

**The Decisions and Recommendations
of the Executive Council
at its 55th meeting, Doha (Qatar)**

29 Jumada Al-Thani - 1 Rajab 1438

28 – 29/3/2017

Decision No. 234/2017 M. T (55): The amendment of the organizational regulations of the Organization's committees

After the Council considered the comparison table between the Secretariat's proposal on standard organizational regulations for the Organization committees of Institutional Capacity Building, Professional and Audit Standards, Strategic Plan and the Environmental Auditing, also the opinions and observations of these committees, In accordance with Council Decision No 230/2016 at its 53rd Meeting, the Council approved the following amendments to the organizational regulations of the above-mentioned committees:

- The Organization committees shall be consist of nine members and the Secretariat representative appointed by the Executive Council decision;
- The membership of the Institutional Capacity Building Committee, the Professional Standards Committee and the Environment Committee shall be established for a period of three years. And the membership of the Strategic Plan Committee shall be determined for the duration of the strategic plan. And after the expiration of their terms of office, the SAIs shall be able to re-submit their candidacy for the committee membership;
- The Institutional Capacity Building Committee, the Professional Standards Committee and the Environment Committee shall elect a chairman and a vice-chairman for a renewable three-year term. The Strategic Plan Committee shall designate its chairman and vice- chairman for the duration of the Strategic Plan. The SAI represented by the chairman or a vice- chairman shall be entitled to replace the elected representative with another representative, with the new representative maintaining the same position for the remainder of the prescribed period;
- When the committees are reformed by the Executive Council and the existence of SAI that chairs the committee within the new members of the committee, the SAI will continue to chair the committee until the first meeting of the committee and the election of a chairman and vice-chairman;
- When the committees are reformed by the Executive Council and the SAI that

chairs the committee leaves, the vice chairman SAI shall serve as the chairman of the committee until the first meeting of the committee and the election of a chairman and vice-chairman;

- When the committees are reformed by the Executive Council and the SAI that chairs the committee and his vice-chairman leaves, the Secretariat representative serve as the chairman of the committee until the first meeting of the committee and the election of a chairman and vice-chairman; in the absence of the Secretariat representative, the representative of the host SAI shall serve as the chairman of the committee;
- The Secretariat shall serve as rapporteur of the committee. his task is to edit the minutes of the meetings and in the absence of the Secretariat representative, the representative of the host SAI shall undertake this task;
- The chairman of the committee, in coordination with the Secretariat and prior to the date of each meeting, shall prepare the draft agenda and provide it to the SAIs members of the committee at least fifteen days before the meeting;
- All committees shall continue to operate in accordance with the current configuration and shall be re-formed in accordance with the new requirements in the meeting of the Executive Council preceding the General Assembly at its thirteenth session;
- Each SAI has the right to nominate more than one participant in the meetings of the committees, with the appointment of one of them as its official representative;

The Council also approved the recommendation of the Environment Committee regarding the change of its name to "Environmental Auditing Committee".

- Paragraph (3) of article 4, of the regulation of the Professional and Audit Standards Committee shall be deleted: "Arabization and standardization of professional and supervisory terms".

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 235/2017 M. T (55): The report of the Professional and Audit Standards Committee of the ARABOSAI at its tenth meeting

The Council listened to the presentation submitted by the chairman of the Professional and Audit Standards Committee on the results of the committee work at its tenth meeting. After discussion, it was decided that:

- Electing the State Audit Bureau of Kuwait as chairman of the committee and the Central Auditing Organization of the Arab Republic of Egypt as vice- chairman.

- Adopting of the committee detailed plan for the year 2017:

Subsidiary Goals	Projects	Activities	Responsible for implementation
Goal 1: To encourage the SAls of the Arab countries to adopt the ISSAIs	1. Follow-up on the progress of activating the INTOSAI framework on evaluating the performance of the SAls that expressed their desire to participate in the evaluation procedure	<ul style="list-style-type: none"> • The Secretariat shall address these SAls to provide a detailed plan, methods and evaluation mechanisms, as well as demonstrating their progress in applying the performance evaluation in accordance with the SAls Performance Measurement Framework (PMF) 	<ul style="list-style-type: none"> • The State Audit Bureau of Kuwait • The Central Auditing Organization of the Arab Republic of Egypt
		<ul style="list-style-type: none"> • studying the reports on the performance of the SAls, the indicators used, the method and the plan of the evaluation. 	
	2. Establishing a technical support and consultancy working group	<ul style="list-style-type: none"> • Coordinating with the Secretariat of the ARABOSAI on addressing the SAls on establishing the committee and its general functions, which include 	<ul style="list-style-type: none"> • The Court of Auditors of the Kingdom of Morocco • The Central Auditing Organization of the Arab Republic of Egypt and the Audit Bureau of the Hashemite Kingdom of Jordan

