



ASEAN SUPREME AUDIT INSTITUTIONS



MINUTES OF

# ASEANSAI ASSEMBLY MEETING



AGO



**8 FEBRUARY 2015**

The Royale Chulan Kuala Lumpur

**MINUTES OF  
THE ASEANSAI ASSEMBLY MEETING, FOCUS GROUP DISCUSSION  
ON ISSAIs IMPLEMENTATION AND  
THE ASEANSAI TECHNICAL MEETING  
8 February 2015, Kuala Lumpur, Malaysia**

**1. THE ASEANSAI ASSEMBLY MEETING**

**1.1 ATTENDEES**

1.1.1 The ASEAN Supreme Audit Institutions (ASEANSAI) Assembly Meeting was attended by the ASEANSAI delegations from:

1. Jabatan Audit Brunei Darussalam
2. National Audit Authority of Kingdom of Cambodia
3. Audit Board of the Republic of Indonesia
4. State Audit Organization of Lao P.D.R
5. Jabatan Audit Negara Malaysia
6. Commission on Audit of the Republic of Philippines
7. Auditor General's Office of Singapore
8. Office of the Auditor General of Thailand
9. State Audit of Vietnam

1.1.2 The heads of ASEANSAI delegations are as per **Table 1** below:

**Table 1  
The ASEANSAI Heads of Delegation**

No.	Name of ASEAN Supreme Audit Institution	Name of Head of Delegation	Designation
1	Jabatan Audit Brunei Darussalam	H.E. Matali bin Haji Md. Yusof	Auditor General cum Chairman of ASEANSAI
2	National Audit Authority of Kingdom of Cambodia	H.E. Madam Som Kim Suor	Auditor General cum Vice Chairman of ASEANSAI
3	Audit Board of the Republic of Indonesia	H.E. Dr. (Mr.) Harry Azis	Chairman of BPK
4	State Audit Organization of Lao P.D.R	H.E. Dr. (Mrs.) Viengthong SIPHANDONE	President of SAO



**Table 1**  
**The ASEANSAI Heads of Delegation (cont...)**

No.	Name of ASEAN Supreme Audit Institution	Name of Head of Delegation	Designation
5	Jabatan Audit Negara Malaysia	H.E. Tan Sri Dato' Setia Ambrin bin Buang	Auditor General
6	Commission on Audit of the Republic of Philippines	Mr. Jose A. Fabia	Commissioner
7	Auditor General's Office of Singapore	Ms. Mabel Watt Pui Yee	Assistant Auditor-General
8	Office of the Auditor General of Thailand	Mrs. Sirin Phankasem	Deputy Auditor General
9	State Audit of Vietnam	Dr. (Mr.) Doan Xuan Tein	Deputy Auditor General

1.1.2 The list of delegates is as attached in **ANNEX 1**.

## **1.2 THE OPENING SESSION**

1.2.1 The opening session of the ASEANSAI Assembly Meeting was attended by the Chief Guest of Honour, The Honourable Dato' Sri Anifah bin Haji Aman, Minister of Foreign Affairs, ASEAN ambassadors, representatives from *Deutsche Gesellschaft fuer Internationale Zusammenarbeit GmbH (GIZ)*, World Bank and the Asian Development Bank (**ADB**) as well as the ASEAN Secretariat and Senior Officials of the National Audit Department of Malaysia.

1.2.2 The session began with the Malaysian National Anthem, Brunei Darussalam National Anthem and ASEANSAI Song, followed by the recital of prayers. A video clip about ASEANSAI since its inception was shown to the audience.

1.2.3 In the Welcoming Address, His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Auditor General of Malaysia as Chair of ASEANSAI Knowledge Sharing Committee and host of the ASEANSAI Assembly Meeting expressed his great pleasure to host the Meeting and welcomed everyone to Kuala Lumpur. He also conveyed his gratitude for the gracious presence of the Chief Guest of Honour, The Honourable Dato' Sri Anifah bin Haji Aman, the Minister of Foreign Affairs.

1.2.4 His Excellency Tan Sri Dato' Setia Ambrin bin Buang emphasised the need to step up the regional cooperation among the supreme audit institutions to address issues of common interests in view of the new developments and challenges in the government and public sector auditing environment. This type of cooperation is in

line with the 2015 ASEAN Community agenda and he added that the benefit for ASEAN is to encourage the enhancement of accountability, transparency, efficiency and effectiveness in the region.

- 1.2.4 His Excellency Tan Sri Dato' Setia Ambrin bin Buang also reflected on the progress and achievements of activities carried out by the Knowledge Sharing Committee (KSC) since 2012. He strongly supported the strategic collaboration initiative between ASEANSAT and the development partners – GIZ, ADB and World Bank to enhance the capacity building and knowledge sharing of the ASEANSAT member countries. The full text of the Welcoming Address is in **ANNEX 2**.
- 1.2.5 The Opening Address was delivered by His Excellency Awang Matali bin Haji Md. Yusof, Auditor General of Brunei Darussalam as Chairman of ASEANSAT for the period 2013 – 2015. His Excellency Awang Matali bin Haji Md. Yusof expressed his deepest appreciation to His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Auditor General of Malaysia and the National Audit Department of Malaysia for hosting the ASEANSAT Assembly Meeting.
- 1.2.6 His Excellency Awang Matali bin Haji Md. Yusof highlighted the significant milestones achieved by ASEANSAT since its inception whereby in the past three years, ASEANSAT has organised more than twenty (20) activities in the forms of meetings, seminars, workshops and symposiums. His Excellency Awang Matali bin Haji Md. Yusof acknowledged and thanked the dedicated efforts of the ASEANSAT Secretariat, the Knowledge Sharing Committee, the Training Committee, the Rules and Procedures Committee and the Strategic Planning Committee for their efforts to enhance the capacity building of the members.
- 1.2.7 His Excellency Awang Matali bin Haji Md. Yusof also conveyed his deepest appreciation to the GIZ for their donor support whereby they have provided assistance on certain aspects of ASEANSAT's knowledge sharing and training activities. His Excellency Awang Matali bin Haji Md. Yusof ended the Opening Address by calling for a "common voice" which is in line with ASEAN's "One Voice, One Community", by collaborating and constructively engaged more closely than ever to reflect that ASEANSAT members can together resolve common agendas on significant issues relating to ASEANSAT. The full text of the Opening Address is in **ANNEX 3**.

### **1.3 SPECIAL ADDRESS ON "ASEAN COMMUNITY"**

- 1.3.1 The Chief Guest of Honour, The Honourable Dato' Sri Anifah bin Haji Aman, Minister of Foreign Affairs, delivered a Special Speech on ASEAN Community. In his address, His Honourable pointed out:



- ❖ As Chairman of ASEAN, Malaysia's main role is to ensure the full implementation of the Roadmap for ASEAN Community (2009-2015) and to develop a Post-2015 Vision document to ensure ASEAN's sustainability covering all elements of peoples' well-being and livelihood.
- ❖ Malaysia aims to create a truly "People-Centred ASEAN" and continue to uphold the "ASEAN Centrality" role.

