

Federal Law by Decree No. (56) of 2023

Concerning the Emirates Accountability Authority

We, Mohammed bin Zayed Al Nahyan, President of the United Arab Emirates;

- Upon reviewing the Constitution;
- Federal Law No. (1) of 1972 Concerning the Jurisdictions of Ministries and Powers of Ministers, as amended;
- At the request of the President of the Audit Institution,
- Based on the proposal of the Vice-Chairman, Deputy Prime Minister and Chairman of the Presidential Court and the approval of the Cabinet;

Have promulgated the following Law by Decree:

Part One Preamble

Chapter One Definitions

Article (1)

In applying the provisions of this Law by Decree, the following words and expressions shall have the meanings assigned to each of them, unless the context otherwise stipulates:

State	: United Arab Emirates.
President of the State	: President of the United Arab Emirates
Union	: Union of the Emirates of the State.
Government	: Government of the United Arab Emirates.
Authority	: Emirates Accountability Authority

Competent Authorities	: Sovereign, judicial, regulatory, police, security, and other Entities and committees, each according to their jurisdiction, affiliated with the Government of the State or the Government of other Emirates.
Regulated Entities	: Entities subject to the Authority control in accordance with the provisions of this Law by Decree.
Chairman of the Authority	: Vice-Chairman of the Emirates Accountability Authority.
Vice-Chairman	: Vice-Chairman of the Authority
Regulations of the affairs of the Chairman of the Authority	: Regulations issued by a Federal Decree that specify the conditions of service of the Chairman of the Authority, his duties, the prohibited activities, the mechanism for holding him accountable, his annual remuneration and vacations, and any allowances, bonuses, or any other regulatory matters.
General Managers	: The Authority General Managers
Executive Management	: : Agents, General Managers, and executive directors of Regulated Entities, and the like, whatever the way of their appointment.
Senior Officials	: Ministers and senior federal employees appointed by Federal Decrees.

Minister	: The Minister is a member of the Cabinet, the Minister of State, and those appointed to the rank of Minister.
Official	: Senior federal employee of the Federal Government appointed by Federal Decrees.
Officials of the Regulated Entities	: Executive management employees, chairmen and members of boards of trustees and boards of directors, those responsible for governance, members of executive departments and the like in Regulated Entities, government companies and their subsidiaries subject to the Control of the Authority in accordance with the provisions of this Law by Decree, whatever the method of their appointment.
Employee	: Anyone who occupies a position or is assigned to a public service in Entities subject to the Authority Control without the category of Senior Officials. For the purposes of disciplinary accountability, anyone who works in those Entities in any other capacity shall be considered to be the same.
Public Position	: Any federal job, whether legislative, executive, supervisory, or administrative, which includes carrying out the duties of public authority in ministries and government departments, or being

assigned by one of the public authorities to carry out a specific work, or chairing and membership of boards of directors and executive departments in public bodies and institutions and companies owned wholly or partly by the federal government.

**Regulations of Human
Resources**

- : The Human Resources Regulations for the Authority employees stipulated in Article (8) of this Law by Decree is concerned with the affairs of appointing the Authority employees, their grades, salaries, allowances, and bonuses, evaluating their performance, promotions, duties, and prohibited work, the mechanism for holding them accountable, terminating their services, and any other relevant controls.

Private Business

- : Financial, commercial, or professional work, membership in boards of directors, work for others or the like, whether with or without pay, ownership of individual institutions, shares or shares in companies, management or service Authority, and the like - except for public joint stock companies, and other specified work. In the Human Resources Regulations for the Authority employees and related internal Regulations.

Control	: The works stipulated in this Law by Decree related to Audit, review, examination, evaluation, inspection, investigation and analysis of the accounts of the Regulated Entities and the control systems applied therein.
Control Laws	: It includes, but is limited to, governance and internal control systems related to the financial, accounting, administrative and operational systems and activities and information systems of the Regulated Entities.
Financial and Administrative Violations	: Financial and administrative violations in accordance with the provisions of this Law by Decree.
Financial and Administrative Corruption	: Any act that shall be considered a financial or administrative violation in accordance with the provisions of this Law by Decree.
Financial statements or final account	: The annual report prepared by every Federal Entity including the financial statements and accompanying notes for the concluded fiscal year, subject to the accounting standards approved by the Federal Government.
Rules for appointing Auditors and standards for	: The rules for appointing Auditors, and the standards for Audit the financial statements of Regulated

**Audit financial statements
of Regulated Entities**

Entities issued by the Authority, taking into account the legislation of subsidiaries in the financial markets in the State and subsidiaries established outside the State and the requirements of the legislation governing the government financial system.

**Anti-Corruption
Procedures Regulations**

: A Regulation issued by the Chairman of the Authority after the approval of the President of the State, which includes controls and procedures for administrative investigation in accordance with the provisions of this Law by Decree, and any other relevant rules.

**Integrity and transparency
Regulation**

: A Regulation issued by the President after the approval of the President of the State in accordance with the provisions of this law, which includes the principles of integrity, transparency, accountability, and honesty in public office, and educating employees and those dealing with Regulated Entities.

Disclosure Law

: A Regulation issued by a decision of the President of the State based on the proposal of the Head of the Presidential Court, to regulate the provisions, scope

and procedures for disclosing financial liabilities of senior government Officials and Officials of Regulated Entities and their employees.

Auditor

- : The natural or legal person registered in accordance with the provisions of Federal Law No. 12 of 2014 concerning the Regulation of the profession of Auditors and its amendments or any law that replaces it, who is appointed by the Regulated Entity based on the rules for appointing Auditors to Audit the financial statements and prepare the Audit of the financial statements and the relevant reports related to the assertions on the effectiveness of internal control systems, compliance control, and service performance statement.

Internal Auditor

- : The employee responsible for supervising internal Audit work and preparing and signing internal Audit reports.

Reporter

- : The natural or legal person who cooperates with the Authority or any of the Regulated Entities or other Competent Authorities, or reports any matter that falls within the authority jurisdiction in accordance with the provisions of this Law by Decree.

Witness

- : A person who gives testimony based on knowledge,

or claims to know or see certain facts or data, or to carry out an act or abstain from performing it, which may have resulted from the aforementioned facts or acts or abstention from them, a violation of financial or administrative corruption stipulated in this Law by Decree.

