

Minutes of the 6th ECOSAI Assembly

December 16, 2013

Tehran, Iran

The 6th ECOSAI Assembly was held on December 16, 2013 in Tehran, Iran. The following members attended the meeting as Heads of Delegations:

- Mr. Amin Hossein Rahimi, Senior President of the Supreme Audit Court of the Islamic Republic of Iran and President of the ECOSAI
- Mr. Muhammad Akhtar Buland Rana, Auditor General of Pakistan and Secretary General of ECOSAI,
- Syed M. Mehdi Hussaini, Deputy Auditor General, the Supreme Audit Office of the Islamic Republic of Afghanistan,
- Mr. Vugar Gulmammadov, Chairman of the Chamber of Accounts of Azerbaijan,
- Mr. Adil Alkadyrov, Head of the IT Department, the Accounts Chamber of the Kyrgyz Republic,
- Mr. Dilmurad Davlatov, Chairman the Accounts Chamber of Tajikistan,
- Assoc. Prof. Dr. Recai Akyel, President of the Turkish Court of Accounts

The complete list of participants is at Annex-I

1. Opening of the Meeting

Mr. Amin Hossein Rahimi, the Senior President of the Supreme Audit Court of the Islamic Republic of Iran and President of the ECOSAI welcomed the delegates and thanked them for their participation and for making the events of ECOSAI fruitful. The President was of the opinion that every newly established organization at the beginning of its inception encounters some of the problems and challenges and gradually moves towards the stated objectives of its charter. The President expressed satisfaction regarding the gradual growth and development of the ECOSAI, in spite of the fact that its comparatively a young organization. He termed the preparation and finalization of the ECOSAI Strategic Plan a very positive step in this direction and hoped that it will be implemented by the sincere efforts of member SAIs.

The President observed that some of the members SAIs were in the state of infancy, therefore it was our responsibility to help them. He requested the member SAIs to give as much importance to the ECOSAI as they give to other organizations such as the ASOSAI and the EUROSAI.

After delivering the opening speech *the President declared the 6th ECOSAI Assembly session open.*

The opening speech of the President of the ECOSAI is placed at Annex-II.

2. Adoption of the Agenda

The President ECOSAI presented the proposed agenda of the 6th ECOSAI Assembly (Annex-III), which was unanimously adopted by the Assembly.

3. Activity report by the Secretary General

Mr. Muhammad Akhtar Buland Rana, Auditor General of Pakistan and Secretary General of the ECOSAI presented the Activity Report of the ECOSAI for the last three years. At the outset, he appreciated the excellent arrangements by the SAI Iran for all the events of the ECOSAI. The Secretary General reassured the full support of the SAI Pakistan in attaining the aims, objectives and activities of the ECOSAI. He briefly gave account of the activities of the ECOSAI for the last three years, especially the training activities were highlighted in his report.

The Secretary General appreciated the efforts of the SAI Iran for arranging Training Course on Performance Auditing, which was held in Tehran, Iran in June-July 2012 and the SAI Kazakhstan for arranging Training course on Audit Efficiency in implementation of Development Projects, which was held in Astana, Republic of Kazakhstan in October, 2012.

Regarding publishing of the 13th issue of the ECOSAI Circular by the SAI Pakistan, he informed that, in accordance with the decision of 17th ECOSAI GBM, separate sections had been allocated for each SAI. However, he once again requested the member SAIs to extend optimal contributions for the next ECOSAI Circular.

The ECOSAI Assembly adopted the report of the Secretary General.

4. Approval of the Annual Accounts for the years 2010-2012 and Budget for the years 2013-2015

The Annual Accounts for the years 2010-2012 and Budget for the years 2013-2015 (ANNEX-IV) were presented by Mr. Junaid Mushtaq Qureshi Director General (IR&C) of the ECOSAI Secretariat. He highlighted the important heads in the budget for the next three years and the funds earmarked for the financial assistance of member SAIs for participation in the ECOSAI trainings.

The Annual Accounts for the years 2010-12 and the Budget for the years 2013-15 were unanimously approved by the 6th ECOSAI Assembly.

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

The Audit Report on the ECOSAI Accounts for the period 1st January, 2010 to 31st December, 2012 (ANNEX-V) was prepared by auditors of the SAI Kazakhstan and the SAI Azerbaijan. The draft Report was presented by Mr. Hilal Huseynov, Deputy Director (International Cooperation) of the SAI Azerbaijan, in the 6th ECOSAI Assembly.

The Report of the Audit Committee on the ECOSAI accounts was unanimously approved by 6th ECOSAI Assembly.

6. Approval of the 13th ECOSAI Training Committee Report and its future plans

The Secretariat presented the Report of the 13th ECOSAI Training Committee, held on 14-15 December, 2013. The ECOSAI Training Plan was prepared by the 13th ECOSAI TCM and shared with the members. It was once again stressed by the ECOSAI President and the Secretariat to make the plan successful by maximum participation by the member SAIs.

