

Minutes of the General Assembly of Arab Organization

At its 12<sup>th</sup> ordinary session

Held in the Republic of Tunisia

From 18-20 Muharram 1438 H

Corresponding to 19-21 Oct. 2016

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The General Assembly of Arab Organization of Supreme Audit Institutions held its 12<sup>th</sup> ordinary session in Tunis **from 18-20 Muharram 1438 H corresponding to 19-21 Oct. 2016**. The presidents and representatives of the following SAIs attended the meetings of this session:

- The Audit Bureau of Jordan
- The United Arab Emirates Court of Audit
- The Office of Financial and Administrative Supervision in the Kingdom of Bahrain
- The Department of Accounts of the Republic of Tunisia
- The Accounting Council of the People's Democratic Republic of Algeria
- The General Auditing Bureau of the Kingdom of Saudi Arabia
- The National Audit Office of the Republic of Sudan
- Federal Board of Supreme Audit of Iraq
- The Financial and Administrative Control Authority of the Sultanate of Oman
- State Audit Bureau of Kuwait
- State Audit Bureau of Qatar
- The Audit Bureau of the Republic of Lebanon
- State Audit & Administrative Control Bureau of Palestine
- The Libyan Audit Bureau
- The Central Organization of Accountancy in the Arab Republic of Egypt
- The Court of Auditors of the Kingdom of Morocco
- The Court of Accounts of the Islamic Republic of Mauritania

The Central Auditing Organization of the Syrian Arab Republic and the Central Organization for Control and Accounting in Yemen could not attend this session, as well as SAIs of Djibouti, Somalia and the Comoros.

The session was also attended by observers:

- A representative of the Arab Maghreb Union
- A representative of the Gulf Cooperation Council
- A representative of the Islamic Development Bank
- A representative of the General Secretariat of INTOSAI
- Two representatives of IDI
- A representative of the World Bank
- Two representatives of Iraq Audit and Control Profession Council

The general secretary assumed the mission of secretariat.

The opening ceremony was opened with the speech of Mr. Abdul Latif Al-Kharrat, the President of SAI of Tunisia and the General Secretary of the organization, at which he welcomed the participating delegations and wished them a good stay in Tunisia.

He welcomed guests and representatives of international and regional organizations and thanked them all for attending the General Assembly.

The president referred to the necessity of holding the General Assembly as an important event for every three years that could embody goals and objectives of the Arab Organization, as well as it could be a renewed opportunity to review the organization's activities during the recent three years and to evaluate it from various perspectives and to look ahead to develop a work program for the next three years that contributes to enhance the organization's capacities and methods, as well as to strengthen relations between Arab organizations.

He also highlighted the efforts that the Arab Organization has been making to strengthen development of its members SAIs and to provide all elements to engage with the international organization and achieve the best use of the opportunities it offers to complete its auditing structure. , expressing his pride in the distinguished level achieved by the Arab Organization in terms

of work performance for both planning and implementing all its scientific and training activities and for the rate and level fulfilled in implementing the strategic plan 2013-2017.

He evaluated the great efforts that the Arab Organization has been making to support cooperation with the international and regional organizations thereby achieving more glory and it could use different experiences of these organizations.

He also highlighted the important role of the Executive Council in achieving the organization`s work program and achievements, and he thanked Mr. Adel Abdul Aziz Al-Sarawi, the President of Executive Council and the Presidents of SAIs members in the council for the valued contributions they made during the Executive Council meetings which had a great impact in taking many decisions and recommendations related to capacity building of Arab SAIs and supporting cooperation with INTOSAI and the affiliated regional organizations.

He also highlighted the features of the 12<sup>th</sup> session of the General Assembly as it is a preface to INTOSAI conference that will be held in UAE, and he thanked again Mr. Harib Said Al-Amimi, the UAE SAI President for his significant efforts to arrange this conference and supply all the requirements for success.