**General Organisational
Structure**

: A general administrative system for the Authority that includes the main technical and support sectors of the Authority and their names, tasks, and responsibilities. It does not include the detailed internal and sub-structure of these sectors or their tasks, or the administrative and operational systems of the approved organisational structure.

Part Two

The Authority Objectives, and the Regulations of its affairs

Chapter One

Authority Affairs

Article (2)

Introduction to the Authority

1. The Emirates Authority is the supreme body for financial Control, accounting, integrity and transparency in the State. It enjoys the legal personality and legal capacity necessary to carry out

its activity and achieve its objectives, and financial and administrative independence, and it reports directly to the President of the State.

2. Subject to the text of Clause (3) of Article (42) of this Law by Decree, the Authority shall be considered a legal successor to the Audit Institution established by Federal Law No. (8) of 2011, and all rights, assets and obligations of the Audit Institution shall be transferred thereto.

Article (3)

Law by Decree Objectives

This Law by Decree aims to strengthen Control of public funds and regulate the Authority contributions to other Competent Authorities in protecting it through the following:

1. Control of financial, accounting, and operational activities in Regulated Entities to ensure their efficiency, effectiveness, economy, and optimal use of public resources.
2. Combat financial and administrative corruption and establishing general principles to enhance the management of corruption risks, detect it, address its causes, and hold its perpetrators accountable to protect financial resources and public money.
3. Promote and consolidate the principles of integrity, transparency, accountability, and sound management practices in the government and Regulated Entities in a way that enhances the State reputation and confidence in its financial and economic system.
4. Improve the quality of Audit work provided to Regulated Entities in the State.

Article (4)

Authority Headquarters

The Authority Headquarters shall be in the capital, and its branches may be established in any of the Emirates that are members of the Union by decision of the Chairman of the Authority.

Article (5)

Authority Financial Affairs

1. The Authority shall have an independent budget, and the Chairman of the Authority shall prepare the draft budget in agreement with the Head of the Presidential Court. It shall be approved by the President of the State, notified by the Minister of Finance, and attached to the general budget as a single number.
2. The Chairman of the Authority shall have all the necessary powers and powers to manage and implement the Authority budget and to make transfers between its chapters and items in accordance with the financial and administrative rules and Regulations approved by the Authority, in order to guarantee the independence of the Authority from the Regulated Entities. He has the authority to approve secret expenditures expended during the fiscal year for the purposes of organising its accounting records and submitting them. A report to the President of the State at the end of each year.
3. The Chairman of the Authority, after agreement with the Head of the Presidential Court, may request additional approval from the President of the State, provided that the Minister of Finance is notified of this.
4. In regulating its accounts and records, the Authority shall apply the rules and principles of government accounting.
5. The fiscal year of the Authority shall commence on the first day of January and end on the thirty-first of December of each year.

6. The Authority shall have one or more Auditors accredited to Audit the accounts and financial statements of the Authority, whose appointment shall be issued by a decision of the Chairman of the Authority based on the rules for appointing Auditors. He shall carry out his work based on the standards for Audit financial statements of government agencies or any other standards that the Authority deems appropriate.

Chapter Two

Formation of the Authority

Article (6)

Organisational Structure

The Chairman of the Authority shall issue the general organisational structure of the Authority after its approval by the President of the State based on the recommendation of the Chairman of the Authority, and it shall include a sector for Audit, Control, and accounting, a sector for integrity and combating financial and administrative corruption, in addition to a sufficient number of technical sectors and various Control and support departments, in order to implement the mandates and powers of the Authority stipulated They are included in this Law by Decree, and their tasks and responsibilities are organised and named in the general organisational structure in accordance with the provisions of this Law by Decree and the legislation issued pursuant to it. The Chairman of the Authority may issue and amend the internal structure of the sectors and their tasks and the detailed administrative and operational systems of the approved organisational structure in a way that achieves the Authority objectives, all of this without prejudice to the general framework. The approved organisational structure.

Chapter Three

The Chairman of the Authority, the Vice-Chairman, the General Managers and the employees of the Authority

Article (7)

The Chairman of the Authority and his Assistants

1. The Authority shall have a Chairman who is a citizen of the State, who shall be appointed by a Federal Decree, and who shall have the rank of minister.
2. The Chairman of the Authority shall have one or more deputies who are citizens of the State, who shall be appointed by a Federal Decree, based on the president proposal. The Vice-Chairman of the Authority shall have the rank of under-secretary of the ministry. He shall replace the Chairman of the Authority in the event of his absence or the presence of an impediment, and assist him in exercising his powers. The Chairman of the Authority may entrust him with some of his powers or assign him any other tasks or powers.
3. The main sectors of the Authority will have General Managers who are citizens of the State, who will be appointed by a Federal Decree based on the proposal of the Chairman of the Authority.
4. The Regulations organising the affairs of the Chairman of the Authority shall be issued by the President of the State. This Regulation regulates the administrative and organisational matters related to the position of the Chairman of the Authority.

Article (8)

Chairman of the Authority Duties

The Chairman of the Authority shall exercise the duties assigned to him in accordance with the provisions of this Law by Decree, and in particular shall have the following duties and powers:

1. Prepare the Authority draft annual budget and submit it to the President of the State for approval and supervision of its implementation.
2. Prepare the final account of the Authority and submitting it to the President of the State for approval.
3. Approve the Authority annual strategy and plan and supervising its implementation.
4. Approve the detailed internal structure of the Authority organisational structure.
5. Submit the Authority report related to the Audit of the consolidated annual financial statements to the Ministry of Finance and a copy to the President of the State and the Prime Minister.
6. Submit reports on the Authority work and on the important results and fundamental observations that resulted from the Authority Control work, and other reports as needed to the President of the State.
7. Investigate employees of Regulated Entities and those assigned to public service who violate the provisions of this Law by Decree, without prejudice to the provisions of Federal Law by Decree No. (24) of 2021 concerning accountability of ministers and senior employees of the Federation.
8. Issue internal technical, financial and administrative Regulations and Regulations, Human Resources Regulations and decisions that regulate the work of the Authority and the affairs of its employees.

