



Do Administrative, Technical, and Legislation Factors Affect the Effectiveness of Audit Bureau Control?

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ABSTRACT

The study aimed at identifying the impact of administrative factors (training auditors of the bureau, supporting senior management, professional qualification), technical factors (control procedures, internal control system, and professional standards), and Legislation factors (legal authorities and powers, internal regulations and instructions, legal independence of the bureau) In the effectiveness of Audit Bureau Control. The descriptive and analytical approach was followed in the study, as is the case in the collection of primary data from the auditors of the Jordanian Court of Auditors, who numbered (460) auditors, as the number of questionnaires analyzed (222) represented the study sample. Data analysis methods were used to describe descriptions, and regression analysis was used to test hypotheses. The study concluded that there is an impact of both administrative and technical factors and legislation in all its dimensions on the effectiveness of oversight in the Jordanian Audit Bureau. Based on the previous results, the study recommends urging senior management at the Audit Bureau level and those concerned with oversight and government financial affairs to provide appropriate support to the Audit Bureau's auditors and their activities and to approve their reports and initiatives.

Key words: Control of the Audit Bureau, Effectiveness, Government accounting, Jordan.

1. Introduction

The oversight carried out by the Audit Bureau is the external governmental oversight that is carried out on the ministries and state bodies under its control (El-shbrawy et al., 2024). Therefore, it is considered one of the most important tools and methods used by the government in controlling the various departments and the financial operations they carry out at the state level as a whole (Al-Beshtawi et al., 2014; Liston-Heyes & Juillet, 2022). The Audit Bureau implements them and the outputs from the control reports are the outputs of the auditing process that the Audit Bureau is implementing, as they are submitted to the responsible authorities to contribute to the process of correcting and correcting the decisions that the government implements with a focus on decisions of a financial nature, and thus help in controlling them (Alon et al., 2019). This will be reflected in the preparation of government budgets and the method of formulating plans whether strategic or short-term plans, so that they become more rational, reliable, and rational. In addition, the government audit bureau provides the information and data required for the higher responsible authorities about the compatibility and consistency of government financial operations with the legislation and laws governing them (Alhawamdeh et al., 2024a; Ramirez & Perez, 2015). Government departments around the world have moved from the traditional style of administration and performance of various services to a computerized electronic style based on information technology (Alrawashedh, 2023; Hussien et al., 2017), which has become a general feature in the administration of the state, which has resulted in projects and proposals that adopt the idea of e-government so that technology, computers and, related systems and

software are the main drivers for performing the duties and tasks entrusted to governments, whether administrative, financial or oversight (Alotaibi et al., 2021; Matlala & Uwizeyimana, 2020).

Therefore, the Jordanian government sought to transition to e-government by implementing programs that represent the mechanism of technological transformation (El-shbraway et al., 2024). The transformation plans and programs included the computerization of all the support systems on which the state relies (Danusaputro et al., 2024; Saleem et al., 2019). This includes developing the government accounting system to become an electronic accounting system in government official agencies such as ministries and affiliated government agencies for the government, whose accounts are included in the state's general budget (Alhawamdeh et al., 2024b; Sunarya & Mauludina, 2024). It is expected that the electronic accounting system will be used to overcome the defects and weaknesses of the previous accounting systems, organize and facilitate the keeping of government accounting records, speed up the levels of completion of operations and reduce the number of individuals who need to complete the work (Zraqat, 2020a). In addition, the electronic accounting system is a basic system in the process of implementing the transition to e-government, through which all accounting operations will be implemented by the requirements of e-government (Alharafsheh et al., 2021; Motubatse & Ngwakwe, 2020). Also, the transition to the electronic government accounting system imposes the need to develop control procedures to be implemented by the Audit Bureau so that the provisions of control over the implementation of operations can be avoided so that mistakes can be avoided and achieve accuracy and confidence in information and reports so that audits and tests carried out by the Audit Bureau's auditors become electronic (Alrashidi et al., 2022).

