



## **Report of the 19<sup>th</sup> ECOSAI Training Committee Meeting October 21, 2019, Istanbul, Turkey**

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The 19<sup>th</sup> ECOSAI Training Committee Meeting was held in Istanbul, Turkey on 21<sup>st</sup> October, 2019. The meeting was attended by delegates from Pakistan, Turkey, Afghanistan, Azerbaijan and Kazakhstan. Mr. Yusuf Ziya ADA from the ECOSAI Presidency welcomed the members of 19<sup>th</sup> TCM. The Committee deliberated on the following agenda items:

1. Follow-up on the 18<sup>th</sup> Training Committee Meeting decisions.
  - (i) Report on Proposal of SAI Kazakhstan to host training on Audit of Public Debt
2. Discussion for using of ECOSAI web-site to facilitate the implementation of Guide to Learning Management System
3. Discussion of technical points regarding the posting of news items on ECOSAI Website
4. Discussion to explore the possibility of signing of MoU between ECOSAI members on bilateral co-operation including training related matters and exchange of visits of a small group of experts among SAIs.
5. Discussion on non-responsive SAIs on hosting the ECOSAI training
6. Report and approval of ECOSAI Training Plan 2019-2022

7. Report on ECOSAI Training Courses held in 2018-19
8. Other matters (Discussion)

**Agenda item #1 : Follow-up on the 18<sup>th</sup> Training Committee Meeting decisions.**

**i. Report on Proposal of SAI Kazakhstan to host training on Audit of Public Debt**

- a. SAI Kazakhstan proposed to host training on "Audit of Public Debt". The SAI offered [in wake of austerity] to cover expenses of meeting rooms, relevant devices, stationery material, coffee-breaks, one official dinner during the training session excluding accommodation costs and lodging.
- b. SAI Turkey volunteered to seek Turkish Cooperation and Coordination Agency (TIKA) owing to the Agency's Program Coordination Office at Astana, Kazakhstan.
- c. ECOSAI Secretariat and SAI Turkey has remained in touch with each other on the same and await a final response in this regard.

**SAI TURKEY : As Turkish Court of Accounts, we intend to continue to hold a cooperative course or seminar with SAI Kazakhstan in 2021 on regarding "Audit of Public Debt" in Kazakhstan with the financial support of TIKA.**

**SAI KAZAKHSTAN : SAI Kazakhstan assured to conduct in 2020-2021 and requested Secretariat to enter in Schedule 2020-2021.**

**It is in the process and as it will be finalized the same be included in training plan.**

**Agenda item #2 : Discussion for using of ECOSAI web-site to facilitate the implementation of Guide to Learning Management System**

- a. ECOSAI Secretariat has time and again requested SAI Iran to address the implementation to Learning Management System.
- b. In case, SAI Iran is unable, they may kindly share their insights to the same enabling ECOSAI Secretariat to address this long-standing issue from a different perspective.

**SAI IRAN : May appoint trainers for LEARNING MANAGEMENT SYSTEM for Exchange of ideas with ECOSAI MEMBERS and SAI Iran has also included electronic audit in their audit system.**

**Agenda item#3 : Discussion of technical points regarding the posting of news items on ECOSAI Website**

- a. SAI Pakistan will talk on the identification of different news items on ECOSAI Websites
- b. Seeking inputs from the Training Committee and discuss the interventions of different SAIs and their involvement to post news items on ECOSAI website.

**SAI TURKEY: ECOSAI website takes some security problems as cyber attacks from third sides and this causes access troubles on compatibility with internal IT systems. The TCA IT Department prepared a report on this issue and shared with Secretary General of ECOSAI, Office of Auditor General of Pakistan.**

**SAI PAKISTAN commented to make website more secure. SAI Pakistan would consult security issues with IT Department and Service Providers.**

**Agenda item #4: Discussion to explore the possibility of signing of MoU between ECOSAI members on bilateral co-operation including training related matters and exchange of visits of a small group of experts among SAIs.**

- a. The 14<sup>th</sup> 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.
- b. In pursuance of this decision, SAI Pakistan has signed MoUs with SAIs of Iran (2016), Turkey (2016) and Tajikistan (2018)
- c. SAI Iran has similar MoUs with SAIs of Turkey and Tajikistan.

