# Minutes of the 20<sup>th</sup> ECOSAI Governing Board Meeting September 21, 2015

#### Dushanbe, Tajikistan

The 20<sup>th</sup> ECOSAI Governing Board Meeting was held on September 21, 2015 in Dushanbe, Tajikistan. The following members attended the meeting as Heads of Delegations.

- Dr. Recai Akyel, President of the Turkish Court of Accounts and President of the ECOSAI
- Rana Assad Amin Auditor-General of Pakistan and Secretary General of ECOSAI
- Mr. Amin Hossein Rahimi Senior President, Supreme Audit Court of Islamic Republic of Iran
- Mr. Dilmurod Davlatzoda, Chairman of the Accounts Chamber of the Republic of Tajikistan
- Mr. Noor Rahman Izedyar, Chief of Staff, Supreme Audit Office Afghanistan.

The complete list of participants is at Annexure-I.

Before the inauguration of 20<sup>th</sup> Governing Board Meeting (GBM) and welcome addresses from the heads of SAIs an introductory documentary was shown on the Republic of Tajikistan which was viewed with keen interest by the GBM members and participants of the meeting.

This was followed by a welcome address by the head of the host SAI, Mr. Dilmurod Davlatzoda, Chairman of the Accounts Chamber of the Republic of Tajikistan. After the address by the head of SAI Tajikistan Dr. Recai Akyel, President of the Turkish Court of Accounts, Mr. Amin Hossein Rahimi Senior President, Supreme Audit Court of Islamic Republic of Iran Rana Assad Amin Auditor General of Pakistan also addressed the participants conveying their resolve to effectively implement the charter of ECOSAI by conducting seminars, publications and arranging training programmes. The resolve to effectively project the ECOSAI in international forums like INTOSAI and ASOSAI was also made. Head of SAI Pakistan also informed the GBM that since it was his first meeting with heads of member SAIs from ECOSAI since assuming the responsibilities of head of SAI Pakistan on 8<sup>th</sup> June 2015, he wanted to introduce himself with a reference to the positions held by him prior to assuming the responsibilities of head of SAI Pakistan. Mr. Rana Assad Amin also assured the GBM that the decisions taken in

the meeting will be implemented and he also informed that he is a firm believer that SAIs should be accountable and transparent.

Mr. Noor Rahman Izedyar, Chief of Staff, Supreme Audit Office Afghanistan thanked the President while addressing the GBM and informed that due to his engagements head of SAI Afghanistan could not attend the meeting.

All the delegates thanked SAI Tajikistan, the host of the 20<sup>th</sup> ECOSAI Governing Board Meeting (GBM) for making excellent arrangements for the GBM meeting and making it a success.

#### 1. Opening of the Meeting

After opening remarks the ECOSAI President delivered the opening speech and inaugurated the meeting. The opening speech of the President of the ECOSAI is placed at Annex-II.

#### 2. Adoption of Agenda

- a) The proposed agenda (Annex-III) for the 20<sup>th</sup> Governing Board Meeting was unanimously adopted after adding four additional points under agenda item no 7 "Others" which were proposed for inclusion by SAI Pakistan "Others" the items are,
  - i) PEER TO PEER LEARNING
  - ii) EXPERTIES/SKILL SHARING IN PUBLIC SECTOR AUDITING
  - iii) RESEARCH ACTIVITIES RELATING TO PUBLIC SECTOR AUDITING
  - iv) ADDITION IN "VISION" AND "CORE VALUES" FOR ECOSAI

#### 3. Activity Report by the Secretary General.

Rana Assad Amin/ Secretary General of ECOSAI/the Auditor General of Pakistan presented the activity report (Annex-IV) of the ECOSAI for the last year. He informed the participants about the progress made on the implementation of the ECOSAI Training Plan and expressed his satisfaction over the increasing interest shown by the member SAIs in the ECOSAI training related activities. He urged the members to show

keen interest in the capacity building activities for the fulfillment of objectives of the ECOSAI. Regarding publishing of the 15<sup>th</sup> issue of the ECOSAI circular by the SAI Pakistan, he appreciated the members of the GBM and informed that valuable contribution have been received from the member SAIs. He requested the participants to contribute in the ECOSAI circular to improve the quality of input. The report was adopted unanimously. The Secretary General's report is placed at Annex IV.

