

Evaluation of the Application Level of Business Continuity Management System According to the Prerequisites of the ISO (22301:2019) at the General Tax Authority / An Applied Research

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Abstract:

The primary objective of the study is to ascertain the extent to which Business Continuity Management System (henceforth BCMS), as outlined in the International Standard (henceforth ISO) (22301:2019), is implemented within the General Tax Authority. Originating from an issue that raised multiple inquiries, including the evaluation of the system's implementation level in alignment with the ISO prerequisites, as well as the extent of the disparity between the actual operational state of BCMS and the standard's prerequisites within the researched authority. Employing a checklist and conducting personal interviews served as the means to amass data and information. The research culminated in noteworthy findings, revealing an application and documentation level of the standard prerequisites at a mere 18%, approaching the category of "executed to some extent and Non-registered." Thus, indicating an 82% deviation from the standard's implementation within the researched authority.

Keywords: BCMS, ISO.

Introduction:

Many organizations face multiple crises that pose a significant threat to their business continuity (henceforth BC). These crises are among the most critical problems that organizations encounter, whether they are internally or externally originated crises that disrupt business operations or even lead to their termination if not properly addressed. BCM has emerged as a recent branch of management science aimed at reducing the consequences that organizations face during crises and disasters, which impact most of their activities at specific times and expose them to disruptions. Therefore, the ISO sought to issue standards related to BCM (ISO 22301:2019) because they provide a clear and directive guide that helps organizations enhance their ability to continue their activities within an acceptable timeframe. These standards also enable organizational leaders to adopt an organized thinking approach based on BCM in the face of crises and risks. The standard acts as a fundamental management system that focuses on building, establishing, implementing, operating, monitoring, and improving the organizational resilience. It aims to develop and enhance the response of various organizational activities to any emergency that may affect their normal operations. As such, the research framework comprised four distinct sections, commencing with the initial section,

which expounds upon the research methodology. The subsequent section centers on the conceptual framework of BCMS in accordance with the stipulations set forth in the ISO. Progressing further, the third section encapsulates the practical aspect, while the fourth section accentuates the conclusions and recommendations.

1. Research Methodology

1.1 *Research Problem:*

The research problem became apparent through the researchers' observations during their field visits to the investigated organization. They noticed that the organization encounters various crises and disruptions due to economic, political, and security conditions, in addition to the global COVID-19 pandemic. These factors have had a significant impact on the organization's tax-related tasks. Consequently, an imperative necessity arises to determine the organization's level of acquaintance with the standard, which plays a pivotal role in facilitating the recovery and uninterrupted continuation of its operations during a shutdown scenario. Given this context, the research quandary can be succinctly encapsulated by delving into the following questions:

1. What constitutes the comprehensive assessment of the overall application level of BCMS within the investigated organization, as per the prerequisites set forth in the ISO?
2. To what extent does the evaluation of the ISO criteria for the application of BCMS occur within the investigated organization?
3. How substantial is the gap between the actual state of BCMS within the organization and the prerequisites stipulated by the standard?

1.2 *Research Importance*

The research gains its significance through the following:

1. Qualitative and cognitive enrichment regarding the topic of BCMS, to benefit from the fundamental principles and guiding practices of the ISO.
2. The practical benefit for the officials at the General Authority of Taxes in identifying the organization's capabilities level that qualifies it to work according to the prerequisites of the ISBC Management System, as a precursor to future implementation.
3. Providing decision-makers at the General Authority of Taxes with a well-founded justification for implementation, in addition to equipping them with techniques of BCMS.
4. The research derives its importance from the significance of the tax sector, which constitutes a vital resource and pillar contributing to boosting the economic progress of the nation.

1.3 *Research Objectives*

1. Diagnosing the overall application level of the prerequisites of BCMS As per the guidelines set forth by the International Standard Organization (ISO), 22301:2019) within the investigated organization.
2. Evaluating the level of application of the provisions of BCMS As per the guidelines set forth by the International Standard Organization (ISO), 22301:2019) within the investigated organization.

3. Measuring the gap between the actual state and the prerequisites of BCMS according to the standard (ISO 22301:2019).

1.4 Research Methodology

The investigation embraced a descriptive-analytical methodology owing to its comprehensive nature regarding the collection, gathering, and analysis of data through the utilization of checklists. It also entailed direct observation, immersion in the field, and thorough examination of documents and records that facilitates the acquisition of information that leads to an enhanced understanding and interpretation of the findings.