9. Issue the necessary decisions concerning Regulations, Regulations, standards, rules and methodologies related to exercising the authority powers.
10. Approve the Authority financial statements.
11. Appoint the Authority Auditor.
12. Represent the Authority before courts and the third parties.
13. Grant any of the powers stipulated in this Law by Decree to any employee of the Authority or anyone assigned to do any of the Authority work by a decision of the Chairman of the Authority.
14. Any other powers or tasks assigned to him by the President of the State.
15. The Chairman of the Authority may delegate some of his powers to any of the Authority senior employees.

Article (9)

Termination of the Chairman of the Authority Service

The Chairman of the Authority service shall come to an end for any of the following reasons

1. Resignation.
2. Becomes (65) years, and this age may be extended annually by Federal Decree for a maximum period of (2) years at a time until he reaches (70) years.
3. Proof of his inability to perform his job duties for health reasons.
4. Assigned another position with his approval.
5. Death
6. Referral to retirement or dismissal from his position by Federal Decree.

Article (10)

The Legal Oath

1. The Chairman of the Authority takes the following legal oath before the President of the State before assuming the duties of his office: "I swear by God Almighty to be loyal to the State of the United Arab Emirates, to respect its constitution and laws, to work to protect public funds, to perform my duties honestly and sincerely, and to maintain the confidentiality of business, and God is a witness to what I say."
2. The rest of the Authority employees, including the Vice-Chairman and General Managers, shall take the legal oath mentioned in the previous clause before the Chairman of the Authority.

Article (11)

Authority Employees

1. The Authority shall compose of a sufficient number of employees with experience, competence, and academic qualifications that enable them to perform their work optimally.
2. The Human Resources Regulations regulate the terms and conditions of appointing the Authority employees, their grades, salaries, allowances, and rewards, the evaluation of their performance, their promotions, their duties, the work prohibited for them, the mechanism for holding them accountable and terminating their services, and other provisions related to the terms of their service with the Authority.
3. Subject to the text of Article (12), no employee in the Authority may combine his job with any other job. May not practice private business except in accordance with the controls stipulated in

the Human Resources Regulations.

4. No employee of the Authority may work for any of the Regulated Entities over which he exercised any of the duties or tasks of the Authority powers during his period of work in the Authority, except after a period of not less than two years has passed from the date of the end of his service in the Authority or with the approval of the Chairman of the Authority, and without Violates relevant laws and legislation.

5. In exercising their duties under the provisions of this Law by Decree, the Authority employees are not subject to the control of any Regulated Entity or other entity, and no Regulated Entity, public entity, other entity, or person may summon any of the Authority employees in connection with any of the Authority work without the approval of the Chairman of the Authority.

Article (12)

Independence and Objectivity

1- The Chairman of the Authority, the Vice-Chairman, the General Managers, and the employees of the Authority shall be independent and comply with objectivity while exercising their duties in implementation of any of the Authority powers in accordance with the controls contained in this article, and in Article (11) of this Law by Decree as the case may be.

2- The Chairman of the Authority may not combine his position with any federal or local public job, or in another private body, except with the approval of the President of the State. He is prohibited from practising financial, commercial, or professional work and membership in boards of directors or any committees affiliated with the government or Regulated Entities except in accordance with the controls stipulated in the regulations the affairs of the Chairman of the Authority.

3- The Vice-Chairman or General Managers may not combine their positions with any other public or private job, and they are prohibited from practising financial, commercial, or professional work and membership in boards of directors or any committees affiliated with the government or Regulated Entities except in accordance with the controls stipulated in the Authority internal regulations.

4. With the exception of the requirements of the Authority subordination stipulated in Article (2) of this Law by Decree, the Authority, its head, his deputy, or the General Managers, in their exercise of the powers and capacities stipulated in this Law by Decree, are not subject to Regulation or supervision by any subject body or other body.

5. Subject to Clause (4) of this Article, the President of the State may, based on the proposal of the President of the Presidency, appoint an entity other than the entity subject to the evaluation of the Authority performance and its exercise of its powers and powers established in accordance with the provisions of this Law by Decree and submit a report in this regard to the President of the State.

Article (13)

Work Controls on the Authority

All printed or electronic documents, decisions, papers, data, information, reports, papers, records, plans, and drawings, whether printed or electronic, that are viewed by any employee or person assigned to any of the Authority work, are considered confidential. He is prohibited from disclosing them, showing them, or allowing others to view them, whether during his work in the Authority or after the end of his service or assignment. Except with written approval from the Chairman of the Authority or by judicial order.

Article (14)

Implementation of the Authority Recommendations

The Authority shall inform the heads of the Regulated Entities and the competent ministers of the results from the Control work on the aforementioned Entities, and of its observations, requests, and recommendations concerning them. These Entities shall implement the Authority requests and provide it with their responses to those observations, requests, and recommendations within a period not exceeding (30) thirty days from the date of their notification thereof. This period can be extended by decision of the Chairman of the Authority. In the event that a response is not received from any of the Regulated Entities within the aforementioned period without an acceptable excuse, the Audit results and observations reached by the Authority in the reports it has prepared are considered final, provided that the final reports include the Entities' response or evidence of their non-reply. Based on the Authority observations, the Chairman of the Authority may submit a report to the President of the State and the Prime Minister about any Regulated Entity that does not comply with these recommendations.