		receiving replies and respond to any queries or performing technical tasks in the field of Standards	
	3. Developing a guidance manual for government financial audit	<ul style="list-style-type: none"> Developing the manual (Planning Review) based on pilot experiences in this field. 	<ul style="list-style-type: none"> All members of the committee
	4. Promoting the publication of articles in the field of the INTOSAI Standards	<ul style="list-style-type: none"> Risk-based audit 	<ul style="list-style-type: none"> The Court of Auditors of the Kingdom of Morocco
		<ul style="list-style-type: none"> the SAls Performance Measurement Framework (PMF) 	<ul style="list-style-type: none"> General Auditing Bureau of the Saudi Arabia Kingdom
		<ul style="list-style-type: none"> Updates on INTOSAI Standards 	<ul style="list-style-type: none"> The State Audit Bureau of Kuwait
		<ul style="list-style-type: none"> Evaluation of the audit sample 	<ul style="list-style-type: none"> The Central Auditing Organization of the Arab Republic of Egypt
		<ul style="list-style-type: none"> The Financial Control on Performance 	<ul style="list-style-type: none"> The Audit Bureau of the Hashemite Kingdom of Jordan
Goal 2 : Enhancing cooperation between the committee and other standing committees and stockholders	1. Coordination with ARABOSAI committees	<ul style="list-style-type: none"> Communicating and coordinating with the Standing committees of the Organization through attending the meetings of these committees 	<ul style="list-style-type: none"> Chairman and the Secretariat
	2. Invite stakeholders and representatives of Arab SAls in the INTOSAI and the regional organizations to attend the meetings of the committee	<ul style="list-style-type: none"> Provide an opinion on the drafts of the standards projects issued by INTOSAI through coordinating with INTOSAI committees representatives 	<ul style="list-style-type: none"> Chairman and the Secretariat

- Adopting the following draft timetable for the committee for the years 2017-2019 until the endorsement of the Organization's strategic plan for the years 2018-2022:

Subsidiary Goals	Projects
<p>Goal 1: encouraging the SAls of the Arab countries to adopt the application of ISSAI (INTOSAI)</p>	<ol style="list-style-type: none"> 1. Establishing a technical support and consultancy working group 2. Follow-up on the progress of activating the INTOSAI framework on evaluating the performance of the SAls that expressed their desire to participate in the evaluation procedure. 3. Developing a guidance manual for government financial audit 4. Promoting the publication of articles in the field of the INTOSAI Standards
<p>Goal 2: Enhancing cooperation between the committee and other committees and stakeholders</p>	<ol style="list-style-type: none"> 1. Coordinating with ARABOSAI committees 2. Invite stakeholders and representatives of Arab SAls in the INTOSAI and the regional organizations to attend the meetings of the committee

- Welcoming the participation of the SAls of Saudi Arabia, Iraq, Palestine, Lebanon, Kuwait, Algeria, Sudan and Oman in the program of activating the use of the SAls performance measurement and adopting the following plan for implementing this program:
 - Establishing a team of the committee members to support and follow up on the aforementioned SAls.
 - Adjusting the performance measurement scope (the fields covered by the evaluation).
 - Adjusting the way the evaluation is performed (subjective - peer review – external office).
 - Providing technical support to the SAls that requires technical advice in the implementation of this proposal.
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- Adopting the Quality Assurance Manual in Arabic in its final form and invite the committee to practicalizing this manual and to respond to the Central Auditing Organization of the Arab Republic of Egypt desire to conduct the language corrections needed, and post this manual on the organization's web site to be used by the SAls.
- Disseminating the use of the (Teamwork) by all committees as a mechanism of communication among the committee members, which will provide an opportunity to study and achieve the various activities included in the committee program.

