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Abu-Ghazaleh Confirms the Importance of Public-Private Partnership to Advance Level of Education in the Arab World

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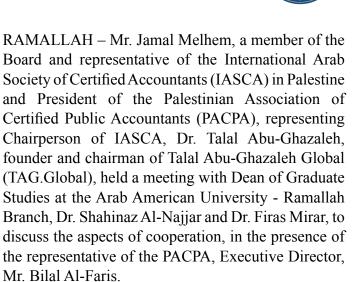
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During the meeting, means of cooperation in several areas between the three parties (IASCA, the American University, and the Palestinian Association of Certified Public Accountants) were discussed. The attendees tackled the professional qualifications, training of accounting and finance graduates and relevant disciplines, providing the Palestinian market with trained competencies, and introducing professional qualifications and publications of professional books and dictionaries issued by the IASCA.

Melhem indicated that Dr. Abu-Ghazaleh welcomes this partnership, as a model to be followed in the joint work between the educational and the private sectors, as this cooperation will reflect on the various productive



institutions that contribute to the development of the accounting profession in Palestine.

According to Melhem, Dr. Abu-Ghazaleh expressed IASCA's readiness to jointly hold workshops and research seminars for American University students to enhance their capabilities in handling the international standards and to raise their awareness about the importance of implementing them. Moreover, Dr. Abu-Ghazaleh added that these partnerships help bridge the gap between the educational sector, represented by universities, and the business sectors, in light of the great role played by the private sector to support research projects.

IASCA will seek to employ its technical capabilities and extensive experience to qualify the Palestinian competencies and energies to serve the various levels of the development process in Palestine.

It is worth mentioning that IASCA was established on January 12, 1984, in London, UK, as a non-profit, professional, accounting body. IASCA was officially registered in Amman on February 24, 1994. It aims to advance accounting, auditing, and other related disciplines at the international level, in addition to preserving the professional independence and protection of accountants and applying the standards of professional supervision over them as a means to advance the professions of accounting and auditing.

In Cooperation with the IFAC Abu-Ghazaleh: IASCA to Start Translating ISQM

AMMAN - HE Dr. Talal Abu-Ghazaleh, chairman of the International Arab Society of Certified Accountants (IASCA), announced that IASCA will start translating, printing, and publishing the International Standards of Quality Control (ISQM). The translation will be provided in Arabic in cooperation with the International Federation of Accountants (IFAC).





Stemming from the keenness of both sides to ensure that ISQM is available for everyone, this cooperation aims at publishing and distributing the ISQM in the Arab countries.

In December 2020, the International Auditing and Assurance Standards Board (IAASB) of IFAC, issued ISQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or other Assurance or related Services Engagements, and ISQM 2, Engagement Quality Reviews, to supersede the previous ISQM 1 and the amendments to ISA 220. The new standards will be effective as of December 15, 2022.

Dr. Abu-Ghazaleh indicated that the standards demonstrate that the new quality control system

differs from the currently applicable system, as the new system is proactive and based on the previous determination and assessment of objectives and risks and the development of policies and measures to prevent deficiencies. He added that the new system extends to cover audit, assurance, and other related services engagements.

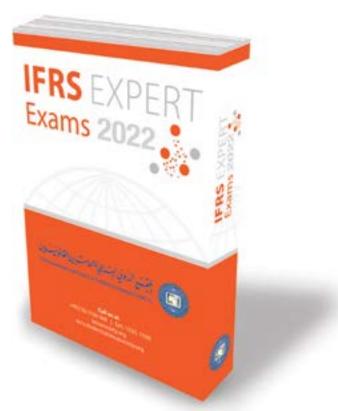
Dr. Abu-Ghazaleh concluded that the adoption of these standards will change the method of "quality control" that is currently used, and will enhance the quality management and dynamics, with the application of the proactive method along with the risk-based method. These new standards will result in several amendments to policies, procedures, roles, and responsibilities.

Curriculum of the Arab International Accountant Certificate (IFRS Expert) Issued by the IFRS Foundation Updated

AMMAN - The International Arab Society of Certified Accountants (IASCA) updated the curriculum of the certification of the IFRS Expert to match the recent changes to the international accounting standards (IAS), issued by the IFRS Foundation.

