairs Committee explaining the reasons for any delay in renewing the registration beyond the legal period.

For Individual Offices (additional documents required for Qatari auditors and GCC citizens who own individual offices):

- A list of the names of the employees in the office.
- A list of the names of the clients.

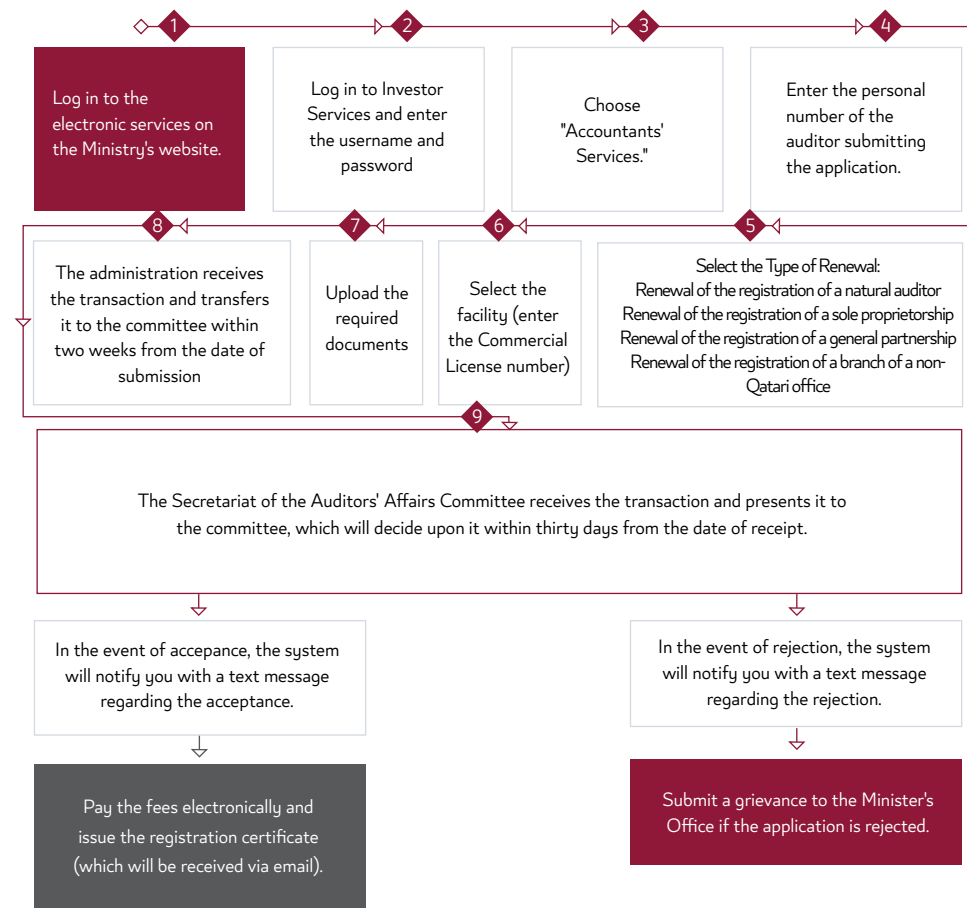
### Documents for Renewing Branches of Non-Qatari Accounting Offices and Companies:

- A letter addressed to the Auditors Affairs Committee explaining the reasons for any delay in renewing the registration beyond the legal period.
- A list of the names of the office's clients.
- A list of the names of the office's employees.
- A statement of the number of trainees from Qatari auditors.

### Documents for Renewing Qatari Accounting Companies:

- A letter addressed to the Auditors Affairs Committee explaining the reasons for any delay in renewing the registration beyond the legal period.
- A list of the names of the company's employees.
- A list of the names of the company's clients.

## Steps to submit an application electronically:



## ◆ Transfer of an Auditor's Registration from One Register to Another Services:

In the event that a Qatari auditor faces an impediment to practicing at the audit office, they may submit a request to transfer their registration from the Register of Practicing Auditors to the Register of Non-Practicing Auditors.

