

# ECOSAI EVENTS

21-23 October 2019  
Istanbul - TURKEY



# 21-22 October ECOSAI Events

## »» 19<sup>th</sup> ECOSAI Training Committee Meeting

October 21, 2019 Istanbul, Turkey

## »» 24<sup>th</sup> ECOSAI Governing Board Meeting

October 21, 2019 Istanbul, Turkey

## »» 8<sup>th</sup> ECOSAI Assembly

October 22, 2019 Istanbul, Turkey

## »» 8<sup>th</sup> ECOSAI Symposium

October 22, 2019 Istanbul, Turkey



# October 21, 2019

## 19<sup>th</sup> ECOSAI Training Committee Meeting



### ► Participants

Pakistan, Turkey, Afghanistan, Azerbaijan and Kazakhstan attended the meeting.



### ► Achievements:

- ✓ Using of ECOSAI web-site to facilitate implementation of Guide to learning Management System.
- ✓ Posting of news items on ECOSAI Website.
- ✓ Exploring possibility of signing of MoU between ECOSAI members
- ✓ Report on ECOSAI Training Courses held
- ✓ **and ECOSAI Training Plan 2019-2022 was approved**





## 24<sup>th</sup> ECOSAI Governing Board Meeting

### ► Participants

Heads of Governing Board (GB) members along with their respective delegations attended the subject meeting;

Mr. Seyit Ahmet Bas, President of the Turkish Court of Accounts & ECOSAI.

- ✓ Mr. Javaid Jehangir, Auditor General of Pakistan and Secretary-General ECOSAI
- ✓ Mr. Muhammad Naiem Haqmal, Auditor General of Supreme Audit Office of the Islamic Republic of Afghanistan
- ✓ Mr. Vugar Gulmammadov, Chairman Chamber of Accounts of the Republic of Azerbaijan.
- ✓ Ms. Natalya Godunova, Chairperson of the Accounts Committee for Control over Execution of the Republican Budget for the Republic of Kazakhstan.







**Welcome speech by Mr. Seyit Ahmet Bas,  
President of the Turkish Court of Accounts, Turkey.**

Distinguished Members of the Governing Board,

Dear Brothers and Sisters,

I have the great honor of hosting the 24<sup>th</sup> Governing Board Meeting of ECOSAI in Istanbul, where joins the two important continents and I would like to extend a warm welcome to the distinguished Presidents of Supreme Audit Institutions and their delegations on behalf of myself and the members of the TCA.

First of all, I would like to take this opportunity to thank the Governing Board Members for their invaluable cooperation and support extended to us in the organization of this meeting; name by;

Afghanistan, Mr. Mohammad Naiem HAQMAL, Auditor General of Afghanistan

Azerbaijan, Mr. Vugar GULMAMMADOV, Chairman of the Chamber of Accounts

Kazakhstan, Ms. Lyailim KASHIMOVA, Deputy Head of Department for Methodology and International Cooperation

I would like also to thank to the SAI of Pakistan, Mr. Javaid JEHANGIR, Auditor General, the Secretary General of ECOSAI for its active support and my colleagues in the TCA for their outstanding efforts concerning the organization of this event.

I also would like to convey my sincere congratulations to the management of ECOSAI and its members in bringing this collaboration so far.

Availing myself of this opportunity, I want to extend my welcome to esteemed colleagues who are present here today. We owe you a debt of gratitude for making this real and honoring us with your presence.

I would like also to send my deepest regards to my colleague Ms. Natalya GODUNOVA who will be here this evening.

Dear Colleagues,

Within the Turkish state administration experience exceeding one thousand years, documents concerning the state revenues and expenditures, registry order and accounting

system as well as the audit of revenues and expenditures have undergone significant changes. In today's system, the establishment of Divan-ı Muhasebat (Court of Accounts) is of particular importance, and while the Seljuks had a significant impact on the Ottoman state organisation, the previous Turkish states and the contemporary Turkish and Muslim states were influential on the state organisation of the Seljuks.

**The Gokturk State (552-745):** The importance of “Kuyudat Memuru (Records Officer)” is understood from the manuscripts dating back to this period as well as the Orkhon and Tonyukuk inscriptions.

**The Uygur State (911-1209):** There are examples of tax registers, books kept by the traders as well as commercial papers dating back to this period.