1.5: Research Scope

1. Temporal boundaries: The research was conducted from January 15, 2023, to May 10, 2023.
2. Spatial boundaries: The application took place within the General Authority of Taxes headquartered in Baghdad.

1.6: Sources of Data Collection

The collection of data and information was supported by the following sources:

1. Theoretical Side: The research derived data from a variety of scholarly works such as theses, dissertations, and journals, encompassing both Arabic and foreign publications. These valuable resources were obtained from the libraries of Iraqi universities. Furthermore, the research incorporated the esteemed standards provided by the ISO as well as Arabic and foreign research available through online platforms.
2. Practical Side: To conduct the research, a checklist was employed. This checklist was based on the regulations outlined in the ISO . Additionally, the study incorporated field immersion as a method of data collection. Personal interviews were also conducted to gather information. Furthermore, a meticulous examination of records and documents was conducted. This examination aimed to supplement the data collection process by gathering additional information and insights.

1.7 Data Analysis Tools

Table 1 provides a clear illustration of the utilization of the Likert Seven-point Scale for the purpose of determining the mean scores and evaluating the level of implementation of the ISO criteria within the General Authority of Taxes

Matching weights						
Neither implemented nor documented	Executed to some extent, Non-registered	Executed to some extent Partially documented	Executed to some extent, fully documented	Completely undocumented	fully applied Partially documented	Fully implemented, fully documented
0	1	2	3	4	5	6

Source: (Al Mustafa, 2010)

- A. The weighted arithmetic mean for measuring compliance with the standard is calculated using the following equation:

$$\text{Weighted Arithmetic Mean} = \frac{\text{Sum of (Repetitions * Weights)}}{\text{Number of Requirement Questions}}$$

$$\text{T. Percentage of implementation} = \frac{\text{Sum of (Repetitions * Weights)} * 100}{\text{Number of Requirement Questions} * \text{Maximum Weight of Scale}}$$

- B. Gap Percentage = 100 – Percentage of Compliance

2. Conceptual Framework for BCMS according to the Prerequisites of ISO

2.1 Definition of BCMS

Abdulbaqi (2016) defined it as “a set of interconnected elements employed by organizations in the establishing, running, monitoring, maintaining and boosting their business continuity capabilities. These elements include individuals, policies, plans, procedures, processes, structure, and resources. These components constitute integral elements within the organization's administrative structure, serving the purpose of guaranteeing uninterrupted processing and the provision of goods and services at satisfactory levels. Simultaneously, they safeguard the organization's reputation, brand, and the interests of stakeholders in the face of any disruptive occurrences. (p. 72).

This component is a component of managing the element of quality. This is described as “an organizational management approach that primarily revolves around quality and is based on the active participation of all members of the organization. Its ultimate aim is long-term success achieved through attaining customer satisfaction and benefits for the organization itself, subsequently benefiting the society as a whole” (Khalil & Jawad, 2014, p. 264).

2.2 Definition of International Standard ISO 22301:2019

The purpose of this standard is to provide a framework for planning, implementing, improving, and maintaining a management system for protecting against disruptions, incidents, and crises, reducing the likelihood of their occurrence, and preparing for and responding to them when they arise (ISO 22301:2019:1). It was defined by Wannous (2014:17) as the first official international standard for effective business continuity management, which contributes to senior executives and board members in dealing appropriately with all challenges, as well as suppliers, legal authorities, and regulatory bodies.

Furthermore, the researchers can define it as a guideline consisting of a set of provisions that serve as a fundamental reference to assist organizations in general, including the investigated entity, in reducing risks and preventing any disruptions in a way that ensures their ability to continue their tax-related activities without interruption by providing a framework for effective management of protection, response, incidents, and disruptions when they occur" (Taher & Lafta, 2021, p. 1826).

