

Resolution No. (4) of 2025
Approving the Terms of Reference of the
Central Violations Committee and the Grievances Committee
of the Financial Audit Authority¹

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;

Law No. (8) of 2018 Concerning Management of the Government of Dubai Human Resources and its amendments;

Decree No. (14) of 2018 Appointing the Chairman of the Financial Audit Authority;

Decree No. (27) of 2018 Establishing the Central Paramilitary Grievance Committee in Dubai and Approving its Terms of Reference, as amended;

Executive Council Resolution No. (41) of 2015 Concerning the Central Grievance Committee of Employees of the Government of Dubai;

Executive Council Resolution No. (4) of 2019 Approving the Disciplinary, Grievances, and Complaints Regulation of Employees of the Government of Dubai; and

Resolution No. (1) of 2019 Forming the Grievances Committee of the Financial Audit Authority,

Do hereby issue this Resolution.

Approval of the Terms of Reference
Article (1)

Pursuant to this Resolution, the "Terms of Reference of the Central Violations Committee and the Grievances Committee of the Financial Audit Authority" attached

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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.

to this Resolution, inclusive of the rules, procedures, and provisions set forth therein, are approved.

Scope of Application
Article (2)

The Terms of Reference approved pursuant to this Resolution apply to:

1. the Employees of Auditees and the Officials in Charge of Auditees who occupy posts at the "Executive Director/ CEO" grade, or equivalent grades; and
2. the Central Violations Committee and the Grievances Committee formed pursuant to the above-mentioned Law No. (4) of 2018.

Repeals
Article (3)

The above-mentioned Resolution No. (1) of 2019 is hereby repealed. Any provision in any other resolution is also hereby repealed to the extent that it contradicts the provisions of this Resolution.

Commencement and Publication
Article (4)

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.

**Terms of Reference of the
Central Violations Committee and the Grievances Committee
of the Financial Audit Authority**

**Chapter One
Preliminary Provisions**

**Definitions
Article (1)**

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

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.
Auditees:	Any entity that is subject to audit by the FAA under the Law.
CVC:	The Central Violations Committee formed within the FAA pursuant to the Law to consider and determine the Violations referred to it as determined in accordance with paragraph (d) of Article (35) of the Law.
Grievances Committee:	The grievances committee formed within the FAA pursuant to the Law to consider and determine the Grievances filed by Employees, in accordance with the rules and procedures stipulated in these Terms of Reference.

Employee:		A person who occupies a budgeted post in an Auditee, including Officials.
Official Charge:	in	A person who occupies a post at the "Executive Director/ CEO" grade, or an equivalent grade, within an Auditee.
Violation:		Any of the financial or administrative violations stipulated in the Law.
Disciplinary Penalty:		A penalty imposed on an Employee upon establishing that he has committed a Violation, in accordance with the rules and procedures stipulated in these Terms of Reference.
Grievance:		A written objection filed, in accordance with the provisions of these Terms of Reference, by an Employee in respect of a decision, measure, or Disciplinary Penalty issued against him by the CVC.

Objectives of these Terms of Reference

Article (2)

These Terms of Reference aim to:

1. ensure that Disciplinary Penalties, commensurate with the gravity of the Violations committed, are imposed on the violating Employees;
2. apply the principles of objectivity and impartiality in the procedures for imposing Disciplinary Penalties, in a manner that contributes to safeguarding the rights and upholding the obligations of Employees;
3. promote the principles of responsibility and accountability by ensuring that the imposed Disciplinary Penalties are commensurate with the gravity of the committed Violations;
4. safeguard and protect Public Funds, and ensure full compliance by Employees with the legislation applicable to the Auditees;
5. provide Employees with the opportunity to submit Grievances against the decisions and measures that may affect their employment status or legal standing; and
6. ensure the achievement of fairness, job satisfaction, and employment stability for Employees.

Chapter Two

Central Violations Committee

Conditions for Membership of the CVC

Article (3)

The following conditions apply to members of the CVC:

1. A member of the CVC must not serve simultaneously as a member of the Grievances Committee.
2. The grade of the chairman of the CVC must not be lower than that of the Employee referred to the CVC.

