

THE EXTENT OF ADHERENCE TO THE INTOSAI STANDARD 200 IN LIGHT OF THE FINANCIAL CONTROL AMENDMENTS IN THE JORDANIAN AUDIT BUREAU

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ABSTRACT

This study aims to statement compatibility of the financial control amendments in the Jordanian Audit Bureau with ISSAI 200 of the International Standards of the Supreme Audit Institutions (INTOSAI).

The objectives of the study is to state the extent of compatibility of the financial control amendments in the Jordanian Audit Bureau with Standard 200, The researcher designed a questionnaire to achieve the objectives of the study and the testing of hypotheses distributed to Managers, Head of Department, and Head of Section in Jordanian Audit Bureau.

Out of the 105 questionnaires distributed, 81 were recovered with an adoption rate of 77%. The results showed that the Jordanian Audit Bureau does not comply with INTOSAI Standard 200, due to the agreements between International Standards Organization and the Jordanian Audit Bureau.

The Jordanian Audit Bureau is bound by financial control, The researcher attributed this result to the commitment of the Jordanian Audit Bureau to the applicable laws and regulations, also financial control amendments do not affect INTOSAI 200 because of the changes that occurred to the Financial Control Law of the Audit Bureau dealt with administrative and formal matters and did not specifically address the mechanism of financial control Based on the results of the study.

Keywords: Control; Financial Control; The Supreme Audit; INTOSAI; Jordanian Audit Bureau.

INTRODUCTION

Control represents a set of procedures that ensure the proper implementation of guidance that could be the Constitution, the law, order or instructions and the administrative financial work plans, programs and budgets (Al-Rahahleh, 2006).

Jordan as other countries requires the control of public money Article 119 of the Jordanian Constitution according to the Audit Bureau law states that “in order to monitor the government revenues expenditures and methods of dispensing, a report should be submitted to the Parliament. It should include the views and comments statement of offences and liability implications at the start of each regular session. Also, whenever requested, deputies to the President of the foundation of any financial system should provide accurate control and organization. This should be in consensus with the economists, financial units, and administrative unit to help government control devices (such as Audit Bureau and the Anti-corruption Commission and other Supreme Regulators.

Objectives of the Study

The importance of this research is to state the extent of compatibility of the financial control amendments in the Jordanian Audit Bureau with Standard 200.

Development of Hypotheses

In order to answer the questions of the study, the study is based on three hypotheses which are as follows:

H₁: The Jordanian Audit Bureau does not comply with INTOSAI Standard 200

H₂: The Jordanian Audit Bureau is not bound by financial control

H₃: Financial control amendments affect INTOSAI 200

Data Sources

Secondary data sources: This source is relied upon by the researcher to obtain secondary data, such as books, periodicals, articles, and electronic information network.

Primary data sources: The researcher often depends on the resolution of initial data collection categories used in the study. Hence, this will be developed based on the elements of the problem study and assumptions.

LITERATURE REVIEW

Al-Hawtmeh and Al-Hawtmeh (2016) “*Evaluation of internal control units for the effectiveness of financial control in administrative government units: a field study in Jordan*”; The purpose of this study is to statement the extent of internal control units in the government sector with the regulatory standards of the international organization of supreme audit control bodies (INTOSAI). In order to achieve the objectives of the study and the testing of hypotheses, the researcher designed a questionnaire, This questionnaire was distributed to Ministries, Department, dependent and independent institutions, a representative sample was selected to represent Ministries, Departments, dependent and independent institution study sample consist of internal control managers, directors control and employees, Out of the (300) questionnaires distributed, 249 were recovered with an adoption rate of 83%., For the statistical analysis purposes. The results showed that the commitment of internal control units in the Government sector regulatory standards, field standards, reporting standards of the international organization of Supreme Audit controls and accountability in General moderately came with the arithmetic mean and standard deviation, respectively (3.003) (0.535), and (3. 542) (0.610), and (3. 482) (1.022), The researcher attributed this result to it.

Thus, the researcher attributed this result to the mechanism of internal control units action need to action strategies and future plans for its experience, skills and capabilities of both managers and workers employed by administrative government units and the need to strive

towards the adoption of regulatory standards for the international organization of supreme audit control bodies (INTOSAI) in the Government sector, Based on the results of the study, the researcher recommended the need for attention to the human element as one of the main components of internal control system. This is in terms of training and development to keep pace with scientific progress and the practical need to emphasize the reformulation of some legislation. Also, it helps with some of the aspects due to the need for harmonization between legislation. In addition, it helps with professional international standards, especially supreme control standards which give importance and effectiveness to financial control and other recommendations.

