

ECOSAI CIRCULAR

SPRING
ISSUE
2020

ECOSAI is regional forum of Supreme Audit Institutions encompassing countries from Europe, Caucasus and Central Asia, Middle East and South Asia

Founded in 1994, the ECOSAI aims to promote the public sector auditing profession in member countries through exchange of ideas, experiences and by holding seminars, conferences, workshops and training courses.

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- SAI of the Islamic Republic of Afghanistan
- SAI of the Republic of Azerbaijan
- SAI of the Republic of Turkey

The terms of these three members will expire in 9th ECOSAI Assembly scheduled in 2022.

The publisher wishes to thank all the individuals and organizations who have contributed towards this publication.

The ECOSAI Circular is the official organ of ECOSAI and has the objective of providing member SAIs with the forum of sharing experiences in different areas of public sector auditing.

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CONTENTS

Message of Secretary General ECOSAI	1
News from Member SAIs	
Afghanistan	3
Pakistan	7
Palestine	8
Qatar	10
Tajikistan	11
Turkey	12
Articles	
Problems in implementation of PIFRA's New Accounting Model	18
Maintenance of Public Integrity for effective COVID-19 Response and Recovery	30
Quality of Audit and Professional Development – SAI Pakistan's Experience	40
Auditing Covid-19 Expenditure	42
Blockchains of Government Services; Application & Auditing Challenges	44
Good Governance and its Impact on Internal Audit	47
Importance of Physical Verification in Public Auditing	49
Public Sector Financial Accountability: The Role of Public Accounts Committee in Pakistan	51
Developing Effective Resource Management Techniques at SAIs	56
Smart Mandatory Audits Analyzing Impact of Controls' Effectiveness on Audit Efficiency and Economy	58
Zakat: The Best Tool of Social Safety and Poverty Alleviation	63
Disaster Management through Robust Financial Governance	65
SAI Audit for Sustainable Development Goals	67
Quality Control System in Financial Audit and Quality Assurance in the Turkish Court of Accounts	70
Effect of the Independence of Supreme Audit Institutions on Fiscal Performance	74

MESSAGE OF THE SECRETARY GENERAL ECOSAI



Only time will tell when the world starts recovering from the severe impact of the COVID-19 pandemic. Auditors, and in particular Supreme Audit Institutions (SAIs), will be able to provide insights on whether government systems were sound and prepared to tackle the crisis. Some SAIs are trying their best to mitigate these risks while others are observing how the situation unfolds, but all are eager to learn from previous experiences and help curb the pernicious effects of corruption.

Supreme Audit Institutions can play an important role in this crisis. ECOSAI Observer member SAI State Audit Bureau of Kuwait has undertaken a real-time audit of COVID-19 crisis. During the period from 12 March to 9 May 2020, State Audit Bureau of Kuwait has reviewed 496 financial cases, for a total value of approximately KD 686 million (USD 2212 million) and made savings on the budget of the treasury, i.e. about KD 4.1 million (USD 13.2 million). Some SAIs in the region are conducting international benchmarking exercises to compare the prices being paid nationally for procured medicines and protective clothing with international prices, helping reduce price gouging by local firms.

