



# Report of the 20<sup>th</sup> ECOSAI Training Committee Meeting

## 06 December 2021

### Baku, Azerbaijan

#### 1. Follow-up on the 19<sup>th</sup> Training Committee Meeting decisions.

- i. The training on Audit of Public Debt has been completed.
- ii. SAI Iran has rescheduled the training of IT audit in January 2022.
- iii. The joint audit by SAI Turkey and SAI Pakistan has been completed. The report is in process of quality control and some of its findings are being included in annual audit report of DG Federal Works Islamabad.
- iv. The peer review has been done and final report has been shared with president TCA.

#### Training Plan status

- I. IT audit will be conducted in January 2022 by SAI Iran. It was approved in the light of ECOSAI Governing Board meeting held on October 9, 2018 where it finalized after the TNA was put up for approval in 2019 GBM.
- II. SAI Afghanistan has not communicated the status of financial audit / Risk based audit. The scenario has also changed

- III. Financial analysis for performance audit was postponed by SAI Pakistan due to Covid 19 situation.
- IV. Audit of ethics has been provided by SAI Turkey.
  1. Audit of Procurement of Goods by SAI Turkey is rescheduled due to Covid situation.
  2. SAI Pakistan is digitizing its business processes and would share its experience with other SAIs

**Outcome.**

The participants expressed their satisfaction over the progress on decisions of 19th Training Committee meeting.

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

There are different issues for posting of news item on ECOSAI Website, which were not resolved due to COVID-19, however the Secretariat has worked on some options which would be finalized in consultation ECOSAI member SAIs.

- Extension of Contract of domain provider for feeding news articles and updating website.
- Hiring of dedicated resource for news feeds.
- Joint operation of Website.

**Outcome**

On the proposal, Ms Nurana Safarova , Head of Legal and Quality Control Department, SAI Azerbaijan , expressed her concerns on the technical aspects and suggested that IT



department may provide feedback on the suggestions especially about the joint operations , she expressed her concerns on the security aspects. Mr Vasif Rasulov, Head Information system management and Information technology Support unit will provide feedback on the workability of the proposals.

On the consensus of the participants, SAI Pakistan will make the website more secure and then the other options will be explored.

**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 SAs.**

- i. The SAI Tajikistan informed that MoU between SAs Turkey and Tajikistan almost finalized and just signing process is awaited.
- ii. MoU between SAs of Pakistan and Azerbaijan is also under process.
- iii. The MOU with new observers should be focused and members would be encouraged to have MOU with other countries as well.

**Outcome.**

Ms Nurana Safarova mentioned that MOU between SAs Azerbaijan and Pakistan as well as SAI Azerbaijan and Turkey are reviewed and while considering respective internal regulations, support the endorsements.

Mr. Yusuf Ziya Ada, Head of International Relations department, SAI Turkey, mentioned that SAI Tajikistan and Turkey have finalized MOU and are going to sign it.

**4. Discussion on non-responsiveness of SAs on hosting the ECOSAI trainings**

In past the SAs of Turkey and Pakistan were trying to involve non-responsive SAs of ECOSAI in trainings activities. But COVID-19 has changed the mode of trainings, seminars and workshops from face to face to virtual and online mode. It is positive sign that ECOSAI member countries and observers



participated in the online trainings and seminars arranged under the platform of ECOSAI.

### **Suggestions.**

The non-responsive SAs may especially be focused to send their nominees for trainings.

One suggested mode is designing the courses in collaboration. Preparation of modules in all official languages of ECOSAI.

Focused learning materials in the matrix of preferred trainings would have quality assurance and would develop into a learning / innovation hubs.

The modules may then be launched on a learning management system. The analogy of IDI may be emulated.

The trainings may also now include an activity based learning. The distinguished auditors and managers may be identified as mentors and share and transfer their institutional knowledge in interactive sessions. The mentors would provide guidance in interactive sessions.

Specialized auditors having degrees in IT audit, Forensic, contract, Energy , data analysts in various ECOSAI may provide assistance via a common platform to all members in their audit engagements. The expertise and skills may be shared with a view of utilizing their services in those audit assignments where special skills and experience is required. The concept of innovation hub should be explored.

ECOSAI can also initiate publishing their accounting and Auditing standards through this innovation hubs. Accounting procedure for Public -Private



partnership, adoption of IPSAS, IFRS, IAS in national accounting standards. The innovation hub would help.

Members may specially be requested to send their audit experiences and reports on institutional reforms as articles in ECOSAI circulars. The feedback on circulars may be collected and members may identify areas of collaborations.

For development of learning hub, a focus group should be constituted which would formalized an activity chart, hold sessions and provide a deadline for all milestones.

The focus group should be entrusted with the task to launch a functional ECOSAI learning / innovation hub in a year.