Al-Hawatmeh (2016) studied “*The extent of internal control units in the government sector with the regulatory standards of the international organization of supreme audit control bodies (INTOSAI) in Jordan*” with a purpose to statement the extent of internal control units in the government sector with the regulatory standards of the international organization of supreme audit control bodies (INTOSAI).

In order to achieve the objectives of the study and the testing of hypotheses, the researcher designed a questionnaire, This questionnaire was distributed to Ministries, Department, dependent and independent institutions, a representative sample was selected to represent Ministries, Departments, dependent and independent institution study sample consist of internal control managers, directors control and employees, out of the (300) questionnaires distributed, 249 were recovered with an adoption rate of 83%., For the statistical analysis purposes. The results showed that the commitment of internal control units in the Government sector regulatory standards, field standards, reporting standards of the international organization of Supreme Audit controls and accountability in General moderately came with the arithmetic mean and standard deviation, respectively (3.003) (0.535), and (3. 542) (0.610), and (3. 482) (1.022), The researcher attributed this result to it.

Thus, the researcher attributed this result to the mechanism of internal control units action need to action strategies and future plans for its experience, skills and capabilities of both managers and workers employed by administrative government units and the need to strive towards the adoption of regulatory standards for the international organization of supreme audit control bodies (INTOSAI) in the Government sector, Based on the results of the study, the researcher recommended the need for attention to the human element as one of the main.

Sawalha et al. (2013) Study Modernization of Higher Government Control Methods according to the Requirements of the Privatization: A Case Study in Jordan: This study aims to examine the understanding and recognition of the supreme financial control to keep pace with scientific developments that may occur in the government's internal management. Thus, this was after the restructuring of the financial and economic departments due to privatization and expansion of the private sector and the GATT. This study does not allow the emergence of gaps through financial loss or waste of public money because of broad spending. It keeps the old methods of auditing and control and manual operation of the data before the privatization and restructuring of some economic sectors. It is achieved by developing new programmers and strategies to implement their plans based on international audit standards and performance audit or extensive electronic data in different stages of departmental financial and economic structures.

The researcher adopted both the inductive and deductive approach together. This study is a kind of descriptive exploratory survey based on the views or trends in the study sample.

However, this study was conducted on a sample of accounting departments' staff in government departments.

After applying the study tool, the study sample responses were collected and converted to raw scores. After then, the duplicates, percentages, arithmetic averages, and standard deviations were obtained. T- test is used to find the differences between the estimates sample members to senior government control methods systems according to the paragraphs of the resolution as the level of statistical significance ($\alpha=0.05$).

The study found a range of outcomes, including:

1. Regulators Supreme that represents accounting Bureau Practiced control over the privatization process.
2. The privatization policies are the result of international pressure to restructure and correct the Jordanian economy.
3. There is an urgent need to modernize control methods carried out by the upper neck destinations and strategic planning for Supreme Control views.

Rasheed et al. (2012) aimed their study to show financial corruption, suffered by countries, especially developing ones including Iraq. It identifies shortcomings and weaknesses in financial controls that could be exploited for the purposes of financial corruption. Also, it took a broad dimension of various factors, including regulatory agencies. Therefore, the search is based on assessing and measuring the effectiveness of regulatory agencies of the University of Mosul research sample. This sample was selected for the purpose of diagnosis, and it serves as a bridge for the entry force of corruption. The study questionnaire is used as a tool to collect and distribute data. However, 20 copies of the questionnaire were distributed to employees in the internal control units of the University of Mosul. The study population consisted of all units of internal control (41 units) at the University of Mosul. Also, it comprises of a stratified random sample of 23 College where 50 questionnaires was distributed. Out of the 50 questionnaire distributed, 40 of them was retrieved. They are valid for statistical analysis which represents 82% of the study sample.

In this study, the researcher depends on the way that is applied by the Financial Control office on measuring the effectiveness of the internal control system. However, the research on statistical method adopted includes:

The degree of effective control system is equal to the form answer divided by standard values multiplied by 100%. Percentages and arithmetic and the use of the style of Z statistical test for personal judgment.

The study found the following results:

1. Causes of corruption on two main aspects related to the same individual. First, it is driven by circumstances and its own environment, and the second issue is the reasons beyond the control of the individual that make it easier to engage in financial corruption, foremost of which is the weakness of financial control.
2. All Iraqi ministries and government departments including the Ministry of Higher Education still suffers from corruption.