**The Karahan State (840-1211):** Kutad-gu Bilig of Yusuf Has Hacip and Divan-ı Lügatit Türk of Kaşgarlı Mahmut are important 20 sources of information concerning the pre- Islamic state structure. The grand vizier and the courts affiliated to him formed the basis of the state structure in the Karahan State, and the control of the financial works was carried out by (Court of Control).

**The Ghaznavid State (963-1187):** Out of five courts in the state organisation of the Ghaznavid State, Divan-ı İşraf was responsible for the control of the financial works.

**The Seljuk Empire (1040-1308):** The information concerning the vizier at the head of the state organisation, the courts affiliated to the vizier as well as the books kept by these courts reveals that there was an organized state structure along with an advanced accounting system. Another important organ in the Seljuk state structure was Divan-ı İşraf, which controlled the revenues and expenditures of the state.

Influenced significantly by the Seljuks and the Ilkhanids in terms of the financial system, the Ottoman Empire had “Başbaki Kulluğu (Court of Audit)” for the financial

control in the time between the 16<sup>th</sup> century and the establishment of the Ministry of

Finance. It was replaced by more modern institutions at the beginning of the 19<sup>th</sup> century. Following 1838 when the Ministry of Finance was established, various councils 21 and commissions were established in order to solve the problems related to the collection of tax revenues and to control the revenue and expenditure items of the state as well as the financial transactions.

Since the desired efficiency could not be achieved in the financial transactions and the established council did not meet the needs, a new council called Meclis-i Muhasebe (Council of Accounting) commissioned for realising the financial arrangements and controlling the budget accounts and preparing the budget in particular.

In 1862, the Court of Accounts was established with the name of “Divan-ı Muhasebat”. Becoming a constitutional institution of the state by being defined in the Constitution, the

Court of Accounts started to audit the revenues and expenditures of the institutions affiliated to the Treasury as well as the accounting records and the other transactions on an annual basis and to perform the approvals of the expenditures before spending.

With the establishment of the Republic, the Court of Accounts was restructured on the basis of the Continental Europe French model in parallel to the other developments in the state structure and was included in the 1924 Constitution. While it was called as Divan-ı Muhasebat since the Ottoman period, its 22 name was changed as Sayıştay (Turkish Court of Accounts – TCA) with the law no.823 dated 1967.

With the Public Financial Management and Control Law no. 5018 dated 2003, the application of funds was ended, and all revenues, expenditures and debts of the state were included into the budget and were made subject to the legislative audit. With the TCA Law no. 6085 dated 2010, all activities benefiting from the public funds were subjected to the audit of the TCA. This law also incorporated the Prime Ministry Supreme Auditing Board, which would conduct the audit on the state economic enterprises, into the TCA, and the dual structure in the public audit was ended.

