

# ECOSAI CIRCULAR 2010





<b>Title</b>	<b>Page No.</b>
<b>News Section</b>	
1. The Chamber of Accounts of the Republic of Azerbaijan . . . . .	1
2. SAI Pakistan Response to Disaster caused by Floods . . . . .	2
3. Quality Management Framework for Public Sector Auditing in Pakistan. . . . .	3
<b>Research Articles</b>	
4. Forestry Auditing in Iran. . . . .	5
5. Independence of Supreme Audit Institution of Pakistan . . . . .	7
<b>International Events</b>	
6. The XI ASOSAI Assembly and 4th ASOSAI Symposium, October 12-13, 2009, Islamabad, Pakistan . . . . .	9
<b>Activities from Different SAIs</b>	
7. Training Course on Environmental Auditing - SAI Turkey . . . . .	11



# ECOSAI Information

## President

Mr. OXIKBAYEV Omarkhan Nurtayevich

Chairman of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan

## Secretary General

Mr. Tanwir Ali Agha

The Auditor General of Pakistan

## Members SAIs

Afghanistan

Azerbaijan

Iran

Kazakhstan

Kyrgyz Republic

Pakistan

Tajikistan

Turkey

Turkmenistan

Uzbekistan

TRNC (Observer)

## Members of the ECOSAI Governing Board

Azerbaijan

Kazakhstan

Kyrgyz Republic

Pakistan

Turkey

## Editorial Board of the ECOSAI Circular

Mr. Ahmad Hussain

Director General (IR&C)

Mr. Maqbool Ahmad Gondal

Director (IR&C)

Syed Umar Ali Shah Banoori

Deputy Director (IR&C)

## The Chamber of Accounts of the Republic of Azerbaijan

As the supreme state financial budget control body the Chamber of Accounts of the Republic of Azerbaijan was established in 2001 by Milli Majlis (Parliament) in accordance with the Article 92 of the country's Constitution and since that time started its activity.

As the logical continuation of institutional reforms executed in the Republic, the legislative framework of the Chamber was more strengthened, its powers were expanded after the amendments and additions to the Law on "The Chamber of Accounts" in 2008. In addition, the Chamber was given powers to issue notifications to the relevant government authorities, heads of organizations conducting financial control activities and heads of other relevant departments and entities on eliminating flaws discovered in financial control activities,

paying for the damage inflicted on the government and bringing to account those who are responsible for breaking the law. It is also authorized to issue notifications following the decision of the Chairman of the Chamber of Accounts to freeze transactions involving treasury and bank accounts, except the expenditure items protected by the law, of any relevant government body, department, organization or entity that fails to act on the notifications of the Chamber groundlessly.

The powers gave the Chamber an opportunity to organize its current work in a more flexible manner, improve its structure, recruit highly competent and experienced staff, increase the scope and number of audits and increase

the financial and other provisions of the staff of the Chamber to the highest level.

Strengthening the capacity of the Chamber of Accounts in the long run is one of its strategic tasks and for this purpose, a special Strategic Development Plan (SDP) has been drafted. Currently within the framework of the Corporate and Public Sector Accountability Project, which is implemented with the support of the World Bank (WB) and in accordance with the SDP for the purpose to strengthen the capacity of the Chamber it is envisaged to establish connection between the improved IT infrastructure of the Chamber of Accounts and the Treasury Information Management System (TIMS) of the Ministry of Finance, review and improve the current organizational structure of the Chamber in accordance with the legislative acts regulating the activity of the



Chamber for strengthening the organizational structure and the system of management of human resources, improve the skills of staff and conduct professional training, draft a human resources policy in connection with conducting training and seminars, evaluate potential growth and IT requirements of the Chamber in the key areas of activity, conduct audits using IT and CAAT

(Computer Assisted Audit Techniques), support development in view of international audit methodology, standards, experience and principles.

The Chamber of Accounts of the Republic of Azerbaijan drafted and published the book on Supreme Audit Institutions and their international organizations in modern

design to inform the public about the roles and responsibilities of Supreme Audit Institutions. The book provides information on the Supreme Audit Institutions of UN member states, as well as insight into the objectives, responsibilities and activities of INTOSAI, EUROSAI, ASOSAI, AFROSAI, ARABOSAI, CAROSAI, OLACEFS and PASAI. The book also mentions other international organizations, of which the Chamber of Accounts of the Republic is a member. Currently work is underway to draft a new expanded version of the book in English and Azerbaijani with detailed information on Supreme Audit Institutions, which exercise control over the material and financial resources of the state, and their international organizations.

