



الأمانة العامة للمجلس التنفيذي
GENERAL SECRETARIAT OF THE
EXECUTIVE COUNCIL

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Laws



Law No. (16) of 2023
Concerning the Organisation of Abu Dhabi
Accountability Authority

We, Mohamed bin Zayed Al Nahyan, Ruler of Abu Dhabi,

Having reviewed:

- Law No. (1) of 1974 concerning the reorganisation of the Governmental body in the Emirate of Abu Dhabi and its amendments;
- Law No. (2) of 2000 concerning the Civil Retirement Pensions and Benefits in the Emirate of Abu Dhabi and its amendments;
- Law No. (23) of 2006 concerning the Judicial Department in the Emirate of Abu Dhabi and its amendments;
- Law No. (6) of 2016 concerning the Human Resources in the Emirate of Abu Dhabi and its amendments;
- Law No. (1) of 2017 concerning the Financial System of Abu Dhabi Government, and its amendments;
- Law no. (19) of 2020 concerning the re-organisation of Abu Dhabi Accountability Authority and its amendments;
- Federal Law no. (12) of 2014 concerning the regulation of the Audit Profession, and its amendments;
- Federal Law by Decree No. (31) of 2021 concerning the issuance of the Crimes and Penal Law, and its amendments;
- Federal Law by Decree No. (32) of 2021 concerning the Commercial Companies;
- Federal Law by Decree No. (38) of 2022 concerning the issuance of the Criminal Procedures Law; and
- Based on what was presented to and approved by the Executive Council;

Issued the following Law:

Chapter (1)
General Provisions
Article (1)
Definitions

In the implementation of the provisions of this Law, the following words and phrases shall have the meanings corresponding thereto unless the context requires otherwise:

State	: The United Arab Emirates.
Emirate	: Emirate of Abu Dhabi
Ruler	: The Ruler of Abu Dhabi.
Government	: Government of Abu Dhabi
Authority	: Abu Dhabi Accountability Authority.
Competent Authorities	: All security, police, supervisory, judicial and sovereign committees and entities and the other entities, each within their own competencies, affiliated to the Government of the Emirate or the Government of the State.
Controlled Entities	: Any entities which are subject to the control of the Authority in accordance with the provisions of this Law.
Chairman	: Chairman of the Authority.
Vice-Chairman	: The Vice-Chairman of the Authority.
Regulation governing the Affairs of the Chairman of the Authority	: A Regulation issued by the Ruler specifying the duties of the Chairman of the Authority, the acts prohibited, the mechanism of his disciplinary, his annual remuneration and his leaves, and any allowances or bonuses or any other organisational matters.
Directors General	: The Directors General at the Authority.
Executive Management	: The Undersecretaries, Directors General , and Executive Directors and the like at the Controlled Entities, regardless of their appointment mechanism.

- Senior Government Employees : The chairmen of governmental departments, members of the committees affiliated to the Executive Council, and the like.
- Officials of the Controlled Entities : a. Officials and Employees of the Executive Management, and
b. Chairmen and members of the Board of Trustees and Board of Directors, governance officials, members of executive management and the like at the Controlled Entities and governmental companies and their subsidiaries that are subject to the control of the Authority according to the provisions of this Law, regardless of their appointment tool.
- Employee : The person who is appointed at the Controlled Entity by a resolution of the competent authority.
- Public Function : Any federal or local position whether legislative, executive, supervisory or administrative, including the performance of the duties of the public authority at the ministries and governmental departments, or assigned by any public authority to carry out a particular task, or any chairmanship or membership of Board of Directors and executive management at the entities, public institutions and companies which are wholly or partially owned by federal government or local governments.
- Human Resources Regulation : The Human Resources Regulation for the Employees of the Authority and issued by the Chairman; it covers the appointment of the employees of the Authority, their ranks, remuneration, allowances and rewards, as well the assessment of their performance, promotions, obligations, acts prohibited for them, mechanism of their disciplinary, termination of their service, and any other relevant controls.

Private Function	: Financial, commercial or professional activities, or membership of Board of Directors, or working for third parties with or without remuneration, or ownership of sole proprietorships, shares or equities in companies – excluding public joint-stock companies, and other activities specified in the Regulation of Human Affairs for the Employees of the Authority.
Control	: functions related to auditing, review, examination, assessment, inspection, investigation and analysis of the accounts of Controlled Entities and the Control Systems applied thereto.
Control Systems	: These include, without limitation, governance and internal control regulations related to the financial, accounting, administrative and operational systems, as well as the information systems at the Controlled Entities.
Financial and Administrative Violations	: Financial and administrative violations in accordance with the provisions of this Law.
Financial and Administrative Corruption	: Any act that is considered as a financial and administrative violation in accordance with the provisions of this Law.
Financial Statements	: The annual financial report that is prepared in accordance with the recognised accounting standards, to describe the performance of an economic unit.
Rules of Appointment of Auditors and Standards for Auditing Financial Statements of the Controlled Entities	: Rules of appointment of auditors, and standards for the audit of the Controlled Entities' Financial Statements issued by the Authority, taking into consideration the legislations of the affiliated companies listed on the stock exchange in the State and any affiliated companies established outside the State, in addition to the requirements of the legislations regulating the financial system of the Government.

Regulation of Integrity and Transparency	: A regulation issued by the Chairman following the Ruler’s approval thereon in accordance with the provisions of this Law, including the principles of integrity, transparency, accountability, honesty and combating corruption in the Public Function and the awareness among employees and persons dealing with the Controlled Entities.
Regulation of Anti-Corruption Procedures	: A regulation issued by the Chairman after the approval of the Ruler including all controls and procedures of administrative investigation, according to the provisions of this Law, and any other relevant rules.
Disclosure Regulation	: Rules issued by the Chairman with the approval of the Ruler in accordance with the provisions of this Law, to regulate the provisions and mechanism of financial disclosures and other disclosures related to the control and protection of public funds, including disclosures related to Senior Government Employees and administrators and employees of Controlled Entities.
Auditor	: An auditor who is entrusted to audit the Financial Statements and prepare and sign the reports on the audit of the Financial Statements and the relevant reports confirming the effectiveness of the internal control systems, compliance control and statements of service performance.
Internal Auditor	The employee who is entrusted to supervise the internal audit, and prepare and sign the internal audit reports.
Whistle-blower	A physical or legal person cooperating with the Authority or any Controlled Entity or other Competent Authorities, or reporting any matter falling within the competencies of the Authority in accordance with the provisions of this Law.

Witness	The person who gives a statement based on a knowledge or a knowledge claim concerning specific facts or data or based on the access to such facts or data, or about carrying out, or omission from, an act, particularly if such facts or acts committed or omitted have led to any violations of the Financial or Administrative Corruption as stipulated in this Law.
General Organisational Structure	A general administrative system for the Authority comprising the main technical and support sectors of the Authority and their names, tasks, and responsibilities. It does not include the detailed internal and subsidiary structure of these sectors or their tasks, nor the administrative and operational systems of the approved organisational structure.

