



ECOSAI

CIRCULAR

2007



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The Economic Co-operation Organization Supreme Audit Institutions) is a regional forum of the Supreme Audit Institutions of the South and Central Asian Regions. The organization was 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 9th ECOSAI Governing Board Meeting, held at Islamabad, Pakistan on January 26, 2004, the ECOSAI Circular is published every year by the SAI Pakistan before the BoG meeting.

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New Initiatives in the Control and Audit Office of Afghanistan

The Control and Audit Office (CAO) of Afghanistan is the superior auditing organ of financial and accounting affairs of ministries, departments, and organizations at the national level and has 60 years of background. Prof. Muhammad Sharif Sharifi has been appointed the Auditor General and the Control and Audit Office has been promoted a lot based on wise guidance of Prof. Sharifi, of which some are mentioned hereunder concisely:

1. Expansion of relations with international organizations of ASOSAI, INTOSAI, ECOSAI and with the supreme audit institutions of countries such as Iran, Pakistan, India, United States of America, England, Bangladesh, Canada, Russia, Latvia, Turkey, Bulgaria, Sri Lanka, Indonesia and other countries.
2. Audit affairs are achieved based on audit plans and the new audit methods.
3. Audit of government financial statements for the year 1381, 1382, and 1383 after years of interruption.
4. The CAO of Afghanistan is an independent organ under the direct supervision of State President. It has audited World Bank grants, ARTF, UNDP, DANIDA and many more with the cooperation of foreign experts from PKF London and Delloite India based on agreement between governments of Afghanistan and the World Bank since the establishment of Afghanistan Interim Administration.
5. Building capacity of CAO employees is one of the core functions. They have been trained professional audit skills such as planning, achieving the audit, reporting and also the new audit methods by foreign trainers. Some of CAO Employees have participated in seminars and programs held out side Afghanistan such as India, Russia, Bulgaria, Turkish, Sri Lanka, Latvia, Pakistan and many other countries.
6. Due to importance of CAO's work and operation, 171 CAO employees based on merit principles have passed PRR process.
7. CAO activities are relatively computerized. It is planned that the internet access should be extended and to be used by CAO employees.
8. It is planned to establish CAO's zones in Afghanistan provinces.
9. It is planned to establish Environmental Audit Directorate.

10. In future, we will witness the establishment of relations between Accountability Committee of the Parliament and the CAO.

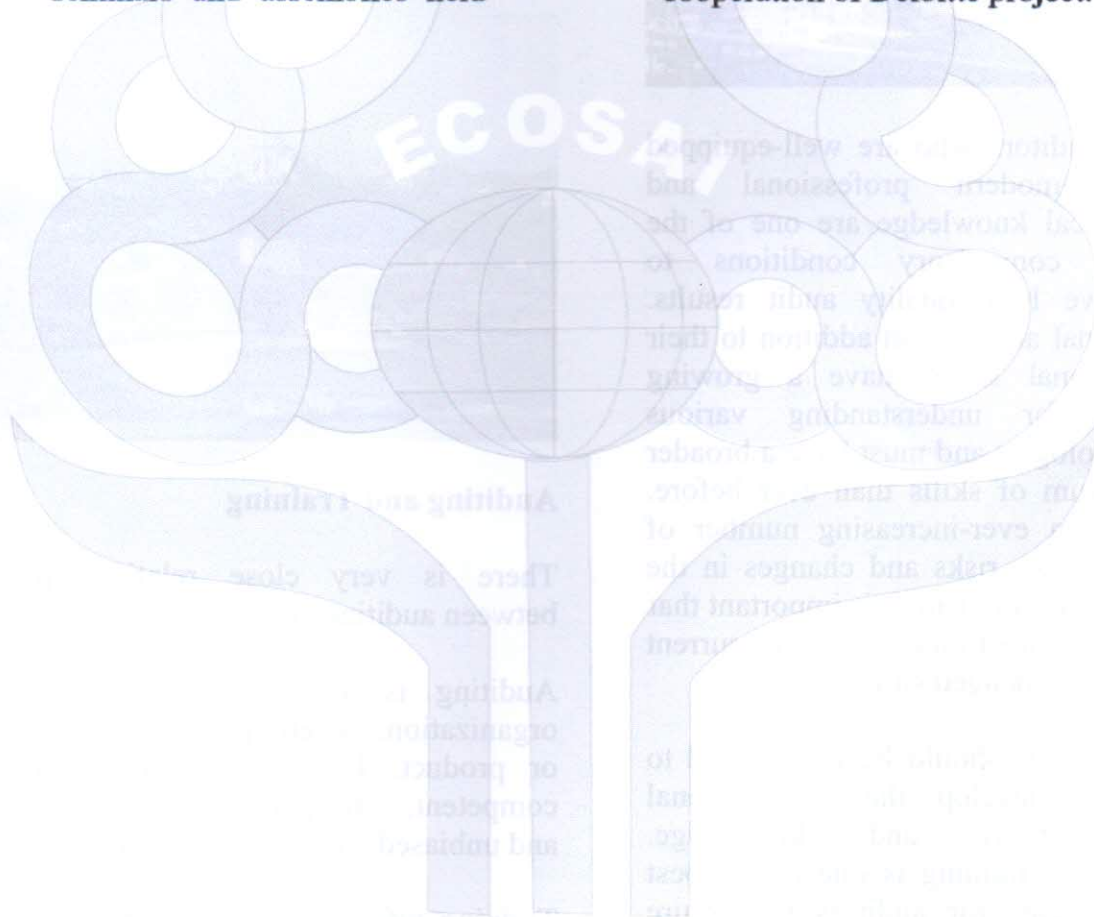
11. There are some changes in audit executions based on INTOSAI auditing standards but CAO has not yet taken any initiative in this regard.

