

Resolution No. (2) of 2025
Concerning
Employment Protection of Public Sector Whistleblowers¹

We, Maktoum bin Mohammed bin Rashid Al Maktoum, First Deputy Ruler of Dubai, Chairman of the Financial Audit Authority,

After perusal of:

Law No. (4) of 2018 Establishing the Financial Audit Authority and its amendments; and
Decree No. (14) of 2018 Appointing the Chairman of the Financial Audit Authority,

Do hereby issue this Resolution.

Definitions
Article (1)

The following words and expressions, wherever mentioned in this Resolution, will have the meaning indicated opposite each of them unless the context implies otherwise:

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| Emirate: | The Emirate of Dubai. |
| Law: | Law No. (4) of 2018 Establishing the Financial Audit Authority and its amendments. |
| FAA: | The Financial Audit Authority. |
| Chairman: | The chairman of the FAA. |
| Director General: | The director general of the FAA. |
| Auditee: | Any entity that is subject to audit by the FAA under the Law. |
| Violation: | Any of the financial or administrative violations stipulated in the Law. |

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¹Every 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.

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| Administrative Investigation: | The process conducted by the FAA to investigate a Violation attributed to an Employee, by means of interviewing the Employee and confronting him with the allegations, with the aim of gathering material evidence to determine whether the alleged Violation has been committed. |
| Employee: | A male or female public sector employee who occupies a budgeted post in an Auditee. |
| Investigator: | An Employee of the FAA who, by virtue of his position, is responsible for conducting Administrative Investigations into Violations. |
| Whistleblower: | An Employee who cooperates with the FAA by reporting any Violation or providing formal statements related thereto. |
| Protection: | The employment protection afforded to Whistleblowers in accordance with the provisions of this Resolution. |

Scope of Application Article (2)

The provisions of this Resolution apply to:

1. Whistleblowers whose reports or statements in connection with committed Violations, falling within the FAA's jurisdiction under the Law, are accepted by the FAA; and
2. Employees who are summoned to provide statements during Administrative Investigations into Violations.

Objectives of this Resolution Article (3)

This Resolution aims to:

1. protect Public Funds and uphold the Emirate's reputation for financial and economic integrity by enabling Employees to report Violations and provide statements during Administrative Investigations conducted by the FAA, without being subjected to any form of pressure, thereby facilitating the detection of Violations;
2. protect the employment status of Whistleblowers from any detriment resulting from their reports or statements made during the Administrative Investigations conducted by the FAA; and

3. regulate the procedures and conditions for submitting Protection applications by Employees in respect of the reports they file with the FAA, and establish the legal and procedural frameworks aimed at encouraging Employees to report Violations committed within Auditees.

Reporting Violations and Applying for Protection

Article (4)

- a. Violation reports and Protection applications must be personally submitted by the Whistleblower through the FAA's official website, on the form prescribed by the FAA for this purpose. A Protection application must include the following:
 1. the Whistleblower's name, designation, address, nationality, and employer;
 2. the name of the Auditee by which the Whistleblower is employed;
 3. a general report outlining the facts of the alleged Violation and the relevant circumstances, including the names of the Employees to whom the Violation is attributed and any matters that may affect the Whistleblower's employment status. The report must be clear, must not contain codes or ambiguous references, and must not be intended to spread rumours or make false accusations; and
 4. any documents and evidence available to the Whistleblower substantiating the alleged Violation committed within the Auditee.
- b. Notwithstanding the provisions of paragraph (a) of this Article, the FAA may accept the Violation report and Protection application if submitted in writing by the Whistleblower in person at the FAA offices. The FAA may, at its discretion, register the report and the application in accordance with the procedures, conditions, and rules stipulated in this Resolution.

Confidentiality of Violation Reports and Administrative Investigations

Article (5)

- a. The Violation reports submitted to the FAA will be treated as confidential. Under no circumstances may Employees of the FAA disclose, circulate, or otherwise divulge any data or information contained in such reports.
- b. When conducting an Administrative Investigation, the Investigator must demonstrate the requisite skills appropriate to the nature of the investigation and must comply with the rules governing investigations involving a Whistleblower. The Investigator must also strictly adhere to the principle of confidentiality to ensure that the Whistleblower suffers no detriment whatsoever.