Powers of the CVC

Article (4)

The CVC will have the powers to:

1. summon and interrogate an Employee; hear his statements in respect of the Violation attributed to him; and interview any other Employee involved in that Violation;
2. hear the statements of witnesses, experts, and specialists where necessary;
3. investigate the facts, gather evidence, review files and documents, and request any information or data which the CVC deems necessary for its review or relevant to the subject matter of the Violation, together with any other documents that the CVC deems necessary to enable it to exercise its powers;
4. uphold the Disciplinary Penalty imposed by an Auditee on the Employee; impose a stricter Disciplinary Penalty; or close the investigation where the accusation of committing the Violation is found to be false, the evidence is insufficient, or it is proven that the Employee has not committed the Violation;
5. impose the appropriate Disciplinary Penalty on any Official in Charge upon establishing that he has committed the Violation attributed to him;
6. close the investigation without holding the Official in Charge referred to it disciplinarily liable, if it is established that the incident attributed to him does not constitute a Violation; that the Official in Charge has not committed the Violation, or that the Official in Charge has committed the relevant Violation in execution of

an order given to him by any of his supervisors despite having first alerted that supervisor to the Violation; and

7. make recommendations to the Director General to refer any Employee who commits a Violation that constitutes a criminal offence to the competent judicial authorities.

Hearings and Decisions of the CVC Article (5)

- a. The CVC will convene at the invitation of its chairman at the time and place determined by him.
- b. Hearings of the CVC will be valid if attended by all of its members.
- c. The CVC will render its decisions unanimously or by a majority vote of its members.
- d. The decisions rendered by the CVC must be reasoned and recorded in minutes approved by the chairman, the members, and the rapporteur of the CVC.

Rapporteur of the CVC Article (6)

The CVC will have a rapporteur appointed by the Director General from among the Employees of the FAA. The rapporteur will have the following duties:

1. to send invitations to the chairman and members of the CVC to attend its hearings;
2. to prepare the agendas of the CVC, record the minutes of its hearings, and follow up on the implementation of its resolutions and recommendations;
3. to notify Employees of the date of the hearing scheduled for considering their respective Violations and all relevant documents, at least one week in advance, by hand delivery against a signed acknowledgment of receipt; by email; by or any other approved means of communication;
4. to maintain a record of the Violations considered by the CVC, including minutes of hearings, decisions rendered in respect of the Violations, and all relevant case documents and data; and
5. to perform any other duties assigned to him by the chairman of the CVC.

Procedures for Considering and Determining Violations

Article (7)

- a. In considering and determining any Violation referred to it, the CVC must adhere to the following procedures:
 1. The CVC will notify the Auditee in writing of the Violation attributed to its Employee, and will summon the Employee to appear before the CVC on the date it determines. The notification must be served at least three (3) working days before the date on which the Employee is scheduled to appear before the CVC.
 2. The Employee will be granted access to all documents relevant to the incident under investigation in the manner determined by the CVC; and will be permitted to present his relevant defence and objections.
- b. Where an Employee is unable to appear before the CVC on the scheduled date for any reason acceptable to the CVC, the Employee's appearance before the CVC will be rescheduled. In this case, the Employee will be notified in writing at least three (3) working days prior to the rescheduled appearance.
- c. Failure by an Employee to appear before the CVC, or to sign the administrative investigation report, will not preclude the CVC from completing the procedures for considering and determining the Violation referred to it based on the available evidence and documents.

Contents of Administrative Investigation Reports

Article (8)

An administrative investigation report issued by the CVC must contain the following information:

1. the date and venue of the relevant administrative investigation hearing;
2. the name, post, grade of the Employee referred for investigation, and the name of the Auditee for which he works;
3. the description of the Violation attributed to the Employee;
4. the names of the chairman and members of the CVC;
5. the Employee's statement and grounds for defence;

6. the statements of any witnesses, experts, and specialised Employees;
7. the signature of the Employee under investigation, the chairman and members of the CVC, and any other person who gave a statement before the CVC; and
8. any other information as determined by the CVC.

