

Decisions and Recommendations of the Executive Council at its 52nd meeting

The Kingdom of Morocco

12 - 14 Jumada Al-Thani 1437

21 - 23 March 2016

Decision No. 200/2016 E.C (52): The cooperation of the ARABOSAI with the IDI

After the Council listen to the Secretariat report on its activities since the Council's last meeting, particularly with regard to cooperation with the IDI, the Council mandated its President, the two Vice-Presidents, the Secretary-General and the Institutional Capacity Building Committee to follow up on the actions to be taken by the Governing Council of the Initiative in the light of the letter addressed to it by the head of the General Auditing Bureau of Saudi Arabia about the method followed by it in dealing with the ARABOSAI, particularly with regard to the methodology of the organizing the programs, the conditions of selecting the participants and controls set by donors in this regard.

Decision No. 201/2016 E.C (52): The evaluation of previous Arab-European meetings

After the Council listen to the Secretariat report on its activities since the Council's last meeting, particularly with regard to the evaluation of the previous Arab-European meetings, the Council approved the proposal submitted by the President of the Executive Council to adopt a standard questionnaire from the EUROSAI for this purpose.

Decision No. 202/2016 E.C (52): The evaluation of previous Arab-European meetings

The Council listens to the presentation by Mr. Saud Al-Zamanan, Chairman of the Professional and Regulatory Standards Committee of the Organization, on the results of its work at its 8th meeting and decided that:

1. Adopt the results of implementing the Committee Action Plan for 2015 and adopt of the 2016 Action Plan, which included:
 - Coordination with the IDI on the 3i program (The ISSAI Implementation Initiative).
 - Review the IDI Quality Control Manual.
 - Write scientific articles on INTOSAI's international auditing standards.
2. Publish the Committee's articles on standards within the Organization's Financial Control Journal. These articles relate to the following standards:
 - ISSAI 5510 - The audit of disaster risk reduction.
 - ISSAI 5530 - Adapting audit procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster.
 - ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid.
 - INTOSAI GOV 9250 – The Integrated Financial Accountability Framework (IFAF).
3. Provide the Secretariat with the evidence and guidance used by each SAI to put it on the organization's website, which would raise awareness among all members SAIs and thereby contribute to a higher level of regulatory work.
4. Adopt the following recommendations regarding the implementation of INTOSAI standards:
 - Encourage the SAIs to move from the adopting the standards to implementing the standards.
 - Urge each SAIs to establish a team of INTOSAI graduates in the field of standards to monitor the application of these standards at the level of the SAI and to implement training programs on financial, compliance and performance audit.
 - Coordinate with the Capacity Building Committee to include training programs in the field of standards in their work plans.
 - Encourage joint audit among the member SAIs on regulatory subjects.

- Coordinate with IDI to learn about the results of the requirements of implementing the INTOSAI standards and make use of it and activate its results.
 - Encourage peer audit.
5. Adopt the recommendation of the Committee that the following manuals issued and approved by the General Secretariat of the Gulf Cooperation Council should be adopted by the member SAIs as indicative manuals in view of their quality and professionalism:
 - Audit Rules
 - Financial Audit Manual.
 - Performance Audit Manual.
 6. Review and update the quality Assurance manual prepared by the IDI, in accordance with the tasks identified by the Committee regarding the review and updating process.
 7. Add articles adopted by the Committee within the Committee's pages on the organization's web site prior to their publication in the journal as well as the use of private space to communicate with members of the Committee.
 8. For the importance of activating Standard No.12 (The value and benefits of the SAIs) and the need to strengthen the role of participation with stakeholders and emphasis on the INTOSAI standards of the stakeholders participation (Professional organizations - the media - citizen participation and civil society - Auditee - members of the legislative and executive authorities - and internal stakeholders), The Executive Council adopts the following recommendations:
 - Enhancing the participation of the SAIs with the stakeholders and informing them of their commitment to do so.
 - Convincing head SAIs of the importance of involving stakeholders.
 - Benefit from the SAIs experience regarding the challenges and available opportunities.
 - Establish confidence between the SAIs and stakeholders.

