



People's Majlis

Committee Minutes

2nd Meeting of Public Accounts Committee

24 February 2014

Chairman speaking:

Good afternoon everyone. Before I begin I just like to extend a very warm welcome to you all and wish you a pleasant stay here in the Maldives. And I hope besides your work you also find some time to enjoy here in the Maldives. The parliament is in recess right now. So we don't have a lot of members here because a lot of them are out campaigning in their constituencies because it's the election season here. The meeting was arranged at the request of the finance ministry and I think the purpose was to get an update on the capacity building project on going at the auditor general's office. So before I do anything else I'll just give the floor to give us an update on the first project.

Auditor General Niyaz Ibrahim speaking:

Let me start by thanking PC members for giving us this opportunity to meet an update on the capacity to reparent project which is currently underway with Auditor general's offices. The World Bank mission is her to review other project progress for the first time. And we have been meeting for the last two days. And I think they have got sufficient information to Asia with the PC members now. They have few concerns in terms of the progress of the project and AGO as the executing agency also have our concerns in terms of the performance of the consultants. So we have already discussed these issues and I have come up with some, they have come up with some recommendations which is to be followed up during the next course of few months. So I think I would hand over to World Bank mission to brief you on their findings. Thank you.

World Bank delegation speaking:

Ok, so first of all thank you very much for receiving us and giving us this time. And I know you have also been meeting with some of our colleagues on the prefer assessment to with the IMF mission and we have our visit therefore lot of missions in town at the movement. So just to keep us straight we were working on this the first implementation support mission for an IDF grant to support the Auditor General's office. Suppul Vijay singhe are attesting leader and Haider and I are part of his team that is working in support of this project. Just by way of background this IDF grant happens to be the low, in the amount of seven hundred and fifty thousand dollars. And it is the largest idea of grant that has Arabian awarded to a single country in South Asia ever. And the total all occasion last year for all IDF grant money were something like 1.4 million dollars. So these single grants seven hundred and fifty thousand dollars is a large investment on the bank side. And it's recognizing the relative priority that is management places on accountability and institutions of accountability. We have also been working with public accounts committee and more of our regional capacity you chair the, you are the current chair of the Arapath. Asia regional association of public accounts committees and you

will be turning that over to Indonesia yet the next AGM some in this calendar year. So we think that this is a very important area to be working on. Is therefore call for us to access these moneys? As I said total allocation is 1.4 million dollars from this particular facility. So the objective of this grant is to enhance a scope and impact our audit. And the impact can only actually come about if a number of things come together as much as a matter of doing better audits and bringing some nice reports. Of course your committee is very important in doing this. So we want to come here today to discuss with you to share with you how this project is just starting its implementation it's actually it's become effective in March of 2013. So just coming up to the end of the first year the three year project and you'll close in March of 2016. So now of course you're going to be having elections in the next month and there will be a new Majlis there will be a new committee coming in. And but you have finished a five year term. And you have a great year of experience and probably the people and the country who know anything about what happens in the Audit Office or its impact you are the ones who would know. So we're trying to pick your brains why you are skill in office. And to very much be using this within the incoming committee the incoming chair any words of advice the things that you would like to share with us in terms of the services that you, from your side that you perceive are being provided by your Auditor General things that should be done differently. Things that should be done a lot more over more timely or better or I don't know. So anything at all it's a, I have a complete blank piece of paper here and it's trying to receive your inputs. Second thing is, if there is anything that we might be doing in the project, under the project since we are, do we have the intervention here. Technically it's just the Auditor General Office. But this is going to be a new committee coming in. And whether with the orientation or the things that Auditor General can do to help make the incoming committee more effective and its work or any kind of ideas and this is inception times so we can perhaps adjust in the work detail work planes of this project. So those are the two kind of basic reasons why we are here.

Chairman speaking:

Thank you very much and thank you for putting such a high importance on the capacity building of our Auditor General's Office. I think it's a very young institution and needs to be strengthened very much at a time like this. I'll just if my colleagues want to say anything I'll just give them.