Special attention is paid to strengthening the logistics of the Chamber in order to organize its broad activities more effectively. Thus, the Chamber of Accounts moved to a new building that was constructed in a modern style in the center of Baku, the capital of the Republic of Azerbaijan, in 2009. Good opportunities were opened up for the effective work of members of the Chamber by providing favorable work conditions in the new building.

For additional information, contact the Chamber of Accounts:

E-mail: [office@ach.gov.az](mailto:office@ach.gov.az)

Web site: [www.ach.gov.az](http://www.ach.gov.az)

## **SAI Pakistan Response to Disaster Caused by Floods**

**Arsalan Haneef**

*Director (Audit Policy & Special Sectors)*

**SAI Pakistan**

A catastrophe of epic proportion, the recent floods have affected an estimated 20 million people and put 2 million hectares of crops underwater. Further, the floods have damaged livestock, schools, health centers, roads, water supply facilities, power houses and transmission lines. Thus, the country is facing a massive task of reconstruction and rehabilitation and of ensuring food security. The international community, especially donors and International NGOs are in full sympathy with Pakistan and helping with funds and direct relief operations in affected areas. A major challenge for the SAI Pakistan is to provide the stakeholders, especially donors, an assurance that the flood relief funds are being used for

intended purposes only. In this context, the Auditor General of Pakistan held a meeting with heads of Field Audit Offices (FAOs) on 27 August 2010 to formulate an appropriate response from the SAI Pakistan. The Auditor General stressed the need for proper accounting, financial reporting and auditing of expenditure on relief operations as risks are higher during this stage. Further, he outlined the following three-pronged strategy for the SAI;

*First, the SAI Pakistan has to ensure that disaster-related aid is properly accounted for and has been utilized efficiently and effectively for the intended purposes.* This calls for devising and putting in place an effective accounting system that covers both receipts in, and disbursement from the relief funds that have been set up at national and sub-national level. The agencies involved in disaster management will be required to properly record, document, and report on all transactions and to carry out periodic reconciliation of opening and closing balances with banks and other stakeholders. Further, the system will require adequate disclosure of information on receipts, disbursements and other relevant aspects of disaster management activities. Proper documentation of transaction and disclosure of relevant financial and non-financial information will strengthen public oversight over disaster management activities.

The Auditor General asked the FAOs to deploy audit teams to note and observe the manner, procedures, and systems according to which relief goods are being received from various sources. The Auditor General



emphasized that auditors need to understand both formal and informal environment in which aid is being received and disbursed as this enables them to identify high risk areas and make recommendations for systemic improvements in relief, reconstruction and rehabilitation operations. The Auditor General also constituted a Working Group to formulate (i) Guidelines for the audit of relief, reconstruction and rehabilitation operations and (b) Guidelines for the audit of preparedness for disaster, and asked for early completion of this exercise.

*Second, renewed focus will need to be put on improving efficiency, effectiveness and economy in the operations of SAI as the country's financial constraints have worsened in the aftermath of flooding.* He referred to the economy measures circulated at federal and provincial levels requiring that government agencies keep their non-salary expenditure at the previous year's level and asked the FAOs to critically assess and re-cast their respective work plans in this context, factoring in also the impact of disaster on their work. The Auditor General, however, stressed that while making adjustments in their audit plans, the FAOs should not miss the high risk entities and areas that were originally included in the audit plan. It was agreed that Field Audit Offices (FAOs) will specify in their reports the efforts that they have made in this regard.

*Third, while recoveries being effected on pointing out by the Audit are increasing every year, it is essential that FAOs re-double their efforts in the matter of recoveries.* If necessary, Special Cells may be created within FAOs; and heads of FAOs should personally monitor these efforts and report to the Office of the Auditor General on a monthly basis. The Auditor General stressed that more recoveries could represent the SAI's contribution to the relief operations.

## **Quality Management Framework for Public Sector Auditing in Pakistan**

**Syed Umar Banoori**  
*Deputy Director (International Relations & Coordination)*  
SAI Pakistan

Quality management is always a key concern with the auditing profession. Recently, it has been felt, both in the public and private sectors, that there is a need for

developing a structural approach to quality management in auditing. The International Standard on Quality Control-1 and its adaptation for the SAI's by the INTOSAI, are manifestation of this realization. The SAI Pakistan's existing mechanism for ensuring the quality of audit reports through a central Quality Assurance Committee plays a limited role as it comes into play only when the reports have been prepared. Consequently, it is realized that a real improvement is required in the entire audit cycle as the quality of an end-product cannot be ensured unless quality assurance procedures are diligently followed at all stages during a process.