The Council also adopted the recommendation of the Committee that the representatives of the Jordanian Audit Bureau should prepare a research paper "The communication importance of the SAIs with the stakeholders".

9. The Committee would hold its next meeting at least one month before the 53rd meeting of the Executive Council in the country of a member SAI of the Committee or at the headquarters of the Secretariat.

Decision No. 203/2016 E.C (52): The report of the Institutional Capacity Building Committee at its 9th Meeting

The Council listen to the presentation by Mr. Mohamed Al-Sawabi, Vice-Chairman of the Institutional Capacity Building Committee of the Organization, on the results of its work at its 9th Meeting and it was decided that:

1. Adopting the results of the scientific meeting held in the Hashemite Kingdom of Jordan on "Evaluation of Public Programs and Policies: Best Practices and experiences " and the training meeting held in the Kingdom of Morocco on "Fighting Fraud and Corruption in the Environmental Issues".
2. Adopt the results of the 11th competition in the field of scientific research and appointing the winners according to the following:
 - A. First subject: The challenges facing the SAIs in the environmental auditing
 - First Prize: 1300\$: Mr. Ali Mohammed Ismail, the Central Auditing Organization of Egypt, get (83).
 - Second Prize: 1100\$: Ms. Badria al-Fortune teller, the State Audit Bureau of Kuwait, get (80.2).
 - Third Prize: 900\$: Dr. Hesham Zaghloul Ibrahim, the Central Auditing Organization of Egypt, get (80).
 - Fourth Prize: 700\$: Mr. Daoud bin Salim bin Sulaiman Marzouq Al-Fahdi, State Audit & Administrative Istitution of Oman, get (78.8).
 - Fifth prize: 500\$: Mr. Mohammed Hamdi Mohammed al-Barbary, the Central Auditing Organization of Egypt, get (77.8).
 - B. Second Subject: The importance of balancing programs and performance and its effectiveness in rationalizing expenditures:
 - First Prize: 1300\$: Ms. Nadia Abdul Rahman Hamad al-Humaimidi, the State Audit Bureau of Kuwait, get (86.1).
 - Second Prize: 1100\$: Mr. Ahmed Sami Ali Musa, the Central Auditing Organization of Egypt, get (80.8).
 - Third Prize: 900\$: Yasser Mohammed Abdel Fatah al-Zayadi, the Central Auditing Organization of Egypt, get (79.7).
 - Fourth Prize: 700\$: Mr. Mohammed Abdul Hamid Ibrahim Imam, the Central Auditing Organization of Egypt, get (78.6).
 - Fifth prize: 500\$: Mr. Amer Amiriou, the Court of accounts of Algeria, get

(77.2).

C. Third Subject: The SAIs' contribution to the development of the internal control systems in the auditee:

- First Prize: 1300\$: Mr. Abdel Rahim Mohamed Said Hassan, of the Central Organization for Control and Auditing of Yemen, get (82.4)
- Second Prize: 1100\$: Dr. Aseel Jabbar Anbar and Dr. Sami Jabbar Anbar, the Federal Board of Supreme of Iraq, get (81.2)
- Third Prize: 900\$: Mr. Ayman Najah Shaheen, the State Audit and Administrative Control Bureau of Palestine, get (80.2)
- Fourth Prize: 700\$: Mr. Ahmad Jassim Jabbar Al-Daraji and Ammar Jabbar Musa Al-Nadawi, the Federal Board Supreme of Iraq, get (79.4)
- Fifth prize: 500\$: Mr. Adnan Maali, the State Audit Bureau of Qatar, get (74.3).