Part Three

Competencies and Powers of the Authority

Chapter One Competencies

Article (15)

Competencies of the Authority

The Authority shall be responsible for supervising public funds and contributing to its protection

in accordance with the provisions of this Law by Decree and the Audit standards approved by it by exercising the following powers:

1. Audit the consolidated final accounts (financial statements) of the Union Government, expressing an opinion thereon, and issuing a report containing the results of the Audit work.
2. Audit and examine the separate and consolidated annual financial statements of the Regulated Entities, taking into account the Laws and Regulations of establishing the Regulated Entities. For this purpose, the Authority may examine the work papers and reports of Auditors of Regulated Entities whose laws require that their financial statements be Audited by an Auditor, including their employment contracts, in order to confirm that the financial statements fairly express the entity financial position and performance, the quality of the Audit work carried out by them, and the submission of reports.
3. Evaluate the efficiency and effectiveness of internal control systems over data, financial and operational processes, and information and communication technology systems in Regulated Entities.
- C. Establish the supreme policy for integrity and combating financial and administrative corruption that falls within the authority jurisdiction, after its approval by the President of the State.
5. Confirm the compliance of Regulated Entities with the laws, legislation, Regulations, policies, decisions, and governance rules related to the Authority work for Audit purposes.
6. Review the performance and risks of Regulated Entities, examining the efficiency, effectiveness and economics of their financial and operational activities, and making recommendations concerning them.
7. Receive, examine, and conduct administrative investigations into the following complaints

and reports:

- A. Assault in any way the funds and property of the Regulated Entities.
 - B. Conflict of interest, such as the participation or influence of the head of the Regulated Entity or any of its board members or employees in the process of making any decision in the entity in which he or one of his relatives or partners has a personal interest.
 - C. Abuse of power or exploitation of public office for obtaining a private interest or for others.
 - D. Cases of disclosure of Official data and information to Regulated Entities, which are revealed to the Authority or reported to it.
 - E. Carry out any act or behaviour or abstaining from it or making any statement, directly or indirectly and by any means, resulting in affecting the State financial reputation or harming its economic interests.
8. Provide training and qualify citizens working in fields related to the Authority specialisations, as well as graduates of universities and institutes in the same fields.
9. Examine complaints and violations that fall within the Authority jurisdiction and that are subject to administrative investigation, in accordance with the provisions of this Law by Decree.
10. Promote and disseminate the principles of integrity, transparency, accountability, and honesty in the public service to the Regulated Entities and to the public, and to establish the rules of an environment free of financial and administrative corruption, and define the general principles and responsibilities for preventing it, preventing its risk, revealing it, treating its causes, holding accountable and prosecuting its perpetrators, recovering and protecting state funds, and preparing legislation necessary in this regard and publishing

them in the Official Gazette applicable to the Entities subject to anti-corruption, and educating employees and those dealing with the Regulated Entities.

11. Monitor deficiencies in legislation, governance systems, and financial and administrative systems of Regulated Entities that are revealed to the Authority during the exercise of the powers assigned to it, and proposing what is necessary to amend them.
12. Conduct specialised research and studies to achieve administrative and financial integrity.
13. Create a database of financial and administrative violations that fall within the authority jurisdiction, analyse them, and develop appropriate solutions to address them and ensure their prevention.
14. Coordinate with judicial authorities and other Competent Authorities to follow up on cases within the jurisdiction of the Authority, including transnational crimes.
15. Provide financial and accounting expertise in cases heard by the judiciary and referred to it by the Authority.
16. Represent the State before local authorities, organisations, and international forums related to the field of Control, Audit, integrity, transparency, and combating financial and administrative corruption, organising and participating in conferences, forums, and seminars, and holding and organising training courses related to that. The Chairman of the Authority may, whenever he deems it appropriate, form a committee in coordination with the relevant authorities from within Regulatory or anti-corruption agencies in the member Emirates and other relevant jurisdictions.
17. Audit the draft unified final account, reviewing the draft law for its approval, preparing a report thereon and sending it to the Ministry of Finance, and a copy of it is submitted to the President of the State and the Prime Minister.

18. Examine financial disclosure statements and taking the necessary measures in light of the results of the examination in accordance with the disclosure system.
19. Any powers or tasks related to the nature of the Authority work or assigned to it by the President of the State.

Chapter Two

Powers

Article (16)

Authority Powers

For the purposes of enabling the Authority to exercise the powers assigned to it pursuant to this Law by Decree, and without prejudice to the powers of other relevant Competent Authorities, the Authority shall have the following powers:

1. Exercise the powers assigned to it in accordance with the provisions of this Law by Decree through monitoring, Audit, review and examination on a periodic or sudden basis.
2. Request information, documents, data, evidence and evidence in writing or orally.
3. Review any documents, decisions, documents, data, information, reports, papers, manual or electronic records, or any electronic systems of the Regulated Entities, and reserve them or keep any copies of them.
4. Review the working papers of the External Auditors concerning Audit the financial statements of the Regulated Entities, and Seizing them or keeping any copies of them.
5. Access the electronic systems and programmes of the Regulated Entities to evaluation of the degree of protection and integrity of information, data and Official records relating to them

and to the Entities and individuals dealing with them, in coordination and cooperation with other relevant authorities without prejudice to their established powers. The Authority may connect the electronic programmes and systems of the Regulated Entities to the Authority electronic programmes and systems for monitoring and Audit.

6. Enter the workplace of the Regulated Entities without the need for any prior authorisation.
7. Attend the regular and extraordinary general assembly meetings of the Regulated Entities.
8. Request minutes of Audit committee meetings in Regulated Entities.
9. Make unscheduled inspection during Official working days of Regulated Entities, their headquarters and affiliated buildings without the need for any prior authorisation, and inspection of people and private places with permission from the Competent Prosecution.
10. Request the presence of Senior Officials with the approval of the President of the State, and summon other Officials of the Regulated Entities, their employees, anyone assigned to a public service, or any other person, if the Authority finds, after examining the papers and documents, the need to investigate him or to his statements, in order to conduct an examination of the reports and administrative investigation.
11. Review the bank accounts of the government and Regulated Entities.
12. Request the Public Prosecution to review the bank accounts and personal data of any natural or legal person for the purposes of examining reports and administrative investigation, taking into account applicable legislation.
13. Cooperate with and seeking the assistance of the security and police agencies in the State, each according to its specialisation, to conduct investigations and investigations, collect evidence and facts, and accompany during entry and search of places.
14. Cooperate and coordinate with local, federal, regional and international bodies in areas

related to its work, concluding agreements with them, and joining regional or international organisations specialised in areas related to the Authority work, taking into account the legislation in force in the State.

15. Suspend the employee or those in charge of the Regulated Entity from work temporarily for the administrative investigation for a period not exceeding six months, renewable for a period not exceeding another six months in accordance with the controls and procedures stipulated in the Anti-Corruption Procedures Regulations as follows:
 - A. With the approval of the President of the State in the case of Senior Officials.
 - B. In consultation with the Head of the Presidential Court and with the approval of the Prime Minister, in the case of those assigned to public office in the category of Assistant Under-secretary and Executive Director.
 - C. By decision of the Chairman of the Authority in the case of those assigned to public service from the category of employees of Regulated Entities and Officials of the executive management of government institutions and companies.
16. Assign the Internal Auditor in the Regulated Entity to any tasks he deems necessary after notifying the head of that entity.
17. Outsource any of the Authority work to any other party in a way that does not conflict with the Authority objectives, competencies, and main powers, as the Chairman of the Authority deems appropriate.