It was informed that the 18th Governing Board Meeting adopted the following recommendations of the 13th Training Committee Meeting:

- The topics and timing for the ECOSAI courses that have been recommended in the ECOSAI Training Plan (2014-16) had been agreed upon by the member SAIs. In case the volunteering SAIs enable themselves to carry out e-learning methodology the identified courses would be undertaken within three years otherwise the left over courses would be undertaken in future.
- To earmark funds to support those SAIs that require financial assistance for sending their participants for ECOSAI courses and other issues related to the overall training

functions of the ECOSAI.

The Report of the 13th ECOSAI Training Committee was unanimously approved by the Assembly.

7. Approval of the ECOSAI Strategic Plan 2012-2015

The Secretariat placed before the Assembly the ECOSAI Strategic Plan 2012-2015, for approval. It was explained by the Secretariat that the Training Plan for the capacity building of the member SAIs was a major requirement of the ECOSAI Strategic Plan and it was long overdue, the ECOSAI Training Plan 2014-2016 (ANNEX-VI) has already been prepared and approved by 18th ECOSAI GBM.

The ECOSAI Strategic Plan 2012-2015 was unanimously approved by the ECOSAI Assembly.

8. 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 18th meeting held on 15th December 2013 unanimously recommended the nominations of the following three SAIs on the ECOSAI Governing Board for the next three years:

- i) SAI Afghanistan
- ii) SAI Iran
- iii) SAI Tajikistan

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

B. It was further apprised by the President that the 18th ECOSAI Governing Board had recommended the following two SAIs for the ECOSAI Audit Committee:

- i. SAI Azerbaijan
- ii. SAI Kyrgyz Republic

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

9. Announcement of the new President of the ECOSAI

The President announced that the SAI Turkey had shown its willingness to hold the next Assembly of the ECOSAI in Turkey. *The 6th ECOSAI Assembly unanimously approved*

the decision.

In terms of the provision of Article 6.1(a) of the charter of the ECOSAI, the President announced that the Head of SAI Turkey (Assoc. Prof. Dr. Recai Akyel, President of the Turkish Court of Accounts) would be the new President of the ECOSAI for the period 2014-16.

The Secretary General paid rich tribute to the outgoing ECOSAI President Mr. Amin Hossein Rahimi, Senior President of the Supreme Audit Court of the Islamic Republic of Iran and welcomed Assoc. Prof. Dr. Recai Akyel, President of the Turkish Court of Accounts as the newly elected President of the ECOSAI.

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

The President of Turkish Court of Accounts Assoc. Prof. Dr. Recai Akyel, the new President of the ECOSAI, announced that the next regular session of the ECOSAI Assembly will be held in Turkey in 2016. The exact date and venue of the event will be decided later on and intimated accordingly.

For the hosting of 19th ECOSAI Governing Board Meeting in the year 2014, Mr. Mohammad Akhtar Buland Rana, the Auditor General of Pakistan and the Secretary General of the ECOSAI, volunteered for the honor. This was appreciated by all the members and the *Assembly unanimously approved the decision of holding of 19th ECOSAI GBM by the SAI Pakistan in 2014.*

The newly elected President of ECOSAI proposed to hold the 20th ECOSAI Governing Board Meeting in Tajikistan in 2015. Mr. Dilmurad Davlatov, Chairman the Accounts Chamber of Tajikistan, graciously acceded to this proposal to host the event. *The Assembly unanimously approved the decision of holding of 20th ECOSAI GBM in 2015 by the SAI Tajikistan.*

11. Speech by the new President of the ECOSAI

Assoc. Prof. Dr. Recai Akyel, President of the Turkish Court of Accounts and the new President of the ECOSAI thanked all the members for reposing faith in him viz-a-viz the activities of the ECOSAI in the capacity of President. He expressed his resolve to make all out efforts to convert this organization into a rapidly growing and adapting to the needs of international parameters. He also paid tribute to the contributions of the SAI Iran as the President of the ECOSAI and in particular the organizing of the events of 6th ECOSAI Assembly, 18th ECOSAI GB, 13th TCM and the 6th Symposium.

12. Other matters

The President left the floor open for further comments or suggestions by the members. Syed M. Mehdi Hussaini, Deputy Auditor General, of the Supreme Audit Office of the Islamic Republic of Afghanistan suggested that the ECOSAI may request the ECO to conduct their external audit by the ECOSAI. This suggestion was noted by the ECOSAI Secretariat.

13. Closing Address by Mr. Amin Hossein Rahimi, the Senior President of the Supreme Audit Court of Iran

In his closing address Mr. Amin Hossein Rahimi, the Senior President of the Supreme Audit Court of Iran expressed his deep appreciation to all the colleagues for their active participation in the discussion and in the decision making process.

After the closing remarks, the President declared the 6th ECOSAI Assembly closed.