3. Adopt the draft action plan in the field of training and scientific research for 2016.

A. Scientific and training meetings

	Scientific and training meetings and programs	Host SAI	Proposed date
1	Training program in accordance with the IDI methodology on "The SAI Performance Measurement Framework" (SAI PMF)	General Auditing Bureau of Saudi	To be determined
2	Scientific meeting on "Performance control on Human Resources development and upgrading programs"	Central Auditing Organization of Egypt	To be determined
3	Training meeting on "Financial Risk Management Skills in investments and projects"	State Audit Bureau of Kuwait	13 – 17 / 11 / 2016
4	Training meeting on "Analyzing the environmental and economic impacts of the environmental problems"	The court of accounts of Morocco	To be determined
5	Training meeting on "Modern internal control models " COCO-COSO	The court of accounts of Algeria	13 – 28 / 10 / 2016

Annex I contains the detailed plan for the above-mentioned meetings.

B. Scientific research:

- Continue to translate the issues issued by the INTOSAI Journal into Arabic by the SIAs of Egypt (January), Kuwait (April), Iraq (June) and Jordan (October).
- The SAIs should present initiatives in the field of translation of foreign

Auditing manuals and documents.

4. Adopt the recommendations on the Organization's Environment Work Group:

- Call the team to complete the work committed and mentioned in the minutes of the 8th meeting, which was held in the State of Kuwait from 27 to 29 April 2015 and submit it to the Secretariat to circulate it to all SAIs in the Arab States.
- The methodology of the INTOSAI Environmental Audit Working Group will provide guidance in the development and implementation of plans.
- The Council emphasizes that the environment working team should adhere to the decision of the Executive Board at its 51st meeting, held in Tunis in March 2015, in which it adopted the following points:
 - The team shall define a clear time program of work that can be completed within a specified period of time.
 - Not to propose new topics until the completion of the work and assignments.
 - Inclusion of relevant topics by the Team within its program of work as mandated by the Executive Council in order to achieve its objectives according to a clear methodology.
 - Call the team to continue the work to accomplish the previously adopted topics until the next meeting of the team and submit a final report on the matter until the decision is taken.

5. Establishing a team of SAIs representatives from Jordan, Palestine and Morocco to develop an assessment study on the results of the implementation of the scientific and training meetings carried out during the period 2013-2015 and make recommendations that would assist the Committee at its next meeting in preparing the draft action program in the field of Training and Scientific Research for the years 2017 – 2019.

6. To thank the Secretariat for its efforts to develop the website, which would introduce the various activities of the Organization, its committees and working groups and adopt the following recommendations:

- Assign a person from each SAIs with the task of reviewing information about his or her SAI and submit it to the Secretariat on a regular basis.
- Activate special contact pages for the Committee members and the working teams with passwords provided to member SAIs by the Secretariat.
- Request all SAIs to provide feedback on the various components of the site.

- Urge the secretariat to include the required changes from member SAIs at the time.
7. To thank the IDI for its support to the ARABOSAI in the field of institutional capacity building, and urge continued coordination between the IDI, the Secretariat, the Professional and Regulatory Standards Committee, the Institutional Capacity Building Committee and member SAIs of the Organization to ensure the success of new anti-corruption programs and deal with external parties.
 8. Utilization of the remaining amount (50,000) \$ USD of the donation from the United States Agency for International Development (USAID) for the organization of a scientific or training meeting for the Arab SAIs on the application of International Standards of Supreme Audit Institutions (ISSAIs) during the year 2016.
 9. Approve that the Committee shall hold its 10th meeting in the country of one of the SAIs of the Committee which wishes to host this meeting or at the headquarters of the Secretariat at least one month before the date of the 53rd meeting of the Executive Council. Coordination on the location and date between the Chairman of the Committee, the Secretariat and the host SAI.

Decision No. 204/2016 E.C (52): Designate the SAIs that will benefit from the financial grant to participate in the meetings to be held in 2016:

After considering the memo prepared by the Secretariat on this subject, the Council decided that the grant should be used by the SAIs in Jordan, Lebanon, Mauritania, Syria, Yemen and Palestine. The Council emphasized that the utilization of the grant should be linked to the obligation of the SAIs to pay regularly their contributions in order to preserve the resources available to the Organization and to ensure its sustainability.