Article (2)

Objectives of the Law

This Law aims at enhancing the control of the public funds, and regulating the Authority’s contributions with other Competent Authorities in protecting them through the following:

1. Control the financial and operational activities of the Controlled Entities to ensure their efficiency, effectiveness, economy, and optimal use of the public resources.
2. Combat financial and administrative corruption and lay down general principles to enhance the management of corruption risks, uncover it, address its causes, and hold perpetrators accountable to protect financial resources and public funds.
3. Enhance and strengthen the principles of integrity, transparency, and accountability, as well as the proper management practices in the Government and Controlled Entities in order to promote the reputation of the Emirate and confidence in its financial and economic system.
4. Enhance the quality of auditing provided to the Controlled Entities in the Emirate.

Chapter (2)
The Authority and Regulation of its Affairs
Article (3)

Definition of the Authority

Abu Dhabi Accountability Authority is a public entity, and is the supreme authority for financial control, accountability, integrity and transparency in the Emirate. It is a corporate entity having the legal capacity required for the practice of its activities and achievement of its objectives. It shall have a financial and administrative independence, and shall directly report to the Ruler.

Article (4)

Headquarters of the Authority

The headquarters of the Authority shall be located in Abu Dhabi City, and branches thereof may be established in the Emirate by a decision of the Chairman.

Article (5)

Financial Affairs of the Authority

1. The Authority shall have a separate budget to be approved by the Ruler and attached to the general budget of the Emirate, and the Chairman shall have all the powers and authorities required for the management and execution of such budget, and may make any transfer between its chapters and items according to the financial and administrative regulations approved at the Authority, in order to guarantee the independence of the Authority from the Controlled Entities.
2. The Authority shall apply the governmental accounting principles for the organisation of its accounts and registers.
3. The fiscal year of the Authority shall start on the first day of January and end on the 31st of December of every year.
4. The Authority shall have one or more certified auditors, in order to audit the Authority's accounts and Financial Statements. Such auditors shall be appointed by a resolution of the Chairman based on the Rules of Appointment of Auditors, and shall assume their tasks based on the

Standards of Auditing the Financial Statements of the Controlled Entities, or any other standards deemed appropriate by the Authority.

Article (6)

Organisational Structure

The Chairman shall issue the General Organisational Structure following the approval thereof by the Ruler. Such Organisational Structure shall include a sector for auditing, control and accountability, and a sector for integrity as well as financial and administrative anti-corruption, in addition to a sufficient number of technical and support sectors, in order to implement the powers and competencies of the Authority as stipulated in this Law. Their tasks, responsibilities and names shall be specified in the General Organisational Structure in accordance with the provisions of this Law and the legislations issued pursuant thereto. The Chairman may issue and amend the internal structure of the sectors and their tasks, and the administrative and operational systems of the approved organisational structure in order to achieve the Authority's objectives, all of this without prejudice to the general framework of the approved General Organisational Structure.

Article (7)

Chairman of the Authority and the Assistants Thereof

1. The Authority shall have a Chairman amongst the nationals, to be appointed by an Amiri Decree, and shall be at the rank of Chairman of Department.
2. The Chairman of the Authority may have one or more deputies amongst the nationals, to be appointed by an Amiri Decree based upon the proposal of the Chairman, and shall be at the rank of an Undersecretary of a Department and may be entrusted with some competencies of the Chairman.
3. The main sectors of the Authority shall have Directors General amongst the nationals to be appointed by an Amiri Decree based upon the proposal of the Chairman.
4. The Regulation of the Affairs of the Chairman shall organise the administrative and regulatory matters related to the position of Chairman.

Article (8)

Tasks of the Chairman of the Authority

The Chairman shall assume the tasks specified thereto in accordance with the provisions of this Law, particularly the following:

1. Prepare the annual budget of the Authority, submit it to the Ruler for approval, and supervise its implementation.
2. Approve the annual strategy and plan and supervise their implementation.
3. Submit to the Ruler the Authority's report on the audit of the annual reports of the Financial Statements of the Government.
4. Submit an annual report about the activities of the Authority and other reports, as required, to the Ruler.
5. Conduct administrative investigation with the Senior Employees of the Government and Officials of the Controlled Entities should they violate the provisions of this Law.
6. Issue the internal financial and administrative rules and regulations governing the activities of the Authority and the affairs of its employees.
7. Issue the resolutions required for the regulations, standards, rules and methodologies related to the exercise of the competencies of the Authority.
8. Approve the Financial Statements of the Authority.
9. Appoint an auditor for the Authority.
10. Represent the Authority before Courts and third parties, or delegate or assign someone for this purpose.
11. Any other tasks assigned thereto by the Ruler.

Article (9)

Legal Oath

1. Before assuming the tasks of his position, the Chairman shall take the following legal oath before the Ruler:

“I swear to God Almighty, to be loyal to the Ruler and the State, respect the Constitution and the Laws, carry out my duties with integrity and honesty, look out for the interests of the people, fully preserve the entity of the State and its funds, and to maintain the confidentiality of all

information, as God is my witness”.

2. The remaining employees of the Authority, including the Vice-Chairman and the Directors General, shall take the legal oath before the Chairman by making the statement mentioned in Clause (1) of this Article.

Article (10)

Employees of the Authority

1. The Authority shall consist of a sufficient number of employees with experience, skills and educational qualifications enabling them to perform their job optimally.
2. The Human Resources Regulation shall govern the appointment of the employees of the Authority, and shall specify their ranks, remuneration, allowances, and rewards, evaluation of their performance, promotions, obligations, acts prohibited for them, the mechanism of their discipline and termination of their services, as well as other relevant provisions related to the conditions of their service at the Authority.
3. No employee may combine between his position and another position; all employees are prohibited from assuming a Private Function unless according to the controls stipulated in the Human Resources Regulation for the employees of the Authority.
4. No employee at the Authority may work at any Controlled Entity that was subject to his duties or competencies of the Authority during the period of his work at the Authority, unless after the lapse of not less than two years from the date of termination of his services at the Authority or upon the approval of the Chairman, without prejudice to the relevant legislations.
5. In exercising their duties under the provisions of this Law, the Authority’s employees shall not be subject to the control of any Controlled Entity or any other entity, and no Controlled Entity, public entity, other entity, or person may summon any of the Authority’s employees in connection with any of the Authority’s functions, without the approval of the Chairman.

Article (11)

Independence and Objectivity

1. The Chairman and Vice-Chairman, as well as the Directors General and

employees, shall be independent and shall be objective while carrying out their tasks in the course of implementing any competencies of the Authority as per the controls indicated in this Article and Article (10) of this Law, as the case may be.