Once the impediment is resolved, the Qatari auditor can request to be re-registered in the Register of Practicing Auditors.

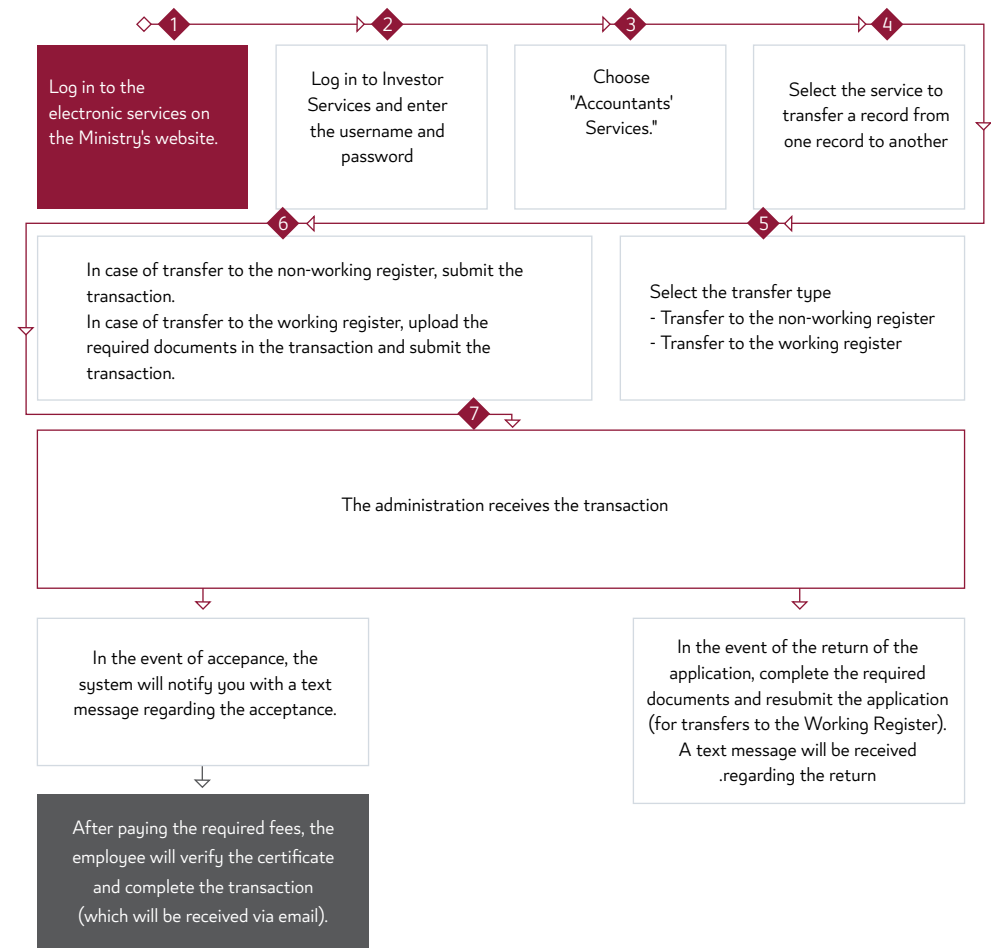
Documents Required to Submit a Request to Transfer Registration from the Register of Practicing Auditors to the Register of Non-Practicing Auditors:

- None

Documents Required to Submit a Request to Transfer Registration from the Register of Non-Practicing Auditors to the Register of Practicing Auditors:

- A copy of the ID card.
- A copy of the commercial license.
- A request form to combine the profession with other businesses (if the client wishes to combine practicing the profession with businesses that do not conflict with the profession).

