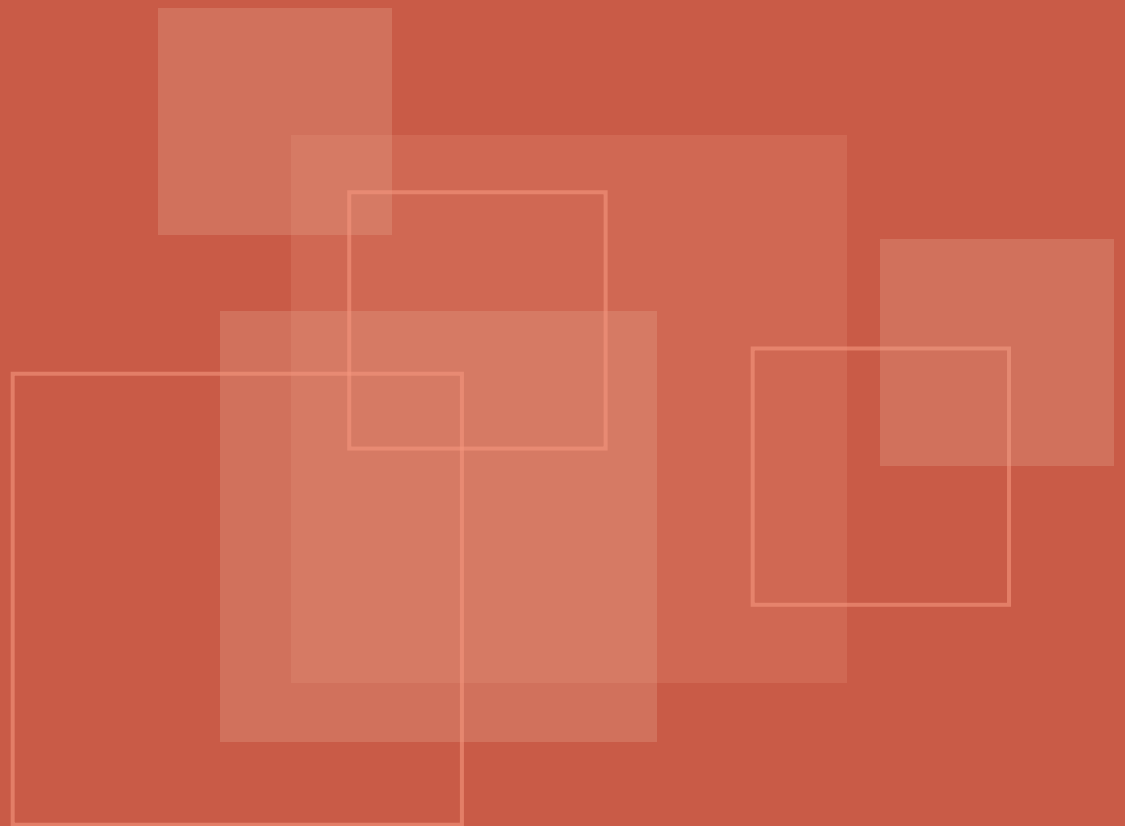


Strengthening Financial Oversight Institutions in the Palestinian Security Sector



DCAF

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development and
the rule of law

Training Needs Assessment Report

Strengthening Financial Oversight

Institutions in the Palestinian

Security Sector



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About DCAF

The Geneva Centre for the Democratic Control of Armed Forces (DCAF) promotes good governance and reform of the security sector. The Centre conducts research on good practices, encourages the development of appropriate norms at the national and international levels, makes policy recommendations and provides in-country advice and assistance programmes. DCAF's partners include governments, parliaments, civil society, international organisations and the core security and justice providers such as police, judiciary, intelligence agencies, border security services and the military.

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Introduction

The purpose of this report is to present the main results from the Geneva Centre for the Democratic Control of Armed Forces' (DCAF) training needs assessment of select institutions involved in financial oversight in the security sector in the occupied Palestinian territory (oPt). The objective of the needs assessment was to identify fields in which enhanced capacities of the institutions can directly contribute to strengthen their financial oversight function.

