

ECOSAI

Report of the 14th Training Committee Meeting

27 October 2014, Lahore, Pakistan

1. The 14th ECOSAI Training Committee Meeting (TCM) was held in Lahore, Pakistan on 27th October, 2014. The meeting was attended by delegates from SAIs of the Iran, Pakistan, Tajikistan and Turkey.

2. Dr. Naveeda Salam from the ECOSAI Secretariat welcomed the members of the 14th TCM. The Committee deliberated on the following agenda items:
 - i. Follow-up on the 13th Training Committee Meeting decisions
 - ii. Discussion on cancellation of training course arranged by the SAI Iran
 - iii. Discussion on the status of the ECOSAI Training Plan 2014-2017
 - iv. Discussion on the proposal of the SAI Afghanistan to relax the rigid conditionality of proficiency in English for the training course held by the SAI Turkey and financed by TIKA.
 - v. Other matters

Agenda Item 1: Follow-up on the 13th Training Committee Meeting decisions

3. The Committee reviewed the latest status of implementation of the decisions taken in the 13th ECOSAI Training Committee Meeting and expressed satisfaction over the pace of activities carried out in compliance of the decisions.

4. According to Paragraph 4 of the Minutes of 13th TCM, it was decided that the ECOSAI Secretariat would provide advance information about the training programs. The Secretariat informed the members of the TCM that advance information regarding the training programs was shared by the Secretariat as well by the SAI Iran, which had arranged a training course according to the schedule agreed upon in the Training Plan. The course, however, was cancelled due to lack of participation by the members SAIs. The cancellation of the training program was discussed in detail under Agenda No. 3.

5. As per Paragraph 8 of the Minutes of the 13th TCM the Secretariat requested the SAI Iran to render accounts for the amount that had been allocated for the training by the IDB so that the same can be forwarded to the donor for resumption of technical assistance in future. The Secretariat informed that they have not received the accounts from the SAI Iran. The SAI Iran informed the TCM that it would finalize the accounts and after getting those translated send the same to the ECOSAI Secretariat.

6. According to Paragraph 13 under Agenda item 3 of the Minutes of the TCM the SAI Afghanistan pointed out the proposed rigid conditionality of proficiency in English language under the courses offered under the facility 'Long Term Regional Training Program (LTRTP)' being considered under the

Turkish Cooperation and Coordination Agency-TIKA and the Turkish Court of Accounts (TCA). The SAI Afghanistan considered that the condition should be relaxed as it may hamper nominations by developing SAIs. This item of the Report was discussed under Agenda item 4 of this meeting.

7. Under Paragraph 14, Agenda item No. 4 of the minutes of 13th TCM, it was suggested by the SAI Iran that the Secretariat would urge for more contributions for the ECOSAI Circular. The Secretariat informed that like previous years, it had requested the member SAIs to send contributions for the Circular and sent reminders to those SAIs which had not submitted their contributions. The Secretariat appreciated those SAIs that had sent their contributions in the form of News Items and other literature on Auditing. The Secretariat informed that this year they had received maximum number of contributions due to which the Circular quality has been improved. The SAI Iran while appreciating the efforts of the Secretariat, suggested that instead of publishing the Circular once a year it may be published twice a year by adding more space for News Items. The ECOSAI Secretariat informed the SAI Iran that it was difficult to get contributions even for once publication, it would be beneficial to utilize the ECOSAI website for posting News Items of member SAIs. The members of the TCM appreciated the idea of utilizing the ECOSAI website for News Items and agreed to continue with the existing practice of publishing one Circular in a year.

8. In Paragraph 18 under Agenda Item 6, the SAI Iran had suggested that the ECOSAI Training Plan can be complemented by exchange visits of small group of experts among the member SAIs through bilateral arrangements. The house was informed by the SAI Iran that that they are finalizing bilateral Memoranda of Understanding (MoU) with the SAIs of Pakistan and Tajikistan. They have also signed an MoU with the SAI Turkey,

which is going to be implemented soon. The members of the TCM appreciated the initiative taken by the SAI Iran and recommended that such initiatives should be continued in future and discussed in coming TCMs.

Agenda Item 2: Discussion about cancellation of training arranged by the SAI Iran

9. The SAI Iran explained that they voluntarily offered to undertake ECOSAI Advanced Training Programme on Performance Auditing, which was to be held from 6-10 September 2014. Despite the fact that all training material for the course and necessary logistic arrangements were made, the overall participation from the member SAIs was very low to hold the course, therefore, the course was cancelled.

10. The House deliberated upon the reasons for low participation and it transpired that the major reasons for non participation were; firstly, engagement of their Human Resource during the period as they were busy elsewhere in discharge of their official duties; secondly, some of the SAIs might have financial constraints; and thirdly, lack of approval by their governments. The duration of the course also came under discussion.

11. The participants discussed at length possible reasons of non-participation. The SAI Iran voluntarily offered to hold the same course in March 2015. The SAI Iran also very generously offered to bear all the internal costs of the course except the return airfare.

