ICAEA MIDDLE EAST

# ANNUAL ACHIEVEMENT REPORT

## 2019-2020

Middle East Chapter




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# A LETTER FROM THE CHAIRMAN OF THE MIDDLE EAST CHAPTER

## Prof. Ezz Hatab



**Highlights of the annual achievements**

**MIDDLE EAST CHAPTR**

As I reflect upon this year, I am immensely proud of the progress of our chapter in the Middle East. I would like to extend my sincerest gratitude to the local chapter chairs, our members and industry partners for all their contributions to the chapter's growth over the past year.

Throughout 2019, ICAEA ME Chapter continued to spread the culture of data analytics among the professional as well as students' communities. The chapter provided access to valuable CAATS tools i.e., Galvanize/ACL and training services to the audit community. In addition, ICAEA ME Chapter continues to offer diverse training through seminars, workshops, contests and online webinars. More than 300 students and professionals have participated in our live webinars and workshops. About 35 professionals have got the ICCP certificates and became certificated members. In addition to Jordan, ICAEA ME Chapter launched new local chapters in UAE, Qatar, Bahrain, Egypt, Iraq, Palestine, Lebanon and Oman. This year ICAEA ME Chapter has conducted the regional CAATs Contest for universities. The contest has been successfully conducted in Jordan, Egypt, Palestine, Bahrain, Algeria, Saudi Arabia, Morocco and Iraq. About 228 students in 76 teams have participated in the contest.

# LOCAL CHAPTERS



## JORDAN ICAEA CHAPTER

Dr. Hamzah Al-Mawali is the Chairman of Accounting Department & Associate Professor of Accounting at the University of Jordan. He is chairing the ICAEA Chapter in Jordan. He shown great interest in CAATs and RegTech tools. The chapter provided various webinars in CAATs Training and GRC training. The chapter hosted the CAATs contest in the University of Jordan with the participation of Yarmouk University, Al Albayt University, and Alzaytona University.



## QATAR ICAEA CHAPTER

Rabih El Selfani is the Lead Internal Auditor and Internal Audit & Risk Committee at Widam Food, which is Qatar's Premium Food Company. Mr. El Selfani has ICCP in addition to the following certificates:  CIA, CPA, CFE, CISA, GCMA. Qatar Chapter is newly added but very active and promising under the leadership of Mr. El Selfani. So far two workshops have been scheduled in Nov and Dec 2020 related to data analytics and GRC respectively.



## BAHRAIN ICAEA CHAPTER

Khalifa Al-Jowder is the Director, Accounts at Central Bank of Bahrain. It was very important to add ICAEA chapter in Bahrain since it is a key player in the financial world with a high need of CAATs, data analytics and RegTech tools. Mr. Al-Jowder is chairing the ICAEA Chapter in Bahrain.  The chapter promoted the CAATs contest in the University of Bahrain and conducted number of CAATs workshops and webinars. So far 5 professionals earned ICCP and became certificated ICAEA members.



## LEBANON ICAEA CHAPTER

Bassima Hout is professionally licensed U.S. Certified Public Accountant, Chartered Global Management Accountant, XBRL certified. Holder of public accounting experience in auditing and consulting. The chapter promoted the CAATs contest in the American University of Beirut and participated in the International conference of ICAEA Conference held in Dubai - UAE in 2018.

# LOCAL CHAPTERS



## EGYPT ICAEA CHAPTER

Dr Sara Hussein is a professor at Egypt- Japan University for Science and Technology. Her Research of interest is Money laundering (ML) that threatens banks stability through its vicious consequences. She promotes technology to adopt more proactive and strategic role in AML. Dr Sara chairs the ICAEA chapter in Egypt. The chapter hosted the CAATs contest in the Egypt- Japan University for Science and Technology with the participation of Future Academy, Future University, MSA University, Pharos University, and Nahda University.



## IRAQ ICAEA CHAPTER

Dr. Waleed Khaled Saleh Mahdi is a Professor in Auditing at the University of Anbar. His recent research of interest in Auditor Objectivity Impact on the Relationship Between Information Technology and Efficiency and Effectiveness of Auditing. Dr Mahdi is chairing the ICAEA in Iraq. The chapter hosted the CAATs contest in the University of Anbar. The Chapter promotes the data analytics culture among students and professionals in Iraq.



## PALESTINE ICAEA CHAPTER

Mr. Sami Aghbar, CRBA, CQIA - Chief Executive Auditor at Palestine Investment Bank, Ramallah - Palestine. Mr. Sami is chairing the ICAEA Chapter in Palestine. The chapter hosted the CAATs contest in Birzeit University. The Chapter promotes the data analytics culture among students and professionals in Palestine.



## ALGERIA ICAEA CHAPTER

Dr. Nezha DJELLAL Ameur is a professor at the University of Oran 2. She attended 2018 International Conference on Computer Auditing and has presented a research paper entitled "Algerian Tax System and Mechanisms for the application of Value Added Tax Case of Algeria period 1992 – 2017". Dr Nezha is chairing the ICAEA in Algeria. The Chapter promotes the data analytics culture among students and professionals in Algeria.