The Jordanian Audit Bureau seeks to provide the environment and requirements and implement the necessary procedures to achieve its effective oversight over government agencies it carries out oversight tasks, through the Audit Bureau auditors who are supposed to have independence, qualification, and professionalism, by legislation, audit those agencies (Fraihat et al., 2024a). The control procedures, activities and checks must be commensurate with the nature and objectives of the audit mission that they carry out based on the accounting systems, information and internal control systems as a source for providing information that helps the auditor determine the nature of the procedures and the volume of evidence on which the auditor will build his professional judgment (Fraihat et al., 2023; Zraqat, 2019).

The transition to the application of the electronic accounting system raises a problem and questions about the possibility of achieving effective control of the Jordanian Audit Bureau over the entities subject to its control in light of the work environment of the Bureau, which is governed by a set of technical, administrative and legislative factors that must be dealt with and taken into account in the implementation of control work with the presence of accounting systems advanced electronic control procedures and activities will differ from their manual predecessors, which raises the question about the impact of these factors on the possibility of achieving correct and effective control. Hence the problem of the study arises in identifying the impact of a group of administrative factors (training the Bureau's auditors, senior management support for the Bureau's auditors, professional qualification of the Bureau's auditors), technical factors (control procedures, internal control system, and adherence to professional auditing standards), and legislative factors (legal powers and authorities, internal regulations and instructions, and the legal independence of the Bureau) on the effectiveness of the supervisory oversight of the Jordanian Audit Bureau.

The importance of this scientific study emerges from the importance of the comprehensiveness of the variables it examines, as the study explores the impact of a group of technical, administrative, and, legislative factors on the effectiveness of the Jordanian Audit Bureau. In particular, this study could open the way for researchers and scholars in related fields to benefit from them in the future. The importance of the practical study is clear in that the study of administrative, technical and, legislative factors is part of the regulatory environment of the Jordanian Audit Bureau, which will open many areas for the Audit Bureau and other relevant government agencies to assess the level of contributions implemented by various government departments to achieve effective oversight of the Jordanian Audit Bureau. This study also provides an opportunity to review the levels of compliance with professional auditing standards that are required to be followed in government audits, as well as evaluate the control procedures implemented by the Bureau's auditors, and improve awareness and knowledge of the characteristics of accounting systems and their evaluation and their relationship to audit tests, where it is expected that the level of compliance with standards will improve. As well as the quality of the control activities, and all of this, raises the level of the Bureau's control. The study opens the way for legislators of the financial and legal systems to analyze the relationship between the legislation regulating the work of the Jordanian Audit Bureau and the function for which the Bureau was established, which is to achieve oversight over government public money, which leads to identifying legal loopholes and stimulates work to cover them through the development of legislation to ensure the achievement of oversight active for the Jordanian Audit Bureau.

2. literature Review

The Audit Bureau's oversight includes the oversight of all government units of different activities and scopes, for which a special budget is approved within the state's general budget, in addition to other public and private units in which a government has a contribution and which legislation and regulations require that they be subject to the oversight of the State Audit Bureau (Al-Waely et al., 2021; Gherai et al., 2016). The nature of

the activities, accounting systems, internal control systems, and control procedures for the various ministries and entities subject to the control of the Audit Bureau, depending on the different nature of the activities of these ministries (Hussien et al., 2021), which requires a difference in the control methods implemented by the Audit Bureau to match the nature of those differences, which also requires a diversity in the expertise of the Audit Bureau (Alsakarneh et al., 2023). Adequate qualification of these auditors to be able to carry out regular control in accordance with the legislation (Wibowo, 2019).

In light of the tremendous development the world is witnessing in information and communication technology, and the accompanying mixing and interaction between financial and economic systems at the international level, the role of supreme audit institutions has become more important as it has become more complex (Asiedu & Deffor, 2017; Zraqat, 2020b). Public resources and governance at all levels require an update of accounting and control standards, and the introduction of more advanced systems that ensure dealing with developments in the work environment of these agencies and adherence to their competencies set by law in the control of public funds and within a framework of professionalism, objectivity and impartiality, through fruitful and constructive cooperation with other (Alhawamdeh et al., 2023; Ahmad et al., 2024). The concerned state agencies and the cooperation of the Supreme Audit Institutions with the legislative, judicial, and executive authorities to build a court system keen on establishing and applying the principles of accountability and transparency (Hancu-Budui & Zorio-Grima, 2023), while striving to develop their institutional capabilities, develop their human resources continuously and effectively, and set rules to ensure the quality of oversight work, and encourage the exchange of Knowledge to disseminate best practices, and use the latest scientific methods (Aledwan et al., 2017; Kong et al., 2018).