Agenda item 3: Discussion on the status of the ECOSAI Training Plan 2013-16

12. As discussed under Agenda item 2, the course on Performance Audit arranged by the SAI Iran as per the calendar given in the ECOSAI Training

Plan was cancelled. The SAI Iran offered to hold the same course in March 2015. The members of the TCM came up with valuable suggestions to address the issue of lack of participation in ECOSAI Training Courses. The members of the TCM proposed the following actions:

- i. A questionnaire may be circulated by the Secretariat to all the members SAIs in November 2014 to gather information on lack of interest in the ECOSAI Training Courses. The result of the survey would be shared with all the member SAIs. Among other information the Member SAIs would also provide the most suitable time to hold and attend the training courses.
- ii. The SAI that is arranging and hosting the training program would bear the internal costs of the programme, while return economy class airfare of two participants from each participating SAI would be funded from the ECOSAI Fund. The participating SAIs would be given the option of paying the cost of tickets from their own, if they wish so.

13. The SAI Turkey offered a fully funded training course on basic level course on '*Implementation of ISSAIs*' for the ECOSAI members in collaboration with TIKA from the platform of ECOSAI. The tentative date of the course is proposed to be September 2015.

14. Accordingly, the Schedule of Training given in the ECOSAI Training Plan 2014-17 was recommended to be revised as under:

Sr #	Courses	Host SAI	Period	Host SAI	Proposed Period
1	IT Audit	SAI Iran	2014	SAI Iran	2017
2	Performance Audit	SAI Iran SAI Turkey	2014 2016	SAI Iran	2015
3	Environmental Audit	SAI Iran	2015	SAI Iran	2016
4	Financial Audit/Risk Based Audit	SAI Turkey	2017	SAI Turkey	2017
5	Audit of Internal Controls	SAI Pakistan	2015	SAI Pakistan	2017
6	Implementation of ISSAIs	SAI Pakistan	2016	SAI Turkey SAI Pakistan	2015 2016

15. One of the members, the SAI Iran, volunteered to share the e-learning mechanism available with them with other member SAIs to maximize benefits from this methodology. It was offered by the SAI Iran to develop a manual for the host countries and participating SAIs for their enablement and replication. The Secretariat informed that the SAI Iran has shared guidelines for e-learning very recently. The SAI Iran's representative briefed the members of the 14th TCM on the contents of the guidelines. The members appreciated the efforts of the SAI Iran and thanked them for preparing the guidelines. The TCM recommended that the Secretariat would circulate the guidelines and obtain comments from the member SAIs, which would be shared with the SAI Iran.

16. It was also required under the ECOSAI Training Plan that the Complete profile in respect of each course including duration of each course, probable dates of course delivery, course objectives in organizing each course, number of participants, training location, names of the course coordinators, names/number of trainers, course contents, course costs and cost-sharing formula for each course would be provided to the Secretariat by the volunteering SAI within 3 months after approval of this training plan. In this regard the Secretariat informed that since the course arranged by the SAI Iran was cancelled therefore, the Secretariat didn't press for the material. However, the course material still needs to be provided before the course as per decision contained in the training plan. The SAI Iran agreed to share the complete profile of the course, which is going to be held in March 2015, with the Secretariat.

17. In order to ensure maximum participation in the offered courses, a mechanism was provided in the ECOSAI Training Plan to help those member SAIs that might need financial assistance for nominating their participants. It was decided during the 13th TCM and 18th Governing Board Meeting that for the recipients SAIs, it was important that they nominate participants for the course and seek financial assistance available with the Secretariat which would be allocated on first come first serve basis. Such requests should reach Secretariat at least 3 months before commencement of the course. The Secretariat informed that for the training course arranged by the SAI Iran in September 2014, this facility of seeking financial assistance from the ECOSAI fund was available with the member SAIs, yet no member SAI came up with request for assistance for the course arranged by the SAI. The members SAIs with financial problems should have exercised this option without hesitation. The members of the TCM recommended that this facility of seeking financial assistance for ECOSAI Fund should be made available to

all the participating SAIs, so that hesitation to request for the assistance could be removed.

Agenda item 4: Discussion on the proposal of the SAI Afghanistan to relax the rigid conditionality of proficiency in English for the training course held by the SAI Turkey and financed by TIKA

18. Under this Agenda item the representative of the SAI Turkey informed the members of the TCM that the SAI Turkey would revise, copyright and translate the program into two languages i.e English and Russian. It would also approach TIKA to relax the conditionality of taking TOEFL or IELTS tests. A mechanism of virtual testing for assessing the language proficiency of the participants would also be considered by the TCA. While appreciating the initiatives of the SAI Turkey in furthering the cause of the ECOSAI, it was recommended that in the next ECOSAI GB Meeting, SAI Turkey would share their progress in this regard.

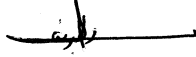
Agenda Item 6: Other matters

19. The members of the TCM thanked all the participants for taking active participation as there were no other matters to discuss and committed to make ECOSAI's capacity building programs more meaningful through active collaboration.

Recommendations of TCM

20. The 14th TCM recommended that the proposals contained in Paragraphs 5, 8,12,13,14,15,16,17,18 of this report may be considered for approval by the Governing Board of the ECOSAI.

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LIST OF THE TRAINING COMMITTEE PARTICIPANTS

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2. Mr. Morteza Asadi Head of International Relations
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1. Mr. Kuchakshoev Akramkhon Chief Auditor

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1. Mr. Yusuf Zia Ada Principal Auditor
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