1.3.2 The Honourable Dato' Sri Anifah bin Haji Aman also acknowledged the active role of ASEANSAI in fostering governmental accountability and good governance. He hoped that the role and capacity of ASEANSAI would be further enhanced under the Post-2015 Vision document of ASEAN.

1.3.3 The Honourable Dato' Sri Anifah bin Haji Aman informed that Malaysia is currently working towards developing the Post-2015 Vision and the Attendant Documents of the three Community Pillars for the period 2016-2026 which will be submitted for adoption at the 27<sup>th</sup> ASEAN Summit in November 2015 in Kuala Lumpur. The Honourable Dato' Sri Anifah bin Haji Aman urged ASEANSAI to propose strategic objectives and action lines on areas such as transparency and accountability to Malaysia as Chair of the High Level Task Force on ASEAN Community Post-2015 Vision or through national focal points. The Honourable Dato' Sri Anifah bin Haji Aman assured that all constructive views and inputs from the stakeholders would be taken into account when building the Post-2015 Vision. The full text of the speech is shown in **ANNEX 4**.

#### **1.4 SPEECH ON THE ROLE OF SAI LEADERSHIP IN ISSAIs IMPLEMENTATION**

1.4.1 Ms. Archana P. Shirsat, Deputy Director General & Head of Capacity Development for INTOSAI Development Initiative (**IDI**) talked about the SAI leadership role in implementing and assimilating ISSAIs. The four important elements to realize the ISSAIs implementation were a culture of quality, insistence on performance, accountability and learning & development.

1.4.2 Ms. Archana P. Shirsat also highlighted the IDI's future plan for the period 2015 – 2018 focusing on seven global priorities which is SAI Strategy, Performance and Reporting; Support for Implementing ISSAIs (including certification); SAI-Stakeholder Relations; Enhancing SAIs Role in Countering Fraud & Corruption; Supporting Institutional Capacity Development; Enhancing eLearning Capacity and SAI Young Leaders Programme. The presentation slides are shown in **ANNEX 5**.

## **1.5 PROCEEDINGS OF THE MEETING**

### **1.5.1 Opening Remarks from the ASEANSI Chairman**

The ASEANSI Assembly Meeting was presided over by His Excellency Awang Matali bin Haji Md Yusof, Auditor General of Brunei Darussalam as the Chairman of the ASEANSI. His Excellency Awang Matali bin Haji Md Yusof highlighted as follows:

- Thanked the host, His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Auditor General of Malaysia and National Audit Department of Malaysia for their hard work and dedication towards making the ASEANSI Assembly Meeting a reality;
- Congratulated State Audit Office of Vietnam for being voted to host the 14<sup>th</sup> ASOSAI Assembly in 2018 during the 47<sup>th</sup> ASOSAI Governing Board Meeting;
- Thanked Office of The Auditor General of The Union of Myanmar for their valuable contribution on auditing the ASEANSI Financial Statements for the Year Ended 31 December 2013 which was endorsed during the Executive Committee Meeting in Cambodia in October 2014;
- Congratulated His Excellency Dr. Harry Azhar Azis on His Excellency's appointment as the new Chairman of Badan Pemeriksa Keuangan (**BPK**), Republic of Indonesia, and his continuing leadership and support to ASEANSI especially Badan Pemeriksa Keuangan's role as ASEANSI Secretariat Function;
- Congratulated His Excellency Mr. Pisit Leelavachirapas on His Excellency's appointment as the new Auditor General of Thailand; and
- Expressed highest appreciation to all four committees, Secretariat Function and Administration Function for their effort, collaboration and synergy in ensuring the success of the ASEANSI activities. The activities have enhanced the capacity development and strengthened the relationship amongst ASEANSI members.
- Informed the delegates about the discussions on the proposal on the restructuring of ASEANSI Secretariat and the proposal on the regional technical assistance from Asian Development Bank for ASEANSI. The discussions took place during the Executive Committee Meeting held in Cambodia on 21<sup>st</sup> October 2014. Currently, there are two secretariat functions namely Secretariat Function under Badan Pemeriksa Keuangan, Republik

Indonesia and Administration Function under Jabatan Audit Brunei Darussalam. It was proposed that the ASEANSI will have one main secretariat with a fixed tenure. As a result of this proposal, there is a need to amend the ASEANSI Agreement. This proposal and the draft amendments have been circulated to all members for comments.

- Acknowledged that the ASEANSI members are awaiting for internal clearance in accordance with each country's respective laws and regulations. Once the internal clearance is resolved, the Amendment to ASEANSI Agreement will be submitted for endorsement during the ASEANSI Summit in Cambodia in November 2015.

The presentation slides on the Opening Remarks from His Excellency Awang Matali bin Haji Md. Yusof are in **ANNEX 6**.

#### 1.5.2 **REPORTS OF THE ASEANSI SECRETARIAT FUNCTION AND COMMITTEES**

The reports of the Heads of the ASEANSI Secretariat function and ASEANSI Committees are attached in **ANNEX 7 – 10**.

##### **A. Report From Secretariat Function**

The first report by the ASEANSI Secretariat Function commenced with remarks from His Excellency Dr. Harry Azhar Azis, Chairman of the Badan Pemeriksa Keuangan (**BPK**), Republic of Indonesia. His Excellency introduced himself as the new appointed Chairman of BPK and reassured BPK's strong commitment for ASEANSI by providing continuous support in all ASEANSI activities as well as for the Secretariat.

Mr. Hendar Ristriawan, Head of ASEANSI Secretariat Function, then delivered the progress report of the ASEANSI Secretariat Function as summarised below:

- i) Report of the Secretariat in align with the Strategic Objective of ASEANSI and the Work Plan which consist of external relations (donor relations, ASOSAI, INTOSAI and ASEAN); Annual Contribution and Financial Report; activities with other committees and administrative matter.
- ii) Restructuring the Secretariat including the background (Senior Official Meeting Manila August 2013 and ASEANSI General Assembly Meeting Brunei Darussalam November 2013); matters of consideration (knowledge management, project management, communication and administration, maintaining the external relations and event management) and the re-



organisation concept (organisation structure, function and duties, tenure and requirement).

