

In the Name of Allah the Beneficent the Merciful

Brief Report of ECOSAI International Training Course held in Tehran, Iran (Internal Controls 18th – 31st, Jan, 2003)

Technical Development and progress obligate organizations to logically coordinate a motivated coordination with the consequent changes. This may only be achieved and organized with effective training in order to successfully realize the organizational objectives and activities. Since employee training is a continuous and fundamental process, therefore trained and improved human resources is considered as a precious source for gaining management and organizational objectives. The Efficiency of organizations directly relates to skilled human resources and well-ordered training courses. Today, directors and heads of public and non public organizations and even capitalists consider training, as a critical factor for the beneficiality, durability and permanence of their management and we must not forget that training is the key to knowledge and power.

According to the ECOSAI approval, SAC of Iran hosted the second regional training course, on “Internal Controls”.

This two week training course was held from 18th – 31st January 2003 in Tehran with the eager participation of elected experts and auditors of Pakistan (four participants), Turkey (four participants), Tajikistan (two participants), and Iran (fourteen participants). Despite the co ordinations made, Uzbek participants did not take part in the course. The training course was inaugurated by Mr. Seyed Kazem Mirvald’s speech, the President of the SAC of Iran and was followed by the welcome speech of Mr. Ahmad Maghsoodpisheh, Director General of Center for Training and Improvement of Human Resources. Mr Maghsood pisheh, Host of the training course, while welcoming the participants hoped that the course would turn out a success.

The subjects and topics that were presented in English for participants were as follow:

No.	Name and Surname of trainer	Topic
1	Mr.Ghafour Paknahad	Lecture on the Supreme Audit Court of Iran (Position, role, functions and responsibilities)
2	Dr. Ali Reza’eeian	Management Control Systems
3	Dr. Reza Shabahang	Comprehensive Auditing
4	Mr. Mansoor Shams Ahmadi	Internal Controls
5	Mr. Mostafa Alimadad	Analytical Auditing
6	Prof. Fazlollah Akbari	Workshop on position, role, functions and responsibilities of Auditing Organization
7	Mr.Mohammad Shams and Mr.Mahmood Ayanzadeh	Class discussion on Audit of Public Companies
8	Mr. Seyed Ebrahim Raeesi(President of the General Inspection Organization)	Introduction to position, functions and role of the General Inspection Organization
9	Mr. Abbas Arbab Soleimani	Risk Analysis and Internal Controls System
10	Dr. Kambiz Forghandoost Haghighi	The role of Information Technology

		in Internal Controls
11	Ms. Shirin Moshir Fatemi	Audit Worksheets
12	Mr. Abbas Mohseni	Role of Non governmental entities in relation with the government duties
13	Mr. Mohammad Saberi	Internal Controls and Financial and Auditing rules and regulations
14	Mr. Majid Rostami and Mr.Reza Sarrafi	Class discussion on the relationship between SAIs of member countries with their Parliament
15	Mr. Reza Vahidzadeh and Mr. Buik Mardani	Class discussion on comparison of Mandates of ECO members
16	Mr. Seyed Lotfollah Atabaki	Financial Supervision in Islam
17	Dr. Seyed Mohammad Mirmohammadi(Member of the Parliament and Member of the Commission of Plan, Budget and Audit	Behavioral aspects of Internal Controls' procedure

According to the predicted plans, the participants visited different historical, cultural and economical centers, which was very well received.

In order to have a course more efficient and effective, updated training and training materials were administered, which gained the general approval of the participants. In order to evaluate and deliberate the advantages and drawbacks of the course, a questionnaire was distributed among non-Iranian participants, which were completed and collected and consequently analyzed. After the course, in a special ceremony, a training certificate was granted to the participants by the directorate for technical and audit affairs of Ministries and governmental Institutions of the Supreme Audit Court of Iran.

We find it a necessity to express our appreciation for the eager cooperation of ECOSAI members and the managing authorities, directors and staff of the training course. We also would like to announce the readiness of the SAC in holding different training courses and projects in the relevant management accounting and auditing fields for regional countries and interested organizations.

The results of the above mentioned questionnaire are as follow:

No.	Question Description	Choices and Marks				
		Very Good 5	Good 4	Middle 3	Weak 2	Very Weak 1
1	The beginning time of the course(according to the year and season)		5	5		
2	The quality of the course location (light, temperature, voice, facilities, etc.)	5	5			
3	The quality of the books and pamphlets	4	6			

4	The relation of this course with your job positions	3	4	3		
5	To what extend did these subjects improve your knowledge and information?	4	4	2		
6	How was the order and arrangements of the sessions?	5	5			
7	How was the course executives responsible persons attitudes and their operation in resolving the problems?	5	5			
8	Hotel and its facilities	6	3			
9	Food serving and the way of entertainment	7	3			
10	How was the recreation and visiting programmes?	6	2			
11	How was the attitude of our people?	7	3			
12	In general, how do you evaluate this course?	5	5			

The results shown above may be assumed to reflect the course success.
Every grace is from the Almighty God.