Abu Dalobh (2012) studied to determine the impact of effective financial control devices in Jordan on the financial performance of independent public institutions. It also states the importance of independent financial regulatory control on the financial performance control of public institutions. It measures the extent of the need for an effective watchdog in Jordan to carry

out its responsibilities. Furthermore, it considers the need to carry out these tasks in ways that ensure the achievement of the desired objectives.

Therefore, the study depends on descriptive and analytical approach to analyze the dependent variable and measures how it relates to the independent variables. It is a descriptive study of the analytical data on the linkage between external financial control and the financial performance of independent public institutions.

The study used a questionnaire as a tool for collecting data. The questionnaire was distributed to a random sample of employees in the financial departments and the internal control units of independent public institutions, and those who control those institutions in government financial control entities (Audit Bureau).

The study sample consisted of 19 independent public institutions. In addition, it includes the views of a number of employees in the financial departments and the internal control units of independent public institutions.

They are responsible for the external financial control of the government regulators concerned with financial control over those institutions of the Ministry of finance and Audit Bureau.

The study used a number of statistical techniques, including descriptive statistics, which consists of frequencies, percentages, arithmetic mean, and standard deviation. It is also used for the T single-sample test and for the analysis of variance to test the hypotheses of the study.

This study found a range of results:

1. Legislation that governs the financial operations and regulates proceeding in independent public institutions has a positive impact on the financial performance of the financial departments of independent public institutions.
2. The extent of the rehabilitation of those cadres has a positive impact on the financial performance in the financial sections in independent public institutions
3. The effectiveness of financial control has a positive impact on the ability of financial institutions to minimize deviations of actual expenditures from the budget estimate and for achieving the rationalization of spending.
4. The level of external financial controls in the same direction affect the financial performance as measured by the existence of internal control unit for internal control and the availability of various manifestations of internal control assessment and periodic review.
5. The financial control and the results of the external periodic financial control work results have a positive impact on the financial performance of independent public institutions as measured by compliance and output accounting convenience.
6. The financial performance in independent public institutions is affected by the direction and is at the same level of external financial control of governmental entities.

Financial Control

In recent years, the growing sophistication of financial control has been observed in the Hashemite Kingdom of Jordan. This is common especially in the various areas of the social and economic sector. Furthermore, it plays a significant role in emphasizing the need for the profession of accounting and auditing as tools for financial control of public money.

Financial Control Definition

A comprehensive scientific approach requires integration between legal and economic, and accounting and administrative concepts for ensuring the conservation of public funds and in

raising the efficiency and effectiveness of the results achieved. However, this task is performed on behalf of an independent legislative power and an unaccountable executive (INTOSAI, 2006).

The Arabic organization of Supreme financial control define financial audit manual as a “*verification of the implementation of the budget allocations in the faces and for advanced adopted financial allocations within the rules during specific time periods, so as to ensure that public spending is within limits of the appropriations allocated to the purposes for which it was allocated as intended in general to verify that there are no waste or squandering of public funds in order to identify weaknesses and errors and avoid repetitions.*” (ARABOSI, 2012) The concept of Supreme financial control was developed with the development of the concept of managing public money. It involves the Supreme control of finances at early stages by regular surveillance of known dimensions legality and accounting. However, this ensures the safety of the procedures applied by the government in maintaining public money and good adherence to the laws and regulations in force.

Paragraph 132 of the financial control of the international organization of Supreme financial control bodies (INTOSAI code) states that: “*Controller must have a planned Financial Supervisory style confirming that it had been done under the control of a quality, highly economical, efficient, and effective way in a timely manner.*” (INTOSAI, 2003).

The standards are an important source for the work of the control and the development of general principles for action and tasks of the Audit and provide minimum guidance for the auditor, that helps determine the regulatory measures that can be applied and can be used as a measure is based on the results of the regulatory process calendar, and determine the conditions in administrative government unit Checker to work efficiently and effectively.

Although the Government Auditing Standards issued by the International Organization of Supreme Audit Institutions (INTOSAI) do not enjoy of compulsory application, however, there is a consensus of opinion among the upper devices supreme control as the best practices, and that the application means that the control process with a degree of quality, and evaluate any work with the compatibility of these standards, and must be seen in the constitutional, legal and other conditions of the device, when applying these criteria (INTOSAI, 2010).

Financial Control Objectives

The main objective of financial control is to provide assurances in all areas of concern to the government departments. It was concluded that financial control is responsible for the numbers in the accounts. Therefore, they are reliable and efficient systems. Also, they ensure that government expenses are consistent with the conditions laid down as laws. This compatibility is an important part of the principle of regularity which is based on checking the accuracy of the figures, legal and regularity of the transactions, and is known as the process of ratification by the auditor (Alkaaabr & Mahmoud, 2013).

