

The role of the internal control system to reduce fraud in agricultural initiative loans (Iraq: a case study)

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Abstract: The current research aims to study the knowledge bases of the internal control system and fraud, in addition to clarifying the procedures of the internal control system to reduce fraud in agricultural initiative loans to achieve economic goals as well as the pursuit of economic growth and development in general, and one hypothesis was put forward: the internal control system can limit From fraud and manipulation of agricultural initiative loans in a way that helps increase GDP and achieve self-sufficiency, and in order to achieve the objectives of the research and test its hypothesis, the research relied on the descriptive analytical method to track and examine its material, in addition to the statistical method based on the analysis of the time period (2008-2014).), and conducting some statistical methods on it in order to draw conclusions and show the impact of control measures on fraud and manipulation, and the research reached a set of conclusions, the most important of which was the weakness of the internal control system followed in the directorates of agriculture and the cooperative agricultural bank and its loss of the main elements and ingredients in the three governorates, and the research concluded Also to a set of recommendations, the most important of which was that the internal control system should be strengthened in Institutions are a sample of research and development of employees' performance by engaging them in training courses inside and outside Iraq.

Keywords:

1. Introduction

The agricultural sector is one of the main sectors and one of the pillars of the Iraqi economy that contributes to achieving growth, stability and economic reform. Those concerned with agricultural affairs in Iraq almost agree that what this sector inherited from the repercussions left by previous policies was not easy to address or deal with quickly and directly, according to The available capabilities of the Iraqi state after the departure of the dictatorship, and in light of the confusion that the country witnessed later on, the treatments were not available, due to the security situation and the increase in spending on the security sector and the service sectors' need for more funds, most of which need huge funds and plans that take a lot of time and when it intensified With the return of the new Iraqi state, work was launched with what was called (the agricultural initiative) with the aim of creating immediate remedies that

would inspire hope in the hearts of peasants, farmers and workers in the agricultural sector and restore confidence as much as possible in this sector.

Research Problem

The real problem is the weakness of the internal control system in the directorates of agriculture and the cooperative agricultural bank, and the same policy and procedures that prevailed during the last period cannot continue, because this leads to negative effects that greatly limit the positive results desired from granting agricultural initiative loans in terms of advancing the wheel development, achieving economic growth and stability, and reducing the high unemployment rates that the country suffers from, so appropriate methods and procedures must be followed, the most important of which is strengthening the internal control system to reduce fraud, and thus the research problem can be formulated through the following question: (Can the internal control system reduce the operations of fraud? Fraud and manipulation of agricultural initiative loans that help achieve growth and economic development?).

Research Objective

The current research aims to study the cognitive bases of the internal control system and fraud, in addition to clarifying the role of the internal control system in combating fraud and manipulation of agricultural initiative loans in order to achieve economic goals and develop the agricultural sector.

Importance of Research

The importance of the research stems from the importance of the internal control system, as this system is an important tool for the state to correct the control procedures, and thus stop at the weaknesses of the internal control procedures in this field and study them in depth to find out the reasons for their weakness and address these reasons, it is a very important issue in order to find effective ways that can be used by decision makers to improve the agricultural sector.

Research Hypotheses

The research was built on a basic premise that: (An effective internal control system can combat fraud and manipulation of agricultural initiative loans in a way that helps in achieving economic development and developing the agricultural sector).

Research methods and samples

The research relied on the descriptive analytical method in tracking and auditing its material, in addition to the statistical method based on the analysis of the time period (2008-2014), and conducting some statistical methods on it in order to draw conclusions and clarify the role of internal control in eliminating fraud.

2. Theoretical framework

2.1 The concept of internal control system and its importance

The Internal Oversight System plays an important role in how to meet the management needs of all institutions. The administration is responsible for the development and design of the internal control system, which provides a reasonable confirmation that the assets and records of the institution are fully protected from fraud and manipulation, and it provides reliable information to make decisions to achieve The objectives of institutions, as the External Auditor uses risk assessment procedures for an understanding of the internal control of the

Foundation, which helps these external auditor procedures to identify key controls, identify their types, design of objective tests and procedures, and there is an inverse relationship between the reliability of internal control and the amount of substantive evidence required from Checker in, Understanding and assessing internal conditions and censorship is a major factor in determining the comprehensive review strategy (William, et al, 2017, 180).