2.3: Key Principles of BCSC based on ISO

The continuation of business relies on several fundamental principles that must be applied to a system of this type to make it effective. These principles are as follows:

1. **Responsibility:** The onus of business continuity falls squarely on the senior body of officials of the organization, as well as the board of directors, who collectively shoulder the duty., which means the tax administration management responsible for providing the administrative and technical elements of efficiency and extensive expertise in specific tax disciplines (Taher & Lafta, 2021, p. 1826). This responsibility is understood and accepted as business continuity, which involves the organization's activities continuing to operate during crises. It is an integral part of comprehensive risk management and is in line with the principle of integration (Makki & Lafta, 2022, p. 9395).
2. **Clear Objectives:** The organization must have clear objectives for business continuity that reflect the nature of its activities and their impact on stakeholders. This supports prioritization, resource allocation, determination of expected levels and durations of continuity, and strategic alignment goals that define the organization's main purpose of existence (Hasan & Lafta, 2019, p. 5).
3. **Impact and Risk Assessment:** Business continuity standards differ from other standards as they focus on "what if." The ability to identify potential impacts and risks to the business and plan for them is essential for an effective BCMS.
4. **Communications:** Organizations should include in their business continuity plans how and when they will communicate internally with customers and other interested parties such as regulators or suppliers.
5. **Testing:** The BCMS should be periodically tested to assess its effectiveness and make necessary changes (ISO 22301:2019:8).

2.4 Objectives of the ISO

These objectives can be formulated as follows:

1. Developing policies and procedures to ensure business continuity management.
2. Identifying risks and vulnerabilities.
3. Avoiding disruption and failure in delivering organizational services.
4. Taking a proactive approach to minimize the impact of incidents and crises as much as possible.
5. Reducing downtime during crises to protect the reputation and profits of organizations.
6. Improving financial performance while maximizing quality, efficiency, and flexibility during disruptions.

2.5 Prerequisites and clauses of the ISO

The ISO is based on the Plan-Do-Check-Act (PDCA) cycle, which was adopted by the world-renowned Deming and forms the basis for most ISO specifications in quality management (Shahadha & Lafta, 2022a, p. 6888). Organizations have the opportunity to apply the PDCA cycle to their processes. They can also apply them to the system they adopt in managing quality in order to facilitate positive transformation. (Shahadha & Lafta, 2022b, p. 330). Quality is a pervasive concept in modern society and has found extensive usage across various

organizations. Scholars have also provided various definitions for this concept based on their perspectives, positions, and work. Crosby defined it as "conformance to customer expectations" (Jawad& Ibraheem,2021,p. 5458). The prerequisites of the ISO (22301:2019) Technical Committee (ISO/TC223), which is part of the (ISO), has developed rules that are intended to be relevant to all sizes and types of organizations. It relies on planning, development, implementation, monitoring, review, maintenance, and continuous improvement of its effectiveness in ensuring the continuity of organizational activities (Chandler, 2012, p. 11).

The international standard consists of ten main prerequisites, which are as follows: (ISO 22301:2019).

Scope: This presents prerequisites for implementing, maintaining, and improving a system to manage and safeguard against disruptions, minimize the probability of their occurrence. and enhance preparedness, response, and recovery when they occur.

Normative references: This specification does not contain any predefined points of reference or standard sources.

Terms and definitions: This specification includes the terms and definitions provided within it.

Organizational context: This section outlines the necessary prerequisites for establishing the context of a BCMS This procedure involves identifying relevant intrinsic and extrinsic factors that impact the expected outcomes of the aforementioned system. It also includes clearly defining the scope of the system, identifying excluded parts, understanding the needs and expectations of interested parties. The composition of this includes the subsequent provisions: 4-1 Elucidating the nature and context of organization, 4-2 Discerning the requirements and anticipations of relevant stakeholders, 4-3 Establishing the extent of the BCMS, 4-4 BCMS scope.

5-1 Leadership: The term "leadership" refers to achieving the objectives of the BCMS. This encapsulates the delineation of roles, obligations, and powers, along with the dedication of senior management to its execution.. It also entails setting policies for business continuity and includes the following clauses: (5-1 Leadership and commitment, which emphasizes the importance of top-level leadership 5-2 Policy, pertains to the establishment of the policy 5-3 Roles, responsibilities, and authorities, focuses on defining these properly.

6-1 Planning: This requirement pertains to identifying procedures for addressing risks and opportunities, establishing clear strategic objectives and guiding principles for the BCMS, and addressing threats by developing plans to achieve these objectives. It consists of the following clauses: (6-1 Steps taken for dealing with potential hazards and advantageous circumstances. 6-2 BC objectives and planning to achieve them, 6-3 Changes in BCM planning).

