

Minutes of the 5th ECOSAI Assembly

October 13, 2010 Astana, Kazakhstan

The 5th ECOSAI Assembly was held on October 13, 2010 in Astana, Kazakhstan. The following attended the Assembly session as the Heads of Delegations:

- Mr. Omarkhan Oxikbayev, Chairman of the Accounts Committee for Control over Execution of the Republican Budget, Republic of Kazakhstan and President of ECOSAI.
- Mr. Tanwir Ali Agha, Auditor-General of Pakistan and Secretary General of ECOSAI.
- Dr. Mohammad Sharif Sharifi, Auditor General of Afghanistan.
- Mr. Rasulov Rizvan, Head of Department, Chamber of Accounts of Republic of Azerbaijan.
- Mr. Fereydoun Hemati, Deputy Senior President of the Supreme Audit Court of the Islamic Republic of Iran.
- Ms. Egimbaeva Gulzhan Mirovna, Acting Auditor, Accounts Chamber of Kyrgyz Republic.
- Mr. Chobirov G. Tohir, Deputy Director, Agency on State Financial Control and Struggle with Corruption of the Republic of Tajikistan.
- Mr. Abdullah Ozsan, Chair of Chamber, Turkish Court of Accounts.

The complete list of participants is at Annex-I.

1. Opening of the Assembly Session

The Chairman of the Accounts Committee for Control over Execution of the Republican Budget, Republic of Kazakhstan and the President of the ECOSAI welcomed the delegates. The President ECOSAI observed that there were close economic and cultural links among the ECO countries; that had enhanced the close relationship among the ECOSAI Member countries. The President ECOSAI expressed satisfaction over his three-year chairmanship of the ECOSAI that could be marked as strengthening ties

between the ECOSAI Member States. He hoped that the quality of public audit would be further improved through mutual cooperation in the field of professional development by the ECOSAI Member Countries.

The President, ECOSAI observed that the interaction of the Supreme Audit Institutions of the ECOSAI for the last 16 years had been primarily directed at improving the public financial control, transparency and management of financial resources and state assets by an independent external control (audit).

The President thanked the Turkish Court of Accounts for organizing the training course on “Environmental Auditing” in April, 2010. He also thanked the Islamic Development Bank for financing the training activities of the ECOSAI.

With the above remarks, the President, ECOSAI declared the 5th ECOSAI Assembly Session open.

2. Adoption of the Agenda

The President, ECOSAI presented the proposed Agenda (Annex-II) for the 5th ECOSAI Assembly which was unanimously adopted by the Assembly.

3. Activity Report by the Secretary General of ECOSAI

The Auditor-General of Pakistan and the Secretary General of the ECOSAI presented the Activity Report (Annex-III) of the ECOSAI since the 4th Session of the ECOSAI Assembly held in Antalya, Turkey in 2007. While reassuring the SAI Pakistan’s full support to the aims and activities of the ECOSAI, the Secretary General observed that the ECOSAI member states represent collective wisdom of several hundred years of state auditing and rich cultural heritage. The Secretary General assured the participants that the Secretariat of the ECOSAI would work hard to translate their decisions into concrete steps to meet the objectives of the ECOSAI Charter.

The Secretary General stressed upon equipping the human resource of the SAIs with the requisite skills to ensure effective public accountability. The Secretary General thanked the SAI Iran and the SAI Turkey for organizing the Training Courses on “Essential Skills in Financial Auditing” held from October 18-23, 2008 and “Environmental Auditing”

held from 5-16 April, 2010 respectively.

The Secretary General also explained the progress made with respect to publication of the ECOSAI Circular, and development of the ECOSAI website. The Secretary General underlined the need for participation of all Member SAIs in organizational and professional activities to achieve the objectives of the ECOSAI.

The Secretary General presented the joint resolution for vote of thanks to the Chairman of the Accounts Committee for Control over Execution of the Republican Budget, Republic of Kazakhstan and the President of the ECOSAI and his team for their services to the ECOSAI during the last three years and hosting two ECOSAI Governing Board Meetings and the 5th ECOSAI Assembly. *The ECOSAI Assembly unanimously approved this joint resolution.*

The ECOSAI Assembly adopted the report of the Secretary General.

4. Approval of the Annual Accounts for the years 2007-2009 and Budget for the Years 2010-2012

The Secretariat presented the accounts of the ECOSAI for the years 2007-2009 and the ECOSAI budget for the years 2010-2012 (Annex-IV).

The 5th ECOSAI Assembly approved the ECOSAI accounts for the years 2007-2009 and budget for the years 2010-2012.