Biledhoo constituency MP Ahmed Hamza speaking:

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ. First of all I would like to join madam chair in welcoming you to the Majlis. And I think our faces are sometimes familiar to you. We have been sitting in this committee for five years. Unfortunately when we leave office we wouldn't have done enough. We

should have done more. The reason being we don't have the Majlis as a PAC doesn't have the capacity to handle all the report that are been delivered by the Auditor General. We are the highest voters there to make this those audits are the issues that come out of those audit reports to whatever relevant to be made accountable in the public. So I think we have, in my opinion we have failed in this respect and I think it's important, and extremely important to build PAC capacity. I think the administrative capacity and the PAC as a whole, it's not the committee. It's the administrative function. And it's the back of his strength is what is could be delivered from the committee itself. We have number of reports claim with us. We are not been able to deliver. There are lots of issues I think even after the year on year. I think these reports keep on heading to our committee. And we have not been able to deal with it. I think if we can deal in a manner we have number of reports if we could prioritize in a way in which, you know we have to deal with. And by dealing with those reports we could deliver results to the public. And trying to make a civil service or whoever is dealing with our finance more accountable. I think one issue we have been dealing and struggling with is you know the, how the reports are presented as per the law. What is been presented and what's in the law is different. We know that very well the reporting system. So that of the government offices as an institution has not been able to comply. And I think that issue needs to be dealt with as per the law, how it's been, how it needs to be reported and how it is reported are very different. So I need that the major issue, one of the issues that I would stress is that we need to build capacity from here as well. Even of the Auditor General is like you know, you have four eight six and then you have a software that doesn't match with that. So it won't work. Similarly you know if we strengthened Auditor General Office of cause, his job is important. He is the key that's the key institution that delivers I think accountability. But the Majlis again has to a compliment his work. And that is not going to take place. I don't see it coming. I don't see it coming. And I think we from the Majlis also must allocate funds enough to strengthen the PAC within the Majlis itself. I think the technical knowhow should, perhaps could be given or an input from the Auditor General's Office. I think we understand from visits to various seminars and workshops that you know; Auditor General plays a key role in doing the work of the PAC. But I think that needs to be further strengthened more corporation, more working relationship should be built. I think now it's just one on and off there is no continues support from the Auditor General to PAC. I think perhaps maybe that's how the Majlis we use that. He is an independent institution. And we are there even to make him accountable for his, even for his own audit. So I think these are the key issues I think. There are number of issues but we need to prioritize which one. I think since you're talking about capacity building as there is a quite substantial sum that's been allocated by the bank. And I need if I don't know what the terms of reference are. But I think you know if it could be looked into you know, the

strengthening the PAC back office. I think that will help to I think further to enhance the accountability process that we are looking that. Thank you.

Diggaru constituency MP Mohamed Nazim speaking:

Thank you very much. I also welcome the delegation to the Majlis. I have been the, I was the chair from 2006 when PAC came into been. So, I chaired the committee for almost 7 years. So I have the experience that I can share in terms of how we interacted with the Auditor General's Office. I think Auditor General's office has been very forth coming whenever we ask them for a specific job or specific assignment and also in very timely in giving us the contribution that we request from them. But the problem is that during the last three years you know politically there has been unrest, especially in the parliament where unfortunately everything takes place. So therefore we have not been able to function in the way that we have been functioning and in a normal PAC should function. And also there was a time when the oppositions refuse to recognize them as opposition you know. They were saying that you know, they don't recognize the government, which is their government and they don't believe that they are the opposition when they are also a change at the top on 7th February 2012. So that is one of the reasons why we have not been so effective and also so our output is so low compared to the other years. But we did some quite good work in the sense that we have taken the initiative that the Auditor General's reports, when the report is released automatic action from the government executive side should be come in to force. We have tried to initiate this. Because it takes time for the Auditor General's reports to be considered by the PAC and the report to be prepared and send to the floor and then the action to be taken on it. But in the Auditor General's report there are some direct points where it request, I mean it says that this money has to be recovered from this person. This money has to be recovered. So we wanted the executive to take action on those things. Like for example there was one comment about a minister whose phone bill was something like 300 thousand some rufiyaa or something like that. So the Auditor General's has recommended that it should be recovered from the minister personally. So there is no point for the parliament and the PAC to consider that and then give a verdict on that. So we tried to take initiative with the Attorney General for that whenever the Auditor General's recommendation comes like that, take immediate action, at least demand the money and if the person refuses than let him go to the court or let the Attorney General go to the court. But then I think there are legal harder's. So therefore the amendment to the audit act has to be brought forward and it has been pending for a long time. And we have been repeatedly promise that it is in the pipeline it is coming, coming. So it' about time it came to us. So I think the 17th Majlis still has life until the end of May. So therefore it will be very timely if you could send it as soon as possible. So that the 17th Majlis could at least finish the audit act. So we

