



## MINUTES OF 26<sup>TH</sup> ECOSAI GOVERNING BOARD MEETING (GBM)

25 AUGUST 2022 | NUR-SULTAN, KAZAKHSTAN

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### List of Attached Documents

S. No	Document Title	Annexure Number
1.	List of Participants	I
2.	ECOSAI President Opening Speech	II
3.	Agenda of ECOSAI 26 <sup>th</sup> Governing Board Meeting	III
4.	Activity report presented by the Secretary-General	IV
5.	ECOSAI Accounts for the year ending December 31, 2021	V
6.	21 <sup>st</sup> ECOSAI Training Committee Meeting (TCM) Report	VI

The 26<sup>th</sup> GBM was held in Nur-Sultan on 25 August 2022. Four Governing Board (GB) members along with their respective delegations attended the subject meeting. GB members [in attendance of the meeting] were:

- i. Mr. Rakhimov Rassul, Member of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan.
- ii. Mr. Javid Bayramov, Auditor-Member of the Chamber of Accounts of the Republic of Azerbaijan.
- iii. Mr. Muhammad Ajmal Gondal, Secretary General of ECOSAI/ Auditor General of Pakistan.
- iv. Mr. Nükrettin Parlak, Chairman of 2nd Chamber of the Turkish Court of Accounts



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The complete list of participants is placed at Annexure-I.

**1. Welcome speech and Opening of the GBM**

Mr. Rakhimov Rassul, Member of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan on behalf of the President ECOSAI welcomed the delegates and thanked them for their participation and making the Governing Board meeting a success. He delivered the opening speech (Annexure-II) and inaugurated the meeting.

**2. Adoption of GBM Agenda**

The meeting unanimously adopted the proposed agenda of the 26<sup>th</sup> Governing Board Meeting (Annexure-III)

**3. Activity Report by the Secretary-General ECOSAI**

Mr. Muhammad Ajmal Gondal, Secretary-General of ECOSAI and Auditor General of Pakistan thanked SAI Kazakhstan for making excellent arrangements for the GBM. The Secretary-General highlighted the significant activities of ECOSAI and the Secretariat during 2021-22. He emphasized the importance of collective efforts for capacity building of members SAIs.

The activity report of the Secretary-General is placed at Annexure-IV.

**4. Presentation of the ECOSAI Annual Accounts**

Mr Israr ul Haq, Director General, SAI Pakistan presented the Annual Accounts for the year ending December 31, 2021. He explained in detail the following:

- a. Annual Accounts & Financial Statements comprising of Balance Sheet
- b. Statement of Income & Expenditure and Cash Flow Statement along with Explanatory Notes for Summary of Annual Contribution
- c. Accumulated Contribution Receipt & Expenditure the reform and IDB Training Grants



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**Outcome:** GB unanimously approved the Annual Accounts for the year ending 31 December 2021 placed at Annexure- V.

**5. Presentation of the 19<sup>th</sup> ECOSAI Training Committee report**

- i. Mr. Israr ul Haq, Director General, SAI Pakistan presented the report of the 21<sup>st</sup> ECOSAI Training Committee Meeting (TCM) held on 25 August 2021. The following agenda points were discussed during TCM.
  - a. Follow-up on the 20th Training Committee Meeting decisions.
  - b. Discussion of technical points regarding posting of news items on ECOSAI Website.
  - c. Discussion to explore possibility of signing of MoU between ECOSAI members on bilateral co-operation including training related matters and exchange of visits of small group of experts among SAIs.
  - d. Discussion on hosting of trainings for ECOSAI Training Plan 2023-25
  - e. Report on ECOSAI Training Courses held during 2021-22
- ii. The decisions of the TCM were shared with the GBM

**Outcome:** GB approved the 21<sup>st</sup> ECOSAI TCM Report placed at Annexure– VI.

**6. Report on the publication of the ECOSAI Circular by the SAI Pakistan**

- i. ECOSAI secretariat presented the report on the publication of the ECOSAI Circular. Secretariat informed that the ECOSAI Circular is the official bulletin of ECOSAI and has the objective of providing member SAIs with the forum of sharing experiences in different areas of public sector auditing. It was approved in the 20th ECOSAI GBM that the ECOSAI Circular will be published twice a year.
- ii. After the 25th GBM 06 December 2021, ECOSAI Secretariat prepared and designed Autumn Issue 2021. Digital copies of the circulars were disseminated among the member SAIs by SAI Pakistan.
- iii. Publication of ECOSAI Circular Spring Issue 2022 is under finalization.

**Outcome:** GB approved the report on the publication of the ECOSAI Circular.



*N.P.*

## **7. Report on ECOSAI Trainings held in 2021-2022**

- i. ECOSAI Secretariat presented the report on ECOSAI Trainings held in 2021-2022. Secretariat informed according to ECOSAI Training Plan; most training activities were conducted by respective SAIs. Due to COVID – 19 and its effect, it was not possible for SAIs to organize face to face training, therefore, trainings were conducted virtually.
- ii. SAI Iran hosted an online five-day International Training Course on "IT Audit" from 17 to 21 January 2022.
- iii. SAI Pakistan organized three days online course on "Financial Analysis in Performance Auditing" from 14 June 2022.
- iv. SAI Pakistan conducted three days online course on "Audit of Disaster management" from 2 August 2022.