Government audit and oversight carried out by the Audit Bureaus in all countries of the world, including the Jordanian Audit Bureau, is considered one of the basic pillars that support achieving oversight of government units and helps achieve the goals of government activities (Fraihat et al., 2024b; Ferry & Ahrens, 2022). Therefore, the function of government audit and oversight is receiving increasing attention by government officials, and this in turn, it led to the pursuit of the development of the concepts of government auditing and the development of scientific bases for its performance, in line with developments in government administration and the pursuit of completing government financial and administrative transactions electronically, leading to e-government (Bryan, 2022).

Usually, higher government oversight is exercised by higher financial and accounting oversight bodies, and they must be given sufficient independence that enables and qualifies them to exercise the oversight role entrusted to them over the financial actions of the various executive government departments, and then submit their reports that include the results of their oversight to higher authorities and legislative bodies in the state (Owusu et al., 2020; Zraqat et al., 2021). To build a sound evaluation system as well as objective accountability for the results of the government's management of public money, it should be noted that the concept of supreme financial control has developed according to the evolution of the concept of public money management, as supreme control in its early stages was concerned with regular control with its known dimensions and components (Legality and Accountability), which is concerned with ensuring the soundness of the procedures applied by the government about preserving public money and its good compliance with the laws and regulations (Ibironke, 2019).

The scope of oversight has been extended to include ensuring the proper management of public money as well as ensuring the achievement of the objectives set for various government activities that use public money (Eulerich & Eulerich, 2020). Thus, the scope of oversight has expanded besides regular oversight to corporate oversight to perform in its various dimensions represented in evaluating each of the efficiency of the organization, the conduct of financial operations, and the effectiveness of the activity in achieving the set goals, then evaluating the level of efficiency of its performance in achieving these goals and the extent of its concern for economy and savings on the dimensions of the supreme financial control, the comprehensive dimensions of the supreme financial control (Yao et al., 2017).

Financial control is also defined as a process of supervision, examination, and review by the body responsible for monitoring in the state to ensure the proper use of public funds, compliance with laws, instructions, and regulations, verify the integrity of business results, and detecting financial irregularities to evaluate performance, examining the causes of its occurrence and proposing ways to address it (Mukyala et al., 2017). It is a continuous process to verify that what is achieved or what has been achieved conforms to the standards and objectives that have been previously decided, that is, it is a comparison of what has been accomplished with what was predetermined, whether this determination is in the form of a strategy, programs, plans, or any formula based on which this determination can be made (Owusu et al., 2020).

The State Audit Bureau also undertakes the task of external oversight to preserve public money and ensure the safety of its use in legal ways (Motubatse & Ngwakwe, 2020). in addition to providing advice and advice to the bodies subject to its control, and auditing public revenue collections of all kinds to verify that the collection has taken place on time and by to the regulating legislation, which requires those regulatory authorities to carry out their supervisory roles over revenue receipts without any obstacles (Alon et al., 2019). To achieve this, the regulating legislation must be sufficient and in a manner that leads to tight control over revenue receipts by the various government financial departments and centers in the country, to ensure that the deposited amounts are transferred on time and without any delay and through the existing follow-up

mechanism, as well as the Ministry of Finance's possession of detailed information daily according to the nature of revenue receipts, by the chapter and article contained in the general budget law (Paul et al., 2020). Based on the literature review and to achieve the objectives of the study, the following hypotheses were proposed:

H01: There is no effect of the group of administrative factors at the significance level ($\alpha \leq 0.05$) on the effectiveness of the auditing of the Jordanian Audit Bureau.

H02: There is no effect of the set of technical factors at the significance level ($\alpha \leq 0.05$) on the effectiveness of the auditing of the Jordanian Audit Bureau.