- iii) The Government of Japan has approved Regional Technical Assistance (**RETA**) Project to provide the grant on ISSAI implementation for ASEANSATotaling to USD800,000. The project consists of three phases: mapping, updating guidance, and knowledge dissemination to other members for the duration of 24 months. The proposal will expire if the Memorandum of Understanding (**MoU**) is not signed within 6 months since its approval (starting from 27 August 2014). This support is provided to all ASEANSATotaling members, where each SAI will have equal rights and obligations. A MoU will be signed between ADB and ASEANSATotaling, covering investment activities that will be provided equally for all ASEANSATotaling members.
- iv) Results of the Donor Coordination Meeting held on 7 February 2015:
  - ❖ ADB agreed to provide assistance to all member SAIs under the umbrella of the MoU between ASEANSATotaling and ADB. ADB will also provide assistance to 3 SAIs (State Audit Organization of Lao PDR, Office Auditor General of Myanmar, and Commission on Audit of Philippines) to build their capacities in ISSAI implementation and bilateral MoU be signed with the 3 SAIs, ASEANSATotaling will be notified and informed about the activities and its progress.
  - ❖ World Bank will support on ISSAI Facilitator Pool with IDI assistance for methodology, certification and course. In the future ASEANSATotaling may start certifying the SAI member's auditors.
  - ❖ GIZ will support the implementation of ASEANSATotaling Strategic Plan. They will focus on the overall ISSAI implementation projects to ensure high compliance with the standards.

The presentation slides are in ANNEX 7.

## **B. Report From Training Committee**

The meeting continued with the report presentation from Commission on Audit (**COA**) of Philippines as the Chair of Training Committee and ISSAI Implementation Project Leader. The report was presented by Ms. Melanie. R. Anonuevo, Director IV. The followings are the summary of the presentation:

- i) Training activities in 2014 namely, Instructor's Design Meeting (**IDM**) for the Course Design & Development and Instructional Techniques Workshop (**CCDITW**) held on 3 until 14 March 2014 in Bali, Indonesia and the CDDITW on 9 until 20 June 2014 in Johor Bahru, Malaysia. The second workshop was the IntoSAINT Moderator Training/Workshop in Nha Trang City in Vietnam on 1 until 5 December 2014. Results of those workshops were:

- 1) **Course Design & Development and Instructional Techniques Workshop In Johor Bahru, Malaysia**

A total of 32 staff from 9 SAIs were trained in designing and developing a course with its courseware, as well as various skills to be an effective facilitator. During the CCDITW, a package of courseware was developed for cooperative audit, financial audit, procurement audit and performance audit.

- 2) **IntoSAINT Moderator Training/Workshop In Nha Trang City, Vietnam**

An action plan for the implementation of the rollout of IntoSAINT assessments in the participants' respective SAI was determined, 19 personnel from 7 SAIs were trained on conducting integrity self-assessment. Training Committee will spread an awareness campaign among SAI Heads for them to support workshop result, involving Letter to Head of SAIs and conduct of a Senior Management Meeting on integrity leadership lessons learned from conducted self-assessments in December 2015. Then conducting regional (ASEANSAI) rollout of the IntoSAINT self-assessment to raise the integrity-awareness of a large number of SAI staff, would require more trained moderators, in addition to those initially trained. Hence, a pilot training is planned to be held at SAI Indonesia's training center in September 2015.

- ii) Conducting training needs assessment (TNA) in 2015 to determine the capacity building needs of the ASEANSAI members and the right interventions or strategies to address these needs. Results of this assessment is due in the 2<sup>nd</sup> quarter of 2015.
- iii) Some of the training activities planned in the upcoming months are Instructor's Design Meetings (IDM) for Internal Control (IC) scheduled on 9<sup>th</sup> to 20<sup>th</sup> March 2015 to be hosted by SAI Philippines, the IC Workshop on 19<sup>th</sup> to 30<sup>th</sup> May 2015 which will be hosted by SAI Thailand as the co-project leader.

- iv) As a follow-up ISSAI Workshop in Bandung, work plan on the ISSAI Implementation Project namely the conduct of IDM on IC and its workshop; Risk-Based Audit sub project (involving project planning meeting, designing courseware, conducting the training, doing parallel audits, evaluating the project and disseminating lessons learned) and increasing the pool of ISSAI Facilitators.

The presentation slides are in ANNEX 8 & 9.

### **C. Report from Strategic Planning Committee (SPC)**

The last committee report was from the Chair of Strategic Planning Committee which was delivered by Mr. Phan Truong Giang from State Audit of Vietnam (SAV). Mr. Phan Truong Giang reported on the progress of the ASEANSAI Monitoring and Evaluation System.

- i) The process of developing monitoring and evaluation system, starting from the parallel meeting at the ASEANSAI Technical Meeting in January 2014 in Jakarta until well developed and was communicated to all members through 6<sup>th</sup> SPC Meeting in January 2015, in Jakarta. Next step is to develop the semi-annual and annual reports for 2014 using the monitoring tools.
- ii) The monitoring is aimed to inform the Executive Committee about the progress on achieved results and enable management decisions on the adjustment of the Strategic Plan or the work plans. On the other hand, evaluation aimed to make analysis based on key performance indicators and programs, lesson learned and identification of opportunities for improvements.
- iii) The output of the Monitoring System is the Annual Report. The Participants' Evaluation Sheet and Event Assessment Sheet provided by Project Leader/Event Organiser/host SAI will be sent to the respective Committee Chair and a copy to be given to the SPC Chair for the preparation of Committee Progress Report. In December of each year, Committee Chair shall send it to the SPC and Secretariat for developing Annual Report by the SPC Chair to be reported at the ASEANSAI Assembly.

The presentation slides are in ANNEX 10.



### 1.5.3 **SEEKING CONSENSUS FROM THE ASSEMBLY**

The meeting continued with seeking consensus from the Assembly on the Proposal on the Restructuring of ASEANSAI Secretariat and ADB Proposal on RETA for ASEANSAI. His Excellency Awang Matali bin Haji Md. Yusof, Auditor General of Brunei Darussalam as Chairman of ASEANSAI, led the process of consensus by summarising the Proposal on the Restructuring of the ASEANSAI Secretariat which is the merger of the two different functions of the Secretariat into one ASEANSAI Secretariat and the tenure of the Secretariat will be for six years.

The Chairman of ASEANSAI requested the member SAIs to raise their signage to indicate their agreement. However, due to the absence of SAI Myanmar, the full consensus was not reached. Therefore, it was proposed that the finalising and refining of the draft Amendment to ASEANSAI Agreement, ADB Proposal on RETA and the MoU will be further discussed at the ASEANSAI Technical Meeting in the afternoon.

### 1.5.4 **CONCLUDING REMARKS/CLOSING**

His Excellency Awang Matali bin Haji Md. Yusof, Auditor General of Brunei Darussalam as Chairman of ASEANSAI delivered his concluding remarks. His Excellency Awang Matali bin Haji Md. Yusof highlighted/reiterated the followings:

i) Amendment to ASEANSAI Agreement

Matters agreed in the ASEANSAI Technical Meeting later shall be incorporated to the Amendment to ASEANSAI Agreement and will be brought forward for signing at the ASEANSAI Summit in Cambodia in November 2015.

ii) Draft Memorandum of Understanding Between ASEANSAI and Asian Development Bank

Draft MoU can be signed after all ASEANSAI members have obtained the internal clearance before the expiration date of Government of Japan's Approval.