It was defined by the COSO as a process by the Board of Directors of the Organization and other administration and staff designed to provide reasonable confirmation of the Organization's objectives, which include the effectiveness, efficiency of operations, reliability of financial reports and compliance with applicable laws and regulations, or non-use assets. Proper. (Rick, AT AL, 2005, 230).

It was also defined as a process implemented by the Board of Directors of the Foundation, Management and Other Employees, designed to provide reasonable confirmation with regard to achieving objectives on operations, reporting and compliance.(Kurt & O. Ray,2016,250).

2.2 Settings of internal control system

The internal control system contributes reasonable confirmation in the credibility and health of information produced by economic institutions and submitted to the administration, but sometimes there are inherent restrictions in internal control because of the adoption of internal control over the human component, therefore is vulnerable to ill understand instructions, laws or neglect or provide intention In the Foundation staff to exercise fraud or mistakes in the performance of regulatory controls, including circumvention, the function of separation of duties among staff among two or more people, in addition, the improper management may exceed internal control controls and with side conventions with customers to change conditions that will prevent conditions Recognition of income, or administration may amend incorrect accounting records, as well as the cost of internal controls should not exceed the returns they are expected to be applied. Kurt & O. RAY, 2016,260).

2.3 Relationship of internal control system to the audit.

Control procedures have to be relevant to the audit of financial statements as they contribute to the reliability of internal and foreign financial reporting and their timing and transparency. These measures are relevant to check because they help prevent or discover distinction in the financial statements of the Organization. The compliance and other relevant reports when they have an impact on the data used by the external auditor for audit procedures, for example, internal controls related to operational efficiency and compliance with administrative and financial laws and policies may not be important to be used in analytical and essential measures, however, Many internal control tools relating to management planning or operating decisions may not be relevant to the external auditor. (William, et al, 2017, 181).

2.4 components of internal control

Consist Internal control as defined in the COSO framework has five components:

First: the control environment

It means the policies and procedures that reflect the directions of the board of directors to organize the work and structure of institutions

The internal control environment links all components of the control system through the following basic principles: (William et al, 2017, 183)

- 1 The institution's commitment to integrity and ethical values¹.
- 2 The Board of Directors demonstrates its independence from management and exercises control over the development and performance of internal control.

- 3 The administration, under the supervision of the board of directors, establishes the organizational structures and defines the responsibilities and duties of the administrative levels in a clear and accurate manner.
- 4 The institution's management appoints and employs competent employees who enjoy integrity and honesty, while training and developing their capabilities.

Second: Evaluation Risks

The institution risks risks as part of the design and operation of the internal control system to reduce errors and violations, through the development of many techniques to identify high-risk activities and arrange them in order of priority, and sometimes the institution is exposed to risks because the costs of confronting them exceed the returns of disposal. The following basic principles: (Rick, at al, 2005, 245)

- 1 The organization defines objectives clearly enough to enable it to identify and assess the risks related to it.
- 2 The institution analyzes the risks that threaten the achievement of the objectives to determine how to manage these risks.
- 3 Taking into account the possibility of fraud when assessing the risks that threaten the achievement of objectives.
- 4 The organization identifies and evaluates changes that could significantly affect the internal control system.
- 5 Review the risks that have arisen in the past and consider any additional risks imposed by new objectives or new external factors.