# LOCAL CHAPTERS



## MOROCCO ICAEA CHAPTER

Abdelhalim Lakrarsi is a professor and researcher at Mohammed V University in Rabat. The chapter hosted the largest number of teams for the CAATs contest i.e., 24 teams with 72 participants in the Mohammed V University in Rabat. The Chapter promotes the data analytics culture among students and professionals in Morocco.

## SAUDI ARABIA ICAEA CHAPTER

Dr. Ashwag is a a a professor at Princess Nourah bint Abdulrahman in Saudi Arabia. She chairs the ICAEA chapter in Saudi Arabia. The chapter hosted the the CAATs contest to promote the data analytics culture among students and professionals in Saudi Arabia.

2019 - 2020

# ICAEA HAS CONDUCTED A NUMBER OF WORKSHOPS IN DATA ANALYTICS & GOVERNANCE, RISK AND COMPLIANCE

## Dubai, Amman, Doha & Manama



**Workshops in Data Analytics & GRC**

**MIDDLE EAST CHAPTR**

During 2019, ICAEA ME Chapter held 10 trainings and 12 webinars. About 50 professionals attended the training and 31 passed the ICCP exams to be certificated members at ICAEA. ICCP trainings were focused on CAATs tools to help auditors to make search from the irregularities from the given data to provide more analytical results. The main topics that have been covered in the training were Computer Auditing Overview, Understanding CAATs, Data Importing, Data Importation & Verification Skill and Knowledge, Working with Expression & Filters, Computed Fields, Functions, Data Analysis Skill and knowledge, and Audit Finding Report & Remediation Skill and Knowledge. Moreover, ICAEA ME Chapter held 5 workshops on GRC. About 25 professionals attended the workshops to earn ICAEA CPEs. The workshops introduced the GRC standards, which defined an international framework model related to GRC i.e., known as GRC Capability Model. During the workshops, participants have examined various functional segments. The course uses the Highbond from Galvanize as a platform for GRC implementation. The main covered topics were Strategic alignment, Identifying strategic objectives and risks, Assessing strategic risk, Responding to risk, Tracking assurance, Compliance maps and Governance activities.

JUNE 7, 2019

# MEMORANDUM OF UNDERSTANDING WITH THE UNIVERSITY OF JORDAN (UJ)

## Amman - Jordan



**MOU to to promote Data Analytics Culture among JU students**

**JORDAN ICAEA CHAPTR**

Amman - Jordan, this Memorandum of Understanding (MOU) made between the UJ and Jordan ICAEA Chapter to establish a mutual co-operation between them. Recognizing the value of ICAEA services in the computer auditing education and training, UJ and ICAEA agree to give UJ students an overview of the main activities of computer audit to become successful computer auditors in the future. ICAEA will review the courses that are related to auditing and support it with the practical hands-on using one of the CAATs tool such as ACL. ICAEA will assess the required competency for the students to become a computer auditor by defining learning map as per recent standards and accreditation bodies. ICAEA agreed to advise JU to adopt the recommendation of AACSB i.e., Standard A7 to support accounting degree programs to include skills and knowledge related to data creation, data sharing, data analytics, data mining, data reporting, and storage within and across organizations. It is agreed to promote the culture of data analytics among the students and promote ICCP certificates with favorable exam fees. The MoU encourages the students to become certificated members at ICAEA Association to motivate them having computer auditing responsibilities and maintain their professional competency via CPE (e.g., 12 per year).

2019 - 2020

# ICAEA HAS CONDUCTED EIGHT CAATS CONTESTS IN EIGHT COUNTRIES

## Jordan - Palestine -Bahrain - Algeria - Iraq - Morocco - Saudi Arabia - Egypt




**CAATS Contest to promote Data Analytics Culture among students**

**MIDDLE EAST CHAPTR**

During 2019-2020, ICAEA ME Chapter held 8 CAATs contests. The contest has been successfully conducted in Jordan, Egypt, Palestine, Bahrain, Algeria, Saudi Arabia, Morocco and Iraq. About 228 students in 76 teams have participated in the contests. The contest was 4 hours-long with ten cases. In order to let the students compete and win the contest, they must solve at least four cases and solve the highest number of problems among the other teams. They used CAATs tools e.g., ACL to solve the cases of the contest. The contest was open book (only hardcopy) without internet connection. After completion, students have submitted the solutions to the judges, who are experts in CAATs tools and data analytics. Students have exported the result tables as excel sheets, saved and compressed the project and all related files and logs as ZIP format.

The winning team in each country has been honored with the Trophy that certifies that they have been ranked at the first place in the local contest.

All other participants were awarded certificates of participation and have been given further training on ACL to enhance their knowledge and skills in data analytics.

2019 - 2020

# STUDENTS SATISFACTION SURVEYS

## Jordan



Results from our recent students survey with 50 respondents

**JORDAN ICAEA CHAPTR**

**89%**
ICCP is useful in my practical audit study

**92%**
ICCP helped to use CAATS in easy way

**88%**
ICCP increased my productivity

**95%**
ICCP made me skillful at using CAATS

**93%**
ICCP enhanced my analytical capabilities

**95%**
ICAEA influenced me to use CAATs