

## **Reports for the year 1384**

**The CAO has conducted the audits and activities in 1384; its summary is presented as follows:**

Totally 733 entities are Auditable; including central and local entities

Totally 573 entities have been audited.

Totally 160 entities have not been audited due to security issues.

Totally 649 reports and files have been communicated with the concerned entities after analyzing and evaluating for addressing defects, collecting state rights and investigating.

The receivable amount due to failure to withhold tax, sokok, commission, tax, rent, difference of currency exchange, extension of contacts and other documents covers Afs 731 million.

Totally 20 cases have been referred to Attorney General Office

The amount of Afs 80 million has been identified in all referred cases.

The amount of Afs 336 million have been deposited to state treasury as a result of audits

The amount of Afs 27 million has been adjusted due to entities executions

The computer, English and audit courses have been conducted with the cooperation of PKF- London that was responsible for capacity building of foreign grants audit in 1384. And 16 auditors participated in English course, 35 auditors in computer course and 132 auditors in audit professional course and 6 auditors attended in training workshops outside of the country.

Also, the consolidated reports of audits are prepared and 23 cases in entities executions are identified and 13 corrective recommendation cases have been presented to the ministries and entities for addressing and preventing them. In addition, the expenditures of WB projects, UNDP and ARTF are audited by the CAO through PKF-London consultancy firm and its report is submitted to the concerned entities.

The Qatia Statements for the year 1383 have been audited and not approved by the SAO delegates due to defects in operating and development Qatia statement.

As per Qatia Statement for this year, not-expended funds of operating budget covers 2.28 billion and development budget covers 18.43 billion; their percentages are 7.8% and 48.6% respectively. In this year, 148 staff has been recruited based on free competition and administrative reform. Likewise, the relationship between CAO and INTOSAI, ECOSAI and SAIs of other countries has been improved.