12. Participation of CAO employees in INTOSAI seminars and assemblies held

in Moscow under the name of WEGA dated 25th November, 2005 in which the Auditor General participated along with two CAO Employees.

13. Holding courses in Basics of Accounting and Audit with assistance of Deloitte Project.

14. Drafting the Audit Law for the CAO is one of the latest steps taken by CAO with the close cooperation of Deloitte project.



Auditing, Training and Turkish Court of Accounts

Feyzullah OKUMUS
Principal Auditor
Turkish court of Accounts



The auditors who are well-equipped with modern professional and technical knowledge are one of the most compulsory conditions to achieve high quality audit results. External auditors, in addition to their traditional skills, have a growing need for understanding various technologies and must have a broader spectrum of skills than ever before. With an ever-increasing number of techniques, risks and changes in the audit environment, it is important that auditors are trained and stay current with the changed situations.

Audit staff should be encouraged to further develop their professional qualifications and knowledge. Effective training is one of the best instruments for auditors to acquire necessary auditing skills.

An SAI must not only be organized for effective management, but must also have staff with the proper skills, who are trained and motivated to

work efficiently at the highest equality levels.

Effective institutional management requires that the SAI have an organizational structure that maximizes the effectiveness and productivity of auditors and that it ensure excellence in the auditors carrying out their work. Therefore, most of successful SAIs invests considerable time and resources in ensuring that auditors at all levels continuously enhance their skills.



Auditing and Training

There is very close relationship between auditing and training.

Auditing is an evaluation of an organization, system, process, project or product. It is performed by a competent, independent, objective and unbiased auditors. (wikipedia)

Training refers to the acquisition of knowledge, skills, and competencies as a result of the teaching of vocational or practical skills and knowledge that relates to specific, useful skills. (wikipedia) It comprises "techniques aimed at improving what

the organization is doing by improving the skills of individuals and teams.”

According to another definition training is “A set of management tools with the function of improving an organization’s current performance in terms of efficiency, effectiveness and productivity. The tools are used to develop skills and knowledge as a means of increasing individual, operations and organizational performance.” (Jackson, 1898)

As it is understood from the definitions, competency is one of the most important requirements for the auditors to perform an audit. ISO 9000:2000 defines an auditor as a person with the competence to conduct an audit. Competence is further defined as the demonstrated ability to apply knowledge and skills.

