

SAFEGUARDING THE INDEPENDENCE OF THE COURT OF ACCOUNTS

A guide for CSOs



Funded by
the European Union



TRANSPARENCY
INTERNATIONAL
the global coalition against corruption



TRANSPARENCY
INTERNATIONAL
LEBANON - NO CORRUPTION

ROLES AND RESPONSIBILITIES OF THE LEBANESE COURT OF ACCOUNTS

- Reviewing financial records of government institutions to assess appropriateness of spending
- Examining legality of financial transactions and investigating any irregularities
- Auditing public agencies and institutions to evaluate financial compliance
- Possessing judicial powers to take disciplinary action against financial violations
- Serving as key watchdog against corruption and misuse of public funds
- Ensuring transparency and accountability in public spending
- Combating corruption through impartial audits and investigations

It thus requires independence to function as an effective oversight body and uphold good governance



Funded by
the European Union



**TRANSPARENCY
INTERNATIONAL**
the global coalition against corruption



**TRANSPARENCY
INTERNATIONAL
LEBANON** - NO CORRUPTION

THREATS TO THE INDEPENDENCE OF COA

1

Budget controls and audit scope limitations

2

Executive interference in COA appointments or institutional barriers in Lebanon's legal framework

3

COA's dependence on the executive for resources, and its emphasis on preliminary over comprehensive audits, threaten independence

4

Lebanon's economic crisis and opaque public sector reduce COA oversight



Funded by
the European Union



TRANSPARENCY
INTERNATIONAL
the global coalition against corruption



TRANSPARENCY
INTERNATIONAL
LEBANON - NO CORRUPTION

ROLE OF THE CSOS IN SAFEGARDING COA'S INDEPENDENCE

1

Through monitoring, advocacy and reform proposals, CSOs can reinforce Court of Accounts independence from executive control

By monitoring appointments, and demanding access to reports, CSOs can fortify Court of Accounts independence



Funded by
the European Union



TRANSPARENCY
INTERNATIONAL
the global coalition against corruption



TRANSPARENCY
INTERNATIONAL
LEBANON - NO CORRUPTION

ROLE OF THE CSOS IN SAFEGARDING COA'S INDEPENDENCE

2

In responding to safeguard COA's independence when threats arise through using monitoring tool like the SAI Independence Rapid Advocacy Mechanism (SIRAM)

Through joint advocacy by creating local, regional and global coalitions for reforms and standards that reinforce COA's independence



Funded by
the European Union



TRANSPARENCY
INTERNATIONAL
the global coalition against corruption



TRANSPARENCY
INTERNATIONAL
LEBANON - NO CORRUPTION

ROLE OF THE CSOS IN SAFEGARDING COA'S INDEPENDENCE

3

By conducting citizen audits and simplifying reports, CSOs can engage Lebanese citizens on COA's role

Through collaborations with the media, universities, and legal entities aiming to strengthen CSOs technical capacity to support COA

In encouraging public participation and dialogue on audits makes COA findings more accessible



Funded by
the European Union



TRANSPARENCY
INTERNATIONAL
the global coalition against corruption



TRANSPARENCY
INTERNATIONAL
LEBANON - NO CORRUPTION



STRENGTHENING THE ROLE OF SUPREME AUDIT INSTITUTION IN LEBANON

RECOMMENDATIONS FOR
CIVIL SOCIETY ENGAGEMENT
AND ADVOCACY

Funded by
the European Union

TRANSPARENCY
INTERNATIONAL

SANCUS

TRANSPARENCY
INTERNATIONAL
LEBANON

Inspired by the INTOSAI's SAI Independence Resource Kit for CSOs, TI-Lebanon developed a Lebanon-focused toolkit proposing ways for CSOs to safeguard the Court of Accounts from undue influence, upholding governance, and equips interested CSOs with strategies to secure COA autonomy

**VISIT THIS LINK
TO LEARN MORE**



Funded by
the European Union



TRANSPARENCY
INTERNATIONAL
the global coalition against corruption



TRANSPARENCY
INTERNATIONAL
LEBANON - NO CORRUPTION