

Accreditation Standards for External Auditors in the Field of Personal Data Protection 2026

Ministry of Transport, Communications and Information Technology	Accreditation Standards for External Auditors in the Field of Personal Data Protection	Copy 1	Publication Date September 2025
--	--	-----------	------------------------------------

Contents

1.Introduction	3
2.Definitions and Terms	3
3.Objectives	4
4.Purpose	4
5.Scope of Implementation	4
1.Accreditation Requirements	5
6.1 Administrative and Technical Standards:	5
6.2 Security and Compliance Standards	5
7.Document Management	6
8.Relevant Publications	6

Ministry of Transport, Communications and Information Technology	Accreditation Standards for External Auditors in the Field of Personal Data Protection	Copy 1	Publication Date September 2025
--	--	---------------	--

1. Introduction

In light of the increasing challenges of personal data protection in the digital age, the importance of ensuring private sector institutions' compliance with relevant laws and regulations grows. This document provides the necessary technical and administrative standards for accrediting external auditors to ensure they possess the qualifications, methodology, and resources required to deliver high-quality and reliable audit services. This ensures their ability to conduct compliance audits for institutions (controllers and processors) to verify that personal data processing procedures are in accordance with the provisions of the Personal Data Protection Law and its executive regulations.

2. Definitions and Terms

- **Law:** Personal Data Protection Law Issued by Royal Decree No. (6/2022)
- **The Executive Regulation:** The Executive Regulation of the Personal Data Protection Law Issued by Ministerial Decision No. 34/2024
- **Ministry:** Ministry of Transport, Communication, and Information Technology.
- **Institutions:** Private sector companies referred to as controllers and processors in the Personal Data Protection Law and its executive regulations.
- **Personal Data:** Data that directly or indirectly makes a natural person identified or identifiable by referring to one or more identifiers such as the name, civil identity number, Electronic IDs data, spatial data, or by referring to one or more factors related to genetic, physical, mental, psychological, social, cultural or economic identity.
- **Audit:** A systematic process that involves collecting and analyzing evidence to assess compliance with applicable laws, policies, and standards in personal data protection.

Ministry of Transport, Communications and Information Technology	Accreditation Standards for External Auditors in the Field of Personal Data Protection	Copy 1	Publication Date September 2025
--	--	---------------	--

- **External Auditor:** An independent company or specialized service provider with the necessary knowledge and expertise in the field of data protection, who assesses the compliance of institutions with applicable laws and regulations for personal data protection.
- **Compliance:** Adherence to applicable laws and regulations, including the Personal Data Protection Law and its executive regulations.
- **Records:** Documents maintained by the institutions (that outline the processes related to the processing of personal data, which must be available for audit.
- **Risks:** Potential threats that may affect the integrity of personal data and the rights of the data subject.

3. Objectives

This document aims to achieve several key objectives, including:

- Ensuring high levels of technical competence and professionalism among external auditors.
- Promoting reliable and comprehensive assessments of compliance with personal data protection laws.
- Enhancing the security and privacy of personal data handled by institutions in the Sultanate of Oman.

4. Purpose

To establish clear standards for the accreditation of external auditors who provide auditing services to ensure institutions are compliant with personal data protection laws.

5. Scope of Implementation

These standards apply to auditing service providers who are seeking accreditation from the Ministry of Transport, Communications and Information Technology as external auditors in the field of personal data protection.

Ministry of Transport, Communications and Information Technology	Accreditation Standards for External Auditors in the Field of Personal Data Protection	Copy 1	Publication Date September 2025
--	--	---------------	--

1. Accreditation Requirements

6.1 Administrative and Technical Standards:

- **Commercial Registration:** The External Auditor must hold a valid Commercial Registration (CR) in the Sultanate of Oman for a period of no less than 12 months and comply with all applicable local laws, regulations, and requirements related to Personal Data Protection. The External Auditor shall add the activity of External Auditing in the Field of Personal Data Protection (Activity No. 620209) to its Commercial Registration after applying for accreditation and successfully completing the audit stage, as one of the requirements for completing the accreditation procedures and issuing the accreditation certificate.
- **Certifications:** Companies must hold valid and current essential certifications, including ISO/IEC 27001 for Information Security Management and ISO/IEC 27701 for Privacy Information Management, as a fundamental requirement for meeting the required standards.
- **Specialized Technical Team:** The Company must have a qualified technical team with practical experience. Lead auditor must be certified to ensure the efficient and effective execution of audit processes.
- **Auditing Experience:** The external auditor must demonstrate proven and credible experience in providing auditing services and adhere to best practices in the field of personal data protection.
- **Audit and Documentation Procedures:** Comprehensive documentation of all audit phases (planning, execution, and reporting).
- **Record Retention:** A policy must be in place to retain audit records, activities, results, and correspondence stating minimum 5 years retention period.
- **Omanization:** Ensure that at least 30% of the technical team consists of Omani nationals.

6.2 Security and Compliance Standards

- **Legal Compliance:** Full adherence to all laws and regulations related to personal data protection.
- **Data Protection and Confidentiality Policy:** A clear policy and procedures must be in place to manage data and prevent unauthorized access, modification, or disclosure.

Ministry of Transport, Communications and Information Technology	Accreditation Standards for External Auditors in the Field of Personal Data Protection	Copy 1	Publication Date September 2025
--	--	---------------	--

7. Document Management

The Ministry of Transport, Communications and Information Technology owns this document and shall be subject to review as required.

8. Relevant Publications

- Personal Data Protection Law (6/2022).
- Executive Regulations of the Personal Data Protection Law (34/2024).
- International Standards: ISO/IEC 27001, ISO/IEC 27701.

Ministry of Transport, Communications and Information Technology	Accreditation Standards for External Auditors in the Field of Personal Data Protection	Copy 1	Publication Date September 2025
--	--	---------------	--