Auditors should be trained (both formal and on-the-job training) and have their skills developed to enable them to perform their duties effectively and to develop professionally throughout their careers. They should be able to advance within the audit organization, in line with standing SAQI procedures. Importance of competency is emphasized by Lima Declaration of Guidelines on Auditing Precepts, which is considered by the community of Supreme Audit Institutions to be the constitution of Supreme audit. According to Section 14.1 of the Lima declaration, the auditing staff of SAIs should have the qualifications

and the moral integrity required to carry out their audit tasks.

According to the report “recommendations concerning the functioning of Supreme Audit Institutions in the Context of European Integration”, SAIs should develop the technical and Professional proficiency of their staff through education and training (Recommendation 10).

(The Report has been drawn up on the basis of a request by the President of Supreme Audit Institutions in the Context of European Countries and the European Court of Auditors, who met in Warsaw in March 1998. It has been prepared by a working group consisting of delegates of 10 SAIs and ECA. Objective of the Working Group was ‘defining main convergence criteria required for integration of SAIs of the CEECs within the European environment’. The Working Group, therefore, proposed a set of 11 recommendations related to the external audit and internal conditions which constitute an effective SAI.)

Training is also one of the most important development tools and a crucial component of arrangements set up to ensure quality audit work. INTOSAI standards require an SAI to develop and train staff to enable them to perform their duties competently and effectively.

Training at the SAI should ensure enhancement of the staff’s skills with a view to setting up teams with the qualifications required for achieving

concrete audit objectives. It will enable the SAI to execute its mandate and to comply with international auditing standards.

In order to achieve their objectives, the SAIs should emphasise:

- a) Establishment of flexible training policy at the SAI, laid down in its internal rules or procedures and based on a thorough assessment of all training needs;
- b) Creation of a unit which coordinates and provides technical, professional and other training (it could include or be closely linked to the development of auditing methodology);
- c) Organization of a regular training programme, based on needs assessment (including assessment of the organization's needs, analysis of needs of particular positions and analysis of the individual's needs).

Training (internal or external to the SAI) should be considered in the following areas: auditing methodology, finance and budget, economics, law, languages, training, for trainers, management, communications, information technology, traineeships and other specific areas according to the particular needs of the SAI. Professional training should be

part of the auditor's career development, lead to appropriate professional qualifications or certification in the disciplines required by the SAI and, wherever possible, is linked to national professional qualifications of appropriately high standing. Audit managers should plan in such a way as to provide sufficient training time for auditors.

Training typically comprises four components: introductory, technical and managerial training and continuing education.

Introductory training is designed to help new arrivals (at whatever level in the organization) adapt to the unique culture and working methods of the SAI. It would address such matters as organizational structure, internal and external working relationship, ethical standards and performance standards. Even a new staff member with long working experience will find that working in the public sector and examining public sector entities involve new and different challenges compared to working in the private sector or in academic institutions.

Technical training is intended to equip the auditor with the methodological knowledge and skills needed to plan, execute and report whatever type of audit (financial, performance or other) he or she is expected to perform, and to do so efficiently and at a high level of quality.

Managerial training recognizes that demonstrated auditing skill does not necessarily equip a person to manage or supervise an audit team. The required new skills become more extensive, as one moves to increasingly senior positions in the organization. Some of the skills can be acquired through on-the-job experience. Advanced SAIs has learned, however, that such experience needs to be supplemented by formal training.

Continuing education is intended to ensure that auditors at all levels routinely undergo training in order to continuously maintain and enhance their professional capabilities. Introductory training is typically provided within the organization. Technical and managerial training and continuing education may be provided in house or may be delivered through arrangements with professional organizations or academic institutions. The choice should depend on which arrangement is the most cost effective, considering the size of the SAI and the amount and nature of the required training.

TCA and Training

The Turkish court of Accounts attaches great importance to the professional staff training. It considers training to be the key to improved auditing and its other activates.

Well established training system and establishment of a well-staffed training unit and creation the appropriate training program for any SAI is a big responsibility. TCA is well aware of this responsibility, so it has a permanent and functioning Training Department with adequate staff and equipment to provide direction for its training process and to deliver the training necessary for its staff to perform their duties. The goals of the Training department are to assess training needs; design training strategies; develop training materials; deliver training programs; evaluate training programs; and facilitate on-the-job training.