## Steps to submit an application electronically:



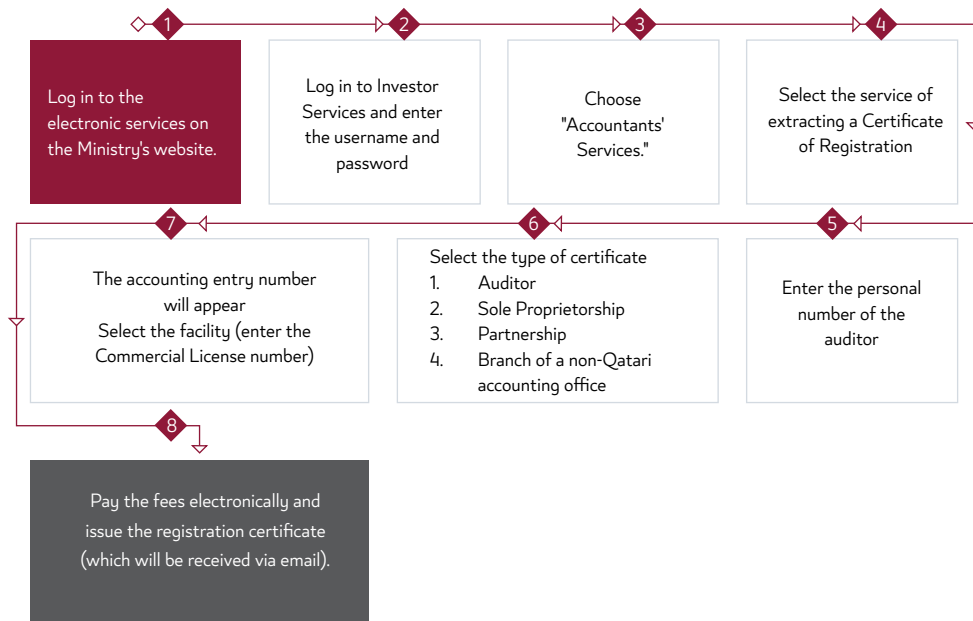
## ◆ Request for an extract of an auditor's Registration Certificate service

This service is available to registered auditors who wish to obtain an extract of the registration certificate in the event of its loss.

Documents to request an extract of an auditor's registration certificate:

- None

### Steps to submit an application electronically:



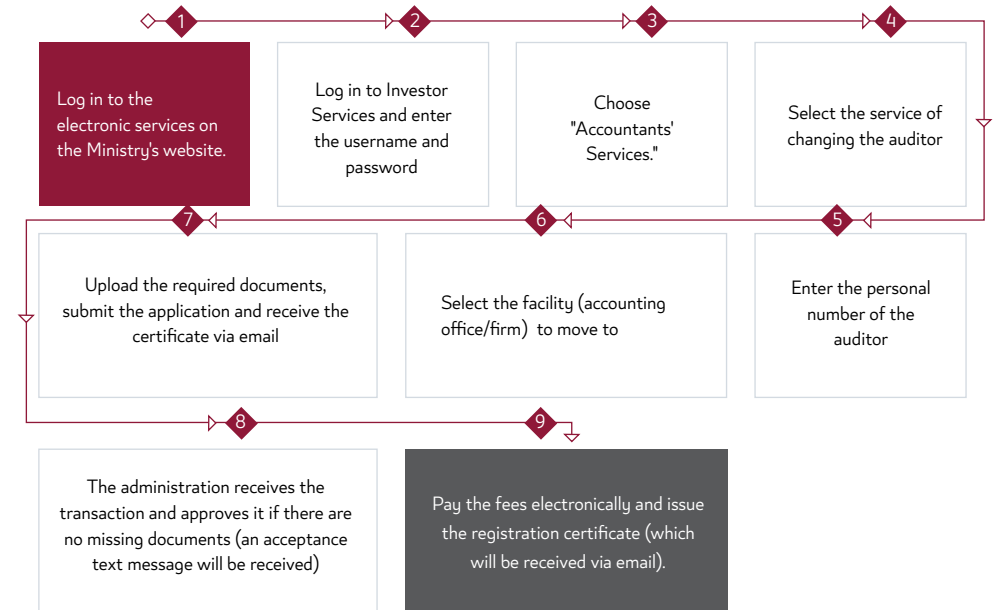
## ◆ Auditor Change of Employer Service

This service allows registered auditors to change their employer, whether by transitioning to another registered office or by entering into a general partnership.