He pointed out in his speech the topics on the agenda of the General Assembly as well as the subject of the scientific symposium, which tackles the title "the role of SAIs in evaluating the general budget of the state". He hoped that this session will result in recommendations that contribute to enhance the capabilities of the Arab SAIs through identifying the best practices in that field and through the exchange of experiences.

He thanked again, at the end of his speech, all participants for accepting the invitation and for their participation in the meetings of the General Assembly at 12<sup>th</sup> session. He also thanked the Presidents of the member SAIs for their continuous support to the Secretariat and wished them a good stay in Tunisia.

Thereafter, Mr. Abdul Aziz Al-Sarawi, Acting President of the SAI of Kuwait and Chairman of the Executive Council of the Organization, took the floor and expressed his sincere thanks and appreciation to the Republic of Tunisia, the President, the Government and the people, for hosting the General Assembly, Mr. Abdul Latif Al-Kharrat, the President of SAI of Tunisia and the Secretary General of the Organization, and all the General Secretariat's staff of the Organization for their efforts, good reception and hospitality and for providing all the requirements for the success of these meetings.

He also welcomed the participants, pointing out that their intensive presence is an effective indication of the depth of belonging to the Arab Organization and their keenness to advance its path and contribute to shaping its future prospects in order to achieve its continued development and performance of its hoped-for role efficiently and effectively and maintain its distinguished position among the regional and international audit organizations

He highlighted the efforts to activate the mechanisms of the Arab Organization's work, promote it and develop performance methods of all its missions to achieve the expected development. He stressed the keenness of SAI of Kuwait, during the period of presiding over the General Assembly and the Executive Council since 2013, to express views and proposals and to provide all forms of support that contribute to this. He called for the continuation of the Arab organizations to these efforts and more interaction between them in order to promote the Organization to the level of ambition and to meet the challenges and unify positions in international forums and develop their contributions to the activities of international organizations and take the advantage of their announcements and releases. He pointed out the necessity of adapting the Arab SAIs to the latest developments and the events that accompany them in order to maintain their status and continue their progress and performance of their functions more efficiently and effectively, as well as intensifying effective cooperation at the bilateral and collective level as members of the Arab Organization, as well as strengthening cooperation with regional organizations emanating from INTOSAI, in order to implement the logo of INTOSAI, "mutual experience benefits everyone". He also urged the Arab SAIs to increase and expand the



horizons of participation in all technical committees and teams and specialized working groups at all levels, noting the efforts of the Arab SAIs representing the Arab Organization in the committees and teams of INTOSAI. He pointed out the need to work to establish fruitful cooperation with the specialized organizations that contribute directly with the support of professional and audit work.

He also praised the efforts of the heads of SAIs the former Secretaries General and the staff of SAIs in the service of the Arab Organization. He also mentioned the role played by the late Abdulaziz Yusif Al-Adassani, President of SAI of Kuwait, during his presidency since 2013 till he passed away. He also praised the leadership role played by the Executive Council in guiding the Organization's march and formulating policies aimed at achieving its objectives, strategic plans and work programs in various fields. He thanked all the committees and working groups of the organization, praising the role played by General Secretariat of the organization and the Secretary-General, Abdul Latif Al-Kharrat, for his constant efforts and keenness on the performance of the General Secretariat for its basic tasks and enhancing cooperation and coordination between the Organization and all other organizations. He also wished success to Dr. Salah Nouri Khalaf-Acting President of the Federal Board of Supreme Audit of Iraq, in his presidency of the Organization for the next three years.

He concluded by saying that he wished success to the General Assembly's work and to come up with positive recommendations and practical proposals that would contribute to the promotion of audits and achieves more fruitful cooperation between the Arab SAIs.

