

Foundations for the Monitoring and Internal Audit Department at the German Jordanian University

Article (1)	These foundations shall be named the “Foundations for the Monitoring and Internal Audit Department at the German Jordanian University,” and shall be effective as of the date of their issue.
Article (2)	<p>The following words and expressions mentioned in these criteria shall have specific meanings unless indicated otherwise:</p> <p>University: The German Jordanian University. Council: The German Jordanian University Board of Trustees. President: German Jordanian University President. Department: Monitoring and Internal Audit Department. Director: Director of Monitoring and Internal Audit Department.</p>
Article (3)	<p>A. A department shall be established at the university named “Monitoring and Internal Audit Department,” and it shall monitor all administrative and financial affairs at the university and is directly accountable before the council.</p> <p>B. The director of the department shall be appointed by a decision from the board of trustees and based on a recommendation from the president.</p> <p>C. The department shall include an auditing and financial monitoring unit and an audit and administrative monitoring unit.</p>
Article (4)	<p>A. Financial monitoring shall be on the university’s revenues, expenses, assets, and warehouses, and all its units, administrative departments, payment windows, centers, and university amenities for ensuring the proper flow of financial affairs and test the accuracy of its operations and documents.</p> <p>B. Administrative monitoring shall be on the administrative decisions for ensuring its execution as per the provisions of the laws, regulations, and instructions followed at the university.</p> <p>C. Monitoring shall be prior or subsequent and as appropriate.</p>
Article (5)	The department shall assume the following tasks:

	<p>A. Check the validity of the estimates of revenues and expenditures in the budget.</p> <p>B. Check the validity of procedures for collecting university funds.</p> <p>C. Check the validity of procedures for the disbursement of expenses as per the annual budget and the criteria for controlling expenses and their accuracy according to the laws, regulations, and instructions followed at the university.</p> <p>D. Check the validity of procedures for advances, collateral, loans, and audit them.</p> <p>E. Conduct sudden inventory on cash, warehouses, and assets.</p> <p>F. Monitor the warehouses and audit their balances, records, books, and special records to make sure there is a proper workflow in terms of classification, storage, and arrangement as per the rules and check for the absence of stagnant material therein.</p> <p>G. Check that the records, financial documents, financial forms, and their supporting documents and thereafter archiving them properly.</p> <p>H. Cooperate and coordinate with the university’s accounts auditor to ensure the proper flow of the auditing process, review the recommendations and reports by the accounts auditor, and as a result follow-up on the execution of the recommendations by the accounts auditor with regard to the internal audit regulations at the university.</p> <p>I. Check the execution and implantation of administrative decisions and whether they conform to the laws, regulations, and instructions followed at the university.</p> <p>J. Check the administrative complaints and validate their handling.</p> <p>K. Any other business and tasks assigned to the department by the board of trustees or the president.</p>
Article (6)	All the necessary facilities shall be provided to ensure that the department completes its tasks efficiently while considering the administrative and academic workflow.
Article (7)	The department is authorized to audit any document or record or form it

	deems necessary to be audited as per the execution of its tasks with prior coordination with the concerned parties.
Article (8)	The auditing tasks shall be conducted at the party's location where the records, accounts, forms, and documents are present. If necessary, it is permissible to conduct the audit at the department where in this case the delivering and receiving of records, accounts, forms, and documents is done in written form as per the followed rules.
Article (9)	The department presents its reports and inquiries directly to the concerned parties at the university as long as the parties respond within ten working days as of the date of receiving the reports or inquiries.
Article (10)	The director is permitted to request from the president the formation of support technical committees and appoint or delegate experts to help in executing some of the tasks from the university or from outside of the university.
Article (11)	The audit reference shall be the legal department, regulations, instructions, and decisions in force at the university or any administrative or regulatory procedures at the university.
Article (12)	The department director or employee is required to ensure complete secrecy in all matters and tasks assigned to him or her and shall not unveil any information under any legal circumstance during his or her service at the university or after he or she leaves the university.
Article (13)	The department director or employee is not authorized during the execution of the assigned tasks to request any private numbers or passwords from any employee or staff in order to get access to encrypted programs or amenities at the university under any legal circumstance.
Article (14)	The council is authorized to directly discuss with the department director any article mentioned in the reports issued by the department or through written inquiries to the director or request clarifications or further addendums.
Article (15)	The council shall decide on cases that do not have an article in these criteria or any obstacle arising from its implantation.

Article (16)	These foundations shall cancel all contradicting provisions present in any regulations or previous decisions issued by any party at the university.
Article (17)	The president, department director, deans, and directors are responsible for executing the provisions of these foundations.