Decision No. 205/2016 E.C (52): The Report of the Strategic Plan Team of the Organization:

The Council, having listening to the presentation by the Chairman of the Strategic Plan Team on the implementation results of the Strategic Plan of the Organization in 2015, recommended that the annual implementation results of the Strategic Plan be evaluated further.

It also approved the following recommendations made by this Team, which aimed to develop and activate the results of the operational plans for the coming years and overcoming the difficulties faced by the Team:

1. Emphasize the importance of adopting the concept of "Strategic Management" as a way to improve the institutional work of the SAIs.
2. Working to overcome the gaps and difficulties that accompanied the implementation of the operational plans in the last two years and benefit from the report results by identifying the experiences of some Arab SAIs in many fields.
3. Emphasize the need for the SAIs, Teams and Committees to comply with the deadlines for responding to Secretariat communications relevant to the subject of the Strategic Plan.
4. Support the efforts of several member of SAIs seeking to amend their laws in line with INTOSAI standards, primarily the principle of "Independence", which includes the financial and administrative independence of the SAI and the immunity of the SAIs heads and employees.
5. Direct the SAIs by giving them the flexibility to adjust their plans to international professional developments and to determine the time periods for such developments including: compliance with international standards for INTOSAI, peer review, self-assessment of integrity "into-SAINT".
6. The Strategic Planning Team of the ARABOSAI appreciates the recommendations issued by the Strategic Planning Meeting held in Kuwait in October 2015 and calls for activating these recommendations, especially the recommendations on the following matters:
 - Support activities and initiatives that contribute to capacity-building and the evaluation of SAIs performance, identification of their needs and preparation of their strategic plans in accordance with the new concepts (Strategic Management) and the frameworks adopted by INTOSAI and IDI.
 - Utilize the IDI Strategic Plan Guide in preparing the draft Strategic Plan for each SAI.

- Strengthen the technical, professional and financial capabilities of the ARABOSAI in accordance with an approved plan.
- Ensure that the Strategic Planning Team is provided with periodic data in accordance with the formats established by the Executive Council of the Organization.

Decision No. 206/2016 E.C (52): Proposals for activating the working mechanisms of the ARABOSAI:

After reviewing the proposals for activating the working mechanisms of the ARABOSAI, the Council provides sincere thanks and appreciation to the President of the Executive Council for this initiative and commends his efforts to improve the performance of the Organization. The Council decided to activate these proposals as follows:

The Proposal	The Council Decision
1. Strengthening the organizational and human capacities of the organization by providing the Secretariat with a clear plan and implementation mechanisms with a timetable for achieving the plan, and then consider a realistic budget for the implementation of the plan.	The Secretariat prepares a report in this regard in coordination with the Committees and the Working Teams and presents it to the Executive Council.
2. promote the use of modern information and communication technology in order to create an electronic working environment through: <ul style="list-style-type: none"> - Survey SAIs opinion about the effectiveness of the new site and the extent of the possibility of adding the property of communication through the site, after one year of adoption. - The allocation of Internet communication lines between the Secretariat and member SAIs through WhatsApp teleconferencing. - Creating social networking sites that enable the dissemination of the Organization and its members News and participate in professional networking sites such as Linkedin. - Launching a website for the exchange of views of Committees members, working teams and the Secretariat, such as TeamWork, DropBox. 	Welcome the use of TeamWork submitted by the State Audit Bureau of Kuwait and entrust the Institutional Capacity Building Committee with assessing the effectiveness of the Organization's new website one year after its adoption.
3. Preparation of a study on the development of learning and knowledge-sharing methods between the Secretariat and the member organs on the one hand and the Arab organization and international regulatory organizations on the other hand, particularly with regard to the exchange of experience, professional experience and e-learning method.	Entrust the Organization's Institutional Capacity Building Committee with the preparation of the said study
4. Pay more to the process of vocational training and the use of modern methodology through the preparation of a study on measuring the impact of the training programs to be established, and the extent to which participation in such programs is utilized.	Entrust the Organization's Institutional Capacity Building Committee with the preparation of the said study
5. Study the possibility of cooperating with other regulatory organizations and signing MOU that	Entrust the Organization's Institutional Capacity Building Committee to study the mechanisms to

