



MINUTES OF 8TH ECOSAI ASSEMBLY

22 OCTOBER 2019 | ISTANBUL, TURKEY

List of Attached Documents

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The 8th ECOSAI Assembly was held on 22 October 2019 at Istanbul, Turkey. Following ECOSAI members / Head of Delegations and Observers attended the meeting:

- I. Mr Seyit Ahmet Bas, President of the Turkish Court of Accounts & ECOSAI.
- II. Mr Javaid Jehangir, Auditor General of Pakistan and Secretary-General ECOSAI
- III. His Excellency, Sheikh Bandar Bin Mohammed Bin Saoud AL Thani, President of the State Audit Bureau of Qatar.
- IV. Mr Muhammad Naiem Haqmal, Auditor General of Supreme Audit Office of the Islamic Republic of Afghanistan.



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- V. Mr.Vugar Gulmammadov, Chairman Chamber of Accounts of the Republic of Azerbaijan.
- VI. Ms Natalya Godunova, Chairperson of the Accounts Committee for Control over Execution of the Republican Budget for the Republic of Kazakhstan.
- VII. Mr Ulukbek Asamidinovich Maripov, Chairman Chamber of Accounts of the Kyrgyz Republic.
- VIII. Mr Osman Korahan, President Court of Audit of the Turkish Republic of Northern Cyprus.
- IX. Mr Mohsen Emrani, Vice-President of the Supreme Audit Court of Iran.
- X. Mr. Salimzoda Sobir, Deputy GA Member of the Board of the Chamber of the Republic of Tajikistan.
- XI. Mr Iyadn Mousa Tayem, Chairman of State Audit & Administrative Control Bureau of Palestine.
- XII. Mr Vasily Gerasimov, First Deputy Chairman of the State Control Committee of the Republic of Belarus.
- XIII. Mr Esam Bandar Al-Mutairi, Assistant Undersecretary of State Audit Bureau of Kuwait.

The complete list of participants is at Annexure-I

1. Welcome speech and Opening of theAssembly

- i. Mr Seyit Ahmet Bas, President of the Turkish Court of Accounts / President of the ECOSAI welcomed the attendees and thanked them for their participation and making the ECOSAI events successful through their active participation of 21 October ECOSAI events. After delivering the opening speech the President declared to open the 8th ECOSAI Assembly session.
- ii. Mr Mohsen Emrani, Vice-President of the Supreme Audit Court of Iran delivered a speech before the presentation of agenda items. He expressed his appreciation for SAI Turkey for hosting and organizing such an important event and passed on the greetings of President Supreme Audit Court of Iran to all participants.

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



2. Adoption of GBM Agenda

President ECOSAI presented the proposed agenda of the 8th ECOSAI Assembly (Annexure-III) and the Assembly unanimously adopted the same.

3. Activity Report by the Secretary-General ECOSAI

- i. Mr Javaid Jehangir, Auditor General of Pakistan and Secretary-General ECOSAI presented the Activity Report of the ECOSAI for the last three years. At the outset, he appreciated the excellent arrangements by the SAI Turkey for all the events of the ECOSAI. Secretary-General reassured the full support of the SAI Pakistan in attaining the aims, objectives and activities of the ECOSAI. He briefly gave an account of the training activities of the ECOSAI for the last three years.
- ii. He highlighted the progress and actions undertaken on the MoUs between SAIs. He apprised the house on the publishing of ECOSAI Circular Spring Issue 2019 wherein SAI Turkey arranged the printing and dissemination amongst the ECOSAI member states.
- iii. Secretary-General also informed the house that the ECOSAI will present its first activity report in an ASOSAI event at the 15th ASOSAI Assembly scheduled in 2021. He commended the personal initiative of President ECOSAI in his efforts to broaden the membership of the organization and making meticulous arrangements of the event.

Outcome: Assembly unanimously approved the triennial Activity report presented by the Secretary-General. The triennial Activity report is placed at Annexure-III.

4. Presentation of the ECOSAI Triennial Accounts 2016-18 and Budget 2019-21

- i. Mr Amad Afzal Mir, Director, SAI Pakistan presented the triennial accounts for three years ending 31 December 2018. He further highlighted the important heads of receipt and expenditure in the Budget estimates for the next three years 2019-21. Mr. Amad presented the following:
 - a. Triennial Accounts & Financial Statements comprising of Balance Sheet



- b. Statement of Income & Expenditure and Cash Flow Statement along with Explanatory Notes for Summary of triennial Contribution
 - c. Accumulated Contribution Receipt & Expenditure there from and IDB Training Grants
- ii. Mr Muhammad Naiem Haqmal, Auditor General of Afghanistan asked the presenter to explain the receivable amount of USD 18000 in the Budget estimates in each of three years. Mr Amad eloquently explained of the nature of the payment and of US Office of Foreign Assets Control blockage of the amount received from Islamic Development Bank which was sent to SAI Iran for the conduct of an ECOSAI commissioned training. Mr Amad also explained of ECOSAI Secretariat efforts with different financial organizations to recover/release of the said amount. The amount fell into the receivable category and hence has been reflected in the triennial accounts.