5. Approval of the Report of the Audit Committee on audit of the ECOSAI accounts to be presented by the SAIs of Iran and Afghanistan

The audit report on the ECOSAI accounts for the period from 1st January, 2007 till December 31, 2009 prepared by the auditors of the SAI Afghanistan and the SAI Iran was presented by the SAI Iran (Annex- V) in the Assembly meeting.

The 5th ECOSAI Assembly approved the Audit Report for adoption.

6. Approval of the 10th ECOSAI Training Committee Report and its Future Plans

The ECOSAI Secretariat presented the report of the 10th Training Committee Meeting (Annex- VI) held on October 12, 2010. It was informed that the 15th ECOSAI Governing Board meeting adopted the recommendations of the 10th Training Committee Meeting which included the proposals:

- The ECOSAI Secretariat should pursue with the member states to indicate their interest on regional auditing fellowship.
- The SAI Turkey will provide the format for preparing the budget estimates for training events to the ECOSAI Secretariat shortly; and the Secretariat will use it for projecting training budget in future.
- The SAI Kyrgyz Republic and the SAI Kazakhstan informed that they would organize training courses on “Financial Auditing” in October, 2011 and “Audit of Efficiency in Implementation of Development Projects” in September, 2012 respectively.
- The ECOSAI Secretariat would approach the member states for giving proposals for funding the ECOSAI Training Programs. The proposals are expected to identify the possibility of sharing of training cost among (a) the donors (b) the SAI hosting the training and (c) the ECOSAI annual contribution.
- The issue of developing specialized training groups within the ECOSAI member states may be identified as an agenda item for the next Training Committee Meeting

The ECOSAI Assembly adopted the recommendations / proposals of the 10th Training Committee Meeting.

7. Election of the new ECOSAI Governing Board and Audit Committee members

A) The ECOSAI Secretariat informed the Assembly that the ECOSAI Governing Board in its 15th meeting held on 12th October, 2010 unanimously recommended the nominations of the following three SAIs on the ECOSAI Governing Board for the next three years:

- 1) SAI Afghanistan
- 2) SAI Kyrgyz Republic
- 3) SAI Turkey

The ECOSAI Assembly approved these nominations and appointed the above three SAIs on the ECOSAI Governing Board for the next three years.

B) The ECOSAI Secretariat further informed the Assembly that the ECOSAI Governing Board in its 15th meeting held on 12th October, 2010 unanimously recommended the nominations of the following two SAIs for the ECOSAI Standing Audit Committee:

- 1) SAI Azerbaijan
- 2) SAI Kazakhstan

The ECOSAI Assembly approved these nominations and appointed the above two SAIs on the ECOSAI Standing Audit Committee.

8. Announcement of the new President of the ECOSAI

The President announced that the SAI of Iran had expressed their desire to hold the next Assembly of the ECOSAI in Iran. *The ECOSAI Assembly unanimously approved this proposal of the SAI Iran.* According to the provision of Article 6.1 (a) of the ECOSAI, the President of the 5th ECOSAI Assembly announced that the Head of the SAI Iran (Dr. Abd-ol-Reza Rahmani Fazli, Senior President, Supreme Audit Court of Iran) would be the President of the ECOSAI for the period 2011-2013.

The Secretary General paid rich tribute to the outgoing President of the ECOSAI, Mr. Omarkhan Oxikbayev, Chairman of the Accounts Committee for Control over Execution of the Republican Budget, Republic of Kazakhstan, and welcomed the SAI Iran as the newly elected President of the ECOSAI.

9. Determination of the date and venue of the next ECOSAI Assembly.

The Head of Delegation of the SAI Iran announced that the next regular session of the ECOSAI Assembly will be held in Iran in October, 2013. As for the exact date for the next Assembly, the Secretary General informed the meeting that the ECOSAI Secretariat would coordinate with the SAI Iran for the purpose in order to avoid clash of dates with other international events.

10. Speech by the Head of Delegation of the SAI Iran

Mr. Fereydoun Hemati, Deputy Senior President of the Supreme Audit Court of Iran and the representative of the President of the Supreme Audit Court of Iran / the new President of the ECOSAI, in his address to the 5th ECOSAI session of the Assembly, thanked all the members for reposing confidence in the Iran and electing the SAI Iran as the President of the ECOSAI. He underlined the need for launching fresh initiatives for increasing the effectiveness of the ECOSAI and requested member SAIs to extend maximum support and cooperation to achieve the objectives of the ECOSAI. Mr. Fereydoun Hemati, Deputy Senior President of the Supreme Audit Court of Iran thanked Mr. Omarkhan Oxikbaye, Chairman of the Accounts Committee for Control over Execution of the Republican Budget, Republic of Kazakhstan for warm hospitality and excellent arrangements made for the ECOSAI Assembly. He also appreciated the efforts of the ECOSAI Secretariat for the ECOSAI activities.