- Invite a representative of the IDI to attend the committee meetings and coordinate joint programs.
 - Encourage the chairmen of the committees to attend the next meeting of the Strategic Plan Committee to participate in conceptualization of the next plan 2018-2022.
- Welcoming the invitation of the Court of Auditors of the Kingdom of Morocco to host the next meeting of the committee in February 2018.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 236/2017 M. T (55): The report of the Institutional Capacity Building Committee of the ARABOSAI at its eleventh meeting

The Council listened to the presentation submitted by the chairman of the Institutional Capacity Building Committee on the results of the committee work. After discussion, it was decided that:

1. Electing of the General Auditing Bureau of the Saudi Arabia Kingdom as chairman of the committee and the Federal Council of Supreme Audit of the Republic of Iraq as vice- chairman.
2. Adopting the recommendations of the training meeting that was held in Kuwait concerning "**Risk Management Skills in Investments and Projects**", which are as follows:
 - Developing a risk-based audit manual approved by all SAIs sponsored and supported by the ARABOSAI.
 - Involving the SAIs auditors in the auditing tasks in peer SAIs to share experiences in the field of risk assessment.
 - Holding regular meetings at SAIs level to exchange experiences on the risks field.
 - The SAIs should raise the auditee awareness of the importance of activating the role of the committees and departments specialized in risk management.
 - Foster the SAIs with specialized expertise in all auditing activities to reduce the resulting audit risks.
 - Issuing and reviewing legislations and regulations on governance, internal control systems and risk management to create a positive work environment that helps achieve the goals.
3. Adopting the recommendations concerning the training meeting that was held in the Kingdom of Morocco concerning "**Analyzing the Economic Impacts of the Environmental Problems**", which are as follows:
 - Emphasizing the vital role of SAIs in assessing the economic policies and its environmental impact, As well as assessing the economic impact of environmental problems and increase the percentage of environmental

Auditing tasks carried out to notify the specialized government authorities of the importance of developing the necessary policies to protect the environment.

- The importance of providing an executable frame of reference at SAIs level to review the issues related to the sustainable development and assess the economic impact, for the direct impact it have on other components of this development.
- The SAIs should play its regulatory role by developing a regulatory platform and review topics related to sustainable development to contribute in identifying the deviations and the negative effects, which will assist in the proper decision-making related to the management and protection of natural resources.
- Promoting communication and exchange of experience among the SAIs of the ARABOSAI and bilateral multilateral cooperation to address environmental issues as well as its economic impacts; through conferences and meetings and the involvement of some experts in auditing tasks in other SAIs.
- Informing the competent government authorities of the recommendations issued by the SAIs, by adopting a governance based on sustainable development and continuous assessment of the economic and social impacts of the environmental problems and follow-up the recommendations; and mandatory implementation.
- Intensifying efforts to develop the SAIs staff capacities in the ARABOSAI in the field of environmental auditing in general, and evaluating the economic impacts of the environmental problems in particular, given the importance and the complexity of its topics.

The Council approved the recommendation made by the committee that trained experts graduated from the IDI should be recruited, with no more than four instructors per training meeting, If necessary, the host SAIs are entitled to increase the number of trainers to six, as required by the training period requirements and the scientific and training material that requires some applied cases.

4. Adopting the detailed work plan for training and scientific research for the year 2017 (annex 1). The SAIs that will host the meetings has been identified

according to the following:

a. Training meetings:

- Training program according to the IDI methodology concerning "**SAIs Performance Measurement Framework**"(SAIPMF): General Auditing Bureau of Saudi Arabia Kingdom;
- Scientific / training meeting concerning "**Pharmaceutical Sector Control**": the Audit Bureau of the Hashemite Kingdom of Jordan;
- Training meeting concerning "**The Oil and Gas Sector Control**" the State Audit Bureau of Kuwait;
- Training meeting concerning "**Information Technology Control** " the State Audit Bureau of Oman;
- Training meeting concerning "**Public Debt Control**" The Central Auditing Organization of the Arab Republic of Egypt.

b. Scientific research:

Establishing the Research Evaluation Committee for the 12th Scientific Research Competition of each of the following:

- The State Audit Bureau of Kuwait
- The State Audit & Administrative Control Bureau of Palestine
- The Audit Court of Libya
- The Central Auditing Organization of the Arab Republic of Egypt
- The State Audit Bureau of Oman

In accordance with the method adopted by the Executive Council at its fiftieth meeting, which provides that the research issued by the SAIs members of the Evaluation Committee shall be evaluated by the other four plus a fifth SAI, thus the Accounting Court of the People's Democratic Republic of Algeria has been selected to carry out this task.

