Training and Scientific Research work plan of 2018

- I. Scientific and training events:
- 1. A training program in accordance with the IDI methodology on "performance audit of social security funds"
 - A. A Preparatory meeting is held by the host SAI to identify the topic details and to prepare trainer and trainees manuals by a team of training experts to be coordinated upon with the General Secretariat.
 - B. Organizing a training meeting in accordance with the following details:

Event	Host	Event	Event date	Participants in the event	Number of participants	Detailed elements of the event
objectives	SAI	duration	Event date	Turticipants in the event	in the event	because elements of the event
Introduce the		To be set in	November	The event is attended by	The number is range	The training events components
trainees with	The	coordination	2018	technical staff on the	from20 to35 trainees	will be determined during the
social security	Kingdom	with the		level of a controller or	representing the	preparatory meeting which is
funds and their	of	General			Organization member	* *
terms of	Morocco	Secretariat		experience in the field of	SAIs, so that each SAI	preferable to rely on IDI
reference,	Court of	and the host		financial audit for at least	nominates three	\mathcal{E}
objectives,	Auditors	SAI		two years and no more	candidates, two principal	specialized in this field. The
nature of their				=		trainees pre-and postassessment
activities and				university graduates	backup participant. The	1
provide them				For those with	General Secretariat will	
with the				intermediate	meet the shortage by the	Board meeting's decision
necessary skills					backup participants and	
to carry out the					the priority should be	
audits in terms					given to the SAI that has	
of planning,				1 =	not benefited from such	
implementation				experience in the event	an opportunity before.	
and reporting.				subject matter and age no		
				more than forty-five		
				years.		

Designing the	Event	Preparing	Event costs	Print and	Evaluation the	Certificates
trainer and	management	practical cases		distribute	meeting	
participants		on the subject of		event		
handbooks		the meeting		documents		
The handbook is	The meeting	Each	- The host SAI shall	The host	- Trainees respond	At the end of
designed by the	manager shall	participating	bear the event costs,	SAI will	to the survey	the program, the
training experts	be appointed in	delegation shall	as provided for in	print or copy	prepared by the	trainees obtain-a
team	coordination	prepare and	paragraph (a) of	the	Institutional	"training event"
	between the	present a	Article VI of the	documents	Capacity	certificates. The
	head of the	practical case	Rules of Scientific	related to the	Development	General
	host SAI and	including the	and Training events	program and	Committee.	Secretariat also
	the	experience of its	and Scientific	trainees with	- Experts respond to	gives
	ARABOSAI	SAI in one of the	Research of the	them during	the survey prepared	"appreciation
	Secretary-	areas related to	Organization, with	the program.	by the Institutional	certificates" to
	General	the program	the possibility that		Capacity	the head of host
		subject. The	the Organization		Development	SAI, the event
		POWER POINT	bear the expenses of		Committee.	manager and to
		application must	some lecturers, at		- The event	the training
		be used during	request from the		manager and the	experts.
		the preparation	host SAI, , if they are		General Secretariat	obtaining the
		and submission.	recruited from		representative shall	training event
		The practical	outside the hosting		prepare a joint	certificate takes
		case preparation	country, according		report reviewing all	into account the
		is one of the	to paragraph (b) of		aspects of the	following
		conditions to	the mentioned		program	elements:
		participate in the	Article.		implementation, as	- trainee's
		meeting	- Participating SAIs		well as the analysis	attendance to all
			shall bear the travel		results of trainees	sessions of the
			and accommodation		and experts'	program.

expenses of their	surveys, and	-trainee's
delegations.	suggestions that can	contribution in
- The Organization	be drawn from their	the discussions
shall bear the travel	responses.	and practical
and subsistence		exercises
expenses of the		included in the
SAIs candidates		program.
nominated by the		
Governing Board to		
benefit from the		
financial grant, As		
one participant from		
each beneficiated		
SAI.		

