I. ABOUT 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 were formed to realise the mission, vision and goals of ASEANSAI.

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

II. ASEANSAI KNOWLEDGE SHARING COMMITTEE (ASEANSAI KSC)

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 Chairman of the Committee will be 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 2016 - 2017 is developed.
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 Work

The scope of work 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 membership of the Committee comprising a Chairman and other interested member SAIs. The members bring with them a wide range of knowledge and experiences in public sector audits.
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 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 when necessary;

vi. Developing the ASEANSAI KSC Work Plan and monitoring the implementation of the Work Plan;

vii. Supporting the development of projects by providing relevant materials as well as reviewing and commenting on the documents if necessary;

viii. Presenting the KSC Reports and Work Plan at the biennial ASEANSAI Summit; and

ix. Preparing the progress report/financial report for submission to the Strategic Plan Committee/ASEANSAI Secretariat.

5.2 Members

<table>
<thead>
<tr>
<th>Individual</th>
<th>Project Group</th>
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<tr>
<td>i. Participating as Project Leaders</td>
<td>i. Commenting on and</td>
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</table>
or members;

ii. Supporting the development of projects by providing relevant materials, reviewing and commenting the documents;

iii. Participating actively in the discussions; and

iv. Hosting the KSC meetings and activities.

| approving draft and final guidance materials, project work plans, progress reports and other draft documents; |
| ii. Promoting and facilitating information exchange and capacity building; and |
| iii. 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 KSC Chair/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 KSC Chair.


The following projects/activities which had been endorsed in Brunei Darussalam November, 2013 in Brunei Darussalam were successfully undertaken by the KSC during the period 2014 – 2015:

i. ISSAI implementation project (Long term ASEANSAI Programme on ISSAI Implementation – LTAP).

ii. Research project on audit of public procurement

iii. Workshop on water management auditing in ASEAN Countries
iv. Workshop on the use of Computer Assisted Auditing Tools (CAATs)

v. Dissemination of Auditing Guidelines and Paper/Slides Presentations as well as ASEANSAI KSC news through ASEANSAI website.


A survey was conducted requesting member SAIs to identify proposed projects for the ASEANSAI KSC Work Plan for the period 2016 -2017. Based on the feedbacks received from the member SAIs, the following projects with the estimated budget were identified:

<table>
<thead>
<tr>
<th>No.</th>
<th>Project</th>
<th>Project Leader (PL)/Host SAI</th>
<th>Budget (USD)</th>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Year 2016</td>
</tr>
<tr>
<td>1.</td>
<td>ISSAI Implementation Project</td>
<td>PL : Philippines</td>
<td>GIZ &amp; World Bank</td>
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<td>2.</td>
<td>Audit of Public Private Partnerships</td>
<td>PL/Host : Thailand</td>
<td>50,000</td>
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<td>3.</td>
<td>Audit of Revenue</td>
<td>PL : Malaysia</td>
<td>43,000</td>
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<td>Host: Lao PDR</td>
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<td>4.</td>
<td>Audit of Health Services</td>
<td>PL : Indonesia</td>
<td>50,000</td>
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<td></td>
<td></td>
<td>Host : Brunei</td>
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<td></td>
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<td></td>
<td>Year 2017</td>
</tr>
<tr>
<td>5.</td>
<td>ISSAI Implementation Project</td>
<td>PL : Philippines</td>
<td>GIZ &amp; World Bank</td>
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<td>6.</td>
<td>Audit of Land and Mineral Resources</td>
<td>PL : Indonesia</td>
<td>50,000</td>
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<td>Host : Vietnam</td>
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<tr>
<td>7.</td>
<td>Audit of Poverty Reduction and Foreign Assisted Fund</td>
<td>PL : Vietnam</td>
<td>53,000</td>
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The project leaders/project group 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.