The Deputy Senior President of the Supreme Audit Court of Islamic Republic of Iran made the following two suggestions for the consideration of the 5th ECOSAI Assembly:

1. Increasing the educational activities and holding high quality training courses regularly in the member states which will lead to increase of the importance and credibility of the ECOSAI and improvement of skills and expertise of the auditors of the ECOSAI member states.

2. Enhancing the professional credentials of the ECOSAI so that it is recognized as one of the INTOSAI's regional groups.

The Secretary General ECOSAI / the Auditor General of Pakistan welcomed the SAI Iran's election as the President of the ECOSAI and assured them to work very closely with the new President. He also assured the participants of the Assembly that the ECOSAI Secretariat will extend full support to implement the Vision of the New President. The Secretary General also assured the Assembly that the ECOSAI Secretariat would make all efforts, with the cooperation of the ECOSAI members and the President of the ECOSAI, to make the ECOSAI a more credible Institution and to attain its recognition as the regional group of the INTOSAI.

11. Other Matters

Determination of the date and venue of the next ECOSAI Governing Board Meeting

The President, ECOSAI informed the Assembly that the SAI Turkey had shown their desire to host the 16th ECOSAI Governing Board Meeting in Turkey.

The exact date and venue of next ECOSAI Governing Board Meeting would be decided in the due course of the time.

12. Closing Address by Mr. Omarkhan Oxikbayev, Chairman of the Accounts Committee for Control over Execution of the Republican Budget, Republic of Kazakhstan and President of the ECOSAI.

In his closing address, Mr. Omarkhan Oxikbayev, the Chairman of the Accounts Committee for Control over Execution of the Republican Budget, Republic of Kazakhstan and the President of the ECOSAI congratulated all the participants on the successful completion of the 15th ECOSAI Governing Board Meeting and the 5th ECOSAI Assembly. The Chairman showed satisfaction on the outcomes of the meetings i.e. the exchange of experiences on the issues of improving public financial control, improving efficiency and transparency of public resource management, and sharing of knowledge and skills in the field of public audit. The President thanked the delegates for their active participation in the proceeding of the Assembly and patient hearing.

After the concluding remarks, the President declared the 15th ECOSAI Assembly Session close.

List of Participants in the 5th ECOSAI Assembly

<u>S No.</u>	<u>SAIs</u>	<u>Name of Participants</u>
1.	SAI Afghanistan	1. Dr. Mohammad Sharif, Auditor General 2. Mr. Ahmadzai Maiwand, Control & Audit Office
2.	SAI Azerbaijan	1. Mr. Rasulov Rizvan, Head of Department 2. Mr. Maksudov Shahin, Deputy Head of Sector 3. Mr. Mammadzade Seymur, Leading Consultant
3.	SAI Iran	1. Mr. Fereydoun Hemati, Deputy Senior President 2. Mr. Morteza Asadi, Senior International Relations Expert 3. Mr. Ali Beroghani, Member of Parliament
4.	SAI Kazakhstan	1. Mr. Omarkhan N. Oxikbayev, Chairman 2. Zinaida P. Zagoskina, Member of the Accounts Committee 3. Altai B. Zeinelgabdin, Member of the Accounts Committee 4. Turekhan B. Koszhanov, Member of the Accounts Committee 5. Yelkair K. Syzdykov, Head of Apparatus 6. Halida M. Kambarova, Head of Methodology & Analytical Department 7. Anuar A. Uskenbayev, Head of Legal Department 8. Yerbol Sh. Karashukeev, Director
5.	SAI Kyrgyzstan	1. Egimbaeva Gulzhan, Auditor 2. Kan Vicheslav, Head of Analytical Unit 3. Beksultanova Gulmairam, Expert on International Issues
6.	SAI Pakistan	1. Tanwir Ali Agha, Auditor General 2. Tanweer Ahmed, Deputy Auditor General 3. Ahmad Hussain, Director General 4. Syed Umar Ali Banoori, Deputy Director
7.	SAI Tajikistan	1. Chobirov G. Tohir, Deputy Director 2. Gafurov Sharif, Head of Department
8.	SAI Turkey	1. Abdullah Ozsan, Chair of Chamber 2. Ahmed Ozdemir, Member of Court 3. Es Azmi, Principal Auditor 4. Ozkul Davut, Principal Auditor