The expansion in the application of the IFRS, along with the trend of accounting standardization in the world, created an urgent need to develop the knowledge aspects and skills of those who work in the accounting profession to keep pace with the rapid changes of those standards. The IFRS Expert certificate, issued by IASCA, aims at enhancing the understanding and application of IFRS in a professional manner, and increasing the contribution of the holders of this certificate in providing the skills and knowledge necessary for Arab institutions, in their various sectors, to improve the quality of financial reporting in these institutions.

At the beginning of 2022, this curriculum will be available for the trainees of IASCA and Arab universities, as it includes practical and



professional practices in the field of accounting, auditing, and other relevant disciplines.

Training Courses of September 2021

AMMAN – The Arab Society Certified Accountants (ASCA Jordan) held "the Fundamentals of Internal Auditing and the Development of Policies" training course, through an interactive and live broadcast, where the following topics were discussed and explained:

- The Basic Concepts of Internal Auditing, Internal Control, and Risk-based Auditing.
- The Structure and Management of Internal Audit Departments.
- Professional Basics and Standards that Govern the Internal Auditing Process.
- The Concepts, Competencies, and Methods Needed for the Implementation of Internal Audit with the Highest Levels of Efficiency and Competence using the most Advanced Methods based on the Assessed Risks.
- How to Write Audit Reports Efficiently and Effectively?

ASCA Jordan has also held a training course titled "Advanced Financial Analysis". The training course was interactive and live broadcast, and the following were discussed and explained:

- The Financial Analysis, its Importance, and the Types of Financial Analysis.
- Understanding and Analysis of the Financial Statements of an Entity, and the Financial Ratios (Liquidity, Debts, Profitability, Operation).



- Sources of Finance and the Utilization of Resources.
- Analysis and Importance of Cash Flows.
- Types of Financial Analysis (Horizontal, Vertical, Time Series)
- Analysis of Current Asset Management, and the Long-term Financial Positions.

It is worth noting that the participants in the digital training courses, provided by ASCA, can attend the lectures even after they end through the recordings allowed by the system of the digital training courses. Participants can also obtain electronic certificates of attendance and ask questions that will be answered by the best experts in the Arab world to achieve the required results.

IASCA Holds IPSAS Expert Qualifying Exam for the Second Time in 2021

AMMAN - The International Arab Society of Certified Accountants (IASCA) held the qualifying exam for the IPSAS Expert certificate for the second time in 2021, as a training course has previously been held in March 2021.

The IPSAS Expert aims at introducing comprehensive professional knowledge of IPSAS, focusing on the practical applications and interpretations. The

> certificate also includes several examples of the application of IPSAS by governments and public sector entities that issue financial statements in accordance with IPSAS. The certificate aims at becoming a comprehensive reference to how the accrual and the modified cash basis IPSAS are applied by providing examples and highlighting the accounting and financial reporting practices.

This curriculum consists of two main pillars as follows:

• The first pillar - the government financial system as well as the budgets, IAS, recognition, and measurement of the items of the financial statements according to IPSAS, issued by IFAC.



• The second pillar - financial statements and financial instruments reporting, as well as budgets and special standards according to IPSAS, issued by IFAC.

At the beginning of October 2021, the results of the exam will be posted on IASCA's website www. ascasociety.org

The detailed guide to the IPSAS Expert certification

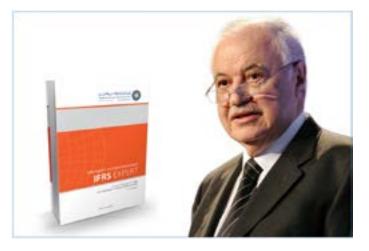
The Qualifying Exam for the IFRS Expert

AMMAN - The International Arab Society of Certified Accountants (IASCA) held the qualifying exam for the IFRS Expert certification, from the participants at its training course that was held in August 2021. The results of the course were announced in the beginning of September 2021.

Trainees from different Arab countries sat for the exam in IASCA's centers in different Arab countries, or the training centers and institutions in universities, educational and academic bodies, and organizations.

