

## 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 objectives	Host SAI	Event duration	Event date	Participants in the event	Number of participants in the event	Detailed elements of the event
Introduce the trainees with social security funds and their terms of reference, objectives, nature of their activities and provide them with the necessary skills to carry out the audits in terms of planning, implementation and reporting.	The Kingdom of Morocco Court of Auditors	To be set in coordination with the General Secretariat and the host SAI	November 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 must have experience in the event subject matter and age no more than forty-five years.	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 before.	The training events components will be determined during the preparatory meeting which is held for this purpose. It is preferable to rely on IDI graduate's trainers who are specialized in this field. The trainees pre-and post--assessment process must be carried out pursuant to the 53 <sup>rd</sup> Governing Board meeting's decision

<b>Designing the trainer and participants handbooks</b>	<b>Event management</b>	<b>Preparing practical cases on the subject of the meeting</b>	<b>Event costs</b>	<b>Print and distribute event documents</b>	<b>Evaluation the meeting</b>	<b>Certificates</b>
The handbook is 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 submission. The practical case preparation is one of the conditions to participate in the meeting	- 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 recruited from outside the hosting country, according to paragraph (b) of the mentioned Article. - Participating SAIs shall bear the travel and accommodation	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 shall prepare a joint report reviewing all aspects of the program implementation, as well as the analysis results of trainees and experts'	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 program.

			<p>expenses of their delegations.</p> <p>- The Organization shall bear the travel and subsistence expenses of the SAI candidates nominated by the Governing Board to benefit from the financial grant, As one participant from each benefited SAI.</p>		<p>surveys, and suggestions that can be drawn from their responses.</p>	<p>-trainee's contribution in the discussions and practical exercises included in the program.</p>
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## 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 event	Detailed elements of the event
<p>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.</p>	<p>State Audit Bureau of Kuwait</p>	<p>From 7 to 11/10/2018</p>	<p>To be determined in coordination between the General Secretariat and the host SAI</p>	<p>The participants are supervisors and managers from members SAI who have experience in the meeting subject.</p>	<p>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</p> <p>- Trainees respond to the survey prepared by the Institutional Capacity Development Committee.</p> <p>- Experts respond to the</p>	<p>Pre- evaluation of the participants</p> <ul style="list-style-type: none"> <li>- The importance of INTOSAI standards in SAIs work</li> <li>-INTOSAI instructions on the importance of standards applying in auditing and its impact on the SAI performance</li> <li>-Presenting the participating SAIs experiences about INTOSAI standards applying in audit, measurement tools and the lessons learned.</li> <li>-Difficulties faced during INTOSAI standards applying.</li> <li>- Any other items to be added by the host SAI.</li> <li>-Participants Post-evaluation.</li> <li>- Recommendations.</li> </ul>

					<p>survey prepared by the Institutional Capacity Development Committee.</p> <p>- 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 that can be drawn from their responses.</p>	
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<b>Designing the instructor's guideline and the participant's guideline</b>	<b>Event management</b>	<b>Preparing practical cases on the subject of the event</b>	<b>Event costs</b>	<b>Print and distribute event documents</b>	<b>Evaluation the event</b>	<b>Certificates</b>
The guidelines are designed by the training	The meeting manager shall be appointed in coordination	Each participating delegation shall prepare and present a	- 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	The host SAI will print or copy the documents related to the	- Trainees respond to the survey prepared by the Institutional Capacity Development	At the end of the program, the trainees obtain a "training event"certificates

experts team	between the head of the host SAI and the ARABOSAI Secretary-General	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 submission. The practical case preparation is one of the conditions to participate in the meeting	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 recruited from outside the hosting country, according to paragraph (b) of the mentioned Article. - Participating SAIs shall bear the travel and accommodation expenses of their delegations. - The 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 benefited SAI.	program and trainees with them during the program.	Committee. - Experts respond to the 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 that can be drawn from their responses.	. The General Secretariat also gives "appreciation certificates" to the head of host SAI, the event manager and to the experts. obtaining the training event certificate takes into account the following elements: -trainee's attendance to all sessions of the program. -trainee's contribution in the discussions and practical exercises included in the program.
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### **III- The training event on "customs and tax control"**

The Event objectives	Host SAI	Event duration	Event date	Participants	Number of Participants	Detailed Elements of the Meeting
Provide participants with customs and tax control skills in relation with the state revenues increase and its role in fighting tax evasion.	<b>The Court of Auditorsof the People's Democratic Republic of Algeria</b>	To be set in coordination with the General Secretariat	To be set in coordination with the General Secretariat	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	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 before.	<p><u>* Pre- evaluation of the participants</u></p> <ul style="list-style-type: none"> <li>- Importance of various types customs and tax control</li> <li>- Customs and taxes revenues types and its role in increasing revenues of the countries</li> <li>- Control methods on customs and taxes</li> <li>- Identification of customs and tax evasion methods,-impact, and ways to deal with them</li> <li>- Practical cases and workshops to develop relevant audit programs</li> <li>- Member SAIs experiences presentation</li> <li>- Any other items that the host SAI wants to add</li> </ul> <p><u>* Post-evaluation of the trainees</u></p>

				subject matter and aged no more than forty-five years.		
<b>Designing the trainer and the trainee guidelines</b>	<b>Event Management</b>	<b>Preparing practical cases on the subject of the event</b>	<b>Event costs</b>	<b>Print and distribute event documents</b>	<b>Evaluation of training event</b>	<b>Certificates</b>
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 program. -trainee's contribution in the discussions and practical exercises included in the program.

