



ANNUAL RESULTS REPORT 2015

ON THE IMPLEMENTATION OF ASEANSAI STRATEGIC PLAN 2014 - 2017



I. Introduction

The ASEANSAI Strategic Plan Committee (SPC) was established in 2011 to develop the Strategic Plan for ASEANSAI during the period. The first Strategic Plan (SP) 2014-2017 was approved at the 2nd ASEANSAI Assembly in 2013. The SPC is in charge of monitoring and measuring the implementation of the SP through Monitoring and Evaluation System supported by GIZ.

The Annual Results Report, as a tool of the system, is based on a very brief overview on the implemented activities and expenditure. It highlights the process measuring whether ASEANSAI has been implementing its activities according to plan and results monitoring whether the activities have achieved the desired direct results. The Report provides primarily regular assessment on the progress towards the defined objectives outlined in the ASEANSAI Strategic Plan.

The progress towards the ASEANSAI Strategic Objectives is relevant for making decisions. In case the performance is not proceed as envisaged, the management must consider the reasons for the discrepancy, and customize some strategies to adapt to the ASEANSAI Work Plan.

The Report helps to consider whether any adjustments in the strategic approach or the implementation of activities should be made. It thus provides a basis for the review of the Work Plans for the coming year, which allows ASEANSAI to regulate the implementation strategy to actual developments in a timely manner.

II. Overview on Committees' activities in 2015

1. Performance of Work Plans and Budget

There were 09 activities to be conducted in the year 2015 (*see Annex 1*). Thus, with reference to the Committee Work Plan, except for Rules and Procedures Committee (R&PC), others performed their activities/ events as planned.

Budget for the activities/ events were spent according to plan.



2. Progress towards the Strategic Plan and outcomes achieved

Many activities executed were contributed to Objective 3: "To improve the organization capacity building of member SAIs" and Objective 4: "To improve the audit capacity building of member SAIs ". Both of The Knowledge Sharing Committee (KSC) and Training Committee (TC) have been active in launching projects/ activities to promote the best practices exchanging, improve the professional and competent manner for member SAIs. Training activities were performed based on the SAIs' training needs and it is found that the projects/ activities aimed at achieving the concrete outputs (*see Annex 2*).

Furthermore, a number of activities implemented to contribute strategic objectives but there were no specific outputs achieved. For instance, although the KSC oriented their activities towards Objective 2 on "To promote the enhancement of the independence of the member SAIs" through sharing knowledge and experiences on the SAI's successful initiatives to enhance the independence, there was no concrete outcome obtained. Similarly, the Secretariat performed their activities towards the Objective 6 "To enhance partnership with donors to increase the effectiveness of foreign funded projects implemented within ASEAN Region" but none of Agreement/MoU has been signed between ASEANSAI and international donors in 2015. However, the connectivity between ASEANSAI and donors moved to a step since World Bank was approved to support ASEANSAI on the Long Term ASEANSAI Program on ISSAI Implementation (LTAPII) when GIZ became more selective in funding ASEANSAI activities.

ASEANSAI's Committees did not have any activities to contribute to Objectives 1 and Objective 5 of ASEANSAI Strategic Plan 2014 – 2017.

III. Issues arisen and recommendations for improvements

Since it was the first time that the Monitoring and Evaluation system to be formally applied, Committees found some confusion on how to follow the available structure of monitoring tools. The Committee Progress Report was prepared without sufficient information in quantitative and qualitative analysis. The SPC therefore had some difficulties in collecting and analyzing data into a consolidated report. The reporting period would also be highlighted for Committee Chairs so as to enable the SPC to



submit the Report to EC on schedule. It is hoped that a specific regulation on applying the Monitoring and Evaluation system would be developed for common application within ASEANSAI.

During the time that the ASEANSAI Strategic Plan 2014-2017 coming to an end, it is attempted for the SPC to consider a plan for approaching phase. A SPC meeting therefore should be intended to be held in 2016 to:

- (i) Evaluate the implementation of ASEANSAI Strategic Plan 2014 – 2017;
- (ii) discuss to customize the strategic objective (if needed) and orient the Strategic Plan ahead;
- (iii) improve the quality of executed activities within ASEANSAI to successfully achieve the objectives;
- (iv) improve quality of the report.



