



ZAKAT, TAX AND CUSTOMS AUTHORITY

REGULATIONS OF THE ZATCA BOARD OF DIRECTOR'S AUDIT COMMITTEE

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Article (1):

Definitions

Unless the context otherwise requires, the following words and phrases ,wherever stated herein- shall have the meaning ascribed to it below:

ZATCA: Zakat, Tax and Customs Authority.

The Statute: The Statute of ZATCA under the Council of Ministers Resolution No. (570) dated 22 Ramadan 1442 H. or amendments made thereon.

Regulations: The Audit Committee Regulations.

Board: The ZATCA Board of Directors.

President: The Committee president.

Member: A Committee member collectively referred to as the members.

Board Member: A Board Member collectively referred to as the Board Members.

Independent Member: Members from outside the Board and ZATCA, have no family connections with the governor or its deputies or attorneys, as well as they do not represent any government or a private sector agency.

Secretary-General: A ZATCA employee assigned to assume responsibilities of the Committee Secretariat.



Relatives or Family Connections: Fathers, mothers, grandfather and grandmothers, if higher, children and their children, and if lower, brothers, sisters, husbands and wives.

Governor: ZATCA Governor.

Technology Means: Any communication means enable exchanging reviews and discussions among the members, including phone and video calls, besides other means approved by the Audit Committee.

Circulation Decision: A decision issued by the Audit Committee by the vote of all its members and the approval of the majority in a written form hand or digital signature.

Conflict of Interest: Includes a direct or indirect interest, whether actual or potential, for any member in a topic listed or intended to be included in the Committee agenda.

Article (2):

Purpose and Scope

The present Regulations aims at identifying the Committee framework and governance in line with the Statute. Further, this scope identifies the method of the Committee operation, including its formation, role, and duties, along with the President, members, and Secretary-General responsibilities.



Article (3):

Committee Formation, Term, Membership Conditions and Expiry

A. Committee Formation:

1. The Committee shall be formed by a decision issued by the Board, identifying its president. The Committee shall contain at least (3) members, provided that (1) independent member shall be included.
2. The Committee shall not contain any Board's executive members.
3. Anyone who works or has worked during the last (2) years in the executive or financial management of ZATCA, or for ZATCA auditor, service provider or supplier to ZATCA may not be Committee member.
4. The Committee shall have a member specialized in financial and accounting affairs.
5. The Committee term shall commence as of its formation decision issuance and expire by the end of the Board term.

B. The Independent Member of the Board shall:

1. Understand and recognize the Committee's competency.
2. . Not to be a relative to the Governor, any Board Member, or the General Directors of the Internal Audit Department of ZATCA.

C. The membership shall expire upon:

1. Death.
2. Recusal or rejecting the membership, and it shall be effective (1) month after the delivery date of the Recusal notification to the President, unless the notification specifies a later date for its effectiveness, or as the Committee deems appropriate.



3. Membership expiry in the Committee for its members.
 4. Member's absence from attending (3) meetings of the Committee on an annual basis without an excuse accepted by the Committee President.
 5. Issuance of a judicial sentence against a member, whether such sentence is financial or concerning honesty and honor.
- D. Upon expiry of the membership of a Committee member, the Board shall appoint a replacement to complete the remaining term. Moreover, the Committee shall maintain to perform its work until a replacement is appointed, if the minimum number of members provided in Paragraph (a) herein is provided.
 - E. The Board shall appoint the President in the decision of the Committee formation.

Article (4):

President's Duties and Responsibilities

The President shall:

- A. Represent the Committee in the meetings of the Board and meetings with ZATCA Management and other agencies.
- B. Organize and manage the Committee meetings and identify its agenda with the support of the Secretary-General.
- C. Meet with any of ZATCA employees or others, if needed.
- D. Ensure that an annual action plan is developed for the Committee to ensure that it completes its duties as required.
- E. Submit Committee work outcomes, recommendations, and reports to the Board with the support of the Secretary-General.
- F. The president may assign a member to carry out any duties stipulated herein.
- G. The President shall appoint a Committee member to attend the Committee meeting on its



behalf if it is absent. If it does not appoint a member, the present Committee members shall select a president for the meeting.