His Excellency Awang Matali bin Haji Md. Yusof's Concluding Remarks are shown in **ANNEX 11**.

The ASEANSAI Assembly Meeting ended at 1:00 p.m.

## **2. FOCUS GROUP DISCUSSION ON ISSAI Implementation**

2.1 Focus Group Discussion on ISSAI Implementation between INTOSAI Development Initiative (**IDI**) Representative and ASEANSI (Chair of Knowledge Sharing Committee, ISSAI Project Leader and Sub Project Leaders) aimed at discussing the possible elements of cooperation between ASEANSI and IDI in the ISSAI Implementation Project as well as the technical assistance IDI could provide, to explore more on what ASEANSI needs, what IDI could contribute, and the form of cooperation between ASEANSI and IDI.

2.2 The scopes of the discussion were:

- i) Which stages in the certification framework that IDI will support the ASEANSI ISSAI Implementation Project, specifically in the ISSAI Facilitator Pool;
- ii) Type of technical assistance IDI may provide (module, methodology, training/workshops, certification, supervision, subject matter expert, piloting, parallel audit, et cetera) for the ISSAI Implementation activities planned by ASEANSI (increasing the ISSAI Facilitator Pool, training on internal control and training on risk-based audit).

2.3 Results of the discussion were:

- i) ASEANSI can use IDI training materials to train the ASEANSI ISSAI facilitators for certification. However, IDI emphasised that the training materials has copyright and the users must acknowledge the IDI copyright. SAI Philippines will write officially to IDI on the use of the training materials.
- ii) SAI Philippines suggested the ISSAI learning methods will be spending 2-3 days in classroom and sending the participants to the field to implement the skills and knowledge that they learned in the classroom. This is to validate the transfer the knowledge from ISSAI trainers to the work based. The coach is needed in this method and SAI Philippines needs assistance from IDI to implement the project.
- iii) SAI Philippines raised the need for the ISSAI certification programme for ASEANSI and request IDI's assistance for the program. IDI is of the opinion that ASEAN SAIs should strengthen its capacity in ISSAI before going into certification. According to them, independent quality assurance will help the assessment of ISSAI compliance. Furthermore, IDI has also launched the IDI Certified ISSAI Facilitators programme which is opened to INTOSAI and

ASOSAI members. Their certification program took some time to implement to ensure the quality of facilitators. They proposed that ASEANSAT could work with other party for the certification program. SAI Brunei Darussalam also suggested the need to look upon some basic level approach before stepping into the ISSAI Certification Program.

- iv) SAI Malaysia raised the issue on the limited accessibility of the IDI ISSAI Compliance Assessment Tool (**iCAT**) Facilitators Portal which is only for the Facilitators. It is requested that IDI opened the portal to certain levels of officers at the SAIs to participate in the forum on ISSAIs. SAI Philippines also expressed their strong interest to participate in the portal. It was decided that IDI will open the ASEANSAT iCAT community portal and they will send the password to all the ASEANSAT members.
- v) SAI Indonesia emphasised the importance of implementing ISSAI in more holistic manner by having strong basic foundation of understanding ISSAI from many perspective (institutional/professional level). By having the ISSAI facilitators pool, ASEANSAT will have foundation to implement ISSAI Implementation Initiative (**3I**) in the region.

2.4 The discussion ended at 3:00 p.m.

### **3. THE ASEANSAT TECHNICAL MEETING**

#### **3.1 PARTICIPANTS OF THE ASEANSAT TECHNICAL MEETING**

- 3.1.1 The ASEANSAT Technical Meeting was attended by representatives of the SAIs and the list of the participants is attached in **ANNEX 12**.

#### **3.2 OPENING REMARKS**

- 3.2.1 The technical meeting was led by Mr. Hendar Ristriawan, Head of ASEANSAT Secretariat Function to discuss the outstanding issues from the ASEANSAT Assembly Meeting. Mr. Hendar Ristriawan explained about rules of the meeting where the participants are welcomed to give any comments. If there is none, it was assumed that all members agree with the point.



### 3.3 DISCUSSION ON OUTSTANDING ISSUES

3.3.1 As agreed at the ASEANSI Assembly Meeting, the ASEANSI Technical Meeting will discuss on the refinement of the restructuring of the ASEANSI Secretariat and the detailed amendments of the Amendment ASEANSI Agreement. Suggestions from the SAIs are as follows:

i) Tenure of the ASEANSI Secretariat

SAI	Comments
Jabatan Audit Negara Malaysia	4 years - to give opportunity to the other SAI becoming the Secretariat and refer to the ASOSAI
Commission on Audit of Philippines	no comment
Auditor-General Office of Singapore	no comment
Office of Auditor General of Thailand	no comment
State Audit of Vietnam	agreed with 6 years
State Audit Organization of Lao PDR	agreed with 6 years
National Audit Authority of Cambodia	agreed with 4 and 6 years
Jabatan Audit Brunei Darussalam	agreed with 6 years
Badan Pemeriksaan Keuangan Republik Indonesia	agreed with 6 years

Eight SAIs agreed with the tenure of 6 years for the ASEANSI Secretariat.

ii) Role of the Secretariat as driving force

SAI	Comments
Jabatan Audit Negara Malaysia	no comment
Commission on Audit of Philippines	no comment
Auditor-General Office of Singapore	no comment
Office of Auditor General of Thailand	no comment
State Audit of Vietnam	agreed
State Audit Organization of Lao PDR	no comment
National Audit Authority of Cambodia	agreed
Jabatan Audit Brunei Darussalam	agreed
Badan Pemeriksaan Keuangan Republik Indonesia	agreed

- iii) Matters related with the amendments of the ASEANSAI agreement related to the ASEANSAI Secretariat

SAI	Comments
Jabatan Audit Negara Malaysia	no comment
Commission on Audit of Philippines	agreed with the merging
Auditor-General Office of Singapore	comment on the outstanding concerns raised in AGO's email dated 6 January 2015 to Secretariat which included the conditions on the election of Secretariat such as the number of times the Secretariat can be re-elected, the likely costs of running the Secretariat and the staffing requirements. Consensus should be reached on some of these higher level issues before amendments to Agreement can be drafted
Office of Auditor General of Thailand	will discuss with the new Auditor General
State Audit of Vietnam	agreed with Singapore, need procedures for Amendment to ASEANSAI Agreement
State Audit Organization of Lao PDR	agreed
National Audit Authority of Cambodia	suggest to ask Myanmar whether they are fine with the clarification and OAG of Thailand who need time to discuss
Jabatan Audit Brunei Darussalam	agreed with Singapore, some of it need high authority's agreement

3.3.2 The Meeting agreed to discuss further the ADB Proposal on RETA for ASEANSAI and to refine the MoU between ASEANSAI and ADB. Each SAI was given chance to convey their inputs/comments on the ADB Proposal and its draft MoU. After several intense discussions on the proposal, ADB came up with the new MoU which was submitted on January 26th, 2015. The MoU stated that ADB will give technical assistance to all 10 members of ASEANSAI to comply with the International Standard of SAIs (ISSAIs).