Every auditor at TCA receives initial trainings in the beginning of his/her professional life to be equipped with the skills and experience needed to perform their duties.

Trainees attend the course for two years splitting their time roughly equally between classrooms and office-based activities. The classroom work is delivered by members of TCA and senior audit staff acting as part-time trainers at the TCA's special training centre. Office-based activities are under the supervision of senior auditors who act to some extent as trainers. The course curriculum consists of topics such as state accounting, commercial accounting and relevant laws. At the end of two years the trainees sit an exam.

Those that are successful are appointed as auditors.

At present, there is another ad-hoc training unit also (Training and Methodology Development Group) that establishes for TCA's Training Project, which mainly include training activities. This group was established in order to provide a base where project activities would be implemented. It employs around 65 auditors, 35 of whom are training specialists. And those auditors are in charge of transferring the knowledge and experience across the entire TCA acquired within the scope of the project. Such training will fall under the scope of technical training as needed due to changing conditions in audit environment.

In addition to the aforementioned activities, the TCA attaches great importance to sending its auditors to the training programs organized by national and international organizations and other SAIs, such as ECA (European Court of Auditors) internship Programs, with a view to improving their professional skills.



Conclusion:

Auditing, which is an important and indispensable function in the fields of public financial control, must be handled by competent auditors who are open to changes in the field of audit.

In addition, all the SAIs must have specific training units and policies and maximise the effectiveness and productivity of auditors and that it ensure excellence in the auditors carrying out their work.

TCA, being aware of this fact, is attaching great importance to the training of its auditors. As a reflection of this approach, it prepares auditing programs and ensures its audit staff to benefit from all the national and international training opportunities that are considered to be beneficial for their professional developments, and has special training units.

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Public Sector Auditing: Enhancing Transparency and Accountability in Managing State Finance

Foreword:

This essay considers the approach and the role of Supreme Audit Court of Islamic Republic of Iran in improvement and enhancement of transparency and accountability of public administrations as well as the way the Supreme Audit Court faces the different challenges, problems and difficulties.

During the last decades, values and concepts such as “accountability” and “transparency” as the infrastructural elements and the necessities of common trust in many countries around the world have been increasingly noticed as the focal point and have brought about fundamental transformation in public administration, so that the existence of the aforementioned elements in managing democratic countries is deemed as basis of good governance and participative monitoring.

Transparency in public administration implicates the possibility of free access to timely and valid information on the authorities’ performance and decision by the public. Accountability is the quality or the state of being accountable by public officials and civil officials for their actions and

decisions and having to report to legal authorities and legislative body, on the manner they have used resources and spent the public money. Also it implicates accepting the responsibility of decisions and probable defeats to obtain determined objectives. Accountability and transparency are correlated and have mutual relation so that one influences the other. Transparency is the consequence of accountability and transparency is meaningless without accountability. Furthermore, accountability requires transparency and proper information. Experiences all over the world show that accountability and transparency are of basic impediments on the way of the countries’ progress.

The Role of SAIs in Enhancing Transparency:

If we consider audit as the systematic process in gathering and fairly assessing the evidences related to financial proceedings, to determine the degree to which they conform to the predetermined criteria and later report the results or findings to interested parties, then Supreme Audit Institutions can play an outstanding role in promoting the accountability and transparency.

In fact, accountability in public sector stands on this pillar that in democratic government, citizens and their elected officials have the right to be aware of truths as they have occurred. The degree of accountability is measured based

upon the amount of resources or any other criterion and it is materialized in the following levels:

1. Accountability for statutory necessities and spending the funds as per the adopted budget.
2. Accountability for performance (the degree of efficiency, effectiveness and regarding economy).
3. Accountability for mid-term development plan and the degree to which its objectives are met.
4. Accountability for long-term policies.

