

ASEANSAI KNOWLEDGE SHARING COMMITTEE (KSC)

FINAL DRAFT WORKPLAN 2014 - 2017



ASEANSAI KSC WORK PLAN 2014-2017

BACKGROUND OF THE ASEAN SUPREME AUDIT INSTITUTIONS (ASEANSAI)

The ASEANSAI which comprised of ten ASEAN countries was duly formed on November 16, 2011 in Bali, Indonesia. It is an autonomous, independent and non-political professional organisation which aimed to build capacity, promote cooperation and understanding in the field of public sector auditing through exchange and sharing of experiences as well as lessons learnt. The ten members are SAI of Brunei Darussalam, SAI of Kingdom of Cambodia, SAI of Republic of Indonesia, SAI of Lao People's Democratic Republic, SAI of Malaysia, SAI of the Republic of the Union of Myanmar, SAI of the Republic of Philippines, SAI of Singapore, SAI of Thailand and SAI of Vietnam.

It was agreed that four Committees as follows were set-up to realise the mission and vision of ASEANSAI.

- i. Strategic Planning Committee
- ii. Rules and Procedures Committee
- iii. Knowledge Sharing Committee
- iv. Training Committee

ASEANSAI KNOWLEDGE SHARING COMMITTEE

1. Introduction

In reference to Article 10 on "The Committees" of the ASEANSAI Agreement, the ASEANSAI Knowledge Sharing Committee (ASEANSAI KSC) was formed. During ASEANSAI's First Assembly on November 16, 2011, it was agreed that the Auditor General of Malaysia shall be the Chairman of the Committee for the two years period. In continuance of the provision of this Article and in order to carry out its mandate, the ASEANSAI KSC Work Plan for 2014 - 2017 are developed.

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2. Objectives

The objectives of the formation of the ASEANSAI KSC are as follows:

- i. To develop knowledge sharing programmes among ASEANSAI member countries through exchange of ideas, experiences and best practices in the field of public sector audit; and
- ii. To assist and support Asian Organization of Supreme Audit Institution (ASOSAI) and International Organization of Supreme Audit Institution (INTOSAI) and other organisations in knowledge sharing and research collaboration development.

3. Scope of Works

The scope of works includes the followings:

- i. To facilitate knowledge sharing among the ASEANSAI member countries through implementation of programmes and dissemination of results;
- ii. To identify avenues for facilitating knowledge sharing, collaboration and partnership which would strengthen research on public sector audits;
- iii. To encourage the sharing of auditing guidelines and manuals;
- iv. To assist ASOSAI and INTOSAI in the provision of information and data as well as research projects on issues of mutual interest and concern;
- v. To seek cooperation and collaboration in public audits with other regional audit organisations, if it is within the mandate of the respective SAIs; and
- vi. To define the goal and expected outputs and outcomes of the committee.

4. Organisation

The Committee has seven members comprising a Chairman and six other members. The members bring with them a wide range of knowledge and experiences in public sector audits. The team members appointed to the committee are as follows:

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No.	SAI	Position
1.	Malaysia	Chair
2.	Brunei Darussalam	Member
3.	Kingdom of Cambodia	Member
4.	Lao People's Democratic Republic (PDR)	Member
5.	Republic of the Union of Myanmar	Member
6.	Republic of the Philippines	Member
7.	Kingdom of Thailand	Member

5. Roles and Responsibilities

5.1 Chairman

The Chairman is responsible for the overall performance of the KSC activities including:

- i. Coordination and facilitating the knowledge sharing activities (programmes' design, implementation, monitoring and reporting) through mails, phone or emails;
- ii. Supporting training and capacity building initiatives;
- iii. Communicating and coordinating with members of the Knowledge Sharing Committee, other ASEANSAI Committees, ASOSAI, INTOSAI and other knowledge sharing bodies or organisations;
- iv. Custody of knowledge sharing portal in the ASEANSAI website which include publication of auditing guidelines and other guidance materials as well as related reports and news;
- v. Convening the annual KSC meeting by working closely with the host country on the venue and timing;
- vi. Leading the development of the 4 year Work Plan and monitoring the implementation of the Work Plan;

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- vii. Supporting the development of projects by providing relevant materials as well as reviewing and commenting on the documents;
- viii. Presenting the KSC Work Plan at the biennial ASEANSAI Summit; and
- ix. Preparing the progress report/financial report and circulating it to the members.