The representative of the General Secretariat of INTOSAI then took the floor and expressed his pleasure to be present in Tunisia and to participate in the twelfth session of ARABOSAI General Assembly , the prestigious regional organization. He also pointed out to the great attention paid by INTOSAI to the Arab Organization through following up on its achievements and activities. He stressed the great role played by the Arab Organization within the INTOSAI organization and its committees for example the Saudi SAI presided the ARABOSAI financial and administrative committee and the SAI of United Arab Emirates hosted the twenty - second Conference of the Organization. He also gave a brief overview of the current activities of INTOSAI. He concluded his speech by extending his thanks to the Arab Organization and the Republic of Tunisia and hoping that the work of the General Assembly be a success.

Then the IDI director took the floor .He expressed his pleasure for being in Tunisia to attend the ARABOSAI General Assembly 12<sup>th</sup> meeting and for the generosity and hospitality of the hosting SAI. He presented a brief overview of the activities carried out in cooperation with IDI and ARABOSAI since the General Assembly 11<sup>th</sup> session held in Kuwait in 2013.He pointed out to the common future programs and expressed the IDI readiness and desire to support this cooperation. He Concluded his speech by thanking His Excellency Mr. Abdul Latif Al-Kharrat, Secretary-General of the Organization and His Excellency Mr. Adel Abdul Aziz Sarawi, President of the Arab Organization . He stressed the further cooperation in the future with the Organization and His Excellency Mr. Salah Nouri khalaf the Acting President of the Iraqi SAI and its new president.

the GB President reviewed the draft agenda of the General Assembly and it was approved .Then the agenda items were discussed and the necessary decisions and recommendations were made:

**First topic: The Governing Board report on follow-up activity of the Organization and the actions taken to ensure the implementation of the work program approved by the General Assembly at its eleventh session:**

His Excellency the President of the GB reviewed the GB report on the follow-up activity of the organization and the actions taken to ensure the implementation of the work program approved by the General Assembly at its eleventh session, the General Assembly adopted the attached resolution (Resolution No. 37/2016 GA12).

**Second topic: The report of the GB President on the financial situation of the Organization:**

After His Excellency the President of the GB reviewed his report about the financial situation of the organization, the General Assembly adopted the attached resolution (Resolution No. 38/2016 GA12).

**Third topic: Announcement of the General Assembly President and his first deputy**

Pursuant to the provisions of Article 5 paragraph 3 of the Statutes of the Organization concerning the appointment of the General Assembly President and his first deputy, the General Assembly took the attached resolution (Resolution No. 39/2016 GA12) under which his Excellency Dr. Salah Nouri khalaf ,the Acting President of the Iraqi SAI is appointed as the president and His Excellency Mr. Adel Abdul Aziz Sarawi, Acting President of the Kuwait SAI as his first deputy. The General Assembly congratulated them.

His Excellency Mr. Adel Abdul Aziz Al Sarawi thanked the Arab Organization and wished Dr. Salah Nouri khalaf success in his new duties. Dr Alaa Hatem Kadum ,on behalf of Dr. Salah Nouri khalaf ,extended thanks to both the Acting president of SAI Kuwait , the first deputy president of the GB , SAI Saudi Arabia, the former first Deputy president of the GB for their sincere efforts exerted in serving the Arab Organization. She also extended thanks to ARABOSAI General Secretariat and the Republic of Tunisia for hosting ARABOSAI General Assembly.

**Fourth topic: Host of the thirteenth session of the General Assembly the designation of the second deputy**



In accordance with the provisions of paragraph 3 ,Article 5 of the Statutes of the Organization and after consideration of nominations submitted to the Organization by SAI Jordan, SAI Lebanon and the SAI Qatar to host the thirteenth session of the General Assembly in their countries in 2019. SAI Jordan and SAI of Lebanon expressed their consent to give the opportunity to SAI Qatar to be the host .The General Assembly approved the hosting of SAI Qatar of the thirteenth session of the General Assembly.