H03: There is no effect of the set of legislative factors at the significance level ($\alpha \leq 0.05$) on the effectiveness of the audit of the Jordanian Audit Bureau.

3. Methodology

3.1. Data Sources

Secondary sources are the sources that were used in preparing the theoretical side of the study and supporting the process of discussion and interpretation of the results. These sources included library scientific references related to the subject of the study, represented by books, university theses and refereed scientific journals, in addition to websites. The primary sources are the sources that are used in collecting the primary data necessary to complete the practical part of the current study. These sources were represented in the study tool (the questionnaire), which was prepared based on secondary sources and the recognized international auditing standards related to the subject of the study, and developed in a way that reflects the study variables and its dimensions.

3.2. Population and Sample

Jordanian Audit Bureau statistics indicate that the number of auditors in the Audit Bureau reached (460). By referring to the sampling table (Krejcie & Morgan, 1970), a sample of (250) respondents from the Audit Bureau's auditors was selected, from which (238) were retrieved. After reviewing the questionnaires, it was found that there were (18) questionnaires that were not suitable for statistical analysis, and thus the study sample consisted of (222) auditors.

3.3. Study Tool

The study used the questionnaire as a tool for collecting the primary data necessary to achieve the objectives of the study, which included a set of paragraphs and phrases to measure the independent and dependent study variables aimed at knowing the impact of a group of administrative, technical and legislative factors on the effectiveness of the Jordanian Audit Bureau. To determine the degree of approval of the sample members on the items of the questionnaire, the five-point Likert scale was used, which consists of five degrees, namely: strongly agree, agree, neutral, disagree, strongly disagree, and the answer degrees have been coded and given relative weight to facilitate the process measured statistically.

3.4. Questionnaire Stability Test

To measure the stability of the study tool, the Cronbach Alpha test was used, where the result of the scale is statistically acceptable if the value of Cronbach Alpha is greater than (0.70) (Sekaran & Bougie, 2015). Cronbach's alpha values for the dimensions and variables of the study instrument ranged between (0.70-0.82). Also, the coefficient value for all dimensions combined amounted to (0.88), and therefore all values are greater than or equal to (0.70), this indicates the good consistency between the paragraphs of the study tool, and thus the reliability of the study tool and the reliability of it for conducting statistical analysis.

4. Hypotheses Test

To verify the validity of the first hypothesis, the multiple regression equation was applied to study the effect of a group of administrative factors on the effectiveness of the audit of the Jordanian Audit Bureau, Table (1) illustrates this.

Table 1. Regression summary for the first hypothesis

model	R	R ²	Adjusted R ²	Std. Error
1	0.333	0.111	0.098	0.505

It appears from Table (1) that the value of the correlation coefficient (R) between the dimensions of administrative factors and the effectiveness of the Jordanian Audit Bureau's control (0.333), and the value of (R-square) (0.111), and this indicates that the dimensions of administrative factors as a whole explain its percentage (11.1%) of the change in the effectiveness of the oversight of the Jordanian Audit Bureau as a whole. The rest is attributed to other factors that did not enter the regression equation.

Table 2. Analysis of Variance (ANOVA) for the first hypothesis

	set of squares	degrees of freedom	mean squares	F	Sig.
regression	6.93	3	2.31	9.04	0.000
Residual	55.67	218	0.26		
Total	62.60	221			

It is clear from Table (2) that the test value (F) reached (9.04) with a statistical significance (0.00), which is a statistically significant value at the significance level ($\alpha \leq 0.05$), which indicates a statistically significant effect of the independent variables on the dependent variable. Accordingly, the null hypothesis is rejected: there is no effect at the significance level ($\alpha \leq 0.05$) for the group of administrative factors on the effectiveness of the Jordanian Audit Bureau's control. Accept the alternative hypothesis: There is an effect at the level of significance ($\alpha \leq 0.05$) for the group of administrative factors on the effectiveness of the audit of the Jordanian Audit Bureau. To verify the validity of the second hypothesis, the multiple regression equation was applied to study the effect of a group of technical factors on the effectiveness of the audit of the Jordanian Audit Bureau, Table (3) illustrates this.

