

The Role of the Audit Bureau's Auditors in Dealing with E-government and Audit Bureau Laws in the Maintenance of Public Money in Jordan

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Abstract

This study aims to define the role of the Audit Bureau's auditors in the Northern province of Jordan in dealing with e-government tools and their role in the maintenance of public money. Another objective of this examination is to explore the Court of Accounts regulations; specifically in regards to the maintenance of public money. Likert Quintet was used to design a questionnaire, which had a persistence rate of 82.67%. The questionnaires were analysed for most of the statistical results of this study. The Financial Supervisory were interested in developing plans and follow-up methods that slowly and gradually helped to comply with the terms of the general budget, which could be considered a major tool in the maintenance of public money. The development of upper hardware systems reflects the surrounding circumstances including economic and social variables and their impacts on the implementation of the general budget. By examining these variables, we may be able to forecast events, which could reduce the threats posed by inadequate funds for raw materials. This examination may also be able to understand and quantify human impacts/errors. The most commonly supported recommendations involve providing independence and immunity to the President and cabinet auditors, the subordination of the courts' financial and administrative executive powers, dissemination of awareness and promotion information about the e-government project, enhancing the skills and cognitive abilities of modern information technologies staff to maintain public money, identifying the level of awareness around the concept of e-government at the senior management managers in Jordan in order to maintain public money, and defining the roles of an e-government in providing quality service to the citizens while saving time and effort. These recommendations are meant to help with the maintenance of public money.

Introduction

Jordan is one nation that has given attention to censoring public money and as a result established the Department of Investigation and Auditing in 1928. This department was established with the goal of controlling and validating the recording process, while avoiding the violation of relevant laws. It later became known as an independent department called the Diwan of Accounting, which represents the Audit Bureau in the Hashemite Kingdom of Jordan and the Supreme Audit Institution. This department derives its authoritative oversight from Article 119 of the Jordanian Constitution, which states: constitutes the Office of accountability to monitor the state revenues and expenditures and methods of dispensing.

SAIs play a vital and pivotal role in compliance laws with the government being held accountable by the legislative authorities, civil society organizations, and the public. As SAIs control public money and will verify the transparency of the government's operations, they provide an independent opinion on the quality of money management in the public sector with regards to the government's activities. The importance of control over public spending, especially in a country like Jordan, relies mainly on the taxes and customs duties of local resources as well as aids, loans, and grants. These serve as sources for the government's budget and plans for economic or social development. Since the majority of individuals are employed by the public sector, the government's main objective is to secure investment, which subsequently creates greater opportunities that require transparency as part of the government's process and procedures.

Therefore, this study examines the problems that may be encountered by auditors of the Audit Bureau in the province throughout the fiscal year as it is important to assist the State in carrying out its functions related to security, defence, and the delivery of public services to citizens residing within the border areas of Jordan.

Challenges:

This study attempted to uncover obstacles or problems that may be encountered by auditors of the Audit Bureau in the maintenance of public money such as loss or theft, wastage, etc. The study also attempts to answer the following questions:

- 1- Does the office of the new accounting law firm help auditors of the Audit Bureau to maintain public money.
- 2- Does the presence of an e-government help auditors of the Audit Bureau with the maintenance of public money.

Hypotheses

- 1- The new Court of Audit Act does not help auditors of the Audit Bureau to maintain public money.
- 2- The existence of an e-government does not help auditors of the Audit Bureau to maintain public money.