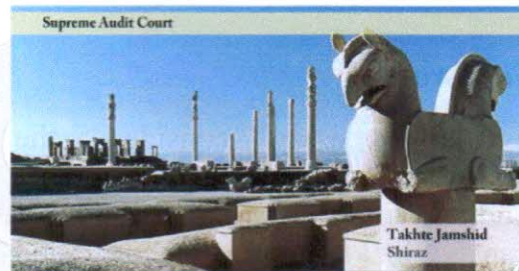
Public Sector Auditing in I.R. Iran:

Government audit in IRAN is implemented in SAC by its autonomous and independent state auditors possessing specific mandate. The goal of SAC is to take advantage of techniques and tools available (such as financial, compliance, performance audit, annual settlement report, and accounting and auditing standards) in order to establish financial accountability and enhance transparency in public sector.

Like many countries, the audit approach of SAC is to improve state financial accountability and transparency so that the executive body is innocent of corruption as much as possible and helps the country develop multilaterally. Government audit in IRAN is seeking to maintain the public confidence and

assures them of the effective role of timely and proper supervision.

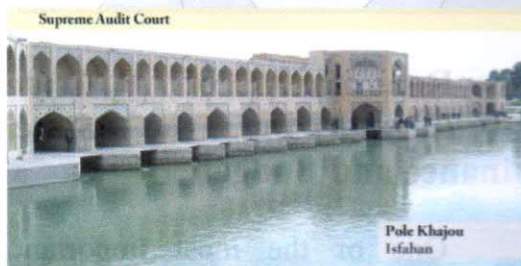
The Role of SAC of Iran in Internal Controls:



One item of the mandate of Supreme Audit Court in I.R. Iran is to examine and comment on sufficiency or inefficiency of existing internal controls in the auditees, during which the efficiency of the controls in the accountability chain of different levels of management is assessed and corrective recommendation is presented to improve the performance of the auditee and this measure has an important role in improving accountability and transparency in the accountability chain.

The SAC of Iran is considered as the supreme financial monitoring organization with a high station as determined in the constitution. As per the constitution this organization is obligated to constantly audit the usage of the funds across the country and the results obtained. The importance of this monitoring organization is so much that its President and Public Prosecutor like Ministers must obtain vote of confidence from the Majlis (legislative body PMs). All this is to ensure the integrity and precise

supervision on the usage of Beit-ul-mal (public treasury). In other words the SAC guarantees the accountability of violating managers and consequently all three powers (the judiciary, the executive, the legislative) and also all public bodies which in any possible manner benefit from the state budget are thus monitored. The result of all audits carried out by the SAC is clearly presented to the parliament inside the annual budget liquidation report and will be made available to the public.



The Challenges of Public Sector Auditing in 21ST Century:

One of the most controversial issues and challenges of the 21st century is fraud and corruption. It is a proven fact that traditional audits do not have the desired efficiency and effectiveness to fight against financial corruption and this matter will cause the disintegration of interested people's trust in auditing reports.

Financial corruption does not belong to the present time, but has occurred in all ages and in all governments. However, the studies demonstrate that in developed countries the financial corruption is less than others, but no country in the

world, either rich or poor, can claim that it has had no case of fraud and corruption at all. Fraud is the major cause of poverty across the world and also is the main obstacle in the way for fighting against this depravation. In order to combat poverty, we should prioritize challenging financial and economic corruption in public area. Studies on corruption (specifically bribery as an obvious evidence) demonstrate that the experienced methods and approaches to encounter this issue are inefficient and also worn out, so that the responsible state authorities should follow other mechanisms.

International Organization for Transparency (TI) annually issues a report including rank and status of all the countries on fraud based on the corruption indices and last year it issued the indices for 159 countries. TI marks all the countries from number 1 that shows the highest level of corruption to number 10 that shows the lowest level, 117 from 159 countries obtain a grade under 5 that clearly shows the global expansion of corruption in public sector. In addition gaining grades more than 5 does not necessarily acknowledge the absence of corruption in the relevant countries, but shows their success in fighting against fraud and corruption.

