



MINUTES OF 27TH ECOSAI GOVERNING BOARD MEETING (GBM)

18 October 2023| TEHRAN, IRAN

List of Attached Documents

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3.	Agenda of ECOSAI 27 th Governing Board Meeting	III
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The 27th GBM was held in Tehran on 18 October 2023. The Governing Board (GB) members along with their respective delegations attended the subject meeting. GB members [in attendance of the meeting] were:

- i. Dr. Seyed Ahmadreza Dastgheib, President Supreme Audit Court, Islamic Republic of Iran/ President ECOSAI
- ii. Mr. Muhammad Ajmal Gondal, Secretary General of ECOSAI/ Auditor General of Pakistan
- iii. Mr. Metin Yener, President of the Turkish Court of Accounts, Turkiye



- iv. Mr. Nurlan Nurzhanov, Member of Supreme Audit Chamber of the Republic of Kazakhstan
- v. Mr. Pardali Batirov, Member of Chamber of Accounts of the Kyrgyz Republic

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

1. Welcome speech and Opening of the GBM

Dr. Seyed Ahmadreza Dastghaib, President Supreme Audit Court of Islamic Republic of Iran/ 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 27th 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 Iran for making excellent arrangements for the GBM. The Secretary-General highlighted the significant activities of ECOSAI and the Secretariat during 2022-23. He emphasized the importance of Capacity Development of the SAIs to face the emerging issues in Public Sector Auditing.

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

4. Presentation of the ECOSAI Annual Accounts

Mr. Aoon Raza, Deputy Director, SAI Pakistan presented the Annual Accounts for the year ending December 31, 2022. He explained in detail the following:

- i. Annual Accounts & Financial Statements comprising:
 - a. Balance Sheet
 - b. Statement of Income & Expenditure



- c. Cash Flow Statement
- d. Summary of Annual Contribution
- e. Accumulated Contribution Receipt & Expenditure

Outcome: GB unanimously approved the Annual Accounts for the year ending 31 December 2022 placed at Annexure- V.

5. Presentation of the 22nd ECOSAI Training Committee report

Mr. Aoon Raza, Deputy Director, SAI Pakistan presented the report of the 22nd ECOSAI Training Committee Meeting (TCM) held on 18 October 2023. The following agenda points were discussed during TCM.

- i. Follow-up on the 21st Training Committee meeting decisions.
- ii. Discussion of technical points regarding posting of news items on ECOSAI website.
- iii. Discussion to explore possibility of signing of MoU between ECOSAI members on bilateral cooperation including training related matters and exchange of visits of small group of experts among SAIs.
- iv. Discussion on hosting of trainings for ECOSAI Training Plan 2023-25.
- v. Report on ECOSAI Training Courses held during 2022-2023.

The decisions of the TCM were shared with the GBM

Outcome: GB approved the 22nd ECOSAI TCM Report placed at Annexure– VI.

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

Mr. Aoon Raza, Deputy Director, SAI Pakistan 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.

- i. After the 9th ECOSAI Assembly held on 25-26 August 2022, ECOSAI Secretariat prepared and designed Spring Issue 2022 and Autumn/Spring 2022-23. Digital copies of the circulars were disseminated among the member SAIs by SAI Pakistan.



- ii. Request for contributions of articles and news items for ECOSAI Circular Autumn Issue 2023 has been circulated among member countries.

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

7. Report on ECOSAI Trainings held in 2022-2023

Syed Faizan Abbas, Deputy Director, SAI Pakistan presented the report on ECOSAI Trainings held in 2022-2023. Secretariat informed about the ECOSAI Training Plan; SAI Pakistan has conducted the following training courses.

- i. SAI Pakistan organized two days online course on Financial Audit/ Risk Based Audit on 3-4 May 2023.
- ii. SAI Pakistan organized Online ECOSAI Training Course on Forensic Audit held on 5-6 September 2023.
- iii. SAI Pakistan arranged ECOSAI Webinar on Digitalization of Audit Process on 17 August, 2023.

Outcome: GB approved the report on the ECOSAI Trainings held in 2022-2023.