3.3.3 The results of the Meeting were as follows:

- i) Jabatan Audit Malaysia required three months to process the internal clearance, and asking the possibility to extend the date of expiration.

- ii) Commission on Audit of Philippines commented on the scope of the MoU, there should not be overlapping among the donors. They noted that MoU with ADB is intended to benefit all ASEANSAT members but the detail was not clear yet.
- iii) Auditor-General Office of Singapore commented that they needed some time to clear the wording with their legal side.
- iv) Office of Auditor General of Thailand had the same comments with AGO of Singapore that they needed time to clarify.
- v) State Audit of Vietnam commented that 3 months is enough to process the internal clearance.
- vi) State Audit Organization of Lao PDR commented that it would take 2 months to process the internal clearance.
- vii) National Audit Authority of Cambodia had no problem with the time.
- viii) Jabatan Audit Brunei commented that in their capacity as Chairman of ASEANSAT, they would need consensus from all SAIs to sign the MoU and then the Chairman would need consent from high authority in Brunei Darussalam to sign the MoU.

### **3.4 CONCLUDING REMARKS/CLOSING**

3.4.1 Mr. Hendar Ristriawan, the Head of the ASEANSAT Secretariat gave his concluding remarks. Mr. Hendar Ristriawan highlighted the main issues that have agreed during the ASEANSAT Technical Meeting as follows:

- i) Amendment to ASEANSAT Agreement

SAI Indonesia will be drafting the revised Amendment to ASEANSAT Agreement after taking into consideration of the issues that have been agreed on the proposal on restructuring the ASEANSAT Secretariat. The signing of the Amendment to ASEANSAT Agreement is targetted to be held during the ASEANSAT Summit in November 2015.

- ii) Draft MoU Between ASEANSAT and ABD

SAI Indonesia will revise the draft MoU between ASEANSAT and ADB by taking into consideration the issues that have been discussed during the Donor Coordination Meeting on 7<sup>th</sup> February 2015. The revised draft MoU will

be circulated to all ASEANSAT members and at the same time SAT Indonesia will request ABD to extend the RETA in order for all ASEANSAT members to obtain the internal clearance.

3.4.2 The ASEANSAT Technical Meeting ended at 5:00 p.m.

## LIST OF ATTENDEES

No.	Name	Designation
<b>A</b>	<b>Brunei Darussalam / Jabatan Audit Brunei Darussalam</b>	
1	Matali bin Hj Md. Yusof	Auditor General
2	Pengiran Fauziah binti Pengiran Haji Muhd Kifli	Acting Senior Assistant Auditor General
3	Hajah Hartini binti Haji Abdul Halim	Acting Senior Assistant Auditor General
4	Norasmah binti Haji Ali	Assistant Auditor General Grade I
5	Voo Kiaw Lan	Senior Auditor
6	Haji Md Hassenol bin Haji Abdul Rahman	Senior Auditor
7	Fakhrul Anwar bin Jasdi	Auditor
<b>B</b>	<b>Cambodia / National Audit Authority of Cambodia</b>	
8	Mrs. Som Kim Suor	Auditor General/ Head of SAI
9	Mr Long Atichbora	Deputy Secretary General/Delegate
10	Mr. Samrit Sat	Deputy Secretary General/Delegate
11	Mr. Chea Sophat	Deputy Director of Technical Department/Delegate
12	Mrs. Kong Leakhena	Chief of International Relations Office/Translator

## LIST OF ATTENDEES

No.	Name	Designation
<b>C</b>	<b>Indonesia / The Audit Board of The Republic of Indonesia</b>	
13	Dr. (Mr.) Harry Azhar Azis	Chairman of BPK/Head of SAI
14	Mr. Hendar Ristriawan	Secretary General of BPK and Head of Secretariat/Delegate
15	Mr. Bahtiar Arif	Principal Director of Research & Development/Delegate
16	Mr. Raden Yudi Ramdan Budiman	Head of Public Relations & International Cooperation Bureau/Delegate
17	Mr. Wahyudi	Head of INTOSAI, ASOSAI & ASEANSI Sub Division/Delegate
18	Mrs. Yuli Puspitasari	Staff of INTOSAI, ASOSAI & ASEANSI Sub Division/Delegate
19	Mrs. Indria Trianata	Chairman's Assistant/Delegate
<b>D</b>	<b>Laos / State Audit Organization of Lao PDR</b>	
20	Dr. (Mrs.) Viengthong SIPHANDONE	President of SAO/Head of SAI
21	Dr. (Mrs.) Douangmaly SENGCHANSOULIYA	Director General/Delegate
22	Mr. Sonephet DORABOUT	Head Division/Delegate
23	Mr. Vannasao Soumpholphakdy	Head of Division/Delegate

## LIST OF ATTENDEES

No.	Name	Designation
24	Mr. Alounyadeth Syhanouvong	Officer/Delegate
25	Mr. Bounthavy PHILAVONG	Officer/Delegate
<b>E</b>	<b>Malaysia / National Audit Department of Malaysia</b>	
26	Tan Sri Dato' Setia Ambrin bin Buang	Auditor General
27	Datuk Hj. Anwari bin Suri	Deputy Auditor General (Federal)
28	Dato' Mustafa bin Hj. Saman	Deputy Auditor General (State)
29	Mr. Zulkipli bin Abdullah	Director
30	Ms. Hjh. Noor Akma binti Mohd Baki	Director
31	Dr. Masiah binti Ahmad	Deputy Director
<b>F</b>	<b>Philippines / Commission on Audit</b>	
32	Mr. Jose A. Fabia	Commissioner/Head of Delegates
33	Mrs. Luz Loreto-Tolentino	Assistant Commissioner/Delegate
34	Mrs. Melanie R. Anonuevo	Director IV/Delegate
35	Mrs. Mary Joyce Garcia Eruma	Staff Auditor V/Delegate

## LIST OF ATTENDEES

No.	Name	Designation
<b>G</b>	<b>Singapore / Auditor-General's Office</b>	
36	Ms. Mabel Watt Pui Yee	Assistant Auditor-General/Delegate
37	Ms. Ng Lip Nin	Group Director/Delegate
38	Ms. Candy Hong Keat Wee	Assistant Director/Delegate
<b>H</b>	<b>Thailand / Office of Auditor General of Thailand</b>	
39	Mrs. Sirin Phankasem	Deputy Auditor General/Delegate
<b>I</b>	<b>Vietnam / State Audit Office of Vietnam</b>	
40	Dr. (Mr.) Doan Xuan Tein	Deputy Auditor General/Head of Delegation
41	Mr. Phan Truong Giang	Deputy Director General/Delegate
42	Mr. Nguyen Viet Hung	Head of Division/Delegate
43	Mr. Le Manh Cuong	Secretary to Deputy Auditor General/Delegate
44	Mrs. Nguyen Thi Thuy	Official/Translator