would promote the application of the principle of "Peer Review", and solve the current problems that hinder the Arab SAIs in adopting this method in their plans and evaluating the results achieved.	activate the peer review, using the experiences of some of the experienced SAIs in the field.
6. Communicate more with the international organization to involve representatives of the ARABOSAI in all Committees and INTOSAI teams of interest to the ARABOSAI.	Approval of the proposal.
7. Consider the formation of new Team Work on topics of interest to the ARABOSAI such as the Audit Quality Assurance Team.	The Professional Standards Committee and the Institutional Capacity Building Committee are directed to intensify activities related to the application of Standards, in particular those relating to the quality of the Audit Work.
8. Continuous follow-up of the issuance and evidence issued by the INTOSAI and its dissemination to the member SAIs and providing the committees and teams emanating from the ARABOSAI to study them and re-arrange and revise them to suit the nature of the Arab environment especially in relation to Professional Standards, Performance Audit, Environmental and Electronic Audit, Audit quality and governance management, and work on their inclusion in the organization's annual training plan.	Approval of the proposal.
9. activate the communication between the Secretariat and the member SAIs by assigning permanent liaison officers to coordinate with the Secretariat and the competent teams, in addition to strengthening the role of the organizational units concerned with the organizations in each SAI to communicate effectively with the ARABOSAI and INTOSAI and Regional Organizations and provide the right means to perform its work better.	Approval of the proposal.
10. Preparing a plan to spread the auditing awareness of the Arab world through studies, forums, media and communication with the stakeholders, especially the citizens.	Approval of the proposal.
11. Encourage initiative and innovation by offering an annual competition for the best initiative, innovation or professional experience that has had a clear impact on the professional development of the Organization and its member SAIs and bears the name of one of the former presidents, Like the Dr. Burkendorch Award for INTOSAI.	Entrust the Organization's Institutional Capacity Building Committee to prepare a concept on the subject
12. Encourage the SAI that heads the ARABOSAI to submit a comprehensive plan at the beginning of its chairmanship in coordination with the Secretariat aimed at activating the Organization activities through initiatives to establish Arab and international forums and meetings and to overcome obstacles to the	Approval of the proposal.

achievement of the goals and aspirations of the Organization and to strengthen its relationship with International organizations and bodies.	
13. Consider holding an Arab-AfrosaiE forum after the evaluation of the Arab and European forums held during the period 2006-2015.	Decision-making in the light of the results of the evaluation of the previous European forums.
14. Consider the proposal of translating the journal issued by the ARABOSAI into English through the volunteering of a member SAIs, as is done in the translation of the International journal, which has been translated by Kuwait, Jordan, Egypt and Iraq.	Enrich the journal with high-value studies and articles before considering the issue of translation.

Decision No. 207/2016 E.C (52): Adoption of the final account for the year 2015

Having heard the report of the Financial Control Committee on the draft final account for the year 2015 and the clarifications provided by the Secretariat and the recommendations of the Technical Committee established by the Council to review the final account:

- Adoption of the final account by the Council, with the reservation of the head of the General Auditing Bureau of Saudi Arabia.
- The Council directed the Secretariat:
 - To continue not to cover the fiscal deficit recorded in surplus accumulated from previous years without a license from the Executive council;
 - With regard to the calculation of the completion of a study on the computerization of the financial activities for the year 2011, valued at (2.507.62)\$;
 - adding a detailed explanation of the purchases made in 2014 to the explanations on the financial statements (fixed assets item);
 - Disclosure of the following:
 1. Depreciation of fixed assets and an increase of (250%) as they were due to the purchase of various equipment in the amount of (22.285) USD and a vehicle of (28.424) USD in 31/12/2014 as part of a donation by the state Audit Bureau of Kuwait.
 2. Projects under implementation:
 - a. Completion of the first phase of the redesign of the organization's website in 2015.
 - b. Completion of the second phase of the redesign of the organization's website in 2015, with the assurance that these two phases have been completed and that phase three has not been initiated.
 - Adoption of the accrual principle in the accounting registration for the office acquisition of (2,103.49) USD.