Article (5):

Member Duties and Responsibilities

The member shall:

1. Attend the Committee meetings and inform the President, in the event that it is absent.
2. Comply with the principles of good governance and provisions of the rules of professional conduct related to ZATCA, which are adopted by the Board, especially the provisions related to compliance with the rules of transparency, integrity, and lack of trading in influence or powers to achieve personal gains or interests.
3. Refrain from disclosing any of ZATCA secrets accessed by it due to its membership in the Committee, maintain the confidentiality of information accessed by it, even after the expiry of its membership, protect ZATCA rights and interests, and take into account the optimal use of its resources and assets.
4. Participate in the Committee deliberations and discussion and vote on the issues presented to it.
5. Read and study the issues submitted to the Committee before attending the meeting.
6. Avoid cases of conflict of interest and disclose any case upon occurrence as per the provisions of the Regulations.
7. Any other duties or responsibilities identified by the Committee.



Article (6):

Secretary-General Duties and Responsibilities

The Secretary-General of the Board shall supervise the secretariat of the Committee and shall carry out, including but not limited to, the following duties:

1. Attend meetings of the Committee, write down its key deliberations related to the subject of the meeting, record the voting and its results in the minutes of the meeting and the names of supporters and opponents with their signatures, and ensure that the minutes of Board meeting are completely signed.
2. Coordinate between the Committee, Board, and other Committees formed by the Board and between the Committee and ZATCA Management.
3. Prepare and submit the Committee agenda to the President for approval.
4. Send invitations for, attend, and document the Committee meetings after being approved by the President, record the voting on decisions and recommendations taken in it and ensure that the minutes of meetings are completely signed in accordance with the Regulation.
5. Ensure compliance with the provisions of the Regulation and advise the Committee in this regard.
6. Provide the members with information, documents, and data discussed at the meetings.
7. Prepare, organize, arrange, number, and maintain a minute for each meeting.
8. Develop an annual plan for Committee meetings in coordination with the President.
9. Inform the members on meeting dates, agenda, and relevant documents.
10. Inform the Governor and/ or stakeholders of the decisions and recommendations of the Committee to be implemented.
11. Arrange and organize the relationships and communications between the Committee and the President with the external agencies and parties in accordance with the President's direction.
12. Supervise copying works, maintain and retrieve files, maintain, organize, arrange, and



number records and documents, and supervise all written works, correspondences, records, and documents of the Committee.

13. Carrying out any other duties assigned to it by the Committee.

Article (7):

Committee Duties and Responsibilities

The Committee shall assist the Board in supervising the financial and accounting reports and audits of ZATCA and ensure its integrity. It shall ensure that they comply with the relevant laws and instructions and verify the integrity, effectiveness, and adequacy of the internal control systems of ZATCA, especially without prejudice to the provisions of the Statute. The Committee shall carry out the following duties and responsibilities:

A. Financial Reports

1. Studying ZATCA interim and annual financial statements, balance sheets, and auditor's reports, ensuring their integrity and that they are prepared in accordance with the approved standards. The notes and recommendations necessary in this regard shall be submitted to the Board, in preparation for submitting them in accordance with the statutory procedures followed.
2. Studying the accounting policies and practices followed in preparing ZATCA financial statements and balance sheets and giving an opinion and recommendation to the Board in this regard without prejudice to the laws related to any of that.
3. Adopting and notifying the Board of any changes that may occur to the accounting policies and procedures.
4. Studying the important or unusual issues that are included in ZATCA financial statements or financial reports or issues that are raised by the concerned department or its auditor, and providing a recommendation to the Board regarding the same, if necessary.