Currently, existing financial oversight institutions and financial oversight departments of security sector institutions do not follow a unified process for exercising oversight: each operates based on their directors' personal initiatives. As a result, these financial oversight bodies have developed their own procedures and methods for implementing financial oversight, rather than one set of processes and systems for all institutions. This can potentially open up opportunities for mismanagement and corruption and makes oversight of all security forces and executive authorities by the Palestinian State Audit and Administrative Control Bureau (SAACB, the Palestinian independent state audit institution) extremely difficult and time consuming.

Staff working in financial management and oversight also often lack the knowledge, awareness of international best practice and specialised skills to conduct efficient and effective financial oversight, hindering their performance.

DCAF and SAACB have been actively involved in addressing these issues which prevent good financial oversight in the Palestinian security sector. As a result of their joint activities and consultations over the years, they identified a number of main areas in which financial staffers need technical support to improve their capacities.

1. The legal framework of financial oversight in the security sector;

2. Budgetary processes concerning the security sector;
3. Mechanisms and procedures for financial oversight in the security sector;
4. The role of the donors;
5. The capacities and professional development opportunities of financial oversight staffers.

In 2013, DCAF and SAACB formed a task force of representatives from key financial oversight institutions to discuss these areas and identify where capacity building can strengthen financial oversight in the security sector. The task force held four meetings between May and July 2013 with senior officials from the main financial oversight organisations (*see Annex 1 for a full list of the task force members*). The purpose of the task force meetings was to conduct a participatory needs-assessment of the target institutions' training needs.

As a result of the discussions, task force members identified a need to promote and enhance the understanding of the members of their respective organisations in the following areas: the legal framework of financial oversight in the security sector, budgetary processes, mechanisms and procedures for financial oversight in the security sector, the role of the donors and capacities and professional development opportunities for financial oversight staffers.

Following the issues raised by task force members in this assessment, DCAF and the SAACB will:

- Organise two training courses to support and strengthen the capacities of financial oversight staffers;
- Draft a working paper addressed to PNA decision-makers with recommendations on how to strengthen the financial oversight system in the Palestinian security sector.

1. FINANCIAL OVERSIGHT IN THE PALESTINIAN SECURITY SECTOR

The Institutional Framework

Financial oversight in the security sector is important because it holds service providers accountable for their use of public funds.¹ Good security sector governance requires strong and efficient internal and external financial oversight institutions and informal oversight actors. Amongst these institutions and actors are ministries, supreme audit institutions, parliaments, anti-corruption commissions and civil society organisations. In the occupied Palestinian territory, the main organisations involved in financial oversight in the security sector are the Palestinian Legislative Council (PLC), Office of the President, State Audit and Administrative Control Bureau (SAACB), Council of Ministers (CoM), Anti-Corruption Commission (ACC), Military Central Financial Administration, Ministry of Finance (MoF), Ministry of Interior (MoI), civil society organisations as well as Palestinian security agencies (National Security Forces and General Intelligence).

Since 2008, the Palestinian National Authority (now State of Palestine) has adopted various steps towards building integrity and preventing corruption in Palestinian security sector institutions. These efforts included establishing the Anti-Corruption Commission in 2011, which is an independent body mandated to investigate corruption cases in the occupied Palestinian territory.

Challenges to Financial Oversight in the oPt

The political division and instability existing since 2007 due to political disputes resulting in Fatah governing in the West Bank and the *de facto* Hamas administration in the Gaza Strip have suspended the functioning of the Palestinian Legislative Council (PLC). This has prevented new laws from being passed and has impeded

the work of the State Audit and Administrative Control Bureau (SAACB) as the PLC has not responded to its reports and recommendations. Without the follow-up of the PLC, the SAACB is hindered in its ability to fully implement policies pertaining to control and inspection in the work of the government, public institutions and bodies. The PLC is the only body which can hold the executive and the security forces to account; no other branch of government or institution can fully take over the oversight function from the legislative branch.

Developing an Integrity Framework for the Palestinian Security Sector

The term 'integrity framework' includes the idea of integrity as signalling that a system works well. From a technical perspective '*integrity is applied to objects to judge the quality of a system. Integrity in this sense means that a system is fully functional and intact. A system has integrity if it works as intended and fits seamlessly into the larger system of which it is a part.*'² As defined by the OECD, an '*integrity framework brings together instruments, processes, and structures for fostering integrity and preventing corruption in public organisations.*'³

Despite the lack of a functioning legislative branch of government, the Palestinian National Authority (PNA) has expended much effort in building a sound Palestinian integrity framework in order to improve transparency and accountability. For instance, the PNA established the Palestinian Anti-Corruption Commission in 2011 and promoted the National Strategy on Anti-Corruption (2012-14) developed by the Anti-Corruption Commission to combat the chances for practising corruption.

