Twinning Project

between
The Audit Bureau of Jordan
and
The Supreme Audit
Office of Poland
2021-2023

European Union Funded Project

Budget Financed by EU
2,000,000 EUROS

Project duration is 24 months

21 months for implementation and 3 months for evaluation at the end of the project

Phases of the Project

Planning for the twinning project

Meetings and communications with official entities and stakeholders

Project announcement and request for proposal

Choosing the qualified entity

Signing the contract

Dec 2019	Preparing a plan for the transformation of administrative and operational procedures of the Bureau for the years 2020 - 2022
Jan + Feb 2020	10 meetings were conducted with several funding entities to receive support for implementing the plan
Feb	A ministerial committee was formed upon the directives of H.E. the Prime Minister to support the Audit Bureau and assist it in implementing its plan and developing it. The committee members are Their Excellencies: Minister of Planning and International Cooperation, Minister of Finance, Minister of Digital Economy and Entrepreneurship, and Minister of State for Prime Ministry Affairs.
Jun	Beginning of communications with the European side to formulate a twinning project
Jul	Agreeing to fund the Bureau with a grant of one and a half million euros
Aug	Increasing the grant to two million euros
Sep	Starting to prepare the terms of reference by us

Sep	Selecting an expert to formulate a general frame for the twinning project based on the Bureau's proposal
Oct	Discussing the terms of reference, preparing the twinning document/fiche and getting the approval of the EU
Oct	Sending a twinning tender invitation to all the SAIs of EU member states
Jan 2021	The SAIs of Poland and Greece submitted proposals for tenders
Feb	The Greek SAI was eliminated as it does not conform with one of the terms
Mar	Evaluating Poland's proposal, approving it and sending the letter of transmittal
Apr	Determining the date of arrival of the Polish RTA on 08-05-2021

Announcing the Project

Title of the Project: Enhancing the Capacities of the Audit Bureau of Jordan

Beneficiary: The Audit Bureau in the Hashemite Kingdom of Jordan

Reference: JO 17ENI FI 03 20

Deadline for presentation: 20-01-2021

Selection Criteria

- **The Member State selection and granting criteria depended on the evaluation of several qualitative aspects, including the proposed method, expertise of the proposed Roads and Transport Authority, administration's experience in cooperation projects and Member States offers.**

B. Component Leaders and their availability	Score
1.5 How adequate for the tasks (specific expertise) are the proposed Component Leaders from the Member States and do they all come from "own staff"?	/5
1.6 How satisfactory is the technical experience of the proposed Component Leaders?	/5
Total Score	/10

Comments

C². MS Junior Partner	Score
1.7 How good is the complementarity with the Lead MS Partner?	/5
1.8 How adequate is the expertise of the proposed MS Junior Partner for the tasks foreseen to be covered by them?	/5
Total Score	/10

Comments

If a total score lower than "adequate" (27 points) is obtained for section 1, the proposal will be eliminated by the Evaluation Committee. The evaluation grid must nevertheless be completed.

2. Relevance	Score
2.1 How relevant are the concepts and ideas behind the strategy and methodology presented to the needs of the Beneficiary administration and how does it link with the Twinning Project Fiche?	/5
2.2 How adequate are the plans for initial and subsequent work-plan preparations including the plans/ideas for communication and visibility actions?	/5
2.3 How well does the MS administration administrative model correspond to the needs identified in the Twinning Project Fiche?	/5
2.4 How does the proposal take into account other sector initiatives and / or – previous projects avoiding duplication and creating synergies?	/5
Total Score	/20

¹ When section C is not applicable (when there is no Junior Partner), the 5 points of 1.7 will be transferred to 1.5 and the 5 points from 1.8 will be transferred to 1.6.

This evaluation grid is divided into sections and subsections. Each subsection must be given a score between 1 and 5 in accordance with the following guidelines:

Score	Meaning
1	very poor
2	poor
3	adequate
4	good
5	very good

These scores are added to give the total score for the section concerned. The totals for each section are then listed in section 4 and added together to give the total score for the proposal.

1. Operational capacity	Score
A. Resident Twinning Adviser and Project Leader	
1.1 How adequate is the expertise of the proposed RTA to the task foreseen (Knowledge of the issues to be addressed and experience in implementing the Union acquis/reform area of cooperation)?	/2 x 5
1.2 How satisfactory is the management experience and capacity of the EU proposed project leader and the administration to which the PL belong (including staff and its ability to handle the project budget)?	/5
1.3 How satisfactory is the previous project coordination and management experience of the Resident Twinning Adviser? Could any potential lack of experience (although meeting minimum) be compensated by other members of the team?	/5
1.4 How satisfactory is the previous project management experience of the project leader and the administration to which the PL belong?	/5
Total Score	/25

Comments

This Evaluation Grid covers both the written proposal and the presentation

PROJECT DATA

Publication number	
Twinning fiche title and number	
Financing decision title and number	
Applicant (lead Member State)	
Applicant 2 (junior Member State, if applicable)	
Applicant 3 (junior Member State, if applicable)	
Duration	_____Months
Total Budget	
Date selection Meeting	

Selection committee is to note that the FULL SELECTION SHEET will be shared with NCP through which the proposal was submitted.