Annex 1

ASEANSAI ACTIVITIES/ EVENTS IMPLEMENTED IN 2015

Committee	Activities	Time	Venue
Knowledge Sharing Committee	1. Focus Group Discussion on Research Project on Public Procurement Audit	18-20 June	Malaysia
	2. Workshop on Water Management Auditing in ASEAN Countries	18 - 20 August	Indonesia
	3. Focus Group Discussion on Contract Procurement Audit	7 - 9 September	Malaysia
	4. Workshop on the use of CAATs to enhance audit efficiency	29 September - 1 October	Singapore
Training Committee	1. Product Development and Training Design Meeting for the Workshop on Risk- Based Approach on Financial Audit	14 – 26 June	Cambodia
	2. LTAPII online Course on Risk-based Approach in Financial Audit (RBAFA)	31 August - 18 September	
	3. LTAPII- Workshop on Risk-based Approach in Financial Audit	5-13 October	Vietnam
	4. ASEANSAI Writeshop on the Audit of Procurement	23-27 November	Philippines
Strategic Plan Committee	SPC Meeting on Communicating the ASEANSAI Monitoring System	19-23 January	Indonesia
Rules and Procedures Committee	Nil	Nil	Nil

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Performance of Work Plans and Budget	
Have the activities been implemented according to the Committee Work Plans?	- KSC : All activities were implemented as planned in the Committee Work Plans - TC: one activity was behind the schedule due to late notice from prospective host SAI regarding unavailability as well as internal clearance requirements from some member SAIs. - R&P: Activities were not completed as planned
Has the budget been spend as planned?	Yes
Progress towards the Strategic Plan	
Strategic Objective 1 To ensure the active role of the ASEANSAI in the ASEAN Community KPI: Number of co-operation areas / activities agreed between ASEANSAI and ASEAN: 2 (0%)	Strategic approach: An active role of ASEANSAI in the ASEAN Region is measured by signing a MoU on the principles and procedures for the engagement of ASEANSAI in the ASEAN institutions by 2017 (this is an output indicator; results from the MoU are to be achieved in the next strategic planning phase).
	Conducted activities: Nil
	Progress towards the Strategic Objective: Nil
	Next steps: Nil

<p>Strategic Objective 2 To promote the enhancement of the independence of the member SAIs</p> <p>KPI: Number of activities facilitated by ASEANSAI in compliance with the Lima and Mexico Declaration: 7</p> <p>(0%)</p>	<p>Strategic approach: The enhancement of SAI independence is measured by the number of improvement against ISSAI 10 ratings in a self-assessment by each SAI.</p> <p>Conducted activities: Although no concrete outcome was achieved towards SO2, all the activities of the KSC contribute the SO as a whole. They share knowledge and experiences on the SAI’s successful initiatives to enhance independence.</p> <p>Progress towards the Strategic Objective: The activities need to be executed with identification on specific outputs.</p> <p>Next steps: A knowledge-sharing seminar related to SAI independence will be planned.</p>
<p>Strategic Objective 3 To improve organizational capacity building of member SAIs</p> <p>KPI: Number of activities facilitated by the ASEANSAI to assist its members SAIs in developing their organizational capacities:</p>	<p>Strategic approach:</p> <ul style="list-style-type: none"> - Improvements of organizational capacity due to the exchange of good practices are measured against ratings from the Capacity Building Needs Assessment (CBNA) in a self-assessment by each SAI. - Improvements of audit capacity due to knowledge exchange with other SAIs are measured against ISSAI Level 4 in a self-assessment by each SAI. <p>Conducted activities:</p> <p>KSC:</p> <ul style="list-style-type: none"> - Focus Group Discussion (FGD) on Research Project on Public Procurement Audit (18 - 20 June