These exams are held in different Arab capital cities on the same day, to save the trainees' time, effort and money.

In general, this certificate aims at building and developing the needed cognitive capabilities relevant to understanding the theoretical and conceptual aspects of IFRS. It also aims at building the ability to apply the international standards in practical accounting



in a professional manner, along with assisting in the provision of continuous professional development (CPD) regarding the standards, and the follow-up of their amendments and updates.

To view the detailed guide on this certificate, <u>click</u> <u>here</u>

Indicators of Corruption in Procurement and Contract Cycle By: Ala' AbdelAziz AbuNaba'a - Kuwait Expert in Internal Auditing, Control, and Governance

Corruption in procurement and contract cycles is definitely one of the worst risks that might attack any organization of any kind. Again and again, these corruption cases attract a monumental share of media attention. Therefore, fighting corruption and managing the resulting risks need the senior managements' awareness and keenness to ensure the effectiveness and professionalism of those responsible for procurement and contracting and their ability to fulfill the various needs while maintaining the quality standards and delivery on time.

The Association of Certified Fraud Examiners (ACFE) formally defines corruption as "any wrongful action undertaken to acquire benefit". The corrupt

individual in that form of fraud could be an owner, a manager, or an employee in the organization (in this case; the corruption is a form of an occupational fraud), or could be from outside the organization. The common forms of corruption include: bribery, conflict of interest, illegal gratuities, economic extortion, kickbacks, and bid-rigging.

Last April, the ACFE published its 9th, a report that is published every two years iascasociety.org | 4

about occupational fraud. The report includes the largest number of cases that have been studied, as it addressed 2410 cases of occupational fraud in 114 countries around the world. The most prominent results of the report include the following:



- 1. Corruption is most common in the MENA region.
- 2. Individuals who work in procurement and contract cycles are more prone to corruption (68.9% of the detected cases).
- 3. There are many outstanding yet undetected corruption cases, however, in the detected cases, on average, it was found that the corruption started 18 months ago. The reason behind the long period (since the inception of the corruption till its detection) is that corrupt individuals exert enormous efforts to disguise the corrupted operations. According to the abovementioned study, manipulation of the relevant documents was one of the most prominent methods used in disguising corruption.

- 4. The higher the occupational level of the corrupt individual, the higher the losses incurred by the organization, this is simply because senior employees are more able to overcome regulations and powers.
- 5. The average loss, when the corrupt is one of the executives or owners, is \$703,000, representing 18.6% of the detected cases, while the average loss is \$173,000 when the corrupt is one of the managers, representing 36.8% of the detected cases, and when the corrupt is an employee in the organization, the average loss is \$65,000 representing 40.9% of the detected cases.

In fraud science, the indicators that may signify the presence of corruption are called "Red Flags". Generally, "Red Flags" is an expression that is used to indicate many explicit and implicit warning signs, and in fraud science, this expression is used to denote matters or actions that have been associated with fraudulent behaviors through time, and need to be handled with consideration, cautious, and investigation. The existence of such indicators doesn't necessarily mean the fraud has actually been committed, however, if they appear, those who are responsible in an organization should pay attention. The indicators should be investigated in a canny and smart manner because they might be the first sign that will eventually lead to the detection of what's been hidden for a long time, accordingly, an immediate investigation should be conducted about the employee to whom the indicators point after the responsible individual collects sufficient factual evidence that suggests the existence of corruption.

In his book, Financial Fraud, Dr. Adnan Abdeen wrote, "Alertness to the signs and indicators of occupational fraud helps a lot in investigating fraud and providing evidence after it is detected, the organization should educate its employees, clients, suppliers, and everyone it deals with about all or some of these signs. Moreover, most of these signs do not need expertise or practice, or experience in accounting or in the principles of management, all it takes is alertness, observation, awareness of the surroundings, and recognition of the consequences and outcomes of fraud on the organization and the economy of the country as a whole".