2. The Chairman may not combine between his position and any other Public or Private Function, unless with the approval of the Ruler, and shall be prohibited from practising financial, commercial or professional activities and from being a member of any Board of Director or any committee reporting to the Government or Controlled Entities, unless according to the controls stipulated in the Regulation of the Affairs of the Chairman of the Authority.
3. The Vice-Chairman or the Directors General may not combine between their positions and any other Public or Private Function, and shall be prohibited from practising financial, commercial or professional activities and from being members of Board of Directors or any committees reporting to the Government or Controlled Entities, unless according to the controls stipulated in the internal regulations of the Authority.
4. Excluding the requirements of the affiliation of the Authority prescribed in Article (3) of this Law, the Authority or the Chairman, Vice-Chairman or the Directors General thereof, shall not be subject, while assuming their competencies and powers stipulated in this Law, to the organisation, supervision or control of any other Controlled Entity or any other entity.

Article (12)

Controls of the Work at the Authority

All documents, resolutions, data, information, reports, papers, registers, plans, printed or electronic graphics accessed by any Employee or a person assigned to carry out any activities at the Authority, shall remain confidential. They shall not disclose or show them nor allow others to access them, whether during their service at the Authority or upon termination of their service or assignment, unless by a written approval of the Chairman or by a judicial order.

Article (13)

Implementation of the Recommendations of the Authority

The Authority shall communicate the results of its work to the Controlled Entities through reports that include its observations, requests, and recommendations in their regard. These entities shall implement the Authority's requests and provide it with their responses to those observations, requests, and recommendations within a period not exceeding (30) thirty days from the date on which they were notified of them. This period may be extended by a resolution of the Chairman. In the event that a response is not received from any of the Controlled Entities within the aforementioned period without an acceptable excuse, the results of the audit and the observations reached by the Authority in the reports prepared thereby shall be considered final, and the Chairman may submit a report to the Ruler about any Controlled Entity that does not adhere to those recommendations.

Chapter (3)

Competencies and Powers of the Authority

Article (14)

Competencies of the Authority

The Authority shall be in charge of supervising the public funds and shall contribute to the protection thereof according to the provisions of this Law as well as the auditing standards issued therefrom, through carrying out the following competencies:

1. Audit the annual Financial Statements of the Government and express opinion thereon, and issue a report including the results of the audit works.
2. Audit and examine the separate and consolidated annual Financial Statements of the Controlled Entities, taking into account the laws and regulations on establishing the Controlled Entities.
3. Examine the working papers and reports of the auditors of the entities whose laws require the audit of their Financial Statements by an auditor, to ensure that the Financial Statements fairly reflect the situation and financial performance of the Entity, as well as the quality of the audit performed thereby and submit the relevant reports.

4. Assess the efficiency and effectiveness of the internal audit systems, as well as the operational and financial operations and data, in addition to the IT and communication systems at the Controlled Entities.
5. Verify the abidance of the Controlled Entities by the legislations, regulations, policies, resolutions and rules of governance related to the Authority's activities for auditing purposes.
6. Review the performance and risks of the Controlled Entities, and examine the efficiency, effectiveness and economy of the financial and operational activities thereof, and submit recommendations to this effect.
7. Receive, examine and conduct administrative investigation concerning the following complaints and reports:
 - a. Illegal control in any way on the funds and property of the Controlled Entities.
 - b. Conflict of interests, such as the participation or influence of the Chairman of the Controlled Entity or any member of its Board of Directors or any employee thereof in the decision-making process at the Entity, where he or any of his relatives or partners have a personal interest therein.
 - c. Misuse of power or abuse of a Public Function to obtain an interest or benefit for oneself or others.
 - d. Cases of disclosure of official data and information of Controlled Entities, which are revealed to the Authority or reported thereto.
 - e. Carry out or abstain from any act or behaviour or make any statement, directly or indirectly, regardless of the method, in case this affects the financial reputation of the Emirate or cause prejudices to its economic interests.
8. Train and qualify the Nationals working in the sectors related to the competencies of the Authority, and the persons graduating from universities and institutes in said sectors.
9. Examine the complaints and violations falling within the Authority's competencies and that are subject to inspection by the Controlled Entities, according to the provisions of this Law.
10. Enhance and spread integrity, transparency, accountability, and

honesty in Public Functions, for the Controlled Entities and the public, and strengthen the rules of an environment that is free of financial and administrative corruption, specify the public principles and responsibilities to prevent corruption, prevent the risks thereof, and detect it, address its causes, hold its perpetrators accountable and prosecute them, protect and recover the funds of the Emirate, and prepare a regulation for the integrity and transparency, to be published in the Official Gazette, and apply it at the Controlled Entities to combat corruption and raise awareness among the employees and the persons dealing with the Controlled Entities.

11. Issue the rules and regulations governing applicable disclosures in accordance with the provisions of this Law, and publish them in the Official Gazette.
12. Monitor any deficiencies in any governance legislations and regulations and administrative and financial regulations of the Controlled Entities, revealed for the Authority in the course of assuming the competencies entrusted thereto, and suggest any amendments deemed necessary.
13. Conduct researches and studies that aim at achieving professional integrity.
14. Establish and analyse a database for the Financial and Administrative Violations falling within the competencies of the Authority, and find the adequate solutions to address such violations and ensure the prevention thereof.
15. Coordinate with judicial authorities and other Competent Authorities to follow up on cases within the Authority's jurisdiction, including transit crimes.
16. Provide financial and accounting activities entrusted to the Authority by the Judiciary in the cases referred thereto by the Authority.
17. Represent the Emirate before local entities and international organisations in the field of control, audit, integrity, transparency, and the combat of Financial and Administrative Corruption, and participate in the conferences and forums, and organise relevant training sessions.
18. Any other tasks assigned thereto by the Ruler.

Article (15)

Powers of the Authority

- For the purposes of enabling the Authority to carry out the competencies entrusted thereto by virtue of this Law, the Authority shall have the following competencies:
 1. Control, audit, review, and examination, through periodic or surprise visits.
 2. Request information, documents, data, evidence and proofs, either in writing or verbally.
 3. View any documents, resolutions, papers, data, information, reports, manual or electronic registers or any electronic systems at the Controlled Entities, and maintain and keep any copies thereof.
 4. Accede the electronic systems and programs of the Controlled Entities to evaluate the degree of safety and protection of information and data and official registers related thereto, and those related to the entities and individuals dealing therewith, in coordination and cooperation with other relevant entities and without prejudice to their prescribed competencies. The Authority may at its discretion link the electronic programs and systems of the Controlled Entities with the electronic systems of the Authority for Control and auditing purposes.
 5. Enter the headquarters of the Controlled Entities without the need to any prior authorisation.
 6. Attend the ordinary and extraordinary meetings of the general assembly of the Controlled Entities.
 7. Request the minutes of meetings of the audit committees at the Controlled Entities.
 8. Inspect the Controlled Entities and their Headquarters and the buildings related thereto without the need for any prior authorisation, and inspect the persons and private places based on an authorisation granted by the competent public prosecution.
 9. Request the attendance of Senior Government Employees with the approval of the Ruler and summon the Officials or Employees of other Controlled Entities or any other person whose interrogation or testimony is required in the course of the Authority's work.
 10. View the government bank accounts.
 11. Request the Public Prosecution to view the bank accounts and personal information of any natural or corporate person, for the purpose of

examining reports and conducting administrative investigation, taking into consideration the applicable legislations.