Outcome: The triennial Accounts for the years 2016-18 and the Budget for the years 2019-21 were unanimously approved by the 8th ECOSAI Assembly. The said documents are placed at Annexure-IV.

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

SAI Iran and Tajikistan prepared the Audit report of the ECOSAI Accounts from 1 January 2016 to 31 December 2018 (Annexure-V). Mr. Mohammad Mohammadi of SAI Iran presented the draft audit report.

Outcome: Assembly unanimously approved the report of the Audit Committee.

6. Approval of the 19th ECOSAI Training Committee Report and its future plans

- i. Mr Imran Baqir, Deputy Director of SAI Pakistan/ ECOSAI Secretariat presented the Report of the 19th ECOSAI Training Committee held on 21 October 2019 (Annexure -VI).
- ii. President ECOSAI informed the Assembly that in the 24th Governing Board Meeting held on 21 October 2019; Governing Board members resolved to set up a Twitter account. ECOSAI Secretariat, he mentioned, would set-up a Twitter account and also make the ECOSAI website user-friendly.
- iii. SAI Iran intimated that course on Information Technology Audit had to be postponed for want of nomination. SAI Iran proposed to hold the reschedule the said course in May 2020.

Outcome: Assembly unanimously approved the 19th ECOSAI Training Committee report.



7. Approval of the ECOSAI Training Plan 2019-22

- i. ECOSAI Secretariat presented the Training Plan 2019-22 before ECOSAI Assembly and placed at Annexure-VII.
- ii. Turkish Court of Accounts expressed its intentions to arrange a cooperative course with SAI Kazakhstan in 2021 on *Audit of Public Debt* with the financial support of Turkish Cooperation and Coordination Agency (TIKA). SAI Kazakhstan assured to offer complete support and requested the Secretariat to incorporate the same in the training plan.
- iii. SAI Iran intimated the course on "IT Audit" was postponed in 2019 and proposed to reschedule in May 2020 which has been incorporated in Training plan 2019-22.

Outcome: Assembly unanimously approved the Training Plan 2019-22

8. Revision of ECOSAI Charter and its approval

- i. Mr Amad Afzal Mir, Director of SAI Pakistan made a presentation on the Revision of ECOSAI Charter and its approval. He explained that Articles 1,4,8, 9,13,14 and 17 were amended for admission of Observer countries in ECOSAI, their rights & withdrawal and provision for Training Committee & its composition and date of adoption of amended Charter. He further elaborated that Articles 16 & 18 had been added in the Charter for provision of representation of ECOSAI in ASOSAI as Observer and procedure for amendment of Charter respectively. The revised Charter is placed as Annex- VIII.
- ii. President apprised that changes are primarily for Observers and membership of countries in ECOSAI. He termed it as the opening of doors of ECOSAI community for all the SAIs. He proposed to reorganize Article 13 regarding Admissions for INTOSAI and Regional Organizations like ASOSAI. He further proposed that the application be filed to Secretariat for membership and Secretariat may take the case of membership with GBM and Assembly. He proposed to replace the word Assembly with GBM in the third line of Article 13 of Charter. Members consented to the President's proposal.

Outcome: Assembly unanimously approved the ECOSAI Charter



9. Approval of Observer status of SAIs of Kuwait, Qatar, Palestine and Belarus

Mr Amad Afzal Mir, Director SAI Pakistan presented the report on the Observer status of SAIs. SAI Kuwait, Qatar, Palestine and Belarus attended the 8th ECOSAI Assembly.

Outcome: Assembly approved the Observer status of SAIs of Kuwait, Qatar, Palestine and Belarus.

10. Report on the representation of ECOSAI in Asian Organization of Supreme Audit Institutions (ASOSAI)

- i. Mr Amad Afzal Mir, Director, SAI Pakistan, presented the report on the representation of ECOSAI as “Observer” in ASOSAI. The organization, he mentioned was granted Observer at the 14th ASOSAI Assembly. He narrated the efforts and personal initiative of President ECOSAI and Turkish Court of Accounts.
- ii. Mr Amad reiterated of the decision taken in 23rd GBM wherein it was resolved that the ECOSAI would be represented in the ASOSAI by one member from ECOSAI Secretariat and one member from Presidency or any other member SAI that the President wishes to nominate.
- iii. ECOSAI Secretariat, to officially incorporate ECOSAI status in ASOSAI, had proposed the introduction of Article 16 in ECOSAI’s charter. The new article provides the provision of the organization’s inclusion as ASOSAI’s observer. Mr Amad mentioned that the duly amended charter will be presented to the Assembly for its ratification from ECOSAI members.

Outcome: Assembly unanimously approved the report on the representation of ECOSAI in ASOSAI.