hope that during the next two months, March and April we should be able to do some work even though we have elections and then before the 18th Majlis comes in to force on the 1st of June we can do some good work. So if the new audit act comes with those empowerments that the Auditor General's needs and also passing those powers to the Attorney General for automatic action or some items, if we could empower, we could do something and then also Mr. Kojema can tell us about the best practice and this kind of things. Because otherwise the report comes here, sits here until we take the action and we couldn't recommend action. As per the auditor now it is the PAC that has the sole power to do anything about the reports for the reports go to the executive and to the president just for as per the law they don't take any action on it. But then if there is any criminal activity involved the Auditor General has the right refers it to the authorities and then maybe the authorities themselves can investigate it on their own initiative. So therefore in order to complete the whole cycle it is very important that audit act is comes into force and its amended as soon as possible. Thank you.

Chairman speaking:

Would you like to say something before we could?

Auditor General Niyaz Ibrahim speaking:

Response to the comments made by Honorable member Mr. Nazim, I would like to brief you on the states of the audit act. We mention to the committee members, that once this project is a up and running we would be able to forward you the final drafts of the audit act. The contract with the consultant was signed in July 2013. And they just started the work. We have prioritize the audit act is one of the important task to be achieved early on. So the consultancy already started their review of the draft legislations. So hopefully would be able to submit it to the PAC seminar around May, June this year. So the work is ongoing. The delay was cost by, the delay in starting the project itself. So this was part of the project. We needed technical input from experts before we actually submit something to the PAC. So the work is already started. So hopefully we will receive the draft act somewhere in May, June. Thank You.

Chairman speaking:

I think it's very important what our members have just said about improving the capacity of the PAC here as well as in addition to the Auditor General's Office. And at the same time we need to make amendments to the Auditor General's act. And there is one other thing I would like to highlight regarding the work that has been done in the Auditor General's Office. Right now it's more or less very much concentrated on financial auditing. We would like performance audits as well to be brought forward. And like some

of my colleagues mentioned right now sometimes when an audit report comes it just reaches the headline of a news paper. And that's it. No action is been taken after that. So there has to be executive action that follows the auditor general's report. Otherwise there is no point in wasting our money on the audit process. So that has been quite slow in the past and I think probably there are some administrative issues as well. But I don't think even the Attorney General's Office is too willing to actually take action on specific recommendations made by the Auditor General, because it deals with certain people, very powerful people. So sometimes their hesitant, I guess for political reasons perhaps. So that's I think mainly what we would like to see in the future improving the audit work, the type of work that is been done at the Audit Office and also at the same time improving the PAC here. Because we don't really have a very efficient back office right now. And there will be new comers probably coming in to the committee come next election. So;

World Bank delegation speaking:

Thank you. I think we have a very interesting observation in terms of the accountability cycle. You know, the work being done by AG and the audit report which are being as produced which are in the local language that they obviously not being done in the English. So there is not much of information being shared with the external stake holder which can actually generate a lot of intense in terms of announcing the accountability. That have being said that I mean, in terms of the follow up action that's a very critical expect of the accountability cycle in terms of being able to take actions against the in term to the finding the observation which I mean raised to be able to actually recover the money to be able to see us through what needs to change. If the rules itself are wrong or they are not being done at the right manner the rules be refine or if the executive action which was not in lying with the rule if they were not done then how come that would be actually regulated. So all those actions what we have being told that all those actions are kind of actually lacking they either stock at the office of the PAC or the stock at the office of the AG, I mean the Attorney General. So how can we complete that loop of accountability? Because in the west ministry modal this ultimate authority to complete the accountability loop is at the level of the encourage of the parliament and other level the PAC in terms of making recommendations of what actions need to be taken, what for the work needs to be done so what do you think the (don't know what the member says on the recording) were. I mean is there something that needs to change in terms of the legal architecture itself in terms of what the mandate of what the PAC is actually doing right now or either that the office of the AG or even that the Anti-Corruption. What needs to achieve that level I mean what you would think will make it actually better to control; I need to actually complete the loop of accountability in terms of being able to take actions

which then better these actions to be taken by executive in future. What do you think will actually work?

