

Reports for the year 1382

The CAO Executions Summary in 1382

The Control and Audit Office has been separated from Administrative Office of the President and Secretariat of Council of Ministers and established as an independent and impartial office within the state organizational chart as per Order No. 165 dated 09.09.1392 of Transitional Islamic State of Afghanistan (Afghan Transitional Authority). The Control and Audit Office develops its working program, performs the audits and presents its achievements and challenges as follows:

Working Programs:

- 1- Developing financial audit Plan of 346 entities in center and provinces
- 2- Auditing reconstruction funds of ARTF and WB grants with the participation of PKF auditors
- 3- Assigning audit teams for audit of entities included in the plan
- 4- Communicating audit results with the entity for addressing defects and deficiencies
- 5- Reconstructing and equipping the office
- 6- Establishing library
- 7- Strengthening and improving relations with INTOSAI, ECOSAI, ASOSAI and SAIs of other countries.
- 8- Conducting physical control

Executions:

- 1- Totally 346 entities have been audited, including ministries, stated-owned enterprises, organizations and other entities in Kabul and provinces.
- 2- 132 reports have been submitted to the related entities for addressing defects and deficiencies after analyzed and evaluated.
- 3- Physical control has been conducted two times on recruiting cadres and realizing revenues and expenditures, goods procurement, registering foreign grants by auditors in 1382.
- 4- 26 criminal cases worth Afs 48 million has been referred to Attorney General.
- 5- English and computer training courses have been conducted with the cooperation of PKF advisor.
- 6- The relations have been improved with the ASOSAI, INTOSAI, ECOSAI and SAIs of Iran, Pakistan and etc.
- 7- The SAO has endeavored to develop audit control new guideline, develop and receive approval of audit cadre bill and to send the first round request to the IARCSC.
- 8- Establishing and inaugurating a library with 1750 different books.
- 9- The amount of Afs 59 million has been collected from not paying tax, sokok, custom duty, crimes, low estimation and other
- 10- The Amount of Afs 24 million has been collected through audits conducted by SAO over the determined time.

Note: the figures (amounts) mentioned in the report are in the used currency

11- Conducting physical control in the entities

The physical control has been conducted for the first time on 24-30 in 1382 under the guidance of SAO, cooperation of plan and analyzes directorate and sectorial directorates in the ministries, entities, enterprises, and organizations which has the followings:

- 1- How to distribute the salaries and overtimes as per principle
- 2- Implementing Decisions and decrees of council of ministers
- 3- Comparing delivered(received) goods with the samples in contracts
- 4- Preparing budget and organizational chart of fiscal year and its processing
- 5- Adjusting documents of accountants those are under process
- 6- Realizing estimated revenues and remaining amount
- 7- Second estimation of construction and renovation works
- 8- Accountants adjustments
- 9- Recording and registering all cost of grants to state treasury
- 10- Reporting expenditures and Qatia statement to the MoF
- 11- Conducting physical inspection at the end of the year

Physical Control conducted by SAO had effective consequences and its results has been delivered to President's Office

- 12- Reports of foreign grants audit shall be received from Grants Directorate
- 13- Providing corrective and guidance feedback

The CAO has always been assisting the ministries, entities, municipalities and other governmental organs through submitting audit results along with corrective recommendations for addressing and resolving defects and deficiencies.

14- Drafting and developing formats and guidance

The CAO had no annually or six months consolidated audit results before Interim Government. For the first time, the CAO has developed and executed a system for preparing annually or six months compliance audit consolidated results in 1382 under the guidance of CAO through Plan and Analysis Directorate.

Also, the CAO audit plan has been developed and implemented in this year.

In addition, the audit and control guidance has been developed by assigned committee on audits, as per order of the Auditor General.

Preparing and presenting consolidated reports

The CAO in Interim Government has prepared and submitted its consolidated audit reports to AOP when required.

15- CAO problems

1. Internal

No building for organizing CAO departments

Insufficient vehicles, equipment and office tools

Low professional capacity of some auditors recruited in previous years.

2. External

No consideration of several auditees on implementing audit results and recommendations

No readiness of several organs in delivering the documents and information which caused the CAO audit plan to be postponed.