12. Cooperate with and seek the assistance of the security services and police in the Emirate and other Emirates, each within their competencies, to conduct investigation and inquiries and collect evidence and facts, and for escort in case of entering and inspecting any places.
13. Temporarily suspend the Employee or the assigned person from working at the Controlled Entity, for administrative investigation purpose, for a period of maximum six months, renewable for a period that does not exceed another six months, in accordance with the controls and procedures stipulated in the Regulation of Anti-Corruption Procedures, as follows:
 - a. Based on the approval of the Ruler, in the case of Senior Government Employees and Officials of Controlled Entities.
 - b. By a resolution of the Chairman, in the case of employees of the Controlled Entities.
14. Assigning the Internal Auditor at the Controlled Entity with any tasks it deems necessary for the purposes of enforcing its powers, after notifying the Chairman of that Entity.
 - The Chairman may entrust any activities of the Authority to any Entity or seek the assistance of technicians, experts and consultants, for reasons he deems appropriate.

Article (16)

Seek the Assistance of Experienced and Competent Persons

The Authority may, for the purpose of assuming the duties and competencies entrusted thereto by virtue of the provisions of this Law, seek the assistance of any experienced and competent persons deemed appropriate.

Chapter (4)

Control and Audit Sector

Article (17)

Director General of the Sector

The Control and Audit Sector shall have a National Director General to be appointed by an Amiri Decree based upon the proposal of the Chairman.

Article (18)

Competency of the Sector

The Sector shall conduct the Control activities stipulated in this Law over the Controlled Entities, through the powers prescribed for the Authority in accordance with the provisions of this Law.

Article (19)

Control Activities

The Control activities carried out by the Authority over the Controlled Entities are the following:

1. Financial Control

The Authority shall conduct financial Control over all operations of the Controlled Entities in order to ensure the extent of their relevance and the appropriateness of their accounts and their legitimacy according to the work methodology adopted by the Authority and the framework applied thereby, through the following:

- a. Audit the annual Financial Statements of the Government and express opinion thereon, and issue a report including the results of the audit works.
- b. Audit the separate and combined Financial Statements of the Controlled Entities taking into consideration the laws of the Controlled Entities in accordance with the approved auditing standards.
- c. Review the separate and combined annual Financial Statements of the Controlled Entities whose laws require an auditor for the audit of the Financial Statements, and examine the work papers and auditors' reports, to verify that the Financial Statements fairly reflect the situation or financial performance of the Entity, as well as the quality of the audit carried out thereby according to the approved auditing standards and other rules specified by the Authority as deemed appropriate thereby, and submit the relevant reports.
- d. Examine the financial operations carried out by the Controlled Entities by practising all their activities and works.
- e. Examine the data, documents and papers related to all bank accounts of the Controlled Entities to ensure that they are managed in conformity

with the approved control systems.

- f. Verify the validity of the calculation, completion and collection of public revenues and financial returns resulting from the Controlled Entities' provision of services and practice of activities, including without limitation the fees, prices, tariffs, fines, proceeds of the sale, earnings, and other revenues.
- g. Verify that the expenditures of the Controlled Entities are made in conformity with the items of the annual budget appropriated thereto, and ensure that they are used for the specified purposes in accordance with the approved powers and in conformity with the approved control regulations.

2. Control of Compliance and Performance

The Authority shall assume the tasks of control of compliance and performance over the duties and activities carried out by the Controlled Entities, in order to verify the extent of compliance of the Controlled Entities with the laws and regulations related to their competencies and ruling their activities, as well as the extent of the efficiency and effectiveness of their operational activities in accordance with the standards and work methodology and frameworks applied thereby through the following:

- a. Review and examine the procurement at the Controlled Entities to ensure the validity of their implementation or approval in accordance with the laws, regulations and policies governing them.
- b. Verify compliance with the rules and regulations of governance, accounting and accountability approved thereat.

3. Control over the Control Systems and their efficiency and effectiveness:

The Authority shall assume its control tasks over the efficiency and effectiveness of the Control Systems, in coordination with the Competent Authorities in the Emirate, when needed, in order to ensure the efficiency and effectiveness of such systems in the control of all the operational, financial and electronic activities, as well as the IT and communication systems at the Controlled Entities, according to the work methodology adopted by the Authority and the framework applied thereby through the following:

- a. Ensure the extent of availability of the Control Systems that aim at

protecting the Controlled Entities, as well as the examination thereof and verification of their procedures, to verify the extent of their efficiency and determine any deficiencies therein, and recommend any measures that shall be taken to address such deficiencies.

- b. Evaluate the principles of governance and corporate risk management, performance management, internal audit regulations, internal audit units, among many others at the Controlled Entities, according to the best recognised international standards and practices, to determine the opportunities of development and enhancement.
- c. Examine the efficiency of the Control procedures related to the information systems, and the applications and programmes of the operational and financial activities, in addition to their data, communication means and networks, and examine the data bases, as well as the reports issued thereby, to ensure their efficiency and effectiveness, and the achievement of the objectives of the Controlled Entities concerning the protection and safety of information, data and official registers of the Controlled Entities, and other entities, individuals and persons dealing therewith.

Chapter (5)

Integrity and Anti-Corruption Sector

Article (20)

Director General of the Sector

The Integrity and Anti-corruption Sector shall have a National Director General to be appointed by an Amiri Decree based upon the proposal of the Chairman.

Article (21)

Competency of the Sector

The Sector shall coordinate with other Competent Authorities, to exercise the competencies of the Authority in terms of strengthening, establishing and spreading the principles of integrity, transparency, accountability, honesty, as well as combating Financial and Administrative Corruption at the Controlled Entities, through the powers of Control, research, investigation,

information collection using the prescribed tools entrusted to the Sector by the Chairman in accordance with the provisions of this Law.

