

The Strategic Plan

2021 – 2023

The operational plan (executive) and the performance indicators emanating from it

March 2021

Topics	No
Vision, mission, and value	
Historical background	
Current status	
Organizational Chart	
SWOT analysis (internal and external environment)	
The main components of the strategic plan 2021-2023	
Strategic goals	
Operational plan and performance indicators	

Vision, mission, and value

Our vision

Sustainable professional audit excellence to enhance public accountability

Our mission

Contribute to improve the use and management of the state's public resources to achieve the sustainable development of society through a comprehensive and independent audit of public funds and contribute to the efficiency, effectiveness, transparency and accountability of government administration

Our value

In our journey towards our future vision, and to achieve our mission at all levels, we appeal to our common values system, which will always remain our first and basic reference:

Integrity

Independence and objectivity

Efficiency and professional care

Transparency

Confidentiality

Historical background

The establishment of the Audit Bureau in Jordan has passed through three stages, closely related to the development of the political, economic and legislative conditions in the Kingdom

First stage

It dates back to January 1928, when the “Reviewing Department” was established in order to audit the financial accounts in the emirate. In the late 1930s, this branch was replaced by another name, which is the “Auditing Department” in accordance with the Ministerial Resolution published in the Official Gazette No. (271) Date 9/8/1930.

Second stage

It dates back to 1931 when the Auditing and Verification Act was issued. Under this act, the Audit and Verification Department was established based on Article (19) of the Basic Act of the Eastern Jordan Emirate. The task of this department was to examine government accounts related to revenues, expenditures, trusts and advances, including private funds in the financial constraints of the state. Although this act has determined the association of the Audit and Verification Department with the Prime Ministry, this link has not been continued, it was disengaged from the Prime Ministry and linked to the Ministry of Finance in 1939 , and in 1942 the disengagement was re-established as it was in 1931, and the department was linked to the Prime Ministry and the continuation of this association until 1949, when the link was disengaged from the Prime Ministry and linked again with the Ministry of Finance and Economy. The Audit Act continued to apply until the Audit Bureau Act No. 28 of 1952 was passed.

Third stage

With the issuance of the Jordanian Constitution on January 8, 1952, the third stage of establishing the Audit Bureau in its constitutional capacity has entered into force, as Article (119) of the constitution stipulates, “An act shall constitute an Audit Bureau office to monitor the state’s revenues,

expenditures, and methods of disbursement.” In light of this constitutional article, the act of the Audit Bureau No. (28) For the year 1952 was issued in the Official Gazette on 16/4/1952 and this act came into force one month after the date of its publication in the Official Gazette, Seven amendments have been issued to this act during the past fifty years, and these amendments came to keep up with the expansion of government activity and the economic and social development that Jordan witnessed during this period and the subsequent development in the types and methods of audit, its goals, scope, requirements for its practice, and the techniques used in it.

Current status

The Audit Bureau has kept up with regional and international developments in the field of audit and everything related to its work in order to reach the goals it seeks to achieve, similar to the SAIs in developed countries. Several draft amendments to its law were submitted in accordance with the economic and informational developments taking place in the Kingdom, and the last amendment was in 2018. Currently, during the year 2020, a draft has been prepared to amend the law of the Audit Bureau, which aims mainly to grant more financial and administrative independence and expand the authorities of the Bureau to comply with international practices and the requirements of SAIs and to comply with the Lima and Mexico declarations regarding the independence of SAIs issued by the International Organization of Supreme Audit Institutions (INTOSAI).

A. The Audit Bureau duties

1. Submit an annual report on the special account of each fiscal year to the House of Representatives, including its views and observations, and the irregularities committed and the liability involved in the start of each regular session or whenever requested by the House of Representatives.
2. Monitoring the state’s revenues and expenditures and the methods of disbursement of trusts, advances, loans, settlements and warehouse.

3. Providing advice in the areas of accounting to the Auditee.
4. Monitoring public funds to ensure that they are spent legally and effectively.
5. Ensuring the proper application of the applicable environmental legislation in coordination with relevant authorities.
6. Verify that administrative decisions and procedures in the Auditee are carried out in accordance with the legislation in force.

