



Minutes of the 18th ECOSAI Governing Board Meeting
December 15, 2013
Iran, Tehran

The 18th ECOSAI Governing Board Meeting was held on December 15, 2013 in Tehran, Iran. The following members attended the meeting as Heads of delegations.

- Mr. Amin Hossein Rahimi, the 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 the ECOSAI
- Sayed 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. Dilmurod 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 Annexure-I.

1. Opening of the Meeting

Mr. Amin Hossein Rahimi, the Senior President of the Supreme Audit Court of Iran/ President of the ECOSAI and host of the 18th ECOSAI Governing Board Meeting welcomed the delegates and thanked them for their participation and for making the GB

meeting a success. Thereafter, the President delivered the opening speech and inaugurated the meeting. The opening speech of the President of the ECOSAI is placed at Annex-II.

2. Adoption of the Agenda

The proposed agenda (Annex-III) for the 18th Governing Board Meeting was unanimously adopted.

3. Activity Report by the Secretary General

Before presenting the Activity report, Mr. Muhammad Akhtar Buland Rana/ Secretary General of ECOSAI/ the Auditor General of Pakistan thanked the SAI of Iran for making excellent arrangements for the GB meeting. While presenting the activity report of the ECOSAI for year 2012, he highlighted the significant activities of the organization carried out by the Secretariat during 2012. The Secretary General welcomed the new Heads of SAIs of Azerbaijan, Iran, Kazakhstan, Kyrgyz Republic, and Tajikistan. He informed the participants about the importance of capacity building initiatives that were undertaken by the ECOSAI and expressed his concern over the lack of interest that was felt during the year 2012. He stressed that the Heads of the SAIs need to commit that they would ensure participation of their nominated officers in future trainings that were being offered. Regarding publishing of the 13th issue of the ECOSAI Circular by the SAI Pakistan, he informed that in accordance with the decision of 17th GBM separate sections were allocated for each SAI, but more interest in the form of contributions from SAIs was desirable. The Secretary General report is placed at Annex IV.

4. Presentation of the Annual Accounts of ECOSAI for the year ended 31 December 2012 by the Secretariat and Budget for the years 2013-2015

Mr. Junaid Mushatq Qureshi, Director General (IR&C), SAI Pakistan presented the accounts of the ECOSAI for the year ending December 31, 2012 and the ECOSAI budget for the years 2013-2015. He explained that in accordance with the proposal of the 13th TCM for provision of the financial assistance to send nominees to the ECOSAI

training events that is explained in the agenda item 5, and allocation for addressing this requirement was earmarked in the draft ECOSAI Budget 2013-15 to enable the Secretariat to pay to the respective SAIs out of the ECOSAI Fund. The accounts and the budget were unanimously approved the Governing Board for presenting before the 6th Assembly.

5. Presentation of the Training Committee Report

The Secretariat presented the report of the 13th ECOSAI Training Committee Meeting (TCM) held on April 14-15, 2013 at Tehran, Iran. The 13th Training Committee report recommended that the proposals of the TCM regarding the identified topics and timing for the ECOSAI courses that have been recommended in the ECOSAI Training Plan (2014-16). 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. On recommendation of the members of the TCM, the GB was requested 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 may be placed before the 18th Governing Board of the ECOSAI for approval. The Governing Board approved the 13th ECOSAI Training Committee Report, placed at Annex-V.

6. Approval of the decision taken by the 16th ECOSAI Governing Board on ‘aligning the provision of accommodation and transportation at the ECOSAI meetings with the practices of INTOSAI and ASOSAI’

The President of the ECOSAI mentioned the decision taken during the 16th ECOSAI Governing Board on ‘aligning the provision of accommodation and transportation at the ECOSAI meetings with the practices of INTOSAI and ASOSAI’. However, keeping in view the tradition of hospitality, the SAI Iran had continued to bear the cost of hotel accommodation and transportation for the GB Meetings held in 2012 and 2013 and the 6th Assembly. During the informal meeting of the Heads of SAIs of the ECOSAI held on the sidelines of the XXI INCOSAI in Beijing, China in October 2013 it was reiterated by the members that the Assembly should take a decision on aligning the

ECOSAI practice of accommodation and transportation with that of the INTOSAI and ASOSAI, so that the members may in future be required to bear their own cost of accommodation and transportation for attending the meetings of the ECOSAI Training Committee, Governing Board and Assembly. The President proposed that GB may approve the matter to be placed before the Assembly for approval. The proposal was unanimously approved by the GB.