Accordingly, the General Assembly adopted the attached resolution (resolution 2016/40GA 12)

Dr. Alaa Hatem Kadhem, on behalf of HE Mr. Salah Nouri Khalaf and the General Assembly, thanked Dr. Abd Kharabsheh, President of SAI Jordan, and his Excellency Judge Ahmed Hamdan, president of SAI Lebanon.

His Excellency Mr. Bandar bin Mohammed bin Saud Al Thani, President of SAI Qatar, thanked the Presidents of Arab SAIs, especially the Presidents of SAIs Jordan and Lebanon for giving SAI Qatar the opportunity to host the General Assembly 13<sup>th</sup> session .

**Fifth topic: Adoption of the work program for the years 2017-2019**

Having taken note of the draft work program of the Organization for the years 2017-2019, the General Assembly adopted the attached resolution (resolution 41/2016GA12)

**Sixth topic: Approval of the Financial Program for the years 2017-2019**

The General Assembly discussed the draft financial program for the years 2017-2019 submitted by the GB at its fifty-third meeting and adopted the attached resolution (resolution No. 2016/42 GA12)

**Seventh topic: Election of four members of the GV to replace the SAIs whose term of membership has ended.**

The Secretariat reviewed the eight nomination requests received in writing by the SAIs Jordan, Palestine, Libya, Saudi Arabia, Mauritania, Syria, Sultanate of Oman and Yemen.

Secret elections were held based on the method envisaged by the General Assembly at its eleventh session, namely, the formation of a selection committee from the President of the General Assembly and the Arabosai's Secretariat General, and voting by SAIs to a maximum of four members.

The voting results are embedded in the attached resolution (resolution No. 2016/43)

**Eighth topic: Appointment of the Financial Control Committee:**

In compliance with the provisions of Article 30 of the Statutes of ARABOSAI and in response to the desire expressed by the SAIs in Sudan, Algeria, Palestine and Libya to participate in the membership of the Financial Control Committee, the General Assembly established the Financial Control Committee in accordance with the attached resolution (Resolution No. 2016/44 G.A. 12)

**Ninth topic: Adoption of a new logo for the Organization**

The General Assembly considered the proposal submitted to it by the governing board at its fifty-third meeting on the new logo and adopted the attached resolution (resolution 2016/45 G.A. 12)

**Tenth topic: Adoption of the recommendations relating to the ARABOSAI Strategic Plan**

The General Assembly took note of the recommendations adopted by the Governing Board at its 53rd meeting concerning the Strategic Plan of the for the period 2018-2022 and adopted the attached resolution(resolution 2016/46 G.A.12)

**Eleventh topic: Supporting the request of SAI-Palestine for membership in INTOSAI**

The General Assembly took note of GB Resolution 232/2016 on supporting the request of SAI-Palestine to become a member of INTOSAI. Following a detail presentation on the subject matter by the President of SAI-Palestine, the General Assembly adopted the resolution (Decision No. 2016 / 47 G.A.12)

**Twelfth topic: Technical Symposium on "The Role of SAIs in Assessing the State Budget"**

In view of the review of the working papers prepared by the Rapporteur and the SAIs of Jordan, Oman, Kuwait, Egypt, Algeria, Qatar, Tunisia, Palestine and Libya, the General Assembly discussed the technical theme "The role of SAIs in evaluating the general budget of the State". The General Assembly adopted the attached resolution (resolution No. 2016/48 G.A.12)

At the conclusion of its work, the General Assembly send a letter to Al-*Baji* Gayed El-Sabsi, President of the Republic of Tunisia and Mr. Youssef Al-Shahed, Prime Minister, in which expressed its gratitude for hosting the 12<sup>th</sup> session of the General Assembly wishing the government and people of Tunis further progress and prosperity.

The General Assembly also thanked His Excellency Mr. Abdellatif Al-Kharrat, First President of the SAI of Tunisia, and the Secretary General of ARABOSAI and his aides for the great efforts made to ensure the success of the work of the General Assembly.

The General Assembly concluded its work on 21/10/2016