- Referring again to the study of the ACFE, the most prominent issues or actions associated with corruption cases, in which those involved in the procurement and contract cycle were engaged, are as follows:
- 1. Noticeable inconsistency in the standard of living and the level of income 47.6% of the detected cases.
- 2. The behaviors at the workplace involved malice or frivolousness (wheeler-dealer attitude) 28% of the detected cases.

- 3. Financial problems 22% of the detected cases.
- 4. Centralization of work and avoidance of delegation despite the urgent need 21% of the detected cases.
- 5. Peculiar relations with one of the suppliers 21% of the detected cases.

It is worth noting that in most cases, individuals who committed fraud were stuck with more than one indicator or sign. Other indicators that signify the existence of corruption in the procurement and contract cycle in any governmental, private organization, or NGO include the following:

- 1. Needless procurements and service contracts, or more than needed, and unjustifiable increase in inventory or decrease in inventory turnover.
- 2. Dealing with the same supplier for a long time without continuously studying other opportunities available in the market (unjustifiable monopoly).
- 3. Inconsistencies between the needs and the procurements' budget and service contracts.
- 4. Inadequate technical descriptions of the various needs of the organization, for example, failure in conducting the necessary studies before bidding, inaccuracy in setting specifications, designs, and drawings, or failure in drafting certain technical specifications; to direct the award to a specific organization. In other cases, a certain applicant always gets awarded in bids/tenders, the few offers submitted by suppliers, or when some suppliers fail to respond to the request to apply for a tender/bid.
- 5. The mechanism of making the procurements or contracting decisions does not include assessment of the alternative opportunities, the supply alternatives, for example, include manufacturing, purchasing, leases, lease to own, comparing the suppliers and brand names...etc., or, the procurement alternatives: bids, tenders, or direct assignment,...etc., or sometimes the lack of clear principles to assess the offers and alternatives.
- 6. The lack of approved regulations or bases to add or delete the suppliers approved by the organization, or if there are some requirements that are intentionally set to exclude a category of suppliers, as exaggerating in the required bid bond.
- 7. The terms of contracts do not fulfill the needs of the organization in an appropriate and a clear manner, or, the lack of legal procedures that regulate how the contracts are executed or the conflicts are resolved, or, the subsequent and illogical amendments on the original contract.
- 8. Failure to receive the items according to the specifications stipulated in the contract in terms of quality, quantity, date, and price.

- 9. Early payment before ensuring the receipt according to the appropriate terms, or, early payment without paying attention to the liquidity priorities of the organization, or, late payment in a manner that forces the suppliers to avoid recontacting with the organization, or, the outbreak of financial/legal conflicts with a supplier, or, ignoring to benefit from the discounts that a supplier usually grants to clients.
- 10. Missing documents, or chaos in the management of procurements or contracts.
- 11. Some suppliers receive their due amounts at different addresses, or, more than one supplier share the same address, or, a supplier and an employee have the same address.
- 12. Social connections between one of the officials in the organization and a supplier.
- 13. Delay in renewing the supply and service contracts in a way that threats the organization regarding service/goods interruption, or deprives the organization of studying the alternative opportunities in the market.
- 14. In large procurements and contracting transactions, the price of each item is not specified, only focusing on the total price.

- 15. Delaying or creating obstacles in any process that aims at enhancing the procurement cycle/management.
- 16. The increase in the number of resignations in the procurements and contracts department.
- 17. The lack of cooperation between some of the employees of the procurement and contracts department and the employees of the internal control departments (internal audit, risk management, compliance, quality, and security) as well as the external control staff (external audit and audit bureau), and dumping them with useless information and wasting their time in irrelevant requirements.
- 18. The head of the procurement and contracts department prohibits his subordinates from directly dealing with the staff of the internal and external control activities, or, the unusual generosity and humbleness in dealing with some staff of the procurement and contracts department and the staff of the external control department.

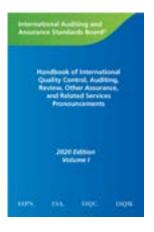
No community will ever be pleased to see corruption in its organizations; to combat corruption, senior leaders of organizations are not required to be doubtful about the employees, however, they are required to establish a culture of transparency and accountability. "All of you are shepherds and each one is responsible for his flock".