Documents required to change employer:

- A letter of release from the current company/office approving the transfer.
- A letter of approval from the company/office to which the transfer is requested.

### Steps to submit an application electronically:



## ◆ Deregistration of an Auditor

A service available to auditors wishing to deregister from the register of practicing auditors.

### Documents Required for Deregistration of an Auditor:

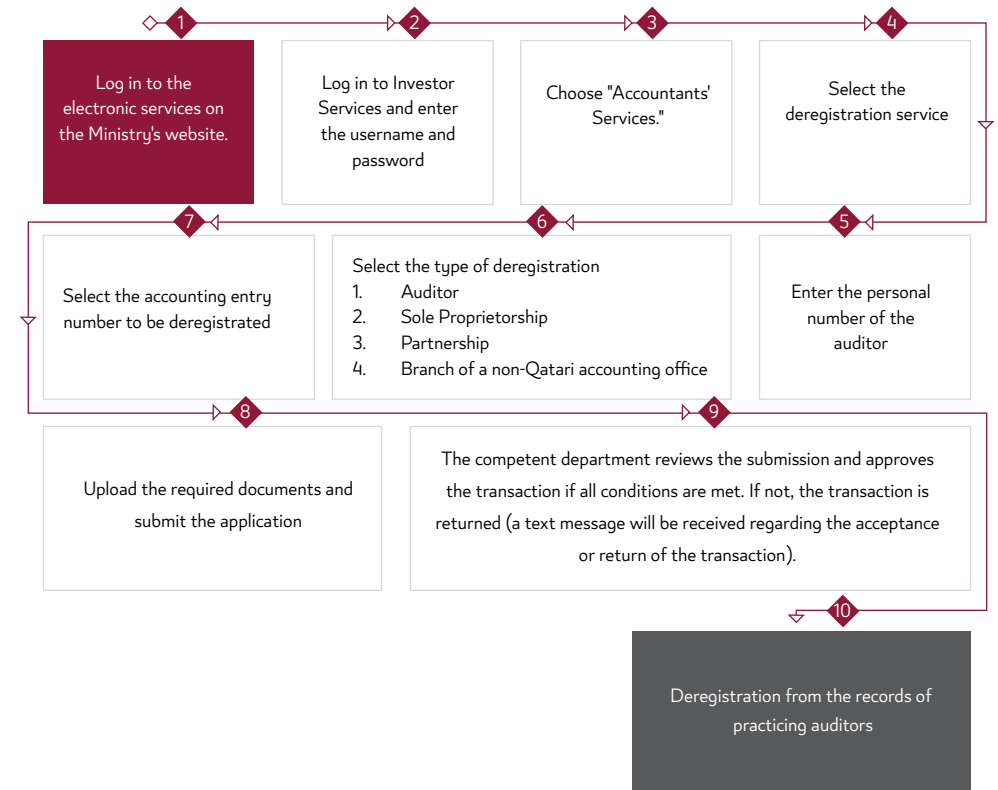
#### For Individual Auditors:

- A letter addressed to the Corporate Affairs Department, including the auditor's data and approved by the responsible manager at the accounting company/office.

#### For Accounting Partnerships:

- A letter of approval from all partners to cancel the company's registration.
- A certificate of liquidation of all the company's clients.

## Steps to submit an application electronically:



## Auditor services through the Single Window:

### ◆ To Whom It May Concern Certificate

A service available to auditors, whether individual auditors or accounting companies and offices, who wish to obtain a To Whom It May Concern Certificate.