The Quality of the end product can be ensured only by having a framework that ensures conformity to international best practices and procedures at all the stages of the audit cycle. The SAI of Pakistan has taken cognizance of this issue without compromising on the need to conduct robust audits that meet the timelines. The time has come to institutionalize audit quality management tools for ensuring efficient and effective performance of audits. The Quality Management Framework (QMF) is a step in this direction.

The QMF has three tiers for quality management namely; Quality Assurance Mechanism, Quality Control Mechanism and Quality Improvement Mechanism.

This framework captures all dimensions of audit quality including Significance, Reliability, Objectivity, Scope and Completeness, Timeliness, Clarity, Efficiency and Effectiveness. This framework applies to the entire audit cycle in audit assignments conducted by the Department of Auditor General of Pakistan (DAGP). It ensures quality during audit planning, execution and reporting.

This framework provides for Quality Control Review of the audit reports at two levels, i.e., firstly, by the Quality Control Committee (QCC)-I which will review all audit reports from each FAO under its jurisdiction and will award grades to the audit reports based on its Quality Control Reviews. Secondly, the QCC-II will ensure the adequacy of the QCC-I level review and grading awarded to audit reports, on a sample test basis. The QCC-II shall sample audit reports normally from each grade-category to confirm the reliability of grading allocated by the QCC-I

of the respective audit wing to its audit reports. Continuous feedback in the form of periodic reports from internal and external quality mechanisms and timely implementation of corrective measures is envisaged as tools for continuous quality improvement.

The framework has been devised through extensive consultations and deliberations with all field audit offices throughout the country. Audit Policy and Special Sectors Wing of the Auditor General office has spearheaded this effort.

The QMF is to be implemented through the officers having responsibility to carry out audits in a Field Audit Office (FAO). It will go a long way in ensuring quality improvement in audit reports.

---

Participants of 14th ECOSAI Governing Board, Almaty, Kazakhstan, October, 2009



## Forestry Auditing in Iran

Hossein Torabi  
SAI Iran

### Introduction

There are several studies about the underlying causes of deforestation and forest degradation in Iran, of which most of them deal with processes outside the forestry sector. Up to 1960, one of the greatest factors contributing to forest degradation was fuel wood production that as a result led to the expansion of rangelands in the country. In 1962, all of the forests of the country became nationalized. Although forest exploitation was licensed just for traditional animal husbandry, due to the population growth and increase of the standards of living, there was an increased need for food and crop lands which led to renewed and improper forest exploitation. In recent years, based on the new laws, all change of agricultural lands is forbidden.

Recently, many actions have been taken to combat deforestation and forest degradation including transfer of livestock from forests and resettlement of the forest dwellers, forest extension, and rehabilitation of degraded forests as well as replacement of fossil fuels with fuel woods parallel to measures taken to update and enact forest laws.

Other actions taken in this regard include raising awareness, creating or expanding protected areas, expanding forest area, improving the efficiency of international cooperation to support the management, conservation and sustainable development of all types of forests and building capacity to monitor forest resources, promoting the creation of new forest resources through plantations, promoting policies to meet increasing demand for wood, reduce illegal trade, strengthening the role of women in sustainable forest management, capacity building and greater participation in community-based forest management.

### Forestry audit

Audit of forestry is a state of environmental audit, we can define it as: a systematic, documented and objective process to meet forestry control requirements. The above definition calls for appropriate bodies to conduct a systematic and documented process to ensure regulatory forestry compliance. Among others,



institutions with mandate to oversee environmental protection in Iran are the Environmental Protection Organization, High Council for Environmental Protection



and the Ministry of agriculture and the forestry department. It is noted that the Supreme Audit Court of Iran has done compliance audit of all plans related to forestry and has recently started operational audit in this regard. Audits carried out on the Environmental management were not comprehensive because standards regarding environmental audit were not complete. The methodology used before was mainly based on financial statement auditing, compliance auditing and rarely operational auditing but today Operational Auditing is the main methodology used. As in any audit, the auditors check documents and files for audit evidence to support audit findings and reports.

The environment and the Constitution (Article 50):

The preservation of the environment, wherein the present as well as the future generations have a right to a flourishing social existence, is considered a public duty in the Islamic Republic of Iran. Economic and other activities that involve pollution of the environment or cause irreparable damage to it are therefore forbidden.