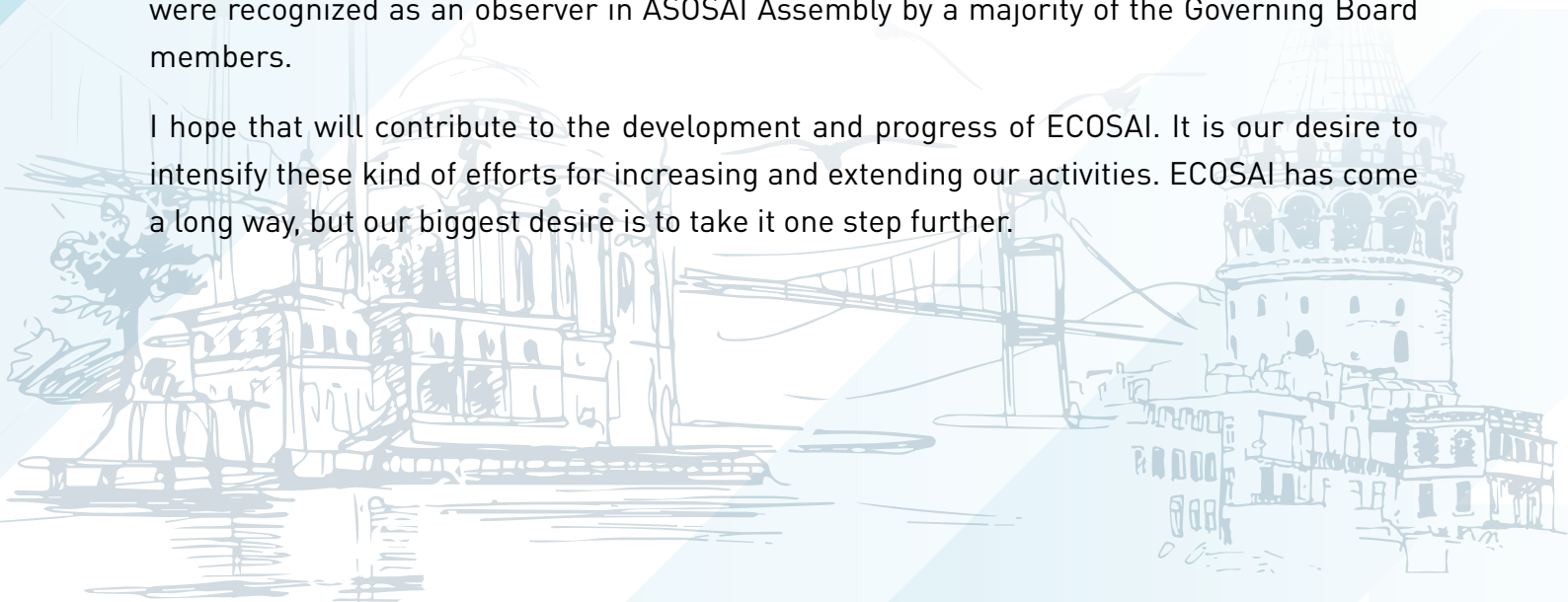
Attributing a great importance to the international cooperation in order to share its historical experience gained since Divan-ı İşraf, which was audit organ of the Karahan, the Ghaznevid and the Great Seljuk States, with the world and to develop itself continuously in parallel with the modern world, the TCA is an active member of the INTOSAI (International Organisation of Supreme Audit Institutions), ASOSAI (Asian Organisation of Supreme Audit Institutions), EUROSAI (European Organisation of Supreme Audit Institutions) and ECOSAI (Economic Cooperation Organisation Supreme Audit Institutions) in which it is the founding member.

Dear Colleagues,

The principles of cooperation, mutual experience and knowledge sharing have always been the key pillars in the structure of ECOSAI.

ECOSAI is an organization that has carried out a lot of successful works since its establishment and will be deeply committed to continue reaching its goals from now onward. As you know, at the 52<sup>nd</sup> ASOSAI Governing Board held in Vietnam in September, 2018 and our community were recognized as an observer in ASOSAI Assembly by a majority of the Governing Board members.

I hope that will contribute to the development and progress of ECOSAI. It is our desire to intensify these kind of efforts for increasing and extending our activities. ECOSAI has come a long way, but our biggest desire is to take it one step further.



In this context,

19<sup>th</sup> ECOSAI Training Committee Meeting was held today in the morning session. In this meeting, we made some proposals as the Turkish Court of Accounts in order to extend relations and promote cooperation among member countries of ECOSAI and to provide opportunities for experience and knowledge sharing on their tasks. For instance, we may continue to organize training courses in Turkey 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. In the meeting, discussions were also held on the more active and effective use of the ECOSAI website.

Dear Colleagues,

Before concluding my remarks, I once again thank all the members of the Governing Board for giving us the opportunity to host such an important meeting.

Tomorrow, we will hold the 8<sup>th</sup> ECOSAI General Assembly in the morning session and the 8th ECOSAI Symposium in the afternoon session.

Again, welcome to the 24<sup>th</sup> ECOSAI Governing Board Meeting. I wish you a very productive meeting.