The Council recalls the research evaluation marks and elements that had been adopted at its fiftieth meeting, and they are as follows:

Elements	Marks
1. The researcher's commitment to the principles and methodology of scientific research	10
2. The extent to which the research cover most of the scientific points	20
3. The accuracy of the information contained in the search	15
4. The extent to which the research cover the applied aspects	20
5. The extent to which the research contributes to the development and enrichment of the regulatory work by highlighting the findings and recommendations in a way that achieves the objective of the research	25
6. The clarity of the writing style and the accuracy in displaying the ideas	5
7. The adequacy of references and accuracy of research	5

5. Adopting the recommendation of the Institutional Capacity Building Committee to coordinate between the General Secretariat and the Audit Bureau in Kuwait to determine the conditions and standards required to participate in the program related to the implementation of a joint auditing task between the Arab SAIs concerning "**Auditing the Performance of Risk-Based Development Projects According to the ISSAIs 300**" and the proposed implementation date.
6. Establishing a team of representatives of SAIs from Saudi Arabia, Kuwait and Palestine to develop a study on e-learning by using the IDI and present it to the Capacity Building Committee at its next meeting.
7. Intensifying the activities related to the application of the standards by urging the SAIs to benefit from its auditors who have obtained the certificate of the standards application program which was held in cooperation with the IDI and organize internal training courses for their colleagues and urge these SAIs to develop the strategies that they prepare during the implementation of the program.

8. In order to embody the proposal submitted by the General Audit Bureau of Saudi Arabia to link the performance evaluation results using the SAIs Performance Measurement Framework with the studies assessing the actual needs of the SAIs so as to adopt capacity building strategies at each SAI level and then at the level of the ARABOSAI, the Council adopted the following stages to embody this proposal:

a. Welcoming the IDI proposal by organizing cooperation program for the SAIs Performance Measurement Framework and instruct the Secretariat regarding the coordination with the IDI to identify all aspects related to the implementation of this program and its financial costs.

b. The Institutional Capacity Building Committee , in coordination with the Secretariat, will conduct a study that includes the Arab SAIs that have developed the performance evaluation reports using the SAIs Performance Measurement Framework so that the results of these reports are later linked to the assessment of the actual needs of the SAIs.

9. Designing a database for the capacities building of the SAIs members of the Organization on the Organization's website, including the following:

- Curriculum vitae of the trainers in the SAIs and manually updating it by the General Secretariat.
- The achievements of the SAIs in the field of training, scientific research and other areas related to capacity building.
- The needs of the SAIs in the field of capacity building, in coordination between the Secretariat and the SAIs members.

10. Instruct the Secretariat to follow-up the matter of the document developed by the EUROSAI organization on the draft of the framework for organizing joint periodic meetings which include the general principles on the programming, managing and organizing of such meetings and present this document to the

Capacity Building Committee at its next meeting.

11. The approval of the proposal submitted by the Capacity Building Committee to use the financial support provided by the Federal Council of Supreme Audit of the Republic of Iraq and the remaining amount of the USAID grant, valued at \$26.345, in organizing a training course concerning "**Performance Control of the Public Education Sector in Accordance with the INTOSAI Standards**" the place and date of this course will be determined later.

12. Instruct the Capacity Building Committee to follow up on the implementation of the tow programs that the IDI will initiate in implementing for the benefit of the ARABOSAI on dealing with relevant parties and fighting corruption.

13. the 12th meeting of the committee shall be held at least one month before the fifty-sixth meeting of the Executive Council in the country of one of the SAls member who desire to host such a meeting or in the headquarters of the Secretariat, and the date of this meeting will be determined in consultation and coordination between the Secretary- General, the chairman of the host SAls and the chairman of the committee.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 237/2017 M. T (55): The report of the Strategic Plan Committee at its first meeting

The Council listened to the presentation submitted by the Chairman of the Strategic Plan Committee on the results of the implementation of the Organization's strategic plan for the year 2016, and recommended that the annual results of the implementation of the plan be further evaluated.