Importance of the study

This study demonstrates that public money is the backbone of any state, which directs its activities towards the public benefit of all citizens. In addition, this examination also considers one of the most important laws of the state. This law involves the proper implementation of laws to regulate public money. The Court aspires to implement private information technology including consistent strategies and as such needs to focus on auditing financial systems of computerized accounting in the public sector. As expected, this project questions the capacity of the Bureau to control the performance of auditors in regulating public money. This study is important to developing audit techniques, which are founded on threats posed to the system. These techniques will facilitate the planned withdrawal from the pre-audit process and improve procedures and mechanisms for preparing regulatory reports. It will also strengthen any oversight in specialized areas such as audit of public debts, monitoring the central bank, the competencies and capabilities of court staff auditors, and strengthen procedures to fight against corruption. An important aspect of this study is to address one of the most important laws of the state, which is associated with the proper application of laws to control public money and this law's optimal use. When used correctly, this law can increase the benefits and services supplied by the nation while also decreasing financial waste. The Court of Accounts, as an instrument of legislative power, monitors the government and reports to the National Assembly.

Objectives of the study:

This study attempts to achieve the following goals

- 1- Identify the nature of the obstacles faced by the auditors of the Audit Bureau in terms of e-government rules and the laws of the Court of Audit.
- 2- Identify the elements of auditing public money in order to try to maintain the public money collected either in process or cashed process as defined in the general budget items.
- 3- Find appropriate solutions to the obstacles that the auditors of the Audit Bureau may encounter in order to preserve the resources of the state and public capital from any loss or wastage.

Methodology and style:

In order to achieve the objectives of this study and test the hypotheses, the following methods have been used:

- 1-Inductive approach: examining indexes and references about the constraints encountered during regulating public money and previous studies on this topic.
- 2-Deductive approach: creating a questionnaire designed to consider the circumstances and characteristics of this study including the study variables and hypotheses.

Previous studies

1- Rahahalh (2006) examined the role of the Audit Bureau law in the province, specifically in regards to public funds in the Hashemite Kingdom of Jordan, in light of contemporary variables. This study aimed to understand the role of the Audit Bureau's Jordanian laws in the maintenance of public money and carrying out the tasks entrusted to them in light of contemporary variables. It also attempted to gain a thorough understanding of the extent of these problems to assess if the laws within the current legislative environment can effectively operate under the International Standards of Supreme Oversight and identify reoccurring trends within the views of those in charge of law enforcement. The study descriptive analytical approach was adopted to examine the Audit Bureau's law, regulations, and instructions issued hereunder and compared these results to other Arab countries' laws and international standards in the field of government control. The primary data collected through the questionnaires were prepared for this purpose from a sample of court employees. 110 questionnaires were distributed of which 94 questionnaires could be used for analysis. The study showed that the law does not comply with international standards and some Arab countries' laws are more modern. These results were consistent with the International Standards of Supreme Audit. Respondents, in general, also wanted a new law to be passed that took into account contemporary developments. However, the current law is characterized by a number of positive qualities. This study recommends amendments to the law or the issuance of a new law to include all the principles underpinning international regulatory standards and more closely reflect the laws of other Arab states .

2 -Alnoaash (2007) conducted an examination on the factors affecting the discovery of fraud or errors based on the viewpoints of the auditors of the Court of Audit. This study aimed to identify the factors affecting the discovery of errors and fraud from the standpoint of the auditors of the Office of the Jordanian Accounting Firm. This will be achieved by analysing seven independent variables and recommendations will then be made for improving the performance of the Audit Bureau. To achieve the objectives of this study and test the hypotheses,

a questionnaire was composed designed of two parts. After examining the previous studies, International Standards on Auditing, and the laws of the Court of Audit, the final sample was formed for research and analysis. The study examined a population of 125 auditors, which were selected from a random group of 396 auditors.

The study found that a higher percentage occurred as a result of variable autonomy financial and administrative (79.7%), while the lowest degree of influence (74.6%) occurred due to the variable support of the senior management (whether legislature of executive) employees of the Office of Accounting. The study finished by providing recommendations for the Court of Accounts and auditors to improve their performance

3 -Saaadh and Kharabsheh, (2003) conducted an examination entitled The Impact of Administrative Development on the Performance of the Audit Bureau of Jordan. This study aimed to analyse the impacts of the management development program, which was adopted by the Court of Jordan's Accounting firm in 1992 and regulated the performance of the Bureau. This study also evaluated changes in the range of performance factors, such as the most important qualifications, training people to use the Diwan software, user productivity, savings and recoveries achieved by the court, clarifications issued by the court, the extent of the control, the size of the residue retained, and the evolution of the information content of the annual report issued by the court. The study concluded that the results of the group successfully confirmed the many objectives of the Management Development Program of the office of the Jordanian Accounting firm. This study reinforced the importance of this approach and encouraged support for the further development of the cabinets, and other institutions, and government departments' performance. It also encouraged similar organisations to undertake such programs to improve their administrative functions. .