Third : Control activities

Control activities are policies and procedures that help mitigate the risks of not meeting the objectives of the organization. Control activities are carried out at all levels in the organization and at different stages, and these measures can be preventive, exploratory or remedial and include the following basic principles (Kurt & O. Ray, 2016, 256):

1. Selection and development of control activities that mitigate the risks of achieving the organization's objectives to acceptable levels and include four main aspects:
 - Performance appraisal by comparing actual performance with the plan, comparing the unit with others, or historical comparison of the unit's performance.
 - Information processing, which is the procedures related to the validity of the delegation of authority and the completeness and accuracy of the deportations.
 - Physical procedures, which are procedures related to the protection and security of assets and records.
 - Separation of duties, which means separating conflicting tasks, such as the job of recording and receiving cash, or the job of a computer operator from the job of a translator.
2. Selection and development of public technology control activities to support the achievement of objectives.
3. Ensure compliance with administrative directives.

Fourth: Information and Communications

When evaluating the information and communication component of internal control, “the auditor must obtain an understanding of the information system, including all processes related to financial reporting. Also “how information and other events and circumstances that are not of a financial nature are obtained. The COSO framework identifies three principles

that, if applied correctly, will lead to the effective evaluation of the information and communication component (William et al., 2017, 187) :

1. Obtaining timely, reliable and relevant information.
2. A system should be designed to identify data from reliable external sources such as suppliers, customers, economic databases, etc.
3. The presence of an integrated information system for the organization internally, which contributes to obtaining accurate information.

Fifth: Follow up

Follow-up activities aim to evaluate the quality of internal control performance over time to obtain reasonable assurance that the organization's objectives will be achieved, and that the internal control procedures are continuously updated in conjunction with the change in risks to which the organization is exposed, and on the basis of which control procedures are designed, as management must monitor them and whether they work Effectively or not, the control activities consist of the following basic principles: - (William et al, 2017, 189)

1. The organization develops and improves control procedures by obtaining continuous evaluations to ensure the components of internal control in the present and the future.
2. The organization evaluates and communicates deficiencies in internal control in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors.

3 .1 fraud

Fraud is one of the most important challenges facing individuals and commercial and financial organizations alike, given that financial fraud does not differentiate between a natural person and a legal person.

Fraud is defined as an intentional act by one or more members of management, those charged with governance, employees, or a third party that involves resorting to deception to obtain an unfair and illegal benefit. Fraud may include the following matters. (International Auditing Standard 240: 2010: 159).

- Manipulation, falsification or modification of records and documents.
- Asset embezzlement
- Recording fake transactions
- Poor application of accounting policies.
- Delete transaction effects from records and documents.

Financial fraud is also defined as any practice involving the use of deception to obtain, directly or indirectly, a form of financial benefit for the perpetrator of the crime, or to facilitate that for others to lead to a form of loss for the party who was subjected to fraud. (Timothy J. Louwers at al, , 2018, ,125,126,127).

Fraud does not have to be limited to monetary and material benefits. The definition of fraud contained in the references is "the intentional distortion of the truth to entice someone to give up something of value or a legal right ".

This definition includes financial gain along with other benefits such as the right to access or obtain information that can be gained by deception or any other dishonest conduct, and whether the loss is material or related to something intangible, such as moral property rights, fraud often involves the loss of a natural individual or legal personality.

4.1 Types of financial fraud at the level of organizations

There are several examples of fraud at the level of commercial and financial organizations, including but not limited to: (<https://www.saudi-banks.info/ar/financial-awareness/startup-awareness/financial-fraud/>)

- The embezzlement of cash and other valuable assets.
- Forging or falsifying documents, including employment applications, invoices, checks, eligibility or qualification certificates, identity documents, ATM cards, or credit cards.
- Forging signatures and seals.
- Counterfeiting banknotes.
- Changing one or all of the components of the check.
- Entering incorrect instructions and data through the computer.
- Misuse of information and its illegal leakage.
- Transferring money to fictitious clients, employees or sellers.
- Accepting bribes, gifts or secret commissions for awarding a contract, ignoring actions taken and cases of non-compliance, or as motivation to provide benefits, including access to confidential information.
- Fraudulently obtaining benefits or documents that the recipient is not entitled to.

