

Resolution No. (3) of 2025
Concerning the
Standards and Guidelines for Closing Investigations into Violations
Constituting Minor Criminal Offences¹

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

After perusal of:

Law No. (13) of 2016 Concerning the Judicial Authorities in the Emirate of Dubai and its amendments;

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:

Public Prosecution: The Public Prosecution of the Emirate of Dubai.

FAA: The Financial Audit Authority.

Director General: The director general of the FAA.

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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.

Auditee:	An entity that is subject to audit by the FAA in accordance with the provisions of the above-mentioned Law No. (4) of 2018.
Employee:	Any of the employees of an Auditee.
Violation:	An administrative or financial violation committed by an Employee.

Standards for Closing Investigations Article (2)

In deciding to close an investigation into a Violation constituting a minor criminal offence, the Director General must ensure that all the following standards are met:

1. The Violation does not constitute a felony involving the misappropriation of Public Funds; the property or interests of an Auditee; or of the funds managed or supervised by an Auditee.
2. The Employee who committed the Violation did not act in clear bad faith; has not previously committed a similar Violation; and committed the Violation in execution of an order given by his immediate supervisor, despite having first alerted that supervisor to the Violation under investigation.
3. The Violation does not constitute an offence involving abuse by the Employee of his position or the exploitation of that position for personal benefit.
4. The potential applicable penalty is disproportionate to the severity of the committed Violation and the harm resulting therefrom; or it is more appropriate to impose any of the disciplinary penalties prescribed under applicable legislation against the Employee who is proven to have committed the Violation attributed to him, instead of referring the matter to the Public Prosecution.
5. The continuation of the investigation does not serve the legitimate interests of the Auditee, or the public interest requires that the investigation be closed and that the violating Employee not be referred to the Public Prosecution.

Guidelines for Closing Investigations

Article (3)

- a. An investigation into a Violation that meets any of the standards set out in Article (2) of this Resolution will be closed pursuant to a decision of the Director General. The findings of the investigation will be recorded in a designated register maintained by the FAA for this purpose.
- b. The decision to close an investigation must be reasoned and must include a description of the committed Violation, its level of severity, and the loss resulting therefrom.
- c. Upon closing an investigation in accordance with the provisions of this Resolution, the FAA will notify the Employee of the Violation he has committed and specify the penalty applicable thereto under the relevant legislation.
- d. The closure of an investigation into a Violation under the provisions of this Resolution will not preclude the Auditee from holding the violating Employee disciplinarily liable and imposing an appropriate disciplinary penalty against him in accordance with the procedures and rules stipulated in the applicable legislation, including deducting any amounts owed by the Employee to the Auditee as a result of the Violation.

Article (4)

The provisions of this Resolution apply without prejudice to the powers of the FAA to reopen a closed investigation into a Violation where new evidence emerges establishing the gravity of the Violation; or resume the investigation procedures and refer the Employee to the Public Prosecution for public interest considerations, even where the Violation meets the standards set out in Article (2) of this Resolution.

Issuing Implementing Resolutions

Article (5)

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

Commencement and Publication
Article (6)

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.