



**Independent Joint Anti-Corruption  
Monitoring & Evaluation Committee**

## Procedures and Practices for Auditing Government Entities

***The current Audit Law lacks effective enforcement mechanisms to ensure compliance with the Supreme Audit Office's audits***

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.

**Recommendation 7.11:** 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.

**Benchmark:** Amendments are developed and submitted to the Council of Ministers within 3-months.

**Expected Outcome:** Sanctions will assist in the implementation of the Supreme Audit Office's recommendations, thereby improving public administration and reducing vulnerabilities to corruption.

***SAO should ensure that all embassies and consulates of Afghanistan are audited more frequently to provide greater oversight***

According to Supreme Audit Office procedure, Afghan embassies and consulates are being audited every five years, which does not provide for sufficient scrutiny of their activities. In order to prevent the opportunities for corruption and increase transparency and accountability of the audit in Afghanistan, the Supreme Audit Office should conduct audits more frequently.

**Recommendation 7.12:** 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.

**Benchmark:** Frequency of audits changed within 6-months.

**Expected Outcome:** Greater accountability of embassies and consulates.