Support: This requirement clarifies the necessary support for establishing and implementing the maintenance of the BCMS through required resources, employee competencies, awareness among stakeholders, communications, and the necessary prerequisites for managing and documenting innovation and updates. It includes

7-1 Resources: Recognize and furnish essential resources. **7-2 Competence:** Guarantee staff possess requisite expertise. **7-3 Awareness:** Foster understanding of BC. **7-4 Communication:**

Formulate efficient communication protocols.7-5 Documented information: Oversee and regulate documented records.

8-1 Operation: It centers on the strategic management and regulation of an organization's activities to meet the specific prerequisites of its BCMS. This involves implementing and monitoring the planned activities, analyzing the impact of operations, developing a BC strategy to handle incidents, and executing BC procedures through the establishment of a response structure. It includes the following clauses: (8-1 Operational planning and control, 8-2 Steps taken Evaluation of the effects on business operations and identification of potential risks for dealing with potential hazards and advantageous circumstances., 8-3 BC strategies and solutions. 8-4 BC plans and steps: Establish and execute plans for BC.8-5 Exercise program: Regularly practice preparedness exercises.8-6 Capability assessment and documentation of BC: Evaluate and document continuity capabilities.

Performance Evaluation: This requirement highlights the need to review and analyze the accomplishments of the BCMS by identifying areas that require monitoring, measurement, and evaluation methods to ensure accurate results. It includes the following clauses:

9-1 Monitoring, measurement, analysis, and evaluation: Continuously oversee, measure, analyze, and appraise performance.9-2 Internal audit: Perform internal audits to verify adherence.

9-3 Management review: Routinely assess the system's effectiveness.

10-1 Improvement: This requirement emphasizes the importance of avoiding non-conformities and taking corrective actions promptly while maintaining records of non-conformities and presenting them to top management. It also underscores the focus on continuous improvement processes. It includes the following clauses: 10-1 Non-conformity and corrective actions: Identify and rectify deviations, implement corrective measures.10-2 Continuous improvement: Pursue continual enhancement and refinement.

Practical Aspect

In this chapter, we aim to present a condensed summary of the assessment outcomes regarding the actual implementation of the BCMS in the General Authority of Taxes, in accordance with the prerequisites outlined by the ISO . The objective is to ascertain the degree to which these prerequisites have been implemented and discern the merits and shortcomings of each requirement through a comprehensive examination of the ensuing sections.

Firstly, a concise overview of the implementation and record-keeping outcomes related to the prerequisites of the international standard for BCMS will be presented. Table (1) illustrates these as follows:

Table 2: An overview of the outcomes concerning the ISO-determined prerequisites and clauses.

Extent of application and documentation	gap percentage	The percentage of compliance	weight arithmetic mean	Prerequisites and clauses of the international standard
4. The context of the organization	74	26	2	Executed to some extent Partially documented
4-1 Elucidating the nature and context of organization	25	75	5	Fully Applied Partially Documented
4-2 Understanding the needs and expectations of stakeholders	90	10	1	Executed to some extent, Non-registered
4-3 Determining the scope of the BCMS	81	19	1	Executed to some extent, Non-registered
4-4 BCMS	100	0	0	Not implemented Non-registered
5- Leadership	78	22	1	Executed to some extent, Non-registered
5-1 Leadership and commitment	75	25	2	Executed to some extent Partially documented
5-2 Policy	81	19	1	Executed to some extent, Non-registered
5-3 Roles, responsibilities and powers	78	22	1	Executed to some extent, Non-registered
6-Planning	91	9	1	Executed to some extent, Non-registered
6-1 Steps taken for dealing with potential hazards and advantageous circumstances.	89	11	1	Executed to some extent, Non-registered
6-2 BC goals and planning to achieve them	83	17	1	Executed to some extent, Non-registered
6-3 Planning changes to the BCMS	100	0	0	Not implemented Non-registered
7-Support	73	27	2	Executed to some extent Partially documented
7-1 Resources	100	0	0	Not implemented Non-registered
7-2 Efficiency	73	27	2	Executed to some extent Partially documented