NOW AVAILABLE: 2020 IAASB Handbook

NEW YORK - The International Auditing and Assurance Standards Board (IAASB) has released the 2020 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements. The latest edition of the handbook includes:

- ISA 540 (Revised), Auditing Accounting Estimates and Related Disclosures replacing ISA 540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures. The handbook also includes conforming and consequential amendments from ISA 540 to other standards, with the exception of International Auditing Practice Note 1000, which will be updated for changes to ISA 540 (Revised), and ISA 315
 - (Revised 2019) in the 2021 IAASB Handbook. ISA 540 (Revised) is effective for audits of financial statements for periods beginning on or after December 15, 2019.
 - Changes for the conforming amendments arising from the restructured <u>International</u> <u>Code of Ethics for Professional</u> <u>Accountants</u>, issued by the International Ethics Standards Board for Accountants, have been made in Volume 1 and 2 of the 2020 IAASB Handbook.

- The following standards, which are not yet effective, have been included in the back of Volume 1 and 2:
 - ISA 315 (Revised 2019), Identifying and Assessing the Risks of Material Misstatement
 - Conforming and Consequential Amendments to Other ISAs Arising from ISA 315 (Revised 2019)



- International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements
- ISQM 2, Engagement Quality Reviews
- ISA 220 (Revised), Quality Management for an Audit of Financial Statements
- Conforming and Consequential Amendments to Other ISAs Arising from the Quality Management Projects
- ISRS 4400 (Revised), Agreed-Upon Procedures Engagements

Source: www.ifac.org

Audits of Less Complex Entities Consultation: Supplemental Guidance on **Auditor Reporting & Mapping Documents Published**

NEW YORK - The International Auditing and Assurance Standards Board (IAASB) has published new documents related to its open consultation on the audits of less complex entities:

- Proposed supplemental guidance on auditor reporting to provide further guidance on modifications and other changes to the auditor's report when using the proposed standard; and
- "Mapping" documents to help users navigate • between existing, equivalent International Standards on Auditing and the requirements in the newly proposed International Standard on Auditing for Less Complex Entities (ISA for LCE).

IAASB The strongly encourages all interested



International Auditing and Assurance Standards Board .

stakeholders to provide their feedback on the proposed standard by January 31, 2022. The standard is relevant to users of financial statements, owners, management and those charged with governance of entities, preparers of financial statements, legislative or regulatory authorities, relevant local bodies with standard-setting authority, professional accountancy organizations, academics, regulators and audit oversight bodies, and auditors and audit firms, among others.

Source: www.ifac.org

IFAC Calls on G20 Leaders to Focus on Sustainability Reporting and Public Sector **Integrity**

Urges continued commitment to sustainability, inclusion, prosperity, and global collaboration

NEW YORK - The International Federation of Accountants (IFAC) defined two key actions for G20 leaders to focus on as Coronavirus (COVID-19) persists: supporting the IFRS Foundation's initiative on sustainability standards and championing public financial management. Commitment to these two actions, which build on the four priorities laid out in IFAC's 2020 G20 Call to Action, is central to building a better future.

"For society to transition out of the COVID-19 pandemic in a more sustainable, inclusive, and prosperous position than we entered it, we need a concerted effort from global policymakers and the accountancy profession," said CEO Kevin Dancey. "To seize these opportunities, we must act now."

To strengthen global economies, societies, and the environment, as well as tackle challenges resulting from the COVID-19 pandemic, IFAC calls on G20 leaders to:

1. Support the IFRS Foundation Initiative on **Sustainability Standards:**

Achieving a more sustainable and inclusive economy with the necessary speed requires mobilizing the private sector and governments to work together. The G20 Finance Ministers and Central Bank Governors have identified the critical role of highquality and comparable data and disclosures in mobilizing sustainable The B20 Finance finance. &



International Federation of Accountants[®]

Infrastructure Task Force recognizes the same. Momentum is growing around developing a global baseline of sustainability standards, with the IFRS Foundation poised to deliver. IFAC strongly supports this crucial work.

Champion Public Financial Management: 2.

