



**ECOSAI
STRATEGIC PLAN
2022-27**

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1. INTRODUCTION

ECOSAI stands for Economic Cooperation Organization Supreme Audit Institutions. Founded in 1994, the ECOSAI aims at promoting the state auditing profession in member countries through exchange of ideas, experiences and by holding seminars, conferences, workshops and training courses.

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.

ECOSAI Mission

The Economic Cooperation Organization Supreme Audit Institutions (ECOSAI) is an independent professional and non-political regional organization that aims at IMPROVING relation in the field of public audit, among the States of ECO and other member countries 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 and other member countries, 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.

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 with 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.

Objectives

ECOSAI 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 Institutions (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;

Membership

ECOSAI has eleven members and four observer members which are as follows:

Members:

- i. Afghanistan
- ii. Azerbaijan
- iii. Iran
- iv. Kazakhstan
- v. Kyrgyzstan
- vi. Pakistan
- vii. Tajikistan
- viii. Turkmenistan
- ix. Turkiye

- x. Turkish Republic of Northern Cyprus
- xi. Uzbekistan

Observers:

- i. Belarus
- ii. Kuwait
- iii. Palestine
- iv. Qatar

Organizational Structure of ECOSAI

Organizational structure of ECOSAI consists of:

- Assembly
- Governing Board
- Secretariat
- Committees

The Secretariat of ECOSAI is in Islamabad, Pakistan.

2. STRATEGIC PLAN

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 extraordinary session of ECOSAI Assembly which was held along with 16th ECOSAI Governing Board Meeting in Turkiye in 2011.

The Working Group comprised experts from member SAIs of Azerbaijan, Iran, Pakistan and Turkiye who proposed a draft Strategic Plan for the 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 had completed its time period it may be revised. For this a Working Group was designated which included members from SAIs Pakistan, Iran and Turkiye. The revised Strategic Plan was implemented for the period 2016-2021.

This Strategic Plan covers the years between 2022-2027. The present Strategic Plan (2022-27) contains wide goals which are Capacity Building, Knowledge Sharing, Cooperation among Member SAIs and International Organizations and Making ECOSAI a relevant Organization.

ECOSAI Strategic Goals

The four strategic goals and related strategic objectives are listed below to guide ECOSAI and its member SAIs for effective public audit, government accountability and transparency.

GOAL 1: Capacity Building

ECOSAI will support SAIs in developing their capacity to respond to future challenges and to promote accountability and transparency.

Strategic Objectives

- i. Facilitate SAIs' capacity development needs and improve their ability to meet future challenges;
- ii. Share capacity development insights and practices to meet challenges;
- iii. Focus on the future development of public sector auditing based on the needs of member SAIs;
- iv. Focus on developing capacity of auditing relevant issues such as SDGs by supporting SAIs to conduct audits in this respect;
- v. Cooperate with INTOSAI and regional organizations for capacity development of member SAIs;
- vi. Respond to the changing needs of member SAIs in capacity development activities brought by science and technology advancement;
- vii. Develop the capacity of SAIs to respond to emergencies;
- viii. Develop human resources for capacity development and support SAI staff in charge of capacity development to increase their capacities;
- ix. Enhance the coverage of its capacity development activities by utilizing online solutions and communication tools;

GOAL 2: Knowledge Sharing

ECOSAI will encourage SAIs' knowledge development, knowledge sharing and experience sharing.

Strategic Objectives

- i. Develop and maintain expertise in Public Sector Auditing;
- ii. Facilitate and provide a platform for wide exchange of knowledge and experience;
- iii. Facilitate continuous improvement of SAIs through knowledge sharing activities such as training courses, seminars, workshops and symposiums;
- iv. Mobilize ECOSAI's organizational strength to achieve an effective sharing of knowledge and experience;
- v. Encourage member SAIs to explore and establish mechanisms of knowledge sharing;

- vi. Encourage cooperative audits and peer-to-peer cooperation for mutual benefit and progress;
- vii. Facilitate and encourage sharing of knowledge, lessons learned, and best practices among member SAIs;

GOAL 3: Cooperation among Member SAIs and International Organizations

ECOSAI will promote and develop cooperation among member SAIs and enhance relationship with International and Regional Organizations.

Strategic Objectives

- i. Maintain and develop cooperation and understanding among member SAIs;
- ii. Establish communication channels among member SAIs;
- iii. Encourage exchange of visits by the Heads and members of SAIs, experts, facilitators and resource persons;
- iv. Promote bilateral arrangements for mutual cooperation;
- v. Encourage bilateral relations among member SAIs through signing formal Memorandum of Understanding;
- vi. Enhance cooperation with external organizations, such as INTOSAI and regional organizations;

GOAL 4: Make ECOSAI A Relevant Organization

ECOSAI will promote economical, efficient, effective, relevant, innovative working practices and ensure timely decision making for effective governance practices.

Strategic Objectives

- i. Contribute to the credibility and relevancy of Public Sector Auditing;
- ii. Support the effective functioning of the SAIs to add value and benefits;

- iii. Ensure sufficient Funds for ECOSAI's operations;
- iv. Enhance the operational efficiency of the Organization and promote accountability;
- v. Enhance cooperation with external organizations and stakeholders.