7-3 Awareness	75	25	2	Executed to some extent Partially documented
7-4 Communication	67	33	2	Executed to some extent Partially documented
7-5 Documented information	50	50	3	Executed to some extent, fully documented
8- Operation	93	7	1	Executed to some extent, Non-registered
8-1 Operational Planning and Monitoring	87	13	1	Executed to some extent, Non-registered
8-2 Steps taken Evaluation of the effects on business operations and identification of potential risks for dealing with potential hazards and advantageous circumstances.	89	11	1	Executed to some extent, Non-registered
8-3 BC strategies and solutions	88	12	1	Executed to some extent, Non-registered
8-4 BC plans and procedures	92	8	1	Executed to some extent, Non-registered
8-5 exercise program	100	0	0	Not implemented Non-registered
8-6 Evaluating capabilities and documenting BC	100	0	0	Not implemented Non-registered
9- Performance evaluation	81	19	1	Executed to some extent, Non-registered
9-1 Observing, quantifying, examining, and assessing.	72	28	2	Executed to some extent Partially documented
9-2 Internal Audit	77	23	1	Executed to some extent, Non-registered
9-3 Management review	91	9	1	Executed to some extent, Non-registered
10-Improvement	83	17	1	Executed to some extent, Non-registered
10-1 Failure to adhere to prescribed corrective measures	83	17	1	Executed to some extent, Non-registered
10-2 Continuous improvement	83	17	1	Executed to some extent, Non-registered
		100	6	required upper limit
		-	1	The total rate achieved
		471	32	The total achieved

	2600	156	The required grand total
18%			The total percentage of conformity with the prerequisites of the international standard

Source: Prepared by the researcher

Secondly, Analysis and Discussion of the Results for the Application of the ISO Prerequisites

From the results in Table (1), the average performance of applying and recording the ISO can be noted. prerequisites in the researched authority was (1.2), approximately one out of six degrees, with a compliance percentage of (18%). The aforementioned observation signifies that the investigated governing body has attained a degree of limited applying and recording of the prescribed standard, thereby falling short of the obligatory level of conformity. The reasons for this include the authority's failure to adopt a BCMS in accordance with ISO prerequisites and a lack of awareness regarding the standard's prerequisites. Consequently, numerous gaps have emerged in the implementation of several prerequisites, which can be attributed to the following reasons:

Requirement 4: Organizational Context

The researched authority has achieved a rating of (2) out of (6) degrees and a compliance percentage of (26%) for the application and documentation of the requirement related to the organizational context. This resulted in a gap of (74%). The reason for this is the failure of the authority's management to identify and document the tax activities, functions, and relationships with relevant parties involved in the BCMS. These parties include senior management, all departments, and divisions of the researched authority, as well as external entities such as government entities and beneficiaries. Additionally, the authority's management has not taken practical steps towards establishing a BCMS that aligns with the prerequisites of the ISO .

Requirement 5: Leadership

The authority under scrutiny has obtained a rating of (1) out of (6) degrees, accompanied by a compliance percentage of (22%), regarding the execution and recording of this prerequisite. This indicates a partial fulfillment of the mandated criteria and signifies that the authority's performance falls considerably below the expected level of adherence. This resulted in a gap of (78%). The lack of a written and approved BC Policy by the senior management in the authority, which provides a framework for work, objectives, goals, and commitment to continuous improvement of the BCMS, is the main reason for this gap. Furthermore, the authority's management does not possess a clear written document that explicitly states the applying of the BC Policy, and there is no framework in place to define the scope of the BCMS.

Requirement 6 – Planning: The application and recording level of the planning requirement at the General Authority of Taxation has achieved a score of 1 out of 6, with a matching percentage of 9%. This has resulted in a gap of 91% due to the management of the authority failing to document the planning for risk mitigation procedures within official records, as required by the ISO 22301:2019 standard. Instead, this is done through internal reports and memoranda to inform relevant department managers. Additionally, the execution of these processes relies on the experience and knowledge of responsible individuals. The senior management of the authority also lacks proper planning for business continuity objectives, which would define roles and responsibilities based on positions and levels for the individuals

involved in setting goals and providing necessary resources for implementing business continuity plans and monitoring their execution. Instead, their planning focuses on building a tax administration that seeks to enforce tax laws to fulfill its obligations towards relevant parties.

Requirement 7 – Support: The application and documentation level of the support requirement at the General Authority of Taxation has achieved a score of 2 out of 6, with a matching percentage of 27%. This has resulted in a gap of 73% due to the management of the authority failing to provide the required resources (human, financial, equipment, devices, buildings) for implementing, establishing, operating, and maintaining the BCMS and improving its effectiveness. Instead, each department or division operates based on the efficiency of its staff, without proper allocation of resources. Furthermore, the recruitment of personnel in accordance with the University Service Law and job grades, as well as the State Employees and Public Sector Salaries Law No. 22 of 2008, is not based on the required competence for implementing the BCMS.