Diggaru constituency member Ahmed Nazim speaking:

Yeah I think as per the laws now the Auditor General Reports come to PAC and then PAC deliberates on it and produce a report and then sends it to the floor and the floor decides the recommendations and then it is communicated to the government to take action. But we are of the opinion that swift action needs to be taken on the Auditor General's report. Because parliamentary process takes time and then there are very straight forward recommendations also there. And then another issue is that there is a legal loop holes with the Attorney General and the Auditor General together we met on this subject recently. And then according to the Attorney General there are I mean the legal; like for example just one example there was one civil servant who was convicted of the criminal offence of corruption related to a landing craft. So actually the Anti-Corruption Commission has requested that they recover the money for the landing crafts from this person that is some six million some rufiyaa. So the legal, the criminal conviction is done now but the civil part has not gone, I mean it is not moving. Because I think that there is a legal loop hole in that therefore the recovery for the money there is a problem. So I think the Auditor General, because the Auditor General's reports I mean the AG office that is they are not empowered to go direct to the court or to go directly after the person. So we ask the AG about this you know and they say that there are issues that they have discussed with the President Office with a meeting that was what the Attorney General said. We have not been able to follow up on that and then you know try to wrap it up. But maybe you have attended meetings with them in the President's Office or whatever so they said that they are trying to sort it out but still not. So that is one issue. And also I would like to know on what areas you are concentrating your technical assistance now and then what are the changes that we can expect from the Auditor General's office. What kind of changes you are making and what kind of institutional strengthening you are doing as per the scope of your present work

Auditor General Niyaz Ibrahim speaking:

Thank you very much. In terms of the legal issues in following the Auditor General's recommendations right, at the moment if you look at the provisions of the public finance though it is the responsibility of the minister of finance himself to recover the money to the state and take unnecessary actions against the arbitrators. Auditor General has mentioned in this committee so far no cases had been referred to him by the ministry of finance and treasury. At last week we had the meeting with the Auditor General and the financial controller and the representatives of the minister of finance himself. Just to

discuss the ways we can actually start this process because nothing has been done so far on any audit reports. No actions have been taken, no money has been recovered, and no one is charged. So the minister of finance they kind of admitted so far they have not been able to do anything on it and the reports piled up in the office. But they promised that they recently initiated this process and they will be able to refer the cases to the Auditor General some times in September in this year. So I hope the process just started but it needs, we need to clarify the role of every agency involved in this accountability process. If you look at the model that we have adopted here in the Maldives as mention by Mr. Manoj we have just I think our model is more like that of a press minister system model where the Auditor General's roll is just to issue audit report and he is not responsible for the implementation of those audit recommendations. Today morning we discussed about this issue in details whether this model is appropriate for the Maldives given the current circumstances should we go for something like frank of one model which is court of account who basically do the investigation and has the authority to sanction as well. So even we are at a time coming up with a new Auditor General's act I think the PAC members need to think about whether we should change the system at all or we should stick with the current system and try to improve the institutions of the accountability involved. To brief you on the components of this project the first component is focusing on planning and human recourse management aspects Auditor General's Office says lots of issues with human resource management we need lot of improvements in this area. So this component is mainly focus on the human resource management side. We are trying to introduce and the best practices which is available in this year is to office. So we have already started this process first mission was completed and consultants they have already provided number of recommendations to address. So we are started, you have already started implementing the other recommendations. The second component is focusing on the financial statement audits. Auditor General's Office currently has audit manuals in the metrologies is introduce in 1990's which is I have to say outdated for the given the changes in the accounting auditing standards. What we are trying to do under this component is to write a new financial statement auditing manual which is complaint with which is fully compliant with the international standards of supreme auditing institutions it should by the international organization of supreme auditing institutions. So under this project we will be undertaking some pilot audits class room based and training and as well as on the job training will be provided to auditors to undertake financial statement audits which is complaint with the international standards. We are focusing on performance audit as well for the first time this project will address the capacity in terms of undertaking the financial performance audits at AG office. We are writing for the first time performance audit manual which is complaint with the international standards. Under this component also pilot audits will be conducted as staffs will be trained and we

will be establishing a special department within Auditor General's Office to undertake performance audits. We already selected topics for this year which was communicated to wire Auditor General annual work program. Two topics have been selected as pilot audits for this year. So this year you will see for the first time performance audit reports are coming from Auditor General Office. The fourth component is on enhancing the impact of the audit effort in this component is basically looking at ways of enhancing the impact of the audit reports, looking at ways of improving the communication methods adopted by the Auditor General's Office. Basically these will this component will help Auditor General's Office to come up with the communication strategy and media relations strategy and different channels of communicating with the key stake holders and also this component to some extent also looking at proving some training to the PAC or parliamentary members we hope that in future Auditor General's Office would be able to provide you the PAC members and the parliament member's with some sort of induction program to the public accounting system, public financial management system in the Maldives. So that it will make easy for the members to discharge their duties as the representatives of the people who will be holding the government accountable for their action. So this will be also addressed. And this one this project is also looking at managing the overall performance of the Auditor General's Office performance management system will be introduced which is again complaint with the Intersai guidelines on SAI performance management. We are also trying to develop strategic development plan for the next 5 years, which will kind of direct the Auditor General's Office how it should move forward in terms of improving its own performance and then delivering the results expected by the key stakeholder. So these are the main components involved in this project.