The difference between the current study and all previous studies:

1 - This study focused on the training of auditors of the Audit Bureau instead of focusing on the paragraphs of the Court of Audit Act.

2 -This study also focused on the role of e-government in the maintenance of money and its role in ensuring the quality of the services provided to citizens

In regards to society and study sample, the study population was obtained from the Audit Bureau. The Audit Bureau is the entity responsible for the constitutional e preservation of public money. It is also responsible for external oversight and has legislative authority in the maintenance of public money. However, it has a limited presence in the Northern region with only 67 auditors in this region. The questionnaires were distributed using a simple random sample and therefore, the study population is the auditors of the Audit Bureau in Jordan. The samples of the study are auditors of the Audit Bureau in the Northern province.

Procedural Definitions:

- 1- Audit Bureau: An Audit Office that monitors the state laws, expenditures, and methods for disbursing revenue. It has an active role in the oversight of public money and ensures the safety of the money spent according to the rules and regulations. (www.audit-bureau.gov.jo)
- 2- E-government: A modern method adopted by governments that uses the Internet to link institutions, connects the various services of private institutions and the general public system, and helps to ensure information is accessible to individuals so as to create a transparent relationship. It is characterized by speed and accuracy and is designed to improve the quality of performance. (www.ar.wikibedia.com)
- 3- Internal control: An integral part of enterprise management that represents a safety valve in the defence of the assets and property of a company. It also attempts to protect against manipulation; specifically when this control includes plans, methods, and procedures that are used to achieve goals. As a result, it is dependent on the administration support of foundations for its performance. (Al-hosban, 2009, p38).

The theoretical framework:

The theoretical framework results from government expansion and the independence of regulatory departments within the organizational structure, including multiple levels of management. It was also developed for the purpose of controlling public spending. It is important to take into account the evaluation of performance and accountability. Within this circumstance, enterprise management is able to identify the shortcomings and obstacles for the implementation and analysis of the results of the actual performance of their plans. When implemented slowly, financial plans can improve financial controls, which can then recognise any errors, deviations, or oversights that might cause financial management to ultimately fail. It also allows financial management to overcome these obstacles in a timely manner and take corrective actions before the danger increases, which ultimately ensures the integrity of public institutions' financial position and lead to a more balanced and maintainable financial position. (AL-Dosary, 2011, p 11).

Dosary-According to Alpublic institutions begin based on the law or the system, which then determines their powers, duties, and functions and its relationship to government bodies and public institutions. This relationship is subject to the rules or regulations that apply to regular government agencies in regards to administrative, financial, and accounting aspects. (AL-Dosary, 2011, p 47).

This includes the amendment, which was conducted in 2007 at the office of the Jordanian Accounting firm. This amendment added Article 3 of the original Act, which served as a legal provision to ensure the integrity of the application of environmental legislation in coordination with the relevant authorities. This amendment relied on the Court to exercise its oversight to verify that administrative decisions and actions were subject to the control of the Bureau and were in accordance with the current legislation..

The results revealed that the Audit Bureau has the following functions: (Rahahleh, 2011, p 201).

- 1- Preparing the annual plan for the control of entities subject to the control of the Bureau's performance, which is formulated according to the directives of the Bureau management and is implemented after approval in coordination with the Bureau relevant departments and follow-up implementation .
- 2- Making the necessary arrangements for the performance audit processes and reporting the results in accordance with the rules and standards .
- 3- Contributing to the development of standards and performance indicators in coordination and cooperation with the parties subject to the control of the Bureau.
- 4- Preparing periodic reports on the progress of the directorate and proposing suggestions for improved control of performance measures
- 5- Gathering data about the entities that could influence the foundation and attempting to update this research to ensure the progress of directors' action plans .