The experiences of successful countries demonstrate that fighting corruption needs a special approach. It is necessary to look at corruption with a political, economic, and cultural point of view. All of the pillars of power and administrative bodies should be obligated to

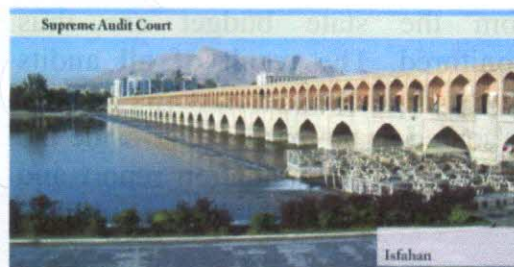
contribute to and be involved in this cause and severe penalties should be sanctioned for violators.

The Supreme Audit Court of the Islamic Republic of Iran with all its legal authority and means has mobilized its experienced staffs to prevent, detect, and fight against fraud and corruption. It has, through implementing compliance audit, an expanded supervision on enforcing various rules and regulations and has also taken effective steps forward to prevent and fight fraud and corruption, and to detect and prosecute the fraud perpetrators.

Being a member of the workgroups on “fighting against the fraud” and “enhancing the transparency of the bureaucratic system” and in order to pave the way to better supervision along with guidance, the SAC cooperates with the government and contributes to the prevention of fraud and corruption. Also giving counsels to senior state directors, has had positive results and helped them eliminate the chance of corruption occurring.

One way to establish public transparency and accountability and to identify and fight against corruption is to transit from traditional to performance budgeting. Establishing an efficient and transparent circulation of information in the economic structure of the state is of the most basic requirements and necessities to achieve sustainable economic development. Installing an efficient and effective information system can enhance accountability

and transparency. The SAC has developed appropriate integrated audit system along with the transition and has given corrective recommendations and also sought to help the government establish the new performance budgeting system.



The Role of SAC of I.R. Iran in Regularizing the State Finance and Budget

One of the most important necessities to fight against financial corruption is to try to regularize the state finance and budget. According to article 55 of the constitution of the Islamic Republic of Iran and according to the 2nd article of the Supreme Audit Court act, the SAC is responsible for auditing all accounts of the state revenues and expenses and this inspection has an outstanding role in preventing and combating corruption.

The SAC auditors are stationed in the auditees and state-owned companies and by carrying out performance auditing, play an effective role in detecting and preventing corruption. This way by means of supervising internal controls, it has played an effective part in enforcing the controls and improving the operation of the

auditees and giving corrective recommendations. It has had an important role in guiding economic system by giving its point of view in various aspects.



Since some part of the activities of the SAC is performed in form of regularity audit, therefore, this court is one of the most effective bodies which presents recommendations and proposals on the sufficiency and effectiveness of financial rules and regulations. Having identified

advantages and the weak points of the financial and accounting rules, the SAC sends its amendments through its representatives to the legal committees or in the form of a written report to the related decision making authorities.

If there should be a difference of opinion between the SAC and the government regarding the existing challenges and problems, representatives of both parties will interact in joint meetings and resolve their differences. Usually in cases such as these the government will be convinced after hearing out the explanations and guidance of the SAC.



The 145th Anniversary Celebrations of Turkish Court of Accounts - Blue Mosque

News in Brief:

1- Appointment of the new Auditor General of Pakistan/ Secretary General of ECOSAI

On completion of his tenure as the Auditor General of Pakistan, Mr. Muhammad Yunis Khan retired on 19th of July, 2007 and Mr. Tanwir Ali Agha became the new Auditor General of Pakistan and ex officio the Secretary General of the ECOSAI.



Mr. Tanwir Ali Agha belongs to Pakistan Audit and Accounts Service (PAAS) and has a rich experience of over 36 years of public service both as a professional auditor and a senior administrator. Mr. Tanwir Ali Agha has a distinguished academic career and has served both at national and international levels during his illustrious professional career. Before becoming the Auditor General of Pakistan, Mr Agha was working as Finance Secretary to the Government of Pakistan. On behalf of the ECOSAI, the editorial board would like to bid farewell to Mr. Muhammad Yunis Khan, the outgoing Auditor General of Pakistan and Secretary General of the ECOSAI and welcome Mr. Tanwir Ali Agha, the new Auditor General of Pakistan and the Secretary General of the ECOSAI. A resume of Mr.Agha is as follows:

