

APPROVED

**ASEAN Supreme Audit Institutions
(ASEANSAI)**

Strategic Plan 2014 - 2017

RESPECT PROFESSIONAL PARTNERSHIP

ASEANSAI STRATEGIC PLAN 2014 - 2017

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INTRODUCTION

For many years, Supreme Audit Institutions (SAIs) of ASEAN member states recognized the need to have a forum which focuses on promoting technical cooperation in public sector audit, inter alia, exchange of information, best practices and lessons learned while addressing common problems faced within the ASEAN region. Due to this need, the ten SAIs of ASEAN member states unanimously agreed to set up an organization named the ASEAN Supreme Audit Institutions (ASEANSAI).

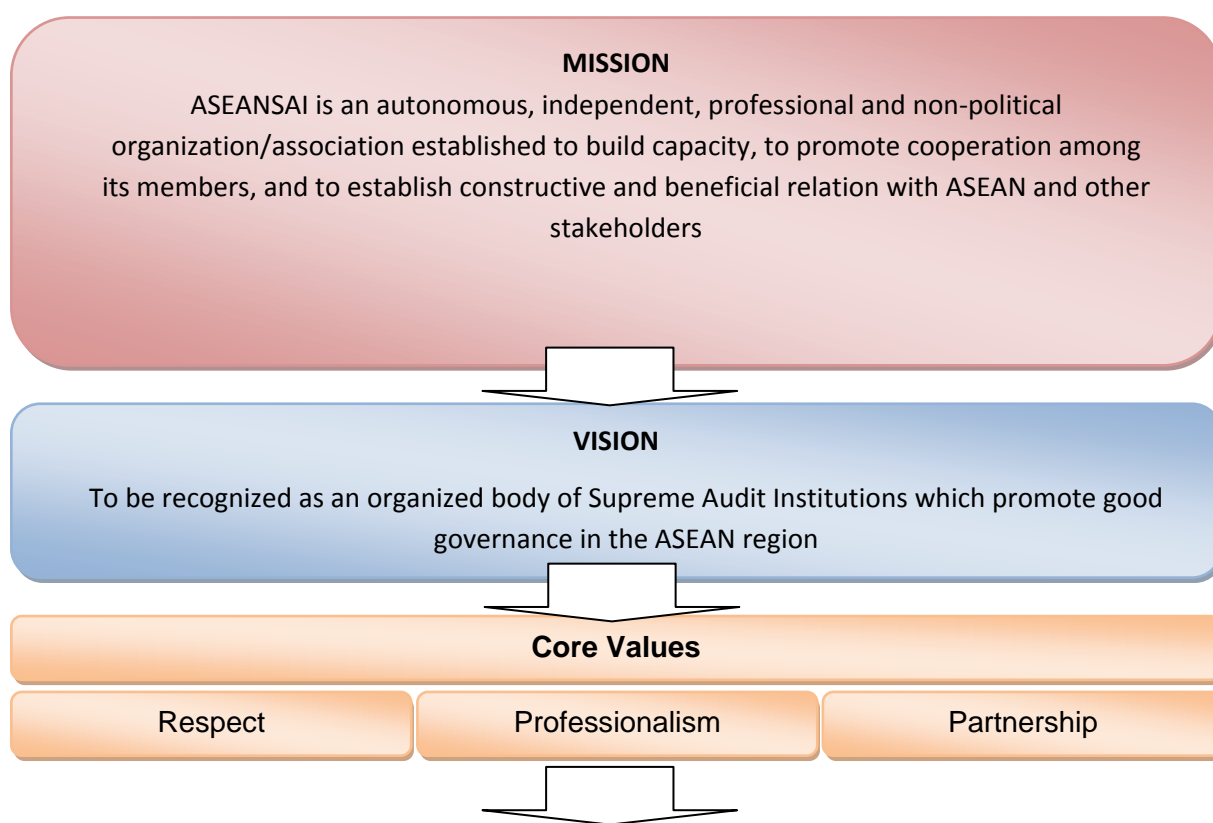
The ASEANSAI was established on November 16, 2011 in Bali, Indonesia as a professional organization which is autonomous, independent and non-political. The organizational structure of ASEANSAI consists of the Assembly as the highest body within the organization, Executive Committee, Committees, and Secretariat. Four committees have been established during the First Assembly of ASEANSAI in Bali on November 16, 2011 to prepare and implement main activities of ASEANSAI. Those committees are Strategic Plan Committee, Rules and Procedures Committee, Training Committee and Knowledge Sharing Committee.

The Strategic Planning Committee was formed to develop a strategic plan of ASEANSAI for the period of 2014 - 2017, as a guide to determine its strategic direction and determine goals and objectives that describe how the ASEANSAI intends to achieve its vision and fulfill its mission. Since the ASEANSAI Strategic Plan will be implemented on 2014, the ASEANSAI Working Plan for 2012-2013 was endorsed by the Heads of ten member-SAIs in Jaipur, India on February 29, 2012.