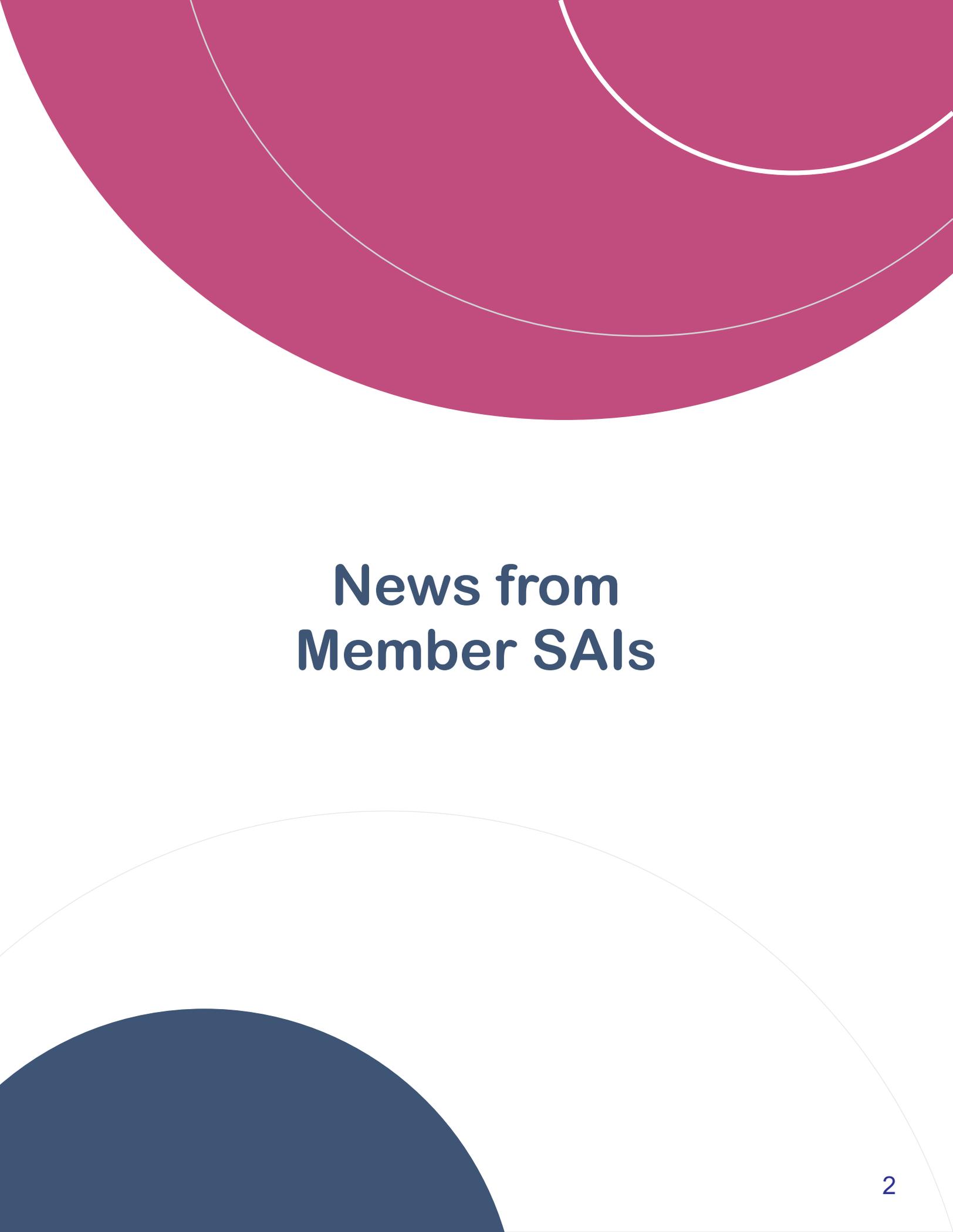
SAI Pakistan, is also undertaking an audit of “Whole of the Government approach” in COVID-19 including the unprecedented fiscal stimulus plan launched by the Government of Pakistan.

SAIs can help assure the public that the massive increases in expenditure are being managed well, which builds trust between citizens and their governments. SAIs have a vital role in efforts to ensure that rules aren't bent in ways that fuel fraud and corruption. This is a critical contribution both during and after crises, even when they are operating in the most challenging contexts.

At the end, I would like to express my sincere thanks and appreciation to ECOSAI member and observer countries for their efforts and diligence during this challenging period. We are certain that our efforts exerted in facing the impacts of this crisis will be a success by virtue of the concerted efforts of everyone and their solidarity at all levels of the Organization. I also extend my special gratitude to all those who contributed towards the ECOSAI Spring Circular 2020 in challenging times.

A handwritten signature in blue ink, appearing to read 'Javid Jehangir', written over a light blue rectangular stamp.

Javid Jehangir
Auditor General of Pakistan &
Secretary General of ECOSAI



News from Member SAIs

AFGHANISTAN

Mohammad Naiem Haqmal FCCA, Afghanistan's Auditor General



Afghanistan's Auditor General Mohammad Naiem Haqmal FCCA is pulling out all the stops to build a cadre of qualified professionals in a country that sorely needs them. Instability and economic uncertainty are the watchwords, but with the backing of international agencies, the Afghan government is moving to create a more sustainable, stable environment. Its initiatives include creating an accountancy profession within the country – the professional accountancy organisation CPA Afghanistan was set up two years ago – and the capacity to carry out audits of the financial activities of government bodies and organisations throughout the country.