Biledhoo constituency MP Ahmed Hamza speaking:

See how the accountability process and the where are the loops. One area that I find that is the report is out by the Auditor General and then it sometimes sent, it is sent to the Majlis. And Majlis may be having a sub-committee on it. And how quickly or how fast or how much effort is important that reports depends on that capacity of that sub-committee. There is no back office to have that neither legal no in terms of technical financial input to look in to this. So, even the Majlis is the continuing institution, is an institution though the member's change the committee changes still the back office should be able to give their input one. So, therefore I always read to add that and the secondly, every yearly we have a economic committee combined we call a budget committee under the rules of the procedure of the Majlis. So, I have always advocated that there must be a budget office or an office can give input to this committee. So, it's always at the end of when we start the budget review we have to start all over again from

the finance ministry. They will give what they wish, they wouldn't give, they wouldn't we don't have records and continuously we don't keep update of what's happening where they are spending the money, are they within the allocations, or they just keep spending as they wish, we don't have. So, I have always been advocating that we must have a kind of office; we would call a budget officer. Like what they have in the congress or some kind of a capacity beating the PAC or beating the within the Majlis there should be a way in which both legal and technical financial they know how or input should be put to these committees. Then with the committee will be able to function. Thirdly, if you look at if a report comes out, depending on the report how interesting it is to the either it is Anti-Corruption agency or it's a commission of police or us Prosecutor General or to the PAC. You don't have a clear path or where it will go. Anti-Corruption say I'm taking, I'm looking in to. Prosecutor General will say or the police will say we are investigating it. PAC next day has a hearing on it. This is a how it's going on. There is no proper part what happens. Who will look in to what? So, tomorrow there is something about a some institution or there is a you know coalition ministers from the current PPM don't like the investigation will start. We will also join them ban vegan. So, that's how the accountability process is more political then you know really trying to keep the officials accountable for the public funds or rather trying to keep them within the rules trying to assert them to work within the rules. So, I think one we certainly need to strengthen our capacity too. I think within the audit act or where were the legal proper act it should tell what happens to the report wet in cutting zone is anti-corruption, commissioner of police, PAC, everybody simultaneously looks in to it and may be after 2 months that dead, finished that's over. All the story will come out everybody will say and everything. Finally it's over. Because, some guys somewhere pull the button and say that's it. So, that is dead. If you look at you know past history in the PAC you also same. Tomorrow we just madam chair might decide to call some meeting which we don't know really. So, we will come and find out you know something you know. I mean, she is chair currently. But what happens to chair I mean. I don't know in recently also we have two meetings in call I don't know something to do with the home minister the other one was with that tourism minister I don't know really. So I think we must have some concrete frame work in which we are trying to build the capacity of institution, institutionalize so to speak. We need to institutionalize the institution. We have an institution but it's not institutionalized. That's what we need to do institutionalize the institution. I think that's the process taking perhaps I don't know the allocation for 750 thousand is been given to the Auditor General Office. We always Audit his budget and try to look into finance. We can't ask a part of it. I don't think we can. But to just aim I abuse I think that's a very important bit we build our capacity.

Chairman speaking:

If I may just add something the Auditor General has repeatedly told us that he's been unable to get information from some of the government institutions. And I am not sure whether it will be within the scope of this project. But his work will be as good as the information he can get from the institution. So, that is the major problem and with that I would like to stress the importance of focusing on the implementation of recommendations that we get from the Auditor General. Right now we get substantial good quality audit reports. But the follow up is just seriously not good enough. So, whether it be increasing the capacity of the institution involved or whether it be making the necessary adjustments or amendments to their current legislation I think that is the main area that we need to focus right now because we do get reports and nothing happens. So something has to happen. Until then we don't, we are not spending our money wisely. So, I just want to stress on that.