The ASEANSAI Strategic Plan 2014-2017 will be a clear guide for developing the capacity of members of ASEANSAI, promoting good governance and accountability of ASEAN community, and developing relations with INTOSAI, ASOSAI, and other stakeholders.

This Strategic Plan for 2014-2017 documents the strategic direction which the ASEANSAI envisions in furthering of its mission and vision. This plan consist of the following sections: (I) Introduction; (II) Mission, Vision, and Core Values; (III) Strategic Planning Framework; (IV) Strategic Goals and Objectives, Program and Key Performance Indicators; and (V) Implementation, Monitoring and Evaluation System.

STRATEGIC PLANNING FRAMEWORK



Strategic Goals	Strategic Objectives
SG 1. To promote recognition and adoption of the ASEANSAI in the ASEAN Community	SO 1. To ensure the active role of the ASEANSAI in the ASEAN Community
SG 2. To strengthen the institutional capacity of member-SAIs	SO 2. To enhance the independence of the member-SAIs
SG 3. To strengthen the organizational and audit capacity of member-SAIs	SO 3. To improve organization capacity building of member-SAIs
	SO 4. To improve audit capacity building of member-SAIs
SG 4. To establish the relationship with the external stakeholders	SO 5. To develop Institutional relations with ASOSAI and INTOSAI
	SO 6. To enhance partnership with donors to increase the effectiveness of foreign funded projects implemented within the ASEAN Region

MISSION, VISION, AND CORE VALUES

MISSION

ASEANSAI is an autonomous, independent, professional and non-political organization/association established to build capacity, to promote cooperation among its members, and to establish constructive and beneficial relations among ASEAN and other stakeholders.

VISION

To be recognized as an organized body of Supreme Audit Institutions which promotes good governance in the ASEAN region.

CORE VALUES

- **Respect**

ASEANSAI members treat each other with mutual respect and sensitivity, whilst recognizing the importance of diversity. ASEANSAI will also treat others with the highest degree of equality and trust.

- **Professionalism**

ASEANSAI members exercise a high standard of professionalism using generally accepted auditing standards and guidelines, as well as continually seeking to improve auditing work through best practices approach.

- **Partnership**

ASEANSAI members work cooperatively and collaboratively with each other, international organizations and the donor community through the sharing of best practices and exchange of lessons learnt in the field of public sector auditing.

STRATEGIC GOALS & OBJECTIVES, PROGRAM & KEY PERFORMANCE INDICATORS

STRATEGIC GOAL 1

To promote recognition and adoption of the ASEANSAI in the ASEAN Community.

Strategic Objective	Key Performance Indicators	Project
To ensure the active role of the ASEANSAI in the ASEAN Community.	Number of cooperation areas/activities agreed between ASEANSAI and ASEAN.	Partnering with the ASEAN in promoting good governance.

STRATEGIC GOAL 2

To strengthen the institutional capacity of member-SAIs.

Strategic Objective	Key Performance Indicators	Project
To promote the enhancement of the independence of the member SAIs	Number of activities facilitated by ASEANSAI in compliance with the Lima and Mexico Declaration	Facilitating the planning of member SAIs to enhance their independence

STRATEGIC GOAL 3

To strengthen the organizational and audit capacity of member-SAIs.

Strategic Objective	Key Performance Indicators	Project
To improve organizational capacity building of member-SAIs.	Number of activities facilitated by the ASEANSAI to assist its member SAIs in developing their organizational capacity	<ol style="list-style-type: none">1. Facilitating the improvement of staff development program.2. Promoting the member SAIs to conduct research and share the existing research to member SAIs.3. Assisting in the development of performance management measures (PMM) of member SAIs.

Strategic Objective	Key Performance Indicators	Project
To improve audit capacity building of member-SAIs.	Number of activities facilitated by the ASEANSAI to assist member-SAIs in developing their audit capacity	<ol style="list-style-type: none"> 1. Assisting in the development of audit manuals, guidance and tools among the member-SAIs. 2. Assisting member SAIs in the adoption of the INTOSAI Auditing Standards.

STRATEGIC GOAL 4

To establish the relationship with external stakeholders.

Strategic Objective	Key Performance Indicators	Project
To develop institutional relations with ASOSAI and INTOSAI.	Number of activities carried out by ASEANSAI in cooperation with ASOSAI and INTOSAI.	Building communication and coordination mechanism with ASOSAI and INTOSAI.
To enhance partnership with donors to increase the effectiveness of foreign funded project implemented within ASEAN Region.	Number of agreements signed by ASEANSAI and international donors.	Developing cooperation with the international Donor Community.

MONITORING AND EVALUATION

The implementation of the Strategic Plan (SP) should be monitored and evaluated regularly. While the various Committees monitor their respective planned programs, the Executive Committee shall exercise oversight function over the implementation of the SP. The Secretariat shall support the Executive Committee so that it will be more effective and thorough in fulfilling its oversight function.

A. MONITORING

There are two levels of monitoring: (1) monitoring the progress of each projects and (2) monitoring the overall implementation of the SP. The first level of monitoring is done by the respective Committees, while the second level is done by the Secretariat.