# 4. Presentation of the Annual Accounts of ECOSAI for the year ended 31 December 2014 by the Secretariat.

Mr. Khurram Raza Qureshi, Director General, SAI Pakistan presented the accounts of the ECOSAI for the year ending December 31, 2014. The accounts were unanimously approved by the Governing Board for presenting before the 7<sup>th</sup> Assembly.SAI Iran suggested to explore further ways in which the funds could be arranged for the ECOSAI activities and one suggested avenue was to approach Islamic Development Bank (IDB) funding. SAI Pakistan supported the idea and mentioned that IDB contributed for ECOSAI activities regularly in past but the funding has stopped as training related funds provided by IDB were blocked by the external agencies. SAI Pakistan recommended that the ECOSAI may take up the matter with concerned agencies. SAI Pakistan also suggested to increase annual contributions from the member SAIs. The suggestions required further deliberations. SAI Afghanistan informed that their contribution has been sent to Secretary General ECOSAI a couple of days ago and is likely to appear in accounts soon.

#### 5. Presentation of the Training Committee Report.

Mr. Khurram Raza Qureshi, Director General (IR&C), SAI Pakistan presented the report of the 15<sup>th</sup> ECOSAI Training Committee Meeting (TCM) held on September 21, 2015 at Dushanbe, Tajikistan. The 20<sup>th</sup>GBM of ECOSAI adopted the recommendations of the 15<sup>th</sup> Training Committee meeting. The Report is placed at Annex-V.

During discussion on the report SAI Pakistan suggested that a mechanism for funding the trainings should be finalized. The suggestion was that host SAI may incur the expenditure on the arrangements for training within the respective country while the air fares for only those SAIs should be reimbursed which show their in-ability to pay for this expense after due consideration. There was a general consensus on the issue with a feeling that this arrangement needs to be formalized. As regards the language of training courses it was agreed that the language of training will remain English the SAIs hosting trainings may translate the training material for participants.

#### 6. Report on the Publication of the ECOSAI Circular by SAI Pakistan.

The Secretariat informed the meeting that the 15<sup>th</sup> issue of the ECOSAI Circular has been published and placed on the ECOSAI website. The Secretariat apprised the GB that the ECOSAI Circular 2015 includes news, research articles, international events and activities of ECOSAI member SAIs. The research articles were contributed by the SAIs of Iran, Pakistan and Turkey. The Secretariat suggested the member SAIs to regularly contribute to the Circular which would help to further improve the quality of the Circular. SAI Pakistan suggested to print the circular twice in a year. This proposal was appreciated by SAIs Iran and SAI Turkey. SAI Turkey also offered to publish the circular in Turkey for distribution. It was also decided to send copies of ECOSAI circular to ASOSAI and INTOSAI secretariats.

#### 7. Other matters.

The members of BoG appreciated the proposals shared by the SAI Pakistan which were

- i) PEER TO PEER LEARNING and
- ii) EXPERTIES/SKILL SHARING IN PUBLIC SECTOR AUDITING
  SAI Pakistan informed that peer to peer learning was learning from each
  other. This is a way of bridging the knowledge gap between the member
  SAIs of ECOSAI which are at different levels of compliance with
  ISSAIs and have varying periods of experience as SAIs in their
  respective countries. One suggested initiative was audit by joint teams
  like audit of CASA which runs between four countries Pakistan,
  Afghanistan, Kyrgyz Republic and Tajikistan by a joint team of auditors
  from these SAIs. The other two suggested audits were TAPI gas pipeline
  to run from Turkmenistan, Afghanistan, Pakistan and India besides
  railways project in Iran and Pakistan. SAI Pakistan suggested that it can
  approach World Bank and DFID for funding in this respect. This was
  accepted unanimously.

# iii) RESEARCH ACTIVITIES RELATING TO PUBLIC SECTOR AUDITING

SAI Iran shared its experience in conducting research related activities by informing that audit related research is published in two local journals. They also informed that research was going on to improve standards through localizing. It was also intimated that SAI Iran supports its staff members who want pursue higher studies like PhD and Masters degrees. SAI Iran offered its services to any country in research which may require its help. This initiative was appreciated and a need was felt that ECOSAI member countries should actively participate in research related activities.

