



Report on the 21st ECOSAI Training Committee Meeting

25 August 2022

Nur-Sultan, Kazakhstan

The 21st TCM held on 25th August 2022 in Nur-Sultan, Kazakhstan. The meeting attended by SAI Kazakhstan, SAI Azerbaijan, SAI Turkey and SAI Pakistan. Ms. Kasimov Lyailim from SAI Kazakhstan/ ECOSAI Presidency welcomed the 21st TCM committee members. The committee discussed following agenda items:

1. Follow-up on the 20th Training Committee Meeting decisions.

I. Follow up on implementation of training Plan 2019-22

After last GBM in December 2021 three training courses are conducted which are as follows:

- a. SAI Iran hosted an online five-day International Training Course on "IT Audit" from 17 to 21 January 2022.
- b. SAI Pakistan organized three days online course on "Financial Analysis in Performance Auditing" from 14 June 2022.
- c. SAI Pakistan conducted three days online course on "Audit of Disaster management" from 2 August 2022.

II. Up-date from SAI Turkey for holding face to face training course

TCA was planning to hold face to face training session for ECOSAI members in 2022

III. Feasibility of Learning Management System and data base of master trainers

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Up-date from SAI Pakistan on feasibility of Learning Management System

Outcome: For holding face to face/ courses, SAI Turkey informed that they will convey it after consulting training department. Regarding LMS, SAI Pakistan informed that they are working on various options as the options firmed up, we will share it with ECOSAI members. It is decided that Secretariat may circulate to member SAIs to provide the detail of master trainers, resource persons and experts along with their specific area of expertise.

2. Discussion of technical points regarding posting of news items on ECOSAI Website.

- I. The security of the website has been enhanced to make it secure from threats
- II. The member SAIs to send secretariat news items for posting on ECOSAI Website to make it an active platform
- III. Proposal from technical teams of SAIs to make the ECOSAI Website interactive

Outcome: SAI Turkey indicated some access issues with website. On receipt of detail the matter will be refer to technical team of Secretariat.

3. 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.


- I. The 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.

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- 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. SAIs of Pakistan and Turkey agreed to conduct Cooperative Audit. 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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Outcome: The committee sensitized that more activities may be carried out under MoUs. SAI Azerbaijan informed that they have renewed MoUs and they are focusing action plans and implementation.



4. Discussion on hosting of trainings for ECOSAI Training Plan 2023-25

For the preparation of draft ECOSAI Training Plan 2023-2025, secretariat requested member SAIs to send us **proposals and feedback** on the following points

- I. As per requirement of your SAI which training courses may be included in ECOSAI Training Plan 2023-25
- II. SAI willingness to offer and deliver Training course, Seminar and workshop for ECOSAI Training Plan 2023-2025

Responses received from SAI Kyrgyz Republic, Tajikistan, Afghanistan and SAI Iran.

SAI Kyrgyz Republic proposes the following training courses to be included in the draft ECOSAI Training Plan for 2023-2025

- i. Procurement audit
- ii. Construction audit
- iii. Internal control audit
- iv. Performance audit
- v. IT audit
- vi. Financial/risk-based audit
- vii. Financial analysis for performance audits
- viii. Automation of Audit planning processes for both long-term and current period
- ix. Control and monitoring of the results of audit activities
- x. Organization of the internal control system of the ECOSAI
- xi. Improvement of compliance and performance auditing processes.

SAI Afghanistan proposes the following courses:

- i. Way and strategies of corporative audit among region countries
- ii. Participatory inspection and its process
- iii. The role of environmental inspections on the country's sustainable development
- iv. Auditing agriculture and food production
- v. Dealing with fraud and corruption in auditing
- vi. Challenges in IT audit and how to deal with the theme
- vii. Automated system of custom data

SAI Iran Proposed to host following courses in hybrid mode:

- i. Information Technology Audit (Artificial Intelligence)

- ii. Environmental Audit
- iii. Performance Audit
- iv. Cost Auditing

SAI Pakistan proposed to host following courses to be conducted face to face:

- i. Financial Audit/Risk Based Audit
- ii. Financial Analysis for Performance Auditing
- iii. Audit of Disaster Management

Outcome: SAI Kazakhstan proposed Performance Audit, Social Audit and IT Audit to be included in training plan. Representative of SAI Kazakhstan proposed to conduct parallel audit to gain practical knowledge of audit through ECOSAI forum and informed that SAI Kazakhstan intended to host two trainings in 2023 and 2024. SAI Azerbaijan proposed that Performance audit, Internal control, Public debt and quality control training may be included in training plan. SAI Azerbaijan intended to host face to face training in 2024 and 2025 and detail will be shared with ECOSAI members.

5. Report on ECOSAI Training Courses held during 2021-22

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.

- I. SAI Iran hosted an online five-day International Training Course on "IT Audit" from 17 to 21 January 2022.
- II. SAI Pakistan organized three days online course on "Financial Analysis in Performance Auditing" from 14 June 2022.
- III. SAI Pakistan conducted three days online course on "Audit of Disaster management" from 2 August 2022.

Outcome: The committee expressed satisfaction on the trainings conducted during 2021-22.

6. Other matters

Recommendations

The 21st TCM recommended that proposal contained in Agenda # 1 to 5 of this report may be considered for approval of the GBM of ECOSAI.

Signatories:

SAI Kazakhstan


Ms. Kasimov Lyailim

SAI Azerbaijan


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SAI Turkey


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SAI Pakistan


Mr. Israr ul Haq

List of Participants