B. The Audit Bureau authority

In order to carry out its aforementioned tasks, the Bureau has the following authorities:

1. Audit, cash inventory, stamps, documents and documents of financial value as well as inventory of supplies in any department.
2. Auditing any document, record or paperwork necessary to achieve complete conviction of its accuracy and reviewing the accounting and financial transactions in all departments in any of their roles, whether related to revenues or expenditures, and has the right to directly communicate with the employees entrusted with the matter of these accounts and correspond with them.
3. Auditing in a manner that ensures that the accounts are conducted in accordance with the correct principles and that the measures taken to prevent anomalies and manipulations are sufficient and effective. and may draw attention to any deficiency it finds in the financial or administrative legislation and to verify that the laws, regulations and instructions related to financial matters and accounts are strictly enforced and to draw attention to any defect or error and to express its opinion on the adequacy of the regulations and instructions to achieve the purposes of the financial laws.
4. Examine all reports and information received from the inspectors, whether they are financial or administrative, as well as investigation reports in irregularities that affect financial and administrative matters, and request that he be provided with all information and inquiry it wants to see from all departments that affect the work of its department.
5. The President of the Audit Bureau may seek the assistance of consultants, experts and specialists in matters that require

technical expertise.

C. The Audit Bureau scope of work

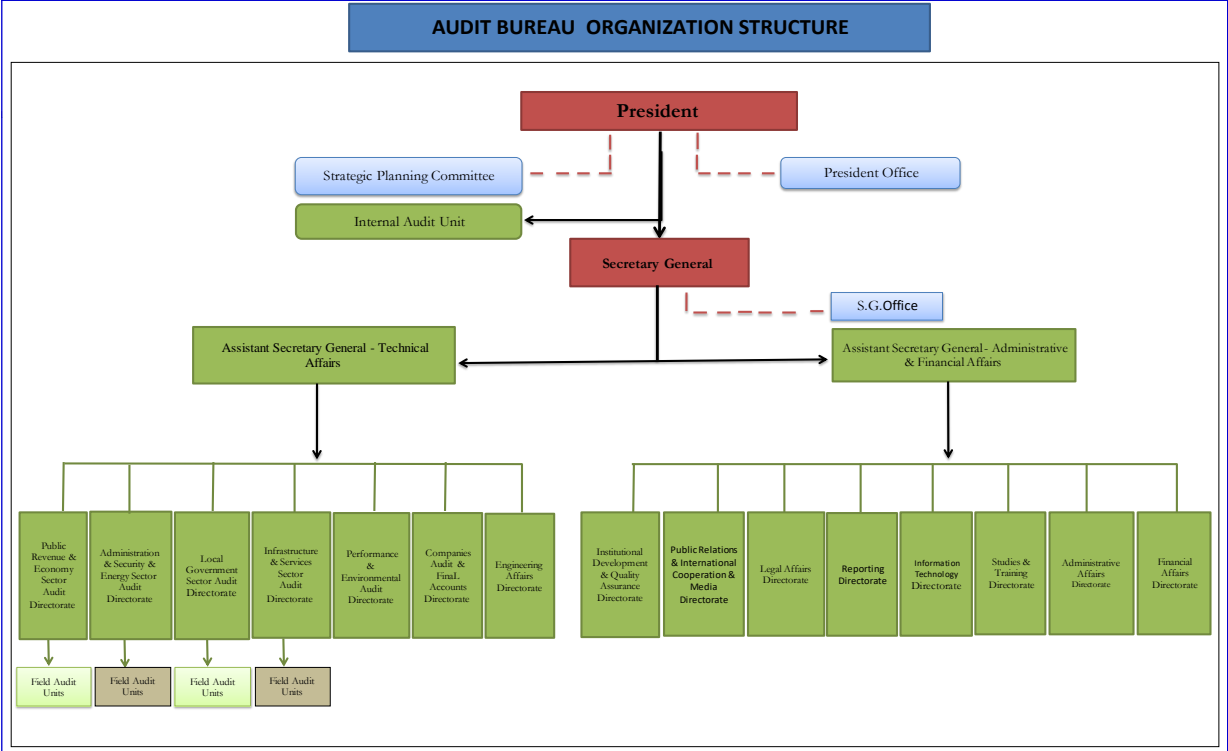
The Bureau scope of the work includes the following entities:

1. Ministries, government departments, official public institutions and public institutions.
2. Municipal and village councils and joint services councils.
3. Companies in which the government contributes 50% or more of its shares.
4. Any entity that the Council of Ministers decides to assign the Audit Bureau to audit its accounts if its funds take the rule of public funds or their collection is carried out in accordance with the provisions of the law.