- d. 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).
- e. Under the MoUs, several capacity building activities have been undertaken by the member SAIs.
- f. SAIs of Pakistan and Turkey agreed to conduct Cooperative Audit of "Mass Transportation Project" in Islamabad, Pakistan.
- g. The audit was planned in two phases
- i. Planning and deskwork phase
- ii. Field audit phase=Five-member team from SAI Turkey carried out planning and deskwork from March 4-10 March 2018 in Islamabad, Pakistan.
- h. Later, 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.
- i. Under the SAI Pakistan and SAI Turkey MoU, the two organizations conducted a Peer Review of each other organizational workings.
- j. 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.
- k. 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.
- l. 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.

m. 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.

n. 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.

o. The training was sponsored and hosted by SAI Turkey. The feedback we received shows that it was, as the feedback reflects, was indeed a professionally rewarding experience for the participants.

p. SAI Pakistan, Ladies and Gentlemen, provided services of an experienced Master Trainer to SAI Iran to impart a five-day course on Performance Auditing from 23<sup>rd</sup> to 28 February 2019.

q. 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.

**SAI TURKEY: SAI Turkey and SAI Tajikistan have recently dediced to sign an MoU in the coming future in Dushanbe.**

**Agenda item #5 :Discussion on non-responsive SAIs on hosting the ECOSAI training**

i. SAI Uzbekistan participated in the ECOSAI Seminar, which the SAI Turkey had graciously hosted in September 2018.

ii. Following SAI Uzbekistan attendance in the Seminar, the Secretariat contacted SAI Uzbekistan and requested them to provide complete information for the E and requested them for provision of their complete data for completion of ECOSAI Directory.

iii. Until date, SAI Uzbekistan has not provided the details and informed the Secretariat that they will share details whenever they start paying the membership fee. Also, they requested to share the Charter and the same was signed by their representative.

**SAI TURKEY** : Mr.Seyit Ahmet BAŞ, President of ECOSAI, paid a courtesy visit to Embassies of Turkmenistan and Uzbekistan to start communication with these countries' SAIs. In this regard, the Ambassadors welcomed this idea and promised to help in every field to enhance our relationships.

**SAI IRAN:** promised to host training courses for the exchange of transparency policies and practices in ECOSAI member countries.

#### **Agenda item#6 : Report and approval of ECOSAI Training Plan 2019-2022**

- i. The ECOSAI Secretariat with the consent of the ECOSAI member SAIs prepared ECOSAI Training Plan 2018-2021. The final plan was sent to ECOSAI member SAIs.
- ii. In the spirit of 23<sup>rd</sup> Governing Board Meeting [held on 9 October 2018] at Baku Azerbaijan, it was decided that ECOSAI Secretariat circulates the training plan to the member states.
- iii. The Secretariat circulated the courses mentioned in the ECOSAI training Plan 2018-2021 and sought consent from member states. The Plan was approved as circulated.

**SAI : No comments by any SAI.**

#### **Agenda item #7 :Report on ECOSAI Training Courses held in 2018-19**

- i. In order to diversify the activities of the ECOSAI, a seminar on "Challenges to public sector auditing routines" was held in Istanbul, Turkey from 3 to 6September 2018.
- ii. The initiative was taken by the Turkish Court of Accounts (TCA). SAI Pakistan and the ECOSAI Secretariat was given the responsibility of determining the theme of the seminar, conducting its proceedings by providing Master of Ceremony and eight moderators, assembling and collecting the seminar material, and designing the seminar program.The seminar achieved the following:
  - a. Showcased ECOSAI achievements in fostering multilateral and bilateral professional engagement

- b. Presented the strategic posturing of ECOSAI as a progressive organization of SAIs with a strong track record to promote accountability and transparency in member countries
  - c. Stimulated intellectual discussion amongst member countries to [further] improve their professional practices and engagements
  - d. Explored and adopted innovative ways of disseminating knowledge and the creation of new solutions to fill in the capacity caveats efficiently
  - e. Fostered new relationships with organizations to promote and strengthen the like causes of accountability, transparency, and strengthening of institutions
- iii. SAI Turkey conducted "Introduction to Ethics Audit" at Antalya this year from 15 to 19 April. The workshop was intended to enhance the knowledge and skills of the participants on the audit of ethics as well as to enable the exchange of experiences among them.
- iv. During the workshop, participants were active and pertinent in the discussions, which were facilitated by dynamic and effective colleagues from the following SAIs:
- a. Yaşar UZUN, Turkish Court of Accounts
  - b. Setenay KÖKSAL, Turkish Court of Accounts
  - c. Ozan UYSAL, Turkish Court of Accounts,
  - d. Helena Abreu LOPES, SAI of Portugal, EUROSAT TFAE
- v. Throughout the workshop, theoretical principles and relationship between audit and ethics were covered and during the program following issues were discussed with participants:
- a. Key concepts and definitions regarding ethics and ethics audit
  - b. Main factors that could motivate SAIs to perform ethics audits
  - c. Designing Ethics Audits (i.e, Determining the Objectives of an Ethics Audit, The Audit Scope Of An Ethics Audit, Audit Questions And Criteria and Data Gathering Methods)
  - d. Executing and Reporting Ethics Audit