Problems faced by the auditors of the Court of Accounts are as follows (Alnoaash, 2007, p74).

- 1- Failure to extend the control of the Bureau for all government departments and the lack of integrated control of the Bureau, which effects only financial accounting controls and goes beyond control efficiency and effectiveness
- 2- Auditors lack independence from the president and cabinet and do not have immunity, which causes them to be financially and administratively subordinate to the executive power of the court.
- 3- Insufficient numbers and expertise of auditors of the court and inadequate incentives, specifically financially, to auditors of the court
- 4- weakness of the accounting and control systems and the government indifference of stakeholders influences auditors' performance due to the absence of deterrent measures

How to overcome the difficulties faced by the auditors of the Court of Audit (AL-Ali, 2006, p61).

- 1- Adjust circumstances so that the Court of Audit Act expressly provides for the independence and immunity of the Head and the staff of the Audit Bureau Holistic and integrated controls of the Bureau
- 2- Improve the Audit Bureau employees' financial and administrative independence.
- 3- Enhance the number and expertise of auditors of the court
- 4- Modify the financial situation of the staff of the Bureau
- 5- Adopt appropriate incentives to encourage them to work efficiently and effectively.
- 6- Identify financial irregularities and procedures against violators and the development of accounting and control systems of government agencies
- 7- Encourage Diwan's attention to at all levels of staff, given the importance of the role assigned to him as the overseer of t imports and overhead. This should help address the abundance of the proceeds and avoid overspending changes, which have previously occurred. As a result, the the government sector has previously been required to undertake the ongoing process of SAIs for public money, : (

1- According to Rahahleh (2006, p.288), the essential methods for improving SAI are listed below:

- 2- The development and modernization of systems and information to the terms of reference and powers of SAIs provided for in the constitution or state statute

These devices should have a reasonable degree of autonomy.

- 3- The development of better hardware systems to keep pace with modern developments to improve economic and social variables.
- 4- The development of human resources that contribute to the development of accounting and auditing programs in the state.
- 5- SAIs should have a role in the development of the accounting and auditing profession in the country and the rules and guides for audits and continuous training
- 6- Strategic planning and selection of controls, planning, and continuous evaluation of the plans and programs of the reviewed topics.

A Currently, the e-government is not properly understood by staff, which causes staff members to resist this change and poses problems to implementing the e-platform.

In order to address this issue, concepts and results about the e-government should be provided to government officials. This information should have either a positive direction to help ease the application declines to address staff members resistance to change, or highlight the negative trends that result from resistance to changes in the application process. In addition to the e-government imposes radical changes in the quality of appropriate staff, which increases the need to provide skills and information about communication

technology for the proper employment of the e-government system. The e-government system attempts to achieve the below objectives: :(

- 1- Identify senior managers' understanding of the e-government platform within the Kingdom of Jordan.
- 2- Identify the trends among senior management directors of the Hashemite Kingdom of Jordan in regards to the application of the e-government .
- 3- Assess the skill and ability level of the senior managers of the Hashemite Kingdom of Jordan to deal with aspects of the electronic government.
- 4- Assess the level of knowledge among senior managers of the concepts related to the electronic government of Jordan.

As a result of these objectives, the following aspects are required to employ the e-government platform in the maintenance of public money:

A degree of clarity and understanding among department managers about the concept of e-government the dissemination of information on the Internet, and the provision of infrastructure within relevant institutions

Some positive trends were revealed such as the level of performance, regulatory changes, restructuring, the development of new behavioural patterns. However, negative trends arose in regards to either information security and the expected technical difficulties or due to the skill of senior management managers for employing the e-government platform. Most senior managers only had an average skill level, while their level of knowledge about the Jordanian electronic government was limited. As a result, the awareness and promotion of the e-government project must be improved and employees' skills and capabilities must be enhanced to allow them to use modern information technologies to coordinate with the media to provide e-government concepts. Citizens must also be aware of the e-government program and the possible prospects of e-government project.