Article (22)

Investigation for the Public Interest

The consideration of the complaints, reports and administrative investigations conducted by the Authority concerning any Financial and Administrative Corruption shall be made for the purpose of achieving the public interest, and not for deciding upon any administrative and civil disputes or administrative grievances among the employees, suppliers, contractors or others, or any other private interest.

Article (23)

Preventive and Precautionary Measures

1. The Chairman of the Authority or the delegate thereof may, when assuming his competencies and powers in accordance with the provisions of this Law, ask the Public Prosecution to take the following preventive and precautionary measures, where necessary:
 - a. Seize the funds of the person against whom there are sufficient grounds for suspicion that he has committed a criminal offence as a result of any Administrative or Financial Corruption, or any person who possesses the proceeds of such offence, and prohibit the disposition of such funds, until completion of the administrative investigation procedures and adjudication of such case.
 - b. Seize the funds of the ascendants and descendants and spouse of the person against whom there are sufficient grounds for suspicion that he has committed a criminal offence as a result of an Administrative or Financial Corruption, and prevent the disposition of such funds if there is justification for doing so.
 - c. Impose a travel ban upon the person suspected of having committed any Financial and Administrative Corruption, as well as his ascendants and descendants and spouse, for a period that does not exceed three months, provided that the matter is raised to the competent court within eight working days from the date of the ban decision, and that

the court issues its decision within a period that does not exceed five working days from the date of raising the matter thereto. The Court may renew said ban for one or more periods if needed, in accordance with the applicable rules.

2. The public prosecution may take any appropriate measures to this effect.
3. The Chairman may temporarily suspend the work of the Employee or the assigned person at the Controlled Entity in the interest of the administrative investigation, for a period of maximum six months, renewable for a period that does not exceed another six months, and take any other preventive measures deemed appropriate, such as the closure of the office of the Employee or banning him from entering the headquarters of the concerned Controlled Entity or using the electronic and information services or other services designated therefor at the Controlled Entities or any other entity, or suspending his representative membership at Boards of Directors and Committees, or any other measures.

Article (24)

Handling the Administrative Investigation

1. The Authority shall discontinue the administrative investigation in case of evidence insufficiency, invalidity, absence of violation, insignificance, or any other discontinuation reasons.
2. The Authority shall inform the Controlled Entity or the concerned Competent Authority about the violation to impose the disciplinary penalty upon the violating Employees or those charged with a Public Function, recover the public funds which were unlawfully received and compensate for the damages caused thereby, if necessary, provided that the Authority is informed of the decisions on the actions taken within fifteen days from the date of reporting the violation.
3. An Employee's absence from work does not prevent 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 has been issued in his regard.
4. The Employee shall remain responsible for the violations he committed, even after the end of his service for any reason if the procedures are

initiated against him within (3) three years from the date of leaving his service.

The Chairman may ask the Public Prosecution, in accordance with the controls referred to in Article (23) of this Law, to suspend the payment of the retirement pension within the limits of a quarter, or the end-of-service gratuity to which the Employee is entitled until the end of his trial procedures.

5. Without prejudice to what is stated in Clause (2) of this Article, the Authority shall refer the administrative investigation papers to the competent public prosecution whenever the administrative investigation reveals the existence of a suspicion of a criminal offence.
6. The Regulation of Anti-Corruption Procedures shall govern the rules and conditions of handling the administrative investigation.

Article (25)

Protection of Whistle-blowers and Witnesses

1. The Authority shall coordinate with the Competent Authorities to provide the necessary protection to the Whistle-blowers or the Witnesses according to the controls and procedures stipulated in the Regulation of Anti-Corruption Procedures, including the following:
 - a. Provide the necessary protection at their place of residence, if needed, in coordination with the security entities and police in the State.
 - b. Not to disclose the identity of the Whistle-blower or Witness or any information referring thereto.
 - c. Protect the Whistle-blower or the Witness at their place of work and ensure that they are not exposed to any discrimination or mistreatment.
2. For the purposes of the implementation of the provisions of this Law, reporting any Financial and Administrative Violations to the Authority shall not be considered as a breach of the non-disclosure and confidentiality legislations and agreements, whether at the Controlled Entity where the Whistle-blower works or with whom he deals.
3. No person may be subject to any penalty just because he has reported on or witnessed against a Financial and Administrative Corruption, unless such reporting is fake or vexatious. The Whistle-blower or Witness who

incurs damage, contrary to the provisions of Clauses (1) and (2) of this Article, may seek appropriate compensation from the person who has caused such damage.

4. The Regulation of Anti-Corruption Procedures shall govern the rules and conditions of the mechanism of reporting violations, including all the obligations of the Whistle-blowers, as well as their protection, rewarding, and the penalties prescribed for fake and vexatious reporting.

Article (26)

Rewarding of the Whistle-blowers and Witnesses

A moral or material incentive reward may be granted to any person who provided fundamental information that led to the detection of an Administrative or Financial Corruption, according to the controls laid down by the Authority in the Regulation of Anti-Corruption Procedures.

Article (27)

The Regulation of Anti-Corruption Procedures for the Financial and Administrative Violations shall include the following:

1. Mechanism of reporting the Financial and Administrative Violations.
2. Rules of administrative investigation regarding the violations of the Financial and Administrative Corruption.
3. Rules of handling the administrative investigation.
4. Regulation of Whistle-blowers and witnesses.
5. Controls of settlement and recovery of the public funds for the public interest.
6. Any rules or procedures that aim at achieving the objectives of the Authority through administrative investigation.

Chapter (6)

Controlled Entities

Article (28)

Determining the Controlled Entity

1. The Authority shall assume all the competencies, duties and responsibilities inside and outside the State, taking into consideration the applicable

legislations, over the following Controlled Entities:

- a. Local departments, municipalities, authorities, institutions, councils, general secretariats, agencies, Diwans, police, local security entities, centres, offices, universities, institutes, funds, markets, and all public corporate persons related to the Government, as well as the companies which are wholly and directly owned by the Government.
 - b. The companies which are wholly owned by governmental entities or companies, whether directly or indirectly, severally or jointly, and the companies in which the Government or the governmental entities or companies contribute, directly or indirectly, severally or jointly, with a percentage that exceeds 25% of their capital.
2. The Ruler may assign the Authority to exercise its competencies over any entity where the Government has shares of less than the percentage aforesaid in Clause (1) of this Article or that is financially supported, whether directly or indirectly, by the Government.

Article (29)

Exemption and Reduction of the Penalty for the Public Interest

1. Based upon the approval of the Ruler and the recommendation of the Chairman, may be exempt from the legally prescribed penalty whomever was a partner or collaborator in the Financial and Administrative Corruption and has reported the perpetration of such corruption before detection thereof, particularly if this has led to the collection of any evidences deemed necessary for the condemnation of the other partners in the corruption, or in case such reporting was made following the detection of the corruption and contributed in determining the remaining violators or recovering the public funds.
2. The Authority, upon referring the Financial and Administrative Violations to the public prosecution in the cases indicated in Clause (1), may recommend, as per the controls and procedures stipulated in the Regulation of Anti-Corruption Procedures, to mitigate the penalty as deemed appropriate for the interest of the administrative investigation.