# iv) ADDITION IN "VISION" AND "CORE VALUES" FOR ECOSAI President of ECOSAI observed that the strategic plan for ECOSAI is valid till 2015. The strategic plan includes vision and core values so a review of the same is due. The review will be conducted by a team comprising

- a) Mr. Morteza Asadi Deputy Director General, SAI Iran
- b) Mr. Khurram Raza Qureshi Director General, SAI Pakistan
- c) Mr. Ahmet Topkaya Principal Auditor, SAI Turkey

The initial draft will be prepared on the model of ASOSAI by December 2015 and after comments by the member SAIs it will be finalized by March 2016 for presentation before the 21<sup>st</sup> GBM and 7<sup>th</sup> Assembly Meeting to be held in Ankara in May 2016.

#### i) Closing Address by the President of the ECOSAI

In his closing address, Dr. Recai Akyel, President of the Turkish Court of Accounts and president of the ECOSAI thanked all the delegates for their active participation in the 20<sup>th</sup> GB meeting and expressed satisfaction with the proceedings of the GB. He invited all the members to participate in the 7<sup>th</sup> ECOSAI assembly meeting to be held in Ankara in May 2016.

Myelleaj Assoc, Prof. Dr. Recai Akyel,

President of Turkish Court of Accounts and President of the ECOSAI

Rana Assad Amin

Auditor General of Pakistan and Secretary General of ECOSAI

Mr. Amin Hossein Rahimi

Senior President, Supreme Audit Court of Islamic Republic of Iran

Mr. Noor Rahman Izedyar

Chief of Staff Supreme Audit Office, Afghanistan.

Mr. Dilmurod Davlatzoda,

Chairman of the Accounts Chamber of the Republic of Tajikistan welcome the participants.

#### Annexure –I

# 20th ECOSAI Governing Board Meeting

21 September, 2015 Dushanbe, Tajikistan

## **List of Participants**

S.No	Name of SAI	Name of Delegate	Designation
1.	Afghanistan	Mr. Noor Rahman Izedyar	Chief of Staff
2.	Iran	Mr. Amin Hossein Rahimi Mr. KiumarsDavoodi Mr. Morteza Asadi	Senior President Deputy Senior President Deputy Director General
3.	Pakistan	Rana Assad Amin Mr. Khurram Raza Qureshi	Auditor General of Pakistan Director General
4.	Tajikistan	Mr. Dilmurod Davlatzoda Mr. FaizaliAhmadzoda	Chairman Chief Auditor
5.	Turkey	Assoc. Prof. Dr. Recai Akyel Mr. Yusuf Ziya Ada Mr. Ahmet Topkaya	President Principal Auditor Principal Auditor

# Annexure -II

# Assoc.Prof.Dr. Recai AKYEL

# PRESIDENT OF THE TURKISH COURT OF ACCOUNTS

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## **CHAIRMAN OF ECOSAI**

Distinguished Colleagues from the Supreme Audit Institutions of the ECOSAI, Ladies and Gentlemen, Dear Fellows,

I would like to greet all of you and say again welcome to the 20<sup>th</sup>ECOSAI Governing Board Meeting. I feel myself happy to see again you all at an occasion as of today.

First of all, I would like to thank to my colleague Mr. Dilmurod Davlatzoda, the Chairman of the Accounts Chamber of the Republic of Tajikistan, to arrange this significant meeting in Dushanbe.

I reiterate my congratulation to esteem colleague Mr. Rana Asad Ammen, the Auditor General of Pakistan and the General Secretary of the ECOSAI, for his new tasks.

## Dear Colleagues,

The international exchange of ideas and experiences within the International Organization of Supreme Audit Institutions is an effective means of helping Supreme Audit Institutions accomplish their tasks. This purpose has so far been served by congresses, training with jointly organized regional the seminars organizations under INTOSAI and other institutions, by regional working groups and by the publication of a professional journal.

It is desirable to expand and intensify these efforts and activities. The development of a uniform terminology of government audit based on comparative law is of prime importance.

ECOSAI is also an organization that has achieved good works since its inception up to today and has emerged to intend its goals from now on. During our presidency period, I tried to extend relationships among our Institutions under ECOSAI's activities to able to come realize a knowable organization of ECOSAI.

## Dear Colleagues,

I believe that the path towards carrying ECOSAI into its well-deserved place and maximizing the existing relations between our institutions is possible rather by intensive experience-sharing and announcing its results in the international platforms.

In this scope, in line with the decisions of the 19<sup>th</sup> ECOSAI Governing Board Meeting held in Lahore in 2014; attention was focused on trainings in 2015,and also there was an opportunity to make a presentation in the international platform to introduce the organization of ECOSAI and its activities so far, like the presentation made previously by the ASEANSAI member countries in the ASOSAI meetings with the purpose of introducing their organization.