A review of the oversight of SAIs is required to assess availability requirements and verify the overall objectives of the maintenance of public money. This review should consider the following aspects: (AL-Malat, 2004, p 27):(

- 1- The diverse experiences of members with these devices.
- 2- Preparing a scheduled audit to achieve the goals of the review, which will take into account the efficiency and flexibility of the program. It should also accurately determine the limits. .
- 3- A comprehensive and continuous evaluation of the systems' functions would ensure its compliance with best practices. This should specifically consider best practices for decision making within the program, regulatory rules, and professional ethics. .
- 4- Ensure that the independence and conservation, including financial, regulatory, and intellectual independence of online members. Substantive rules should be used to monitor employees and users of the system as well as promote and develop these users capabilities. .
- 5- Constant attention should be paid to the reactions, needs, and expectations of users .

To judge the effectiveness of the financial control appointed by the Audit Bureau, a number of techniques and audits must be carefully undertaken (Simon, 2002, p 64).

- 1- Study and understand the system including access to adequate and comprehensive information about the system of internal controls and procedures such as risk assessment and regulatory follow-ups to ensure that the information is testable or applicable.
- 2- Initial assessment: this includes conducting an assessment of the information gathered during the first step of the examination in order to determine the expected duration and the effectiveness of the control system including its weakness and inability to detect deviations and prevent errors.
- 3- The conditions that apply to creating administration report must be determined, such as the lack of sufficient awareness of the importance of regulatory actions or the discovery of inappropriate actions in the application of accounting principles.
- 4- The application procedures should be tested through the use of techniques such as a documentary screening or personal observation .
- 5- A final evaluation should be undertaken to ensure the presence of the control elements and their ability to judge the effectiveness of the internal control system.

Successful regulatory systems within the e-government platform require the following aspects: (Druker, 2005, p 34):

- 1- It must contain a control system that is suitable to the nature of the enterprise's activities, size and working conditions.
- 2- It must be characterized by easy and simple to control methods and system standards.
- 3- It should control the flexibility of the system.
- 4- It should be to exercise control in a timely and specific-manner with tasks that contribute to saving time and effort.
- 5- It should be able to regulate the financial actions of the system .

The study tool

An approach was adopted that was designed based on previous studies, literature, and the international standards for government censorship. This approach consisted of:

- 1- The first part explained the personal nature of the work and the variables including the demographics of the sample members such as experience, career centre, academic qualification, specialization, and vocational qualification.
- 2- The second part was based on the Law Office of Electronic Government and the use of public money to achieve service targets in Jordan.

The questionnaire was developed using the Likert scale as this provided a method for quantifying participants' perspectives. On the Likert scale, answers are as follows: strongly agree (5), agree (4), neutral (3), does not agree (2) and strong disagree (1).

Statistical Analysis

After exploring this subject some of the problems can be addressed to improve the maintenance of public money. In theory, the practical elements of this study, the analysis of the questionnaires completed by auditors, can be used to consider the regulatory legislation during the maintenance of public money. It is clear that auditors in the Northern region lack proper training as 138 auditors attended public universities, The questionnaires were distributed to the 80 participants using a simple random sample method and 67 questionnaires were valid for the purposes of statistical analysis using the Alpha test of credibility.

A statistical analysis was applied using the social sciences SPSS system and the Cronbach's alpha test was used to identify the degree of internal consistency between the members of the study sample. This analysis found that 82.4%, which is an acceptable rate of validity and reliability of the study and the minimum value of the alpha is the statistical examination was 60%).