Procedures for Registering Violation Reports and Protection Applications

Article (6)

- a. In registering Violation reports and Protection applications, the following procedures will apply:
 1. The FAA will consider the Violation report and Protection application submitted by a Whistleblower, assess the detriment to the Whistleblower's employment status that may arise from reporting the Violation, determine whether the report falls within the FAA's jurisdiction, and verify that the matter has not already been adjudicated or determined by a competent judicial authority.
 2. Where it is established to the FAA that the Violation report and Protection application relate to an ongoing Administrative Investigation conducted by the FAA, the FAA may consolidate the report with the ongoing procedures.
 3. Where the FAA decides, for any reason whatsoever, not to proceed with the Administrative Investigation of the Violation report, both the report and the Protection application will be archived and recorded in the Register of Archived or Dismissed Applications referred to in sub-paragraph (b)(2) of this Article, together with a statement of the grounds for the archiving or dismissal.
 4. Where it is established to the FAA that the report is valid, the Protection application will be accepted and processed accordingly, and will be recorded in the Register of Accepted Protection Applications referred to in sub-paragraph (b)(1) of this Article.
- b. The FAA will establish the following two registers:
 1. a Register of Accepted Protection Applications, in which all accepted applications will be recorded; and
 2. a Register of Archived or Dismissed Applications, in which all archived or dismissed applications will be recorded.
- c. The Director General will, pursuant to a resolution he issues in this respect, determine the format of both registers referred to in paragraph (b) of this Article and the data to be included therein.

Protection Measures

Article (7)

The FAA will provide Protection to a Whistleblower once the report submitted to the FAA is accepted. This Protection will include the following measures:

1. non-disclosure of any information relating to the identity or position of the Whistleblower, upon submission of the Protection application;
2. requesting the Auditee to refrain from taking any action against the Employee Whistleblower in the event that he discloses confidential information or data in the course of the Administrative Investigation;
3. ensuring that the Whistleblower is not subjected to any discrimination or mistreatment at work as a result of reporting the Violation;
4. requesting the Auditee to revoke any administrative decision or disciplinary action taken against the Whistleblower for breach of the applicable disciplinary or human resources regulations as a result of reporting the Violation, except where the report is proven to be false or malicious, intended to harm or defame others through spreading rumours, or discloses that the Whistleblower has committed an act that constitutes a criminal offence under applicable legislation;
5. requesting the Auditee to revoke any administrative decision and cancel the disciplinary action taken against the Whistleblower following the submission of the Violation report, where it is established to the FAA that such a decision or action has caused a detriment to the Whistleblower's employment or professional status; and
6. taking any other measures approved by the Chairman upon the recommendation of the Director General as necessary to ensure the Protection of the Whistleblower.

Grievances Against Decisions and Actions of Auditees

Article (8)

The FAA's refusal to take any of the Protection measures stipulated in Article (7) of this Resolution will not preclude an Employee Whistleblower from submitting a grievance against any decision or action taken against him by the Auditee in accordance with the applicable legislation, on account of having reported or provided information concerning any Violation.

Granting Incentive Awards

Article (9)

The Director General may grant Whistleblowers monetary or non-monetary incentive awards to encourage them to provide substantive information leading to the exposure of Violations, in accordance with the relevant conditions and rules prescribed by the Chairman upon the recommendation of the Director General.

**Issuing Implementing Resolutions
Article (10)**

The Director General will issue the resolutions required for the implementation of this Resolution.

**Commencement and Publication
Article (11)**

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

Maktoum bin Mohammed bin Rashid Al Maktoum
First Deputy Ruler of Dubai
Chairman of the Financial Audit Authority

Issued in Dubai on 8 May 2025
Corresponding to 10 Thu al-Qidah 1446 A.H.