A decade ago the Afghan capital Kabul, a city with a population of some four million inhabitants, had just a handful of qualified accountants. Mohammad Naiem Haqmal FCCA himself, who was appointed auditor general and head of the Supreme Audit Office (SAO) in March last year, only qualified as an ACCA in 2012 – one of just 30 or so, currently in Kabul.

Continuous learning

Haqmal's journey from Sar-e-Pol province in the north of the country to the role of auditor general in the capital has taken in a wide swathe of sectors – aid and development agencies, government ministries, private enterprise, financial services – and a degree in applied accountancy from Oxford Brookes University in the UK. Since June 2017 he has also been a member of the Ministry of Finance's Professional Qualifications Committee which is

working to establish strong foundations for a sustainable accountancy profession in Afghanistan.

Throughout, Haqmal has been guided by a desire to keep learning, whether through the ACCA Qualification or professional experience, and to give back by helping others, gain an accountancy qualification.

Now, though, with the country awaiting the overdue result of the presidential election held in September, 39-year-old Haqmal is able to reflect on his career, the challenges he has faced, and his plans for the future as he looks to bolster the capacity of Afghanistan's SAO.

Rising to the challenge

In early 2018 He was appointed chairman of a special commission for Kabul Bank Receivership, seeking to recover nearly US\$ 1 billion that had been embezzled from Kabul Bank, which had collapsed in 2010. 'This was a real challenge,' Haqmal recalls. 'I had to deal with so many people at so many different levels, both inside and outside government. Trying to recover the money was a complex task.'

After chairing the commission from March to December 2018, he was offered the position of deputy defence minister, a civil appointment, where he had responsibility for acquisition, logistics and support. 'This was also quite a challenge, though of a different sort,' says.

These were challenges that Haqmal rose to so effectively that in March last year he was appointed the country's auditor general and head of the SAO, Afghanistan's public spending watchdog. The job of overseeing a body that conducts audits, strengthens internal controls, promotes accountability and transparency, and fights corruption could have been made for him. 'This is my area, my profession, my interest,' he says. 'I have achieved a major ambition.'

He is in charge of public financial management, with the SAO's audit work providing assurance for the country's fiscal strategy, budgeting and accountability. Afghanistan's supreme audit institution celebrates its centenary in 2020 (it was set up under the name of the Control and Audit Office soon after the country gained independence in 1919) and is grappling with significant internal and external challenges.

'Internally, there is a real shortage of professionally certified staff, both in our SAO and throughout the country,' Haqmal says. 'This in turn affects our ability to fully apply and comply with international public sector auditing standards. Having low professional capacity limits what we can do.'

'At the same time, our work on performance audits also requires professional capacity, but we have insufficient manpower to cover the full scope of financial audits for state-owned enterprises and corporations. We also have to audit grants that have been made, mostly through the World Bank.'

Perhaps unsurprisingly, Haqmal says security can sometimes affect accessibility for his auditors. But there are also challenges in attracting and retaining qualified staff. The lack of qualified staff becomes apparent in the quality of financial statements, he says. Organisations that are subject to audit do not have the capacity to produce appropriate accounts, and when weaknesses and deficiencies are identified, there may not be the capacity to address these areas.

Fraud is always a risk too. Haqmal says: 'Auditors are always skeptical, and as a result a large number of suspected fraud cases are referred to the attorney general.'

Professionalization initiative

To address these problems, he is pursuing a strategy of professionalization. Internal training courses have been run and, with the help of the World Bank, there is now a 20-strong team of qualified and part-qualified staff in the SAO, including ACCA members, finalists and affiliates.

Putting his experience as an audit lecturer at the American University of Afghanistan to good use, Haqmal has also established a professional training centre, developing a curriculum that covers auditing, accounting, international standards, public sector finance and IT, as well as Afghan business and administration law.

Other plans include the development of legislation to give his office independent power to carry out audits, 'although this will depend on the outcome of the political situation', Haqmal cautions – a reference to the as yet unknown outcome of the presidential elections.

'The president is committed to the SAO and wants to see professional accountants working for the office,' he says.