Article (17)

Seek the assistance of whomever with experience and specialisation.

In order to carry out the tasks and powers assigned to it under the provisions of this Law by

Decree, the Authority may seek the assistance of any technicians, experts, and consultants with experience and expertise it deems appropriate.

Part Four

Control and Audit

Chapter One

Control and Audit Sector

Article (18)

General Manager of the Control and Audit Sector

The Control and Audit Sector shall have a General Manager who is a citizen of the State, who shall be appointed by Federal Decree based on the proposal of the Chairman of the Authority.

Article (19)

Sector Powers

The Sector shall exercise the Control functions stipulated in this Law by Decree over the Regulated Entities, and through the powers assigned to the Authority in accordance with the provisions of this Law by Decree

Article (20)

Control Work

The Control activities exercised by the Authority over Regulated Entities shall include the following:

1. Finance Control

The Authority shall exercise financial control over all operations of the Regulated Entities with the aim of confirming their suitability, correctness of calculations and legitimacy in accordance with the Authority work methodology and its applicable framework through the following:

- A. Audit the consolidated final accounts of the Union Government, expressing an opinion thereon, and issuing a report containing the results of the Audit work.
- B. Audit the separate and consolidated annual financial statements of the Regulated Entities, taking into account the Laws of the Regulated Entities.
- C. Examine the annual, interim, separate and consolidated financial statements of Regulated Entities whose laws require that their financial statements be Audited by an Auditor, and examining the working papers and reports of their Auditors to confirm that the financial statements fairly express the financial position and performance of the Entity and the quality of the Audit work carried out by them in accordance with the approved Audit standards that it determines, and submit reports thereon.
- D. Examine the financial operations carried out by the Regulated Entities through the exercise of all their activities and work.
- E. Examine the data, documents and records of all accounts of the Regulated Entities to ensure that they are managed in accordance with the approved control systems.
- F. Confirm the accuracy of the calculation, completeness and collection of public revenues and financial returns that result from the Regulated Entities' provision of their services and the exercise of their various activities, including but not limited to fees, prices, tariffs, fines, sales proceeds, profits, rental allowances, concession allowances, security liquidation and any other revenues.

- G. Confirm that the Regulated Entities spend according to the terms of their approved annual budget and ensure that they are used for the purposes allocated in accordance with the approved authorities and in accordance with the approved control systems.
- H. Review the consolidated final accounts and express a technical opinion concerning it, and issue a report that includes the results of the work of this review, showing the true consolidated financial position, as well as the final accounts of the Regulated Entities in accordance with the Authority work methodology and the framework in force in accordance with the provisions of this Law by Decree.

2. Compliance and Performance Control:

The Authority shall exercise the functions of Compliance and Performance Control over the tasks and activities carried out by the Regulated Entities, with the aim of confirming the extent of the entity compliance with the Laws and Regulations related to its powers and regulating its work, and the efficiency and effectiveness of its operational operations and in accordance with the standards and work methodology of the Authority and the framework in force through the following:

- A. Examine and review procurement processes in Regulated Entities to ensure their correct implementation and approval in accordance with the laws, Regulations and policies regulating them.
- B. Ensure compliance with its approved governance, accounting and accountability regulations and rules.

3. Control over control laws and their efficiency and effectiveness:

The Authority shall exercise its duties in controlling the efficiency and effectiveness of control laws, in coordination with the Competent Authorities in the State when needed, with the aim of

confirming the efficiency and effectiveness of these laws in monitoring all operational, financial and electronic activities and information and communication technology systems in the Regulated Entities, in accordance with the Authority work methodology and the applicable framework through the following:

- A. Confirm the availability of control laws that aim to protect Regulated Entities, examine them and their procedures to confirm their effectiveness, identify their deficiencies, and recommend what should be taken to address them.
- B. Evaluate the principles of governance, enterprise risk management, performance management, internal control systems, internal Audit units, and others in Regulated Entities, in accordance with the best recognised international standards and practices, to identify opportunities for improvement and development.
- C. Confirm the efficiency of control procedures related to information systems, applications and software for operational and financial activities, their data, means of communication and networks, and examine databases, as well as the reports issued by them to confirm their efficiency and effectiveness and achieving the objectives of the Regulated Entities concerning the protection and integrity of information, data and Official records relating to them and to the Entities, individuals and those dealing with them.
- D. Confirm that expenses allocated to control systems have been spent for the purposes for which they were allocated, and that disbursement has been made in accordance with the legislation regulating that.
- E. Review the plans and operations of the internal Audit units in the Regulated Entities, the plans for the External Auditors' operations, and the reports issued by them, expressing an opinion on them, and confirming the extent to which the Regulated Entities have

implemented the recommendations contained therein.

Part Five

Integrity and Anti-corruption

Chapter One

Integrity and Anti-corruption Sector

Article (21)

General Manager Integrity and Anti-corruption Sector

Integrity and Anti-corruption Sector shall have a General Manager who is a citizen of the State, who shall be appointed by Federal Decree based on the proposal of the Chairman of the Authority.

Article (22)

Sector Powers

The sector, in coordination with other Competent Authorities, shall be responsible for implementing the authority powers related to establishing, promoting, and disseminating the principles of integrity, transparency, accountability, and honesty, and combating financial and administrative corruption in the Regulated Entities, through the powers of Control, research, investigation, and information gathering by the prescribed means authorised by the Chairman of the Authority to the sector in accordance with the provisions of this Law by Decree.