5. Discussing the remarks of the internal auditor and external auditor of ZATCA on the financial statements with ZATCA Management and following what is taken in this regard.
6. Viewing the accounting estimates in the core issues included in the financial reports and making recommendations concerning them.
7. Studying and discussing the matters related to the preparation of financial statements with the management, auditors, and/ or internal auditors, including:
 - A. Close examination of the matters that may be raised by the ZATCA financial manager, the person performing its duties, the ZATCA compliance officer, or the auditor.
 - B. Alternatives proposed by the department and/or auditors to process the financial information, the effect of using these alternatives on the financial statements, their conformity to the accounting standards applicable to ZATCA, and their appropriateness to ZATCA circumstances.
 - C. Reports and remarks provided by the auditor on the financial statements, including the management letter, any proposed settlements, management responses regarding the same, and the appropriateness of actions taken by ZATCA management.
 - D. Any misrepresentations, omissions, errors of relative importance or any important or abnormal issues and any complicated or unusual transactions included in the financial reports and its effect.
 - E. Any important arrangements, events, or transactions whose nature does not require to be presented in the financial statements (transaction off-balance sheet) and any necessary disclosures related to them.
 - F. Accounting provisions or estimates and important assumptions made in preparing the financial statements.
 - G. Laws and regulations, and standards newly issued and their impact on the financial statements.
 - H. Assessment of the management and auditors of the internal control in preparing the financial statements, including any important remarks related to the adequacy of monitoring controls



in preparing the financial statements and actions taken to address deficiencies.

- I. The policies related to the transactions with the relevant agencies and assessing the adequacy of the relevant disclosures in the financial statements.
- J. Using appropriate information systems to prepare accurate, reliable, and timely financial information and having effective technical controls capable of controlling the registration and carry-over of restrictions.
- K. Accuracy and completeness of information included in any financial and other reports on ZATCA that are prepared to be submitted to the regulatory authorities or prepared to be published before their issuance and/ or publication.

b. Internal Audit

1. Studying and reviewing internal and financial control systems of ZATCA.
2. Giving advice to the Board regarding the effectiveness of ZATCA's internal auditor, ensuring that the required resources are available and effective in performing the works and duties assigned to it, and submitting the necessary recommendation to the Board in this regard.
3. Providing recommendations to the Board to appoint and terminate the ZATCA director of the Internal Audit Department, evaluating its performance, and determining its annual remuneration in coordination with the Governor.
4. Studying ZATCA's annual internal audit plan and ensuring its effectiveness, studying ZATCA's internal audit reports, following up on the implementation of corrective actions for the notes contained herein, and submitting the necessary recommendations to the Board.
5. Supervising ZATCA internal audits to ensure that competence and independence are achieved in performing the duties assigned to it, checking whether any restrictions on its works may limit its effectiveness, and submitting the required reports to the Board regarding it.
6. Supervising internal reporting cases, which are received via the internal reporting channel, following up on its performance, and submitting the necessary reports to the Board.



7. Reviewing the regulations of the internal review and the manual of internal audit policies, procedures, and organizational management structure to ensure that it evolves the changes in the ZATCA conditions and developments on the professional practices of the internal audit.
8. Studying the internal audit reports of units/ or departments audited, including the corrective actions agreed upon and settling any suspended matters.
9. Studying the periodic reports prepared by the Internal Audit Department on the works performed by it during the period compared with its annual plan, and following up on the implementation of corrective actions in light of the remarks contained in the report.
10. Studying the results of the internal audit quality assessment and assurance program and internal audit compliance with the professional standards and guidelines, including continuous self-assessments and assessment by an independent third party every five years.
11. Holding periodic or individual meetings, whenever necessary, with the Head of the Internal Audit Department to discuss any Committee's issues the Head of the Internal Audit Department considers it is necessary to discuss.
12. Verifying the independence of internal audit from the management in form and substance, that there are no restrictions on its work, and that the appointment, dismissal, and transfer of the Head of Internal Audit Department are made by a decision of the Board upon a recommendation submitted from the Committee. The Head of the Internal Audit Department may contact the Board directly if it finds out that it is necessary to do so.

c. External Auditor

1. Selecting auditors who are invited to provide proposals to audit ZATCA accounts, supervising sending invitations, examining the proposals submitted, and providing recommendations to the Board to nominate, dismiss, determine fees, and evaluate the performance of auditors, after verifying its independence and reviewing its scope of work and the condition to be contracted.