Rules for Imposing Disciplinary Penalties Article (9)

When imposing Disciplinary Penalties, the CVC must observe the following rules and controls:

1. Objectivity, impartiality, and integrity must be upheld in investigating Violations, with the aim of determining the facts.
2. A Disciplinary Penalty may be imposed on an Employee only after he has been interrogated in writing and given the opportunity to state his case and present grounds of his defence.
3. No more than one Disciplinary Penalty may be imposed on an Employee for a single Violation.
4. A Disciplinary Penalty must be commensurate with the nature and gravity of the committed Violation.
5. The decision imposing the Disciplinary Penalty on an Employee must be reasoned.
6. No Disciplinary Penalty may be imposed, unless it is prescribed by the legislation applicable to the Auditee for which the violating Employee works.

Chapter Three Grievances Committee

Conditions for Membership of the Grievances Committee Article (10)

The following conditions apply to members of the Grievances Committee:

1. A member of the Grievances Committee must not serve simultaneously as a member of the CVC.

2. The grade of the chairman of the Grievances Committee must not be lower than that of the Employee submitting the Grievance.

Lack of Jurisdiction Article (11)

- a. The Grievances Committee does not have jurisdiction to consider and determine any Grievance or objection that falls within the jurisdiction of any of the following entities:
 1. the competent judicial authorities;
 2. the Central Grievance Committee of Employees of the Government of Dubai governed by the above-mentioned Executive Council Resolution No. (41) of 2015 and the resolutions issued in pursuance thereof;
 3. the Central Paramilitary Grievance Committee in Dubai established and regulated pursuant to the above-mentioned Decree No. (27) of 2018; and
 4. the Grievances and Complaints Committees formed within Auditees pursuant to the above-mentioned Executive Council Resolution No. (4) of 2019.
- b. The Grievances Committee may not consider any Grievances or objections that are being considered by any of the entities referred to in sub-paragraphs (a)(1), (a)(2), and (a)(3) of this Article, or those in respect of which a final decision or definitive judgment has been issued.

Powers of the Grievances Committee Article (12)

For the purpose of considering and determining the Grievances filed with it, the Grievances Committee will have the powers to:

1. hear the statements of the parties to the Grievance, consider any supporting documents, admit and weigh submitted evidence, and determine the relevance of such evidence to the subject matter of the Grievance;
2. conduct supplementary investigations; require the submission of necessary documents; and peruse and examine the same, whether by itself or through any other person appointed by it for this purpose;

3. invite any Employee of the Auditees, or of any other entity of relevance to the subject matter of the Grievance, to attend its hearings;
 4. summon, on its own initiative or upon the request of the parties to the Grievance, any person, as it deems appropriate, to hear his statement; and
 5. seek the assistance of witnesses, experts, or specialists as it deems appropriate, provided that they do not have a vote in its deliberations.
- a. The Grievances Committee may determine a Grievance in the absence of the Employee, where it is established to its satisfaction that the submitted documents and evidence are sufficient to determine that Grievance.

Limitation Period for Filing Grievances Article (13)

- a. The limitation period for filing a Grievance is fifteen (15) working days from the date on which the Employee is notified of the contested decision.
- b. Where the limitation period prescribed in paragraph (a) of this Article has lapsed, the Grievance will be deemed inadmissible in form.

Grievance Information Article (14)

A Grievance must be filed with the Grievances Committee in writing and must include the following information:

1. the name, capacity, designation, address, and contact details of the grievant;
2. the contested decision and its date of issuance;
3. the grounds for the Grievance, supported by any relevant documents;
4. the claims of the grievant;
5. the contact details of any witnesses relied upon by the grievant to corroborate his Grievance; and
6. any other information as prescribed by the Grievances Committee.