Base Decision:

The Likert scale was employed within this examination and as such 3 serves as the base value. When participants ranked their response as greater than 3 it indicated an agreement, while less than 3 indicated disagreement. Study sample characteristics

Table (1): Characteristics of the study sample according to specialization

Percentage	Frequencies	The statement
51%	34	Accounting
12%	8	Accounting information system
37%	25	Economics and finance
100%	67	Total

Based on the above table, the vast majority of the Accounting majors have favourable opinions. This may be caused by the fact that the sample target of auditors of the Audit Bureau of the study are speciality accountants. The study also indicates that 12% of participants specialise in accounting information systems and 37% specialise in financial disciplines such as the economy. When asked for the motivations behind their specialisation, many reported that it was a result of their bachelor's degree.

Table (2): study sample characteristics by years of experience

Percentage	Frequencies	The statement
36%	24	1-less than 7 years
45%	30	7-less than 14 years
19%	13	14 years and more
100%	67	Total

Notes from Table 2 suggest that the most of the study sample (64%) had more than 7 years of experience. 64% represents a significant proportion and greatly influences the results and recommendations of the study, as experience levels play a role in assessing the degree of preservation of public money and ensures an individuals' ability to understand the changes that occur in regards to laws surrounding maintaining public money. This explains the overall findings of this study.

Discuss the hypotheses of the study with statistical results:

Table (3): opinion study sample the role of the Audit Bureau in the maintenance of public money

Rank	Standard deviation	Average	Statement	No
1	0.854	4.25	Financial supervisory care to follow up financial plans when implemented step by step	1
4	0.967	3.61	The inclusion of control of the Bureau for all government departments and the integration of control of the Bureau, where only financial accounting oversight	2
6	0.439	3.07	Provide the independence and immunity of the President and cabinet auditors, and the subordination of financially and administratively court of executive power	3
3	0.527	3.76	Adjusted so that the Court of Audit Act expressly provides for the independence and immunity of the Head and the staff of the Office	4
8	0.351	2.46	Enhance the number and expertise of auditors Court and modify the financial situation of the staff of the Bureau and the adoption of appropriate incentives to encourage them to work efficiently and effectiveness	5
7	1.04	2.72	Identify financial irregularities and procedures against violators and develop the accounting and control systems of government agencies	6
2	0.638	3.94	Development of higher hardware systems keep pace with the times so that economic and social variables	7
5	0.757	3.18	Development of human resources and contribute to the development of accounting and auditing programs in the state	8
		3.36	Average	

As evident in Table 3, the study sample confirms the highest degree of acceptance for the first paragraph and an average of (4.25), a high interposed, primarily due to the public financial controls within the financial plans that occur within the state budget. This means that those in charge of setting the general budget items must develop necessary counter plans to address the challenges or problems that may arise within it. This is necessary to anticipate any risks and try to find quick solutions. This sentiment is reflected in people's adherence to the terms of the general budget and the preservation of public money during exceptional circumstances. It is also important to note that only a slight degree of acceptance occurs in regards to the seventh paragraph in regards to public money. In other words, an average acceptance of 3.94, higher than the central premise (3), occurs, which indicates that the corresponding ratios . The strongly represent higher proportions of disagreement within this paragraph, occur as a result of the development of control systems that reflect political and social variables. This disagreement is reflected in the reduced conditions of uncertainty in the preparation and approval of the general budget and attempts to mitigate the waste of public money. It should also be noted that many participants only slightly supported the fourth paragraph and existence of amendments to the Accounting Law in regards to maintenance of public money through the promotion of the Audit Bureau staff capabilities and independence to save public money or mitigate extravagant expenses. As that the average hypothesis is 3.36, this notes a higher than average acceptance which suggest that the corresponding ratios and sharply higher than the rates of disagreement. Therefore, it can be concluded that the middle year is higher than the central premise. The study sample generally acknowledges that within the Court of Audit Act there is a basic interest to preserve public money.

