

Report Of 17th ECOSAI Training Committee Meeting,
October 23, 2017
Kyrenia, Turkish Republic of Northern Cyprus

1. The 17th Training Committee Meeting (TCM) of ECOSAI was held in Kyrenia, Turkish Republic of Northern Cyprus on 23rd October, 2017. The meeting was attended by delegates from SAIs of Turkey, Pakistan, Afghanistan, and Azerbaijan.
2. Ms Nevin Atakan Head of Training Department, Turkish Court of Accounts opened the meeting and welcomed the members of the training committee. This was followed by a brief introduction to the agenda and the activities of ECOSAI by SAI Pakistan.
3. The Committee deliberated on the following agenda items in detail:

Agenda points

Follow-up on the 15th Training Committee Meeting decisions.

- i. **Follow-up on the decision proposed by SAI Turkey in case of TIKA Courses to implement the model of translating the training material for improved participation by SAI's in ECOSAI Training courses.**
 - i. The SAI Pakistan welcomed the proposal of Turkish Court of Accounts (TCA) for introducing joint internship program as this will provide an excellent avenue for knowledge sharing and exchange of ideas and expertise. SAI Afghanistan also expressed interest in the internships. SAI Turkey informed that the internship programe is not feasible fort the time being due to certain issues. However, SAI Turkey wants to engage with SAI Pakistan and other SAIs on Peer Reviews, Performance Audits and Parallel audits in line with bilateral MoUs. SAI Azerbaijan sought clarification about the scope of Peer Reviews. SAI Pakistan informed that they will send proposals for peer reviews within a month to SAI Turkey.
 - ii. In line with the proposal by the SAI Turkey, three trainers of SAI Pakistan delivered TIKA sponsored ECOSAI Workshop on "ISSAI Implementation Process and Quality Concerns" From 14-26 March, 2016 at Ankara, Turkey. Four trainers have also been nominated by SAI Pakistan for Workshop on Financial Audit/Risk Based Audit from November 6-10, 2017 at Antalya Turkey.

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

The ECOSAI Secretariat sent login and password to all ECOSAI member SAIs for posting of their news items on the ECOSAI Website. However the format for news has not yet been finalized. It is proposed that initially the news items may be posted in text form. ECOSAI Secretariat is currently in contact with the website developer to address the technical issues and when the ECOSAI Secretariat has sorted out the technical issues, the news format may also include images. SAI Pakistan requested that ECOSAI member countries may inform the Secretary General about any issues they face relating to posting of news and ECOSAI website login.

iii. Follow-up on the discussion for signing MOUs between SAIs for bilateral cooperation including trainings.

SAI Pakistan signed MoUs with SAIs Turkey and Iran. In light of MoU, a delegation from SAI Turkey visited Pakistan from February 20-23, 2017 and SAI Pakistan's delegation visited Ankara, Turkey from July 17-19, 2017. Multiple issues and areas of cooperation were discussed in these meetings. SAI Pakistan will shortly send proposals on peer review to SAI Turkey. Similarly proposals on other areas of cooperation will also be jointly developed by SAI Turkey and SAI Pakistan.

SAIs of Turkey and Iran also signed Memorandum of Understandings for cooperation in public sector auditing, cooperative audits, peer reviews, mutual visits and joint training programs etc.

SAI Pakistan suggested that the bilateral MoUs should be encouraged because member SAIs can benefit from expertise and experiences from other SAIs by close cooperation.

iv. Follow-up on the training material for scheduled training courses for the year 2016 to be provided in advance of actual conduct of courses.

The training material will be sent for familiarization of the subject matter to the respective SAIs at the earliest possible time. The SAIs should be given enough time to translate the training material in their preferred language if they so desire and decide upon the level of participation in the meetings.

No action required

- v. Follow-up on the suggestion of Turkey to depute trainers from SAI Pakistan for TIKA and for other SAI's depending on their competencies as an alternative to only inviting trainees for training courses.**

In line with the proposal by the SAI Turkey, three trainers of SAI Pakistan delivered TIKA sponsored ECOSAI Workshop on "ISSAI Implementation Process and Quality Concerns" From 14-26 March, 2016 at Ankara, Turkey. Four trainers have also been nominated by SAI Pakistan for Workshop on Financial Audit/Risk Based Audit from November 6-10, 2017 at Antalya Turkey.

- vi. Follow-up on the uploading of training material on ECOSAI Website.**

The SAI Pakistan tried to contact the concerned technical person for advice and inform about uploading the material on the ECOSAI Website but he has informed that there are some technical issues i.e. in some countries YouTube options is not available. Therefore, this option has not materialized so far. However, SAI Pakistan agrees with the suggestion by the TCA that YouTube is available in most countries and it should be used alongwith other video hosting service like Vimeo. It will be possible to embed videos on the current ECOSAI website which will save the bandwidth costs and we will also be able to avoid other technical issues. It was informed by TCA that they will try to explore the possibility of uploading a training session of recording and uploading one session of the upcoming training at Antalya on experimental basis. SAI Pakistan will be available for any assistance relating to embedding the video on the website.

