

Law No. (24) of 2024
Amending
Law No. (4) of 2018
Establishing the Financial Audit Authority¹

We, Mohammed bin Rashid Al Maktoum, Ruler of Dubai,

After perusal of:

Law No. (4) of 2018 Establishing the Financial Audit Authority (the "**Original Law**"); and
Executive Council Resolution No. (41) of 2015 Concerning the Central Grievance Committee of
Employees of the Government of Dubai,

Do hereby issue this Law.

Superseded Articles
Article (1)

Articles (34), (35), and (36) of the Original Law are hereby superseded by the following:

Investigating Violations
Article (34)

- a. During any violation investigation conducted by the FAA under the provisions of this Law, the Director General, or his authorised representative, may take one or more of the following actions and measures:
1. request the Auditee to suspend the service of the Employee suspected of committing the violation from work pending the conclusion of the investigation;
 2. retain the documents, papers, and records used in committing the violation;
 3. close the investigation in any of the following cases:

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¹*Every effort has been made to produce an accurate and complete English version of this legislation. However, for the purpose of its interpretation and application, reference must be made to the original Arabic text. In case of conflict, the Arabic text will prevail.*

- a. if the violation is found to be false;
 - b. if the evidence is insufficient;
 - c. if it is proven that the Employee has not committed any of the violations stipulated in this Law; or
 - d. if the violation constitutes a minor criminal offence punishable by imposing a disciplinary action against the violating Employee rather than referral to the Public Prosecution. The standards and guidelines for closing investigations into violations constituting minor criminal offences will be determined by a resolution issued by the Chairman in this respect.
4. refer investigation documents to the Public Prosecution if the investigation reveals that a criminal offence punishable by law has been committed;
 5. request the withdrawal of all decisions issued in relation to the violation and the nullification of all legal or financial consequences that ensued from these decisions from the date of issuance of the same; or
 6. request the imposition of disciplinary action against the violating Employee, in which case the official in charge of the Auditee must issue an administrative resolution imposing the appropriate disciplinary action against that Employee, and notify the FAA of the same within fifteen (15) days from the date of imposing the disciplinary action;
 7. request the Public Prosecution, where necessary or where sufficient evidence exists of the commission of a violation constituting a criminal offence, to take any of the following precautionary actions and measures:
 - a. imposing a travel ban against a person suspected of committing any act that constitutes a violation under the provisions of this Law for a period not exceeding three (3) months, pending the conclusion of the investigation; and requesting, where necessary, an extension of this ban for the same period; or
 - b. seizing the funds and property of any person suspected of committing a criminal offence arising from an act that constitutes a violation under the provisions of this Law; or those of any other person who is in possession of funds and property derived from such a violation; and prohibiting the disposal of these funds and property pending the conclusion of the investigation.
- b. An appeal against the Public Prosecution's decision to impose a travel ban or to seize funds and property in accordance with sub-paragraph (a)(7) of this Article, may be filed with the

competent court. Where the appeal is dismissed, the appellant may file a new appeal after the lapse of three (3) months from the date of dismissal, unless a substantial reason arises warranting the filing of an appeal prior to the lapse of this period.

- c. Notwithstanding the provisions of sub-paragraph (a)(4) of this Article and subject to obtaining the Chairman's approval, the Director General may reach a settlement with an Employee who has committed an act constituting a criminal offence under this Law, in return for the recovery of misappropriated property subject matter of the violation, together with any profits, interest, or other benefits gained by the Employee through the exploitation of this property. Such a settlement will result in the closure of the investigation and preclude its referral to the Public Prosecution. However, this settlement will not preclude the initiation or continuation of disciplinary proceedings against the Employee.

Imposing Disciplinary Action against Violating Employees Article (35)

- a. If the Director General considers the disciplinary action imposed against a violating Employee commensurate with the gravity of the committed violation, the Auditee will be notified of the approval of the decision issued in respect of the violation.
- b. If the Director General considers the disciplinary action taken against a violating Employee incommensurate with the gravity of the committed violation, the Director General may require the official in charge of the Auditee to issue a decision imposing a stricter disciplinary action against the Employee that is commensurate with the gravity of the committed violation, and inform the FAA of the same within seven (7) days from the date of being required to do so. If the official in charge of the Auditee fails to comply with the FAA's requirement, the matter will be referred to the Central Grievance Committee formed pursuant to paragraph (c) of this Article for consideration and determination.
- c. Pursuant to a resolution issued by the Chairman, an independent permanent committee named the Central Violations Committee ("CVC") will be formed within the FAA and will comprise three (3) members, including its chairman. The resolution establishing the CVC must name its chairman and members; and determine its terms of reference, the procedures to be followed therein, and any other relevant provisions.
- d. The CVC will hear and determine:
 1. the violations where the Auditee fails to comply with the FAA's requirement to impose a stricter disciplinary action against the violating Employee. In this case, the CVC will have the authority to review and investigate the committed violation and may, thereupon, uphold the disciplinary action imposed by the Auditee; impose a stricter disciplinary action; or close the investigation if the accusation of committing the violation is found to

- be false, if the evidence is insufficient, or if it is proven that the Employee has not committed the violation;
2. the violations under the legislation in force in the Emirate committed by officials in charge of Auditees who occupy posts at the "Executive Director / CEO" grade or similar grades. In this case, the CVC will impose the appropriate disciplinary action against any official in charge who is proven to have committed a violation. Settlement procedures and any other procedures and measures taken against the official in charge of the Auditee will be subject to the provisions of Article (34) hereof; and
 3. any other violation referred to the CVC by the Chairman for consideration and determination.
- e. In any event, a violating Employee or official in charge of an Auditee who occupies a post at the grade of 'Executive Director / CEO' as stipulated in sub-paragraph (d)(2) of this Article may submit a written Grievance to the Grievances Committee referred to in Article (36) of this Law against any decision issued by the CVC against him within fifteen (15) days from the date of being notified of the contested decision.

Grievances Committee

Article (36)

- a. Pursuant to a resolution issued by the Chairman, an independent permanent committee named the "Grievances Committee" will be formed. The Grievances Committee will comprise a chairman whose grade is not lower than Executive Director / CEO, to be appointed from among the Executive Directors / CEOs of the Government Entities in the Emirate of Dubai, and two (2) members: a representative from the FAA and a representative from the Supreme Legislation Committee in the Emirate of Dubai.
- b. The Grievances Committee will have the jurisdiction to consider and determine the Grievances and appeals submitted to it by the Employees and officials in charge of Auditees against whom disciplinary actions are imposed by the CVC, in addition to the appeals submitted to it by the officials in charge of Auditees against any of the CVC's decisions.
- c. The resolution issued by the Chairman, in accordance with the provisions of paragraph (a) of this Article, will determine the terms of reference of the Grievances Committee, its powers, and the procedures to be followed therein. The decision issued by the Grievances Committee on a Grievance filed with it will be final and non-appealable by any method of administrative review, including appeals before the Central Grievance Committee of Employees of the Government of Dubai regulated by the above-mentioned Executive Council Resolution No. (41) of 2015. However, the aggrieved Employee will retain the right to have recourse to court.

Commencement and Publication
Article (2)

This Law comes into force on the day on which it is issued, and will be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 22 October 2024
Corresponding to 19 Rabi al-Thani 1446 A.H.