### Audit issues

Audit issues in the subject of forestry in brief are;

- How is the forestry regulated?
- What are the requirements of forestry Act?
- Are the programs of forestry planned?
- Is the needed budget for forestry provided at the proper time?
- Are there any programs to create or expand protected areas?
- What is the relationship between the different environmental institutions involved in forestry?
- Are there any programs to create new forests?
- What is the NGO's role in the subject?
- How do forests affect the air, animal, birds, mankind etc.
- Is there an environmental Policy in the country?
- What is the EMS (Environment Management System) on forestry?
- What is the role of forestry on biodiversity?
- What is the effect of forestry on climate change?

### Audit Check Points

Some information needed to conduct forestry audit are as follows:

- Environmental policy and strategy to frame the forestry audit approach
- Prepare plans and programs and appoint needed auditor
- Implementation
- Try to get comprehensive audit
- Coordinate SAIs and related environmental protection organization
- Propose environmental standard and guidelines

### Conclusion

A new auditing approach must be applied to start environmental auditing. The government plays a key role because forestry programs and activities strictly depend on the governmental policy. On the other hand, SAIs are responsible for evaluating these programs and report on their effectiveness. Therefore using operational audit techniques are essential. Some problems, such as lack of definite strategy and proficient auditor, may affect the auditing process.

### References

1. Iran Department of environment
2. Environmental Audit & Regularity Auditing – INTOSAI Working Group on Environmental Auditing.
3. Environment Audit by A.K. Shrivastava; ISBN 81-7648-443-1.
4. Supreme Audit Court of Iran Act 1934.
5. 6<sup>th</sup> Seminar on Environmental Auditing- INTOSAI Working Group on Environmental Auditing, Hougzhong, China.
6. National report to the fifth session of the united forum on forest .I.R of Iran
7. aks.akkasee.com

## Independence of Supreme Audit Institution of Pakistan

**Maqbool Ahmad Gondal**  
*Director (International Relations & Coordination)*  
SAI Pakistan

The history of the Supreme Audit Institution (SAI) of Pakistan goes back to the 19<sup>th</sup> century when the first Auditor General of United India was appointed under the British Rule in 1898, and the financial codes and manual for public financial management in the region were first drafted. After the emergence of two independent states; India and Pakistan in 1947, a separate Auditor General of Pakistan was appointed in 1947. Since then the Auditor-General's organization has been the prime institution in the country for ensuring public accountability and fiscal transparency in governmental operations. The present Constitution of Islamic Republic of Pakistan provides that the Auditor-General of Pakistan, who is the head of the SAI Pakistan, is appointed under Article 168 of the Constitution, and can only be removed from his office in the manner a judge of a High Court/Supreme Court could be removed. This ensures the continuity and protection to his tenure in office. His reports are laid before the National, Provincial and District legislatures comprising the elected public representatives and are considered in the Public Accounts Committee of the respective legislatures. His mandate given in the Constitution and supported by subsidiary legislation enables him to develop independent and objective assessments of the process of governance, which augment the legislative oversight of the people's representative on governmental operations. The Constitution further provides that the Auditor General shall prescribe the form, methods and principles for maintaining the accounts of Federal and Provincial Governments. The budget of the Auditor-General is classified as "charged" expenditure. All charged expenditures are not voted upon by the Parliament. This arrangement provides his institution a degree of considerable independence. However, the functions and powers of the Auditor General of Pakistan relating to audit were governed by the ordinance/presidential orders in the past though the arrangements had the constitutional cover but lacked the element of certainty and exposed to the executive discretion.

The present government, under its reform agenda, initiated review of the entire Constitution including the functions and powers of the Auditor General of Pakistan.

A new Article prescribing the functions and powers of the Auditor General of Pakistan has been added in the Constitution. This Article provides that "the audit of the accounts of the Federal and of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Federal or Provincial Government shall be conducted by the Auditor General, who shall determine the extent and nature of such audit". The Government has in fact strengthened the SAI Pakistan in line with 1977 Lima Declaration (ISSAI 1) that acknowledged that "it is indispensable for a healthy democracy that each country have a SAI whose independence is guaranteed by law. SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence."

Although the Lima Declaration recognizes that state institutions cannot be absolutely independent, but it recognizes that SAIs should have the functional and organizational independence required to carry out their mandate and has laid down eight core principles as essential requirements of proper public sector auditing. These principles require;

- i. the existence of an appropriate and effective constitutional/statutory/legal framework and of de facto application provisions of this framework;
- ii. the independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties;
- iii. a sufficiently broad mandate and full discretion, in the discharge of SAI functions;
- iv. unrestricted access to information;
- v. the right and obligation to report on their work;
- vi. the freedom to decide the content and timing of audit reports and to publish and disseminate them;
- vii. the existence of effective follow-up mechanisms on SAI recommendations, and
- viii. financial and managerial/administrative

autonomy and the availability of appropriate human, material, and monetary resources.