II Scientific event on "The Lessons learned from the Implementation of INTOSAI Standards in auditing"

Event objectives	Host SAI	Event duration	Event date	Participants in the event	Number of participants in the	Detailed elements of the event
The exchange of the Arab SAIs expertise and experiences on implementation of INTOSAI standards in audit and the impact of the application of these standards on the audit quality.	State Audit Bureau of Kuwait	From 7 to 11/10/2018	To be determined in coordination between the General Secretariat and the host SAI	The participants are supervisors and managers from members SAI who have experience in the meeting subject.	The number is range from 20 to 35 trainees representing the Organization member SAIs, so that each SAI nominates three candidates, two principal participants and one as a backup participant. The General Secretariat will meet the shortage by the backup participants and the priority should be given to the SAI that has not benefited from such an opportunity - Trainees respond to the survey prepared by the Institutional Capacity Development Committee. - Experts respond to the	Pre- evaluation of the participants - The importance of INTOSAI standards in SAIs work -INTOSAI instructions on the importance of standards applying in auditing and its impact on the SAI performance -Presenting the participating SAIs experiences about INTOSAI standards applying in audit, measurement tools and the lessons learned. -Difficulties faced during INTOSAI standards applying. - Any other items to be added by the host SAI. -Participants Postevaluation. - Recommendations.

	survey prepared by the Institutional Capacity Development Committee. - The event manager and the General Secretariat representative shall prepare a joint report reviewing all aspects of the program implementation, as well as the analysis results of trainees and experts' surveys and suggestions	

Designing the	Event management	Preparing practical	Event costs	Print and distribute	Evaluation the event	Certificates
instructor's guideline		cases on the subject of		event documents		
and the		the event		documents		
participant's						
guideline						
The	The meeting	Each	- The host SAI shall bear the	The host SAI	- Trainees respond to	At the end of the
guidelines	manager shall	participating	event costs, as provided for in	will print or	the survey prepared	program, the
are designed	be appointed	delegation	paragraph (a) of Article VI of	copy the	by the Institutional	trainees obtain a
by the	in	shall prepare	the Rules of Scientific and	documents	Capacity	"training
training	coordination	and present a	Training events and Scientific	related to the	Development	event"certificates

experts team	between the	practical case	Research of the Organization,	program and	Committee.	. The General
Caperts team	head of the	including the	with the possibility that the	trainees with	- Experts respond to	Secretariat also
	host SAI and	experience of	1 5	them during	the survey prepared	gives
	the	its SAI in	1	the program.	by the Institutional	"appreciation
	ARABOSAI	one of the	from the host SAI, if they are	the program.	Capacity	certificates" to
	Secretary-	areas related	recruited from outside the		Development	the head of host
	General	to the	hosting country, according to		Committee.	SAI, the event
		program	paragraph (b) of the mentioned		- The event manager	manager and to
		subject. The			and the General	the experts.
		POWER	- Participating SAIs shall bear		Secretariat	obtaining the
		POINT	the travel and accommodation		representative shall	training event
		application	expenses of their delegations.		prepare a joint report	certificate takes
		must be used	- The Organization shall bear		reviewing all aspects	into account the
		during the	the travel and subsistence		of the program	following
		preparation	expenses of the SAIs candidates		implementation, as	elements:
		and	nominated by the Governing		well as the analysis	-trainee's
		submission.	Board to benefit from the		results of trainees and	attendance to all
		The practical	financial grant, as one		experts' surveys, and	sessions of the
		case	participant from each		suggestions that can	program.
		preparation is	1 1		be drawn from their	-trainee's
		one of the			responses.	contribution in
		conditions to				the discussions
		participate in				and practical
		the meeting				exercises
						included in the
						program.

III- The training event on "customs and tax control"

The Event	Host SAI	Event	Event date	Participants	Number of	Detailed Elements of the
objectives		duration		•	Participants	Meeting
Provide	The Court of	To be set in	To be set in	The event is	The number is	* Pre- evaluation of the
participants	Auditorsof	coordination	coordination	attended by	range from 20 to	<u>participants</u>
with customs	the People's	with the	with the General	technical staff	35 trainees	- Importance of various types
and tax	Democratic	General	Secretariat	on the level	representing the	customs and tax control
control skills	Republic of	Secretariat		of a controller	Organization	- Customs and taxes revenues
in relation	Algeria			or auditor and	member SAIs,	types and its role in increasing
with the state				have practical	so that each	revenues of the countries
revenues				experience in	SAI nominates	- Control methods on customs
increase and				the field of	three	and taxes
its role in				financial	candidates, two	- Identification of customs and
fighting tax				audit for at	principal	tax evasion methods,-impact,
evasion.				least two	participants and	and ways to deal with them
				years and no	one as a backup	- Practical cases and
				more than ten	participant.	workshops to develop relevant
				years, as for	The General	audit programs
				university	Secretariat will	- Member SAIs experiences
				graduates.	meet the	presentation
				For those	shortage by the	- Any other items that the host
				with	backup	SAI wants to add
				intermediate	participants	* Post-evaluation of the trainees
				qualifications,	and the priority	
				the required	should be given	
				experience is	to the SAI that	
				between five	has not	
				and fifteen	benefited from	
				years.	such an	
				Trainees must	opportunity	
				have	before.	
				experience in		
				the event		