The Council approved the following recommendations made by the committee which aim at developing and activating the operational plans and overcome the difficulties facing the work of the committee:

1. Emphasize the importance of adopting the strategic management concept as a way to improve the institutional work of the ARABOSAI
2. Urge the member SAIs of the Organization to actively contribute to the provision of human and financial support to the Organization and its General Secretariat to enable it to carry out its tasks and implement the projects that will be included in the Strategic Plan 2018-2022.
3. Address the gaps and difficulties that accompanied the implementation of the operational plan in the previous years and benefit from the results of the reports and activate the recommendations.
4. Emphasize the need for the SAIs and committees to meet the deadlines to respond to the Secretariat correspondence related to the strategic planning.
5. The need to establish a permanent team at the level of each SAIs to follow up on the implementation of strategic plans, provided that one of the members of this team must be in charge of liaising with the organization's Strategic Plan Committee. The team is responsible for providing the organization's Strategic Plan Committee with the results of the implementation follow-up of the annual operational plan at the time specified according to the approved models and the guidelines circulated, the team must be subject to specialized strategic planning training programs in accordance with the modern strategic management methodology, and that in the presence of representatives of the competent committees of the Organization and the IDI.
6. Support the efforts of many SAIs seeking to amend their laws in line with the INTOSAI Standards, foremost of which is the principle of "Independence", which includes the financial and administrative independence of the SAIs and the immunity of the heads and staff of the SAIs, for example, the ARABOSAI initiative to raise the issue of independence in the Arab and international

forums.

7. The SAls should take the international professional developments into account when developing its strategic plans.
8. The need to adopt the IDI Strategic Planning handbook in developing the draft strategic plan for each SAl.
9. Emphasize the need for the representative of the Secretariat and the members of the committee to attend the meetings of the Strategic Plan Committee and facilitate the participation of the hosting SAls along with the members of the committee to enable the holding of fruitful meetings for the benefit of all.
10. In order to prepare the strategic plan for the period 2018-2022, the Council emphasizes the following:
 - Adopt the strategic management model for the regions and the regional strategic management course prepared by the IDI as a reference for the preparation of the organization's strategic plan.
 - Continue the cooperation between the Organization — represented by the Strategic Plan Committee — and the IDI to prepare the Organization's strategic and operational plan.
 - the support of the senior leadership in the SAls of the strategic plan development process and its rapid completion through holding a consultative meeting between the Organization's Strategic Plan Committee, the Institutional Capacity Building Committee, the Professional and Audit Standards and the Environmental Auditing Committee and the IDI and the senior leadership of the SAls To understand the needs and expectations of those SAls and to provide them with the necessary data and to facilitate the Committee's meetings during the preparation of the plan.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 238/2017 M. T (55): The report of the Environmental Auditing Committee:

After the Council listened to the presentation submitted by the chairman of the committee on the results of the committee work, the Council adopted these results. The Council also decided to respond to the Committee's proposal to organize a workshop in 2017 concerning "**Evaluating the Efficiency of the Medical Waste Disposal Operations**" and welcome the desire of the State Audit Bureau of Kuwait to host the workshop, and the Secretariat will coordinates with this SAIs to identify the data concerning the organization of the workshop.

The Council decided that the Institutional Capacity Building Committee will handle the preparation of a workshop concerning "**Energy Control**" and the training programs concerning "**Environmental Auditing Standers**" during 2018.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 239/2017 M. T (55): Designation of the SAls that will benefit from the financial grant to participate in the meetings to be held in 2017:

After considering the memo prepared by the Secretariat on this subject, the Council decided that the SAls that will benefit from the grant is Jordan, Lebanon, Sudan, Mauritania, Syria, Yemen and Palestine. The Council emphasized that the use of the grant should be related to the SAls commitment to pay their contributions regularly, in order to preserve the resources available to the Organization and to ensure its sustainability.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 240/2017 M. T (55): Adopting the Final Account for the year 2016:

After listening to the report of the Financial Control Committee on the Final Account draft for the year 2016 and the provided clarifications submitted by the Secretariat, the Council decides to adopt the Final Account for the year 2016 and confirm the validity of the accounting registration approved by the Secretariat and related to support.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 241/2017 M. T (55): Adopting the Estimated Budget for the year 2017:

The Council decided to adopt the Organization's estimated budget for the year 2017 by a total of 191,134 US dollars, as follows:

**Expenditures
In the US dollars**

Sections and items	2017
First Section: Current Expenditures	
Item1: Salaries, Wages and Bonuses	112.434
Item2: General Expenses	20.700
Item3: Travel and Reception Expenses	30.000
Item4: Journal Expenses	1.500
Item5: Training Expenses	22.500
Item6: Scientific Research Expenses	2.200
The Total of the First Section	189.334
Second Section: Capital Expenditures	1.800
Third Section: Estimated Surplus	Zero
The Total	191.134

**Revenues
In the US dollars**

Sections	2017
First Section: the member SAIs contributions	163.000
Second Section: Aids and Donations	-
Third Section: Other Revenues (bank interest ...)	22.980
The Total	184.980

- The shortage in Revenues compared to Expenditures is estimated at US \$ 6,154 and will be financed from the accumulated surplus from the previous years.
- Increase the number of articles published in the organization's Journal of Financial Control from 3 articles in one issue to 4 articles.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 242/2017 M. T (55): Representing the ARABOSAI in the Steering Committee of INTOSAI's Professional and Audit Standards Committee.