## ► Key Achievements

- ✓ Governing Board approved;
  - The Annual Accounts
  - The 19<sup>th</sup> ECOSAI Training Committee Meeting Report
  - The report on the publication of the ECOSAI Circular
  - The report on the representation ECOSAI as Observer in ASOSAI
- ✓ ECOSAI Secretariat presented the report on ECOSAI Trainings held in 2018-2019 and the report on MoUs signed between ECOSAI member SAls



# October 22, 2019

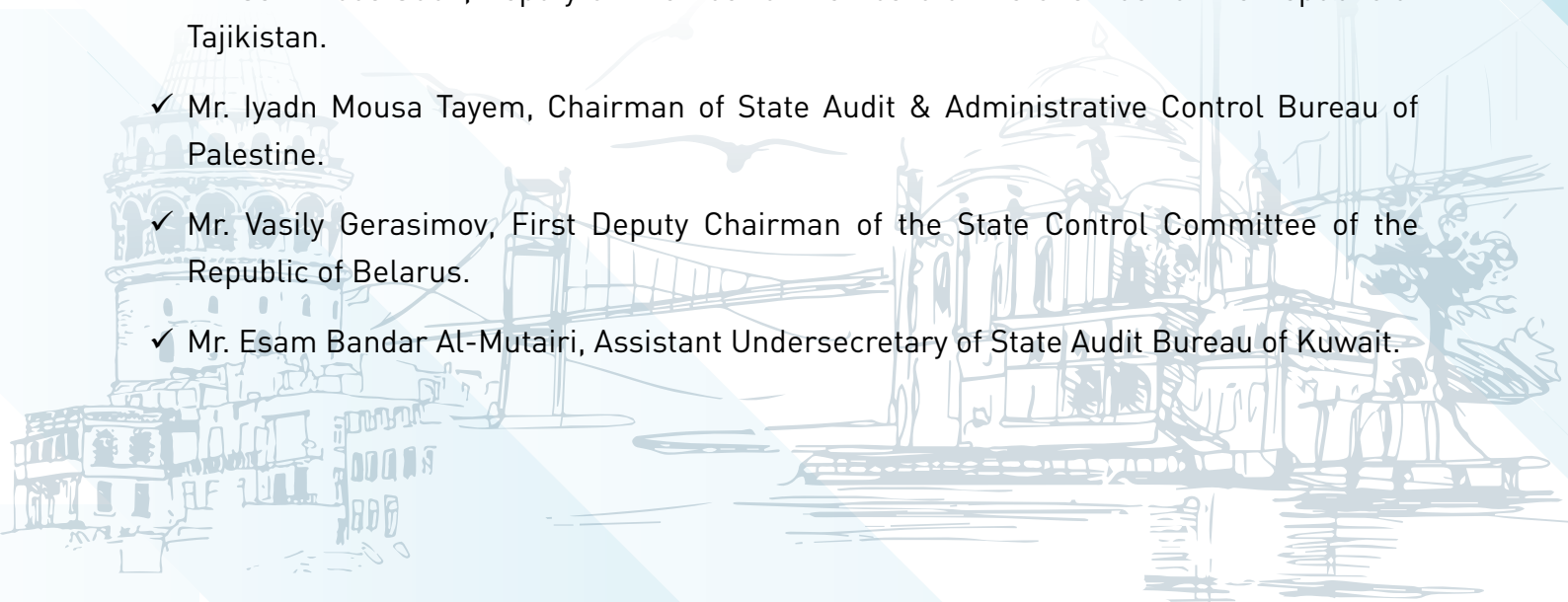
## 8<sup>th</sup> ECOSAI Assembly



### ► Participants

8<sup>th</sup> ECOSAI Assembly was held on 22 October 2019 at Istanbul, Turkey with the participation of;

- ✓ Mr. Seyit Ahmet Bas, President of the Turkish Court of Accounts & ECOSAI.
- ✓ Mr. Javaid Jehangir, Auditor General of Pakistan and Secretary-General ECOSAI
- ✓ His Excellency, Sheikh Bandar Bin Mohammed Bin Saoud AL Thani, President of the State Audit Bureau of Qatar.
- ✓ Mr. Muhammad Naiem Haqmal, Auditor General of Supreme Audit Office of the Islamic Republic of Afghanistan.
- ✓ Mr. Vugar Gulmammadov, Chairman Chamber of Accounts of the Republic of Azerbaijan.
- ✓ Ms. Natalya Godunova, Chairperson of the Accounts Committee for Control over Execution of the Republican Budget for the Republic of Kazakhstan.
- ✓ Mr. Ulukbek Asamidinovich Maripov, Chairman Chamber of Accounts of the Kyrgyz Republic.
- ✓ Mr. Osman Korahan, President Court of Audit of the Turkish Republic of Northern Cyprus.
- ✓ Mr. Mohsen Emrani, Vice-President of the Supreme Audit Court of Iran.
- ✓ Mr. Salimzoda Sobir, Deputy GA Member of the Board of the Chamber of the Republic of Tajikistan.
- ✓ Mr. Iyadn Mousa Tayem, Chairman of State Audit & Administrative Control Bureau of Palestine.
- ✓ Mr. Vasily Gerasimov, First Deputy Chairman of the State Control Committee of the Republic of Belarus.
- ✓ Mr. Esam Bandar Al-Mutairi, Assistant Undersecretary of State Audit Bureau of Kuwait.