I would like to give you brief information on the issues I mentioned.

I made a presentation introducing ECOSAI during the ASOSAI General Assembly hosted 13<sup>th</sup> Malaysian SAI in Kuala Lumpur in 10-13 February 2015. presentation provided information establishment purpose and organizational structure of ECOSAI, its training and other activities, and the journal presenting activities. This presentation its was and appreciated by welcomed with interest representatives of the ASOSAI member countries.

We intend to introduce ECOSAI activities presented as in Kuala Lumpur, in this year, at the 50<sup>th</sup> ASOSAI Governing Board Meeting to be held in Chiang Mai, Thailand on 15-16 February 2016, in the next year. For this, we have sent our intention letter to Korea SAI, the General Secretariat of ASOSAI.

You can also find the said presentation in the attachment of this speech.

## Dear Colleagues,

Let's continue chronologically with the activities held in 2015. A training program on "Advanced Performance Auditing" was organized in Tehran in May where the Iran SAI was the host. I would like to state that, as a result of the knowledge and evaluation provided by the members of our institution that attended the training program, the said program was very successful.

Here, on behalf of me and ECOSAI, I would like to thank Mr. Amin Hossein Rahimi, the Senior President of the Supreme Audit Court of Iran, and to those who contributed, for making this successful training possible.

The second organization to be held by ECOSAI in 2015 in the field of training is the program on "*Implementation of the ISSAIs*". This program will be hosted by the Turkish Court of Accounts, and it will be realized with the financial contributions of the Turkish Cooperation and Coordination Agency (TIKA) in 29 September-08 October 2015 in Ankara.

The program will be organized in the training and social facilities of the Turkish Court of Accounts, and our colleagues will complete their preparations and be waiting for you. I hope that this training program is also successful and beneficial for the participants, just like the training organized in Iran.

## Dear Colleagues,

## Ladies and Gentlemen,

The 15<sup>th</sup>ECOSAI Training Committee Meeting was held before the Governing Board Meeting, today. There were discussions, and some proposals were made by the members. Therefore, we negotiate these suggestions as well in details, and make decisions on these in order to put them into practice.

I hope that the 20<sup>th</sup>ECOSAI Governing Board Meeting would be efficient and fruitful for all of us, and that it gives us a new chance to strengthen our relations.

Thank you very much.

# **Annexure -III**

### **Adoption of the Agenda**

- 1. Welcoming Speech by Mr. Dilmurod Davlatozoda, chairman of the Accounts Chamber of the Republic of Tajikistan.
- 2. Opening speech by Dr. Recai Akyel, President of the Turkish court of Accounts.
- 3. Adoption of the Agenda
- 4. Activity report by the Secretary General ECOSAI
- 5. Presentation of the Annual Accounts of ECOSAI for the year ended 31 December 2014 by the Secretariat.
- 6. Presentation of the 15th ECOSAI Training Committee Report
- 7. Report on the publication of the ECOSAI Circular by the SAI Pakistan
- 8. Other matters
- 9. Closing Address by Dr. Recai Akyel, President of the Turkish Court of Accounts.
- 10. Word of appreciation by Mr. Dilmurod Davlatozoda, chairman of the Account chamber of the Republic of Tajikistan.

# **Annexure -IV**

# Activity report by the Secretary General ECOSAI (Auditor-General of Pakistan)

Excellency Assoc. Prof. Dr. Recai Akyel President of the ECOSAI and President of the Turkish Court of Accounts, Excellency Mr. Dilmurod Davlatzoda, Chairman Accounts Chamber of the Republic of Tajikistan.

Distinguished Colleagues from the Supreme Audit Institutions of the ECOSAI, Ladies and Gentlemen,

#### Assalam-o-Alaikum!

I assumed the office of the Auditor General of Pakistan on June 8, 2015 and with that I have also assumed the responsibilities of the Secretary General of the ECOSAI. This is my first participation in the Governing Board meeting of the ECOSAI, which is indeed a great privilege and honour for me. I take this opportunity to reiterate the SAI Pakistan's full support to the aims and activities of the ECOSAI. We in the ECOSAI represent collective wisdom of several hundred years of state auditing and an incredibly rich cultural heritage. I assure you that the ECOSAI will work hard to translate your decisions into concrete steps to meet the objectives of ECOSAI Charter.