Upon the request of the chairman of the Steering Committee of the INTOSAI's Professional and Audit Standards Committee to appoint a representative of the ARABOSAI at the mentioned committee; the Council decided to respond to the request of the President of the National Audit Court of the Kingdom of Bahrain to continue his mission and the Council thank his Excellency the first President of the Court of Auditors of the Kingdom of Morocco and His Excellency the President of the Audit Bureau of the Hashemite Kingdom of Jordan for preferring to waive their request for the benefit of the Bahraini SAI.

The Council also recommended the need for coordination between the Arab SAIs representing the ARABOSAI in the committees and working groups of INTOSAI and the committees of the Organization.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 243/2017 M. T (55): Submit the member SAls reports on their activities in INTOSAI committees and working groups:

After the Council listened to reports submitted by the SAls heads of Saudi Arabia, Kuwait, Egypt and Iraq, on their participation in the work of some of these committees and working groups.

1. The Council expressed its thanks and appreciation to the heads of the above-mentioned SAls for their efforts to report to the Executive Council on their participation in the meetings of these committees and working groups.
2. Urge the SAls representing the Organization in INTOSAI's working groups and committees to provide the Secretariat with periodic reports on their participation with the aim of presenting them to the Executive Council and dissemination its use.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 244/2017 M. T (55): The difficulties facing the Financial Control Journal Committee:

After the Council has been briefed on the difficulties facing the Financial Control Journal Committee represented in the absence of some of its members from the last two meetings of the Committee. In the light of the discussions among its members on this subject, the Council directed the Secretariat to coordinate with the SAs members of the committee who cannot attend the meeting to communicate electronically to choose the content of the Journal of each issue.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 245/2017 M. T (55): The Cooperation with the AFROSAI-E:

After the Council watch the visual presentation submitted by the representatives of the AFROSAI-E which included the experience of this Organization, the Council discussed the draft MOU prepared in consultation and coordination between the Secretary-General of the Organization, the President of the Council, his First and Second Vice-Presidents and the Organization of AFROSAI-E and put in its final form after making the appropriate amendments, and it was signed by both the President of the Executive Council and the Executive Director of the AFROSAI-E Organization (annex 2).

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 246/2017 M. T (55): Establishing a working group to study the basic system and organizational structure of the organization and the regulations and procedural rules that govern its work:

After the Executive Council discussed the proposal submitted by the General Auditing Bureau of Saudi Arabia on establishing a working group to study the basic system and organizational structure of the organization and the regulations and procedural rules that govern its work aligned with the recent amendments to the INTOSAI basic system and strategic plan to conform to the general orientation of the INTOSAI organization, the Council decided to comply with this proposal and establish a working group of the SAs of Saudi Arabia (Chairman) and the membership of Bahrain, Qatar, Lebanon, Oman, Morocco and Mauritania, in addition to the Secretariat, and to present the results of its work to the Executive Council at its next meeting.

The Council agreed that the working group meet in Saudi Arabia in comply with the desire of the General Auditing Bureau of Saudi Arabia, the Secretariat shall undertake the necessary coordination with the host SAI and the members of the working group to hold this meeting.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 247/2017 M. T (55): Scheduling the fifty-sixth meeting of the Council

The Council decided to set its fifty-sixth meeting no later than the end of March 2018 in the country of one of the member SAIs of the Council which expresses the desire to host such a meeting or in the headquarters of the Secretariat. The Secretariat shall coordinate with the President of the Council and the host SAI to determine the date and duration of the meeting and its draft agenda and timetable.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf

Decision No. 248/2017 M. T (55): A thank-you telegram to His Highness Sheikh Tamim bin Hamad Al Thani

The Council expressed its great thanks and gratitude to the State of Qatar and the State Audit Bureau of Qatar for hosting its fifty-fifth meeting and the hospitality and appreciation accorded to the participating delegations.

The Council raise to His Highness Sheikh Tamim bin Hamad Al-Thani a telegram contain his thanks and appreciation for the sponsorship of the Council work and for the sponsorship of the participating delegations.

Nour al-Din al-Zawali

Dr. Salah Nuri Khalaf