

MINUTES OF THE 18TH ECOSAI TRAINING COMMITTEE MEETING,

9TH OCTOBER, 2018, BAKU-AZERBAIJAN

- a. The 18th Training Committee Meeting (TCM) of ECOSAI was held in Baku, Azerbaijan, on 9th October, 2018. The meeting was attended by delegates of SAIs of Afghanistan, Azerbaijan, Kazakhstan and Turkey.
- b. Mr. Hilal Huseynov, Head of International Relations Cooperation and Information Technologies Department, Chamber of Accounts of Republic of Azerbaijan opened the meeting and welcomed the members of the Training Committee to Baku. Later, representative of SAI Turkey on behalf of ECOSAI secretariat gave a brief introduction to the agenda and the activities of Training Committee Meeting of ECOSAI. All the agendas items were one by one discussed
- c. The Committee deliberated on the following agenda items:
 1. **Follow-up on the 15th Training Committee Meeting discussed in the 18th Training Committee Meeting decision No. 1 (ii, vi & viii of 15th TCM)**

A brief introduction and background of the issue at hand was presented by Mr. Yusuf Ziya Ada of SAI Turkey and after deliberations as below; Mr. Yusuf Ziya asked for comments or suggestions from the Training Committee members. However, there were no views or comments on the following items, so the committee moved to the next agenda item.

- (ii) Follow up on technical issues explored by SAI Pakistan regarding likely format of posting of news items on ECOSAI Website

It was decided in 15th TCM to explore the possibility of allocating different portions of ECOSAI website to different SAIs for uploading their news items. ECOSAI Secretariat had contacted the web developer to address the technical issues, who had informed that the whole website needed to be revamped. As for now, ECOSAI Secretariat had developed the news format and had made a separate portion for "news from member SAIs" on the website. It was informed that the format of the news would be shared with the member SAIs after it was approved by Training Committee.

- (vi) Follow-up on the proposal of placing training material on ECOSAI Website:

ECOSAI Secretariat consulted an IT Officer about uploading videos on ECOSAI Website. He informed, to upload videos it was necessary to upgrade the website. The current web capacity of 200 MBs was very low, and recommended to increase it to 4GB, which was enhanced. He further recommended that to upload or download videos, there was a need to develop an archive web application. This application would be helpful in uploading small and easily accessible videos (on you tube and daily motion). However, YouTube and Daily Motion are not accessible in some of the member SAIs. In such circumstances, ECOSAI Secretariat found a way

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out and uploaded the training materials (presentations & word documents) of different ECOSAI trainings already conducted on the website. ECOSAI Secretariat wrote to the members to provide the training materials of the ECOSAI Trainings held in their SAIs. Training material from SAI Turkey on Risk Based Auditing was received and uploaded on website. Training material on Performance Auditing was also uploaded. As and when other training materials would be received they would be uploaded accordingly.

viii) Discussion on "Guide to Learning Management System (LMS)" SAI Iran has shared guideline for e-learning

SAI Iran presented the concept of Learning Management System and likely benefits which were received from its implementation. It was suggested that this concept be considered for implementation by other SAIs besides using the forum of ECOSAI to promote the idea. The concept was well received and it was decided that SAI Iran may share the concept (presentation or document) with other member SAIs besides using the website of ECOSAI to facilitate its implementation. ECOSAI Secretariat has sent several emails to Iran reminding them to share the concept. However, the response of SAI Iran is still awaited.

During discussion, the members of TCM also expressed their views on the general issue of training for ECOSAI member SAIs. The representative of SAI Afghanistan was of the view that the training programs should be effective and result oriented. The emphasis should be on improving the skills of the personnel and not just teaching theoretical knowledge. He also expressed the opinion that Performance Audit and IT Audit trainings should be conducted which would be beneficial for the members.

Representative of SAI Turkey suggested that ECOSAI member SAIs might work together and participate in all training activities in the future. That would help ECOSAI to earn a respectable reputation in the international community especially on ASOSAI platform, as it had become the observer of ASOSAI.

2. Follow-up on the 16th Training Committee Decisions

1. Follow-up on SAI Pakistan's proposal of placing electronic version of courses conducted for ECOSAI countries for lesser costs and greater participation of SAIs

SAI Pakistan tried to explore various options of placing electronic version in consultation with member SAIs and wanted to run a pilot project of the training scheduled in April 2017. However, the course was postponed and project could not be achieved. The same course was again scheduled in July 2018, but due to lack of nominations received the same was again postponed. As and when the any workshop would be held, Secretariat would try to place the electronic version of the course on the website as a pilot project for greater participation of SAIs.

2. Follow-up on the decision by SAI Pakistan suggesting a blended learning program on ISSAIs' incorporating both online and face to face learning

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The blended learning program was proposed to incorporate both online and face to face training modes as implemented by IDI. To realize this proposal, SAls would have to enhance their e-capacities and collectively formulate a strategy to implement it. ECOSAI Secretariat has developed a concept note on introducing e-learning in DAGP and has asked for the comments from IDI on para 7 "How to develop e-learning setup" of the concept paper. The comments of IDI are still awaited. This paper will help us to know about the challenges we as ECOSAI community are facing. Once the challenges and their solutions are identified we will be in a better position to develop e-learning environments in ECOSAI member SAls. As soon as ECOSAI Secretariat will receive the comments we will act accordingly. Reminder to IDI was also sent.

