

**The Role of the Jordanian Audit Bureau (JAB) In Money Laundering
Combating Crimes in Light of the Integrity and Anti-Corruption Law
No. 13 of 2016 with its Entire Amendments**

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Abstract

The study aimed to reveal The Role of the Jordanian Audit Bureau (JAB) In Money Laundering Combating Crimes in Light of the Integrity and Anti-Corruption Law No. 13 of 2016 with its Entire Amendments. The descriptive analytical approach and the comparative approach were used through three chapters. The study reached a number of results, the most prominent of which was that the Jordanian legislator permitted resorting to reconciliation in Related to money laundering crimes. The Jordanian law referred to the Penal Code what is related to economic crimes, and considered the corruption crimes referred to in the Integrity and Anti-Corruption Law No. 13 of 2016 and its amendments, which are the crime of bribery, embezzlement, job exploitation, forgery, abuse of credit, and abuse of power, to be economic crimes.

The study recommended the need to reach some kind of legislative harmony between implementing the principle of “origin of innocence” and the requirements of combating money laundering, with regard to the issue of

transferring the burden of proving the legitimacy of the alleged source of funds.

Keywords: legislative framework, Jordanian Audit Bureau, combating money laundering crimes, integrity and anti-corruption law.