Gardens by the Bay

Gardens by the Bay is an integral part of a strategy by the Singapore government to transform Singapore into a Garden City
and yielded with fruitful outcomes which aimed to develop a tight bilateral cooperation on auditing.

The heads of two Supreme Audit Institutions (SAIs) met during the meeting, the heads of two Supreme Audit Institutions (SAIs) met for the first time in Moscow. They signed the Agreement on bilateral cooperation by setting trends of cooperation included exchanging both high ranked delegations and technical staff, and enhance sharing experiences and knowledge on auditing, particularly auditing on different sectors through training and seminar. Based on the signed Agreement, two sides will productively take the implementation of agreed areas of cooperation into account.

The official meeting between the SAO who acted as Supreme Audit Institution of Russian Federation and the SAO of Lao PDR was immensely successful and yielded with fruitful outcomes which aimed to develop a tight bilateral cooperation on auditing.

The official meeting was attended by 30 members of ASEANSAI. The ASEANSAI SOM aimed to discuss about the strategic issues such as Permanent Secretariat, rules and procedures, relation with donors, laga, ASEANSAI Song, Chairmanship, and Committee, and the tentative agenda of the ASEANSAI General Assembly in Batam Darussalam in November 2013. Meanwhile, the Strategic Plan Committee Meeting aimed to finalize the draft of the ASEANSAI Strategic Plan 2014-2017 before its endorsement in the General Assembly in Brunei Darussalam in November 2013.

In the Senior Officials’ Meeting, all senior officers represented all members of ASEANSAI agreed about three approaches that the donor cooperation should take to have cooperation with ASEANSAI, which were regional, demand-driven and coordinated. The three approaches that the donor cooperation should take to have cooperation with ASEANSAI, which were regional, demand-driven and coordinated. The donor cooperation should have a shared agenda, and if approval is received from the Assembly, representatives and will ask the donor organizations, the MOU would develop the draft of the ASEANSAI Agreement to revise the conditions of cooperation included exchanging both high ranked delegations and technical staff, and enhance sharing experiences and knowledge on auditing, particularly auditing on different sectors through training and seminar.

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Thank you and I encourage other members to actively give contributions to the newsletter. Finally, I would like to say thank you to SAI Cambodia, Lao, Malaysia and Singapore for their contribution to this newsletter.

For the Uniqueness column, Auditor-General’s Office Singapore (AGOS) internal audit unit (APIP) to increase state finance accountability in relation with BPK RI’s audit. BPK shared knowledge about the study on the role of government auditors from the regional office of both SAIs. In this program, BPK delegates was led by Board Member V of BPK, Mr. Agung Fimas Sujono, for Jelnor Malaysia the delegations led by Deputy Auditor General of Malaysia, Datuk Mohd Haji Amin, while for SAV the delegations consists of 24 auditors and/or assistant auditors which are representative from Northern of Regional Audit Office of Malaysia, such as Kedah, Perak, Penang and Perlis.

This program was held into two different activities, sharing knowledge for forum and sports activities. On the second session, both SAIs had sport activities. E.g. in last March, and the State Audit Office Vietnam (SAV) set up a task force of its own on assessment of ISSAI compliance. Furthermore, to achieve what has been engaged in at the ISSAI meeting in Manila, The Philippines on August 27th-30th, 2013.

On September 9-12, 2013, Auditor Jelnor Brunei Darussalam visited the Head Office of the Republic of Indonesia (BPK) for the purpose of having a pre-meeting to discuss about the transition process of ASEANSAI Chairmanship and Secretariat. The Chairmanship and Secretariat of ASEANSAI for the period of 2012-2013 will be ended in November 2013. The Chairmanship and Secretariat of ASEANSAI for the period of 2014-2015 will be held in Brunei.

The discussion was held at the Head Office of BPK in Jakarta, Indonesia. Brunei delegate was led by Mr. Mohd Haji Tajuddin (Acting Auditor General), he was accompanied by Ms. Fikriah binti Haji Budin (Auditor), Mr. Affandi bin Haji Jasni (Auditor), Mr. Arifuddin bin Haji Abd Manaf (Acting Assistant General Grade 3), Mr. Latin Teck (Auditor), Mr. Najamuddin bin Haji Asbadi (Auditor), Mr. Iskandar bin Haji Masin (Audit Inspector) and discuss about the ASEANSAI handover and Secretariat. The Chairmanship and Secretariat of ASEANSAI will be transferred from the Audit Board of the Republic of Indonesia to Jabatan Audit Brunei.

The study was conducted using various methodologies, (1) review of the related literature, (2) a qualitative approach, (2) focus group discussion with auditors and (3) hold survey with APPIP’s auditors as respondents. The study took six months to be completed since it involved 44 internal audit units of ministries and regional government and 49 echelons level of BPK. The result shows that BPK can make use of APPIP’s auditor competency, which in the end will lead to better independence from the agencies’ top managements, the competencies are still in question due to lack of relevant education and training, audit-related training, and internal auditing as national level audit certification. The quantity of APPIP’s auditors is also not sufficient to cope with the requirements assigning efficiently and effectively. It is only 16.8% of APPIP’s who are available from the number of required auditors.

Regarding cooperation between BPK and APPIP, the study explain that APPIP’s most significant role is to monitor following up actions upon BPK’s audit results. APIP is a coordinator for submitting, discussing, assessing, and evaluating the results of the cooperation at the planning and reporting stage between BPK and APPIP. In general, the condition is due to the absence of low regulating cooperation between BPK and APPIP itself and the lack of communication between them. These can be seen from unsolved discrepancy on BPK’s audit finding, and audit engagement on the same topic at the same time by both of them.

In the context of cooperation, the R&D Directorate decided to perform a study regarding APPIP’s role in increasing the state financial accountability in relation to BPK’s audit.

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