D. The type and number of Auditee

Million dinars

Entity	Number	Budget size for 2020
Ministries/departments included in the general budget law	80	9600
Bodies and institutions listed in the Government Units Budgets Law	25	15400
Municipalities	100	
Service councils	14	840
companies	40	
Universities	11	
Independent colleges	31	530
Total	301	12510



SWOT Analysis (internal and external environment)

A SWOT analysis (the internal and external environment) of the Audit Bureau was conducted in order to enhance strengths, address

weaknesses, take advantage of opportunities and reduce the impact of threats; as a result, this analysis may be as follows:

A. Analysis of the internal work environment of the Audit Bureau (strengths and weaknesses):

strengths	weaknesses
1. A supportive senior leadership willing to bring about change and improvement	1. Financial and administrative independence and legal immunity are incomplete in accordance with the international standards of SAIs
2. The prestigious status that the Audit Bureau enjoys locally and its good reputation among the Arab and international supreme audit institutions.	2. The Audit Bureau does not have the capacity of a judicial authority
3. Qualified human cadres (administrative and technical).	3. Lack of accurate statistical databases (documentation)
4. Clear legislation to grant rewards and incentives	4. High turnover, leaking of competencies, inadequacy of qualified cadres in specialties and inability to retain them
5. There is a provision in the Audit Bureau law that obligates the application of international auditing standards	5. poor follow-up and evaluation of audit and quality control functions
6. There is a system for individual follow-up and evaluation of employees	6. Limited use of automated systems in monitoring and auditing
7. A work environment that supports performance and work quality	7. Lack of auditing of information security and information systems in the Auditee, and the lack of trained cadres in this field
	8. Lack of specialized professional certificates (CPA, JCPA, CISA, CMA, CIA)

B. Analysis of the external work environment of the Audit Bureau (opportunities and threats):

opportunities	threats
1. His Majesty the King's support for the regulatory agencies and efforts to fight financial and administrative corruption	1. The multiplicity of legislation regulating the work of the Auditee and the speed of amendments and changes thereto
2. Having external donors	2. There is a weakness in the institutional environment of the Auditee
3. International audit standards issued by a specialized international organization that are constantly amended	3. Insufficient financial allocations for the implementation of plans and capacity development due to limited state resources
4. The government's orientation towards a legislative and regulatory environment that serves the achievement of the Audit Bureau's goals	4. Weakness in regulatory systems and understanding of financial and accounting applications in the Auditee
5. Government support for the Audit Bureau to implement a plan in digital / electronic transformation and to provide financial allocations for this purpose	5. Failure of some Auditee to respond to its address and correct regulatory outputs in a timely manner
6. Signing twinning agreements and memoranda of understanding locally and abroad (regional and international)	
7. Increased confidence of the parties involved in the work of the Audit Bureau and the support of society and the media	
8. Technological development in information technology and e-government programs	

The main components of the strategic plan 2021-2023

The Audit Bureau's strategic plan for the years (2021-2023) consists of (3) strategic components that stem from the Bureau's vision, mission, and values, which are consistent with the requirements of the SAIs in accordance with international best practices. In the end, the plan leads to achieve the following:

1. Building the capabilities of the Audit Bureau and developing institutional performance to keep up with the best international practices of the SAIs.
2. Enhancing the confidence of the citizens of the Hashemite Kingdom of Jordan in the national and vital role played by the Audit Bureau and promoting its pioneering contributions to the development of society.
3. Meeting the needs, expectations, and aspirations of all categories of influential customers and those affected by the strategic performance of the Audit Bureau.
4. Achieving the efficiency of internal performance through goals and objectives that enhance the institutional performance of the Audit Bureau.
5. Achieving the vision and mission of the Audit Bureau.