11. Report on MoUs signed between ECOSAI members SAIs

- i. Mr Amad Afzal Mir, Director in SAI Pakistan, presented the report on MoU signed between ECOSAI member SAIs. He informed the participant's existence of SAI Pakistan MoUs with SAIs of Iran (2016), Turkey (2016) and Tajikistan (2018). He informed that SAI Iran has similar MoUs with SAIs of Turkey and Tajikistan. Mr Amad further informed that SAI Azerbaijan has an MoU with SAI of Tajikistan. SAI Kazakhstan has recently signed MoU with SAI of Iran on the sidelines of Astana Economic Forum on 17th May 2019 in the beautiful city of Nur-Sultan (Kazakhstan).



- ii. Under the MoUs, Mr Amad informed of the several capacity-building activities that member SAIs have undertaken. SAIs of Pakistan and Turkey agreed to conduct Cooperative Audit of “Mass Transportation Project” in Islamabad, Pakistan. He informed the participants that the audit was planned in two phases: Planning and deskwork phase and Field audit phase in which five-member team from SAI Turkey carried out planning and deskwork from 4-10 March 2018 in Islamabad, Pakistan. He further mentioned, that following this, a three-member team again visited Islamabad from 22-28 April 2018 to conduct fieldwork of the subject audit. The joint report of the audit is in the final stages, Mr Amad informed the participants.
- iii. Mr Amad also mentioned of the SAI Pakistan and SAI Turkey MoU that enabled the two organizations to conduct Peer Review of each other organizations. A three-member team of SAI Pakistan carried out five days orientation and experience sharing a workshop on Peer Review for SAI Turkey at Ankara, from 7 to 11 May 2018. Owing to the success of training, SAI Turkey invited SAI Pakistan to conduct the Peer Review of the Turkish Court of Accounts in the areas of its Independence and Mandate. The two SAIs formalized their understanding of peer review through an agreement signed in Islamabad on 15 August 2018 followed by a planning meeting, and fifteen-day fieldwork for Peer review that commenced last year in December. Mr Amad apprised the participants that after compiling the results of Peer Review the Report was sent to TCA after which the final report was issued to SAI Turkey, after making necessary changes and amendments. Similarly, a three-member team of training experts from SAI Pakistan delivered a three-week training course on Performance Auditing in Ankara, Turkey from 25 June-13 July 2018 for the personnel of TCA. SAI Turkey sponsored and hosted the subject training.
- iv. Mr Amad also informed of SAI Pakistan’s initiative of the provision of its experienced Master Trainer to SAI Iran to impart a five-day course on Performance Auditing from 23rd to 28 February 2019. The subject training received an overwhelming response upon which the SAI Iran again requested SAI Pakistan to conduct the course again from 20 to 27 July 2019.

Outcome: Assembly unanimously approved the report on the MoU between SAIs



12. Announcement of the new President of the ECOSAI

ECOSAI President announced that the SAI Kazakhstan had shown its willingness to become President of the ECOSAI.

Outcome: Assembly unanimously approved the nomination of SAI Kazakhstan as President ECOSAI and conveyed its best wishes for the incoming President of ECOSAI for the period 2019-22. The Assembly expressed its confidence in SAI Kazakhstan President. Assembly expressed their appreciation to outgoing ECOSAI President and Turkish Court of Accounts Mr Seyit Ahmet Bas on his leadership of ECOSAI and its significant accomplishments during his tenure.

13. Election of the new ECOSAI Governing Board and Audit Committee members

i. ECOSAI Assembly was informed that the following member SAIs are willing to be the member of ECOSAI Governing Board for the next three years.

- a. SAI Islamic Republic of Afghanistan
- b. SAI Republic of Azerbaijan
- c. SAI Republic of Turkey

ii. ECOSAI Assembly was informed for the following member SAIs willingness for their membership of ECOSAI Audit Committee :

- a. SAI Islamic Republic of Iran
- b. SAI Krygz Republic

Outcome: ECOSAI Assembly unanimously approved these nominations and appointed the above three SAIs on the ECOSAI Governing Board and two SAIs on the Audit Committee for the next three years.

14. Determination of the date and venue of the 9th ECOSAI Assembly

This agenda item was postponed.

15. Determination of venue of the next two Governing Board Meetings

SAI Kazakhstan showed willingness to host GBM in the summer of 2020. SAI Iran volunteered to hold the Governing Board meeting in Iran in 2021.



16. Speech by the new President of the ECOSAI

Ms Natalya Godunova Chairperson of the Accounts Committee for Control over Execution of the Republican Budget for the Republic of Kazakhstan thanked all members SAls for their support to become the President of ECOSAI. She also showed her commitment to achieving the aims and objectives of ECOSAI.

17. Other matters

As there was no other matter pointed out by the members for further discussion and clarification, therefore, it was ended with endnote of Secretary-General who discussed the decisions taken by the GBM and Assembly in brief and handed over the floor to outgoing President ECOSAI Mr Seyit Ahmet Bas for the closing speech.

18. Closing speech

In his closing address Mr Seyit Ahmet Bas, President of the Turkish Court of Accounts, Turkey expressed his deep appreciation to all the colleagues for their active participation in the discussion and in the decision making process.

Signed :



(Mr Seyit Ahmet Bas, President of the Turkish Court of Accounts & ECOSAI)