<p>Strategic Objective 4 To improve audit capacity building of member SAIs</p> <p>KPI: Number of activities facilitated by the ASEANSAI to assist its members SAIs in developing their audit capacities</p> <p>Total planned activities: 4</p>	<p>2015, 7 - 9 September 2015)</p> <ul style="list-style-type: none"> - Workshop on Water Management Auditing in ASEAN Countries (18 - 20 August 2015) - Workshop on the use of CAATs to enhance audit efficiency (29 September - 1 October 2015) <p>TC:</p> <ul style="list-style-type: none"> - Product Development and Training Design Meeting for the Workshop on Risk- Based Approach on Financial Audit (14 – 26 June 2015) - LTAPII online Course on Risk- based Approach in Financial Audit (31 August – 18 September 2015) - LTAPII Workshop on Risk- based Approach in Financial Audit (5 – 13 October 2015) - ASEANSAI Writeshop on the Audit of Procurement (23 – 27 November 2015 – 1st week of IDM)
<p>Total activities done: 6 (120%)</p>	<p>Progress towards the Strategic Objective:</p> <p>All activities were executed to promote the knowledge and experience sharing among the member SAIs. It is attempted to get the specific outputs for each activities such as:</p> <ul style="list-style-type: none"> - Research Report on Public Procurement Audit, Guideline on Public Procurement Audit. - Workshop Report on Water Management Auditing. - Knowledge Sharing Report from Workshop on the use of CAATs to enhance audit efficiency. - Draft audit plans of participating SAI audit teams, 27 capacitated SAI auditors in financial audit planning using risk- based audit approach, 11 committed ISAI Facilitators/ Mentors from 6 SAIs from LTAPII online Course. - Draft audit plans by each SAI participating in LTAPII. - Partial courseware for the Workshop on the Audit of Public Procurement developed during the initial IDM. <p>The ultimate goal was that through sharing the best practices, the quality of public sector auditing in South- East- Asia would be improved in professional and competent manner towards the SO.</p>

	<p>Next steps:</p> <ul style="list-style-type: none"> - The TC would take some additional actions to render onsite assistance. For instance, mentors may be allowed to go to SAIs upon their invitation. The inviting SAI and the SAIs of the invited mentors would make the TOR on matters related to the assistance. - Coordination between the KSC and TC to realize the envisaged objectives.
<p>Strategic Objective 5 To develop institutional relations with ASOSAI and INTOSAI</p> <p>KPI: Number of activities carried out by ASEANSAI in cooperation with ASOSAI and INTOSAI: 4</p> <p>(0%)</p>	<p>Strategic approach: tbd</p> <p>Conducted activities: Nil</p> <p>Progress towards the Strategic Objective: Nil</p> <p>Next steps: Nil</p>
<p>Strategic Objective 6 To enhance partnership with donors to increase the effectiveness of foreign funded projects implemented within the ASEAN Region.</p> <p>KPI: Number of agreements signed between</p>	<p>Strategic approach:</p> <ol style="list-style-type: none"> a. The cooperation with donors to support ASEANSAI will be measured by the amount of money from international donors to fund activities conducted by ASEANSAI. b. The effectiveness of projects funded by international donors will be measured through the signing of a tripartite agreement: An international donor and ASEANSAI sign an agreement on the procedures to audit internationally financed projects implemented in ASEAN countries (this is an output indicator; results from the agreement are to be achieved in the next strategic planning phase). <p>Conducted activities: GIZ provided sponsor for ASEANSAI activities to strengthen the capacity of ASEANSAI members.</p>

<p>ASEANSAI and international donors: 1</p>	<p>Progress towards the Strategic Objective:</p> <p>The relationship between ASEANSAI and donors was promoted as World Bank (WB) was approved to support LTAPII. They provide a grant amounting USD325,000.00 to the program.</p> <p>Next steps:</p> <ul style="list-style-type: none"> - The matter is still pending the approval from its regional Vice President.
<p>Need for Decision Making by the General Assembly / the EC</p>	
<ul style="list-style-type: none"> - Awareness on Monitoring and Evaluation System would be raised more comprehensively within ASEANSAI. It is hoped that a specific regulation on using the system as only tool for measuring the implementation ASEANSAI Strategic Plan 2014- 2017 would be promulgated. - ASEANSAI Rules and Procedures would be soon finalized to formalize the working arrangements of ASEANSAI 	