		<p>submission. The practical case preparation is one of the conditions to participate in the meeting</p>	<p>recruited from outside the hosting country, according to paragraph (b) of the mentioned Article.</p> <ul style="list-style-type: none"> <li>- Participating SAIs shall bear the travel and accommodation expenses of their delegations.</li> <li>- The Organization shall bear the travel and subsistence expenses of the SAIs candidates nominated by the Governing Board to benefit from the financial grant,</li> </ul> <p>As one participant from each beneficiated SAI.</p>		<p>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 that can be drawn from their responses.</p>	
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#### 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	<b>State Audit &amp; Administrative Institute of Sultanate of Oman</b>	<b>From 14to 18/10/2018</b>	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.	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 before.	<ul style="list-style-type: none"> <li>* <u>Pre- evaluation of the participants</u></li> <li>- Risk-based audit concept and its objectives</li> <li>- Introduction to INTOSAI Risk Assessment Standards</li> <li>- Auditor required Skills to conduct risk-based audit</li> <li>- phases of Risk Based Audit</li> <li>- Difficulties in applying risk-based audit and ways to overcome them</li> <li>- Practical cases and workshops</li> <li>- SAIs experiences presentation in the field of IT audit.</li> <li>- Any other items that the host SAI wants to add</li> <li>* <u>Post-evaluation of the trainees</u></li> </ul>

Designing the instructor's guideline and the participant's guideline	Event Management	Preparing practical cases on the subject of the event	Event costs	Print and distribute event documents	Evaluation the event	Certificates
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 submission. The practical case preparation is one of the conditions to	<ul style="list-style-type: none"> <li>- 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 recruited from outside the hosting country, according to paragraph (b) of the mentioned Article.</li> <li>- Participating SAIs shall bear the travel and accommodation expenses of their delegations.</li> <li>- The 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.</li> </ul>	The host SAI will print or copy the documents related to the program and trainees with them during the program.	<ul style="list-style-type: none"> <li>- Trainees respond to the survey prepared by the Institutional Capacity Development Committee.</li> <li>- Experts respond to the survey prepared by the Institutional Capacity Development Committee.</li> <li>- 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 that can be drawn from their responses.</li> </ul>	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 experts. obtaining the training event certificate takes into account the following elements: <ul style="list-style-type: none"> <li>- trainee's attendance to all sessions of the program.</li> <li>-trainee's contribution in the discussions and practical exercises included in the program.</li> </ul>

		participate in the meeting				
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## 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.	The number of 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 meet the shortage by the backup participants and the priority should be given to the SAI that	<ul style="list-style-type: none"> <li>• <u>Pre- evaluation of the participants</u> <ul style="list-style-type: none"> <li>- The concept and use of statistical sampling techniques</li> <li>- Methods and ways of statistics sampling in auditing</li> <li>- Statistical methods</li> <li>- Pros and cons of using statistical sampling techniques in auditing</li> <li>- Cases and workshops</li> <li>- Review SAIs experiences in public debt audit</li> <li>- Any other items that the host SAIs opt to add</li> </ul> </li> <li>• <u>Post-evaluation of trainees</u></li> </ul>

					has not benefited from such an opportunity before.	
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<b>Designing the instructor's manual and participant's manual</b>	<b>Event management</b>	<b>Preparing papers on the subject of the event</b>	<b>Meeting costs</b>	<b>Printing and distributing the event handout</b>	<b>Evaluation of the training event</b>	<b>Certificates</b>
The manual is designed by the training experts team	The meeting manager shall be appointed in coordination between the ad 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 meeting subject. The	- 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,	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	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

		<p>POWER POINT application must be used during the preparation and submission. The practical case preparation is one of the conditions to participate in the meeting</p>	<p>with the possibility that the Organization bear the expenses of some lecturers, at request from the host SAI, if they are recruited from outside the hosting country, according to paragraph (b) of the mentioned Article.</p> <ul style="list-style-type: none"> <li>- Participating SAIs shall bear the travel and accommodation expenses of their delegations.</li> <li>- The Organization shall bear the travel and subsistence expenses of the SAIs candidates nominated by the Governing</li> </ul>		<p>Institutional Capacity Development Committee.</p> <ul style="list-style-type: none"> <li>- 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 that can be drawn from their responses.</li> </ul>	<p>manager and to the experts. obtaining the training event certificate takes into account the following elements:</p> <ul style="list-style-type: none"> <li>-trainee's attendance to all sessions of the program.</li> <li>-trainee's contribution in the discussions and practical exercises included in the program.</li> </ul>
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			Board to benefit from the financial grant, As one participant from each beneficiated SAI.			
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## 2. Scientific Research:

### 1. The 12<sup>th</sup> 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 papers prepared by the nominees will be forwarded by the General Secretariat to the members of the evaluation Committee established during the 55<sup>th</sup> 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 12<sup>th</sup> Competition for Scientific Research in Auditing**

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

<b>Topic 1</b>	<b>Developing audit work and achieve the added value</b>
<b>Topic 2</b>	<b>Sustainable Development Goals (SDGs) Auditing</b>
<b>Topic 3</b>	<b>SAI management of audit evidence</b>

in accordance with the conditions already adopted during the its 47<sup>th</sup> 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 work in 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 one research 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 purpose or to 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 summary of about 300-500 words 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.