Article (30)

Settlement and Recovery of the Public Funds for the Public Interest Based upon the approval of the Ruler and the recommendation of the Chairman, and according to the controls and procedures stipulated in the Regulation of Anti-Corruption Procedures, the administrative investigation may be discontinued when reaching a settlement with any person who had committed a Financial or Administrative Violation, if such settlement has resulted in the recovery of the public funds, subject-matter of the administrative investigation, and in case such person has provided any information deemed important for the public interest and has cooperated with the governmental entities in this regard.

Article (31)

Responsibilities of the Controlled Entities

Every Controlled Entity shall abide by the following:

1. Enhance the culture and concepts of integrity, honesty and responsibility among its Employees and ensure that they abide by the rules of professional behaviour which are applicable at the Controlled Entity, and take the disciplinary actions against the violators.
2. Separate the supervisory, executive and controlling roles, determine the powers, and design the administrative structures in a way that enables accountability and liability.
3. Adopt specific procedures to collect, manage and disburse funds including the procedures of procurement and the management and implementation of contracts at the Controlled Entities.
4. Abide by the internal audit regulation including all the procedures and controls designed to provide assurances about the completion of operational activities of the Controlled Entities with efficiency and effectiveness as well as the extent of validity of their financial reports and about compliance with the legislations and regulations in force.
5. Transparency and simplification of the procedures and automation of the services provided by the Controlled Entity.
6. Commitment to the regulations, rules and regulations issued by the

Chairman in accordance with the provisions of this Law.

7. Inform the Authority about the Financial and Administrative Corruption upon detecting any violation according to the provisions of this Law, and refer their investigations concerning the violations falling under the competencies thereof to the Authority with all reports, and resolutions on actions taken within a duration of maximum five working days from the date of issuance thereof. The Authority may verify the integrity of the procedures adopted by the Controlled Entities regarding the Financial and Administrative Violations, and take any actions deemed appropriate in this regard. In case the Controlled Entity proceeds with the administrative investigation procedures with regards to violations related to Financial and Administrative Corruption and discovers that any employees of other Controlled Entities were engaged in such acts, then said Controlled Entities shall refer the matter to the Authority to conduct an administrative investigation.
8. Prepare the Financial Statements of the Controlled Entity according to the standards issued by virtue of the applicable legislations, provided that the Authority obtains a copy of such statements within the period of time determined by the Authority.
9. Subject to the competencies of the Authority in auditing the Financial Statements in accordance with the provisions of this Law, appoint an Auditor to audit its Financial Statements in accordance with the rules for Appointing Auditors and the Standards for Auditing the Financial Statements of Controlled Entities issued by the Authority. In case the law or regulation establishing the Controlled Entity does not provide for the appointment of an external auditor and an Auditor has been appointed thereto, the Authority may take whatever measures it deems appropriate to verify the accuracy of their Financial Statements.
10. Appoint an Internal Auditor and provide him with the resources, powers, authority and independence required for carrying out his tasks.

Article (32)

Responsibility of the Employees of the Controlled Entities and the Persons Dealing therewith

1. Any employee at the Controlled Entity and any person in charge of a Public Function or service shall assume the following:
 - a. Work through the scope of the job responsibilities assigned thereto, provided that the Controlled Entity where he works takes into account all the responsibilities prescribed thereto in accordance with the provisions of this Law.
 - b. Abide by all the laws, rules, regulations, procedures, and code of conduct applicable at the Controlled Entity.
 - c. Abide by the Regulation of Integrity and Transparency issued by the Authority.
 - d. Report any Financial and Administrative Corruption to the Authority upon detection thereof.
2. Any company, entity or individual dealing with a Controlled Entity – each within their own competencies – shall abide by the applicable legislations, regulation and procedures, and shall inform the Authority about any Financial and Administrative Corruption upon its detection.

Article (33)

Responsibility of the Auditors of the Controlled Entity

The Auditor and the Internal Auditor at the Controlled Entity shall abide by the standards, rules and professional methodologies issued by the Authority, and shall inform the Authority about any Financial and Administrative Corruption upon its detection.

Article (34)

Cooperation with the Authority

1. The Authority shall assume the competencies and powers prescribed thereto according to the provisions of this Law without prejudice to the competencies prescribed for the other concerned governmental entities. All these entities shall cooperate with the Authority - each within their own competencies - to enable it to exercise its competencies and powers. The Authority shall exercise said competencies and powers over the assets and interests of the Controlled Entities outside the State as per the

applicable legislations, in coordination with the Competent Authorities and in accordance with the applicable regulations.

2. The Authority, if need be, and in case any Controlled Entities rejects that the Employees of the Authority assume their duties as legally prescribed, may submit an application to the Judicial Authority to take the procedures of preserving the data or information or treasuries or funds or devices or places where the required data is available.
3. In case of a dispute between the Authority and any Controlled Entity in terms of the final results or recommendations provided by the Authority, then the matter shall be raised to the Ruler to decide whatever he deems appropriate to this effect.
4. In case there is a dispute between more than one Controlled Entity concerning the competency related to the administrative investigation of any violation related to Financial and Administrative Corruption, then the Executive Council shall have jurisdiction to settle the dispute based upon a recommendation made by the Authority.

Chapter (7)

Crimes and Penalties

Article (35)

Penalty for disclosing secrets

Without prejudice to any more severe penalty in any other law, any Employee in the Authority or someone assigned to do any of the Authority's tasks, who discloses the confidentiality of documents, resolutions, data, information, reports, papers, records, printed or electronic plans and drawings that he has access due to, or during the course of performing his job, or reveals them or allows others to view them, whether during his work in the Authority or after the end of his service or his assignment, shall be sentenced to imprisonment for a period of not less than one year and not more than 5 years and a penalty of not less than two hundred thousand (200,000) Dirhams and not more than two million (2,000,000) Dirhams, or to either penalties.

Article (36)

Penalty for Impeding the Work of the Employees of the Authority

Without prejudice to any more severe penalty provided for in any other law, shall be sentenced to imprisonment for a period that does not exceed a year and to a fine of not less than ten thousand Dirhams and not more than (1,000,000) one million Dirhams, or to either penalty whomever:

1. Refrains from responding to the summon issued by the Authority.
2. Makes a malicious reporting to the Authority.
3. Refrains from reporting a Financial and Administrative Corruption to the Authority.
4. Refrains from submitting any documents, resolutions, papers, data, information, reports or registers required by the Authority, within the deadlines set therefor, or refrains from providing his statements or testimony regarding a Financial or Administrative Corruption case under consideration.
5. Refrains from, or performs, any act or behaviour that may impede the work of the Authority and may prevent it from exercising its competencies or powers.
6. Attempts in any way or any form to impede the work of the Authority or to exercise influence on the employees of the Authority while carrying out their duties or abuse them.
7. Exposes any Whistle-blower or Witness of a Financial or Administrative Corruption to a verbal or physical abuse, and harms them because of reporting corruption.
8. Refrains from submitting a financial disclosure or submits invalid data in this regard, contrary to the provisions of this Law and the Disclosure Regulation.