Designing the trainer and the trainee	Event Management	Preparing practical cases on the subject of	Event costs	subject matter and aged no more than forty-five years. Print and distribute event documents	Evaluation of training event	Certificates
guidelines		the event				
The guidelines are designed by the training experts team	The meeting manager shall be appointed in coordination between the head of the host SAI and the ARABOSAI Secretary-General	Each participating delegation shall prepare and present a practical case including the experience of its SAI in one of the areas related to the program subject. The POWER POINT application must be used during the preparation and	- The host SAI shall bear the event costs, as provided for in paragraph (a) of Article VI of the Rules of Scientific and Training events and Scientific Research of the Organization, with the possibility that the Organization bear the expenses of some lecturers, at request from the host SAI, if they are	The host SAI will print or copy the documents related to the program and trainees with them during the program.	- Trainees respond to the survey prepared by the Institutional Capacity Development Committee Experts respond to the survey prepared by the Institutional Capacity Development Committee The event manager and the General Secretariat representative	At the end of the program, the trainees obtain a "training event" certificates. The General Secretariat also gives "appreciation certificates" to the head of host SAI, the event manager and to the training experts. obtaining the training event certificate takes into account the following elements: - trainee's attendance to all sessions of the programtrainee's contribution in the discussions and practical exercises included in the program.

submission.	recruited from	shall prepare a	
The practical	outside the	joint report	
case	hosting country,	reviewing all	
preparation	according to	aspects of the	
is one of the	paragraph (b) of	program	
conditions to	the mentioned	implementation,	
participate in	Article.	as well as the	
the meeting	- Participating	analysis results	
_	SAIs shall bear	of trainees and	
	the travel and	experts'	
	accommodation	surveys, and	
	expenses of their	suggestions that	
	delegations.	can be drawn	
	- The	from their	
	Organization	responses.	
	shall bear the		
	travel and		
	subsistence		
	expenses of the		
	SAIs candidates		
	nominated by		
	the Governing		
	Board to benefit		
	from the		
	financial grant,		
	As one		
	participant from		
	each		
	beneficiated		
	SAI.		

IV- Training event on "Risk Based Audit in accordance with INTOSAI Standards"

The event objectives	Hosting SAI	Event duration	Event date	Participants	Number of Participants	Detailed Elements of the Meeting
Introducing trainees to risk-based audit in accordance with INTOSAI standards, providing them with modern methods of risk assessment to assist them in producing and implementing audit plans based on these methods	State Audit & Administrative Institute of Sultanate of Oman	From 14to 18/10/2018	To be set in coordination with the General Secretariat and the host SAI	The event is attended by technical staff on the level of a controller or auditor and have practical experience in the field of financial audit for at least two years and no more than ten years, as for university graduates For those with intermediate qualifications, the required experience is between five and fifteen years. Trainees must have experience in the event subject matter and aged no more than forty-five years.	1 1 1	* Pre- evaluation of the participants - Risk-based audit concept and its objectives - Introduction to INTOSAI Risk Assessment Standards - Auditor required Skills to conduct risk-based audit - phases of Risk Based Audit - Difficulties in applying risk-based audit and ways to overcome them - Practical cases and workshops - SAIs experiences presentation in the field of IT audit Any other items that the host SAI wants to add * Post-evaluation of the trainees