Haqmal is addressing the internal governance of his own office to ensure an appropriate level of transparency, and is currently looking to appoint an external audit firm to audit the office. 'We will publish annual performance reports,' he says, pointing out that he is required to report to a number of stakeholders, such as the president, the national assembly, the public, the World Bank and other development partners.

Haqmal is optimistic about the future of the public sector audit profession in his country, and the wider accountancy profession. It may take time but the establishment of CPA Afghanistan – currently the country's sole professional accountancy organisation – will help to address the capacity issues his office faces. 'The setting up of CPA Afghanistan has helped to create a good working environment for accountancy professionals,' he says.

There is still a long way to go, but the accountancy profession in Afghanistan has made considerable ground towards the ultimate destination of creating a financial service capacity suitable for a modern economy. The hope must be that it will be as successful as Haqmal's own journey has been, from Sar-e-Pol to the heart of government in Kabul.

Reform initiatives by the Supreme Audit Office - Afghanistan

The Supreme Audit office SAO, as a SAI of public audit and institution of public trust for transparent and accountable public financial management and governance in the country, works to improve the quality and effectiveness of the audits. SAO has been working to attract professional and competent staff and also seeks to match the expectations of our national and international stakeholders and strives to align its mandate and scope of audit with the requirements of the international best auditing practices, specifically envisaged and enunciated by the INTOSAI's ISSAIs framework.

Towards this end, the SAO took the following reform initiatives in 2019; the most important ones are:

- To revisit the SAO's Audit Law to assess gaps in the existing SAO Audit Law vis-à-vis the requirements of best practices legal mandate for an SAI as per the ISSAIs.
- To undertake functional review of the SAO to assess what processes and resource efficiencies and functional re-Organisation could be achieved.

The following are the reforms that took place in 2019:

Strengthening the legal basis of the SAO

For strengthening the legal base and independence of the SAO, we revised the SAO law (2012), the revised law is drafted based on the international best practices, ISSAI, PEFA, SAI-PMF, views of some International Organisations e.g. EU and WB. The

drafted revised law was approved by H.E. President and become effective on 5 March 2020.

Organizational and Structural reforms

For strengthening the quality, effectiveness and efficiency of audit, we conducted the functional review and restructured the SAO based on international best practices. Based on that the SAO prepared the new organizational structure (Tashkeel) and is approved by the H.E the President of the country. Based on the new organizational structure (tashkeel), the SAO is well staffed and effectively streamlined its activities, and strengthened the line of communication and coordination. By implementing the new organizational structure, the SAO can effectively manage its work and ensure the quality of audit process.

Professionalization and Capacity Development

In 2019, the SAO has put in place a capacity development and professionalization strategy and plan (currently for 2019-22), which, inter alia, focuses on the following approach and strategy –

- Capacity development and professionalization of the SAO staffs to align with the competency requirements for public sector auditors as envisaged by the INTOSAI-IDI and the INTOSAI Capacity Building Committee (CBC).
- A multi-pronged strategy of professionalization of the staffs, namely (i) regular in-house and external training as continuing professional education (CPE), (ii) setting up a SAO's Training and Professionalization Centre and conducting a certification course for newly recruited and existing staffs, (iii) encouraging staffs to obtain internationally recognised professional qualifications / certification, and (iv) recruiting already professionally qualified candidates.

SAO established Training and Professional Development Centre (SAO-TPC). The SAO-TPC has started annual professional course, at the end of which the successful candidates shall receive certified public auditor's certificate. At present 50 auditors are undergoing the training.

As well as an internship program for 20 candidates was conducted by SAO for 4 months for which stipend was provided under the Fiscal Improvement Support Project (FSP). Out of these candidates some of them have been recruited by the SAO through the Tashkeel based on their knowledge and exposure to the SAO.



Strengthening and improving the quality of audit through quality control and quality assurance and implementation of ISSAIs

Based on ISSAI implementation handbook, audit working papers/audit toolkits/guidelines for compliance audit, performance audit and financial audit have been prepared. They are being applied in performance audit and SOEs and SOCs audit. In compliance audit the toolkits were piloted in audit of three ministries in 2018 and they are being implemented in other ministries.