World Bank delegation speaking:

We are actually preparing another project which is actually on the public financial management system in terms of improving the budgeting the accounting and that inter financial reporting that project has however begin apprise. There is no way that we can include one more actually component over that. But going forward we will actually do a face two of that project or either through an additional financing through the existing idea advent to the AG's Office. So, these two actually vehicles are available and I see very clear need for closing the accountability loop by being able to first of all to look at the legal architecture what needs to be the frame work. Because I think there are too many actors as I just said as a result of this nobody is clear of what action is need to be taken and they go half way and they and then everything as they comes to a stole. So, the accountability loop that is still not actually completed so I think there is a component under the project which you are preparing with ministry of finance which is going to undertake a legal review of all the various PFM acts, rules and regulation starting with the internal constitution and the act of the audit office act and the other one as to how would they actually all fall in place in terms of being able to complete the accountably loop. Once we get that analysis and maybe the case maybe that you need to go for the French system which actually provides the sanction and the prosecution actually powers should be AG's office. That who write the report leads it to a credible level in terms of the facts begin there and if the (don't know what the member says on the recording)that's the kind of I think debate that would need to actually take place in terms of what could be the way forward and then we decide as to what will need to be done to implement that in terms of the capacity building whether that size required the level of the PAC but the (don't know what the member says on the recording) she required in

terms of may be changing the Audit Office to include the other powers as well whether that is the office of the Attorney General whether that is the office of the entire Anti-Corruption. So, I think that all answer will actually flay; I mean kind of actually play and once we have this analysis as she completed in terms of what needs to change and what will be the best way of going forward. And in that analysis your role is very important in terms of because whatever you have seen in all the past years whatever is not working and what way could the things change so that these things could actually work in terms of begin able to close the accountability loop. That component is supposed to higher the legal consultant and then next actually couple of months. So it'll be really good if you can be associated with that exercise and provide your inputs on what could be a possible way actually here or what.

World Bank delegation speaking:

Madam chair thank you. Thank you very much for some very thoughtful incise here I am being hearing here around the table. And it's clear to me that the missing pieces in all of the you know that we got the intervention with the Auditor General's Office we have this public financial management project coming in. It's clear to me that exactly this strengthening institution of the Majlis and public accounts committee is a missing piece. And you know this is desperately needed. And I can think of some short terms measures that we could do that might be useful in this kind of environment. One thing is that, for example in India there is a practice and in United States and several other jurisdictions there is a practice of the audit office deputing staff to your secretariat. They sat here for full time. That's their job. Seen your officer who, you know can help prioritize saw it through these things, come up with the calendar of (don't know what the member says on the recording) line of questioning, saying something to ministry get their responses and fill it through them so than we can have very efficient meetings and build the capacity is a very short term practical way of providing the back of the support that is needed to go through. And it would also help to meet the, you know direct terms to have a better impact from the Audit office site. So it is a win win kind of a situation. Also this audit act amendments I mean I was very excited to here that we have a window until May the seventeenth where we can actually push something through. I think we are not ready. And I don't think it's a technical problem. Like you know, what amendments need to be done? What are done in other jurisdictions are more very much bringing people such as yourselves together and having discussions. Look it's not working. We are making recommendations that go forward, they go to the; this is recommendations. This is a report. It's a piece of paper. We have to change something. And a frank upon system, the Auditor General can actually have the power of sanction. So you know we were talking about, you are talking about some of these are very straight forward. The Attorney

General should be a, he should be able to at least refer these administrative things. These ones for sure, should be able to be referred to the Attorney General. This is not a big change in the model but we can make some small legislative changes. We should be able to agree. And have something s that would actually make a difference so that we can have a better resource in solving these problems. So I think under the project again I think we can perhaps under the consultancy coming on board they are going to come up with a technical suggestions. But I think the more valuable part of that would be to have like some sequel discussions and have some discussions and changing the views. And bring the Attorney General, minister of finance and treasury, the Auditor General, police everybody. And just talk about these things. I think that part of it would be actually more beneficial to everybody. Maybe we can get some clarification, get some future direction and I sense a lot of frustration coming from your side. You know we are getting these good quality reports but then there is no follow up like what happen. What's the point of this, making these recommendations? So I think we have got what we come to this room for. Thank you very much for your time. I don't know if my colleagues are, I don't have any further things to say and I'll turn it back to you to make any closing comments.

Chairman speaking:

If any of my colleagues don't have anything to say I'll just try and close the meeting today. And I hope in the new future will be able to discuss with the Auditor General's Office and see what changes that you are willing to making within the project and if the Majlis will be involved in part of the project or anything else that we need to give you any input or anything that involves us as the part of the project. So that can be discussed later and I think like you mentioned we need to have more discussions with the involved institutions regarding implementing the necessary recommendations of Auditor General's Office. Thank you very much and I hope you enjoy your stay here.