**WELCOME REMARKS DELIVERED BY  
TAN SRI AMBRIN BUANG, AUDITOR GENERAL OF MALAYSIA  
AND ASEANSAI KNOWLEDGE SHARING COMMITTEE (KSC) CHAIR  
AT THE ASEANSAI ASSEMBLY MEETING**

8 February 2015

Taming Sari III, The Royale Chulan Hotel Kuala Lumpur

The Honourable Dato' Sri Anifah Aman  
Minister of Foreign Affairs

Mr. Matali bin Hj Md. Yusof  
Chairman of ASEANSAI and Auditor General of Brunei Darussalam

Mrs. Som Kim Suor  
Vice Chairman of ASEANSAI and Auditor General of the Kingdom of Cambodia

Dr. Harry Azhar Azis  
Secretary General of ASEANSAI and Auditor General of the Republic of Indonesia

Distinguished Colleagues - Auditors General and Heads of Delegation, Ambassadors,  
Delegates

Ladies and Gentlemen,

It is my great pleasure to host this ASEANSAI Assembly Meeting and to extend my greetings to all of you to this Royale Chulan Hotel which is also the venue for the 13<sup>th</sup> Assembly of the Asian Organisation of Supreme Audit Institutions (ASOSAI) which will be held on February 10 & 13, and the 6<sup>th</sup> Symposium on the theme "Leveraging technology to enhance audit quality and effectiveness" on February 12, 2015. I would like to express my heartfelt gratitude to our guest of honour, the Honourable Dato' Sri Anifah Aman, Minister of Foreign Affairs for his gracious presence in this meeting despite his busy schedule and today is his weekend.

As we all know, we are continuously facing with new developments and challenges in the government environment as well as the public sector auditing environment. To address this scenario, we need closer regional cooperation among the supreme audit institutions to tackle issues of common interests. This is one of the reasons for the

establishment of supreme audit institutions among the Southeast Asian countries known as the ASEANSI in November 2011 in Bali, Indonesia. This initiative is in line with the agenda of the ASEAN Community this year. Generally, the benefit for ASEAN is to encourage the enhancement of accountability, transparency, efficiency and effectiveness of ASEAN programs.

Though ASEANSI is a young organisation, however, with the hard works and coordinated efforts from the four ASEANSI Committees – Strategic Planning, Rules and Procedures, Knowledge Sharing and Training, ASEANSI has been able to accomplish a wide range of knowledge sharing and training workshops/seminars/symposium which benefitted the member SAs as well as building up a valuable network within the ASEAN Community.

Being the Chair of the ASEANSI Knowledge Sharing Committee, I am delighted to inform that since the establishment, we have successfully carried out 3 meetings, 2 seminars, 2 workshops and 2 symposiums. The ASEANSI Committee Meeting in Kota Kinabalu, Sabah, the Parallel Seminar on Financial Management Accountability Index and Non-Revenue Water Audits in Penang, as well as the Symposium on Good Governance hosted by SAI of Brunei in 2012. ASEANSI Knowledge Sharing Committee Meeting was held in Malaysia in 2013 to discuss and develop the ASEANSI Work Plan 2014 - 2017. In 2014, SAI of Indonesia hosted the Symposium on "Enhancing Public Accountability in ASEAN to Achieve Regional Competitiveness and Prosperity", Knowledge Sharing Workshops in collaboration with GIZ in Kuala Lumpur, Focus Group Meeting on audit of Contract Procurement in Johore Bahru and Knowledge Sharing Workshop on ISSAIs Implementation in Collaboration with GIZ, hosted by SAI of Indonesia. May I seize this opportunity to express my deep appreciation to all of you for your great support to all the KSC activities and I hope you will continue to extend the same support to the future KSC activities.

I strongly support the strategic collaboration initiative between ASEANSI and the development partners – GIZ, Asian Development Bank (ADB) and World Bank. I foresee great value would be achieved from these collaborations to enhance the capacity building and knowledge sharing of the ASEANSI member countries. I am happy to note that the focus of the collaboration will be on ISSAIs implementation

project which is one of the KSC activities started last year. ISSAIs implementation is a very challenging and demanding task to a SAI because it involves assimilating the ISSAIs framework in the auditing methods, procedures and processes. It requires focused efforts and commitments from the SAI Heads and all levels of auditors.

The ways of assimilating the ISSAIs vary from SAI to SAI. Therefore, the KSC is grateful and welcome the role played by our development partners – GIZ, ADB and World Bank in assisting the implementation of the ISSAIs. I would like to take this opportunity to record my appreciation to Commission of Audit of Philippines as a project leader as well as the sub-project leaders, SAIs of Indonesia and Thailand. SAI of Malaysia will also be participating as the sub-project leader for ISSAI Facilitators Pool

All the ASEANSAI Committees have agreed to the activities laid in the Work Plans 2014 – 2017 which were endorsed in Brunei Darussalam in November 2013. Today's meeting is essentially reflecting on the progress, achievements or outcomes resulting from the strategic framework of the Work Plan, discussing all outstanding issues and to strengthen the commitment of the donors to the identified projects. This meeting will mark a decisive step in defining the future commitments of ASEANSAI. I would like to extend to all of you my most cordial wishes for the success of this meeting.

Lastly, I would like to extend my gratitude and congratulations to the secretariat of SAI of Brunei Darussalam, SAI of Indonesia and SAI of Malaysia for their persistent efforts in coordinating this meeting.

I warmly welcome you again and thank you for your attention.



**AUDIT DEPARTMENT  
PRIME MINISTER'S OFFICE  
BRUNEI DARUSSALAM**

***ASEANSAI ASSEMBLY MEETING***

**OPENING ADDRESS by  
Yang Mulia Mr. Matali bin Haji Md. Yusof  
Auditor General of  
Jabatan Audit  
Brunei Darussalam**

**The Royale Chulan Hotel,  
Malaysia  
8 February 2015  
09:30am – 09:40am**

**Bismillahir Rahman Nir Rahim**

The Honourable Dato' Sri Anifah bin Haji Aman, the Minister of Foreign Affairs of Malaysia,

His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Auditor General of Malaysia,

Excellencies, Heads of ASEAN Supreme Audit Institutions,

Excellencies, Ambassadors of ASEAN countries,

Distinguished Delegates and Observers,

Ladies and Gentlemen,

**Assalamualaikum warrahmatullahi  
wabarakatuh and a very good  
morning.**

Before I begin, I would like to convey my deepest appreciation to His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Auditor General of Malaysia and the National Audit Department of Malaysia for kindly hosting this ASEANSAI Assembly Meeting in Kuala Lumpur.