However, in the oPt some challenges remain: firstly, there is lack of capacity and independence of Palestinian financial and administrative oversight bodies; second, there

¹ N. Masson, L. Andersson and M. Salah Eldin (2012) *Guidebook: Strengthening Financial Oversight in the Security Sector*, DCAF, p. 11.

² Tagarev, T. (ed.) (2010) *Building Integrity and Reducing Corruption in Defence*, DCAF, p. 166.

³ OECD *Integrity Framework* <http://www.oecd.org/gov/44462729.pdf>

is a need to translate the existing national anti-corruption strategy into tangible legal and institutional reform; and finally, there are gaps and inconsistencies in the legal framework for financial and administrative oversight.⁴

Currently, the existing financial oversight institutions and oversight departments in each of the security forces and their management and oversight bodies do not follow a unified process for exercising oversight; each institution operates based on their directors' personal initiatives. A number of staff working in financial oversight bodies have explained that they develop their own procedures and methods, without having the educational background or specialised skills for implementing financial oversight, because their institutions lack formal processes and systems. As a result, different financial oversight institutions have developed their functions and methods independently from one another.

Without effective and efficient financial oversight mechanisms in place, obstacles in all the security budget phases (formulation, approval, execution and evaluation) appear. These obstacles impede achieving full transparency and affect the whole budget cycle. Some of these common difficulties are opacity in security policy formulation, secrecy regarding past expenditures, and lack of transparency in security sector expenditures and spending. The lack of unified control mechanisms for all security forces and government ministries obscures spending procedures, making oversight by the SAACB complicated and inefficient and lacking in transparency and accountability measures. This lack of unified control mechanisms can also reveal opportunities for corruption and obscure wastefulness in spending.

In addition to these organisational problems, the lack of a functioning legislature has created a deficient and weak legal framework governing financial oversight institutions. There is a need for a functioning legislative authority that is able to develop and draft laws and regulations and amend existing laws for strengthening financial oversight institutions in the occupied Palestinian territory.

An internal committee from the Ministry of Finance proposed some amendments on these

laws in 2010, particularly the amendments presented on the *Council of Ministers Decision No. 43 of 2005 on the Financial System of the Ministries and Public Institutions and its Amendments of 2010*, which has been presented to the President for approval, but as yet no response has been issued. The shortcomings in the legal framework negatively affect the overall performance of these institutions, slowing down the implementation of their work.

Problem statement

Currently, the existing financial oversight institutions and financial oversight departments in the security sector do not follow a unified process for exercising oversight due to the absence of a clear legal framework for financial and administrative oversight.¹ This lack of a unified oversight system can potentially obfuscate processes, leading to mismanagement and corruption. Furthermore, it makes oversight of all security forces and executive authorities by the SAACB extremely difficult and time consuming.

Staff at Palestinian financial and administrative institutions also lack knowledge in international best practice and the specialised skills to conduct efficient and effective financial oversight. This also hinders the performance of these institutions.

Lastly, Palestinian financial and administrative institutions lack the independence required to carry out financial oversight which is in line with international standards.

⁴ DCAF (2013) *A Palestinian Legal Collection: Financial and Administrative Oversight in the Security Sector*, p. 4.

2. ASSESSING TRAINING NEEDS

Needs Assessment to Build the Ground for Capacity Building

In 2011, DCAF signed a Memorandum of Understanding with the State Audit and Administrative Control Bureau (SAACB) to provide assistance related to the Strengthening of Financial Oversight of the Security Sector. Under this framework, in 2013 both organisations launched the project 'Assisting Palestinian Financial Oversight Institutions in Strengthening Financial Oversight in the Security Sector'. The objective of this project is to assist relevant Palestinian institutions in strengthening financial oversight in the security sector through building the capacities of financial audit and control units within a number of financial oversight institutions. Specifically, the project aims to address the problems outlined in the previous chapter of this need assessment including developing the skills and capacities of staff at financial oversight institutions, supporting the alignment of oversight procedures and gathering recommendations for legal and institutional reform.