Chapter Two

Preventive Measures

Article (23)

Preventive and Precautionary Measures

1. The Chairman of the Authority or his delegate, when exercising his powers in accordance with the provisions of this Law by Decree, may request the Public Prosecution, if necessary, to take the following Preventive and Precautionary Measures:

- A. Seize the funds of anyone against whom there is sufficient evidence of suspicion of committing a criminal offence as a result of any violation of financial and administrative corruption, or who is in possession of the money resulting from that, and prohibiting the disposal of these funds, until the administrative investigation procedures are completed and the case is decided.
- B. Seize the funds of assets, branches and spouses of a person against whom there is sufficient evidence of suspicion of having committed a criminal offence as a result of financial and administrative corruption, and prohibiting the disposal of these funds if there is justification for doing so.
- C. Prevent anyone suspected of committing a financial and administrative corruption violation, his ascendants, descendants, and his spouse from travelling for a period not exceeding three months, provided that the matter is presented to the competent court within eight working days from the date of the ban decision, and that the court decides on it within a period not exceeding five working days. From the date it is presented to it, the court may renew the ban for another period or periods if necessary in accordance with the applicable rules.

The Public Prosecution may take whatever action it deems appropriate in this regard.

2. The Chairman of the Authority may temporarily suspend the employee or assignee of the Regulated Entity from work for the benefit of the administrative investigation for a period not exceeding six months, renewable for a period not exceeding another six months, and take whatever other preventive measures he deems appropriate, which include closing the employee office or preventing him from entering the headquarters. The Concerned Regulated Entity, or the use of electronic and information services, or other services, assigned to him by the Regulated Entity or any other entity, or the suspension of his representative memberships in boards of directors and committees, or any other measures.

Chapter Three

Administrative Investigation

Article (24)

Investigation for the Public Interest

The work of examining complaints, reports, and administrative investigations undertaken by the Authority concerning financial and administrative corruption shall be in the public interest, and not adjudicate administrative and civil disputes or administrative grievances of employees, suppliers, contractors, or others, or any other private interest.

Article (25)

Administrative Investigation Action

1. Without prejudice to the provisions of other applicable legislation, the Authority shall preserve

the administrative investigation in the event of insufficient evidence, invalidity, non-violation, lack of importance, or for any other reasons for preservation.

2. The Authority shall inform the Regulated Entity of the violation or the Competent Authority concerned with the violation to impose a disciplinary penalty on the violating employee or those assigned to the public service, to recover the public funds it obtained unlawfully, and to compensate for the damages it caused, if any, as appropriate, provided that the Authority is provided with the decisions to act within Fifteen days from the date of reporting.

3. Employee absence from work does not prevent him from proceeding with disciplinary accountability procedures for the violations attributed to him, and it is prohibited to accept his resignation if he has been referred for investigation, except after a final decision is issued concerning him.

4. The employee shall remain responsible for the violations he committed, even after the end of service for any reason, and it is permissible, by a decision of the Authority in accordance with the controls referred to in Article (23), to suspend the payment of the retirement pension within the limits of a quarter or the reward due to the employee until his trial ends whenever the procedures against him begin during (3) three years from the date of leaving service.

5. The Authority shall refer the administrative investigation papers to the Competent Prosecution whenever the administrative investigation reveals the existence of a suspicion of a criminal offence, without prejudice to disciplinary responsibility and what is stated in Clause (2) of this Article.

6. The Anti-Corruption Procedures Regulations shall regulate the provisions and controls for conducting administrative investigation

Chapter Four

Guarantees

Article (26)

Protection of reporters and Witnesses

1. The Authority shall coordinate with the Competent Authorities to provide the necessary protection for the reporter or witness in accordance with the controls and procedures stipulated in the Anti-Corruption Procedures Regulations, without prejudice to the provisions of Federal Law No. (14) of 2020 concerning the protection of witnesses and the like. Including:
 - A. Provide the necessary protection for him at his residence whenever necessary and in coordination with the security and police authorities in the State.
 - B. Do not disclose the identity of the reporter or witness or any information referring to them.
 - C. Protect the reporter or witness at his workplace and ensuring that he is not subjected to any discrimination or ill-treatment.
2. For the purposes of implementing the provisions of this Law by Decree, reporting violations of financial and administrative corruption to the Authority is not considered a violation of the provisions of legislation and agreements related to disclosure or disclosure of confidential information, whether in the Regulated Entity in which the reporter works or with which he deals.
3. No person may be punished simply for reporting or testifying concerning financial and administrative corruption, unless the report is false or malicious, and the reporter or witness who is harmed in violation of the provisions of Clauses (1) and (2) of this Article may demand appropriate compensation from the person who caused this damage.

Article (27)

Reward of Reporters and Witnesses

A moral or material incentive reward may be granted to any person who provided essential information that led to the discovery of a financial and administrative corruption violation, in accordance with the controls established by the Authority in the Anti-Corruption Procedures Regulations.

Article (28)

Exemption and Reduction of Punishment for the Public Interest

1. The President of the State, based on the recommendation of the Chairman of the Authority, may be exempted from the penalty prescribed for any collaborator or partner in financial and administrative corruption who reported committing it before it was revealed, and that reporting led to the collection of evidence that leads to the conviction of the remaining partners, or if the report was made after Detecting corruption whenever this leads to the arrest of the rest of the violators or the recovery of public money.
2. When the Authority refers financial and administrative corruption violations in the cases referred to in Clause (1) of this Article to the Public Prosecution, it may recommend, in accordance with the controls and procedures stipulated in the Anti-Corruption Procedures Regulations, to reduce the penalty based on what it deems appropriate for the benefit of the administrative investigation.

Article (29)

Settlement and Recovery of Public Funds for Public Interest

Without prejudice to criminal liability, the Chairman of the Authority may, after the approval of the President of the State, and in accordance with the controls and procedures stipulated in the Anti-Corruption Procedures Regulations, close the administrative investigation upon reaching a settlement with any person who committed a financial or administrative violation and the settlement resulted in the recovery of the public money subject to the administrative investigation, and he provided information of importance to the public interest, and cooperate with Government Agencies in this regard.

