Minutes of the 1st Meeting of the ECOSAI Training Committee

During 5th Meeting of the Board of Governors, 3rd Assembly and 2nd International Seminar of ECOSAI held in Tehran, Islamic Republic of Iran in May, 2000 Training Committee of the ECOSAI comprising representatives of the Supreme Audit Institutions of Turkey, Iran and Pakistan was set up. 1st Meeting of the ECOSAI Training Committee was held at Audit and Accounts Training Institute, Federal Government Offices Building, Gulberg-III, Lahore (Pakistan) on 18 – 19 September, 2000. The Department of the Auditor General of Pakistan played host for the meeting. Following officers of the member institutions attended the meeting:

- a) Mrs. Gulsun Canova,
 Principal Auditor, Head of Training Department,
 Turkish Court of Accounts, Ankara Turkey
- b) Mr. Massoud Tahmasebi,
 Director General,
 Center for Training and Improvement of Human Resources
 Supreme Audit Court, Islamic Republic of Iran,
 Tehran Iran
- c) Mr. Liaqat Ali Chaudhary,
 Director General,
 International Relations and Human Resources,
 Department of the Auditor General of Pakistan,
 Islamabad Pakistan
- 2. Dr. Hameed Tavajo from the Iranian Consulate in Lahore assisted Mr. Massoud Tahmasebi during the meeting.
- 3. The meeting started with words of welcome by Mr. Liaqat Ali Chaudhary for the visiting delegates. Mr. Chaudhary also spoke of the vision of the heads of the Supreme Audit Institutions of Turkey, Iran and Pakistan and their determination and sincerity for taking forward the ECOSAI through active co-operation among all members of the Organization.
- 4. The participating delegates discussed the following agenda points during their two-day meeting.
 - i) Consideration and finalization of a three-year training plan for the ECOSAI:
 - Preparation of cost estimates of six training programs to be delivered over the next three years with the financial assistance of Islamic Development Bank; and
 - iii) Identification of the training courses that the Supreme Audit Institutions of Turkey, Iran and Pakistan will be willing to deliver from their own resources.
- 5. During the meetings Mr. Massoud Tahmasebi impressed the need for utilizing full potential of the Supreme Audit Institutions of Turkey, Iran and Pakistan to meet training needs and prepare training plan for all member states particularly the SAIs of Central Asia Region. He also highlighted the need for knowing the peculiar training needs of those SAIs.

•

Mrs. Gulsun Canova thought that a formal training needs assessment (TNA) exercise would help better in this regard.

- Mr. Liaqat Ali Chaudhary informed the delegates that ECOSAI Secretariat had on two occasions in the past (i.e. 1998 and 2000) made an effort to compile the data on (i) Training institutions in the member SAIs, (ii) International Courses that could be offered by member SAIs for other sister institutions, and (iii) Courses that may be needed by member SAIs at the training institutions of other members. He further informed his colleagues that efforts of ECOSAI Secretariat did not meet much success primarily because five member institutions did not give any response on both the occasions. The SAI of Azerbaijan does not have any training establishment of its own but was willing to participate in the courses offered by other member SAIs. The SAI of Kyrgyz Republic also does not have any training establishment of its own but had identified a few courses that they wanted to be organized by other members for their staff. He was, therefore, of the view that because of the lack of response from SAIs of Afghanistan, Kazakhstan, Tajikistan, Turkmenistan and Uzbekistan we had to adopt a pro-active policy and go ahead with the formulation of a three-year training plan for the ECOSAI.
- Afte due deliberations the Training Committee developed a three-year training plan for the ECOSAI comprising of 15 training courses annexed to these minutes. The Committee decided that the first six courses in the list will be organized with the financial assistance of Islamic Development Bank while the SAIs of Turkey, Iran and Pakistan will organize another three courses each over the next three years from their own resources. The members of the Committee also identified the resource persons/trainers for each of the six courses to be delivered with the assistance of Islamic Development Bank as also the course objectives, course contents, budget estimates and cost sharing plan for each of these six courses. The Committee decided that the Secretariat will prepare a write up to which the six IDB funded courses will be annexed and the booklet (Training Plan) will be sent to the Islamic Development Bank, Jeddah, Saudi Arabia with the request for providing financial assistance. Copies of the Training Plan will also be provided to the SAIs of Turkey and Iran.
- The Committee also decided that meetings of the Training Committee will be held every year prior to the meetings of the Board of Governors and that the next meeting will be held in Kyrgyz Republic one-day before the 6th meeting of the Board of Governors. It was also decided that special meetings of the Training Committee could be convened if so needed.

The meeting ended with a note of thanks by Mrs. Gulsun Canova and Mr. Massoud 9. Tahmasebi for Mr. Manzur Hussain, Auditor General of Pakistan for organizing 1st Meeting of the ECOSAI Training Committee in Lahore, Pakistan and for the very generous hospitality extended to the visiting delegates during their stay in Pakistan. Mrs. Gulsun Canova and Mr. Massoud Tahmasebi also thanked Mr. Liaqat Ali Chaudhary for his efforts in making the meeting a success. Mr. Liaqat Ali Chaudhary thanked the Turkish and Iranian delegates for their valuable inputs and hard work in the development of the training plan. He also thanked Dr. Hameed Tavajo for his valuable assistance during the meeting.

Gulsun Canova)

Principal Auditor

Turkish Court of Accounts

(Massoud Tahmasebi)

Director General

Supreme Audit Court of Iran Department Of the

(Liaqat Ali Chaudhary)

Director General

Auditor General of Pakistan

ANNEX

Courses to be included in the 3-year ECOSAI Training Plan

1. Performance Management Auditing 2. Internal Controls 3. Budget Procedure in Turkish Public Finan 4. Auditing Public Contracts 5. Performance Auditing 16. Audit of Privatization 7. Government Auditing 8. Essential Skills in Auditing 9. Construction Projects Audit 10. Audit of Construction Expenditures 11. Audit of Construction Expenditures 12. Audit of Construction Expenditures 13. Performance Auditing 14. Performance Auditing 15. Performance Auditing	18 Days 2 Weeks 2 Weeks 2 Weeks 2 Weeks 1 Week 5 Days 9 Days 1 Week 1 Week 1 Week 2 Weeks 2 Weeks	SAI Iran SAI Iran SAI Turkey SAI Turkey SAI Pakistan SAI Pakistan SAI Iran SAI Iran SAI Iran SAI Turkey SAI Turkey SAI Turkey SAI Turkey SAI Pakistan SAI Pakistan
---	---	--