Decision No. 208/2016 E.C (52): Adoption of the estimated budget for the year

2016:

The Council decided to adopt the estimated budget for the year 2016 as follows, with the reservation of the head of the General Auditing Bureau of Saudi Arabia.

I. Expenditures

In the US dollars

Sections and items	2016
First Section: Current Expenditures	
Item1: Salaries, Wages and Bonuses	110.336
Item2: General Expenses	19.500
Item3: Travel and Reception Expenses	20.000
Item4: Journal Expenses	1.000
Item5: Training Expenses	18.000
Item6: Scientific Research Expenses	17.000
<i>The Total of the First Section</i>	186.036
Second Section: Capital Expenditures	1.800
Third Section: Estimated Surplus	-----
<i>The Total</i>	187.836

II. Revenues

In the US dollars

Sections	2016
First Section: the member SAIs contributions	162.000
Second Section: Aids and Donations	-
Third Section: Other Revenues (bank interest ...)	20.000
<i>The Total</i>	182.000

The shortage of resources over expenditure is estimated at (5.836) USD, which is financed from accumulated surpluses from previous years.

Based on the proposals of the Technical Committee formed to examine the draft budget, the Council directed the Secretariat to:

- Include the budget with the detailed memo for all items, indicating the reasons for the increase in detail when preparing any budget.
- Prepare an explanatory memo on the production grant assigned to the Secretariat staff with a statement of legal authority.

Decision No. 209/2016 E.C (52): Determination of the location and date of the

next meeting of the Executive Council and of the 12th session of the General Assembly:

Based on the General Assembly decision in its 11th session concerning the hosting of the Federal Board of Supreme Audit of Iraq for the 12th session of the General Assembly, The Council heard the various views of its members on the exceptional circumstances in which the Iraq is undergoing and which may prevent the holding of a quorum for the General Assembly, The representative of the Federal Board of Supreme Audit of Iraq expressed his understanding of the positions expressed and his approval of the proposal to hold the General Assembly at its 12th session at the headquarters of the General Secretariat of the Organization in Tunis during the first half of October, preceded by the meeting of the Executive Council, It was agreed among the members of the Council that during the General Assembly, the Presidency of the Organization shall be transferred to the Federal Board of Supreme Audit of Iraq. Accordingly, the Executive Council of the Secretariat authorized the following:

1. To address all member SAIs of the General Assembly to inform them of this proposal.
2. The determination of the budget required to the extent necessary, bearing in mind that the members will bear the expenses of residence and travel.

Decision No. 210/2016 E.C (52): Drafting of the agenda of the 12th session of the

General Assembly of the Organization and appoint the invited observers:

In accordance with the provisions of paragraph (5) of Article (15) of the Statute of the ARABOSAI, this stipulates that the terms of reference of the Executive Council shall include "the agenda of the General Assembly at its ordinary and extraordinary session". As well as the provisions of Article (11) of the Procedure Rules of the General Assembly of the Organization, in which the most important items to be included in the agenda of the General Assembly have been identified, the Executive Council adopted the following draft agenda:

1. Validation of the draft agenda.
2. The Executive Council report on the follow-up of the Organization activities to ensure the implementation of the program of work approved by the General Assembly at the previous session.
3. Report of the President of the Executive Council on the financial situation of the Organization.
4. Declaration by the Chairman and first Vice-Chairman of the General Assembly.
5. Locate the 13th session of the General Assembly and appoint the second Vice-Chairman.
6. Adoption of the action program and the financial program of the Organization.
7. Election of four members of the Executive Council to replace the four SAIs whose term of membership has expired.
8. Appointment of the Financial Control Committee.
9. Other matters.
10. Organization of the scientific symposium on the theme "The role of the SAIs in the State budget calendar.

