



Palestinian National Authority

State Audit & Administrative Control Bureau

Strategic plan

(2008 - 2010)



Strategic plan (2008 – 2010)

Introduction

The Financial and Administrative Control Bureau aims to ensure right performance and financial and administrative stability in the judiciary, legislative and executive authorities of the P.N.A... As well it seeks to reveal forms and instances of financial and administrative deviation, including profiting from public office and to verify whether or not performance proceeds in consistence with and within the limits of effective laws, codes, regulations and instructions. It also aims to ensure that work is done cost-effectively, and to help the Palestinian people from relaying on foreign aids to relay on them self's.

Translating the mission and goals of the Bureau requires a quality of administrative and financial control which goes in line with the financial control standards adopted by the INTOSAI, particularly the Lima Declaration on the basic principles of financial control, the Berlin Declaration, International Transparency Organization, and other world, regional and local organizations operating in the domain of control. This effort requires restructuring work in the Bureau so that would it become institutionalized in consistence with the requirements of up-to-date financial and administrative control in their various forms. Accordingly, if we try to apply the INTOSAI principles on the Palestinian reality, we will have to take into account a host of legislative considerations, traditions, domestic conditions and the Israeli occupation Policies in order for the Bureau to carry out its responsibilities efficiently.

The foundations for the Bureau's success in doing its job, then, rest on the following. Firstly, on the P.N.A. President's sincere and staunch will to activate the Bureau and to enforce applicable laws and regulations on all institutions; secondly, on the existence of a body of laws and codes that need to be put to force; thirdly, on a staff who are qualified in the area of control, albeit in need of further training and development; fourthly, on the European Union and the Quartet's determination to reinvigorate the Bureau and to supply it with the infrastructure needed to achieve its aims; fifthly, on the willingness of institutions under the Bureau's control to receive high quality control; and finally on the public incessant demand to enforce all laws and regulations on all parties; and the democratic change in the Palestinian political system .

The Bureau aspires to provide institutions subject to its control with the best control services while exercising its preemptive (preventive) control; regular control; and performance control efficiently and effectively by building a solid and appropriate system of performance appraisal, non-biased investigation of the outcome of public money management, devising precise controls to ensure credibility of the system outputs, all of which will help prepare more balanced, objective and accurate reports, highlighting the risks that show in regular administrative and financial control systems, as well as in performance control and management with a view to giving the best possible results to the institutions in financial, economic and social terms, which will ultimately yield a control-for-development policy.



As a matter of fact, the Bureau staff aspires to promote work in administrative and financial control to the level of partnership between the Bureau and the institutions subject to its control. This of course requires the staff to change the concept and culture of control which renders it repulsive and even resistible into a culture of the need for high quality control services required by all institutions subject to the Bureau control as well as by employees. This, in its turn, requires an atmosphere of confidence and trust between internal and external control systems which can be created by openness and informal communication. In addition, it requires dealing with internal control units as pivotal to cooperation, forward thinking, and early exchange of ideas which affects the size of direct administrative and financial control needed from the Bureau which endeavors to computerize its work, thus elevating it from individual control to system control in terms of data processing and recording.

In addition, the Bureau personnel are determined to take the challenge of working under extraordinary conditions, a challenge a rapidly growing challenge which is becoming so sizeable and costly for us in the Bureau that it oftentimes gets out of our control. For this purpose, we will work according to an annual plan which is objective, flexible and makes compatible the Bureau's capacities and financial resources which are too limited for its management of its affairs.

The mission:

The Bureau aims to ensure the soundness of the work, and realize the financial & administrative stability of the Palestinian national Authority, along with its three authorities, legislative, juridical, and the executive authority, and to disclose all aspects of the financial and administrative deviation including cases of abuse of public function, affirmation that public performance is applying to the provisions of the law, regulations, rules, resolutions and instructions, affirmation that it is exercised in the best way according to the economy, efficiency and affectivity standards.



The vision:

Promoting the Palestinian Arab People from depending on foreign aid to self-support through the wisdom of spending and the continuous improvement of performance.

Core Values:

Transparency	Professional	Autonomy
Affiliation	Accountability	Accounting
Justice	Integrity	Secretariat
Credibility	totalitarian	Cooperation
Creativity	Discovery	Renewal

Goals:

First:

Providing the president of P.N.A. legislative Council, and the cabinet with quarterly or annual reports on the performance and on the other Entities subject to the Bureau Control.

These reports should be objective, impartial, in depth, depend on the affirmative documents.



Objectives:

1. Displaying the positive sides in capacity building and to make them common (spreading them) in P.N.A .
2. Evaluating the Financial Administration in P.N.A.
3. Performance evaluation of the governmental and non- governmental institutions.
4. Disclosing all kinds of the financial and administrative deviations, including cases of offences to the law, regulations, and official resolutions.
5. Disclosing the deviations in budget implementation.
6. Disclosing the cases of embossments and financial and administrative corruption.
7. Disclosing the cases of deviations in the governmental programs and projects.
8. Disclosing the cases of deviations in using and distributing the donations, grants and loans.
9. Highlighting the complaints, announced by the public.
10. Increasing the cycle of people control and media.



Instruments:

The objective and documented quarterly and annual reports.

The second:

Promoting more energy in Bureau performance to practice it's rules, with top professional efficiency in order to provide high levels of control, which enhance necessity to it for the Entities.

Objectives:

1. Embodying the concept of pre-auditing (Protective auditing).
2. Applying the concept of comprehensive auditing.
3. Intensifying the training programs to the Bureau staff.
4. Reviewing and updating the auditing standards and guides.
5. Gradually changing to computerized auditing.
6. Reviewing and developing the Bureau law, preparing the organizational structure, internal rules and systems.
7. Attracting the scientific and professional experts.
8. Reaching the financial independence.
9. Finding the suitable location for the Bureau in Rammallah.
10. Completing the computerized Bureau.
11. Getting the ISO 9000 certificate in auditing.

12. Enhancing the relations with related Arabic, foreign and international auditing institutions.

Instruments:

Attracting the experts, promoting the level of the Bureau in computer, auditing standards, and providing top quality in auditing.

Third:

Assisting the ministries, governmental and non- governmental institutions to develop its systems, financial and administrative bodies to face the difficulties, reaching the prudent governance.

Objectives:

Activating the internal auditing units, completing its existence.

Developing and updating the accounting governmental and non governmental system.

completing computerized of financial and administrative actions.

Updating and develop the financial and administrative laws, rules and regulations of all institutions.

Organizing conferences and seminars and communicating directly with the auditees.



Instruments:

Verifying Internal auditing regulations and updating them to reach the computerized auditing system.

Fourth:

Building a headquarters to the Bureau in The West Bank

Within the framework of the rents replacement policy in headquarters related to the PNA , the Bureau intends to build a headquarter in the city of Ramallah with total area of 2500 m² on government land with area of 2250 m² specified for this propose .