## ► Achievements

- ✓ Assembly approved;
  - The triennial Activity report presented by the Secretary-General
  - The triennial Accounts for the years 2016-2018 and the Budget for the years 2019-2021 were unanimously approved by the 8<sup>th</sup> ECOSAI Assembly
  - The report of the Audit Committee
  - 19<sup>th</sup> ECOSAI Training Committee report
  - Training Plan 2019-2022
  - ECOSAI Charter
  - Observer status of SAls of Kuwait, Palestine and Belarus
  - Report on the representation of ECOSAI in ASOSAI
  - Report on the MoU between SAls
  - **Nomination of SAI Kazakhstan as President ECOSAI (2020-2023)**
- ✓ Members elected for ECOSAI Governing Board;
  - SAI Islamic Republic of Afghanistan
  - SAI Republic of Azerbaijan
  - SAI Republic of Turkey
- ✓ New ECOSAI Audit Committee for the next three years;
  - SAI Islamic Republic of Iran
  - SAI Krygz Republic



### ► New President of the ECOSAI

Ms. Natalya Godunova Chairperson of the Accounts Committee for Control over Execution of the Republican Budget for the Republic of Kazakhstan thanked all members SAIs for their support to become the President of ECOSAI. She also showed her commitment to achieving the aims and objectives of ECOSAI.





# 8<sup>th</sup> ECOSAI Symposium



***Moderator: Seyit Ahmet BAS***  
President of Turkish Court of Accounts





**Alif Jan AFRIDI**

*Director Quality Assurance, Inspection & Monitoring, OAGP*

**Audit of Public Private Partnership Arrangements**



**Natalya GODUNOVA**

*Chairwoman of the Accounts Committee*

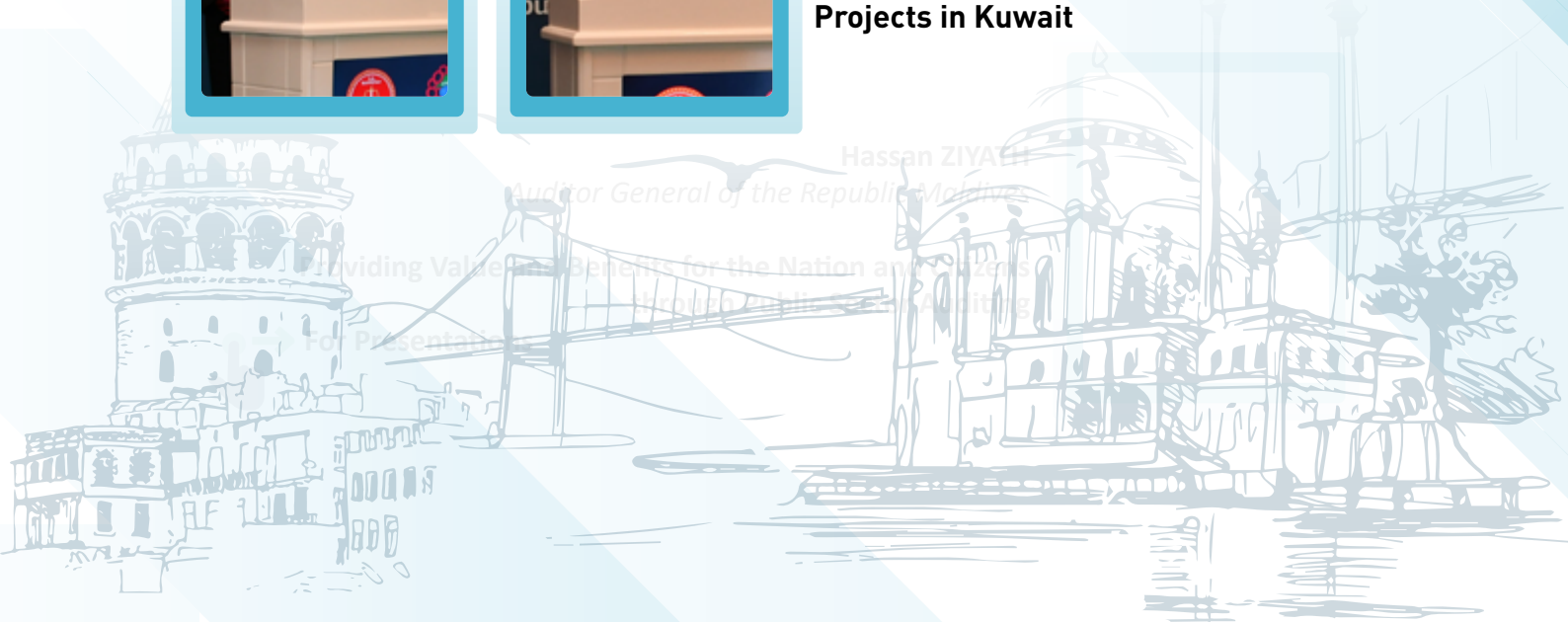
**Efficient Auditing and Effectiveness of Auditing Results**