At the heart of public sector transparency and integrity-and prosperity for all individuals-is public financial management (PFM). A robust PFM system means that resources are appropriately allocated against public policy objectives that are in the public interest. Governments must endeavor to achieve the most with the resources they have, while minimizing loss through waste, fraud, or corruption-high quality PFM makes this happen. IFAC calls on the G20 to set an example for all jurisdictions worldwide in championing a continued focus on high-quality PFM.

Read IFAC's full 2021 G20 Call to Action here and learn more about the accountancy profession's role in enhancing corporate reporting during IFAC's 2021

Source: www.ifac.org

IFAC Urges Stakeholders to Prepare Now for Global Sustainability Standards IFAC Releases Practical Framework for Deploying Global Standards at Local Level

NEW YORK - The International Federation of Accountants (IFAC) published a framework for implementing global sustainability standards at the local level, focusing on the building blocks approach published in May 2021. IFAC believes that jurisdictions must begin examining how global standards that the International Sustainability Standards Board (ISSB) intends to develop, starting with climate, can fit together with sustainability-related reporting requirements set at the jurisdictional level.

"As work to establish the ISSB advances, PAOs, firms, and professional accountants in business should be engaging now with their policymakers to consider what may need to be established to make forthcoming reporting requirements effective in their mechanisms jurisdiction," said IFAC CEO Kevin Dancey. "IFAC's framework sets out various pathways for local implementation of the IFRS initiative that can all lead to the global and harmonized corporate reporting system we need for investors, capital markets, and stakeholders at large."



IOSCO's Sustainability -related Issuer Disclosures report proposes a timeline for the ongoing work of the IFRS Foundation—with the ISSB climate standard expected to be completed by June 2022. Jurisdictions that begin engaging with policymakers will now be able to capitalize on the forthcoming standards—and therefore serve the public interest—as soon as they are finalized.

IFAC urges its member organizations to continue their support for the IFRS initiative, to engage now with local policymakers, and to provide feedback on the framework for making global sustainability standards local.

Read more about IFAC's support for global sustainability-related standards here.

Source: www.ifac.org

NOW AVAILABLE: 2020 IAASB Handbook

LONDON - The Trustees of the International Financial Reporting Standards (IFRS) Foundation, who are responsible for the oversight and governance of the International Accounting Standards Board (IASB), have appointed Andre Besson, Karen Higgins and M P Vijay Kumar to the IFRS Interpretations Committee (Committee).

The Committee works with the Board in supporting the consistent application of IFRS Standards. In particular, the Committee responds to application questions by publishing agenda decisions to explain how IFRS Standards apply to particular scenarios. If required, the Committee also develops interpretations (called IFRIC Interpretations, which are subject to ratification by the Board) or proposes that the Board amend the Standards.

New members

Andre Besson is a finance and control professional with more than 25 years of experience, of which half has been in accounting policy and technical accounting. He is currently Head of Financial Reporting Guidelines at Nestlé SA in Switzerland. He is also co-chair of Swiss Holdings' Working Group on Accounting and Reporting and a member of Business Europe's Accounting Harmonisation Working Group and Sounding Board.

Karen Higgins is an audit and assurance



partner at Deloitte and has specialized in the financial services industry for more than 30 years. She is the leader of the Canadian IFRS Center of Excellence, and the Canadian firm representative on the Deloitte Global IFRS Leadership Team. Karen is also a former vicechair of the Canadian Accounting Standards Board.

M P Vijay Kumar is Chief Financial Officer at Sify Technologies, one of India's largest information and communicationstechnology companies. He is a council member of the Institute of Chartered Accountants of India and serves as chair of its Accounting Standards Board. Vijay is also on the IFRS Advisory Council and the SME Implementation Group.

All appointments take immediate effect for a term ending June 30, 2024. Jongsoo Han (Korea Accounting Standards Board) and Robert Uhl (Deloitte) completed their terms at the end of June. Bertrand Perrin (Vivendi) stepped down from the Interpretations Committee before his term ended to assume his new role as a Board member. The IFRS Foundation Trustees thank the outgoing members for their years of valuable service.

Source: www.ifrs.org



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