The Council also entrusts the Secretariat with the task of addressing the member SAIs on topics proposed for inclusion under other matters and submit such proposals to the Secretariat one month prior to the meeting of the General Assembly.

Whereas item (7) article (15) of the Statutes of the Organization, provides that, among the functions of the Executive Council, "to agree to invite experts, international and regional organizations or national bodies within States (e.g., universities, etc.), Whose activities are in line with the mandate of the Organization to attend the sessions of the General Assembly as observers ", the Council decided to invite the following

international and regional organizations and bodies:

- **Arab organizations and bodies:**

1. General Secretariat of the League of Arab.
2. General Secretariat of the Gulf Cooperation Council.
3. General Secretariat of the Arab Maghreb Union.
4. The Arab Federation of Accountants and Auditors.

- **International and regional organizations:**

1. International Organization of Supreme Audit Institutions (INTOSAI).
2. African Organization of Supreme Audit Institutions (AFROSAI).
3. Asian Organization of Supreme Audit Institutions (ASOSAI).
4. European Organization of Supreme Audit Institutions (EUROSAI).
5. INTOSAI Development Initiative (IDI).
6. General Secretariat of the Steering Committee of the INTOSAI - Donor Cooperation.
7. World Bank representative.
8. Representative of the Islamic Development Bank.

Provided that the host body has the right to invite, in his own country, representatives of organizations, bodies, universities and others whose activities are compatible with the activities of the ARABOSAI.

Decision No. 211/2016 E.C (52): a memo by the Secretariat on the possibility of

the Executive Council holding The Executive Council holds three meetings between every two session of the General Assembly:

After the council reviewed the memo submit by the Secretariat on this subject, the Council decided that three meetings of the Council should continue to be held between every two regular sessions of the General Assembly, as had been done for previous meetings.

Decision No. 212/2016 E.C (52): Presentation of the Member SAIs ' reports on their activities in INTOSAI committees and working groups:

The Council listened to a summary of the reports submitted by the head of the General Audit Bureau of Saudi Arabia and the First Vice-Chairman of the Council, following a review of the reports prepared by the state Audit Bureau of Kuwait, the National Audit Office of Bahrain, the Federal Board of Supreme Audit of Iraq and the Central Auditing Organization of Egypt for their participation in the work of the committees and INTOSAI working groups:

1. The Council would like to thank the heads of the SAIs mentioned above for their efforts to brief the Executive Council on their reports for their participation in the meetings of these committees and working groups.
2. The representatives of Arab SAIs continue to perform their roles by representing the ARABOSAI at the INTOSAI Working Group committees.
3. The Council urges the rest of the SAIs to submit to the Secretariat their report on their participation in the meetings of the Committees and Working Groups of INTOSAI to present them to the Executive Council and making use of them.

Decision No. 213/2016 E.C (52): Utilization of the amount obtained by the ARABOSAI from the United States Agency for International Development:

After the Council reviewed the report submit by the Secretariat on the utilization of the amount obtained by the Organization from the United States Agency for International Development, and the following discussions among the Council members on this subject, the council recommends that the Organization's Institutional Capacity Building Committee use the amount allocated to activate the objectives of the Strategic Plan of the Organization (50,000) USD for the implementation of the training activities related to the application of International Standards.

Decision No. 214/2016 E.C (52): Utilization of the funding provided by the World Bank to the ARABOSAI:

After the Council reviewed the memo submitted by the Secretariat on the subject of funding presented by the World Bank to the ARABOSAI, the Council recommends that, in the future, initiatives and specific projects be developed for the benefit of all members in the field of Capacity Building that are ready for presentation to donors, as appropriate, An executive committee include both the President and the Vice-Presidents of the Organization and the Secretary-General, as well as the representative of the ARABOSAI to the Governing Board of INTOSAI will be entrusted with the task of addressing issues related to the relationship with the donors and enhancing access to available support for the benefit of all Members.

