

BSA working plan
For the period 01.01 -31.12.2009

1. Audit Capacities

BSA planned to achieve its audit work through 2009 using 1867 employee, as their planned capacities reached to 455548 day/auditor, while the needed audit capacities are 647658 day/auditor, which means 30% deficit. These capacities were distributed to achieve BSA tasks, mentioned above, as per article 2 of BSA code no.6 dated 1990 (amended), as follows:

The task	Planned capacity	Percentage of the total
Financial audit	129640	28%
Performance audit	134115	29%
Development tasks	43454	10%
Consultation task	21192	5%
Administrative tasks	127147	28%
Total	455548	100%

2. Administrations subject to BSA audit

A. The main administration/ Governmental and others

In order to maintain a centralized planning, BSA planned to audit all the administration subject to its audit, which are 929 administrations, of which 517 main state administrations/ represents public sector and 412 other main administration represents mixed sector, consultation offices and higher education funds, although the majority of these administrations did not submit their financial statements,

B. Subsidiary administrations

BSA planned to audit 709 subsidiary administrations of 2110 administration subject to its audit, with a percentage of 34%, as these administrations are subject of regular plan lead to audit all these administrations each 4 years.

3. Audit work outcomes

- Audit offices planned to achieve 3399 report, as the rolled over financial statements planned to be audited are 407 financial

statement, of which 55 FS related to state administrations and 352 FS related to other administrations, while 2008 FS planned to be audited are 922 FS, of which 510 related to state administrations and 412 related to other administrations, in addition to other various reports as follows:

Type of report	Number
Rolled over FS	407
Financial statement	922
work results	510
Regular	358
Performance audit	127
Inspection visits	213
Contracts review	823
Other reports	39
Total	3399

4. Performance audit plan

BSA has oriented to change the structure of audit work starting from 2009 towards increasing the specialized audit capacities available for its activity in performance audit on administrations subject to its audit, as BSA allocated 45% of the total capacities to achieve its plans of performance audit area and classify the remarks resulted from this activity in a separate chapter within the annual report issued by BSA annually.

5. Aiming to continue the qualitative work of BSA, in the future, and enhance that through capacity building of employees in BSA and its environment towards more performance audit (value for money) at the expense of deepening financial audit, BSA planned to achieve (50) training course through the training plan for performance audit including specialized performance audit for the next 5 years