7. Report on the Publication of the ECOSAI Circular by SAI Pakistan

The Secretariat informed the meeting that the 13th issue of the ECOSAI Circular had been published and will also be placed on the ECOSAI website. The Secretariat apprised the GB that the ECOSAI Circular 2013 was published in accordance with the decision of 17th GBM that contained separate sections allocated for each SAI. The Circular contains sections for the SAIs of Afghanistan, Iran, Kyrgyz Republic, Pakistan, Tajikistan and Turkey. The Secretariat distributed the copies of the Circular among the members. The SAI Pakistan urged the members to show more interest in contributions of professional articles from the SAIs, which would help to improve the quality of the Circular. The President ECOSAI appreciated the efforts of the Secretariat and desired that the quality should be enhanced so that it can match the Journals of regional SAIs and the INTOSAI.

8. Discussion and approval of ECOSAI Strategic Plan for presentation before the ECOSAI Assembly

The Secretariat informed the GB members that the Strategic Plan 2013-15, which required that a Training Plan be developed for capacity building initiatives that were cornerstone of the Strategic Plan. Accordingly, the required Training Plan was developed, so the Strategic Plan may be placed before the Assembly for approval. The GB agreed and approved the proposal.

9. Discussion on addressing global need for pursuing audit of matters related to Money Laundering and Terrorism

The President of the Supreme Audit Court of Iran/President ECOSAI explained that the countries in the region were facing new challenges due to terrorism and money laundering, which had greatly impacted the economy of the region. The cost of these activities ran in billions of dollars to the member countries and the SAIs needed to contribute towards enhancing their skills and capacity so that the SAIs can effectively contribute by their recommendations through audit. For this purpose the SAI Iran has recently joined the INTOSAI Working Group on '*Fight Against Corruption and Money Laundering*' and he expressed his satisfaction that they had gained valuable knowledge about the matter by joining the Working Group. He proposed that the ECOSAI members may consider joining the Group as it would help them in enhancing the capacity of the SAIs for possible dealing with the issue. He sought the opinion on the matter from the Secretariat. In response the Secretariat informed that the laws of the SAIs on the subject may differ. In case of the SAI Pakistan, the overview of the possibility of money laundering was the mandated to the State Bank of Pakistan. In case of terrorism as there was no documentation of the matter so this aspect was not being covered by the SAI Pakistan. The SAI Afghanistan also contributed to the discussion by stating that it may be difficult for the SAIs to address these issues as the capacity of some SAIs may not allow them to deal with these issues. It was resolved that SAIs will focus more on the matter and follow the developments being made by the INTOSAI Working Group.

10. Nomination of the Governing Board members for the years 2010-2012 and Audit Committee

The President informed the GB members that the ECOSAI GB comprised five members i.e. the President, the Secretary General and three members elected by the ECOSAI Assembly. The Secretariat apprised the GB participants that the SAI Turkey has graciously offered to host the next ECOSAI Assembly. If this proposal is approved by the GB and subsequently by the Assembly, the SAI Turkey will become the President

of the ECOSAI and a member of the GB. For the remaining three positions on the ECOSAI GB, there were the following three nominations:

- i. Afghanistan
- ii. Iran
- iii. Tajikistan

The ECOSAI Governing Board unanimously approved the nominations of the SAI Turkey for hosting the next ECOSAI Assembly and the above mentioned three SAIs for the position of GB members for further consideration by the ECOSAI Assembly.

The President ECOSAI further informed the meeting that the following two SAIs have shown their willingness to become the members of the ECOSAI standing Audit Committee:

- i. Azerbaijan
- ii. Kyrgyz Republic

The GB unanimously endorsed the candidatures for the Audit Committee for consideration of the ECOSAI Assembly.