The project beneficiaries include key financial oversight bodies in the oPt: the Palestinian Legislative Council, Office of the President, State Audit and Administrative Control Bureau, Council of Ministers, Anti-Corruption Commission, Military Central Financial Administration, Ministry of Finance, Ministry of Interior, as well as the Palestinian security agencies and representatives from civil society organisations.

DCAF and SAACB undertook an assessment of the training needs of the financial oversight institutions' staff. On the basis of the results of the needs assessment process, DCAF and SAACB will develop and conduct training activities for these staffers to contribute to the strengthening of the capacities of their respective institutions.

Methodology

DCAF, in cooperation with SAACB, consulted the heads of the financial oversight institutions listed

above to obtain an overview of the problems they experience in their work. Following these preliminary consultations, DCAF and SAACB invited 15 representatives of these institutions to join a task force on capacity development of financial oversight institutions.

Between May and July 2013, DCAF and SAACB held four task force meetings to assess training needs of the participating financial oversight institutions. Each task force meeting focused on one or two specific topics covering key areas of financial oversight:

- The legal framework of financial oversight in the security sector;
- Budgetary processes concerning the security sector;
- Mechanisms and procedures for financial oversight in the security sector;
- The role of the donors and;
- Capacities and professional development opportunities of financial oversight staff.

Findings

During the task force meetings, members explained their current working conditions and indicated that they would like to further develop their knowledge on how to perform more effective and efficient financial oversight work and on international best practices in these areas. Based on their responses, DCAF and SAACB identified needs in the following three areas:

1. The legal framework and financial oversight in the security sector

Most participating task force respondents said they have little knowledge of international financial oversight standards. Participants therefore expressed a desire to learn about international best practice. Most members of the task force stressed the need to conduct legal training for financial oversight staffers. They wish

to receive training that focuses on the following three elements:

- Understanding the legal framework and applying it to their work
- Developing legal drafting skills: this should enable participants to analyse, review and propose amendments to the existing legal framework.
- Handling of classified information: participants wish to gain a solid understanding of how to deal with classified information while overseeing security sector budgets.

2. Budgetary processes concerning the security sector

Task force members have different degrees of involvement in the budgetary process. Most of them are mainly involved in practicing oversight. According to Palestinian law,⁵ the budget in the PNA is first prepared by the budgetary team

Task force members said they lack experience in the budgetary process and recommended that staff receive tailored training in the following areas:

- Financial planning and budget analysis;
- Programme budgeting versus item budgeting;
- Budget planning processes and oversight functions among the main financial oversight institutions;
- International standards for measuring performance;
- Internationally accepted audit methods.

3. Mechanisms and procedures for financial oversight in the security sector

Most task force members deplored the absence of clear procedure for financial oversight in their respective institutions. Each of the institutions has developed their own individual and unique

Figure 1. How the budget is prepared and approved in the Palestinian National Authority according to Palestinian legislation⁶



in the Ministry of Finance who then send it to the Council of Ministers for review and approval, and then to the PLC for final endorsement and approval. In practice, however due to PLC being inactive, the budget is sent to the Office of the President for endorsement and approval instead of the PLC.⁶

⁵ Law of the Organisation of the General Budget and Public Finances No. 7 of 1998, Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions and Decision of the Council of Ministers No. 26 of 2006 on the Amendment of the Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions.

⁶ Ibid.

internal control mechanisms for oversight. This makes external oversight by SAACB extremely difficult as it has to understand the unique procedures and systems of every single institution. Task force members highlighted a need for training on the following topics:

- standards of transparency, accountability, independence and integrity applied in the security sector;
- understanding the different roles of the various Palestinian financial oversight institutions in the security sector;

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- accountability practice in the security sector;
- handling classified information while carrying out oversight work;
- harmonising exceptional cases in budgeting for the security sector and the application of the law in these cases;
- information on countries' experiences and lessons learned on financial oversight of the security forces.

than the ad hoc systems of each agency and institution which currently exists.

- Training materials and methodology should focus on "learning by doing", prioritising practical components rather than theory. Training workshops should focus on skills development rather than be a series of theoretical lectures.