**GHAIDAA AL MUDHAF - DALAL AL MUTAWAA**

*Auditors of State Bureau of Kuwait*

**Auditing The Public Private Partnership Projects in Kuwait**





**Seyed Mohammad MOHAMMADI**  
*International Relations Senior Expert*

**Efficient Auditing and Effectiveness of Auditing Results**



**Fazel Hadi FAZEL**  
*Deputy Auditor General*

**Efficient Auditing and Effectiveness of Auditing Results**





**Necip BİLGİN**  
*Senior Auditor, TCA*

**AGENDA 2030 and Turkish Court Accounts**



**Assoc. Prof. Dr. Mehmet Alpertunga AVCI**  
*Atatürk University Faculty of Law Department of Financial Law*

**A New Paradigm Conflict Facing Audit: Public Private Partnership vs White Elephant Effect**





## Event News from the Participant SAls

**Turkey:** <https://www.sayistay.gov.tr/en/?p=2&ContentID=496>

**Azerbaijan:** <http://sai.gov.az/2/newsmore/913>

**Kazakhstan:** <http://www.esep.kz/en/about/news/kazakhstan-has-been-elected-as-the-president-of-ecosai-during-the-8th-ecosai-assembly-istanbul-turke.html>

**Kyrgyzstan:** [https://www.esep.kg/index.php?option=com\\_newscatalog&view=article&id=1031:t-raga-u-maripov-ekosai-el-aralyk-uyumunun-8-bashky-assambleyasynakatyshty&Itemid=200&lang=kg](https://www.esep.kg/index.php?option=com_newscatalog&view=article&id=1031:t-raga-u-maripov-ekosai-el-aralyk-uyumunun-8-bashky-assambleyasynakatyshty&Itemid=200&lang=kg)

**TRNC:** <http://sayistay.gov.ct.tr/HABERLER/ArtMID/39097/ArticleID/102530/KKTC-Say%c4%b1%c5%9ftay-Ba%c5%9fkan%c4%b1-Say%c4%b1n-Osman-KORAHAN-ve-beraberindeki-heyet-8nci-Ecosai-genel-kurulu-ve-sempozyumuna-kat%c4%b1lm%c4%b1%c5%9flard%c4%b1r>

**Pakistan:** <http://www.agp.gov.pk/index.php?page=events-one&rid=2&lang=en>

**Belarus:** <http://www.kgk.gov.by/ru/news-press-center-ru/view/vasilij-gerasimov-prinimaet-uchastie-v-genassamblee-i-simpoziume-ekosai-v-stambule-110183/>

**Palestine:** [https://www.saacb.ps/news\\_temp.aspx?ID=3393](https://www.saacb.ps/news_temp.aspx?ID=3393)

**Qatar:** <https://www.sab.gov.qa/Arabic/Media/News/Pages/Details.aspx?NewsID=292>





## *Map of ECOSAI Member Countries*