Documents to request a certificate to whom it may concern:

- None

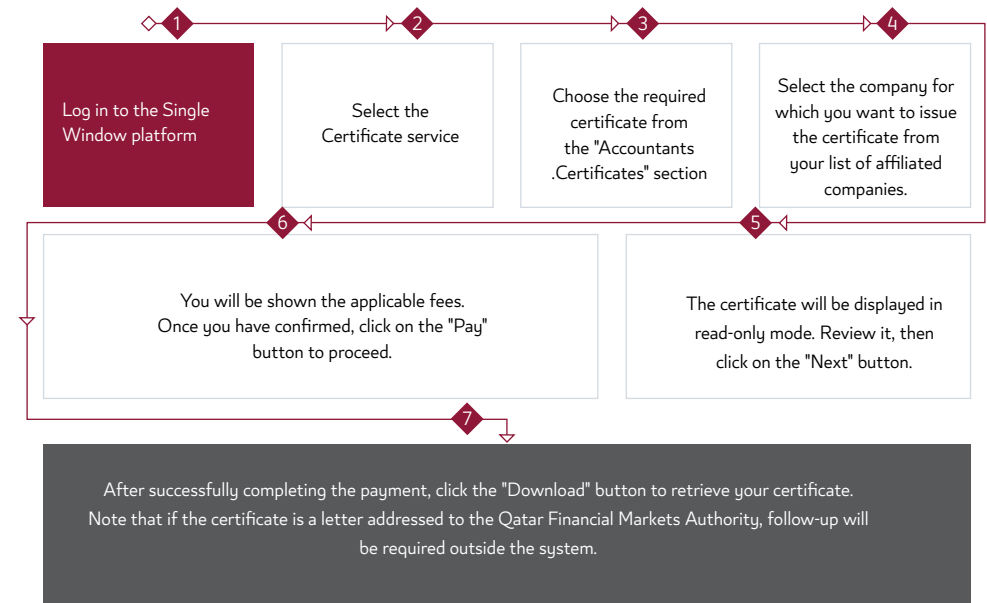
### ◆ Letter Addressed to the Qatar Financial Markets Authority

A service available to accounting companies and offices, allowing them to request a letter addressed to the Qatar Financial Markets Authority confirming their registration in the records of practicing auditors and stating that no disciplinary penalties have been issued against them or their auditors.

Documents to request a letter from the Qatar Financial Markets Authority:

- None

## Steps to submit an application through the single window:

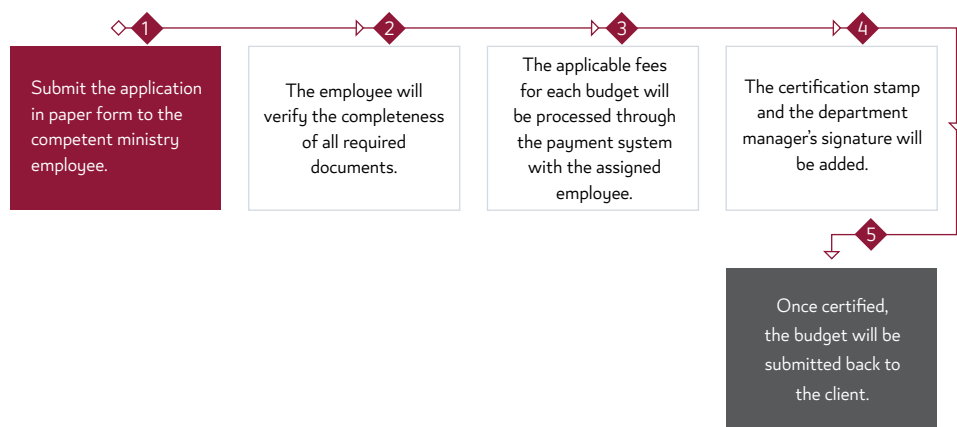


## Auditors' Signature Authentication Service

Certain commercial companies or accounting firms submit applications for the authentication of their audited budgets by auditors, with the intent of having them approved by the Ministry of Foreign Affairs for use abroad.

### Documents required for paper application submission:

- The original audited budget to be authenticated.
- The form for requesting auditors' signature authentication.
- A copy of the commercial register and the company's commercial license.
- A copy of the ID card of the authorized signatory.



## Inspection:

- Annual inspection visits are conducted for all accounting offices and companies.
- Compliance of auditors with the approved standards, laws, and regulations in force is verified.
- Inspections are conducted both administratively and technically by reviewing the auditors' work and reports.