Chapter Five

Anti-Corruption Procedures Regulations

Article (30)

Anti-Corruption Procedures Regulations for financial and administrative corruption violations shall be issued by a decision of the Chairman of the Authority after the approval of the President of the State includes the following:

1. Mechanism for reporting financial and administrative corruption violations.
2. Rules for administrative investigation into financial and administrative corruption violations.
3. Administrative Investigation Action
4. The system of reporters and witnesses.
5. Settlement and recovery of public money for the public interest

6. Any rules or procedures aimed at achieving the Authority objectives through administrative investigation.

Part Six

Regulated Entities

Chapter One

Regulated Entities

Article (31)

Definition of the Regulated Entity

1. The Authority shall exercise its jurisdiction, tasks, and responsibilities in the State and abroad on the following Entities:
 - A. Ministries, Federal Government Agencies, the Federal National Council, public bodies and institutions, councils, general secretariats, regulatory and police security agencies, centres, offices, universities, institutes, funds, and all public legal persons affiliated with the State.
 - B. Companies, institutions and other legal persons wholly owned by the government and governmental entities or companies, directly or indirectly, individually or jointly, and those in which the aforementioned government, entities, companies, governmental institutions or legal persons contribute directly or indirectly, individually or jointly. By more than 25% of its capital.
2. The President of the State assigns the agency to exercise its powers over any entity to which the government contributes to a percentage less than the percentage mentioned in the previous paragraph or supports it financially, directly or indirectly.

3. The President of the State or the Prime Minister may exclude any of the Entities subject to the Authority Control, in whole or in part, based on the proposal of the Head of the Presidential Court and after consulting the opinion of the Chairman of the Authority.

Article (32)

Regulated Entities Responsibilities

The Regulated Entities shall:

1. Promote the culture, concepts, and systems of integrity, honesty, and responsibility among its employees, ensuring their compliance with the rules of job conduct in force in the Regulated Entity, and taking disciplinary measures against violators.
2. Separate supervisory, executive, and Control roles, defining powers, and designing administrative structures to enable accounting and accountability.
3. Follow specific procedures to collect, manage and disburse funds, including procurement procedures, management and implementation of contracts in the Regulated Entity.
4. Comply with the internal control system and the supervisory procedures and controls it includes, designed to provide assurances about the effective and efficient completion of the operational work of the Regulated Entity, the accuracy of its financial reports, and compliance with applicable laws, rules and regulations.
5. Transparency and simplification of procedures and automation of services provided by the Regulated Entity.
6. Comply with the Regulations, rules and systems issued by the Chairman of the Authority in accordance with the provisions of this Law by Decree
7. Notify the Authority of financial and administrative corruption violations that fall under the

Authority jurisdiction in accordance with the provisions of this Law by Decree as soon as they are discovered, initiating an administrative investigation into them, and referring the investigations it experiences to the Authority concerning the violations that fall under its jurisdiction to the Authority, accompanied by its records and disposal decisions within a maximum period of five working days from Date of issuance. The Authority has the right to confirm the validity of the procedures taken by the Regulated Entities concerning financial and administrative corruption violations and take the necessary measures in this regard. If the Regulated Entity initiates administrative investigation into financial and administrative corruption violations and the involvement of employees from other Regulated Entities is revealed, the aforementioned Regulated Entity shall refer the matter to the Authority to undertake administrative investigation work.

8. Prepare financial statements in accordance with the standards issued under applicable legislation, provided that a copy of them is provided to the Authority within the time limit specified by the Authority.
9. Provide the Authority and the Ministry of Finance with the financial statements and the draft annual final account, along with its reports on it, and responding to the Authority report Officially within the time period determined by the Authority. The Ministry of Finance shall provide the Authority with the draft of the State general final account in full, including its detailed data and reports on it, and the draft law for its approval, in accordance with the rules. And financial and accounting standards and in advance of a sufficient time before the constitutionally and legally specified dates for approving those accounts and in a way that allows the Authority to conduct its Control over them and prepare its reports concerning them in a timely manner.

10. Subject to the Authority jurisdiction to audit the financial statements in accordance with the provisions of this Law by Decree to appoint an Auditor to Audit its financial statements in accordance with the rules for appointing Auditors and the standards for Audit the financial statements of Regulated Entities issued by the Authority. If the law or Regulation establishing the Regulated Entity does not provide for the appointment of an External Auditor and an Auditor is appointed for it, the Authority may take whatever measures it deems appropriate to confirm the accuracy of its financial statements.
11. Appoint Internal Auditor and granting him the necessary resources, powers, authority and independence to perform his duties.
12. Provide the Authority with everything that would enable it to carry out its tasks, including entering its headquarters and examining control systems, documents, records, and any papers or information deemed necessary to implement the Authority powers in accordance with the provisions of this Law by Decree and applicable legislation.

Article (33)

Responsibility of the Employees of the Regulated Entity and those dealing with it

1. Every employee of the Regulated Entity and every person assigned to a public service or job therein shall do the following:
 - A. Act within the scope of his assigned job responsibilities, provided that the Regulated Entity in which he works takes into account all the responsibilities assigned to it in accordance with the provisions of this Law by Decree.

- B. Comply with all laws, Regulations, procedures, and rules of job conduct applicable in the Regulated Entity.
 - C. Comply with the integrity and transparency regulations issued by the Chairman of the Authority based on the approval of the President of the State.
 - D. Report financial and administrative corruption to the Authority immediately upon discovery.
2. Every company or any entity or individual that deals with a Regulated Entity - each within its jurisdiction - shall comply with the applicable laws, rules, regulations and procedures, and report financial and administrative corruption to the Authority immediately upon discovery.

Article (34)

Regulated Entities Auditors Responsibilities

The Auditor and Internal Auditor of the Regulated Entity shall comply with the international professional standards, rules and methodologies approved by the Authority when carrying out the Audit work entrusted to them on the Regulated Entity, and inform the Authority of financial and administrative corruption immediately upon discovery.

Part Seven General and Final Provisions

Chapter One General Provisions

Article (35)

Submittal of the Legislation to the Authority

Without prejudice to the powers assigned to the concerned authorities in the State, draft laws

related to the powers of the Authority shall be submitted to the Authority in accordance with the provisions of this Law by Decree.

Article (36)

Judicial Enforcement

The Minister of Justice, in agreement with the Chairman of the Authority, shall issue a decision specifying the Authority employees who have the status of Judicial Enforcement Officers for violations that occur within their jurisdiction in accordance with the provisions of this Law by Decree.