5.2 Members

Individual	Project Group
<ul style="list-style-type: none">i. Participating as Project Leaders or members;ii. Supporting the development of projects by providing relevant materials, reviewing and commenting the documents;iii. Participating actively in the discussions; andiv. Hosting the KSC meetings and activities.	<ul style="list-style-type: none">i. Commenting on and approving draft and final guidance materials, project work plans, progress reports and other draft documents;ii. Promoting and facilitating information exchange and capacity building; andiii. Providing technical expertise and best practices in support of various projects.

5.3 Project Leader

- i. Preparing a project document (objectives, methodology, work plan, deliverables and reporting) for approval by the Chairman/ASEANSAI Summit;
- ii. Executing the project by assigning roles and organising workload among members;
- iii. Undertaking research and soliciting information from the relevant SAIs; and
- iv. Preparing the project progress report to be submitted to the Chairman.

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6. Status of The Current Work Plan (2012-2013)

The following projects/activities which had been endorsed in Jaipur, India on February 29, 2012 were successfully undertaken by the KSC during the period 2012 – 2013:

- i. ASEANSAI KSC Terms of Reference and Work Plan 2012 – 2013.
- ii. Parallel Auditing Seminars on Financial Management Accountability Index and Non-Revenue Water (SAI Malaysia).
- iii. Symposium on Good Governance (SAI Brunei).
- iv. Dissemination of Auditing Guidelines and Paper/Slides Presentations as well as ASEANSAI KSC news through ASEANSAI website.
- v. Semi Annual Reports for the period ended June 30, 2012, December 31, 2012 and June 30, 2013.
- vi. Drafting the ASEANSAI KSC Work Plan for the year 2014-2017.

7. Projects Selected For 2014 – 2017 Work Plan

A survey was conducted requesting member SAIs to identify proposed projects for the purpose of the next Work Plan of the ASEANSAI KSC for the period 2014 -2017. Based on the feedbacks received from the member SAIs, 23 most common projects were shortlisted for ranking analysis. ASEANSAI members were requested to rank the 23 identified projects as well as indicating their preferences whether to lead or participate in the projects.

A meeting was held on June 26 - 27, 2015 attended by 7 SAIs to deliberate on the proposed topics, ranking analysis, ASEANSAI KSC framework and timeline. It was agreed that the 23 projects were grouped into 11 clusters. Details of the 11 project clusters, Lead/Host SAIs and proposed timeline of implementation are shown below:

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No.	Name of the Project Cluster	Project Leader SAI/ Host SAI
Year 2014		
1.	Auditing Standards <ul style="list-style-type: none"> • ISSAI Adaptation and Implementation • Developing and Implementing Audit Activities based on Risk Management • The Application of Risk Based Audit in Financial Audit. 	Philippines
2.	Roles of SAI in Climate Change	Indonesia
Year 2015		
3.	Contracts and Procurements <ul style="list-style-type: none"> • Audit of Capital Expenditure for Establishment of Infrastructure (Buildings, Road and Bridges) • Audit of Contracts and Procurements • Audit on Capital Expenditure for Procurement of Machineries and Furniture 	Malaysia
4.	Water <ul style="list-style-type: none"> • Audit on Flood Mitigation Projects • Audit of Hydroelectric Entities • River of Life Projects 	Lead: Thailand Host: Indonesia
5.	Auditing Tools <ul style="list-style-type: none"> • Use of Computer-Assisted Audit Tools (CAATs) to Enhance Audit Efficiency 	Singapore
Year 2016		
6.	Public Private Partnership <ul style="list-style-type: none"> • Audit of Public Private Partnerships • Research Project on How to Develop the Audit of Public Private and Partnership 	Thailand

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No.	Name of the Project Cluster	Project Leader SAI/ Host SAI
7.	Revenue Expenditure <ul style="list-style-type: none"> • Collecting Public Revenue • Audit of Revenue Expenditure 	Lao PDR
8.	Health Services (Beds and Linen, Ambulance and Hospital Services) <ul style="list-style-type: none"> • Audit on Public Service 	Myanmar / Brunei
Year 2017		
9.	Land and Mineral Resources <ul style="list-style-type: none"> • Manage and Use of Land • Exploit and Utilise Mineral and Natural Resources 	Lead: Indonesia Host: Vietnam
10.	Poverty Reduction and Foreign Assisted Fund <ul style="list-style-type: none"> • Audit of Poverty Reduction Projects • Foreign Assisted/Funded Projects 	Cambodia
11.	Public Complaints <ul style="list-style-type: none"> • Audit of Complaints Letter 	Thailand

The project leaders/project groups are required to submit project initiation document for approval of Chairman and KSC at the earliest.

The project initiation document should include synopsis of the project, expected timelines, contact details of the project leader/members and so forth. The project leaders/project groups are also expected to furnish the progress report of the undertaken project from time to time to the KSC Chairman.