4.1 Types of financial fraud at the level of individuals

- Impersonating a bank employee, requesting that bank statements and personal information be updated over the phone
- Announcements about the payment of debts and granting financing to projects issued by unregulated entities and individuals who are not licensed to engage in banking business in accordance with the Banking Control Law
- Shopping on suspicious, fraudulent and informationally insecure websites.
- Anonymous requests to pay bills and service fees from the bank account.
- Text and electronic messages claiming to win in-kind or cash prizes.
- Snooping, stealing and misusing banking information.
- Phantom job offers and recruitment.
- Offers cars and luxury assets at cheap prices and much less than their real value.

4.1 Entities responsible for the anti-fraud framework

Board members or executive directors have the primary responsibility for complying with the governance arrangements, and thus take responsibility for combating fraud within the government entities they work for. Anti-fraud framework workflow and any suspected fraud. An anti-fraud officer should be appointed to take charge of the day-to-day responsibilities of the anti-fraud function. Line managers are responsible for encouraging ethical behavior, identifying potential risks of fraud, monitoring and reporting on the effectiveness of fraud-related strategies and internal controls, and ensuring that employees receive appropriate training. All employees are responsible for:- (Al Ramahi, 169,2017)

- 1 Ensure that they are aware of the policies related to the government entity's code of conduct and other relevant policies and abide by those policies.
- 2 Ensure that they are aware of the controls and procedures related to their fields of work, and adhere to those controls and procedures.
- 3 Inform the supervisor/direct manager or the anti-fraud officer in the government entity of any case of suspected fraud.

4. The Field Study

4.1 Analysis of the agricultural initiative data for governorates (Babylon, Karbala, Najaf, 2008 to 2014)

First: - Despite the passage of 12 years ago, since 2008, it has not achieved the desired purpose of achieving self-sufficiency of agricultural production (plant and animal) and promoting agricultural reality, although the number of projects implemented within the agricultural initiative reached (101,850) The Pan-Governority Project and its table show illustrates the overcrowded and exclusive amounts.

Table (1)

	Custom amounts, expense and implementation proportions			
Governorate	Customized amount / thousand dinars	The amount explained / thousand dinars	Number of projects	Excution percentage
Baghdad	201,315,387	190,073,367	6,678	94%
Nineveh	212,465,515	109,230,992	11,970	51%
Salahuddin	156,188,209	151,773,698	9,879	97%
Diyala	197,008,910	185,935,726	10,684	94%
Nationalization	31,085,359	30,528,909	1,461	98%
Babylon	105,786,364	101,258,851	4,524	96%
Karbala	102,009,468	96,135,816	4,946	94%
Najaf	25,518,628	24,116,070	2026	95%
Qadisiyah	83,028,564	80,939,670	3,891	97%
Anbar	445,802,546	419,371,415	20,236	94%
Dhi Qar	46,914,403	46,164,403	4,451	98%
Double	39,375,419	35,769,235	2,544	91%
Maysan	63,931,636	58,142,818	5,299	91%
Basra	78,422,062	72,030,967	4,252	92%
Wasit	163,618,394	157,727,172	8,909	96%
Total	1,952,470,862	1,841,199,113	101,850	94%

Source: Preparation of researchers depending on the report of financial control debts

From the table above showing Mate:

- 1 The amounts allocated (1,952,470,862,000) are \pm 1,952,470,862, and fifty-one, seventy-one, eight hundred and eight hundred and sixty thousand dinars. (101,850) One hundred and one eight hundred and fifty projects distributed to all governorates.
- 2 The plan for the implementation of the agricultural initiative loans are not clear and detailed well and a teacher to determine the required number of projects for each activity to suit the actual need for each governorate.