For effective implementation of toolkits/working papers and ISSAI standards, the SAO developed and implemented quality management system along with QA tools and quality assurance guideline.

Expanding Coverage of Performance Audit, IT/IS Audit and Financial Audit

SAO based on its strategic plan, expands the coverage of audits, in 2019 for the first time, SAO conducted financial audit of 3 SOEs and SOCs based on international best practices and standards and planned to audit 10 financial audits in 2020 out which five have been completed till date.

SAO priorities to expand coverage of performance audit. In 2019 the SAO conduct 7 and in 2020 it is expanded to 9 performance audits.

Furthermore, SAO is expanding coverage of IT and IS audits both integrated and as stand alone. In 2019 we conducted 4 audits as stand alone and 5 as integrated audit with compliance audit teams in the public sector. In 2020 we plan to cover 30 IT/IS audits in public sector.

Our vision for the future

The SAO as a supreme audit office and institution of public trust strive to be a model institution in the country by strengthening and improving the quality of audit, being so the SAO vision and plan for the future are as follow:

Automation of Audit Process

SAO is in the process of procuring Audit Management Information System (AMIS) in audit process. For achieving this target SAO did the followings:

- Procurement process of AMIS is in progress. The CAATs available with the AMIS shall be implemented and applied as part of the AMIS.
- Meanwhile the SAO is applying excel and IDEA for data extraction and analysis from the systems such as AFMIS, SIGTAS, ASYCUDA, HRMIS, etc. these are also used for sampling purposes.

Publishing the SAO's Annual Report for the year 2019

SAO, for the first time has taken the initiative to publish its annual report in 2020 which covers the activities and achievements of SAO along with the result of the audit of SAO for the year ended 2019. This report is adorned by the Message of H.E. the President and H.E. the Speaker of the Parliament.

Capacity development and professionalization

To have qualified and professional staff and strengthen the effectiveness and quality of audits, SAO established Training and Professional Development Centre (SAO-TPC), but for long term priority the SAO is planned to upgrade the SAO-TPC to Audit Institute.

PAKISTAN

Online training courses organized by the Department of the Auditor General of Pakistan during the COVID-19 Pandemic

Keeping in view the prevalent situation due to COVID-19 pandemic, the Department of the Auditor General of Pakistan made necessary arrangement for distance learning through online training courses. The Pakistan Audit & Accounts Academy (PAAA) which is the premier training establishment of the department has introduced and conducted a number of online training courses in the months of June and July 2020. More than 50 officials of different offices attended these online courses from all over the country. Some of the online courses delivered areas below:

- One day online training workshop for Achievement of DLR 6.1 of P for R Project
- Certification Audit CPD mandatory (05 days)
- Negotiation and Conflict Management (03 days)

The PAAA has also formulated a detailed Standard Operating Procedure for smooth running of the online courses. The steps taken for introducing online courses proved a great success and has resulted in continuation of the planned training activities of the department.

After successful conduct of the above online courses, the PAAA is now in the process of finalizing arrangements for delivering upcoming online training courses included in the Annual Training Plan (ATP) 2020-21 so as to ensure that the annual training plan of the department is executed smoothly during the COVID-19 pandemic.

PALESTINE

State Audit and Administrative Control Bureau of Palestine

H.E. Counselor / Iyad Tayem President of State Audit and Administrative Control Bureau

Academic Qualifications:

- ▶ LLM in law , Duke University , North Carolina (2007)
- ▶ Master in Commercial Law, Birzeit University (2003)
- ▶ Bachelor Degree in Law, Al-Ahliyya Amman University, Jordan (1995)

Personal Experience:

- ▶ President, State Audit and Administrative Control Bureau (SAACB). Appointed by virtue of Presidential Decree January 2, 2015
- ▶ Deputy Minister of Justice, June 11, 2014
- ▶ Head of the Corruption Crimes Court since September 2013
- ▶ An Appeal Judge and served at the Jerusalem Appeals Court in October 2012
- ▶ Head of Court in several districts
- ▶ A judge in the court of First Instance, 2007.
- ▶ A Conciliation Court judge in 2002
- ▶ He started his career in the prosecution in 1995
- ▶ A previous member of the Palestinian Judicial Institute Academic Committee



Attention to audit in Palestine started with the advent of Palestine National Authority together with the establishment of different institutions and entities. The presidential decree 22/1994 instated the General Audit Institution, followed by the decree law 17/1995 on the General Audit Institution. GCI commenced action in Gaza and Ramallah, human recruited were recruited and it kept operating until the State Audit and Administrative Control Bureau law 15/2004, based on the Palestinian Basic Law of 2003, was enacted.