Table (4): opinions of the study sample on the role of e-government in the maintenance of public money

Rank	Standard deviation	Average	Statement	No
1	0.382	4.37	The existence of e-government a positive direction helps to ease of application and maintenance of public money	1
4	0.584	3.76	E-government is imposing radical changes in the quality of the appropriate personnel to maintain public money	2
6	0.864	3.19	To identify the level of awareness of the concept of e-government at the senior management managers in Jordan in order to maintain public money	3
3	0.759	3.83	Identify trends in senior management managers in Jordan towards the implementation of e-government requirements to maintain public money	4
2	0.453	3.94	Assess the level of knowledge among senior management managers concepts related to electronic Jordanian government to maintain public money	5
5	0.746	3.68	Raising awareness and promotion of e-government project and enhance the skills and cognitive abilities of modern information technologies staff to maintain public money	6
		3.8	Average	

Table (4) suggests that most of individuals within the sample study agree that the e-government helps to successfully maintain public money as it identifies the service desired by citizens. It also helps to appoint a specific cost for such services without bias, which subsequently decreases losses or extravagant expenses. In order to achieve this aim, laws are implemented through electronic software for remote intervention. It helps staff members to apply the regulations, instructions, and mitigate the wastage public money. These laws can also help maintain public funds. Most of the sample has a degree of acceptance towards the fifth paragraph. This study has also assessed senior management managers' understanding of concepts related to the Jordanian electronic government for maintaining public money. This assessment has recognised that senior managers should have a clear understanding of the objectives and application of the e-government. Every staff member that uses this system should be informed, which is then reflected in the ease of application and their ability to provide the required services to citizens. It can also assist prevent theft or irregularities in the implementation of the maintenance of public money. Most participants had an average agreement level on this concept (3.79), which is greater than the mean premise and indicates that the corresponding ratios and disagreement allow the alternative hypothesis to be accepted while rejecting the null hypothesis. .

Results and recommendations:

Results:

- 1- The Financial Supervisory was interested in developing plans and follow-ups that slowly help the system to comply with the terms of the general budget. This system would be considered a major tool for the maintenance of public money.
- 2- The development of the upper hardware systems reflect modern circumstances and economic and social variables. It also reflect these variables' impact on the implementation of the general budget. Attempts to anticipate future events are reflected in the mitigation of the risks by not including funds for purchasing raw materials and creating personal estimates of human errors. As a result, these efforts may relieves issues in the maintenance of public money..
- 3- Amendments from the Audit Bureau Act expressly provide the Head and staff members with independence and immunity , which gives them the ability to apply government control methods and attempt to maintain public money.
- 4- All government departments within the Bureau have been provided with elements of control and financial accounting oversight. The e-government helps to ease of issues in the application and maintenance of public money by saving citizens time and effort when completing applications for services. This is indicated in decreased costs and the overall maintenance of public money.
- 5- Assessments have been undertaken on senior managers' level of understanding in regards to concepts related to the electronic Jordanian government and its ability to maintain public money.
- 6- Trends have been identified among senior management managers in Jordan in regards to the implementation of e-government for r maintaining public money.

Recommendations:

- 1- The number and expertise of court auditors must be improved to modify the financial situation of staff

members of the Bureau and the adoption of appropriate incentives to encourage them to work efficiently and effectively..

- 2- Financial irregularities and procedures have been identified that prevent violators and allow for the development of accounting and control systems of government agencies.
- 3- Independence and immunity should be provided to the President and Cabinet auditors, while the courts executive power (in regards to financial and administrative duties) should be lessened. .
- 4- A greater awareness and promotion of the e-government project should be achieved in addition to enhancing the skills and cognitive abilities of staff in regards to modern information technologies for maintaining public money.
- 5- The level of awareness of senior management manager of the concept of e-government in regards to maintaining public money should be identified..
- 6- The role of the e-government to provide quality services to the citizens while saving time and effort should be defined in relation to how it helps within the maintenance of public money.
- 7- Local and international conferences and seminars should be held to publicize the importance of public money and the use of information technology and how they are employed them to maintain public money.

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