#### **Outcome.**

The members endorsed the idea of establishment of learning management system. SAI Pakistan will present a working proposal and will share it with other members.

Ms. Lyailim Kashimova , Head of International and Methodology Department , SAI Kazakhstan, mentioned that SAI Kazakhstan is already preparing training courses for INTOSAI University on Financial , Performance and Public Audit , which are being developed in Kazakh , Turkish and English languages and will provide the same for ECOSAI learning management system. Webinars and training can commence on these standardized modules.

SAI Pakistan will also present a working proposal for the establishment of Innovation Hub and respective members can provide their feedbacks and may



volunteer for the initiative. The proposal would mention the resources and milestones for members of ECOSAI to consider.

**5. Report on ECOSAI Training Courses held during 2019-2020 and 2020-2021**

According to ECOSAI Training Plan training activities were planned by SAIs but due to spread of COVID-19, it was not possible for them to organize face to face training. However, the Accounts Committee for Control over Execution of the Republican Budget for the Republic of Kazakhstan as first step organized ECOSAI E-Seminar on “Audit of Sustainable Development Goals” as a video-meeting on June 9, 2020. This E-Seminar was first online activity for the ECOSAI member SAIs which encourages ECOSAI members to move from face to face training to online training. After successful hosting of this seminar by the SAI Kazakhstan the SAI Pakistan also hosted two days online training course on “Risk Based Auditing” from 27-28 January 2021. The course was conducted in Auditor General's Performance Audit Wing, Lahore and 42 Auditors from seven countries including Turkey, Iran, Qatar, Tajikistan, Kazakhstan, Palestine and Belarus participated in the online training session on Risk-Based Auditing.

The online course is aligned with the Auditor General of Pakistan's office Digital Education Initiative. The AGP office has invested in solutions and developed staff competencies to facilitate an effective, inclusive, flexible and agile Digital Education.

Ms. Ayesha Siddiq, Director General and Mr. Director, Bilal Akram being expert trainers from SAI Pakistan, deliberated on Risk-Based Auditing issues by delivering presentations and interactive session followed by a case study



session. On day first, 20 participants from the Accounts Chamber of the Republic of Tajikistan attended the e-learning training session while 20 representatives from Turkey, Iran, Qatar, Tajikistan, Kazakhstan, Palestine and Belarus and 12 from SAI Pakistan participated in the training session on the second day. The participants expressed their keen interest by participating in interactive / Q&A session.

The Accounts Committee for Control over Execution of the Republican Budget for the Republic of Kazakhstan organized ECOSAI Seminar on “Audit of Public Debt” on 25<sup>th</sup> November, 2021 (video-meeting). Twenty eight representatives from SAIs of Iran, Kazakhstan, Kyrgyz Republic, Pakistan, Turkey, Uzbekistan, Belarus, Palestine and Qatar participated in the Seminar. During the seminar issues on audit of public debt management and reducing the risks of dependence on external creditors were discussed.

Moderator of the seminar Rasul Rakhimov emphasized that the role of the Supreme Audit Institutions in the management of public debt is becoming increasingly important. The SAIs analyze and audit the public debt not only on compliance or efficiency view, but also as part of the audit of financial statements and preparing conclusion to Government's report on budget execution.

The seminar participants expressed hope that the seminar will contribute to improving the effectiveness of the SAI and the implementation of an important mission to ensure a dynamic increase of quality of living conditions of the population in our countries.

The SAI Iran also informs that they are preparing to host a 5-days course on “IT Audit” after the New Year’s holiday halfway in January 2022.

**Outcome.**



Mr. Yusuf Ziya Ada, Head of International Relations Department, appreciated the outcome and mentioned that they have finalized a training course based on the Bilateral MOU and five days course will be given to auditors of Kyrgyzstan.

Moreover , as per the three year approved training Plan , TCA has planned to hold the face to face training session in 2022 to all the members of ECOSAI.

## **6. Other matters.**

### **Outcome**

The participants expressed their satisfaction on the fruitful discussions and conclude that there are no other matters to discuss.

The meeting ended with the motion of thanks and with the commitment and resolve that 21st Training Committee Meeting will be held next year in the City Nur-Sultan , Kazakhstan.

### **List of Participants**

SAI Azerbaijan



1. Ms.Nurane Safarova-Head of Legal and Quality Control Department.



**SAI Kazakshtan-**



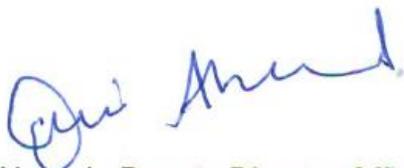
1. Ms.Layilim Kashimova- Head of International Cooperation Department

**SAI Turkey**



1. Mr. Yusuf Ziya Ada-Director of International Relations Department.

**SAI Pakistan**



1. Owais Ahmed , Deputy Director Office of Auditor General of Pakistan.