After the amendment in the Constitution of Islamic Republic of Pakistan, there exists an appropriate and effective constitutional framework, and the Auditor General of Pakistan enjoys a considerable independence in the normal discharge of his duties. The Government, through this new provision in the Constitution, has provided a sufficiently broad mandate and discretion in discharge of SAI functions. The provisions of the amended Constitution and Statutes have now provided the adequate authority to the Auditor General of Pakistan for an unrestricted access to the requisite information for the conduct of the audit and

formulating an objective and meaningful audit opinion. They also stipulate reporting right and obligation of the Auditor General. The Auditor General of Pakistan has full discretion to decide upon the formats, contents and publishing of his Audit Reports and dissemination them through the Legislature. He also enjoys sufficient power to utilize his budget.

The Public Account Committee (PAC), headed by the Opposition Leader in the National Assembly, is in process of developing an effective follow-up mechanism on PAC/Audit recommendations.

Parliament House, Islamabad, Pakistan





# International Events

## The XI ASOSAI Assembly and the 4<sup>th</sup> ASOSAI Symposium, October 12-15, 2009, Islamabad, Pakistan

**Syed Umar Banoori**  
*Deputy Director (International Relations & Coordination)*  
SAI Pakistan

The XI ASOSAI Assembly and the 4<sup>th</sup> ASOSAI Symposium were held from October 12-15, 2009 at Islamabad, Pakistan. One thirty eight delegates from thirty one member SAls and observers from INTOSAI, and IDI-INTOSAI participated in the event.

The inaugural ceremony of the XI Assembly was held on October 12, 2009. Mr. Farooq H. Naek, Chairman, Senate of Pakistan (Upper House of the Parliament) chaired this ceremony as the chief guest. The inaugural ceremony commenced with a welcome note and opening remarks by the Auditor General of Pakistan, followed by reading out of messages of Mr. Asif Ali Zardari, President of Pakistan and Syed Yousaf Raza Gillani, the Prime Minister of Pakistan, for the occasion. Mr. Jiayi Liu, Chairman, ASOSAI and Auditor General of Chinese National Audit Office and Dr. Josef Moser, Secretary General of INTOSAI and Auditor General of Austria, also addressed the participants at the inaugural ceremony.

The first plenary session of the Assembly deliberated and approved report on the various activities of ASOSAI undertaken by ASOSAI since the last Assembly held in China in 2006. The Assembly also approved the report on ASOSAI's financial statements for the year ended 31 December 2008 along with those for years ending 2006 and 2007, report of the Audit Committee on ASOSAI Financial Statements for year 2006, 2007, and 2008, report on ASOSAI Strategic Plan, report on ASOSAI Training Activities, report of IDI-INTOSAI activities for ASOSAI, 8<sup>th</sup> ASOSAI Research Project on 'Environment Auditing', report on the ASOSAI Journal and Website, report on INTOSAI Finance and Administration Committee, and report on Knowledge Sharing

Committee of INTOSAI. The Assembly also deliberated on the ASOSAI Strategic Plan.

The first plenary session of the XI ASOSAI Assembly also featured the transfer of Chair, ASOSAI, from Mr. Jiayi Liu, Auditor General of Chinese National Audit office to Mr. Tanwir Ali Agha, Auditor General of Pakistan.

As per the tradition, the Assembly recognized the best article published in the ASOSAI Journal over the last three years. The Panel of Judges for the award comprising the Board of Editors of the Journal i.e. the heads of SAI Philippines, Sri Lanka, and India recognized the article by Mr Tanweer Ahmed of SAI Pakistan on Problems of Risk Assessment in Group Financial Statements published in October 2007 Issue of the Journal as the best Article.

The 4<sup>th</sup> ASOSAI Symposium was held on 14 October, 2009. The Symposium topic was "The Role of SAls in Enhancing Effectiveness of Public Expenditure". Mr. Tanwir Ali Agha, Chairman, ASOSAI chaired and moderated the Symposium. Special reports were presented by SAls Sri Lanka, Kazakhstan and Vietnam. The panel presentations were made by SAls Bhutan, Malaysia, Pakistan and Russia followed by extensive and participative open discussion.