Pursuant to article 96 of the Basic Law and once SAACB law was passed in 2005, SAACB has therefore, been deputized as the supreme audit institution of Palestine. It became a constitutional organization which actions are regulated by its own law, has a budget within the general budget of Palestine and has an independent legal personality and full legal capacity to assume tasks and powers

prescribed in SAACB law and related laws/regulations.

SAACB aims at guaranteed soundness of financial/administrative actions and stability of Palestine's three authorities (Executive, Judiciary, Legislative), disclose all forms of financial/administrative deviations, including misuse of public post, and ensure that public performance in Palestine is in agreement with provisions of effective laws, regulations, bylaws and instructions, and that is undertaken in reasonable, effective and efficient manner.

SAACB operates as per a strategic plan aims at an independent audit institution according to INTOSAI standards, excellent institutional system, efficient, timely and quality audits and improve relations with stakeholders.

SAACB is keen to improve with audited entities and stakeholders to other levels of professionalism and transparency, and in a way that assists quality of audits, improves performance and preserves public funds. SAACB is committed to development that is in line with INTOSAI standards and international audit standards. SAACB has a wide professional relation network with different institutions and counterparts, which helps support Palestine's presence in Arab and international arenas and develop professional capacity and output.

In addition to individual reports on audited entities, SAACB publishes quarterly and annual reports containing total actions undertaken. These reports are delivered to Mr. President of Palestine, the parliament and council of ministers, as said by law.

SAACB is headed at the moment by H.E. Counselor Eyad Tayyem who took office in early 2015. Jerusalem is the place of permanent headquarters, but the temporary HQ is located in Ramallah. SAACB has 150 staff members, with its Gaza HQ closed and deactivated since 2007.

SAACB has legal mandate that authorizes control actions at all audited entities, where financial and compliance audits are undertaken. SAACB has recently started conducting performance audit through a development program.

QATAR

The President of the State Audit Bureau Chairs the ARABOSAI Governing Board's Extraordinary Meeting

The extraordinary meeting of the Governing Board of the Arab Organization of Supreme Audit Institutions (ARABOSAI) held on Monday, the 20th of April 2020 via video conference, was chaired by H. E. Sheikh Bandar bin Mohammad bin Saoud Al Thani the President of the State Audit Bureau-Qatar, the President of ARABOSAI.

The meeting was convened to discuss the repercussions of the outbreak of the coronavirus (COVID-19) on the work of the Organization and ways to ensure the continuity of its activities and to propose an action plan to enhance the capabilities of the member SAs in dealing with this crisis, and promote their performance under the ongoing circumstances. The meeting was attended by their Excellencies the Heads of Supreme Audit Institutions that are members of the Organization's Governing Board.

H. E. Sheikh Bandar bin Mohammad bin Saoud Al Thani stressed, in his opening remarks for the meeting, that the crisis of the coronavirus outbreak is unprecedented in the history of humankind in terms of its extent and impact, and that the ARABOSAI and other organizations are not immune to the crisis repercussions. He pointed out that the call for the Organization's Governing Board to convene an extraordinary session, comes within the framework of seeking to curb the effects of the crisis on the Organization's activities and to develop perceptions that would ensure the Organization's continuation of its activities in order to enhance the capabilities of the Arab Supreme Audit Institutions and improve their performance.



The Board also discussed a number of proposals related to enhancing the contribution of the Supreme Audit Institutions in dealing with the repercussions of the current crisis and the role of ARABOSAI in supporting it through adopted plans and programs.

The meeting concluded with an invitation to the Organization's structures, including its committees and the General Secretariat, to study the implications of the current situation on the Organization's performance and develop an exceptional plan on the activities proposed to support the member-SAs in their response to this pandemic.

TAJIKISTAN

Appointment of the new Deputy Chairman of the Accounts Chamber of Republic of Tajikistan

Ahmadzoda Faizaly

Deputy Chairman of the Accounts Chamber of Republic of Tajikistan In office since November, 2012. Born in 1970, Tajikistan.