The main strategic goals

1. Improve the quality of regulatory processes and outputs, the working environment and increase efficiency.
2. Institutional Excellence.
3. Strengthen the value of the Audit Bureau as a house of expertise and strengthen the relationship with the relevant parties locally, regionally and internationally.

The following is a description and detail of strategic goals:

<p>The first strategic goal: improve the quality of regulatory processes and outputs, the working environment and increase efficiency</p> <p>Integration of regulatory work by increasing the efficiency of various auditing processes and methods in line with accounting and international standards for financial auditing and best practices.</p>		
<p>Sub-goal (1_1): Electronic digital transformation</p>		
No.	Project/Program Name	Project/Program Description
(1-1-1)	management of computerized audit files	Using computerized software to manage and implement audits to be distributed to all auditors, heads of audits units, and managers of technical directorates
(1-1-2)	Increase the efficiency of auditors to manage computerized audit files (planning, execution, report)	Training courses for computerized software users
(1-1-3)	Providing auditors with modern computers (laptops)	A contract was made to purchase 200 laptop computers and it is expected to be delivered in 03/2021 during the next two years at a rate of 100 laptops per year.
(1-1-4)	Cloud computing	Transfer Audit Bureau's systems and databases to become accessible through what is known as cloud computing (e-government cloud).
(1-1-5)	Business continuity in emergencies, disasters and work in emergencies	Preparing an action plan under emergency conditions such as the Corona pandemic and a list of alternatives in performing tasks and those in charge of them and transferring the (backup) to become part of cloud computing within the disaster and emergency response plan (Recovery Disaster Site)
(1-1-6)	Paper-free and eco-friendly environment	Automation of administrative and support operations, including incoming and outgoing official letters, and linking them to the archiving system of the Audit Bureau (headquarter) and field audit unite (Zajel system and Tarasul system). Archiving the files of the Audit Bureau's employees and linking them to the electronic archiving system operating in the Civil Service Bureau
(1-1-7)	Spread Legislative Awareness	Obtaining licenses from Jordanian legislation - implementing justice and equity, distributing it to all employees of the Bureau, field-auditing unit, continuous updating, and preparing

		awareness brochures on some legal and legislative issues.
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The first strategic goal: improve the quality of regulatory processes and outputs, the working environment and increase efficiency

Integration of regulatory work by increasing the efficiency of various auditing processes and methods in line with accounting and international standards for financial auditing and best practices

Sub-goal (2-1) High-quality auditing reports

No.	Project/Program Name	Project/Program Description
(1-2-1)	Implementation of the international auditing standards issued by INTOSAI	Adopt a risk-based audit methodology and a comprehensive audit (financial and compliance)
(2-2-1)	Raising the level of professional performance of auditors in accordance with the international auditing standards (INTOSAI)	Enroll auditors in training courses in the field of auditing standards and risk-based auditing within the Bureau's training plan and the twinning project, and enroll them in a program for professional certifications specialized in auditing (JCPA, CISA, IPSAS)
(3-2-1)	Strengthening the SDGs performance auditing	Implementation of annual plans of the Performance Audit and Environmental Audit Directorate that include a range of selected topics in the field of SDGs auditing
(4-2-1)	Activate the computerized systems auditing	Apply computerized systems auditing as part of the annual audit plan and the integrated auditing and cadres training Provide specialized expertise in auditing systems (IT audit).

The second strategic goal (2): Institutional Excellence

Keeping up with the best international practices of the SAIs so that the Audit Bureau becomes an independent institution with outstanding performance

Sub-goal (1-2): Developing the legislative, regulatory, and governance environment

No.	Project/Program Name	Project/Program Description
(1-1-2)	Develop the performance of the Audit Bureau based on the performance measurement framework for the SAIs (PMF SAI) (preparing the self-assessment report according to the framework (Where are we?))	Use of the INTOSAI Performance Assessment Framework (PMF SAI) The framework for measuring the performance of the SAIs by the Institutional Performance Development and Quality Assurance Directorate with its six approved components.
(2-1-2)	Prepare a report on the evaluation	Using a model approved by the bureau

	of the government system in the Audit Bureau	based on GAIT standards approved by the Institutional Performance and Policies Development Department in 2017 to measure the compliance with the principles of governance
(3-1-2)	Amend the Audit Bureau law to keep up with the international practices	Amend the law to give the Audit Bureau more financial and administrative independence and expand the scope, authority and tasks of auditing (such as computerized auditing, grants and aid audits)