Senior Cambridge (1957)	Lawrence College, Ghora Gali
B.A. (1961)	F.C. College, Lahore
M.A. Economics (1963)	University of Karachi, Karachi
Economic Theory and Applied Economics, Accounting & Public Administration	Finance Services Academy, Lahore 14.11.1972 to 13.10.1973
Organization, System of Govt. Accounting, Book-Keeping & Audit Control.	Audit & Accounts Training Institute, Lahore 14.10.1973 to 07.08.1974
Senior National Management Course	Pakistan Administrative Staff College, Lahore (Feb. 23 to June 26, 1997)
Workshop on Budgeting in the Public Sector	Harvard Institute for International Development, Harvard University (June 23 - August 04, 1994)

Programming and Policies for Medium Term Adjustment	International Monetary Fund Institute, Washington, USA (September 30 - November 22, 1991)
40 th Advance Course in Administration and Development	National Institute of Public Administration (NIPA), Karachi (July 21 to November 7, 1985)
Audit of Computer Based Systems	Auditor-General of Australia, Canberra (1983)

PROFESSIONAL EXPERIENCE

Auditor-General of Pakistan	July 20, 2007 to date
Finance Secretary, Govt. of Pakistan Islamabad.	14-01-2006 to 19-07-2007
Special Secretary, Ministry of Finance, Govt. of Pakistan, Islamabad.	17-07-2005 to 13-01-2006
Executive Director and Alternate on the Board of Directors, World Bank, Washington DC, USA	July 2002 to June, 2005
Economic Minister, Embassy of Pakistan, Washington DC, USA	2000 - 2002
Joint Secretary (External Finance), Ministry of Finance, Islamabad.	1997 - 2000
Joint Secretary (Corporate Finance) Ministry of Finance, Islamabad.	April 1996 - August 1997
Joint Secretary (Banks), Economic Affairs Division, Ministry of Finance & Economic Affairs, Islamabad.	August 1992 - March 1996
Joint Secretary (Budget), Ministry of Finance, Islamabad.	April 1990 - August 1992
Various positions under the Ministry of Finance, Islamabad.	May 1985 - March 1990
Departmental Postings.	1972 - 1985

FIELDS OF SPECIALIZATION.

- * Policy and Management initiatives / dialogue on Public Sector Financial Issues.
- * Budgetary, Fiscal Issues: Policy formulation, management and review.
- * Managing relationships with the International Financial Institution; World Bank, Asian Development Bank, IMF and IFAD.
- * Aid Management: Programming negotiating and monitoring inflows of foreign assistance, portfolio performance review, formulating a policy and implementation framework conducive to improving absorptive capacity, senior policy level dialogue on the formulation of Country Assistance Strategy.
- * Policy dialogue with Donors, Provincial Governments & Federal Agencies on portfolio issues.
- * Constitution of Task Forces for the Review of Sectoral Issues and Policy Recommendations.
- * Debt Restructuring under Paris Club, including Bonds and Commercial Banks.
- * Government Accounting and Audit.

2. **Appointment of the new Chairman of the Chamber of Accounts of the Republic of Azerbaijan**

Mr. Heydar Khanish Oglu Asadov has been appointed as the chairman of the Chamber of Accounts of the Republic of Azerbaijan on April 17, 2007.

Personal history of Mr. Heydar Khanish Oglu Asadov is given below:

- **Born October 24, 1959**
- **Economic sciences candidates.**
- **1978** Graduated from Baku Community College of Trade with major in Accounting.
- **1983** Graduated from accounting faculty of State Economics Institute. While a student, worked as a laborer, accountant, chief accountant, and chief inspector.
- **1985 – 1995** Teacher and head teacher at the Azerbaijan State Economics Institute.
- **1987** Successfully defended his Candidate's dissertation at Moscow State University named after M.V. Lomonosov and gained scientific degree – Candidate of Science.
- **1994** Doctorate studies in Marmara University (Turkey).
- **1995 –** Deputy Minister of Finance.

- Since **1996** General Director of State Head treasury of the Ministry of Finance Author of 3 monographs and more than 30 scientific works.
- **2007** Chairman of the Chamber of Accounts of the Republic of Azerbaijan.

Married with three children.