Consequently, financial control objectives can be summarized below as follows (Al Dosari, 2011) (Table 1):

1. Protection of public money and rationalize expenditure, and discovering cases of fraud, theft, and embezzlement.
2. Ensure the health, safety and accuracy limitations, financial documents, data rotating and non-rotating, and records so that it can be relied upon in making decisions.
3. Verify the validity and integrity of the conduct of financial matters and the application of Laws, regulations, instructions, and financial policies in public institutions.

4. Ensure that administrative decisions with financial implications are strictly enforced according to the laws, regulations, and instructions in force.
5. Provide evidence for administrators, decision-makers, and work to uncover cases of financial and administrative side of weakness in the institutions.
6. Determine the duties and responsibilities and identify deviations kind, either positive or negative, for the development of procedures and appropriate measures for each type.
7. Ensure that all laws, regulations, instructions, and decisions applicable are taken into account by all employees in the organization.
8. Improve the quality of public administration and public enterprises.
9. Suggest ways of minimizing the chances of making inappropriate decisions.
10. Judging the adequacy of internal controls systems applicable to the entities controlled and their efficiency in achieving the goals both efficiently and effectively.
11. Identify shortcomings and success in the audited entity.

Table 1 FUNCTIONS, RESPONSIBILITIES, AND THE ACTION MECHANISM OF FINANCIAL CONTROL AND THE FINANCIAL CONTROL AMENDMENTS IN THE JORDANIAN AUDIT BUREAU	
Functions, Responsibilities, and the Action Mechanism of Financial Control	Financial Control Amendments
Check and make sure that the resources have been collected and documented records are used on the dials planned	No amendments were made
Verify compliance with plans, performance standards, and objectives.	No amendments were made
Verify that the assets, property, and production elements have been mixed, purchased, created, employed, or used in accordance with specifications, standards, plans, and has been approved	No amendments were made
Be sure to provide all possible means of safety production and maintenance, protection, and preservation	No amendments were made
Make sure that the use of factors of production and work procedures were in accordance with applicable legislation	No amendments were made
Verification, validation and fundamentalist of records, documents and files.	No amendments were made
Check and make sure that financial guarantee for tenders are in conformity with applicable regulations and instructions, and update timestamps.	No amendments were made
Evaluation of performance in all business areas	No amendments were made
Participation in the work of the committees commissioned by the associated unit	No amendments were made
Access to data and information on the scope of the tasks entrusted to the unit.	No amendments were made
Recommendation to repeal or modify all hampers or prevents effective functioning and effective control.	No amendments were made
Evaluation of administrative decisions to ensure compatibility with the existing legislation	No amendments were made
Supervise the training and qualification of all employees in the unit and the dissemination of information and knowledge necessary for them and for the nature of the work to ensure continuity and quality	No amendments were made
Any other tasks or duties related to the institution were determined by the General Director	No amendments were made

We note from the previous amendments, which bear the title of amendments to the Financial Control Law, that they did not affect any of the technical amendments, meaning the work procedures for financial control.

Accordingly, we note that the amendment must be in relation to or towards the INTOSAI standards, especially Standard 200, which concerns financial control, as it clarifies the mechanism and procedures for the work of financial control for the Audit Bureau, especially since an item of the provisions in these amendments dealt with the standards, but did not elaborate on them.

Analysis of the First Major Hypothesis

In order to analyze the first major hypothesis “The Jordanian Audit Bureau does not comply with INTOSAI Standard 200” as shown in Table 2.

Table 2 THE RESULTS OF THE T TEST TO VERIFY THE FIRST HYPOTHESIS “THE JORDANIAN AUDIT BUREAU DOES NOT COMPLY WITH INTOSAI STANDARD 200”							
First hypothesis	NO.	Arithmetic mean	Standard Deviation	DF	Calculated T value	Tabulated T value	Sig*
The Jordanian Audit Bureau does not comply with INTOSAI Standard 200	81	4.804	0.674	74	5.173	1.645	0.000

Demonstrated by the results shown in the Table 2, The Jordanian Audit Bureau does not comply with INTOSAI Standard 200 at the significance level ($\alpha \leq 0.05$).

The calculated t- value function is 5.173 and the indication level is given as $\alpha \leq 0.05$ when compared with Tabulated t -Value (1.645). The table also shows the same level indication (0.000). As a result, The Jordanian Audit Bureau complies with INTOSAI Standard 200.

