

Strategic Plan

ECOSAI

2016-2021



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1. ECOSAI STRATEGIC PLAN 2016-2021-AN OVERVIEW

Mission

Economic Cooperation Organization's Supreme Audit Institutions (ECOSAI) is an independent professional and non-political regional organisation that aims at IMPROVING relations in the field of public sector audit, among the member states of ECO possessing different experience of economic and social developments; COOPERATING in sharing the burden of professional development of the auditors of ECO countries; PROMOTING exchange of views and experience among SAIs of member states of ECO, which have evolved on different lines and perform different functions; ACTING with the spirit of cooperation and brotherhood and ENCOURAGING SAI employees to deliver their duties with the highest sense of responsibility, efficiency and professionalism.

Vision

Endeavour to promote delivery by the SAIs of their assigned duties with efficiency, economy, effectiveness, transparency, accountability, and in accordance with international standards and best practices to facilitate good governance in the public sector.

Core Values

Core values are the basic principles, which act as the foundation on which the Strategic Plan rests. The strategic goals, programmes and activities proposed in this Strategic Plan are formulated to be fully aligned with these core values. All future policies, procedures and practices of ECOSAI are to be formulated in line these core values. The core values of ECOSAI are professionalism, innovation, cooperation, inclusiveness and partnership.

<p style="text-align: center;">Strategic Goal 1 Capacity Building of member SAIs</p> <ol style="list-style-type: none"> 1. Enhance the effectiveness of training programs. 2. Focus on ISSAIs, emerging audit areas and existing areas based on needs of member SAIs. 3. Increase bilateral and multilateral cooperation. 4. Strengthen the existing process of capacity building 5. Cooperate with INTOSAI and IDI for capacity development 	<p style="text-align: center;">Strategic Goal 2 Knowledge Sharing</p> <ol style="list-style-type: none"> 1. Increase opportunities for knowledge sharing and exchange of experiences. 2. Enhance the utility of the ECOSAI website. 3. Promote technical cooperation and consultation among member SAIs. 4. Better use of Information Technology.
<p style="text-align: center;">Strategic Goal 3 Strengthening relationships among member SAIs and international organizations</p> <ol style="list-style-type: none"> 1. Exchange visits and expertise among the member SAIs. 2. Encourage bilateral relations among member SAIs through signing formal memoranda of understanding. 3. Encourage member SAIs to become active members of international organizations like INTOSAI 	<p style="text-align: center;">Strategic Goal 4 Make ECOSAI a Modern International Organization</p> <ol style="list-style-type: none"> 1. Assessing ECOSAI's organizational and decision making structure on regular bases. 2. Ensure sufficient funding for ECOSAI operations. 3. Remain abreast of the latest developments in public sector auditing.

2. INTRODUCTION

ECOSAI stands for Economic Cooperation Organization's Supreme Audit Institutions. The Supreme Audit Institutions of Azerbaijan, Afghanistan, Iran, Kazakhstan, Kyrgyzstan, Uzbekistan, Pakistan, Tajikistan, Turkmenistan and Turkey are the members of ECOSAI. The Court of Audit of Northern Cyprus Turkish Republic is the observer member of ECOSAI.

Organizational structure of ECOSAI consists of:

- Assembly
- Governing Board
- Secretariat
- Committees

The **Secretariat of ECOSAI** is in Islamabad, Pakistan.

The organization of Supreme Audit Institutions of ECO countries, inspired by the principle of equality of all member institutions and by the respect for the legal frameworks governing each member institution and seeking the possibility of affiliating to International Organization of Supreme Audit Institution (INTOSAI), shall aim at:

- ✓ Exchanging knowledge and skills in government auditing among member institutions
- ✓ Sharing experience in the practice and development of auditing
- ✓ Promoting development of auditing standards in collaboration with standard setting bodies
- ✓ Fostering mutual collaboration and brotherhood among the staff of member institutions
- ✓ Developing information and database on government auditing practices of member SAIs'
- ✓ Encouraging joint research activities and transfer of knowledge in government auditing

The first Strategic Plan for making ECOSAI a vibrant and effective organization was prepared for the period 2013-2015 by a Working Group that was formed during extra ordinary session of ECOSAI Assembly which was held along with 16th ECOSAI Governing Board Meeting in Turkey in 2011.

The Working Group comprised experts from member SAIs, (list at Annexure A) who proposed a draft Strategic Plan for period 2013-2015. The draft Strategic Plan was presented and approved in 17th ECOSAI Governing Board Meeting on November 08, 2012.