According to legislation of the Republic of Tajikistan Supreme Audit Institution of Tajikistan (Accounts Chamber of the Republic of Tajikistan), which is a collegial body, consists of Chairman, Deputy chairman and 5 Chief auditors that are appointed by Majlisi Namoyandagon (lower branch) of Majlisi Oli of the Republic of Tajikistan (Parliament) upon the proposal of the President of the Republic of Tajikistan.

On June 24th, 2020 Majlisi Namoyandagon of Majlisi Oli of the Republic of Tajikistan appointed Ahmadzoda Faizaly as the new Deputy chairman of the Accounts Chamber of the Republic of Tajikistan.

Ahmadzoda Faizaly

Deputy Chairman of the Accounts Chamber of Republic of Tajikistan
In office since November, 2012.
Born in 1970, Tajikistan.

1993 – 2001, Ahmadzoda served as Senior Auditor-Controller Supreme Department for State control and financial audit in the Ministry of Finance of the Republic of Tajikistan.

2001 – 2007, he served at different posts such as the Leading specialist, head of department and deputy of the Head office of the Financial state control of Committee of the Republic of Tajikistan.

2007 – 2012 years, Ahmadzoda also served at the post of senior specialist and deputy of the Head Office in Agency for State financial control and combating corruption of the Republic of Tajikistan.

On November, 2012 Majlisi Namoyandagon Majlisi Oli of Republic of Tajikistan (Parliament) appointed him to the post of the Chief auditor of the Accounts Chamber of Republic of Tajikistan, where he served up to 2020.

On June 24th, 2020 Majlisi Namoyandagon Majlisi Oli of Republic of Tajikistan (Parliament) appointed him to the post of the Deputy chairman of the Accounts Chamber of the Republic of Tajikistan.

Married – have 5 children.
Fluent in Russian language.

TURKEY

Workshop on Evaluation and Audit of Government Financial Statistics (GFS)

The workshop on the evaluation and audit of government financial statistics, which was held in Ankara on 13-17 January 2020, ended. Mr. Deon Florian Tanzer, GFS Short-Term Expert in South East Europe, Statistics Department, Mr. Dr. Henrick Tillmann-Zorn, Fiscal Expert on Public Sector Debt, and Mr. Roderick O'Mahony, Statistician in Government Accounts and the TCA auditors participated in the workshop.



During the workshop, public financial statistics framework, practices of different countries, auditing of financial statistics and other significant matters were discussed.



Conference on Certified Financial Analyst (CFA) Certification Process in the TCA

A conference on Certified Financial Analyst (CFA) Certification process was held in the headquarters of the Turkish Court of Accounts on 8 January 2020 in Ankara. CFA Istanbul Director Mrs. Ike TAKIMO LU HOMRIS made an introductory presentation to the participants in the TCA Conference Hall.



Visit of Beijing Municipal Audit Bureau to the Turkish Court of Accounts

A delegation from the Beijing Municipal Audit Bureau headed by Ms. Ma LANXIA, Director of the Bureau, paid a study visit to the Turkish Court of Accounts (TCA) on 10-11 December 2019.

In the study visit organized with the theme of performance audit, information was shared with the guests on performance audit practices and experience of the TCA.



Before the start of the program, Mr. Seyit Ahmet BAŞ, President of the TCA, welcomed the visiting delegation in the VIP meeting room, gave information about the history and structure of the TCA and handed presents.



Visit of the Delegation from the Indonesian House of Representatives to the TCA

A 12-person delegation from the Indonesian House of Representatives, which was headed by Marwan Cik ASAN, Member of the Parliament from Democratic Party, paid a visit to our country to hold meetings with the Turkish Court of Accounts (TCA) and the Turkish Grand National Assembly Plan and Budget Committee. The delegation visited the TCA on 4 December 2019.

During the meeting in the TCA, the visiting delegation was provided information about the history and structure of the TCA, and the relations between the TCA and the parliament and the role of the TCA in monitoring the use of budget were explained.

In the meeting, friendly relations between the two countries were emphasized, and mutual wishes were expressed for the continuation of these relations and cooperation in international platforms.