8. Approval of Draft Strategic Plan 2022-2027

- i. Syed Faizan Abbas, Deputy Director, SAI Pakistan apprised that the 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.
- ii. During 26th Governing Board Meeting, the GB decided to constitute a working group comprising SAI Turkiye, SAI Kazakhstan and SAI Pakistan to further improve the draft strategic plan and to circulate it for the comments of member states. It was decided that the Strategic plan may be presented in the next GBM for approval.
- iii. Draft Strategic Plan was circulated among ECOSAI members countries. Comments were received from SAI Turkiye, which are incorporated in the draft Strategic Plan 2022-27.



- iv. The Draft strategic plan 2022-2027 submitted for approval of GBM.

Outcome: GB approved ECOSAI Strategic Plan 2022-27 placed at Annexure- VII.

9. Report of the committee on proposal of SAI Iran regarding establishment of Working Group on IT Audit

Syed Faizan Abbas, Deputy Director, SAI Pakistan apprised that in 26th GBM, the GB constituted committee comprising SAI Turkiye, SAI Kazakhstan, SAI Iran and SAI Pakistan to figure out the establishment of Working Group on IT Audit. The Secretariat requested SAI Iran to share details on the following points with the members of the committee:

- 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)
 - f. Detail of Projects along with timelines
- i. SAI Iran responded the above-mentioned points which were circulated for the comments of the committee members.
 - ii. During GBM, Mr. Metin Yener, President SAI Turkiye informed that proposal for establishment of Working Group on IT Audit was under consideration and modalities were yet to be finalized. Mr. Muhammad Ajmal Gondal, Secretary General ECOSAI intimated that proposal is under consultation with other SAIs. SAI Kazakhstan informed that proposal has been sent to various forums for comments. Mr. Metin Yener, President of SAI Turkiye suggested that trainings and seminars on IT Audit should be arranged so that interests of the member countries may be expressed. Seyed Ahmadreza Dastghaib, President ECOSAI appreciated the suggestion of SAI Turkiye.

Outcome: GB decided that consultation process may be completed before the next GBM.



10. Report on MoUs signed between ECOSAI member SAIs

Syed Faizan Abbas, Deputy Director, 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 as approved by the Governing Board.

- i. In pursuance of this decision, SAI Pakistan has signed MoUs with SAIs Iran
- ii. (2016), Turkiye (2016) and Tajikistan (2018).
- iii. SAI Iran has similar MoUs with SAIs of Turkiye and Tajikistan.
- iv. SAI Kazakhstan has signed MoU with SAI Iran.
- v. The Memorandum of Understanding was signed between SAI Tajikistan and SAI Afghanistan and between SAI Tajikistan and SAI Uzbekistan in 2021.
- vi. A Memorandum of Understanding was signed between SAI Turkiye and SAI Uzbekistan in 2022.
- vii. SAI Azerbaijan has renewed the MoU with SAI Turkiye in May 2022, in
- viii. Baku, Azerbaijan.
- ix. An MoU was signed between SAIs of Azerbaijan and SAI Pakistan on 03-08-2023.
- x. MoU between SAI Turkiye and SAI Pakistan is under renewal process

11. Other matters

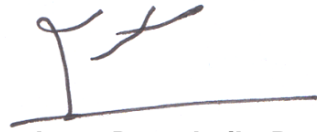
No other matter was discussed.

12. Closing address by Dr. Seyed Ahmadsreza Dastgheib, President Supreme Audit Court, Islamic Republic of Iran/President ECOSAI

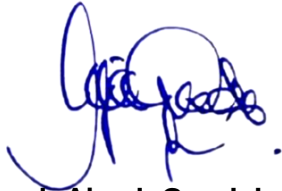
In his closing address, Dr. Seyed Ahmadsreza Dastgheib, President Supreme Audit Court, Islamic Republic of Iran/ President ECOSAI thanked all the delegates for their active participation and contribution in the 27th Governing Board Meeting.



Signed :



- i. **Dr. Seyed Ahmadreza Dastgheib, President Supreme Audit Court, Islamic Republic of Iran/ President ECOSAI**



- ii. **Mr. Muhammad Ajmal Gondal, Secretary General of ECOSAI/ Auditor General of Pakistan**



- iii. **Mr. Metin Yener, President of the Turkish Court of Accounts, Turkiye**



- vi. **Mr. Nurlan Nurzhanov, Member of Supreme Audit Chamber of the Republic of Kazakhstan**



- iv. **Mr. Pardali Batirov, Member of Chamber of Accounts of the Kyrgyz Republic**

