

ASEANSAI KNOWLEDGE SHARING COMMITTEE TERMS OF REFERENCE

1. Background

1.1 The ASEANSAI was duly formed on November 16, 2011 in Bali, Indonesia as a professional organization which is autonomous, independent and non-political. Among its objectives are to build capacity and promote cooperation and understanding in the field of public sector auditing among the Members of ASEANSAI through exchange and sharing of experiences as well as lessons learnt.

1.2 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.

1.3 In continuance of the provision of this Article and in order to carry out its mandate, the ASEANSAI KSC Terms of Reference and Work Plan for 2012-2013 are developed.

2. Mandate

The primary mandate of the KSC is to encourage ASEANSAI cooperation, collaboration and continuous improvement through knowledge sharing. The scope of work includes the followings:

- i. To facilitate knowledge sharing programmes 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 organizations, if it is within the mandate of the respective SAIs; and
- vi. To define the goal and expected outputs and outcomes of the committee.

3. Membership

3.1 The Committee has six members comprising a Chair and five 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 listed as follows:

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| 1. | SAI of Malaysia | - | Chairman |
| 2. | SAI of Brunei Darussalam | - | Member |
| 3. | SAI of Cambodia | - | Member |
| 4. | SAI of Lao People's Democratic Republic (PDR) | - | Member |
| 5. | SAI of the Republic of the Union of Myanmar | - | Member |
| 6. | SAI of the Republic of the Philippines | - | Member |
| 7. | SAI of Thailand | - | Member |

3.2 Other ASEANSAI members may write to chairman of ASEANSAI KSC to express their interest in participating in the committee.

4. Objectives and General Work Plan

4.1 Objectives

- 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;
- ii. To assist and support ASOSAI and INTOSAI and other organisations in knowledge sharing and research collaboration development

4.2 General Work Plan

In order to accomplish the objectives, the general work plan for the 2012-2013 has been formulated as follows:

- i. Symposium, seminar, study visits relating auditing areas of mutual interest;
- ii. Parallel Audits on topics such as Water Resource Management, Hazardous Waste Management, Audit of Public Debts, Human Resource Development, etc, if it is within the mandate of the respective SAIs;
- iii. Research Projects on Quality Assurance in Auditing, Impact of Climatic Change, Establishment of SAI's Key Performance Indicators (KPIs), etc;
- iv. Sharing/dissemination of audit Guidelines/Manuals such as on Internal Auditing in the Public Sector, SAI's KPIs, Public Debts, Human Resource Development, procurement, risk based audit, fraud/investigative/forensic Audit, information technology audit through ASEANSAI portal and other media of communication.

- v. Secondment Programme on areas such as Financial Management Accountability Index, investigative/forensic audit, performance audit, peer review, audits on United Nations (UN) and other specialized UN agencies.

4.3 Proposed Work Plan for 2012-2013

The proposed Work Plan for 2012-2013 is depicted in **Annex 6**

5. Expected Outputs and Outcomes

5.1 Outputs expected are:

- Annual Report of ASEANSAI KSC Activity and Financial Performance
- Knowledge Sharing Activity & Financial Report
- Parallel Audits Reports
- Research Projects Reports
- Guidelines and manuals
- ASEANSAI Knowledge Sharing Portal linked to ASEANSAI website

5.2 Potential Outcomes are:

- Promotion of SAIs cooperation, collaboration and continuous improvement through knowledge sharing (best practice studies as well as research on issues of mutual interest and concern);
- Information sharing network aiming at enhancing the commitment of ASEANSAI members, offering mutual services and bridging possible gaps between management knowledge and information need among SAIs;
- Dissemination of KSC products - guidelines, survey, studies, databases and websites;
- Strengthening communication among ASEANSAI members as a result of free flow of information, ideas, experience and knowledge; and
- Promotion of partnerships with other organisations and academic / research institutions, including professional associations.

6. Meetings

6.1 The KSC shall meet at least once a year and it will be hosted on a rotation basis among the members. In addition, the KSC shall participate in the joint meeting of the 4 committees as specified by ASEANSAI Secretariat.

6.2 The host SAI, in coordination with the KS Chair, is responsible for the meeting organisation whilst the KS Chair is responsible for drafting the minutes of meeting. The draft minutes of meeting will be circulated for members' comments. After any amendments, the minutes will then be submitted to the Secretariat of ASEANSAI.

7. Decision Making

The resolutions of the meeting shall be made by consensus. The areas for decision making include, inter alia, the outputs of the Committee (e.g. reports, papers and proposals) for submission to the ASEANSAI Assembly. Where consensus cannot be achieved, the decisions of the Committee may be carried out by a simple majority of the total membership of the Committee, or in the case of a meeting, by a simple majority of the members present with the exception of the decision on the amendments to the KS terms of reference, which requires a two-thirds majority of votes. Regardless of the number of delegates, each SAI participating in a decision making process has the right to one vote.

8. Reporting

The Knowledge Sharing Chair is responsible to send semi-annual reports to the Executive Committee and to carry out final reporting to the Assembly on the Committee's overall activities and status of the ongoing projects.

9. Funding

The KSC activities will be funded by the relevant SAI member countries. All costs in respect of the participation in meetings such as travel and accommodation expenses which are not offered by the host SAI shall be borne by the respective attending delegates. Other costs related to the meetings such as costs for venue and meals shall be covered by the host SAI.

10. Roles and Responsibilities of the Chairman

As the leader of the KSC, the Chairman is responsible for the overall performance of the programmes including:

- i. Coordination of knowledge sharing activities, including programmes' design, implementation, monitoring and reporting;
- ii. Coordinating and maintaining contacts with members of the Knowledge Sharing Committee, other ASEANSAI Committees, ASOSAI, INTOSAI and other knowledge sharing programme partners;
- iii. Custody of knowledge sharing portal

11. Roles/Responsibilities of the Committee

- i. Identification and selection of appropriate knowledge sharing programme;
- ii. Develop programme design;
- iii. Implementation of the programme and analysis;
- iv. Preparation of technical progress reports and financial reports;
- v. Development of knowledge management system;
- vi. Linkages of programme activities among members, ASEANSAI and appropriate organisation (ASOSAI, INTOSAI or other organisations); and

- vii. Communication on knowledge sharing activities and results through mails, phone or emails.