Also, the presence of a number of high profile participants from ASEANSAI as well as observers and representatives from ASEAN countries and international



organisations in attendance today shows the strong commitment and support for ASEANSAI. My highest appreciation for your kind attendance in today's ASEANSAI Assembly Meeting.

**Your Excellencies and Honoured Delegates,**

The establishment of ASEANSAI in 2011 provides the foundation for a regional platform in promoting capacity building activities and extensive collaboration in the field of public sector auditing among ASEAN members.

Since then, ASEANSAI has grown in such a short period of time and has achieved significant milestones in achieving its objectives. In the past three years, ASEANSAI has organized more than twenty (20) activities in the forms of meetings, seminars, workshops and symposiums to name a few.

So far to date, ASEANSAI has organized eleven (11) capacity building activities – four (4) training activities and seven (7) knowledge sharing activities.



These activities would not be possible without the continuing dedicated efforts by the ASEANSAI Secretariat, the Knowledge Sharing Committee, the Training Committee, the Rules and Procedures Committee and the Strategic Planning Committee – the standing committees of our organization working and synergizing their efforts together to enhance the capacity building of its members.

**Your Excellencies and Honoured Delegates,**

From another perspective, ASEANSAI serves another purpose - to serve the needs and expectations of the ASEAN Community whereby ASEANSAI members serve as an oversight role ensuring the financial integrity and credibility of their respective governments.

But are the majority of our audit institutions well adapted to the needs and expectations of respective governments in our respective jurisdictions?

We also need to ask ourselves what has been the value and benefit of our respective SAIs to our governments and also to our public stakeholders?

If we are to envision ASEANSAI as a respected and effective regional institution that can assist ASEAN to promote the essence of a good governance and accountability culture in all the individual member countries, then we will need to respond proactively to the implications arising out of the political socio-economic integration brought about by the ASEAN Economic Community Blueprint by the end

of 2015, the product of globalization, to our ASEAN region.

That said, for ASEANSAI to stay relevant in this fast changing complex environment and achieve the expectations of its public stakeholders, effective capacity building activities and best practices and quality assurance among ASEANSAI members must be prioritized.

**Your Excellencies and Honoured Delegates,**

In moving towards the direction of achieving such expectations, ASEANSAI

has already gone through great lengths by capitalizing on the successes of the early activities organized by its standing committees.

As of date, the implementation of the ASEANSAI Strategic Plan 2014 - 2017 complemented by a monitoring and evaluation system developed by the Strategic Planning Committee through its meetings in Danang, Vietnam last April 2014 and just recently in Jakarta, Indonesia in January 2015 has been the first significant step to make ASEANSAI more focused and effective in terms of

resources, time and energy to achieve its objectives.

Also the efforts by the Knowledge Sharing Committee on organizing a workshop in Bandung, Indonesia last August 2014 aimed at strengthening ISSAI implementation among ASEANSAI members through the sharing of best practices was considered a significant milestone to accelerate the implementation of auditing standards in order to improve the quality of audits in the public sector.

Not forgetting to mention that the Training Committee has recently organized a workshop in Na Trang, Vietnam last November 2014 aimed at promoting the utilisation of INTOSAINT, a self-assessment instrument that ASEANSAI members can use to analyse their integrity risks and assess the maturity level of their integrity management systems.

These significant activities would not have been possible without the great efforts the Secretariat function has taken to approach and coordinate with donors agencies to secure assistance in terms of

financial and technical assistance especially to facilitate the activities of ASEANSAI since 2014.

On another note, I would like to convey my deepest appreciation to the GIZ for their donor support whereby they have provided assistance on certain aspects of ASEANSAI's knowledge sharing and training activities. Thus far, this cooperation has materialised in terms of financial and technical support on a number of ASEANSAI knowledge sharing and training activities since the signing of the Memorandum of Understanding



between ASEANSAI and GIZ last November 2013.

It is hoped with the accumulated wealth of experience and technical assistance from donor partners as well as close collaboration between ASEANSAI members, ASEANSAI can effectively perform its activities for many years to come as to contribute positively and constructively to the ASEAN Community.

**Your Excellencies and Honoured Delegates,**

However, there are still many areas of improvements that we can still consider for our activities in the future, amongst them:

- Exchange of expertise, visits and field training opportunities between ASEANSAI members by virtue of cooperative agreements;
- Encourage joint studies and research among ASEANSAI members;

As such, if these proposals are taken into consideration and implemented, such activities might have an everlasting positive impact that will have a continuous benefit of not only enhancing the capacities of our audit institutions but will also establish close rapport for future collaboration in the many fields of public sector auditing.

Although our young organization is faced with multi-faceted challenges, and uncertainties brought about by the uniqueness of our region, we need to treat such challenges as opportunities that can enhance our institutions' reputation

and credibility as well as to stay relevant to our stakeholders.

Lastly, if we aspire ASEANSAI to follow ASEAN's ideals of 'one voice, one community' where ASEAN has held true to its long cherished principles of unity, consensus and regional resilience, then we, the auditor generals of ASEANSAI, will need to have a 'common voice' - by collaborating and constructively engaged more closely than ever as to reflect that we can together resolve on common agendas on significant issues relating to ASEANSAI.

My highest appreciation to everyone present here to hear my thoughts as Chairman of ASEANSAI.

**Your Excellencies and Honoured Delegates,**

Before I close my speech, kindly allow me to express my sincere hope and best wishes to the National Audit Department of Malaysia for the upcoming 13<sup>th</sup> Assembly of ASOSAI and for their warm hospitality since our arrival here in Kuala Lumpur.

Thank you.

**Wabillahitaufiq wal hidayah  
wassalmualaikum warrahmatullahi  
wabarakatuh.**

**SPEECH BY THE HONOURABLE DATO' SRI  
ANIFAH HAJI AMAN,  
MINISTER OF FOREIGN AFFAIRS, MALAYSIA  
AT THE ASEAN SUPREME AUDIT  
INSTITUTIONS (ASEANSAI)  
ASSEMBLY MEETING  
8 FEBRUARY 2015, KUALA LUMPUR**

His Excellency Mr. Matali Haji Md. Yusof,  
Chairman of ASEAN Supreme Audit Institutions  
(ASEANSAI)

YBhg. Tan Sri Ambrin Buang,  
Auditor General of National Audit of Malaysia

Excellencies,  
Distinguished Participants,  
Ladies and Gentlemen,

1. It is a pleasure and honour for me to be here today at the ASEANSAI Assembly Meeting, and to welcome you to Kuala Lumpur, Malaysia at the very first few events of our Chairmanship of ASEAN in 2015.



2. I wish to thank the organisers for inviting me to today's event to talk about the "ASEAN Community" and share Malaysia's aspirations on ASEAN Community building.

