

**Appendix 9**

In this appendix underlining indicates new text and striking through indicates deleted text.



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# The DFSA Rulebook

## Glossary Module

**(GLO)**

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## 2 GLOSSARY

### A

Defined Term	Definition
<u>AUD</u>	<u>The Auditor Rules module of the Rulebook.</u>
<u>Annual Information Return</u>	<u>A return prepared by a Registered Auditor for submission to the DFSA in accordance with AUD Rule 4.8.</u>
Auditor	<p><u>Has the meaning given to the term in Article 97 of the Regulatory Law 2004.</u></p> <p>A partnership or company that is registered by the DFSA to provide audit services to:</p> <p>(a) — an Authorised Person that is a Domestic Firm or to;</p> <p>(b) — a Domestic Fund; or</p> <p>(c) — a Public Listed Company.</p>
Audit Principal	<u>Has the meaning given to that term in Article 97 of the Regulatory Law 2004. A natural person who is appointed by an Auditor in compliance with the requirements in GEN Rule 8.9.1 or MKT Rule 5.2.17.</u>
<u>Audit Services</u>	<u>Has the meaning given to that term in Article 97 of the Regulatory Law 2004.</u>

### C

Defined Term	Definition
Client Money Auditor's Report	A report referred to in containing the content specified in GEN Rule 8.6.1(c)(d).
Code of Ethics for Professional Accountants	The code of ethics for accountants <u>as issued and amended from time to time</u> by the International Ethics Standard Board for Accountants (IESBA) of IFAC.

## F

Defined Term	Definition
<u>Financial Statement Auditor's Report</u>	<u>A report referred to in GEN Rule 8.6.1(a).</u>
<u>Fund Auditor's Report</u>	<u>A report referred to in CIR Rule 9.3.8(b).</u>

## I

Defined Term	Definition
<u>IFRS for Small and Medium Sized Enterprises</u>	<u>The International Financial Reporting Standards for small and medium sized enterprises as issued and amended from time to time by the International Accounting Standards Board.</u>
<u>Insurance Monies Auditor's Report</u>	<u>A report referred to in GEN Rule 8.6.1(d).</u>
<u>International Financial Reporting Standards (IFRS)</u>	<u>The International Financial Reporting Standards as issued and amended from time to time by the International Accounting Standards Board.</u>
<u>International Standards on Assurance Engagement</u>	<u>The international standards on assurance engagement as issued and amended from time to time by the International Auditing and Assurance Standards Board (IAASB) of IFAC.</u>
<u>International Standards on Auditing</u>	<u>The international standards on auditing as issued and amended from time to time by the International Auditing and Assurance Standards Board (IAASB) of IFAC.</u>
<u>International Standards on Quality Control</u>	<u>The international standards on quality control as issued and amended from time to time by the International Auditing and Assurance Standards Board (IAASB) of IFAC.</u>
<u>International Standards on Related Services</u>	<u>The international standards on related services as issued and amended from time to time by the International Auditing and Assurance Standards Board (IAASB) of IFAC.</u>

## P

Defined Term	Definition
<u>Practice Note</u>	<u>Guidelines issued from time to time by the DFSA to</u>

<b>Defined Term</b>	<b>Definition</b>
	<u>assist a Registered Auditor in applying a relevant standard.</u>
Principle	<p><del>A principle prescribed in GEN chapter 4 for Authorised Firms or Authorised Individuals as the case may be.</del></p> <p><u>Means:</u></p> <p>(a) <u>in relation to an Authorised Firm or Authorised Individual, a principle prescribed in GEN chapter 4; and</u></p> <p>(b) <u>in relation to an Audit Principal, a principle prescribed in AUD section 2.6.</u></p>
Public Listed Company	Has the meaning given to that term in <u>Article 97(2) of schedule 1 of the Regulatory Law 2004.</u>
<u>Public Listed Company Auditor's Report</u>	<u>A report referred to in MKT Rule 5.2.7(b).</u>

## R

<b>Defined Term</b>	<b>Definition</b>
<u>Registered Auditor</u>	<u>Has the meaning given to that term in Article 97 of the Regulatory law 2004.</u>
<u>Regulatory Returns Auditor's Report</u>	<u>A report referred to in GEN Rule 8.6.1(b).</u>
<u>Relevant Person</u>	<p><del>Has the meaning in AML Rule 1.1.2</del></p> <p>(1) <u>In AML has the meaning in AML Rule 1.1.2.</u></p> <p>(2) <u>In AUD has the meaning in AUD Rule 1.1.2.</u></p>

## S

<b>Defined Term</b>	<b>Definition</b>
<u>Safe Custody Auditor's Report</u>	<u>A report referred to in containing the content specified in GEN Rule 8.6.1 (e).</u>
<u>Statement of Recommended</u>	<u>The Statement of Recommended Practice as issued and</u>

Defined Term	Definition
<u>Practice (SORP)</u>	<u>amended from time to time by the Investment Management Association (IMA) in the United Kingdom.</u>

## U

Defined Term	Definition
<u>US GAAP</u>	<u>Generally Accepted Accounting Principles as issued and amended from time to time by the Financial Accounting Standards Board in the United States.</u>

## W

Defined Term	Definition
<u>Working Papers</u>	<p><u>Means all material (whether in the form of data stored on paper, film, electronic media or other media or otherwise) prepared by or for, or obtained by a Registered Auditor in connection with the performance of the audit concerned and includes:</u></p> <ul style="list-style-type: none"> <li><u>(a) the record of audit procedures performed;</u></li> <li><u>(b) relevant audit evidence obtained; and</u></li> <li><u>(c) conclusions reached.</u></li> </ul>