- vii. Follow-up on the updation of Strategic Plan and the decision to present it in GBM.**

The 21st Governing Board and 7th ECOSAI Assembly approved the ECOSAI Strategic Plan for 2016-2021 and the ECOSAI Secretariat also sent the same to all ECOSAI member SAIs.

No further action is required.

- viii. Follow-up on presentation made by SAI Iran on LMS.**

The ECOSAI Secretariat on March 6, 2017 informed the decision of 16th ECOSAI Training Committee meeting held on October 17, 2016 at Ankara, Turkey that the concept was well received and it was decided to intimate the concept to other member SAIs of ECOSAI besides

using web-site of ECOSAI to facilitate its implementation. It was again reiterated during the meeting that SAI Iran may use the ECOSAI website to further disseminate the concept.

It was agreed that the SAI Iran may kindly benefit the ECOSAI by posting a presentation or document highlighting the Learning Management System (LMS) on the ECOSAI website. ECOSAI Secretariat shall also approach SAI Iran for the presentation and uploading it on the ECOSAI website.

Follow-up on the 16th Training Committee Meeting decisions.

1. The SAI Pakistan proposes placing the electronic version of courses conducted for ECOSAI countries for lesser costs and greater participation of SAIs.

The SAI Pakistan tried to explore various options in consultaion with member SAIs and wanted to run a pilot project in the training course scheduled in April 2017 in Pakistan. Due to postponment of course this could not be achieved. However, SAI Pakistan will try to host the postponed course in first quarter of 2018 again and will also place the electronic version of the course on ECOSAI website as a pilot for greater participation of SAIs .

2. The SAI Pakistan suggests a blended learning program on ISSAIs incorporating both online and face to face training.

The blended learning program was proposed to incorporate both online and face to face training modes as being implemented by IDI. The SAIs will have to enhance their e-capacities and collectively formulate a strategy to implement this kind of training program. SAI Pakistan will develop a template for TNA assessment for such strategy and circulate this among the ECOSAI countires and get their feedback. Once the feedback is received, further action will be taken in the light of it.

3. Discussion on the proposal of SAI Kazakhstan for participation in ECOSAI training courses/ reimburse the return air ticket from ECOSAI funds to the representatives from their regional audit office which is an independent body.

Decided during the 16th TCM so no further action is required.

4. The Accounts Chamber of the Republic of Tajikistan has proposed in its comments on the ECOSAI Strategic Plan 2016-2021 clause 3.2. to provide workshops and training with simultaneous translation into Russian as most ECOSAI member SAIs are members of the CIS members states where the working language is Russian. SAI Iran proposed to discuss this as an agenda items and if agreed in GBM be made part of ECOSAI Strategic Plan 2016-2021.

Decided during the 16th TCM so no further action is required.

5. Discussion on training plan implementation and progress.

- i. ECOSAI training Course on "Performance Audit" held from December 5-16, 2016 at Lahore, Pakistan.
- ii. The SAI Pakistan also scheduled ECOSAI Training Course on "Audit of Internal Controls" from April 24-28, 2017 at PAAA Lahore, Pakistan and the SAI Iran scheduled ECOSAI Training Programme on "IT Auditing" from 16-21 September, 2017 at Tehran, Iran but due to receipt of insufficient nominations from member SAIs both courses were postponed
- iii. The SAI Turkey has scheduled ECOSAI Training workshop on Financial Audit / Risk Based Audit" from 6-10 November, 2017 at Antalya, Turkey with the cooperation of their TIKA.
- iv. The SAI Turkey also intends to organize one training course and one Symposium/Workshop in Turkey under the sponsorship of TIKA (Turkish Cooperation and Coordination Agency) on varying subjects to be determined in the future. The courses can be designed in accordance with the ideas exchanged among the Secretary General of ECOSAI and other members.

SAI Pakistan will prepare TNA template and Draft Training Plan 2018-2021 by 15th November, 2017 and circulate it among ECOSAI members for their comments and input. The ECOSAI training plan 2018-2021 shall be finalized in the light of comments of ECOSAI member countries and it will be submitted for approval of the BoG of ECOSAI. Till that time, SAI Pakistan shall hold the ECOSAI Training Course on "Audit of Internal Controls" during the first quarter of 2018 and requested all ECOSAI member countries to nominate atleast one person for the training. Other SAIs may also try to hold the postponed training courses during 2018.

6. Other matters

No Issues were discussed under other matters.

The meeting ended with a vote of thanks to and from the chair.

Afghanistan:

Mr. Mujeebur Rahman Shirzad, Deputy Auditor General

Azerbaijan:

Mr. Hilal Huseynov, Head Department of International Cooperation and Information Technologies

Turkey:

Ms. Nevin ATAKAN, Director

Pakistan:

Zulfiqar Khan, Director (IR&C)