4. The role of the donors in financial oversight

A number of task force members indicated that implementing grants from donors requires them to have a good understanding of donor requirements. Their lack of specific knowledge of such requirements may undermine their own oversight procedures. Therefore training needs would have to focus on:

- Developing methods for reconciling international donor requirements with existing Palestinian legislation
- Understanding transparency and accountability criteria in international grant agreements and knowing how to apply them in practice.

5. Capacities and professional development opportunities for financial oversight staffers

In the final task force meeting, task force members discussed opportunities for professional development and made the following recommendations and requests:

- A general introductory training should be organised on the main topics in financial oversight including the budget cycle, mid-term strategic financial planning for security sector institutions and building integrity of security sector institutions.
- Training courses should be attended by employees and officials from the SAACB, PLC and the financial control departments in the ministries and the security agencies in order to facilitate coordination among departments and ensure the same information and skills are acquired by all attendees. This measure would also contribute to the creation of one overarching financial oversight system, rather

3. RECOMMENDATIONS & NEXT STEPS

Based on this training needs assessment, DCAF, with the support of international experts and in cooperation with SAACB, plans to organise a series of training workshops to support and strengthen the capacities of financial oversight staffers.

DCAF will organise four two-day training workshops for 60 financial oversight staffers from the involved organisations which participated in this training needs assessment. The purpose of the two-day training workshops will be to provide the trainees with an introduction to main principles of financial oversight in the security sector and international standards. After that, DCAF will organise an in-depth eight-day training module for the task force members. This training

will serve to enlarge their knowledge on the areas identified during the needs assessment and mentioned in this report.

Based on the recommendations of the task force, DCAF an associated expert will also draft and publish a working paper addressed to key political decision-makers in key PNA ministries, the executive leadership of the security forces and the SAACB on the financial oversight landscape in the Palestinian security sector. The working paper will discuss the strengths and weaknesses of the entire financial oversight system in the security sector and not be limited to staff capacities, and will conclude with recommendations to all stakeholders involved.

Annex 1: List of Task Force Members

Palestinian Legislative Council

Mohammed Salah Eldin, Clerk of Budget Committee

Saed Zaid, Clerk of Security and Interior Committee

State Audit and Administrative Control Bureau

Yousef Hantash, Acting Director of Governance

Sudqi Ibseseh, Manager of Financial Control Department

Ministry of Finance

Mahmoud Za'roor, General Director of Financial Oversight for Civil Sector

Abed Abu Reedah, General Director of Financial Oversight for Military Sector

Sulaiman Awad, Director of Control of Finance Department for Military Sector

Office of the President

Fayez Irsheed, Director of Control Department

Council of Ministers

Mona Awadh, General Director of Internal Control Department

Central Military Financial Administration

Iyad Shami, Director of Internal Oversight and Inspection Department

National Security Forces

Mohannad Abdel Majeed, Manager of Finance Department

Preventive Security Agency

Isa Jawaedeh, Director of Finance Department

Palestinian Police

Rafat Abu Rub, Manager of Finance and Budget Department

Anti-Corruption Commission

Isam Abdel Haleem, Director of Audit and Inspection

Talal Abu Ghazaleh Auditing Company

Jamal Milhem, Executive Manager

Annex 2: Mapping of Palestinian institutions involved in financial oversight in the security sector