I would also like to extend my gratitude before presenting the Secretariat's Activity Report to his Excellency Mr. Dilmurod Davlatzoda, Chairman Accounts Chamber of the Republic of Tajikistan for hosting the event in a benefiting manner, his Excellency Assoc. Prof. Dr. Recai Akyel President of the ECOSAI and President of the Turkish Court of Accounts, and Mr. Amin Hossein Rahimi, Senior President of the Supreme Audit Court of the Islamic Republic of Iran, and Mr. Noor Rahman Izedyar, Chief of staff Supreme Audit Office Afghanistan making this ECOSAI event a success by their august presence. I hope that the deliberations during this Governing Board Meeting will be wide-ranging and fruitful.

My esteemed colleagues I look forward to a very healthy and solution driven discussion during this Governing Board Meeting.

It's a matter of great honor for me to present to you a brief report on the ECOSAI Secretariat activities since the last meeting of the ECOSAI Governing Board held in Lahore in October, 2014.

**Excellencies!** I present the Activity Report of the ECOSAI Secretariat before the 20<sup>th</sup> ECOSAI Governing Board.

#### **Ladies and Gentlemen!**

Since the 19<sup>th</sup> ECOSAI Governing Board Meeting held in Lahore in October 2014, the ECOSAI Secretariat has been making all out efforts to serve the cause of the ECOSAI by actively pursuing the decisions made at these meetings. The ECOSAI Secretariat has initiated various actions to implement the decisions made at these meetings in Lahore and maintained a consistent communication with member SAIs.

#### **Distinguished audience!**

The ECOSAI was established with the basic aim of sharing experiences and contributing in the capacity building of fellow ECOSAI members. To achieve this objective the only way is to equip ourselves with the most advanced and practical audit techniques. The rapidly evolving trends in the field of public sector auditing demand a collaborative approach on our part. This will only be possible if we continually conduct training courses in different fields

Under the ECOSAI Training Plan 2014-2017 the SAI Iran has successfully arranged a training course on "Advanced Performance Auditing" in May 2015. It is a matter of great satisfaction that the member SAIs from Afghanistan, Azerbaijan, Iran, Kazakhstan, Pakistan, Tajikistan and Turkey attended the course with full interest. This

was a step towards achievement the prime goal of ECOSAI Training Plan i.e. the capacity building of member SAIs by trainings and experience sharing in different public sectors.

SAI Turkey is also arranging a training course on ISSAIs from 29<sup>th</sup> September to 8<sup>th</sup> October 2015 at Ankara, Turkey I would urge my esteemed colleagues to make the ISSAI Training Program a success; we have to commit ourselves for its successful implementation by displaying active participation in the courses organized by our member SAIs, as we have seen in the course arranged by the SAI Iran.

The progress on training plan as approved in line with the ECOSAI Strategic Plan is thus progressing satisfactorily.

#### **Excellencies!**

The ECOSAI Secretariat has published the issue of the ECOSAI Circular and distributed it among the member SAIs. Keeping up with the tradition, separate sections have been allocated to each member SAI. The ECOSAI Secretariat requested all the member SAIs to send their contributions in order to publish them in sections allocated to their SAIs in the ECOSAI Circular, and according help the Secretariat to improve the quality of the Circular.

The ECOSAI website reflects the outlook of the organization in particular and the member SAIs in general. Since the website is a media via which we communicate with the world. Therefore, I would like to suggest that we may provide material that may include any news item, article pertaining to the functions of your SAI or any other material that you would like to be displayed on the ECOSAI website. Previous versions of ECOSAI Circular and minutes of ECOSAI Governing Board Meeting's and ECOSAI Training Committee Meeting's have already been uploaded on ECOSAI website.

#### **Honorable Colleagues!**

In the end, let me thank the distinguished delegates for to travel long distance to attend and make this meeting a success.

#### Ladies and Gentlemen!

We share long religious and cultural bonds rooted in history. The ECOSAI is a forum that allows us to further cement them through interaction and dialogue. I hope this forum will become more dynamic and productive by promoting greater public accountability and transparency in our respective countries.

To conclude, I would also like to thank the ECOSAI Governing Board Members for their firm and continuous support to the ECOSAI Secretariat.

**Honorable Colleagues!** In the end, let me thank the distinguished delegates for making this meeting possible. Special thanks are for the host, the SAI of the Tajikistan, for the excellent arrangements made for the 20<sup>th</sup> ECOSAI Governing Board Meeting.