During the 20th Governing Board Meeting of ECOSAI held in Dushanbe Tajikistan on September 21-22, 2015, the progress on various objectives of Strategic Plan was evaluated. It was felt that as the Strategic Plan has completed its time period it may be revised. For this a Working Group was designated which included members from SAIs Pakistan, Iran and Turkey. The revised Strategic Plan will cover a period from 2015-2021.

3. SWOT ANALYSIS OF ECOSAI CURRENT SITUATION

The SWOT analysis of the current situation of the ECOSAI is a process that identifies the Strengths and Weaknesses (of internal environment of the organization), and, Opportunities and Threats (of external environment of the organization). Such an analysis helps in giving direction for identifying and formulating the goals of a Strategic Plan.

Attempt of the ECOSAI Secretariat and the members of the committee at the SWOT analysis and its outcome are outlined as follows:

3.1. STRENGTHS

1. Some of the SAIs have already made outstanding progress in the field of public sector auditing,
2. An unquestionable willingness among all member SAIs to join in the new regional and global dynamics for greater cooperation, progress and professional up gradation,
3. Availability of high level of competencies within the member SAIs that can be of mutual benefit for professional development of other member SAIs,
4. Member SAIs are linked with each other by strong bond of common culture and history,

5. Database of experts in various fields of state auditing is available for imparting training courses,
6. Some SAIs are members of two regional groups (ASOSAI, EUROSAI) of the INTOSAI, which brings together unique and rich experience of these groups to the ECOSAI,
7. Availability of trainers and modern training facilities for imparting training courses,
8. Commitment to further enhance mutual / reciprocal cooperation between member SAIs and improving quality of life of the peoples of their countries through professionalism in public sector auditing,
9. Willingness on the part of SAIs, which have a comparatively longer history in state auditing, to share their knowledge and expertise with other member SAIs,
10. The ECOSAI Circular, an existing communication medium, has potential of becoming a good source for experience and knowledge sharing in capacity building,
11. The ECOSAI website has the potential of becoming the launching pad for member SAIs in sharing of experience and other relevant material with colleagues from member SAIs,

3.2. WEAKNESSES

1. While English is the official language of the ECOSAI, but it is not the official language of all member states. This situation hinders free communication between individuals attending trainings and symposia which leads to lack of interest in participation and impacting the efficacy of such exercises,
2. Efforts to attract active participation in ECOSAI meetings and Assembly and regulating payment of annual subscription from some of the member SAIs continues to remain an unfulfilled hope,
3. The operating environment amongst member SAI's leads to difference in perception of approach and methodology during training and symposia,

4. With limited internal resources and lack of funding from external sponsors, the financial burden of training courses has to be borne by host SAI's which results in continued reduction in undertaking the number of courses over the years,
5. As progress of adopting the International Standards is at varied stages amongst member SAIs the need for filling the void between member SAIs is getting pronounced,
6. There are chances that ECOSAI may have to remain an unrecognized sub-regional group of SAIs as acceptance of further groupings of SAIs is not being encouraged or accepted by the INTOSAI and ASOSAI (in the back-drop of the recent formation of ASEANSAI).

3.3. OPPORTUNITIES

1. Commitment to further enhance mutual /bilateral cooperation between member SAIs and improving quality of life of the people of their countries by professionalism in auditing,
2. Willingness on the part of SAIs, which have a comparatively longer history in state auditing, to share their knowledge and expertise with other member SAIs,
3. The ECOSAI Circular can become a good source for experience and knowledge sharing for capacity building,
4. The ECOSAI forum can be used by those member SAIs who wish to become member of INTOSAI,
5. Presenting a report to the ASOSAI Assembly by the President of ECOSAI (since the 13th ASOSAI assembly in 2015 in Malaysia) regarding the activities of the ECOSAI in the region could be a wise initiative to introduce ECOSAI to the rest of the world. This continued effort could lead to popularity and credibility of ECOSAI.

6. Pushing ECOSAI towards a strong professional audit organization in the ECO region so that ECOSAI is accepted as one of INTOSAI's regional groups in the long term. In this case, ECOSAI can benefit from the technical and organizational supports of INTOSAI.
7. ECOSAI may consider establishing a better relationship with ECO Council of Ministers through annual reports on lines similar to the relationship between INTOSAI and United Nations. The aim would be obtain support for the ECOSAI initiatives.

3.4. THREATS

1. The ECOSAI seems to remain a regional group of SAIs not associated with ASOSAI and INTOSAI as evident from the recent and past decisions of the INTOSAI,
2. Lack of interest by some SAIs in events of the ECOSAI, which sometime effects the event .
3. The public audit institution in some member countries have recently been created or have not worked as SAIs for long period of time in the few member states.