## Complaints against Auditors:

Any individual who has been adversely affected by an auditor's report has the right to submit a complaint to the Corporate Affairs Department. The department will review the complaint to determine if the auditor has violated any regulations and, if necessary, initiate legal action. The complaint should include:

- The report of the auditor in question.
- The complainant's personal information and a copy of their ID card.
- All documents supporting the claims made in the complaint.

Complaints can be submitted via email to:

[auditorscontrol@moci.gov.qa](mailto:auditorscontrol@moci.gov.qa)



# FAQ

Here are some commonly asked questions regarding auditor services:



### **Is it necessary for the applicant for registration in the auditors' records to have a Bachelor's degree in accounting?**

Yes, the applicant must hold a Bachelor's degree in Accounting or an equivalent qualification, with proof of equivalence from the competent authority in the country.

### **How can one pass the qualifying test?**

The qualifying test must be taken, and a passing certificate obtained before submitting the application to the competent department. To arrange for the test, contact the coordinators of the College of Business and Economics at Qatar University at 44036747.

### **What types of establishments can auditors open?**

- A Qatari auditor can open an accounting office (professional establishment).
- A Qatari auditor can establish an accounting partnership with a Qatari or non-Qatari auditor.
- An auditor can also apply to open a branch of a non-Qatari accounting firm.

### **Is it possible to establish a 100% foreign-owned accounting firm?**

No, 100% foreign ownership is not permitted. A non-Qatari auditor must have a Qatari auditor partner to establish a firm.

### **Can an accounting firm be established between a Qatari non-accountant partner and an accounting partner?**

No, it is required that all partners, whether Qatari or non-Qatari, be auditors to establish an accounting firm.

### **What are the registration fees for practicing auditors?**

- For natural persons: 500 Qatari Riyals
- For Qatari accounting firms: 3,000 Qatari Riyals
- For branches of non-Qatari accounting firms: 20,000 Qatari Riyals

### **What is the registration period for practicing auditors?**

The registration period is 3 years, and it can be renewed for another similar period.

### **How long is the expected period for deciding on the registration request?**

The competent department decides on the request within a maximum of two days. After referring the request to the Auditors Affairs Committee, a decision is made within two weeks. The overall process duration depends on the applicant's completion of the necessary steps after the committee's approval.

### **What are the procedures after the committee's approval of the registration request?**

For natural person auditors, an appointment is scheduled to sign a pledge. The transaction is then linked to the applicant's commercial license. If the applicant is a Qatari auditor wishing to practice through their own office, a commercial license must be obtained first. After this, the due fees are paid, and the registration certificate is issued.

### **Are branches of non-Qatari accounting firms required to train auditors?**

Yes, branches of non-Qatari accounting offices are required to train a number of Qatari auditors and submit a report on each trainee to the competent department. The department must be informed at each renewal cycle of the names of the Qatari auditors undergoing training.

### **What are the conditions for renewing accounting registration?**

- For offices and companies: A list of clients and employees must be submitted.
- For natural person auditors: A copy of the personal ID and proof of completed training programs must be provided.

### **How many hours of training programs must be completed?**

A total of 50 training hours is required during each 3-year renewal cycle.

### **What are the approved centers for offering training programs?**

- Center for Leadership and Institutional Excellence at the College of Business and Economics, Qatar University. Contact: 44036747
- Qatar Association of Certified Public Accountants. Contact: 44412284

### **Where can I apply for auditor services?**

Auditor services are available electronically via the Ministry of Commerce and Industry website under Investor Services - Accountants Services. Link to Services: <https://services.mec.gov.qa/ara/start.swe?SWECmd=Login&SWECM=S&SRN=&SWEHo=services.mec.gov.qa>

### **Where can I file a complaint against auditors?**

Complaints can be submitted to the central archive at the ministry's headquarters or via email at [auditorscontrol@moci.gov.qa](mailto:auditorscontrol@moci.gov.qa).



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