Second: The Cooperative Agricultural Bank shall pay loans allocated to the agricultural initiative through credit funds in accordance with each activity and schedule that includes lending and amounts for governorates (Babylon, Karbala, Najaf)

Table (2) Custom amounts and explanation of the three provinces

Governorate	Ayrıntılar	Customized amount / thousand dinars	The amount explained / thousand dinars	Excution percentage
Babylon	Lending Fund	15,689,593	15,188,756	97
	Livestock Lending Fund	21,564,935	20,519,230	95
	Leasing Fund and Modern Irrigation Fund	41,707,620	41,707,620	100
	Palm Development Fund	8,202,850	8,045,650	98
	Grand Enterprise Fund	14,976,666	13,173,996	88
Karbala	Lending Fund	9,585,653	9,386,085	98
	Livestock Lending Fund	18,534,600	17,845,731	96
	Leasing Fund and Modern Irrigation Fund	4,599,800	4,599,800	100
	Palm Development Fund	20,408,609	19,743,799	97
	Grand Enterprise Fund	41,375,860	37,508,591	91
Najaf	Lending Fund	9,211,977	8,834,431	96
	Livestock Lending Fund	6,718,130	6,055,088	90
	Leasing Fund and Modern Irrigation Fund	5,840,890	5,840,890	100
	Palm Development Fund	832,090	795,090	96
	Grand Enterprise Fund	452,000	380,000	84

Source: Preparation of researchers depending on the report of financial control debts

Third :- The lending process of funds a group of frauds made by borrowers in the absence of oversight and follow-up measures by the competent departments of agriculture and agricultural banking directors in the three provinces and comes to:

1. Advisory offices and medical clinics: - Loan (40) million dinars have been allocated for the establishment of agricultural offices and veterinary clinics for graduates of agriculture and veterinary faculties un specicted, but most of these offices and clinics are not present and to exercise the activity granted to it and loans were exploited for business and other professions Far from agricultural activity and schedule includes these cases:

Table (3) Advisory offices and medical clinics

Governorate	The name of the borrower	Type of activity	Number of projects
Babylon	Mohammed Karim owner	veterinary clinic	115
	Ammar Jawad Kazem	veterinary clinic	
	Jamal Kazem Khalaf	Agricultural Office	
	Yasser Shaker Abdel Kazem	veterinary clinic	
	Qassem Kazem Obaid	Agricultural Office	
	Zaid Faisal Shabib	Agricultural Office	
Karbala	Haidar Star Abdel Wahed	Agricultural Office	40
	Ali Abdel Nabi Children	veterinary clinic	
	Ahmed Hamza Salman	Agricultural Office	
	Abdul Razzaq Mazal Abdul	Agricultural Office	
	Riad Abdelhasan	Agricultural Office	
Najaf	Hamza Farhoud Jalab	Agricultural Office	23
	Amer Jamil Baqer	Agricultural Office	
	Ali Hassan Abdel - Reda	Agricultural Office	
	Mohamed Jabbar Ibrahim	Agricultural Office	
	Mazahem Jamil Abdel Hadi	Agricultural Office	

Source: Preparation of researchers depending on the report of financial control debts

Through the table above showing the following- :

- a. The establishment of these offices and clinics in remote areas far from any agricultural and character activity and professions has nothing to do with agriculture to ensure that the borrower has access to the rent and a low allowance to obtain the loan.

- b. The lack of serious borrowers in practicing the activity granted for the loan.
- c. Not to take into account the real need for each province of veterinary clinics and agricultural offices, which led to large numbers in the province and taken in another province.
2. Other loans: - Below is a table that has some activities that their owners have turned into other activities, selling and violating laws and instructions.

Table (4) Other loans

Governorate	The name of the borrower	Type of activity	Amount / thousand dinars	Number under the loan	The actual number of the project
Babylon	Amer Rashid	Breeding	20,000	30	25
	Student Hamid	plastic houses	18,000	5	2
	Adel Mohammed Al-Aash	Agricultural	34,000	1	not available
Karbala	Basim Hammadi Shell	Breeding station cords milk	652,000	60 cows	Does not exist
	Sabah Abdul Khalif	Breeding station cords milk	420,000	50 cows	20 cows
Najaf	Yarmouk Hamdawi Company	Breeding station cords milk	100,000	20 cows	Does not exist
	Rahma Hassan Hamdawi	Breeding station cords milk	200,000	20 cows	Does not exist

Source: Preparation of researchers depending on the report of financial control debts

From the table above showing Mate- :