Designing	Event	Preparing	Event costs	Print and	Evaluation the event	Certificates
the	Management	practical cases		distribute		
instructor's	C	on the subject		event		
guideline		of the event		documents		
and the						
participant's						
guideline						
The	The meeting	Each	- The host SAI shall bear the	The host	- Trainees respond to	At the end of the
guidelines are	manager shall	participating	event costs, as provided for in	SAI will	the survey prepared by	program, the trainees
designed by	be appointed	delegation shall	paragraph (a) of Article VI of the	print or	the Institutional	obtain a "training
the training	in	prepare and	Rules of Scientific and Training	copy the	Capacity Development	event" certificates. The
experts team	coordination	present a	events and Scientific Research of	documents	Committee.	General Secretariat
	between the	practical case	the Organization, with the	related to	- Experts respond to	also gives
	head of the	including the	possibility that the Organization	the	the survey prepared by	"appreciation
	host SAI and	experience of	bear the expenses of some	program	the Institutional	certificates" to the head
	the	its SAI in one	lecturers, at request from the host	and	Capacity Development	of host SAI, the event
	ARABOSAI	of the areas	SAI, if they are recruited from	trainees	Committee.	manager and to the
	Secretary-	related to the	outside the hosting country,	with them	- The event manager	experts.
	General	program	according to paragraph (b) of the	during the	and the General	obtaining the training
		subject. The	mentioned Article.	program.	Secretariat	event certificate takes
		POWER	- Participating SAIs shall bear		representative shall	into account the
		POINT	the travel and accommodation		prepare a joint report	following elements:
		application	expenses of their delegations.		reviewing all aspects	- trainee's attendance
		must be used	- The Organization shall bear the		of the program	to all sessions of the
		during the	travel and subsistence expenses		implementation, as	program.
		preparation and	of the SAIs candidates		well as the analysis	-trainee's contribution
		submission.	nominated by the Governing		results of trainees and	in the discussions and
		The practical	Board to benefit from the		experts' surveys, and	practical exercises
		case	financial grant, As one		suggestions that can be	included in the
		preparation is	participant from each		drawn from their	program.
		one of the	beneficiated SAI.		responses.	
		conditions to				

	<u> </u>		
participate in			
the meeting			

5. Training event on "auditing by using statistical sampling techniques"

Event objectives	Host SAI	Event duration	Event date	Participants	Number of participants	Details of the event
Building trainees skills and analytical capacities, and improve their competences related to optimizing the use of statistical and quantitative methods and statistical analysis software in auditing	The General Auditing Bureau of the Kingdom of Saudi Arabia	(5) days	September/2018	The event is attended by technical staff on the level of a controller or auditor and have practical experience in the field of financial audit for at least two years and no more than ten years, as for university graduates. For those with intermediate qualifications, the required experience is between five and fifteen years. Trainees should be computer literate and aged no more than forty-five years.	trainees is range from 20 to 35 trainees representing the Organization member SAIs, so that each SAI nominates three candidates, two principal participants and one as a backup participant. The General Secretariat will	- The concept and use of statistical sampling techniques - Methods and ways of statistics sampling in auditing - Statistical methods - Pros and cons of using statistical sampling techniques in auditing - Cases and workshops - Review SAIs experiences in public debt audit

		has not benefited from such an	
		opportunity before.	
		before.	

Designing the instructor's manual and participant's manual	Event management	Preparing papers on the subject of the event	Meeting costs	Printing and distributing the event handout	Evaluation of the training event	Certificates
	The meeting	Each	- The host SAI	The host SAI	- Trainees	At the end of the
The manual is	manager shall be	participating	shall bear the	will print or	respond to the	program, the
designed by the	appointed in	delegation shall	event costs, as	copy the	survey prepared	trainees obtain a
training experts	coordination	prepare and	provided for in	documents	by the	"training event"
team	between the ad	present a	paragraph (a) of	related to the	Institutional	certificates. The
	of the host SAI	practical case	Article VI of the	program and	Capacity	General
	and the	including the	Rules of	trainees with	Development	Secretariat also
	ARABOSAI	experience of its	Scientific and	them during the	Committee.	gives
	Secretary-	SAI in one of the	Training events	program.	- Experts	"appreciation
	General	areas related to	and Scientific		respond to the	certificates" to
		the meeting	Research of the		survey prepared	the head of host
		subject. The	Organization,		by the	SAI, the event

POWER POINT	with the	Institutional	manager and to
application must	possibility that	Capacity	the experts.
be used during	the Organization	Development	obtaining the
the preparation	bear the	Committee.	training event
and submission.	expenses of	- The event	certificate takes
The practical	some lecturers,	manager and the	into account the
case preparation	at request from	General	following
is one of the	the host SAI, if	Secretariat	elements:
conditions to	they are	representative	-trainee's
participate in the	recruited from	shall prepare a	attendance to all
meeting	outside the	joint report	sessions of the
	hosting country,	reviewing all	program.
	according to	aspects of the	-trainee's
	paragraph (b) of	program	contribution in
	the mentioned	implementation,	the discussions
	Article.	as well as the	and practical
	- Participating	analysis results	exercises
	SAIs shall bear	of trainees and	included in the
	the travel and	experts' surveys,	program.
	accommodation	and suggestions	
	expenses of their	that can be	
	delegations.	drawn from their	
	- The	responses.	
	Organization		
	shall bear the		
	travel and		
	subsistence		
	expenses of the		
	SAIs candidates		
	nominated by		
	the Governing		

Board to benefit		
from the		
financial grant,		
As one		
participant from		
each		
beneficiated		
SAI.		

