

Technical Standing Committee
On
The Journal of Financial Control

Internal Rules of Procedure

Article 1

The Journal of "Financial Control" shall be a specialized biannual Journal issued by ARABOSAI with aim to:

- Contribute to raising the level of auditing exercised by ARABOSAI member SAIs in the scientific and practical fields.
- Contribute to developing SAIs' staff capacities and experiences and enriching their knowledge.
- Contribute to experiences –sharing of Member SAIs in various audit – related fields and keeping up with the latest developments and technologies reached by advanced SAIs in this field.

Article 2

- The Committee shall be composed of ARABOSAI Secretary, editor in chief, and the membership of representatives of five SAIs to be appointed by the GB.
- The membership of each SAI whose representative is absent from two successive meetings shall be deemed terminated.

Article 3

- The editor in chief or any committee member SAI that he may assign shall chair the meetings of the Committee.
- The meeting of the Committee shall only be held with the presence of at least half of its members, in addition to the Chair of the Committee or his / her substitute.
- Each member SAI shall dispose of one vote when voting on decisions.

- The Committee shall take its decisions and recommendations by the consent of the majority of attending members. In case of a tie the chair shall have the casting vote.

Article 4

The Journal Committee shall manage the journal affairs , select its scientific and technical material and publish it . the committee shall have the following functions:

- Develop the general policies and plans of the Journal to ensure its development and the achievement of its objectives.
- Take measures to obtain publishable scientific material and news for the journal , coordinate with the Secretariat to collect information and news from member SAIs as well as encouraging them to continuously participate in providing the Journal with news, articles, researches, studies and translation with a view to achieve the availability of sufficient publishable material.
- Follow-up the publications and newsletters of scientific and professional organizations, bodies and institutions whose activities are consistent with that of ARABOSAI to obtaining publishable material for the journal.
- Take the necessary procedures to update and develop the Journal in terms of content and editing, taking into consideration all suggestions submitted by the member SAIs of committee.

Article 5

The Journal committee shall hold two meetings in a year at the headquarter of the Secretariat during June and December. The editor in chief shall determine the duration of meeting and shall invite the members at least one month in advance. At the beginning of each meeting, the Committee shall develop an agenda.

Article 6

- Submitted Articles and researches should be printed in Arabic.
- The author of the article or the research should be an employee in the ARABOSAI member SAIs. The Journal committee may accept publishing articles and researches submitted by non-SAI employees , provided that the number of articles published for non- SAI employees

should not exceed one third of the number of articles published in the Journal.

- When writing an article or a research, the principles and rules of scientific research should be adhered to in both form and content.
- The article should be accurately documented by referring to sources, be it Arabic or foreign.
- Articles and researches published in the journal expresses the authors' point of view not necessarily their SAIs'.
- Translated articles should be accompanied by the original text with the name of the author.
- The Journal committee shall have the right to choose the researches and articles it deems appropriate for publication and to modify it as warranted without affecting the content.
- The number of pages of the article or the research should be between 3-10 pages. The page should contain between 25 - 28 lines and the line should include between 12 -15 words.
- Justice and equal opportunities should be achieved among member SAIs in the selection of material for publication, by publishing the articles and researches received from them alternately whenever they meet the publishing requirements.

Researches and articles sent to the Journal whether published or not will not be returned. The author does not have the right to object to non-publishing of his or her article or the research.

Article 7

- The significance of the subject addressed by the research or the article, and its relevance to the audit work.
- Sticking to writing within the topic scope without tackling any in substantive details of minor importance to the subject matter of the research.
- The topic should contribute to and enrich knowledge. It should be written in eloquent style and accurate reflection.
- The level of creativity in tackling the topic, flexibility and the ability to explain and elaborate.
- Materials to be published in the Journal shall be selected in consultation with the members of the committee. In case of variation of views,

selection of such materials shall be made through majority voting. In the event of a tie, the chair shall have the casting vote.

Article 8

Rewards shall be made by ARABOSAI for articles to be published by the journal committee, which are prepared by employees from the member SAIs and others. The amount of these rewards shall be determined by a decision from the Executive Council based on a proposal by the Standing Committee for Journal Affairs.

Article 9

An award entitled "The best article published in the Journal of Financial Control" shall be granted once each regular session of the General Assembly for the author of the best article or study prepared by an employee of the member SAIs and published in the journal during the three years preceding the session. The selection process of the winning article shall be based on the same criteria adopted in the evaluation of the researches submitted to the scientific research competition organized triennially by the Organization. The amount of award shall be determined by a decision from the Executive Council.

Article 10

At the end of each meeting, the Journal Committee shall develop a complete report on the work done, to which the subjects and materials discussed and agreed upon for publication are attached.

Article 11

The Secretariat shall bear all expenses necessary for the meetings of the Journal Committee. The committee's member SAIs shall bear travel and subsistence expenses of its representatives at the meeting provided that the representation of each shall not exceed two members.

Article 12

The Secretariat shall bear the expenses resulting from the printing of the Journal and its distribution to all members as well as Arab and foreign organizations.

Article 13

The Journal Committee shall abide by the laws and regulations relating to the activity of the journal in force in the host country, as well as the rules of the organization and the decisions and recommendations issued from its organizational structure.

Article 14

The Editor-in-chief shall represent the Journal before others and be entitled to sign on behalf of the journal within the limits of its terms of reference and in accordance with the rules of the organization.

Article 15

Internal rules of procedure shall be approved by the governing board and be effective as of the date of its adoption. If any amendment is required, the Committee's proposal shall be submitted to the governing board for its consideration.