FORMAL CRITERIA (to be checked before the selection meetings)

The institutions proposed by the MS are public administrations or/and have registered as mandated bodies?
The proposal contains the CVs of PL, RTA and the CVs of the Component Leaders?
Do the PL and RTA fulfil the minimum requirements?
Are the Full details of a contact person for lead MS provided?

Does the MS proposal fulfil the formal criteria? YES ☐   NOT ☐

EVALUATION GRID– SUBSTANTIAL CRITERIA

Scoring guidelines

¹ If applicable, in case of even larger consortiums, insert additional rows for assessment of more junior member states.

Both Poland and Greece submitted their proposals. Their documents were thoroughly studied; and based on the INTOSAI standards, the SAI of Poland was chosen.

| Proposal	Strong Points	Weak Points
Poland	- Previous experience in Twinning Projects. - Long experience of Project Leader, RTA and Component Leaders.	- Detailed activities need more tuning. - Project Leader is Component no.1 Leader. - RTA is a Project Leader in another twinning project (Palestine). - English language proficiency.

Project Objectives

General objective

The general objective is to enhance the capacities of the Audit Bureau, thus improving accountability and transparency in managing public resources in Jordan, by using improved auditing methods that are in line with the INTOSAI standards for auditing.

Specific goals

- Improve the Bureau's ability to apply a risk-based auditing approach in all financial and compliance auditing procedures according to INTOSAI standards and best practices;
- Improve the ability of the Bureau to perform quality assurance reviews using instructions that are in line with the INTOSAI Standards to produce auditing documents and quality assurance reports;
- Enhance the Bureau's capacity in applying a risk-based approach to IT auditing according to INTOSAI GUID 5100, TeamMate, and CAATs programs when performing auditing procedures.
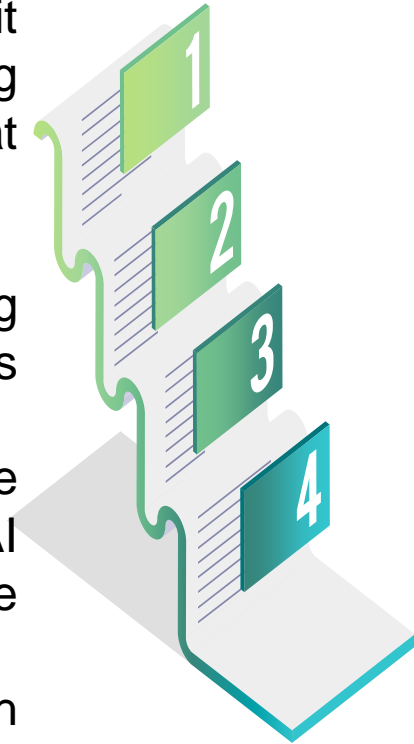
Main Components and their Results

1

Improve the AB capacity in applying a risk-based approach to financial and compliance audits according to the INTOSAI standards and best practices

2

Enhance the capacity of AB in performing quality assurance reviews according to the INTOSAI auditing standards and in producing high quality auditing reports

3

Improve the AB's ability to apply a risk-based approach to IT auditing according to INTOSAI GUID 5100, TeamMate, and CAATs programs when performing auditing procedures

1 **Improve the AB capacity in applying a risk-based approach to financial and compliance audits according to the INTOSAI standards and best practices**

In the frames of this component, the following results are expected to be achieved:

- Reviewed and updated risk-based auditing manual and relevant steering principles, which conform with the INTOSAI standards and best practices;
- Enhanced skills and abilities of the AB staff in applying INTOSAI standards when performing financial and compliance audits.

2 **Enhance the capacity of AB in performing quality assurance reviews according to the INTOSAI auditing standards and in producing high quality auditing reports.**

In the frames of this component, the following three results are expected to be achieved:

- Reviewed and updated instructions and quality assurance procedures that are in line with the INTOSAI standards and best practices;
- Enhanced skills and capacities of the AB auditors in performing quality assurance reviews;
- Enhanced skills and capacities of the AB auditors in drafting and issuing quality assurance reports.