Financial Audit Implementation Seminar held in Istanbul

Financial Audit Implementation Seminar, hosted by the Turkish Court of Accounts (TCA) with the participation of about 30 delegates from the SAls of Belarus, Georgia, Iraq, Kosovo, Kuwait, Kyrgyzstan, Moldova, Mongolia, TRNC, Palestine, Qatar, Romania and Ukraine was held on 18-22 November 2019 in Istanbul, Turkey.

During the workshop, International Standards on Auditing and how they are implemented by the participant SAIs were discussed comparatively. Certificates of participation were presented to the moderators and participants at the end of the workshop.



Turkish Court of Accounts Chaired the International Public Audit on Energy Charter

Energy Charter Treaty is an international agreement, which includes the arrangements for the protection and promotion of energy investments, energy trade and energy transit, and our country is party to the Treaty. Upon the request of the contracting states, a decision was taken for the conduct of a Public Audit on the Secretariat of the Energy Charter by an international commission. The Audit Commission, which was chaired by an auditor from the Turkish Court of Accounts, consisted of 15 auditors from 10 countries/international organizations. The overall

objective of the audit, which was carried out in the headquarter of the Secretariat in Brussels on 10-23 October 2019, was to provide the Energy Charter Conference with reasonable assurance on whether the Secretariat used the funds allocated in accordance with the principles determined by the contracting parties. The audit report prepared at the end of the public audit was submitted to the Strategy Group, one of the subsidiary boards of the Energy Charter, for final evaluation and provision of information to the Energy Charter Conference.



Visit of the UNHCR Delegation to the TCA

A delegation headed by Ms. Katharina LUMPP, Representative of the United Nations High Commissioner for Refugees (UNHCR) in Turkey, paid a visit to the TCA on 14 November 2019. Mr. Seyit Ahmet BA, President of the TCA, welcomed the delegation.



During the visit, the parties evaluated the activities conducted in line with the Memorandum of Understanding signed between the Turkish Court of Accounts (TCA) and UNHCR Turkey Country Office on the audit of UNHCR funds provided to government partners.

In addition, the audit reports prepared by the TCA on the use of UNHCR funds were presented to the UNHCR representative.



Information Technologies Audit Self-Assessment (ITASA) Workshop in Ankara

Mr. Seyit Ahmet BAŞ, President of the Turkish Court of Accounts (TCA), welcomed Pascale Stenne from the SAI of Belgium, Swiech Jasec from the SAI of Austria and Roland Mwesigwa from the SAI of Uganda, the representative for AFROSAI, who all attended the Information Technologies Audit Self-Assessment (ITASA) Workshop in the TCA.



The first ITASA Workshop was held in 2013, and the second one was held in the TCA on 6-7 November 2019. Mr. Zekeriya Tüysüz, Deputy President of the TCA, made the opening of the workshop. 18 TCA auditors attended the workshop, which was moderated by guest experts from three different country SAIs. In the 2-day long workshop, IT audit self-assessment was conducted for the TCA, and experience was shared on the problems faced by our colleagues in relation to IT audits and their solutions.



The Speech of Mr. Seyit Ahmet BAŞ at YES 2019

National Audit Office of the UK hosted the 4th YES Conference in London.

As the President of EUROSAI, Mr. Seyit Ahmet BAŞ delivered an opening speech on “Common Challenges for SAIs”. Main difficulties President Baş emphasized in his speech included measuring audit quality, staying relevant and responding to emerging issues, IT audit and big data.

The other speakers at the opening session and their topics were as follows:

- Lord Michael Bichard, Chair of the UK NAO – Introduction to the conference
- Meg Hillier, MP, Chair of the Public Accounts Committee – What Parliament needs from an SAI

News

- Gareth Davies, UK Comptroller & Auditor General and Head of the UK NAO – Future challenges to publicAudit
- David Hencke, (Journalist) - The importance of independence
- Nik Kirby, (Oxford University) - The importance of public trust

At the end of the opening session, Mr. BAŞ thanked Mr. Davies for hosting the YES Conference and for their kind hospitality.

President BAŞ presented Mr. Gareth Davies a plate named "aynalı yazı-kûfi hat" which was prepared to represent the Divan-ı İşraf, which is the auditing institution for the financial transactions of the state in the Karahan, Ghaznavid and Seljuk states.