Chapter (8)

Final Provisions

Article (37)

Submittal of the Legislations to the Authority

Without prejudice to the competencies prescribed for the concerned entities in the Emirate, the draft legislations related to the competencies of the Authority shall be raised thereto in accordance with the provisions of this Law.

Article (38)

Law Enforcement Capacity

The Chairman of the Judicial Department shall issue, in agreement with the Chairman of the Authority, a resolution determining the Authority's Employees having the judicial enforcement capacity, concerning the violations falling under their competencies in accordance with the provisions of this Law.

Article (39)

Laws to which the Authority and its Employees are subject

1. The Authority shall not be subject to the laws and regulations applicable at the Government, except for the matters which have a special provision in the rules and regulations issued for the implementation thereof.
2. The National Employees of the Authority shall be subject to the Law of Civil Retirement Pensions and Benefits applicable in the Emirate.

Article (40)

Repeal of a Law

1. The aforesaid Law no. (19) of 2020 shall be repealed, and the regulations and resolutions issued pursuant thereto shall remain effective consistently with the provisions of this Law, until the issuance of the regulations and resolutions implementing the provisions of this Law.
2. Any text or provision contrary to the provisions of this Law shall be repealed.

Article (41)

Enforcement Date

This Law shall be published in the Official Gazette, and become effective from the date of its publication.

Mohamed bin Zayed Al Nahyan

Ruler of Abu Dhabi

Issued by us in Abu Dhabi

Date: 31 October 2023

Corresponding to: 16 Rabee Al Akher 1445 Hijri

Executive Council Resolutions



Executive Council Resolution No. (212) of 2023
Concerning the Appointment of the Director-General
of the Legal affairs and Legislations
at Abu Dhabi Executive Office

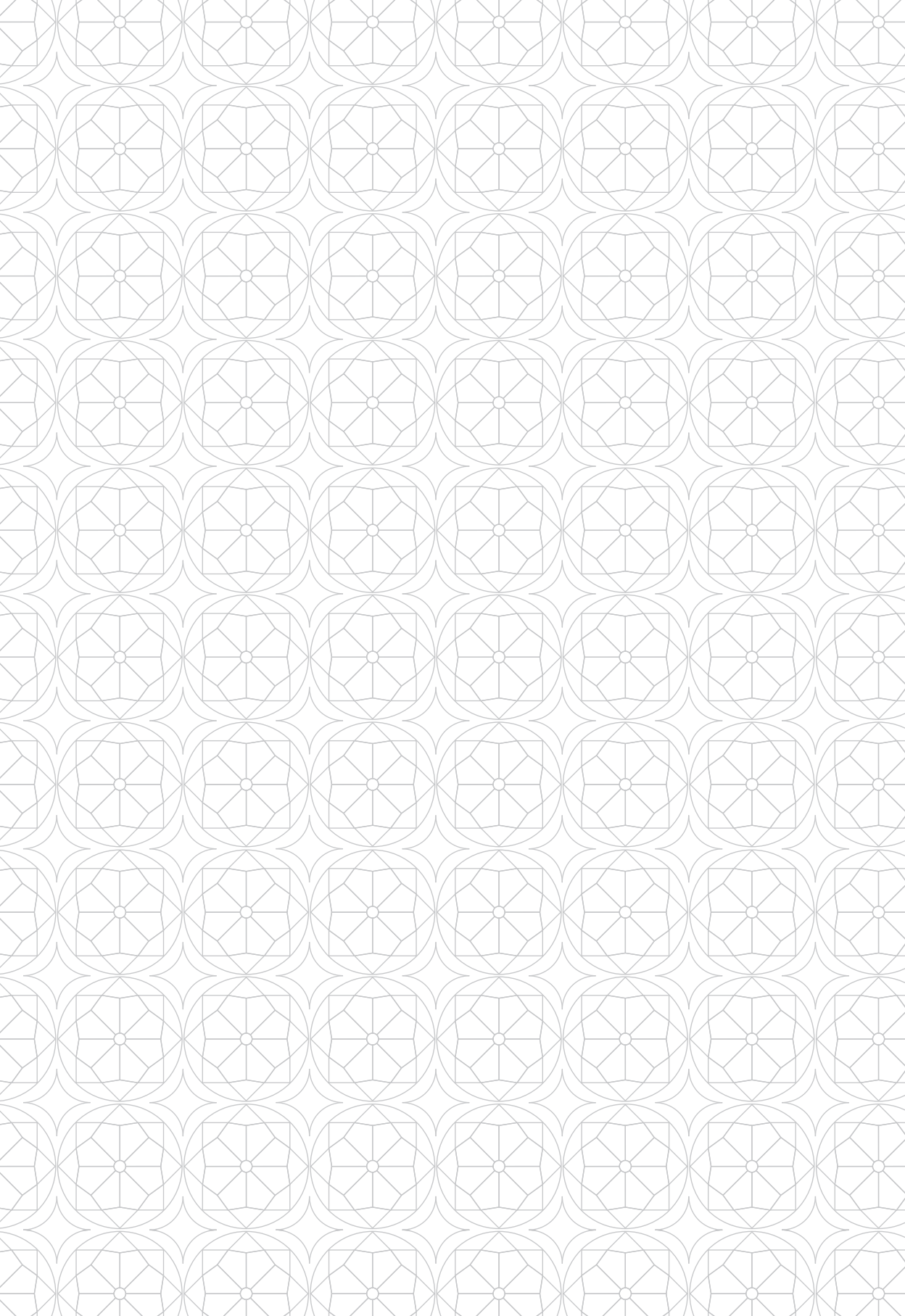
The Executive Council has decided the following:

His Excellency Abdullah Khalfan Subay Hamdan Al Shamsi shall be appointed as the Director-General of the Legal Affairs and Legislations at Abu Dhabi Executive Office.