Article (37)

Cooperation with the Authority

1. The Authority shall exercise the competencies and powers assigned to it in accordance with the provisions of this Law by Decree without prejudice to the competencies assigned to other relevant government agencies. All of these agencies shall cooperate with the Authority - each according to its jurisdiction, to enable it to carry out its competencies and exercise its powers and authorities. The Authority shall exercise the aforementioned competencies and powers duly. And the interests of Regulated Entities outside the State in accordance with applicable legislation, in cooperation with the Competent Authorities and in accordance with the established laws.
2. When necessary, and in the event that any of the Entities subject to the provisions of this Law by Decree refuses to allow the Authority employees to carry out their legally prescribed duties, the Authority may submit a request to the judicial authority to take measures to preserve the data,

information, safes, funds, systems or places where the data required is located.

3. If a dispute occurs between the Authority and one of the Regulated Entities concerning the final results or recommendations made by the Authority, the matter shall be presented to the Head of the Presidential Court, who shall present the matter to the prime minister or the President of the State as he deems appropriate.

4. In the event of a dispute between more than one Regulated Entity concerning the jurisdiction to conduct an administrative investigation into a violation of financial and administrative corruption, the Authority shall be the authority competent to resolve the dispute.

Article (38)

Financial and Administrative Violations

Subject to Clause (7) of Article (15) of this Law by Decree, the following cases and incidents shall be considered financial and administrative violations. The Regulated Entities shall refer them to the Authority for investigation:

1. Violate the financial rules, Regulations, rules and Regulations applicable to any of the Regulated Entities.
2. Violate the rules and provisions related to the implementation of the general budget items or the budgets of the Regulated Entities.
3. Violate the rules and provisions regulating contracts and agreements concluded by Regulated Entities.
4. Administrative decisions violating applicable legislation, which results in financial repercussions.
5. Violate the rules and provisions regulating warehouses and accounting circulars issued by

Regulated Entities.

6. Fail to provide the Authority with the financial statements, draft final accounts, and supporting documents on the specified dates, or with the papers or documents required by the Authority to carry out Control work.
7. Every action, act, omission, negligence or negligence that results in harm to the Regulated Entities, loss or dissipation of any of their financial rights or prejudice to their financial interests or the interests of the State in general.
8. Seize State funds or funds of Regulated Entities, facilitate their Seizure or embezzlement, or harming their interests.
9. Waste the funds of the Regulated Entities or deceiving them to Seize their funds.
10. Exploit public office for the profit of oneself or others, or to stop, disrupt, or delay the collection of public revenues from funds, taxes, or fees assigned to the State or Regulated Entities.
11. Forgery of documents and their use.

Article (39)

Punishment for Confidential Disclosure

Without prejudice to any more severe penalty in any other law, every employee in the Authority shall be punished with imprisonment for a period of not less than one year and not more than five years and a fine of not less than (200,000) two hundred thousand AED and not more than (2,000,000) two million AED or one of the two penalties someone assigned to do one of the Authority tasks, discloses the confidentiality of documents, decisions, documents, data, information, reports, papers, records, printed or electronic plans and drawings that he has access

to due to or on the occasion of performing his job duties, or highlights them or allows others to view them, whether during his work in the Authority or after the end of his service or assignment.

Article (40)

Penalty for Obstructing the work of Authority Employees

Without prejudice to any severer penalty stipulated in any other law, a penalty of imprisonment for a period not exceeding one year and a fine not less than ten thousand (10,000) AED and not exceeding one million (1,000,000) AED, shall be imposed on anyone who:

1. Refrain from executing the summons issued by the Authority.
2. Submit a malicious report to the Authority.
3. Fail to inform the Authority of financial and administrative corruption
4. Abstain or he is late in submitting the documents, decisions, documents, data, information, reports, papers or records requested by the Authority on the dates specified for that, or from giving his testimony or statements concerning the case of financial or administrative corruption under consideration.
5. Abstain or carry out any action or behaviour that would hinder the Authority from carrying out its duties or exercising its powers.
6. Try any way or by any means to obstruct the work of the Authority, influence the Authority employees while carrying out their work, or abuse them.
7. Attack, verbally or physically, reporters or witnesses of financial and administrative corruption violations and harm them because of the report.
8. Abstain or he is late for submitting the financial disclosure statement, or included incorrect data, or violated this law.

Article (41)

Applicable Legislation to the Authority

- 1- The Laws and Regulations in force in the federal government do not apply to the Authority, except those stated in the decisions, rules and regulations issued in implementation of this Law by Decree.
2. The Authority Employees shall be subject to the provisions of Federal Law No. (7) of 1999 Promulgating Pensions and Social Security Law, and its amendments;
3. The legislation regulating the profession of Auditors in the State does not apply to the Authority employees with regard to the exercise of their duties in accordance with the provisions of this Law by Decree.

Chapter Two

Final Provisions

Article (42)

1. The provisions of this Law by Decree do not prejudice any provision of Federal Law by Decree No. (24) of 2021 concerning the accountability of Ministers and Senior Officials or any other law that replaces it.
2. The President of the Federal National Council, with the approval of the President of the State, may invite the Chairman of the Authority to attend its sessions in which the Authority reports are discussed. The Chairman of the Authority or his delegate may express his point of view on the issues under discussion and the answers or data provided by the government related to them.

3. Federal Law No. (8) of 2011 reorganising the Audit Institution will be repealed, and the systems, Regulations and decisions issued pursuant thereto will continue to be implemented until the systems, Regulations and decisions implementing the provisions of this Law by Decree are issued to the extent that they do not conflict with its provisions.
4. Without prejudice to the text of Clause (3) of Article (31) of this Law by Decree, every provision contained in any other legislation requiring the exclusion of any of the Entities subject to the Authority Control shall be repealed.
5. The employees of the Audit Institution who are subject to a decision from the Chairman of the Authority shall be transferred to the Authority, without prejudice to their salaries and financial allocations.
6. Any provision conflicting or contradicting with the provisions of this Law by Decree shall be repealed.

Article (43)

Effective Date

This Law by Decree shall be published in the Official Gazette and shall enter into force after the date of its publication.

Mohammed Bin Zayed Al Nahyan

President of the United Arab Emirates

Issued by us at the Palace of the Presidency in Abu Dhabi:

On: 17 Rabi' I, 1445 H

Corresponding to: October 02, 2023