4. COMPONENTS OF THE STRATEGIC PLAN

4.1. ECOSAI MISSION

The Economic Cooperation Organisation's Supreme Audit Institutions (ECOSAI) is an independent professional and non-political regional organisation that aims at IMPROVING relation in the field of public audit, among the States of ECO possessing different experience of economic and social developments; COOPERATING in sharing the burden of professional development of the auditors of ECO countries; PROMOTING exchange of view and experience among SAIs of member states of ECO, which have evolved on different lines and perform different functions; ACTING with the spirit of cooperation and brotherhood and

ENCOURAGING SAI employees to deliver their duties with the highest sense of responsibility, efficiency and professionalism.

4.2. ECOSAI VISION

Endeavour to promote delivery by the SAIs of their assigned duties with efficiency, economy, effectiveness, transparency, accountability, and in accordance with recent concepts to facilitate good governance in the public sector.

4.3. ECOSAI CORE VALUES

Core values are the basic principles, which act as the foundation on which the Strategic Plan rests. The strategic goals, programmes and activities proposed in this Strategic Plan are formulated to be fully aligned with these core values. All future policies, procedures and practices of ECOSAI are to be formulated in line these core values. The core values of ECOSAI are professionalism, innovation, cooperation, inclusiveness and partnership.

✓ **Professionalism**

ECOSAI works with integrity, transparency and independence. ECOSAI performs work of high quality in conformity with standards and best practices and strives for continuous improvement.

✓ **Innovation**

ECOSAI constantly seeks ways and means of introducing innovations that meets the needs of its stakeholders. It believes in taking acceptable risk in trying new initiatives and in tackling challenges while at the same time being flexible in adapting to change.

✓ **Cooperation**

ECOSAI pledges for mutual cooperation and responsibility for the achievement of the agreed goals.

✓ **Inclusiveness**

ECOSAI recognizes the diversity of its members and believes in the principle of mutual respect and gender balance. In supporting its members, it provides equal opportunity for participation.

✓ **Partnership**

ECOSAI establishes and maintains strategic partnership with stakeholders and works together with them for achieving good governance.

5. ECOSAI GOALS AND IMPLEMENTATION MECHANISM

5.1. GOAL 1: *CAPACITY BUILDING OF MEMBER SAIS*

5.1.1. *ENHANCE THE EFFECTIVENESS OF TRAINING PROGRAMS*

- Strengthen efforts to identify training needs and monitor the quality of training and outcomes in collaboration with training partners.
- Diversify contents of capacity building programs to address diverse needs of member SAIs.
- Enhance the quality and outcome of training activities through mobilizing competent trainers from inside and outside of ECOSAI and better utilization of training tools and methodology.
- Implementation of revised training plan and obtaining feedback from member SAIs regarding effectiveness of the trainings activities and training material.
- Holding courses for trainers to better educate them about the peculiar requirement of ECOSAI training courses.

5.1.2. *FOCUS ON ISSAIS, EMERGING AUDIT AREAS AND EXISTING AREAS BASED ON NEEDS OF MEMBER SAIS*

- Member SAIs to assess their status in respect of implementation of ISSAIs. SAIs may devise road maps on how and when ISSAIs will be implemented depending upon their requirements.
- Dissemination of knowledge on adoption and implementation of ISSAI. SAIs with advanced knowledge of ISSAIs and their implementation may share the success stories and offer help and support to members of ECOSAI community.
- ECOSAI will also focus on SAIs needs for capacity development support in areas like performance audit, IT audit, audit of public debt, public works projects, procurement, fraud and corruption, etc.

5.1.3. INCREASED BILATERAL AND MULTILATERAL COOPERATION

- New avenues for mutual cooperation will be explored at bilateral and multilateral levels for which MOUs can be drafted keeping in view the individual requirements of the countries signing MOUs.
- Permanent sponsorship relations will be explored to provide financing for training programs, other meetings and events of ECOSAI.
- Encourage member SAIs to continue and to increase their voluntary contributions.

5.1.4. STRENGTHEN THE EXISTING PROCESS OF CAPACITY BUILDING

- Design and implement comprehensive capacity development programmes.
- Experiment with different methods of programme delivery, such as face-to-face capacity development, e-learning.
- Conduct cooperative audits.
- Getting a feedback on the application of learned knowledge and skills by participants or setting up of organizational systems at the SAI level.