3 **Improve the AB's ability to apply a risk-based approach to IT auditing according to INTOSAI GUID 5100, TeamMate, and CAATs programs when performing auditing procedures**

In the frames of this component, the following three results are expected to be achieved:
- Updated IT auditing manual which is in line with the INTOSAI GUID 5100 standards, in addition to improved instructions and procedures on using CAATs;
- Enhanced skills and capacities of the AB staff in performing IT auditing procedures;
- Improved skills and capacities of the AB staff in using TeamMate and CAATs.

KPIs of Component 1

- Improved the risk-based auditing manual which covers the financial and compliance audits, in addition to relevant instruction letters, in accordance with INTOSAI auditing standards;
- Updated training programs and training materials which have been disseminated to auditors on how to integrate the risk-based auditing approach;
- Number of auditors who can prove their ability to perform financial and compliance audits in accordance with the risk-based auditing manual and relevant instructions;
- Enhanced capacities of reviewers in performing reviews, tested through empirical audit procedures (number of empirical reviews will be decided during the initial stage);
- Sharing of new methods and lessons learned with other AB staff;
- Practical knowledge achieved by the auditors on applying the risk-based auditing approach used at the MS SAI; and
- Training of some AB auditors to become future trainers (ToT), in order for them to train other auditors on performing risk-based auditing procedures.

KPIs of Component 2

- Improved quality assurance instructions and procedures which are in line with INTOSAI standards and best practices approved by the AB;
- Improved instructions and procedures for report writing, which follow INTOSAI standards and best practices approved by the AB;
- Number of AB managers who are trained to perform quality reviews;
- Number of AB managers who have been instructed on performing empirical audit operations for quality assurance (number of quality assurance reviews will be decided during the initial phase);
- Number of AB managers who can prove their ability to perform quality assurance reviews;
- Training of AB staff on required quality standards to produce high quality audit reports;
- Improved audit reports which are clear, concise, and include the AB recommendations;

KPIs of Component 3

- Developed risk-based IT audit manual and guidance notes that follow INTOSAI GUID 5100 and best practices approved by AB.
- Developed guidelines and procedures for using TeamMate and CAATs;
- Number of staff trained on applying the risk-based IT audit manual and relevant guidance;
- Number of auditors instructed on conducting tax and customs audit using IT skills;
- Number of auditors who can demonstrate the ability to perform IT audits that are in line with the risk-based IT audit manual and relevant guidance;
- Publish new methodologies and lessons learned about IT audits to other employees;
- Number of employees trained on TeamMate and on CAATs programs when conducting audits;
- Number of employees instructed on using TeamMate and CAATs in revenue audit - Tax & Customs.

The activities to be implemented for 3 or 6 months will be arranged at a time, the achievement will be evaluated and the subsequent activities will be planned.

Implementation Schedule

		DURATION OF THE PROJECT - INDICATIVE TIMETABLE																						
		**Year 1**												**Year 2**										
		**Project months**																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
		**IMPLEMENTATION PERIOD**																						