Monitoring shall be done annually and shall include assessing whether the projects' budgets and activities are implemented based on the plans. Any variance on the plans and the reasons for the variance shall be disclosed through an annual report to be prepared by the Heads of the respective committees and submitted to the ASEANSAI Secretariat. On the other hand, the report of the SP Committee on the progress of the implementation of the SP shall be presented during the ASEANSAI Assembly/Summit meeting.

The facilities of the Dashboard shall be utilized for purposes of reporting the Committees' monitoring of their respective programs.

B. EVALUATION

Evaluation is the other side of monitoring; hence, the report shall include analysis of variances noted based on the key performance indicators and programs, lessons learned and identification of opportunities for improvement. The evaluation of the progress of implementation of the SP shall be initiated by the SP Committee based on evaluation reports of the various Committees. The SP Committee evaluation report shall be submitted to the Executive Committee through the Secretariat. On the other hand, the Secretariat shall cause the report to be tabled in the ASEANSAI Assembly/Summit.

Strategic Implementation Plan 2014-2017

No	Strategic Goals (SG)	Strategic Objectives (SO)	Key Performance Indicator (KPI)	Projects (P)	Year of Achievement				Funding Resources Amount	Responsible Committee
					2014	2015	2016	2017		
1	SG 1. To promote recognition and adoption of the ASEANSAI in the ASEAN Community	SO 1. To ensure the active role of the ASEANSAI in the ASEAN Community	KPI 1. Number of cooperation areas/activities agreed between ASEANSAI and ASEAN	P 1. Partnering with the ASEAN in promoting good governance ¹ : (footnotes)	√	√	√	√	TBD	Secretariat and respective member SAIs
2	SG 2. To strengthen the institutional capacity of member-SAIs	SO 2. To promote the enhancement of the independence of the member-SAIs	KPI 2. Number of activities facilitated by ASEANSAI in compliance with the Lima and Mexico Declaration	P 2. Facilitating the planning of member-SAIs to enhance their independence.	√	√	√	√	TBD	Knowledge Sharing Committee

¹ The partnership between the ASEANSAI and the ASEAN in promoting good governance, such as: 1) Institutionalize rules and procedures; 2) Establish continuous open and productive communication with the ASEAN; 3) Offer services as consultant of accounting standard of ASEAN; 4) Offer audit service by member SAIs to ASEAN

No	Strategic Goals (SG)	Strategic Objectives (SO)	Key Performance Indicator (KPI)	Projects (P)	Year of Achievement				Funding Resources Amount	Responsible Committee
					2014	2015	2016	2017		
3	SG 3. To strengthen the organizational and audit capacity of member-SAIs	SO 3. To improve organizational capacity building of member-SAIs	KPI 3. Number of activities facilitated by the ASEANSAI to assist its members in developing their organizational capacity	P 3.1. Facilitating the improvement of staff development program.	√	√	√	√	TBD	Training Committee and Knowledge Sharing Committee
				P 3.2. Promoting the member-SAIs to conduct research and share existing research to member-SAIs	√	√	√	√	TBD	Knowledge Sharing Committee
				P 3.3. Assisting in the development of performance management measures (PMM) of member-SAIs.	√	√	√	√	TBD	Training Committee and Knowledge Sharing Committee
		SO 4. To improve audit capacity building of member-SAIs	KPI 4. Number of activities facilitated by the ASEANSAI to assist members in developing their	P 4.1. Assisting in the development of audit manuals, guidance and tools among the member-SAIs	√	√	√	√	TBD	Knowledge Sharing Committee and Training Committee

No	Strategic Goals (SG)	Strategic Objectives (SO)	Key Performance Indicator (KPI)	Projects (P)	Year of Achievement				Funding Resources Amount	Responsible Committee
					2014	2015	2016	2017		
			audit capacity	P 4.2. Assisting member- SAls in the adoption of the INTOSAI Audit Standards	√	√	√	√	TBD	Training Committee
4	SG 4. To establish the relationship with external stakeholders	SO5. To develop institutional relations with ASOSAI and INTOSAI	KPI 5. Number of activities carried out by ASEANSAI in cooperation with ASOSAI and INTOSAI	P 5. Building communication and coordination mechanism with ASOSAI and INTOSAI	√	√	√	√	TBD	Secretariat
		SO 6. To enhance partnership with donors to increase the effectiveness of foreign funded project implemented within the ASEAN Region	KPI 6 Number of cooperation activities undertaken by ASEANSAI with international donors.	P 6. Developing cooperation with the international Donor Community: 1. identify possible donors 2. align prioritized project proposals of ASEANSAI with the interest of international donors	√	√	√	√	TBD	Secretariat

ASEANSAI MEMBERSHIP

	Member Country	Address, Email and Website
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2	Cambodia	<p>Address : National Audit Authority Kingdom of Cambodia 16, Street 240 Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia</p> <p>Tel : +855 23 80 4699 Fax : +855 23 21 4575 Email : ir.audit@naa.gov.kh Homepage : www.naa.gov.kh</p>
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