Table 3. Regression summary for the second hypothesis

model	R	R ²	Adjusted R ²	Std. Error
1	0.643	0.414	0.406	0.410

It appears from Table (3) that the value of the correlation coefficient (R) between the dimensions of technical factors and the effectiveness of the oversight of the Jordanian Audit Bureau (0.643), and the value of (R-square) (0.414), and this indicates that the dimensions of technical factors as a whole explain the percentage of (41.4%) of the change in the effectiveness of the oversight of the Jordanian Audit Bureau as a whole. The rest is attributed to other factors that did not enter the regression equation.

Table 4. Analysis of Variance (ANOVA) for the second hypothesis

	set of squares	degrees of freedom	mean squares	F	Sig.
regression	25.89	3	8.631	51.258	0.000
Residual	36.71	218	0.168		
Total	62.60	221			

It is clear from Table (4) that the test value (F) reached (51.258) with a statistical significance (0.00), which is a statistically significant value at the significance level ($\alpha \leq 0.05$), which indicates a statistically significant effect of the independent variables on the dependent variable. Accordingly, the null hypothesis is rejected: there is no effect at the significance level ($\alpha \leq 0.05$) for the group of technical factors on the effectiveness of the audit of the Jordanian Audit Bureau. And accept the alternative hypothesis: There is an effect at the level of significance ($\alpha \leq 0.05$) for the group of technical factors on the effectiveness of the audit of the Jordanian Audit Bureau. To verify the validity of the third hypothesis, the multiple regression equation was applied to study the effect of a set of legislative factors on the effectiveness of the auditing of the Jordanian Audit Bureau. Table (5) illustrates this.

Table 5. Regression summary for the third hypothesis

model	R	R ²	Adjusted R ²	Std. Error
1	0.720	0.518	0.511	0.372

It appears from Table (5) that the value of the correlation coefficient (R) between the dimensions of legislative factors and the effectiveness of the Jordanian Audit Bureau's control is (0.720), and the value of (R-square) is (0.518), and this indicates that the dimensions of technical factors as a whole explain its percentage of (51.8%) of the change in the effectiveness of the oversight of the Jordanian Audit Bureau as a whole. The rest is attributed to other factors that did not enter the regression equation.

Table 6. Analysis of Variance (ANOVA) for the third hypothesis

	set of squares	degrees of freedom	mean squares	F	Sig.
regression	32.430	3	10.810	78.106	0.000
Residual	30.171	218	0.138		
Total	62.601	221			

It is clear from Table (6) that the test value (F) reached (78.106) with a statistical significance (0.00), which is a statistically significant value at the significance level ($\alpha \leq 0.05$), which indicates a statistically significant effect of the independent variables on the dependent variable. Accordingly, the null hypothesis is rejected: there is no effect at the significance level ($\alpha \leq 0.05$) for the set of legislative factors on the effectiveness of the auditing of the Jordanian Audit Bureau. Accept the alternative hypothesis: There is an effect at the level of significance ($\alpha \leq 0.05$) for the set of legislative factors on the effectiveness of the audit of the Jordanian Audit Bureau.

5. Conclusions

The study concluded that the availability of the combined administrative factors was at a medium degree in the Jordanian Audit Bureau, where the availability of the training dimension was in the first place and at a medium degree, then it came in the second place after the support of the senior management at a medium degree as well, while it came in the last rank after the vocational qualification and at a low degree. The researcher believes that this may be due to the insufficiency of specialized training programs in the field of government oversight, the lack of proposed initiatives to draw the attention of the administration to provide the required administrative support, and the process of appointing auditors in the Bureau does not require higher academic levels or specialized professional qualification certificates.

The study revealed that the technical factors were available at a high level in the Jordanian Audit Bureau, where the availability of all its dimensions was at a high degree, the availability of professional standards was in the first place, then the control procedures in the second degree and the internal control system in the third degree, all of them at high levels. The researcher believes that this may be due to the obligation to follow international standards in the practice of supervisory work, and the control procedures that are implemented are approved and practiced continuously and have become a routine followed by auditors in carrying out their supervisory tasks, and there is a work guide for implementing the internal control system that complies with the needs and requirements. oversight.