Decision No. 215/2016 E.C (52): Representing the ARABOSAI in the INTOSAI the Board of Governors:

After the council reviewed the memo submit by the Secretariat containing the request of the Secretary-General of INTOSAI to appoint one of the SAIs of the INTOSAI Governors Board or the Organization re-nominate of the General Auditing Bureau of Saudi Arabia as a member of the INTOSAI Governors Board, The members of the Council unanimously re-nominated the General Auditing Bureau of Saudi Arabia to represent the organization in the mentioned Council.

He also directed the Secretariat to inform the Secretary-General of INTOSAI of the decision.

Decision No. 216/2016 E.C (52): Consider the request of the Dutch Court of Audit to organize the integrity Self-assessment Program in the ARABOSAI:

After the council reviewed the memo submit by the Secretariat and the additional data provided by the President of the Council on the request of the Dutch Court of Audit to organize the integrity Self-assessment Program, the Council decided to entrust the Institutional Capacity Building Committee of the Organization in coordination with the Dutch Court of Audit in order to make a presentation to the Committee and consider the practical formulas for the utilization of the project and to submit its recommendations to the Executive Council at its next meeting.

Decision No. 217/2016 E.C (52): The request of the Audit Bureau of the Hashemite Kingdom of Jordan to discuss the subject of "Jordanian Arab Institute for Control and Auditing":

After council reviewed the Council on the memo submits by the Head of the Audit Bureau in the Hashemite Kingdom of Jordan on the subject of "The Jordanian Arab Institute for control and Auditing", and the memo submit by the representative of the Central Auditing Organization of Egypt on the organization's invitation to use the training center run by the Egyptian the Central Auditing Organization and the use of its programs. The representative of the Moroccan SAI also expressed his readiness to host such programs. The Council congratulated the proposals and instructed the institutional Capacity Building Committee to communicate with the mentioned SAIs in order to develop a vision of the ARABOSAI's access to the Institute and training centers.

Decision No. 218/2016 E.C (52): The request of the State Audit and

Administrative Control Bureau of Palestine to support the application for admission to INTOSAI:

After the Council reviewed the request submitted by the Head of the State Audit and Administrative Control Bureau of Palestine on the support of the ARABOSAI for the application for admission to INTOSAI, The Council welcomed this request and stressed the support of the ARABOSAI for it, noting the need for the Palestinian SAs to complete the necessary administrative and legal procedures to become a member of the organization and to continue to mobilize such support at the international level.

Decision No. 219/2016 E.C (52): Prepare research papers on the two technical

topics to be discussed at the 22nd Conference of INTOSAI Conference in Abu Dhabi:

After the Council the Memo by the Secretariat on the proposed procedures for the preparation of the two joint research papers on behalf of the Arab Organization concerning the two technical topics to be discussed during the 22nd Conference of INTOSAI in Abu Dhabi, and based on the proposal submitted by the State Audit Institution of the United Arab Emirates, which is represented in the volunteering of the Institution to study the research papers presented from every Arab country and prepare a paper for each topic, the Council decided the following:

- Member SAls shall prepare five-page papers from every Arab country on the themes of the Conference.
- Authorizes the United Arab Emirates State Audit institution and coordinates with the Secretariat to prepare a paper on each subject on behalf of the ARABOSAI.

Decision No. 220/2016 E.C (52): An appreciation telegram to His Majesty King

Mohammed VI:

The Council expressed its great appreciation and gratitude to the Kingdom of Morocco and to the Court of Accounts of Morocco for hosting the work of its 52nd meeting and the warm hospitality the participating delegations had.

The Council send to his Majesty King Mohammed VI An appreciation telegram for sponsoring the work of the Council and for the sponsorship of the participating delegations.