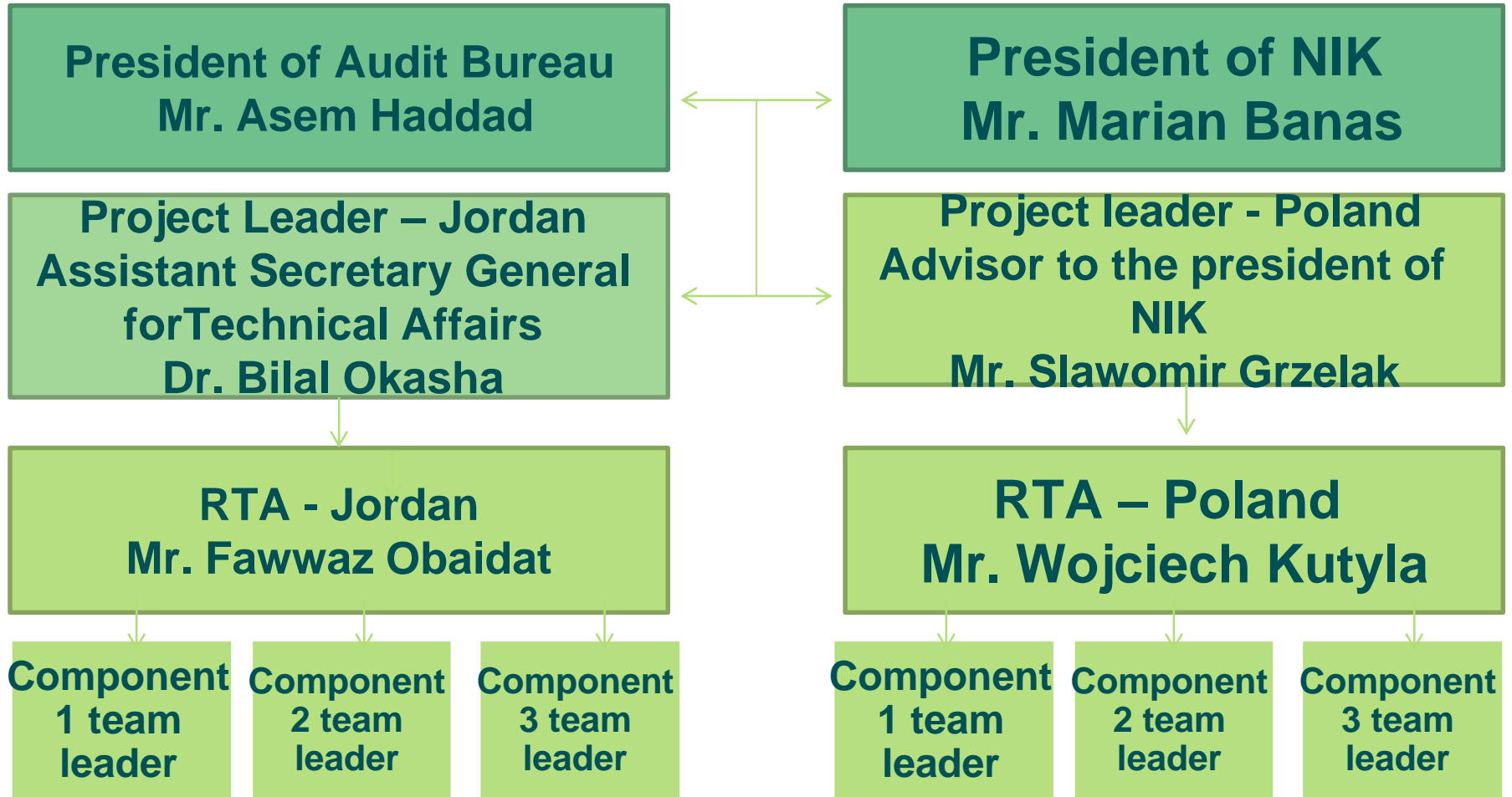|		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	Total Missions
	INCEPTION	**IMPLEMENTATION OF PROJECT ACTIVITIES**																			**FINALIZATION**	**FINAL REPORTING**			
Component 1	- Establishment of RTA office	1.1.		1.2.1	1.2.2.1		1.2.2.2 –1.2.2.3 .		1.2.2.4.– 1.2.2.7.	1.2.2.8 –1.2.2 .10.			1.2.2.11.– 1.2.2.15.			1.2.3.			1.2.4.	1.2.5.					23
Component 2	-Development of the detailed rolling work plan	2.1.0	2.1.1.	2.1.2.	2.2.0.	2.2.1.1.	2.2.1.2	2.2.2.1.	2.2.2.2.	2.2.2.3.		2.2.2.4.		2.2.2.5.	2.3.1.1.	2.3.1.2.	2.3.1.3.	2.3.2.1	2.3.2.2.	2.3.2.3.					17
Component 3		3.1.1	3.1.3. 1-2	3.1.3. 3-4	3.1.2. 1-3		3.3.1. 1-2		3.2.1.1			3.2.2. 1-2	3.2.2. 3-4	3.2.1.2		3.3.1. 3-4		3.3.2	3.2.1.3 3.1.2.4					22
Study Visits												study visit 1.2.6.	study visit 2.4.		study visit 3.4.									3
Steering Committee Meeting	x		x			x			x			x			x			x			x			8

The project is aligned with Goal no.16 of the Sustainable Development Goals, Peace, Justice and Strong Institutions.

The project will particularly contribute to Goal no. 16.6 of the Sustainable Development Goals, which refers to the development of effective, accountable and transparent institutions at all levels.

Implementation & Planning Structure

President of Audit Bureau Mr. Asem Haddad	←→	President of NIK Mr. Marian Banas

Project Leader – Jordan Assistant Secretary General forTechnical Affairs Dr. Bilal Okasha	←→	Project leader - Poland Advisor to the president of NIK Mr. Slawomir Grzelak

RTA - Jordan Mr. Fawwaz Obaidat	RTA – Poland Mr. Wojciech Kutyla

Component 1 team leader	Component 2 team leader	Component 3 team leader	Component 1 team leader	Component 2 team leader	Component 3 team leader

Each team consists of five members

Specialized sub-groups emerge from the teams, which are arranged later according to the sequence of activities

Sustainability

Bureau's staff will acquire important skills during the project that will enable them to conduct audits in accordance with international standards and EU requirements, which will be achieved more efficiently than before due to the increased use of information technology.

The project will provide appropriate development strategies and action plans to enable the Bureau to advance its audit responsibilities more effectively.

The training materials for the project will enable the continuation of vocational education in accordance with the requirements and needs of the Bureau.