

CSO involvement in the audit process-Afghan SAO experience

The challenge

As Afghanistan emerges from over 40 years of conflict, public institutions are gradually rebuilding, and the role of the state is expanding. This has led to increased work for the Supreme Audit Office (SAO). But, despite the increased output of the SAO, our stakeholders remain unaware of our work and do not engage with us. To address the challenge and effectively contribute to national development, we have sought the collaboration of stakeholders such as Civil Society Organisations (CSOs).

How was the SAI able to overcome the challenge?

We created a separate Department in the SAO for engaging and facilitating participatory audit process and communication and drawing up an action plan for stakeholders' engagement; putting in place a civil society engagement mechanism; enlisting CSOs with the SAO for participation; coordination with the Afghan OGP Secretariat; and capacity-building through awareness and trainings workshops for the representatives of the CSOs, seeking CSOs' inputs in the planning and the execution of the Performance Audits.

The awareness and training programs included briefing about the performance audit process and its value, value and benefit of participatory audit process, areas of focus and selection of topical subjects for performance audits.

In addition, the SAO is engaging through its website, Facebook page and Twitter and information brochure for public awareness of its work. We have also established complaints portal on the SAO website, as well as a complaints box at the head office and regional offices.

Main lessons learned and how this can be relevant for other SAIs in challenging situations

The involvement of CSOs in the performance audit process has helped us in choosing interesting and relevant performance audit topics. It has also increased public awareness of our work. Since CSOs are involved in all stages of audit, the public now has increased trust in the work we do. It also means that we are now more careful about our output, because it will be subjected to greater public scrutiny. This bodes well for our desire to improve the quality of our work. Therefore, in general, the participation of CSOs in our work has strengthened the SAO of Afghanistan.

The only downside to our inclusion of the CSOs in our audit processes, is that the audits are taking longer, due to their limited knowledge and experience of auditing. However, we believe that with time, this challenge will be overcome.

We envisage that the continued participation of CSOs in our work will continue to add value and benefit to us as a SAI as well as to the citizens of Afghanistan, especially when

in future we take up the audit of the preparedness and implementation of the Sustainable Development Goals (SDGs).