- e. Country Paper Presentations and Suggestions for Future Ethics Audit Activity in own SAIs.
- vi. The objective of the exercises was to raise awareness about ethics audit and ethics audit practices of SAIs and as such to make participants develop an understanding of the suitability of ethics-related issues in public sector organisations.
- vii. Participants were divided into 6 groups each of them gathered around one flipchart to discuss and answer the following questions :
  - a. What do you think about ethics and requirements of ethics management in public sector organisations?
  - b. Why should SAIs perform ethics audits?
  - c. What do you think about the key challenges for SAIs to perform ethics audits and possible solutions to overcome them?
- viii. We very much appreciate the leading role of SAI Turkey, which hosted three training courses with the sponsorship of Turkish Cooperation and Coordination Agency (TİKA).
- ix. TCA and TİKA bore all expenses like boarding/ lodging and return air tickets and local transportation of participants of the courses held in Turkey. The SAI Pakistan also bore boarding/ lodging of the participants of ECOSAI workshop on Performance Audit.
- x. SAI Pakistan also announced ECOSAI Training Course on “Audit of Internal Controls” from September 2-6, 2019 at COMSTECH Secretariat, Islamabad, Pakistan.
- xi. SAI Pakistan planned to provide boarding/lodging, local transportation to the participants. We received nominations only from SAIs of Turkey and Afghanistan. In such a situation it was not feasible for the SAI Pakistan to hold this course, and, hence the same was cancelled for want of participations.
- xii. I emphasize that in today’s challenging world it is very important to do capacity building of our staff, and I request the entire member SAIs to send their nominations for all the courses that are announced under the ECOSAI Training Plan.



- xiii. SAI Iran, on 27 July 2019 also announced a training course on IT Audit to be held in Iran in Zanjan Province from August 31 to 4 September 2019. However, owing to non-receiving of any nominations from ECOSAI member SAIs, the course was cancelled.

**SAI IRAN: Appreciated the cooperation of SAI Pakistan for exchange of human resource and experts for training.**

**SAI TURKEY: As Turkish Court of Accounts, we intend to continue to hold a cooperative course or seminar with SAI Kazakhstan in 2021 on regarding "Audit of Public Debt" in Kazakhstan with the financial support of TİKA.**

**SAI KAZAKHSTAN: SAI Kazakhstan assured to conduct in 2020-2021 and requested Secretariat to enter in Schedule 2020-2021.**

**Agenda item #8 :Other matters (Discussion)**

- i. The mechanism to discuss progress on Training and follow-up actions of the Training Committee
- ii. How can member states benefit from learning experiences of other ECOSAI member states
- iii. Opportunities to share training materials and documentation with other member states

**SAI Turkey has proposed SAI Pakistan as the Secretary General to send a message to all Member SAIs of ECOSAI in accordance to get Member SAIs' social media accounts in order to create a list and gather in one source.**

**SAI Afghanistan floated the idea for page of ECOSAI on social media to improve communication skills.**

**SAI Pakistan commented to circulate the idea among ECOSAI members for their comments regarding its feasibility.**

**RECOMMENDATIONS:**

The 19th ECOSAI TCM recommended that the proposal contained in Agenda # 1 to 8 of this report may be considered for approval by the GBM of ECOSAI.

**SIGNATORIES:**

**SAI PAKISTAN**

  
**Amad Afzal MIR**

**SAI TURKEY**

  
**Yusuf Ziya ADA**

**SAI AFGHANISTAN**

  
**Fazel Hadi FAZEL**

**SAI AZERBAIJAN**

  
**Hilal HUSEYNOV**

**SAI KAZAKHSTAN**

  
**Lyailim KASHIMOVA**

**LIST OF TRAINING COMMITTEE PARTICIPANTS**

**ANNEX-A**

**SAI AFGHANISTAN**

Fazel Hadi FAZEL , Deputy Auditor General

**SAI AZERBAIJAN**

Hilal HUSEYNOV, Head of Department

Vafa MUTALLIMOVA, Head of Department

**SAI KAZAKHSTAN**

Lyailim KASHIMOVA, Deputy head of Department for Methodology and International Cooperation

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**TURKISH COURT OF ACCOUNTS**

Yusuf Ziya ADA, Director IR Department

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Çağrı YENİÇERİOĞLU, Senior Auditor