#### Thank you!

## **Annexure -V**

# Report of the 15<sup>th</sup> TCM Training Committee Meeting, 21<sup>st</sup> September, 2015, *Dushanbe*, *Tajikistan*

- The 15th Training Committee Meeting (TCM) of ECOSAI was held in Dushanbe, Tajikistan on 21<sup>st</sup> September, 2015. The meeting was attended by delegates from SAIs of Iran, Pakistan, Afghanistan, Tajikistan and Turkey.
- 2. The Committee deliberated on the following agenda items:
  - i) Follow up on the 14th Training Committee Meeting decisions.

The committee reviewed the individual agenda items and deliberated on them. After deliberations the committee showed satisfaction on the progress made on these items. SAI Iran shared the details of the course on Advanced Performance Audit held during May 2015 at Tehran and intimated that the course was conducted by the trainers from Iran with support of a trainer from SAI Pakistan. As per feedback received from the participants the course was rated very high.

# ii) Discussion on "Guide to learning Management System" SAI Iran has shared guide line for e-learning.

SAI Iran presented the concept, the likely benefits from the concept of Learning Management System and the actual benefits that the SAI Iran received from implementation of LMS. SAI Iran suggested that the 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 to emanate the concept to other member SAIs of ECOSAI besides using web-site of ECOSAI to facilitate its implementation.

# iii) Discussion on results of Questionnaire regarding suggestions to improve participation in ECOSAI Training Courses.

The results of the responses received from SAIs were presented in the meeting and it transpired that funding and use of English language were the biggest hurdles in participation of the SAIs in training courses. These issues were discussed in detail and the decision was to follow the model proposed by SAI Turkey in case of TIKA courses. The proposal was to use translation of the training material. The issue of funding was taken care of by TIKA in case of trainings in SAI Turkey but it was decided to further deliberate on the funding issue in coming meetings.

# iv) Discussion regarding use of ECOSAI Website for posting of news items.

It was decided to explore the possibility of allocating different portions to different SAIs for uploading their news items on the website and there was a mention of the likely format of the reports/items to be uploaded on website. SAI Pakistan will find out the technical issues involved in this respect and after this the proposal will be discussed in next meeting.

# v) Discussion on MOU between SAIs for exchange of visits of small group of experts among SAIs.

An MOU is being signed between SAIs Iran and Tajikistan and an MOU on bilateral co-operation including training related matters is being signed between SAIs Pakistan and Iran. This initiative was appreciated and it was decided to explore this possibility in other SAIs as well.

# vi) Discussion on the proposal of the SAI Afghanistan to relax the rigid conditionality of proficiency in English for the training course held by the SAI Turkey and financed by TIKA.

SAI Turkey informed that there were technical/procurement related issues involved in arrangement of translators/interpreters hence the training material is being translated to facilitate the participants. It was also informed that the strict English requirements were for longer trainings which required

higher proficiency in English these courses are not being conducted for the time being and the issue may not arise during the next year.

vii) Discussion on the proposal of SAI Tajikistan to include Russian training courses or provide Russian synchronic translation during the scheduled training courses.

Same decision as against agenda item (vi)

viii) Provision of course contents for training courses to be arranged by ECOSAI member countries in advance of actual date of conduct of these courses.

The 15<sup>th</sup> TCM observed that the training material was provided with complete allied details both by SAIs Iran and Turkey for the trainings scheduled during 2015 in advance of the actual training courses and it was agreed that three months deadline was reasonable.

#### ix) Other matters.

SAI Turkey suggested to have a possibility of deputing the trainers from SAI Pakistan to act as trainers for TIKA other SAIs also agreed to that possibility of inviting trainers from other countries depending upon the competencies of these countries. This possibility should be explored as an alternative of deputing trainees only for the training courses

.

The issue of uploading the training material on ECOSAI website was discussed and it was decided that the proposal is appreciable and once the technical clearance is achieved the same can be proceeded with.

The issue of the updation of strategic plan which also came up and it was decided to bring it in the minutes to be presented to GBM.

The 15th TCM recommended that the proposals contained in Paragraph 2 (ii to ix) of this report may be considered for approval by the Governing Board of the ECOSAI.

Mr. Yusuf Ziya Ada Principal Auditor SAI Turkey

Mr. Khurram Raza Qureshi SAI Pakistan

Mr.KiumarsDavoodi Deputy Senior President, SAI Iran

Mr. Ahmadzoda Chief Auditor, Accounts Chamber Tajikistan SAI Tajikistan

Mr.Noor Rahman Izedyar Chief of Staff, SAI Afghanistan