2. Verifying the independence of the ZATCA external auditor and the effectiveness of the audits.
3. Reviewing and studying the work scope plan and works of ZATCA external auditor.
4. Following up on the works of ZATCA's external auditor, studying the difficulties faced and its remarks, following up on what is made concerning the same, responding to its inquiries, and providing proposals and recommendations required for that.
5. Studying ZATCA external auditor report and remarks on ZATCA financial statements and following up on what is taken in this regard.
6. Holding a Meeting with the external auditor and whenever necessary to discuss the matters related to the financial statements and any other matters the Audit Committee believes that they are important.
7. Upon the Committee's recommendation to dismiss the auditor, the reason requiring that shall be explained without prejudice to the auditor's right in compensation, if it is dismissed at an inappropriate time or without an acceptable justification.
8. Verifying that the services provided by auditors are limited to what is set by the relevant laws and prior approval to any other services proposed to be assigned to auditors.
9. Verifying that auditors have full and unrestricted access to what they consider is important to access, including ZATCA officials and employees, its accounting records, and relevant documents, and that there are no restrictions on its scope of work.
10. Verifying that the auditor assignment period does not exceed the period legally identified.
11. Evaluating the quality of auditor's performance, including examining the adequacy of control procedures on the quality of its performance and any important remarks resulting from the latest performance quality control inspection made by the auditor, any investigation or inquiry made by the government or professional agencies during the last five years concerning one or more audits made by the auditor and any actions taken to address such remarks.

d. Remark Submission Arrangements

The Committee shall set a mechanism that enables ZATCA employees available to submit is



remarks related to any violation made in the financial reports or others in confidential manner. Moreover, the Committee shall verify the application of such mechanism by performing an independent investigation in line with the volume of the error or violation, coupled with adopting proper applicable procedures.

e. Other Responsibilities

Performing the other duties and responsibilities that the Board shall be assigned from time to time, along with submitting what is deemed proper of significant issues and matters to the Board and providing the necessary recommendation thereon.

Article (8):

Committee Powers

Under a decision to be issued by the Committee, it may perform the following:

1. Accessing all information, data, reports, records, documents, and correspondences of ZATCA and other matters that the Committee believes that they are significant to be accessed to perform its duties and responsibilities as provided herein.
2. Requesting any clarification or statement from the Governor, Board Members, ZATCA employees, or others.
3. Engaging consultants and specialists when needed to provide support and consultation regarding the works of Committee according to the provisions of the Regulations, provided that no conflict of interest shall be arisen directly or indirectly upon engagement of any of them.



Article (9):

Committee Meetings

1. The Committee meetings shall be held at ZATCA headquarters in Riyadh. When needed, the President shall have the right to convene at other places. The member residing outside Riyadh shall have the right to obtain compensation for the housing and air tickets according to the internal policy of ZATCA.
2. The Committee shall annually acknowledge a schedule at the beginning of each calendar year to organize its meetings, provided that the Committee meetings shall be four at a minimum per year. The President shall have the right to invite the Committee to the meeting when needed or upon request by the President or two members as a minimum.
3. Upon written invitation of the President five days as a minimum prior to the meeting date, the Committee meeting shall be held, unless the president or its legal representative decides to hold the meeting urgently in emergencies. The invitation shall include the agenda and the related materials.
4. The Secretary-General shall immediately send the invitation to the members in writing or via email upon issuance of the President's instructions of the meeting invitation.
5. By prior notice to the members, the President may cancel the invitation to the meeting.
6. The Committee meeting shall be valid if most of the members including the President or its legal representative attend.
7. After inviting it, when the attendance of members becomes difficult, it shall be recorded in the minute.
8. The Committee meeting may be remotely held and voted by using the technology means.
9. The Committee may invite non-members of the specialists and consultants to attend its meeting, without having the right to vote and access confidential information or data except in limits, which achieves the purpose of its attendance, after it signs the acknowledgment of non-disclosure of information to be accessed, prepared by ZATCA.



