

**Law No. (8) of 2011**  
**Amending**  
**Law No. (8) of 2010**  
**Concerning the Financial Audit Department<sup>1</sup>**

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

After perusal of:

Law No. (8) of 2010 Concerning the Financial Audit Department (the “**Original Law**”),

**Do hereby issue this Law.**

**Article (1)**

Articles (2), (3), (9), (10), (25), (27), and (28) of the Original Law are hereby superseded by the following:

**Article (2)**

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

Emirate:	The Emirate of Dubai.
Ruler:	His Highness the Ruler of Dubai.
Government:	The Government of Dubai.
Executive Council:	The Executive Council of the Emirate of Dubai.
FAD:	The Financial Audit Department.
Director General:	The director general of FAD.

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*<sup>1</sup>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.*

### **Article (3)**

The provisions of this Law will apply to the Financial Audit Department established pursuant to the above-mentioned Law No. (3) of 2007. FAD is hereby affiliated to the Ruler.

### **Article (9)**

The Director General will have the duties and powers to:

1. prepare the strategic plan of FAD and follow up its implementation;
2. prepare the draft annual budget of FAD and follow up its implementation;
3. prepare the organisational structure of FAD, including its technical, administrative, and financial organisational unit levels; and submit the same to the Ruler for approval;
4. undertake the general supervision of FAD employees and ensure effective performance of the duties and functions assigned to them;
5. issue resolutions governing the work and human resources of FAD and regulating its work processes; and
6. represent FAD before third parties, and enter into contracts and agreements as required for the achievement of FAD objectives.

### **Article (10)**

1. All entities subject to audit must meet the requirements of FAD by extending all support required to enable it to perform its duties in accordance with the laws and regulations in force and the provisions of this Law.
2. The entities subject to audit must provide FAD with their draft closing financial statements in order for FAD to issue annual reports on these statements, including relevant notes. These reports will be submitted to the competent authority to take the necessary action before the date scheduled for approval of the statements.
3. The Director General will prepare a general annual report on all FAD activities, the outcome of the audit it conducts, the key audit notes, and the requirements or recommendations proposed to redress any deficiencies. This report will be submitted to the Ruler.
4. FAD will prepare special reports on any critical matter that requires review by competent authorities.

## **Article (25)**

In the event that a dispute arises, in the course of exercise by FAD of its duties under this Law, between FAD and any entity subject to audit, that dispute will be referred to the Ruler to take appropriate action.

## **Article (27)**

1. The financial year of FAD will commence on 1 January and will end on 31 December of each year.
2. FAD will have an independent budget, which will be submitted to the Ruler for approval no later than mid-December of each year.
3. FAD accounts, records, documents, and accounting cycle will be regulated by internal instructions issued by the Director General.
4. The Director General will prepare the financial statements of FAD, and will submit the same to the Ruler for approval.

## **Article (28)**

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

## **Article (2)**

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

**Mohammed bin Rashid Al Maktoum**

**Ruler of Dubai**

Issued in Dubai on 19 April 2011

Corresponding to 15 Jumada al-Ula 1432 A.H.