**Outcome:**GB approved the report on the ECOSAI Trainings held in 2021-2022.

## **8. Discussion on draft strategic plan 2022-2027**

- i. ECOSAI Secretariat apprised that 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 extra ordinary session of ECOSAI Assembly which was held along with 16th ECOSAI Governing Board Meeting in Turkey in 2011.
- ii. The Working Group comprised experts from member SAIs of Azerbaijan, Iran, Pakistan and Turkey who proposed a draft Strategic Plan for period 2013-2015. The draft Strategic Plan was presented and approved in 17th ECOSAI Governing Board Meeting on November 08, 2012.
- iii. 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 has completed its time period it may be revised. For this a Working Group was designated which included members from SAIs Pakistan, Iran and Turkey. The revised Strategic Plan covered the period from 2016-2021.
- iv. This Strategic Plan covers period from 2022-2027. The present Strategic Plan (2022-27) covers broad goals including Capacity Building, Knowledge Sharing, Cooperation



*NA.*



among Member SAIs and International Organizations and Making ECOSAI a relevant Organization.

- v. The four strategic goals and related strategic objectives will guide ECOSAI and its member SAIs for effective public audit, government accountability and transparency.

**Outcome:** GB decided to constitute the working group comprising SAI Turkey, SAI Kazakhstan and SAI Pakistan to further improve the draft strategic plan and to circulate it for the comments of member states. The Strategic plan may be presented in the next GBM for approval.

**9. Discussion on proposal of SAI Iran regarding establishment of Working Group on IT Audit**

- i. ECOSAI Secretariat apprised that SAI Iran proposed for establishment of Working Group on IT Audit. This proposal is included in agenda for discussion. The GBM deliberated on the following points:
  - a. Feasibility of Working Group on IT Audit
  - b. Concept Note
  - c. Scope of the Working Group
  - d. Duration/ Tenure of the Working Group
  - e. Frequency of meetings and mode of meeting (online or face to face)

**Outcome:** GB decided that at first feasibility of the working Group may be conducted. SAI Iran will deliver presentation on the feasibility of the working group and details of the projects which will be taken up by this working Group along with timelines. GB constituted committee comprising SAI Turkey, SAI Kazakhstan, SAI Iran and SAI Pakistan to figure out the establishment of Working Group.



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## 10. Report on MoUs signed between ECOSAI member SAIs

- i. SAI Pakistan presented the report on MoU signed between ECOSAI member SAIs. SAI Pakistan informed that 14th Training Committee Meeting in 2014 recommended a proposal of SAI Iran for exchange of visits of a small group of experts among the member SAIs through bilateral agreements (MoUs) which was approved by the Governing Board.
- ii. In pursuance of this decision, SAI Pakistan has signed MoUs with SAIs of Iran (2016), Turkey (2016) and Tajikistan (2018). SAI Iran has similar MoUs with SAIs of Turkey and Tajikistan. SAI Kazakhstan has signed MoU with SAI of Iran.
- iii. The Memorandum of Understanding was signed between SAI Tajikistan and SAI Afghanistan in Tajikistan, Dushanbe on 29.03.2021 and MoU was signed between SAI Tajikistan and SAI Uzbekistan in Tajikistan, Dushanbe 10.06.2021.
- iv. A Memorandum of Understanding was signed between SAI Turkey and SAI Uzbekistan, during the 160th anniversary Celebration program of the Turkish Court of Accounts on 31.05.2022.
- v. MoU between SAIs of Azerbaijan and Pakistan is under finalization.
- vi. SAI Azerbaijan has renewed the MoU with SAI Turkey in May 2022, in Baku, Azerbaijan.
- vii. Under the MoUs, several capacity building activities have been undertaken by the member SAIs. Training experts from SAI Pakistan delivered a three-week training course on Performance Auditing in Ankara, Turkey in 2018 for the personnel of TCA. SAI Pakistan provided services of an experienced Master Trainer to SAI Iran to impart a five-day course on Performance Auditing in 2019.
- viii. SAI Turkey invited SAI Pakistan to conduct the Peer Review of the Turkish Court of Accounts in the areas of its Independence and Mandate, Peer Review was conducted by SAI Pakistan and its report was presented to President TCA electronically on September 16, 2020, which was acknowledged by President TCA.



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## **11. Other matters**

GB supported the proposal of the Accounts Committee of Kazakhstan to postpone consideration of the issue of the blocked amount 18,000 US Dollars by the Office of Foreign Assets Control (OFAC) with regard to the Islamic Republic of Iran.

## **12. Closing address by Mr. Rakhimov Rassul, Member of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan**

In his closing address, Mr. Rakhimov Rassul, Member of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan thanked all the delegates for their active participation and contribution in the 26<sup>th</sup> Governing Board Meeting. He expressed his confidence that ECOSAI will become a successful and effective organization, and its members will contribute not only to the development of our countries, but also at the international level.



*NR.*

Signed :

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- i. **Mr. Rakhimov Rassul, Member of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhs**
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- ii. **Mr. Javid Bayramov, Auditor-Member of the Chamber of Accounts of the Republic of Azerbaijan.**
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- iii. **Mr. Muhammad Ajmal Gondal, Secretary General of ECOSAI/ Auditor General of Pakistan**
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- iv. **Mr. Nükrettin Parlak, Chairman of 2nd Chamber of the Turkish Court of Accour**



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