Article (10):

Committee Decisions and Recommendations

1. The Committee decision shall be written and include its number and date particularly, as well as it shall provide its documents and then the decision-wording.
2. The Committee recommendation submitted to the Board or the executive management shall be written and shall particularly include its number and date, besides providing its documents then the recommendation wording.
3. If there is an error in the decision or recommendation of the Committee after signing it, after approval of the President, the Secretary-General shall rectify the decision or recommendation and rewrite the same with a new number, then it shall be submitted to the Committee for voting via the email or any other method, along with that it shall be recorded in the minute.
4. The Committee decisions and recommendations shall be issued by the majority of the votes of the attending members. If the votes are equal, the side with which is the president of the meeting shall prevail.
5. The member may not refrain from voting- except in the cases of interest conflict. If the member shall have a viewpoint contrary to the decision, the Secretary-General shall record the same in the minute.
6. Upon its absence, no member may authorize another member to vote on its behalf.
7. Recommendations and decisions of the Committee shall be taken by circulation to the members, in exceptional emergencies, which necessitate taking an urgent decision and the meeting convention shall be difficult. It shall be signed that all members have reviewed it. The decisions issued in the same manner shall not be valid unless they are passed to all the members and are unanimously voted.



Article (11):

Agenda

The Committee meeting shall be restricted by the previously agreed agenda, excluding any emergent clause to be agreed by the President according to the following procedures:

- A. The Secretary-General shall prepare the agenda of the Committee meeting and submit to the President to be approved.
- B. The agenda shall be read at the beginning of each meeting.
- C. Any member may request to add a specified topic to the agenda. The said topic shall be added to the agenda if the Committee agrees upon the same by the majority.
- D. The Secretary-General shall send the agenda, documents, and instruments prepared regarding the topic listed in within the specified period to send the invitation to the meeting as specified in paragraph (3) of Article (9) of the Regulations unless all the members shall agree on a shorter time or unless the President or its legal representative decides on the need to hold the meeting urgently.
- E. The Secretary-General shall specify in the agenda the estimated time to discuss each topic.

Article (12):

Committee Minutes and Deliberations

- A. Pursuant to what is required by the relevant rules, deliberations and minutes of the Committee shall be confidential, and it may be disclosed only as required.
- B. The Secretary-General shall write the deliberations of the Committee meeting in written minutes, to be signed by the President, attended members, and the Secretary-General after the remarks of the members are taken, provided that the minute shall include the following:
 - 1. Date and number of the meeting.



2. Venue of meeting.
 3. Names of the attending directors and type of attendance- personal or by technology means.
 4. Topics discussed by the Committee.
 5. Brief of the deliberations made regarding each topic.
 6. Numbers and topics of the recommendations and decisions issued in the meeting, including its date, decisions, and real and legal evidence -if any- with reference to the documents and instruments that have been depended on upon issuance of the recommendation or the decision.
 7. Results of voting on the recommendations, decisions, and any reservations or objections stated by a member towards any of them.
 8. Any other data or information that the Committee shall agree to add within the meeting.
-
- C. The Secretary-General shall send a draft of the minutes to the President and members via email or any other method to be decided by the Committee within two business days after the meeting is ended.
 - D. The member may express its remarks in the minute within three business days after date of receiving the minute and shall send the final minute after that to the attending member to sign it in writing or electronically within a period not exceeding two working days.
 - E. If the member does not state its remarks on the minute draft or sign its final copy within the specified time in para (d) herein, that shall be deemed as approval to so provided in the minute.
 - F. If the minute is drafted, the Secretary-General shall consider and verify the verification and completeness of the minute and free of unnecessary information.
 - G. All reservations of the members that are not agreed upon shall be written down on any recommendations or decisions taken by the Committee and its reasons in the minute or an independent annex to be referred to in the minute.
 - H. All the Committee members shall have the right to review the previous minutes of the Committee.