- a. The borrowers do not run the entrepreneurial projects that have been granted loans.
- b. NS. The borrowers sell project activities without achieving targets granted for loans.
- c. There is a disparity at the prices of milk from one governorate.
- d. The borrowers are using the same cows when the site detection process is conducted by the competent committees, by having a borrower to another.
3. Dates Stores and Dates: - A feasibility study has not been adopted that determines the actual need for each province of dates stores and its table show:

Table (5) shows the needs of the provinces of dates stores

Governorate	Number of projects				
Babylon	2				
Najaf	1				
Karbala	104	The name of the borrower	Activity under the loan	Current activity	The amount explained / million
		Ahmed Kazem Abdullah	Stores and moon for dates	Packing, packaging and export date	186
		Ali Kazem Abdel	Stores and moon for dates	The store is empty, unused and meter	185
		Hamed Khudair Khalil	Stores and moon for dates	The presence of artistic and cartoons are empty	166
		Official Mohamed Jawad	Stores and moon for dates	It is not used to store dates	122
		Zaki Janabi	Stores and moon for dates	It is not used to store dates	585
		Reza Jaber Hussein	Stores and moon for dates	Packing, packaging and export date	400
		Qassem student	Stores and moon for dates	Packing, packaging and export date	270

Source: Preparation of researchers depending on the report of financial control debts

Through the table above, Mate is shown:

- 1 1. Use the stores for non-purpose them where they were used for other activities.

- 2 .There is a significant contrast in the number of projects per governorate, although all provinces are produced for dates.
- 3 .The percentage of projects in Karbala province amounted to 97% while in Babylon province 1.8% and in Najaf province 1.2%.
- 4 . Other cases: Below are situations of many fraud and manipulation incorporated by borrowers to get loans without achieving the purpose granted to it.
 - a. Adopting borrowers to purchase the steel structures of plastic houses from the domestic market, which lacks the durability and standard specifications that cause non-resistance to strong dirt storms and non-exploitation of borrowers full preparation of houses in agriculture.
 - b. Not to take into account the agricultural area of the borrower to obtain agricultural women. They are even granted to Lokant. From a drawp and depriving other farmers need elsewhere.
 - c. The process of service and development of palm orchards has been limited to cleaning and tactics and a priority of all farmers to serve its orchards.
 - d. Projects have been established on agricultural land, including (fish lakes, stores, charges, poultry fields), while the agricultural initiative instructions provide for the establishment of these projects on an invalid land.
 - e. Most of the real estate guarantees are unwilling for the difficulty of selling and acting as an incident within areas with a cream and traditions that cause the possibility of selling at the auction of the freshness of applicants to the auction of their purchase consequences.

5.1. Conclusions

1. Weak internal control system in agricultural and agricultural directorates and loss of major components and components in the three provinces.
2. The lack of a study of the economic feasibility of the projects implemented by Agricultural Initiative Projects, which is the latest of imbalances in the work of cooperative agricultural banks on the one hand and gave the sphere in front of borrowers to manipulate and fraud on the lender bank on the other.
3. Grant loans for farmers without making sure their efficiency and acquisus sufficient experience in this area.
4. The weakness of the serious legal measures taken by the cooperative agricultural bank against non-implementing borrowers for their projects despite their receipt of bullets and borrowers who did not give their commitment to the bank.
5. Follow-up of serious field-up to implementing projects, under implementation and the absence of control of these projects, which encourages borrowers not to complete projects or not to continue operational after payment of the installments.

5.2 Recommendations

In the light of these conclusions we can suggest some recommendations.:

- 1 Strengthening the internal control system in the sample research and development of staff performance through their cost in training courses inside and outside Iraq.
- 2 There must be an economic feasibility study for projects to be implemented under Agricultural Initiative loans through which to be identified at the feasibility of these projects.
- 3 Ensure the efficiency of farmers and possess sufficient experience in implementing projects to contribute to success and achieve the desired objectives.

- 4 Activate the role of technical committees and field controllers to assess and follow up the implementation of these projects according to specifications, quality and good quality.
- 5 Activate the role of legal departments in harming the amounts of loans that have not been paid by borrowers.

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