

4th ECOSAI Training Committee Report

The 4th meeting of the Training Committee of the ECOSAI was held in Islamabad on January 25, 2004. The meeting was attended by the delegates from Iran, Turkey and Pakistan.

2. The delegate from Turkey presented a report on the Islamic Development Bank (IDB) sponsored training course on "Financial Assessment Audit Workshop-Evaluation of Key indicators". The course was attended by 18 participants, 4 each from SAIs of Afghanistan, Pakistan and Turkey and 2 from the SAI of Iran. The course covered:

- Budgetary System
- Public Debt
- Quasi-Fiscal Transactions
- Fiscal Risks
- Reporting to Parliament

According to the suggestion of the 3rd Training Committee Report as adopted by the BoG at Tehran, a perspective on general principles on budgeting was included in the design of the training program.

3. The delegate from SAI of Iran suggested that keeping in view the expertise of SAI Pakistan, the Performance Audit Course planned to be held in Iran may be organized by the SAI Pakistan. Instead the SAI Iran will organize a training course in 'Essential Skills in Financial Auditing' with partial financial assistance of Islamic Development Bank (IDB). INTOSAI in collaboration with International Federation of Accountants (IFAC) is in the process of developing Guidelines for Financial Audit. The SAI Pakistan proposed that the training course in area of financial attest and compliance audit should take into account the INTOSAI guidelines, if available by the time the course is organized.

4. In pursuance of 3rd Training Committee Report as adopted by the 8th Governing Board Meeting at Tehran, ECOSAI Secretariat has circulated copies of INTOSAI Auditing Standards and Code of Ethics to all member SAIs for possible adoption. SAI Pakistan adopted these standard in the year 2002.

5. The Training Committee noted with satisfaction that the ECOSAI has so far successfully managed three training courses in the area of Performance Audit, Internal Controls and Budgeting Procedures conducted by SAIs Pakistan, Iran and Turkey respectively. Committee also reviewed the efforts made by the Secretariat to diversify the sources of funding for organizing training activities. The representative from Turkish Court of Accounts explained that it would not be possible for them to conduct any other training course till the year 2007 due to pre-occupation of their training department in a major internal training initiative. However, TCA will assume its full responsibility from the year 2007, and may arrange several courses in quick succession. Similarly, the representative from SAI Iran also explained that they will not be able to organize any ECOSAI training activity till the year 2005.

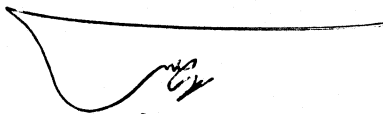
6. In the light of the 3rd Training Committee Report and the 8th BoG decision the member of the Training Committee participating in the 4th Training Committee meeting deliberated on comprehensive training program and the program to carry out the Training Need Assessment (TNA) of the member SAIs. The Iranian delegate presented a draft TNA questionnaire on the basis of which training requirements of member countries can be broadly assessed. The training committee decided that ECOSAI Secretariat will circulate the questionnaire among member SAIs and present a report in this regard to the 10th Governing Board Meeting

7. In pursuance of the 3rd Training Committee Report the SAIs of Iran, Turkey and Pakistan have nominated TNA specialists, which would be formally notified by February 15, 2004. It was therefore decided that the nominated TNA specialists will jointly carry out the Training Need Analysis of member SAIs by visiting the SAIs of Kazakhstan, Azerbaijan and Kyrgyz Republic in May-June, 2004. The nominated TNA specialists can have electronic conference and may also have pre-session meeting in the ECOSAI Secretariat. The cost of TNA specialist will be born by the SAIs of Iran, Turkey and Pakistan in respect of their nominated specialists.

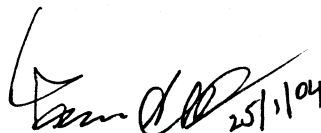
8. The revised calendar of training course will be developed on the basis of TNA report which will be submitted to the 10th BoG meeting along with a three (3) years comprehensive training plan.

9. The Training Committee also decided that till the finalization of the calendar of courses, the SAIs of Iran, Turkey and Pakistan will nominate 2 Training specialists each by end February, 2004. SAIs of Iran, Turkey and Pakistan will provide the outline of training courses in the field of Financial Auditing and Performance Auditing available with them to the ECOSAI Secretariat by March 15, 2004. The ECOSAI Secretariat will circulate these course outlines to the member SAIs by March 31, 2004. Member SAIs of the ECOSAI will make arrangements for organizing these training courses in their countries where the services of these nominated specialists will be utilized for training the auditors of the host SAI. No fee will be charged by the SAI of Iran, Turkey and Pakistan for the services of their nominated training specialists. However the cost of training and the travel, boarding, lodging and subsistence allowance of the training specialists will be born by the host government.

10. The 4th Training Committee also recommends that ECOSAI member countries desiring consultancy in the field of Financial Management, Auditing and Accountability may focus on finding the consultant's services within the region. Developed SAIs should encourage this initiative by providing consultancy and advisory services to ECOSAI members.



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