Article (13):

Submit Report to the Board and Implement and Following-Up Decisions

- A. The Committee shall submit to the Board a periodic reports on works performed, decisions, and recommendations taken by it. In addition, the Committee shall submit an annual comprehensive report on its works at the end of each year.
- B. The Governor in its capacity as the person responsible for managing ZATCA affairs according to the Statute shall implement and follow up on the recommendations and decisions issued by the Committee, unless the Committee appoints another person.
- C. The Secretary-General shall submit periodic reports to the Committee to clarify the implementation status of the recommendations and decisions issued by and any obstacles that face its implementation according to the mechanism and periods as provided by the Committee and the Secretary-General shall, upon the President instructions, organize, maintain and update such periodic reports, in a continues manner.

Article (14):

Conflict of Interests

The members shall comply with the following:

1. Keen on the interests of ZATCA and the considerable public interests as provided, prevail on any personal interest, seeking to take the necessary to avoid the direct and indirect interest conflict, prohibiting its occurrence as soon as possible, and complying with the provisions of regulation when occurred.
2. Their membership in the Committee or the gained information from that membership shall not be used for their interests or the interests of their relatives or acquaintances. The powers or authorities they have shall not be exploited to achieve personal gains and the personal interests shall not prevail on the ZATCA interest or other public interests.



3. Any benefit whatever shall not be accepted, received, offered, or requested whether they are financial or in kind, hospitality services or gifts from the third party due to their membership in the Committee directly or indirectly.
4. The member shall disclose to the Committee any conflict or interests directly or indirectly on any issue to be offered to the Committee, provided that this disclosure shall be recorded in the minutes. The disclosing member shall refrain the member from attendance of meeting of the related Committee and shall not participate in its deliberations and voting on its decisions.
5. The form of disclosure of the interest conflict shall be signed and the information confidentiality shall be complied with of the Committee members according to the form attached to the Regulations.

Article (15): Committee Member Remunerations

Without prejudice to the related decisions, the Committee member shall be entitled to an annual remuneration and allowance for attending each session. The remuneration and allowances value shall be identified under the policy of the remuneration of members and the committees emanated from that are approved by the Board.

Article (16): Review Regulations and its Amendments

The Committee shall review the provisions of the Regulations, when needed, to identify the extent of its effectiveness and the need to amend the same, promoting the works of the Committee. Any member or Secretary-General may submit its proposals in this context to the President. The President shall order to insert the amendment proposal to the agenda of the meeting of the Committee to be discussed and a decision shall be taken regarding the same according to provisions of the Regulations, consequently, submitting that to the Board to request and agree upon the amendment.

Article (17): Effectiveness

Such Regulations shall be effective as of the approval date by the Board.



Form of Disclosure of Conflict of Interest and Compliance with Confidentiality

I acknowledge that I have reviewed the Statute of ZATCA issued under the Resolution of the Council of Ministries No. (570) dated 22 Ramadan 1442 H, and Regulations of the Audit Committee. In addition, I acknowledge that I recognize and understand such laws and regulations and comply with the provisions contained therein and all amendments that may be made thereon in the future.

I, the undersigned, declare that I comply with the principles and values of ZATCA, including those concerning ZATCA interests, and avoid what may lead to a conflict of interests. Further, I shall promptly disclose any conflict of interest. I shall keep the information confidentiality that I access or receive under my membership in the Audit Committee of the Board. Using of such information shall be limited to performing duties of membership, and I shall not disclose the same to any party whatsoever, use or exploit it for any purpose contrary to so provided in the Regulations of the Audit Committee operation. My compliance with the confidentiality of information shall be extended after the expiry of my membership in the Committee.

Name:

Signature:

Date:



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