Branch	Institution	Mandate Related to the Finances of the Security Sector	Reports to	Number of employees	Key relationships	Legal framework for involvement in financial oversight	Laws regulating the institution
Legislative	Palestinian Legislative Council (PLC)	<ul style="list-style-type: none"> - Review and approves budget; - Enacts laws relevant to financial oversight; - Oversees security sector institutions. <p><i>Tripartite Committee:</i></p> <ul style="list-style-type: none"> - Reviews and approves the intelligence budget. <p><i>Budget Committee:</i></p> <ul style="list-style-type: none"> - Reviews and prepares general budget draft law; - Puts forward budgetary recommendations to the PLC. <p><i>Internal Committee (established by not yet activated):</i></p> <ul style="list-style-type: none"> - Reviews the laws relevant to security. 		15 staffers in specialised committees and legal department	Office of the President; SAACB; ACC; Council of Ministers.	<ul style="list-style-type: none"> - Basic Law of 2003; - PLC Bylaw of 1996; - Law of the Organisation of the General Budget and Public Finances No. 7 of 1998. - Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions - Decision of the Council of Ministers No. 26 of 2006 on the Amendment of the Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions. 	<ul style="list-style-type: none"> - Amended Basic Law of 2003, Art. 47-62; - PLC Bylaw of 1996.
Executive	Office of the President	<ul style="list-style-type: none"> - Oversees direct operations of the General Intelligence Department. - The Financial and Administrative Control Department at the Office of the President conducts administrative control and financial auditing of the Office of the President and its administrative departments (civilian only). 	President	4 staffers in the Administrative and Financial Control Department		<ul style="list-style-type: none"> - Law of Civil Service No. 4 of 1998; - Law No. 6 of 1999 on Tenders for Governmental Work; - Law No. 9 of 1999 on General Supplies; - Decree Law No. 15 of 2011 on Public Procurement; - Internal regulations and instructions. 	<ul style="list-style-type: none"> - Amended Basic Law of 2003, Art. 34-46
	Council of Ministers	<ul style="list-style-type: none"> - Reviews and approves general budget - Submits to the Office of the President the laws of the PLC for approval; - Internal Financial and Administrative Control Unit at General-Secretariat of the Council of Ministers conducts administrative control and financial auditing of General-Secretariat; - Ensures effective use of public funds in accordance with policies and laws. 	Secretary General of the Council of Ministers	5 staffers in the Financial and Administrative Control Unit	PNA ministries	<ul style="list-style-type: none"> - Law of Civil Service No. 4 of 1998; - Law No. 6 of 1999 on Tenders for Governmental Work; - Law No. 9 of 1999 on General Supplies; - Decree Law No. 15 of 2011 on Public Procurement; - Internal regulations and instructions. 	<ul style="list-style-type: none"> - Amended Basic Law of 2003, Art. 63

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Branch	Institution	Mandate Related to the Finances of the Security Sector	Reports to	Number of employees	Key relationships	Legal framework for involvement in financial oversight	Laws regulating the institution
	Ministry of Interior	<ul style="list-style-type: none"> - Responsible for all funds, property and equipment belonging to the security forces. 	President Council of Ministers		Security forces	<ul style="list-style-type: none"> - Presidential Decree No. 12 of 2002; - Law of Service in the Palestinian Security Forces No. 8 of 2005; - Law of Civil Service No. 4 1998; - Law No. 6 of 1999 on Tenders for Governmental Work; - Law No. 9 of 1999 on General Supplies; - Decree Law No. 15 of 2011 on Public Procurement; - Internal regulations and instructions. 	<ul style="list-style-type: none"> - Amended Basic Law of 2003, Art. 65 (applicable for all PNA ministries)
	Ministry of Finance	<p>Financial oversight is managed through the Financial Oversight Department-Civilian Sector and Financial Oversight Department-Security Sector which:</p> <ul style="list-style-type: none"> - Ensure efficient use of money in accordance with purpose, and prevent mismanagement of public funds; - Practice monitoring on the expenditure of departments either funded by the general budget, grants, or others; - Exercise rapid assessment of funds, partnerships and fixed assets; - Coordinate with finance departments in the security forces to follow up on observations of SAACB and respond to them; - Provide advice and consultation for all of the security services and the Military Central Financial Administration (Military) regarding financial matters; - Ensure public funds allocated by the Ministry of Finance are used to purchase civilian and military equipment; - Provide accurate graphical and statistical information on independent expenditures and income of civilian and military hardware to the competent authorities; - Interact with the competent authorities on audit and review of expenditures and revenues in all that would develop control; - Review civilian and security forces' expenditures. 	President Council of Ministers SAACB Ministry of Interior	<p>85 employees in the Financial Oversight Department-Civilian Sector (working as financial controllers in different ministries)</p> <p>25 employees in the Financial Oversight Department-Security Sector (all placed at the Military Central Financial Administration)</p>	<p>PNA ministries</p> <p>Security forces</p> <p>SAACB (Military) Central Financial Administration</p>	<ul style="list-style-type: none"> - Decree Law on General Budget of 2012; - Laws relevant to Military Finance: Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions - Decision of the Council of Ministers No. 26 of 2006 on the Amendment of the Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions. - General Supplies Law No. 9 of 1998; - Law of the Organisation of the General Budget and Public Finances No. 7 of 1998 and annual accessories; - Law No. 6 of 1999 on Tenders for Governmental Work; - General Intelligence Law No. 17 of 2005; - Financial System of the Palestinian General Intelligence of 2007; - Supplies and Procurement System of the Palestinian General Intelligence of 2007; - Law of Service in the Palestinian Security Forces No. 8 of 2005; - Law of Public Retirement No. 7 of 2005; - Income Tax Act 2008, as amended in 2011; - Council of Ministers Resolution No. 41 of 2004 and the Special Regulation Allowances Official Work Assignments; - Regulations on Allowances and Expenses of the Official Work Assignments and External Courses for Palestinian Security Forces No. 20 of 2010; - Council of Ministers' Resolution on Identifying the level of prices or bids for vehicles insurance; - The Exceptional Financial Regulation approved by Prime Minister Salam Fayyad on the 7th of December 2010. 	<ul style="list-style-type: none"> - Amended Basic Law of 2003, Art. 65 - Law of Civil Service No. 4 of 1998

