

## **Report of the 3<sup>rd</sup> Meeting of the Training Committee of the ECOSAI held at Tehran**

The 3<sup>rd</sup> Meeting of the Training Committee was held in Tehran on 9<sup>th</sup> June 2003 . The meeting started with recitation from the Holy Quran.

The meeting was attended by delegates from Pakistan and Iran. The delegate from Turkey could not attend the meeting due to his other commitments in the Meeting of the BoG and ECOSAI Assembly.

Mr Maghsood Pishch from Iran presented the Report on the Course on Internal Controls organized by the SAI of Iran from 18<sup>th</sup> to 31<sup>st</sup> January 2003 at Tehran. The course was attended by 24 participants from member SAIs. Mr. Arif Manur from Pakistan presented the position on the holding of different courses by the SAIs of Iran, Turkey and Pakistan under the funding provided by the Islamic Development Bank.

The Committee then discussed the progress achieved during the past two years and then took up for discussion suggestions for the Training Plan for the next three years.

The Committee observed that the international environment poses new challenges for the SAIs. Member countries are increasingly participating in international agreements and contracts. This has necessitated that SAIs should develop expertise in auditing international contracts. The SAI of Pakistan proposed that it will utilize the services of its ASOSAI trained specialists to suggest a course design that will be shared with the SAIs of Iran and Turkey for suggesting further improvements and changes. The agreed course design will be considered for funding and identifying suitable expertise in member countries to conduct the course.

The SAI of Turkey is planning to hold a training course titled "Budget Procedure in Turkish Public Finance" in October 2003. The Committee suggested that a perspective on general principles of Budgeting may also be included in the course design so that the benefits from the course are enhanced.

The Committee observed that although the Islamic Development Bank has been very generous to extend cooperation, ECOSAI needs to diversify its sources of funding so that a boost can be given to the training activities. The Committee recommended that the member SAIs could organize courses by sharing the costs in which the coordination could be provided by the Secretariat with the involvement of the SAIs of Iran and Turkey.

The Committee recommended that the planned duration of the Course on Performance Management Auditing on the ECOSAI calendar of Courses should be reduced to two weeks.

The Committee discussed that for professional development of the auditors of the Member SAIs, special attention should be paid to the adoption of INTOSAI Auditing Standards and Code of Ethics and circulation of these among the staff for guidance after translation in local languages. The SAIs should also organize courses in this regard.

The Calendar of Courses of the ECOSAI proposes courses on "Construction Project Audit" and "Audit of Construction Expenditure". Recognizing the importance of organizing courses on Audit of Construction Projects, the Committee observed that there is a need to diversify the range of courses and topics for other relevant courses may be suggested by the SAI of Turkey.

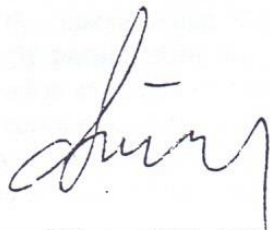
The approved Calendar proposes to hold four courses on Performance Auditing to be organized by the SAI of Pakistan. The Committee proposes that courses on Financial Auditing substitute two of these courses.

The Committee recommended that Courses on Environmental Auditing should be included in the Calendar of ECOSAI Courses.

The training interventions and sharing of experience should also focus on Audit Mandate, HRM and financial independence of SAIs.

The Committee considered that for giving a boost to the training efforts in an organized manner a comprehensive Training Needs Analysis (TNA) be conducted by a team of three specialist nominated by the SAIs of Iran, Pakistan and Turkey, the SAIs picking up the cost of their nominated specialist. The TNA will for the basis of the following activities:

- Developing a comprehensive training plan
- Using specialists and subject experts available with the SAIs of Iran, Pakistan and Turkey to support professional development through short term training interventions.
- Further refining of the training needs and negotiation with potential donors.
- Diversify training interventions like using correspondence and Internet based courses, sharing experiences and conducting joint research projects
- Establish close cooperation with the training initiatives of INTOSAI and ASOSAI like IDI.
- To identify specialists that different member SAIs can utilize.
- While conducting the TNA and developing the training plan particular attention should be given to the SAIs of Central Asian Republics



Cevad Gurer SAI of Turkey



Arif Mansur SAI of Pakistan

Maaghsood Pisheh SAI of Iran

Maaghsood Pisheh



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