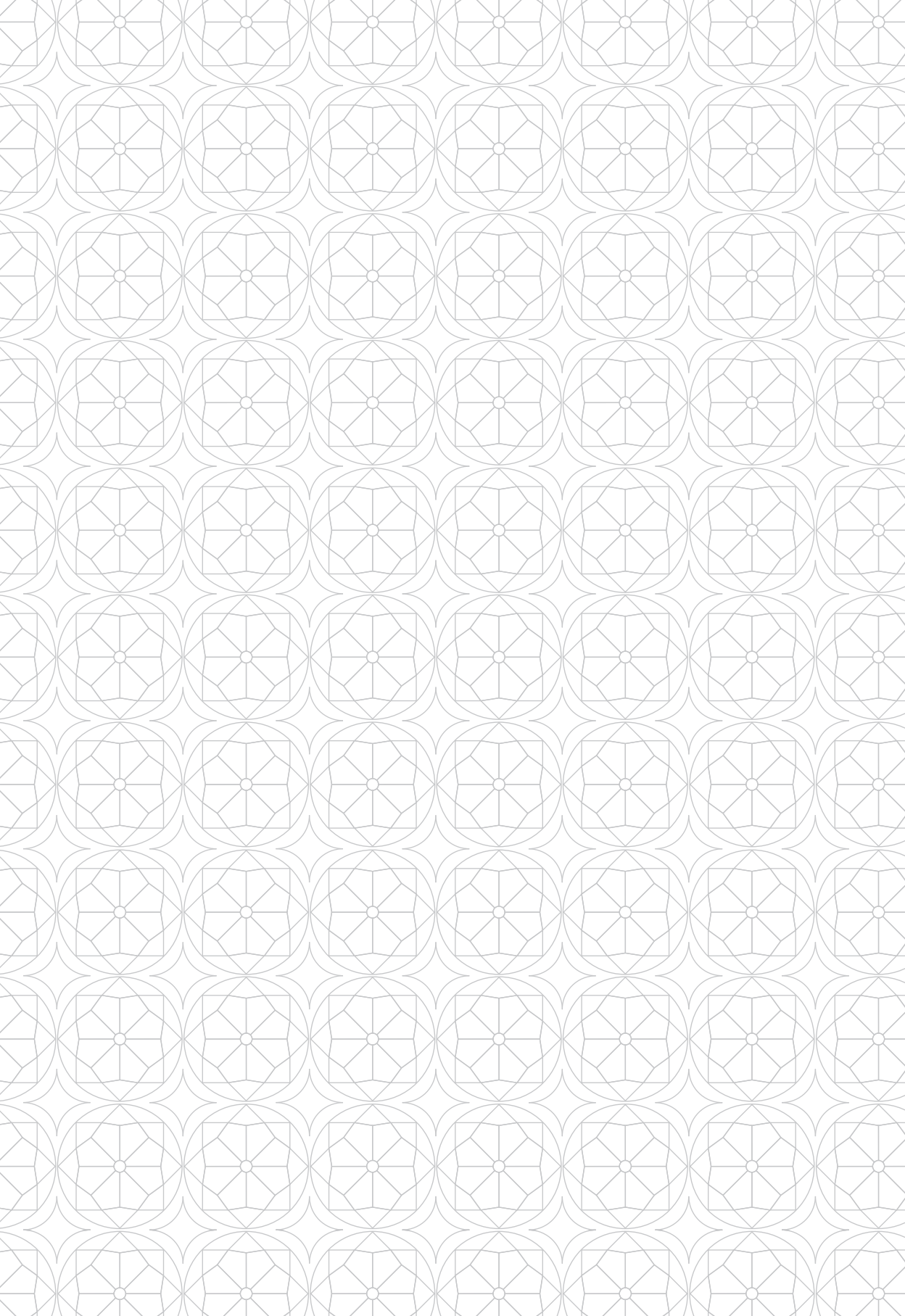
Saif Saeed Ghobash

Secretary-General

Issued on: 16 October 2023
Corresponding to: 01 Rabee Al Akher 1445 Hijri



Other Decisions



**ADJD Chairman Decision No (38) of 2023
Regarding the of English Notary Services**

The Chairman of the Judicial Department,

After perusal of Law No. (23) of 2006 regarding the Judicial Department in the Emirate of Abu Dhabi, and its amendment;

Law No. (11) of 2017 regarding the Notary Public in the Emirate of Abu Dhabi;

Law No. (14) of 2021 regarding Civil Marriage and its Effects in the Emirate of Abu Dhabi, and its amendments;

The Civil Procedure Law, issued by Federal Decree Law No. (42) of 2022; and

ADJD Chairman Decision No. (38) of 2017 approving the regulations for private notaries and employees of government entities licensed to practice the profession of public notaries, and its amendments,

Decided the following:

**Article One
Objectives of Decision**

The purpose of this decision is to:

1. Specify the circumstances and conditions under which documents undertaken by the notary public can be drafted in English, eliminating the necessity for Arabic translation thereof, based on the legislative authorisation stipulated in Article 16 of Law No. (11) of 2017.
2. Innovate and enhance the notary services within the Emirate.
3. Facilitate doing business and promote foreign investments in the Emirate.
4. Highlight the pioneering role of Abu Dhabi in introducing the first English-language notary service in the region.
5. Eliminate language barriers preventing foreign clients from accessing notary services.
6. Cater to the linguistic requirements of non-Arabic speakers.
7. Align notary services with Abu Dhabi economic and demographic landscape.
8. Streamline and expedite procedures for attesting and notarising contracts and documents written in English language.

Article Two
Establishment of an English-Language Notary Services bureau

An "English-Language Notary Services Bureau" shall be established within the Judicial Department to offer notary services in English. The official name of the office shall be: "English Notary Services Bureau".

Article Three
Office responsibilities

The office shall be in charge of attesting and notarising documents and records written in English language, without the need for submission of an Arabic translation thereof, pursuant to Article 16 of Law No. (11) of 2017. All procedures, processes and forms used by the office will be exclusively in English. This includes, but is not limited to, letters, communication with stakeholders and all meetings held with the attestation officers.

Article Four
Allowing External Notaries to Attest English Documents

Based on a direction by the Private Notary Affairs Committee, private or governmental notaries may receive licensing to deliver notary services in English.

Article Five
Types of Documents Attested or Notarised in English

The English-language notary services will cover the attestation of contracts and documents written in English, including but not limited to:

1. All types of Contracts
2. Declarations and affidavits
3. Settlement agreements
4. All types of powers of attorney
5. Signature authorisation
6. Board decisions, minutes of meetings and all documents generated by public and private entities due to or in the course of their operations.

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Article Six
Issuance of guidelines

The Undersecretary of the Abu Dhabi Judicial Department shall issue the necessary guidelines to enforce the provisions of this decision.

Article Seven
Enforcement and Publication

This decision shall come into force and effect from the date of its issuance and shall be publicized in the Official Gazette.

Mansour Bin Zayed Al Nahyan
Chairman of the Judicial Department

Date: Oct 12th, 2023

United Arab Emirates
The Emirate Of Abu Dhabi
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