



Independent Joint Anti-Corruption  
Monitoring & Evaluation Committee

## BACKGROUND

### **The Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC) considers further strengthening of the Supreme Audit Office (SAO) to be necessary**

***The Supreme Audit Office (SAO) is responsible for examining and auditing the accounting and financial affairs of all government institutions in Afghanistan***

- SAO has long-been established to examine and review the performance and expenditures of all entities that receive funds from public sources, however only received autonomy in 2002.
- The Supreme Audit Office audits public institutions once a year and develop audit reports assessing the institutions against legal requirements. Deficiencies are noted and recommendations issued with institutions expected to report back within two months.
- A new *Audit Law* was enacted in 2013 to better align the Supreme Audit Office with international best practices. The law standardizes the audit process and provides SAO with more autonomy in conducting audits of all governmental entities and organizations that use public funds.

***However, the current Audit Law lacks enforcement mechanisms to ensure compliance with the Supreme Audit Office's recommendations***

- The *Audit Law* does not include any administrative procedures for reporting or penalizing institutions that unjustifiably refuse to implement the Supreme Audit Office's recommendations, which leads to many issues identified in audits being left unaddressed.
- Reporting and penalties are required to make the institutions more responsive and to improve public services.

***Embassies and consulates of Afghanistan are being audited every five years, which does not provide for sufficient scrutiny of their activities***

- Audits of embassies and consulates of Afghanistan are conducted every five years, which is a lengthy period and provides for less oversight and accountability.
- Furthermore, the period of time between audits presents logistical challenges as it is often difficult to locate and review documents, reports and expenses after a five-year period.



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***To address these important issues within the audit procedures, MEC has issued a number of recommendations:***

- The Supreme Audit Office – in coordination with the Ministry of Justice – should develop amendments to the *Audit Law* that provide for administrative procedures to report and penalize institutions that unjustifiably do not implement the Supreme Audit Office's audit recommendations.
- The Supreme Audit Office should change the frequency that it conducts audits of Afghan embassies and consulates around the world from every five years to every two years.

***MEC was established to independently monitor national and international efforts to fight corruption in Afghanistan***

- MEC develops anti-corruption recommendations and benchmarks, which are monitored to ensure that they are effectively implemented.
- MEC monitors and evaluates national and international anti-corruption efforts.
- MEC is comprised of three national and three international senior anti-corruption experts.
- MEC reports to the public, Parliament, the President and the international community every six months.

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