Hearings and Decisions of the Grievances Committee

Article (15)

- a. The Grievances Committee will convene at the invitation of its chairman at the time and place determined by him.
- b. A hearing of the Grievances Committee will be valid if attended by all of its members.
- c. The Grievances Committee will render its decisions unanimously or by a majority vote of its members.
- d. The decisions of the Grievances Committee must be reasoned and recorded in minutes signed by the chairman, members, and rapporteur of the Grievances Committee.
- e. The Grievances Committee must determine any Grievance within thirty (30) days from the date of its filing.
- f. The FAA will notify the grievant Employee of the Grievances Committee's decision within five (5) working days from the date of its issuance.

Rapporteur of the Grievances Committee

Article (16)

The Grievances Committee will have a rapporteur appointed by the Director General from among the Employees of the FAA. The rapporteur will have the following duties:

1. to send invitations to the chairman and members of the Grievances Committee to attend its hearings;
2. to prepare the Grievances Committee's agendas, record the minutes of its hearings, and follow up on the implementation of its decisions and recommendations;
3. to refer Grievances to the chairman of the Grievances Committee for the scheduling of their respective hearings;
4. to notify the Employee of the date and time of the hearing scheduled to consider the Grievance and all relevant documents, at least one week in advance, by hand delivery against signed acknowledgment of receipt; by email; or by any other approved means of communication;

5. to maintain a record of the Grievances considered by the Grievances Committee, including minutes, decisions related to the Grievances, and all relevant documents and data for each case; and
6. to perform any other duties as assigned to him by the chairman of the Grievances Committee.

Failure to Appear at Hearings Article (17)

Where an Employee fails to appear at the hearing after being notified of its date by the rapporteur of the Grievances Committee, the Grievances Committee may consider the Grievance in his absence.

Withdrawal of Grievances Article (18)

An Employee may withdraw, in writing, any Grievance submitted by him before being determined by the Grievances Committee. In this case, the Employee may not submit any Grievance or objection in respect of the same subject matter of the withdrawn Grievance without a reasonable justification acceptable to the Grievances Committee.

Implementation of Grievances Committee Decisions Article (19)

All decisions issued by the Grievances Committee on a Grievance will be binding on the grievant Employee and the Auditee for which he works. The Auditee must implement the Grievances Committee's decisions in respect of the Grievance; and provide the FAA with evidence of this implementation.

Chapter Four Common Provisions

Disqualification of Committee Chairmen and Members Article (20)

- a. A chairman or member of the CVC or the Grievances Committee will be disqualified from participation in considering and determining any Violation or Grievance in any of the following cases:

1. where the concerned Employee is his spouse, or relative up to the fourth degree;
 2. where he is personally involved in the Violation or Grievance;
 3. where he has previously submitted a report, issued a decision, or gave an opinion on the subject matter of the Violation or Grievance; or
 4. where he is the Immediate Supervisor of the concerned Employee.
- b. A chairman or member of the CVC or the Grievances Committee must recuse himself from considering any Violation or Grievance in any of the cases stipulated in paragraph (a) of this Article.
 - c. Any member of the CVC or the Grievances Committee may request to be recused from considering any Violation or Grievance for special considerations. In this case, the chairman of the concerned committee will have the authority to approve or reject the recusal request.
 - d. An Employee may file a request for the recusal of the chairman or a member of the CVC or the Grievances Committee considering a Violation or Grievance, as the case may be, in any of the cases stipulated in paragraph (a) of this Article.
 - e. Where the chairman or member of the CVC or the Grievances Committee is disqualified or recuses himself in accordance with the provisions of this Article, the Director General will, subject to the Chairman's approval, issue a resolution nominating a replacement chairman or member.

Maintaining Confidentiality

Article (21)

The chairmen and members of the CVC and the Grievances Committee must maintain the confidentiality of the hearings, deliberations, minutes, and information to which they gain access in their capacity as members of either committee; and must not disclose, or make copies of, the same except where required in accordance with the exigencies of public interest, and with the prior approval of the Director General.

Providing Support to Both Committees
Article (22)

The FAA will provide the CVC and the Grievances Committee with administrative and technical support to enable them to exercise their duties and powers under the Law and this Resolution.