Follow the second strategic goal		
Sub-goal (2-2): Enable employees to perform their tasks efficiently and effectively		
No.	Project/Program Name	Project/Program Description
(1-2-2)	Attract qualified and experienced employees to suit the needs of the Bureau	Establish criteria and principles for the selection of new employees
(2-2-2)	Develop computer skills and applicable software	Computer training courses and applicable software for all employees, administrators, and specialists
(3-2-2)	Code of conduct and employee commitment to it	Preparing a functional code of conduct in accordance with international standards ISSAI130 and obligating employees to adhere to it
(4-2-2)	Training Of Trainers (TOT)	Enroll a group of the Audit Bureau managers, auditors, and employees in the TOT course
Sub-Goal (3-2): rewarding outstanding performance		
No.	Project/Program Name	Project/Program Description
(1-3-2)	Rewarding the outstanding employee	Apply the Distinguished/ Exemplary Employee Award quarterly
(2-3-2)	Encourag the realization of financial savings for the public treasury	Adopting foundations to reward auditors who achieve financial savings during audits

The third strategic goal (3): enhance the value of the Audit Bureau as a house of expertise and consolidate the relationship with the relevant parties locally, regionally, and internationally.		
Enhancing the perception of the Audit Bureau as a professional institution with expertise and capabilities and working efficiently, effectively, and with a distinctive presence		
Sub-goal(1-3): Improving the performance of internal control units in the Auditee		
No.	Project/Program Name	Project/Program Description
(1-1-3)	Develop evaluation models	Developing an evaluation model for internal control units to align with international auditing and control standards
(2-1-3)	Improve the capabilities of the internal control units	Training of internal control units in the Auditee through specialized training programs
(3-1-3)	Improve the capabilities of auditors of the Audit Bureau in evaluating	Training the auditors of the Audit Bureau on the criteria for evaluating

	internal control units	internal control units and how to use and fill out the evaluation form
Follow the third strategic goal		
Sub-goal(2-3): enhance the Audit Bureau's relationship with international lenders and donors		
No.	Project/Program Name	Project/Program Description
(1-2-3)	Prepare grant and loan audit reports	Prepare independent auditor reports regarding the grant and loan audits and their indicators at the request of donors and lenders on time
(2-2-3)	Reaching out to international donors and lenders	Reaching out regularly with international donors and lenders regarding the Audit Bureau from the financial and administrative reform programs
Sub-goal (3_3): Strengthen the relationship with international regulatory organizations (INTOSAI, ASOSAI, ARABOSAI).		
No.	Project/Program Name	Project/Program Description
(1-3-3)	Participate in meetings, conferences, and committee memberships	Send Audit Bureau employees to attend conferences and meetings held by regulatory organizations and hosting part of these events
(2-3-3)	Participate in scientific research in the field of Audit	Publish research and articles in the field of Audit approved by organizations
Sub-goal(4-3): Raising the media awareness about the role of the Audit Bureau and its activities inside and outside the Bureau		
No.	Project/Program Name	Project/Program Description
(1-4-3)	Continuous update of Audit Bureau website data and information	Develop the Audit Bureau's website and constantly update its information, data, and activities
(2-4-3)	Publish the Audit Bureau's news and activities	Publish the Audit Bureau's news and activities periodically through the media and social media
(3-4-3)	Spread the professional culture (media periodical)	Prepare a quarterly media bulletin/periodical with topics related to audit and the Audit Bureau's activities
(4-4-3)	Contribute to enhance the capabilities of the government authorities	Use the Audit Bureau's facilities, including training rooms and an amphitheater to hold training courses and workshops for the government authorities
(5-4-3)	Reach out to donors	Strengthen relations with the authorities that support the Audit Bureau work in order to achieve its goals
(6-4-3)	Communicate with local regulatory authorities and the National Assembly	Communicate and exchange information with the Senate and the House of Representatives, and with the Integrity and Anti-Corruption Commission, in a manner that enhance the role of these institutions in preserving public money, fighting all forms of financial and administrative corruption, and exchanging experiences.