11. Consideration of date and venue of the next GB Meeting

The Secretary General informed the GB members that the SAI Turkey, when elected as the President of the ECOSAI, will be required to host the GB meetings for 2015 and 2016. However, the host for the ECOSAI GB for 2014 was yet to be decided. The SAI Pakistan volunteered to host the ECOSAI GB meeting to be held in October 2014 in Islamabad, Pakistan. The GB unanimously appreciated the initiatives of the SAI Turkey and Pakistan and approved their proposal for the consideration of the next GBM and Assembly respectively to be placed before the Assembly for approval.

12. Other matters

Since there were no other matters to be discussed by the members of the GB, the President of the EOCOSAI concluded the session thanking the GB members for their

active participation in the meeting and appreciated the hard work carried out by the ECOSAI Secretariat to make this event successful.

The Secretary General ECOSAI extended his deep appreciation to the President for making excellent arrangements of the GB meeting and congratulated all the colleagues for successful outcome of the meeting.

Mr. Amin Hossein Rahimi,
The Senior President of the Supreme Audit Court
of the Islamic Republic Iran and President of the ECOSAI

Mr. Muhammad Akhtar Buland Rana,
The Auditor-General of Pakistan and Secretary General of ECOSAI

Sayed M. Mehdi Hussaini,
Deputy Auditor General, the Supreme Audit Office
of the Islamic Republic of Afghanistan

Mr. Adil Alkadyrov,
Head of the IT Department, the Accounts Chamber of the Kyrgyz Republic

Assoc. Prof. Dr. Recai Akyel,
President of the Turkish Court of Accounts

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December 15, 2013
Tehran, Iran

List of Participants

S. No	Name of SAI	Name of Delegate	Designation
1.	Afghanistan	Sayed M. Mehdi Hussaini, Sayed Amin Amin	Deputy Auditor General Director, Provincial Audit
2.	Azerbaijan	Mr. Vugar Gulmammadov, Mr. Hilal Husyenov,	Chairman Deputy Director, International Cooperation
3.	Iran	Mr. Amin Hossein Rahimi, Mr. Rahmatullah Sharifi Niyaragh Mr. Morteza Asadi Mr. Masoud Movafagh Yami	Senior President Director General Head of International Relations Department International Relations Expert
4.	Kyrgyz Republic	Mr. Adil Alkadyrov	Head of the IT Department
5.	Pakistan	Mr. Muhammad Akhtar Buland Rana Mr. Junaid Mushtaq Qureshi Syed Umar Ali Shah Banoori Dr. Shams-ud-din	Auditor General of Pakistan Director General (IR&C) Director (IR&C) Deputy Director (IR&C)
6.	Tajikistan	Mr. Dilmurod Davlatov Mr. Azim Tursunov Mr. Bahodur Saidov	Chairman Head of Analysis and Methodological Unit Assistant to the Chairman
7.	Turkey	Assoc. Prof. Dr. Recai Akyel, Mr. Davut Ozkul Mr. Musa Kayrak	President Principal Auditor Senior Auditor, CISA

Agenda for the 18th ECOSAI Governing Board

1. Opening Speech by Mr. Amin Hossein Rahimi, the Senior President of the Supreme Audit Court of Iran & President of the ECOSAI.
2. Adoption of the Agenda
3. Activity report by the Secretary General ECOSAI
4. Presentation of the Annual Accounts of ECOSAI for the year ended 31 December 2012 by the Secretariat, and draft budget for the year 2013-2015
5. Presentation of the 13th ECOSAI Training Committee report
6. Approval of the decision taken by the 16th ECOSAI Governing Board on ‘aligning the provision of accommodation and transportation at the ECOSAI meetings with the practices of INTOSAI and ASOSAI’.
7. Report on the publication of the ECOSAI Circular by the SAI Pakistan
8. Discussion and approval of ECOSAI Strategic Plan for presentation before the ECOSAI Assembly
9. Discussion on addressing global need for pursuing audit of matters related to Money Laundering and Terrorism
10. Nomination for the Governing Board (2013-2015) and Audit Committee
11. Consideration of date and venue of the next GB Meeting
12. Other matters