The results of the study show that the level of legislation regulating work in the Jordanian Audit Bureau was of a high degree, as the internal regulations and instructions ranked first, then the legal authorities and authorities ranked second, and the legal independence of debts ranked last. The researcher believes that this is due to the binding and obligatory legal nature of those who include them and the application of internal regulations and instructions to them and that violating them will expose the violator to legal accountability, as well as the authorities and powers defined by law, as exceeding the powers or failure to use the correct powers will lead to legal accountability. Also, as for the independence of the State Audit Bureau, this is due to the legal force of the Bureau's independence, which stems from the Constitution of the State of Jordanian and the laws regulating the work of the Bureau, which include texts granting it independence.

The study showed that the level of the electronic government accounting system that the auditors of the Jordanian Audit Bureau deal with in general was at a high level. The researcher believes that this is due to the interest of the Government of Jordan in projects to develop the Jordanian government accounting system in general, and its quest to provide accounting systems commensurate with the needs of all government agencies from ministries and government bodies, as well as to provide the needs required by the government oversight process. Enterprise resource planning and management system, including the development of government accounting systems. The study revealed that the level of effectiveness of the Jordanian Audit Bureau's oversight was medium, as it was found that in cases of conflict of interest there may be insufficient evidence and evidence that is relied upon in the issuance of regulatory reports and that the auditor ensures the effective and optimal use of the material and human resources available in the entity. The position of the audit is low. The researcher believes that this is due to the rapidly changing and evolving environment in the implementation of administrative and financial work, especially with the adoption of e-government initiatives, which created challenges in implementing tight control over government activities, and the need to develop and update the supervisory performance to match developments, in addition to the desire to avoid conflicts in the event of a conflict of interest, and the failure of the scope of the duties of the Bureau's auditors to include the effectiveness and efficiency of the entities subject to their control in the use of their resources, and focus on monitoring routine financial arrest and disbursement.

The study found that there was an impact of a group of administrative factors combined on the effectiveness of the audit of the Jordanian Audit Bureau, where there was professional qualification on the effectiveness of the audit of the Jordanian Audit Bureau, while there was no statistically significant effect on the training and support of the senior management separately. The study also showed that there is an impact of a group of technical factors on the effectiveness of the auditing of the Jordanian Audit Bureau, where there was an impact of each of the control procedures, the internal control system and professional standards on the effectiveness of the audit of the Audit Bureau, each individually. The study concluded that there is an impact of legislation in all its dimensions on the effectiveness of the Jordanian Audit Bureau's oversight, as there was an impact of each of the legal authorities and powers, internal regulations and instructions, and the legal independence of the Bureau on the effectiveness of the Jordanian Audit Bureau's oversight. Concerning the electronic government accounting system, it was found that the system has contributed positively to improving the impact of a group of administrative factors on the effectiveness of the audit of the Audit Bureau. As for the

relationship of the government accounting system to a group of technical factors, the study revealed that the system has contributed to improving the impact of factors on the effectiveness of the audit of the Jordanian Audit Bureau, and the electronic accounting system has contributed to improving the impact of legislative factors on the effectiveness of the audit of the Audit Bureau.

Based on the previous results, the study recommends the necessity of providing training programs for SAI auditors to cover developments in government oversight practices and methods. Urging senior management at the Audit Bureau level and those concerned with oversight and government financial affairs to provide appropriate support to the Audit Bureau's auditors and their activities and to approve their reports and initiatives. As well as working to appoint auditors in the Bureau based on competence and specialized and appropriate qualifications, and subjecting applicants for appointment to competency tests, in addition to approving continuing education programs for their development. Working to raise the level of effectiveness of the oversight exercised by the Jordanian Audit Bureau over entities subject to its oversight, by adopting appropriate and advanced oversight methods that are compatible with e-government systems. And expanding the scope of the Bureau's auditors' work to include monitoring good management and optimal utilization of available resources to ensure their efficient and economical management.

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