The second plenary session of the Assembly was held on October 15, 2009. In this session, Mr. Hwangsik Kim, Chairman, Board of Audit and Inspection, Republic of Korea, took over the Secretary Generalship from Mr. Vinod Rai, Comptroller and Auditor General of India. The Assembly, on the recommendations of the Governing Board, approved the selection of SAI India as the host for XII Assembly in 2012. The Assembly also elected SAls of Kuwait, Indonesia, Bangladesh, Turkey, Vietnam and Iraq to the Governing Board and approved the selection of SAI

Korea as the next Secretary General.

Before the conclusion of the Assembly, Mr. Ahmed Ataul Hakeem, Comptroller and Auditor General of Bangladesh, on behalf of the Secretary General, all delegates, and on his own behalf, extended vote of thanks to the host Mr. Tanwir Ali Agha, Chairman, ASOSAI. He remarked that the delegates had a pleasant stay in Pakistan and made fond memories which they would cherish forever. He generously appreciated hospitality arrangements and congratulated the Chairman on successful organization of the XI Assembly.

---

Participants of XI ASOSAI Assembly



## ECOSAI Environmental Auditing course conducted by SAI Turkey, 5-16 April, 2010

ECOSAI Environmental Auditing Course hosted by Turkish Court of Accounts (TCA) was organized from 5-16 April 2010 in Antalya. Twenty-six trainees from SAs of Afghanistan, Azerbaijan, Kazakhstan, Kyrgyz Republic, Pakistan, Iran, Tajikistan, Turkey and Turkish Republic of Northern Cyprus participated in the course program, which is the broadest participation ever at an ECOSAI training event.

Opening ceremony on April 5 was led by Mr. Erol AKBULUT, the Secretary General and Mr. Sait AYAZ, the Assistant Secretary General of TCA.

The workshop products developed in 2003 by INTOSAI Development Initiative (IDI) and INTOSAI Environmental Auditing Group (WGEA) were updated and used as training material. For trainees to gain practical experience, the training program built on "Systematic Training Approach" was reinforced by interactive case studies and practices.

For the first time, the training course was given in English and Russian languages at two separate classes. This method, preferred due to inadequate English language knowledge particularly in Central Asian Republics, was observed to enhance significantly the effectiveness of the training.

Courses in English language were given by Principal Auditors Mr. A. Omer KARAMOLLAOGLU, Mr. Davut OZKUL and Mr. H. Omer KOSE. Ms. Elnura TURGUNBEKOVA, Mr. Alim MANSURKHODJAEV from Kyrgyz Republic and Mr. Alexey GLAZACHEV from Russian Federation were invited for the courses in Russian language and undertook, at the same time, translation of training materials from English to Russian language.

During the course, elaborate information with respect to environmental issues was presented and application-oriented exercises concerning audit of fundamental environmental issues were performed. Within the context of a half-day mission, water treatment facility and waste disposal site of Antalya Municipality were explored.

At the end of the course, trainees prepared and presented an audit plan concerning a primary issue they selected among environmental issues of their respective countries.

Closing and Certificate Awarding Ceremony of the training course, financed by Turkish Cooperation and Development Agency (TIKA) and Islamic Development Bank (IDB), was held on April 16 in Antalya with the participation of Mr. Recai AKYEL, the President of TCA, and representatives from TIKA.



The ECOSAI is a regional forum of the Supreme Audit Institutions of the South and Central Asian Regions. The Organization is founded in 1994 and aims at promoting the state auditing profession in member countries, through exchange of ideas, experiences and by holding seminars, conferences, workshops and training courses.

In line with the decision of the 9<sup>th</sup> ECOSAI Governing Board Meeting, held in Islamabad, Pakistan on January 26, 2004 the ECOSAI Circular is published every year by SAI Pakistan before the BOG meeting.

The editors invite submission of articles, special reports, and news items which may be sent to the International Relations and Coordination Wing of the SAI Pakistan at the following address:

**Director General (IR&C)**  
**Office of the Auditor General of Pakistan**

Constitution Avenue,  
Islamabad – Pakistan.

**Telephone: +92-51-9224042**

**Fax: +92-51-9224085**

e-mail: [saipak@comsats.net.pk](mailto:saipak@comsats.net.pk)



Comments & Contributions  
**ECOSAI Secretariat**  
**Office of the Auditor General of Pakistan**  
Constitution Avenue, Islamabad - Pakistan  
Telephone: +92-51-9224042 Fax: +92-51-9224085