Requirement 8 - Operation: The application and documentation level of the operation requirement at the General Authority of Taxation has achieved a score of 1 out of 6, with a matching percentage of 6%. This has resulted in a gap of 94% due to the management of the authority failing to retain documented information approved for planning and executing operations to meet the prerequisites of the BCMS. The information is not controlled and maintained in records. Instead, the management focuses on preserving information related to employees, taxpayers, and tax accounting operations. Additionally, the authority's management lacks the establishment of approved standards and processes to monitor business continuity. There is a lack of proactive plans to rely on in case of emergencies. The authority's management lacks the specific procedures for crisis management and fails to have a documented systematic approach to prevent the interruption of essential activities. Instead, they rely on addressing issues after they occur, which contradicts the prerequisites of the standard.

Requirement 9 - Performance Evaluation: The application and documentation level of the performance evaluation requirement at the General Authority of Taxation has achieved a score of 1 out of 6, with a matching percentage of 19%. This has resulted in a gap of 81% due to the absence of specific methods by the authority's management to monitor, measure, and evaluate the effectiveness of the BCM process. Instead, they rely on traditional methods to assess the authority's overall performance. The management fails to define what needs to be monitored and measured within the BCM process. They do not allocate specific matters to be monitored and ensure their accomplishment. This is due to the lack of input for evaluating the results of the system's work. The authority only monitors, measures, and analyzes tax-related work through annual reports on the authority's activities.

Requirement 10 - Improvement: The application and documentation level of the improvement requirement at the General Authority of Taxation has achieved a score of 1 out of 6, with a matching percentage of 17%. This has resulted in a gap of 83% due to the authority's management not identifying non-compliance cases that could impact the cessation of tax operations. They lack preventive measures to address unwanted and expected situations, relying on temporary solutions when implemented for improvement within the authority's context to ensure business continuity. The management monitors and follows up through periodic reports, committee reports, and performance evaluation reports.

2. Concluding Remarks & Recommendations

4.1 Concluding points

The researched authority has achieved a executed to some extent and undocumented level of application and recording of ISO, with a percentage of 18%. This indicates a gap in the systematic and effective implementation and documentation of the standard's prerequisites within the researched authority, amounting to 82%.

There is a weakness in the support and interest of top management in clarifying the fundamental principles of the BCMS and getting them across to the employees. As a result, there is no documented and announced business continuity policy in the General Authority of Taxation, and there is a lack of clear and specific business continuity objectives.

The researched authority lacks strategic plans that can be relied upon to implement solutions that meet the standard's prerequisites and prioritize activity recovery. Additionally, it lacks a program for evaluating and analyzing the effectiveness of the strategies and business continuity solutions.

There is an existing crisis management team in the researched authority that works in advance to identify roles and responsibilities for monitoring the impacts of disruptions and restoring conditions for the purpose of business continuity. However, it does not possess any crisis management plan for its location or any of its subsidiary branches.

There is a lack of awareness and understanding in the field of business continuity within the researched authority due to the absence of an approved and effective BCMS that works to educate and increase the awareness of employees about the importance of business continuity.

4.2 Recommendations

Drawing upon the aforementioned findings, the ensuing suggestions are put forth:

1. The top management should demonstrate stronger support and commitment by clearly articulating the fundamental principles of the BCMS and disseminating them to all employees. This includes developing and announcing a documented business continuity policy with clear and specific objectives.
2. The researched authority should develop strategic plans that provide a framework for implementing solutions that meet the prerequisites of the standard and prioritize the recovery of critical activities. Additionally, a program for evaluating and analyzing the effectiveness of strategies and business continuity solutions should be established.
3. It is recommended that the researched authority establish comprehensive crisis management plans for its location and all subsidiary branches. These plans should clearly define roles, responsibilities, and procedures for monitoring disruptions and restoring operations during crises.
4. A robust and effective BCMS should be implemented in the researched authority to increase awareness and understanding of business continuity among employees. This system should include training programs and awareness campaigns to educate employees about the importance of business continuity and their roles in ensuring its effectiveness.

By implementing these recommendations, the researched authority can enhance its level of compliance with the ISO 22301:2019 standard and strengthen its business continuity capabilities.

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