There were no comments by the training committee members on the above mentioned agenda items.

3. Follow-up on Training Plan implementation and progress

The Training Committee Meeting in 2017 decided that ECOSAI Secretariat would prepare a template for Training Need Analysis (TNA) solicit suggestions from member SAls and develop a three year training plan 2018-2021. Accordingly, the detailed process culminated in a Training Plan which was endorsed by the member SAls. The Training Plan envisages 7 training courses to be held in three years' time to be hosted and organized by ECOSAI member SAls.

The representative of SAI Turkey shared his concerns about documentation process during the training courses. He was of the view that documentation system is very important and its sharing would be beneficial for the users if they are published on ECOSAI website.

3. **Report on Proposal of SAI Kazakhstan:**

ECOSAI Secretariat had received a request from SAI Kazakhstan. They had indicated their intent to host training on "Audit of Public Debt." However, SAI Kazakhstan had informed that they would only be able to cover the expenses on meeting room, relevant devices, stationary material, coffee-breaks during training, one official dinner, social program and local transportation. SAI Kazakhstan had specified that due to financial constraints they would not be able to cover the financial cost of accommodation and lodging. This proposal was inconsistent with the tradition being followed during ECOSAI trainings and workshops. ECOSAI Secretariat after due deliberation decided to take the matter to GBM to obtain input of other member SAls and arrive at some consensus decision. The suggestions of Training Committee were welcomed on this issue.

Mr. Yusuf, from SAI Turkey proposed that Turkish Court of Accounts would cooperate with SAI Kazakhstan and other Turkish Republics to organize any training activity. TİKA (Turkish Cooperative and Coordination Agency) has its regional offices at these countries and it could help in transferring required allocations and funds more easily.

Representative from SAI Turkey informed that they would convey this issue to TİKA management to get their views about the feasibility of this proposal. SAI Kazakhstan also favoured this suggestion and shared its willingness to work in cooperation with TİKA.

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4. Presentation of ECOSAI Training Plan 2018-2021

In the light of feedbacks received from ECOSAI member SAIs, the Secretariat finalized ECOSAI Training Plan 2018-2021 duly approved by the President ECOSAI. The ECOSAI Training Plan was submitted for approval of ECOSAI Training Committee.

Representative of SAI Turkey made the presentation of ECOSAI Training Plan 2018-2021 to the TCM delegation and requested for their feedback.

Mr. Mehdi Mohseni of SAI Afghanistan was pleased with the Training Plan, however, he communicated his concerns about hosting the training course on "Financial Audit/Risk Based Audit" in 2019 in Afghanistan, as presidential elections were due in 2019 and there were also security concerns in the country. Therefore, he suggested that this issue would be conveyed in the 23rd ECOSAI Governing Board Meeting to be discussed and decided by Dr. Mohammad Sharif Sharifi, Chairman of SAI Afghanistan.

Mr. Nasir Sadigov from SAI Azerbaijan also favoured of the Training Plan but he mentioned that if there should be any change in the plan they could make negotiations with the Presidency of SAI Azerbaijan.

Mr. Yusuf Ada from SAI Turkey proposed to convey these suggestions to the 23rd ECOSAI Governing Board Meeting to regulate and review the Training Plan once more. On the other hand, he also suggested about transferring the proposed training course from SAI Afghanistan to SAI Kazakhstan with TİKA support.

The representative from SAI Kazakhstan said that this suggestion should be evaluated by Mr. Adylgazi Bergenev, Member of SAI Kazakhstan.

5. Postponement of "ECOSAI Training Course on 'Audit of Internal Controls'"

SAI Pakistan scheduled ECOSAI Training Course on "Audit of Internal Controls" from June 19-23, 2018 at COMSTECH Secretariat, Islamabad, which was also previously scheduled from April 24-28, 2017 at Pakistan Audit & Accounts Academy (PAAA) Lahore, Pakistan but was postponed due to insufficient nominations from member SAIs. Unfortunately, this time also the response of the ECOSAI members was very discouraging. SAI Pakistan received regrets from SAIs of Iran, TRNC and Tajikistan. In a situation where they had confirmations only from SAIs of Afghanistan, Kyrgyz Republic and Turkey, it was neither economical nor in the interest of ECOSAI to go ahead with the planned execution of the workshop. Therefore, they with the consent of the President announced the postponement of the said training. Representative of SAI Turkey shared his concerns and asked the delegation if they had any reasons and suggestions to share.

Mr. Maksat Kantarbayev from SAI Kazakhstan mentioned that there was a report by Mr. Adylgazi Bergenev to be shared with the delegation at the GBM to explain the non-attendance of the said training activity.

6. Other Matters

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Afghanistan

Mr. Mehdi Mohseni, Senior Auditor

Azerbaijan:

Mr. Nasir Sadigov

Kazakhstan:

Mr. Maksat Kantarbayev

Turkey:

Mr. Yusuf Ziya ADA, Deputy Director of IR Department