The premise of nihilism (zero) is accepted and the alternative hypothesis is rejected if the calculated value is less than the tabular value and the moral (Sig) is greater than 0.05. Also, the null hypothesis (HO) is rejected if the calculated value is greater than the tabular value. On the other hand, if the value of the moral (Sig) is less than 0.05; we reject the null hypothesis and accept the alternative hypothesis. Thus, this hypothesis states that: “*The Jordanian Audit Bureau complies with INTOSAI Standard 200.*”

Analysis of the Second Major Hypothesis

In order to analyze the second major hypothesis “*The Jordanian Audit Bureau is not bound by financial control*” as shown in Table 3.

Table 3 THE RESULTS OF THE T TEST TO VERIFY THE SECOND HYPOTHESIS “THE JORDANIAN AUDIT BUREAU IS NOT BOUND BY FINANCIAL CONTROL”							
Second hypothesis	NO.	Arithmetic mean	Standard Deviation	DF	Calculated T value	Tabulated T value	Sig*
The Jordanian Audit Bureau is not bound by financial control	81	4.099	0.511	74	6.180	1.831	0.000

Demonstrated by the results shown in the Table 3, The Jordanian Audit Bureau does not comply with INTOSAI Standard 200 at the significance level ($\alpha \leq 0.05$).

The calculated t- value function is 6.180 and the indication level is given as $\alpha \leq 0.05$ when compared with Tabulated t -Value (1.831). The table also shows the same level indication (0.000). As a result, The Jordanian Audit Bureau complies with INTOSAI Standard 200.

The premise of nihilism (zero) is accepted and the alternative hypothesis is rejected if the calculated value is less than the tabular value and the moral (Sig) is greater than 0.05. Also, the null hypothesis (HO) is rejected if the calculated value is greater than the tabular value. On the other hand, if the value of the moral (Sig) is less than 0.05; we reject the null hypothesis and accept the alternative hypothesis. Thus, this hypothesis states that: “*The Jordanian Audit Bureau is bound by financial control.*”

Analysis of the Third Major Hypothesis

In order to analyze the third major hypothesis “*Financial control amendments affect INTOSAI 200*” as shown in Table 4.

Table 4 THE RESULTS OF THE T TEST TO VERIFY THE THIRD HYPOTHESIS “FINANCIAL CONTROL AMENDMENTS AFFECT INTOSAI 200”							
Third hypothesis	NO.	Arithmetic mean	Standard Deviation	DF	Calculated T value	Tabulated T value	Sig*
Financial control amendments affect INTOSAI 200	81	4.582	0.724	74	5.924	1.648	0.000

Demonstrated by the results shown in the Table 4, The Jordanian Audit Bureau does not comply with INTOSAI Standard 200 at the significance level ($\alpha \leq 0.05$).

The calculated t- value function is 5.924 and the indication level is given as $\alpha \leq 0.05$ when compared with Tabulated t -Value (1.648). The table also shows the same level indication (0.000). As a result, The Jordanian Audit Bureau complies with INTOSAI Standard 200.

The premise of nihilism (zero) is accepted and the alternative hypothesis is rejected if the calculated value is less than the tabular value and the moral (Sig) is greater than 0.05. Also, the null hypothesis (HO) is rejected if the calculated value is greater than the tabular value. On the other hand, if the value of the moral (Sig) is less than 0.05; we reject the null hypothesis and accept the alternative hypothesis. Thus, this hypothesis states that: “*Financial control amendments do not affect INTOSAI 200*”.

FINDING AND DISCUSSION

Based on data analysis and hypothesis testing, the study found a set of results:

1. The Jordanian Audit Bureau does not comply with INTOSAI Standard 200, This is due to the agreements between INTOSAI International Standards Organization and the Jordanian Audit Bureau
2. The Jordanian Audit Bureau is bound by financial control, The researcher attributed this result to the commitment of the Jordanian Audit Bureau to the applicable laws and regulations
3. Financial control amendments does not affect INTOSAI 200 This is due to the fact that the changes that occurred to the Financial Control Law of the Audit Bureau dealt with administrative and formal matters and did not specifically address the mechanism of financial control.

4. We note that there is compatibility between INTOSAI Standard 200 and the financial control system applied in the Audit Bureau because the recent amendments do not address the fundamental changes between them.

CONCLUSION

1. The Audit Bureau should increase the adoption of INTOSAI standards as they have an effective role in improving the effectiveness and efficiency of financial control.
2. Eliminate any distortions in the Jordanian Audit Bureau law through implementation and adherence to INTOSAI standards.
3. Seeking assistance from experts with regard to the application of standards in all their fields to facilitate the concept of financial control procedures and others.

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