Branch	Institution	Mandate Related to the Finances of the Security Sector	Reports to	Number of employees	Key relationships	Legal framework for involvement in financial oversight	Laws regulating the institution
	(Military) Central Financial Administration	<ul style="list-style-type: none"> - Along with the Ministry of Interior, prepares security forces' budgets and submits them to the Ministry of Finance; - Oversees security forces' budget implementation; - Reviews spending requests from security forces. 	Ministry of Finance (Financial Oversight Department-Security Sector) Part of General Security	16 staff in Financial and Administrative Department (some of whom are placed in security forces)	Security forces	<ul style="list-style-type: none"> - Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions - Decision of the Council of Ministers No. 26 of 2006 on the Amendment of the Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions 	PLO Revolutionary Law of 1979
	State Audit and Administrative Control Bureau (SAACB)	<ul style="list-style-type: none"> - Controls the expenditures of the PNA and its revenues, loans, advances, storehouses and warehouses, in the manner set forth in the law; - Implements policies pertaining to control and inspection in a manner that guarantees the promotion of transparency, credibility and clarity in the work of the Government, public institutions and bodies, and those alike; - Audits grants, gifts and donations to administrative parties and their disbursement, and controls the extent to which they conform to the laws and regulations in force; - Ensures the provisions of the Budget Law and the annual budget are implemented and that the respective financial orders and drafts are made, pursuant to its provisions; - Reveals financial, administrative and legal contraventions made by employees during or by virtue of their functions. 	Office of the President Prime Minister PLC Council of Ministers Anti-Corruption Commission Judicial authorities	152, including 75 auditors	Security forces Ministry of Finance PLC	<ul style="list-style-type: none"> - The Law of the Financial and Administrative Control Bureau No.15 of 2004; - Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions - Decision of the Council of Ministers No. 26 of 2006 on the Amendment of the Decision of the Council of Ministers No. 43 of 2005 on the Financial Regulation of Ministries and Public Institutions - Law of the Organisation of the General Budget and Public Finances No. 7 of 1998. 	<ul style="list-style-type: none"> - Amended Basic Law of 2003, Art. 96; - Law of the Financial and Administrative Control Bureau No.15 of 2004.

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Branch	Institution	Mandate Related to the Finances of the Security Sector	Reports to	Number of employees	Key relationships	Legal framework for involvement in financial oversight	Laws regulating the institution
Judiciary	Anti-Corruption Commission (ACC)	<ul style="list-style-type: none"> - Investigates corruption cases in the security sector (responsible for following up any corruption case brought by the Office of the President, the Council of Ministers, the judiciary, the public prosecution, civil society organizations, political parties, charitable societies etc.); - Operates an independent hearing system deciding on corruption cases which it then sends to court; - Creates and implements general policies on anti-corruption; - Assists in exposing all forms of corruption and its sources; - Raises community awareness about corruption among legislative, executive and judicial bodies, and civil society. 	Independent body which receives its budget from the PNA	40	SAACB PLC Public Prosecution	- Amended Law No. 1 of 2005 on Illegal Gains (Amended Law No. 1 of 2005 on Anti Corruption)	Decree Law No. 7 of 2010; Amended Law No. 1 of 2005 on Illegal Gains (Amended Law No 1 of 2005 on Anti Corruption); Personnel Regulations for Anti Corruption Commission No. 9 of 2011.