5.1.5. COOPERATE WITH INTOSAI AND IDI FOR CAPACITY DEVELOPMENT

- Increase communication with INTOSAI and IDI.
- Study the capacity building initiatives of INTOSAI and IDI for adoption by ECOSAI as per the specific needs of member SAIs.
- Explore the possibility of capacity building of member SAIs under the auspices of INTOSAI and IDI with reference to capacity building programme proposed and supported by IDI- ASOSAI.

5.2. GOAL 2: KNOWLEDGE SHARING

5.2.1. ENHANCE THE UTILITY OF THE ECOSAI WEBSITE

- Enhance the functions and utility of the ECOSAI website and update its contents regularly to establish its role as a knowledge sharing tool.
 - Facilitate more contributions from member SAIs.
 - A database shall be created which shall include sample reports, best practice of SAIs and other documents produced by member SAIs.
 - Web-site to be upgraded so that the links to the training courses conducted for ECOSAI countries are placed on web-sites for future references and viewing.
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5.2.2. INCREASE OPPORTUNITIES FOR KNOWLEDGE SHARING AND EXCHANGE OF EXPERIENCES

- Encourage member SAIs to provide more knowledge sharing opportunities for other members.
 - Auditor exchange programs as well as joint audit studies will be promoted.
 - Short-term visits be organized among member SAIs working on the same audit area.
 - Joint audit exercises and parallel audit activities will be held by member SAIs.
 - Sharing of results of the joint projects with other stakeholders.
 - Contacting other International Organizations for exploring enhanced opportunities of trainings and capacity development of SAIs.
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5.2.3. PROMOTE TECHNICAL COOPERATION AND CONSULTATION AMONG MEMBER SAIS

- Encouraging the SAIs with professional and experienced staff members to help others in introduction of new ideas and technologies.
 - Secretariat may maintain a database of the experts within the ECOSAI.
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5.2.4. BETTER USE OF INFORMATION TECHNOLOGY

- Deliberate regularly upon the role of IT in improving information management and communication among member SAIs.
- Share advancements/knowledge of IT solutions from one member SAI to another member SAI when required.

5.3. GOAL 3: STRENGTHENING RELATIONSHIPS AMONG MEMBER SAIS AND INTERNATIONAL ORGANIZATIONS

5.3.1. ENHANCE RELATIONSHIP AMONG ECOSAI MEMBERS.

- Maintain and develop closer cooperation and understanding among member SAIs through enhanced interaction.
- Establish an online communication network among participants in various ECOSAI events by establishment of effective Community of Practice (CoP)
- Facilitate contact between the member SAIs professionals working in the same field.

5.3.2. EXCHANGE VISITS AND EXPERTISE AMONG THE MEMBER SAIS

- Exchange visits by the Heads and members of SAIs, experts, facilitators and resource persons.
- More focus on attending to the needs of the newly created and developing SAIs by giving preference to their requirements.
- Individual SAIs and Secretariat of ECOSAI to identify and select possible projects to be jointly undertaken by ECOSAI members.

5.3.3. ENCOURAGE BILATERAL RELATIONS AMONG MEMBER SAIS THROUGH SIGNING FROMAL MEMORANDA OF UNDERSTANDING

- Some SAIs within the ECOSAI community have bilateral arrangements for mutual cooperation. Since such arrangements lead to strengthening of bond among SAIs, therefore, signing of formal MoUs between member SAIs will be encouraged.

- SAIs may inform secretariat about bilateral Memoranda of Understanding among SAI and report on its progress may be presented to the Governing Board.

5.3.4. ENCOURAGE MEMBER SAIS TO BECOME ACTIVE MEMBERS OF INTOSAI

- Highlighting the importance of becoming member of the INTOSAI to those SAIs which are not yet members of the INTOSAI.
- Facilitating aspiring members by providing them professional assistance.

5.4. GOAL 4: MAKE ECOSAI A MODERN INTERNATIONAL ORGANIZATION

5.4.1. REVIEW OF ECOSAI'S ORGANIZATIONAL AND DECISION MAKING STRUCTURE

- Organize and govern ECOSAI in a manner that promotes economical, efficient, and effective working practices, timely decision-making, and effective governance practices, while maintaining due regard for regional autonomy, balance, and the different models and approaches of member SAIs.

5.4.2. ENSURE SUFFICIENT FUNDING FOR ECOSAI OPERATIONS

- Assessing funding-related issues such as the budget and dues structures of the organization and feasibility of utilizing available resources on periodic basis.
- Develop and sustain further cooperation with the international Donor Community.

5.4.3. REMAIN ABREAST OF THE LATEST DEVELOPMENTS IN PUBLIC SECTOR AUDITING

- Develop strategic partnerships to generate and disseminate research findings among the ECOSAI countries
 - Establish effective communications with internal and external stakeholders.