2. Scientific Research:

1. The 12th Competition for Scientific Research:

After the General Secretariat has informed the SAIs of Algeria, Saudi Arabia, Palestine, Egypt, Sudan, Iraq, Oman, Bahrain, Kuwait, Qatar and Jordan of accepting their nominees (77 applicants)in the competition, and SAIs have been asked to send the research papers of their participants before 30/09/2018 as provided for in the competition announcement, the research papersprepared by the nominees will be forwarded by the General Secretariat to the members of the evaluation Committee established during the 55th the Governing Board meeting.

2. Translation

• Continuing translating the issues of the International Journal of Government Auditing 2018 into Arabic by Central Auditing Organization of Egypt (January issue), the State Audit Bureau of Kuwait (April issue), Federal Board of Supreme Audit of Iraq (July issue) and Audit Bureau of Jordan (October issue).

- Translating some manuals and publications of foreign bodies in the field of financial control by the volunteered SAIs and send them to the General Secretariat to disseminate them to the rest of SAIs.
- Coordinating between the General Secretariat and the INTOSAI Development Initiative (IDI) regarding the final translated version of the SAI-PMF manual and-provide the General Secretariat with.

Announcement of ARABOSAI 12th Competition for Scientific Research in Auditing

Pursuant to the resolution made at the ARABOSAI 12th General Assembly held in Tunis from 19-21/10/2016 the General Secretariat announces the 12th competition for scientific research in auditing to choose the best five researches written specifically for the contest in each of the following three topics:

Topic 1	Developing audit work and achieve the added value
Topic 2	Sustainable Development Goals (SDGs) Auditing
Topic 3	SAI management ofaudit evidence

in accordance with the conditions already adopted during the its 47th Governing Board Meeting held in Morocco.

1. The researcher fills out the attached participation request form. The application form is submitted, in accordance with a letter from the applicant' SAI, to the General Secretariat before the subscription deadline which is 2017/9/30, a CV of the applicant is to be attached to the application.

- 2. The researcher should be a technical staff of an ARABOSAI member SAI.
- 3. The participating researches should be to stimulate the spirit of team workin order to be accepted, and the number of participants in the research should not exceed two and each of them shall prepare a participation form to explain this participation.
- 4. Participation should not exceed oneresearch per person.
- 5. Researchers should have at least a Bachelor's degree or equivalent with no more than 20 years' experience in auditing.
- 6. The common rules and principles of scientific research have to be observed in the research preparation. Such observation relates either to structural aspects such as, research introduction's preparation that identifies the problem, goal, the research's methodology, plan and divisions, and documenting its resources accurately and faithfully, and complying with the common documentation rules and principles, or to thematic aspects such as presenting the subject accurately, clearly and deeply, and completing the research with findings and recommendations.
- 7. The submitted research should address scientific and practical aspects of a subject matter to contribute to the development and enrichment of audit work.
- 8. The research should be specially prepared for participating in the competition and should not have been prepared for a university purposes orto acquire a scientific degree or an incentive or recognition award.
- 9. Research pages should be no less than thirty pages and no more than one hundred pages sized A4 in size 14 font.

10. A research summery of about 300-500 word should be submitted.

11. The research should be edited in linguistically proper Arabic language.

12. The research should be sent to the General Secretariat as a non-editable PDF document via its e-mail no later than 30-9-2018. Any research submitted after this date will be not accepted in the competition.

13. The submitted researches shall be assessed by the evaluation committee members according to terms prepared by the ARABOSAI's Governing Board. Five financial awards shall be granted to the winning researches in each of the three competition topics. The evaluation degree of the researches is not less than 70, as follows:

The first award: 1300\$ USD

The second award: 1100\$ USD

The third award: 900\$ USD

The fourth award: 700\$ USD

The fifth award: 500\$ USD

14. When two or more researches have equal score for any award, the award and subsequent value shall be granted in their number, and the award value shall be divided equally by the number of winning researches.

15. All the competition participants shall be awarded an appreciation certificates for their participation.

- 16. The researches evaluation committee is entitled to withhold any of the competition awards if it believes that the submitted research is not eligible for award winning.
- 17. The General Secretariat shall print the award-winning researches in sufficient copies for distribution to the of the SAIs members without prejudice to the right of the researches owners to own and dispose of them discretionarily.