3. Today, we are in one of the most dynamic and fastest-growing regions in the world. Based on IMF's forecast, world growth in 2014 and 2015 would be 3.4% and 4% respectively. The ASEAN region is expected to grow by 6.4% in 2014 and 2015. ASEAN's GDP is expected to reach USD3 trillion by 2017, tripling in size relative to a decade ago. With a diverse range of economies in terms of size, stages of development and economic structure, including home to many dynamic and emerging economies, economic expansion in this region are expected to be sustained, and significantly outpace global growth. As ASEAN continues to open up to global investors, foreign direct investment flows (FDI) is expected to



countries such as China, the United States, Japan and Korea. The region's strong political stability and abundance resources are the main contributing factors for growth in Southeast Asia.

9. On the other hand, ASEAN has also progressed well on other areas such as human development, social welfare and protection, social and justice, environment sustainability and creating ASEAN identity awareness. The well-being and livelihood of ASEAN people has been enhanced through poverty alleviation, social safety net and protection, access to healthcare and building disaster-resilient nations and safer communities.

Excellencies,

Ladies and Gentlemen,

10. Malaysia has assumed the Chairmanship of ASEAN beginning 1<sup>st</sup> January 2015. We have

successfully completed our first meeting, the ASEAN Foreign Ministers' Retreat in Kota Kinabalu, Sabah on 28 January 2015.

11. As Chairman of ASEAN, Malaysia's main role is to ensure that the Roadmap for ASEAN Community (2009-2015) is fully implemented; and to develop a Post-2015 Vision document to ensure ASEAN's sustainable growth covering all elements of peoples' well-being and livelihood.

12. During our Chairmanship, Malaysia also aims to steer ASEAN closer to the people, consistent with the central and overarching theme that is to create a truly "People-Centred ASEAN".

13. A "People-Centred ASEAN" would mean that ASEAN will be an even more powerful vehicle for the realisation of our people's aspirations – good governance, transparency, higher standard of



living, sustainable development, further empowerment of women, and greater opportunity for all.

14. At the same time, Malaysia will also continue to uphold the “ASEAN Centrality” role. In order to maintain ASEAN’s centrality, Malaysia will ensure that ASEAN position itself in the context of more competitive relations among major powers by maintaining unity, cohesiveness, upholding neutrality with a forward looking approach.

15. We believe that, the application of the ASEAN neutrality concept must be proactive, dynamic and based on ASEAN’s collective interests as the overriding principle.

Excellencies,  
Ladies and Gentlemen,

16. The role of ASEANSAI is inevitable in promoting the efficiency, accountability, effectiveness and transparency of public administration in ASEAN Member States.

17. We are gratified that since its establishment in 2011, ASEANSAI has been working relentlessly 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 with ASEAN Member States Supreme Audit Institutions.

18. Public sector accountability is a perennial topic and defining the term with any precision is difficult and operationalizing it is even more challenging. A government is expected to shape policies according to the needs of the population and deliver timely as promised to the people without any mismanagement of public funds.



19. This is becoming increasingly demanding as better educated and informed citizens demand accountability for government decision making, and more accessible, user-friendly public services. And, balancing public expectation has always been an issue for governments.

20. The role played by the Supreme Audit Institutions in fostering governmental accountability and fulfilling public expectation has resulted in use of government resources in a more prudent and accountable manner. We hope that the role and capacity of ASEAN Member States Supreme Audit Institutions would be further enhanced under the Post-2015 Vision document of ASEAN.

Excellencies,  
Ladies and Gentlemen,

21. I wish to inform you that Malaysia will exert our utmost efforts to work with other ASEAN Member States to realize an ASEAN Community by end of this year. We are currently working towards developing the Post-2015 Vision and the Attendant Documents of the three Community Pillars for the period 2016-2025, which will be submitted to our Leaders for adoption at the 27<sup>th</sup> ASEAN Summit in November in Kuala Lumpur.

22. In this regard, I would like to urge the ASEANSAI to propose strategic objectives and action lines on areas such as transparency and accountability to Malaysia as Chair of the High Level Task Force on ASEAN Community Post-2015 Vision or submit your proposals through your national focal points. Malaysia will ensure that all constructive views and inputs from our stakeholders will be taken into account when building our Post-2015 Vision.



Excellencies

Ladies and Gentlemen,

23. The ASEANSAI General Assembly Meeting today has brought many delegates from ASEAN Member States to exchange views and learn the best practices. I believe this tradition would continue in the future for the betterment of the region. I hope you will have a fruitful and successful meeting and contribute positively in enhancing good governance and accountability in this region.

24. I hope that despite your busy schedule you will be able to take some time off to enjoy your stay in Kuala Lumpur and experience Malaysian hospitality and what we have to offer.

Thank you.



ASEANSAI Assembly  
8 February 2015, Kuala Lumpur

**Role of SAI Leadership in ISSAI Implementation**

Archana P. Shirsat  
Deputy Director General & Head of Capacity Development

*"Supporting SAIs in strengthening performance and capacities"*



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## ISSAI Framework



**Level 1 - Founding Principles**

**Level 2 - Prerequisites for the Functioning of SAI**

**Level 3 - Fundamental Auditing Principles**

**Level 4 - Auditing Guidelines**



*"Supporting SAIs in strengthening performance and capacities"*



## What is ISSAI Implementation ?

- SAI practices ( audit and others) met all applicable ISSAI requirements
- Evidence based independent assessments support this conclusion

"Supporting SAIs in strengthening performance and capacities"

## ISSAI Implementation

```

graph TD
    A[Decision on option] --> B[Assessment]
    B --> C[Alignment of manuals and policies]
    C --> D[Implementation in audit practice across the SAI]
    D --> E[QA to assure implementation]
  
```

"Supporting SAIs in strengthening performance and capacities"



## SAI Leadership Role



- ✓ Identify potential ISSAI Champions
- ✓ Provide them meaningful roles
- ✓ Develop them
- ✓ Hold them to account



"Supporting SAs in strengthening performance and capacities"

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## ISSAI Certification Programmes

- Financial, Performance & Compliance Audit
- 15 week blended programme ( 2012-2014)
- Online selection test, two e-courses, workshops on facilitating ISSAI Implementation
- **33 PSC- IDI Certified ISSAI Facilitators in ASEANSAI**
- *ISSAI Advocates, ISSAI Project Managers, ISSAI Learning Facilitators*





Financial Audit	Performance Audit	Compliance Audit
11	12	10

"Supporting SAs in strengthening performance and capacities"



*How do you know that ....*

"Supporting SAIs in strengthening performance and capacities"

## SAI Leadership Role

**DECISIONS**

*Decide on how you will conduct an assessment of compliance in your SAI*

"Supporting SAIs in strengthening performance and capacities"

10



## 3i Management Workshop



- Held in Phnom Penh Cambodia, March 2013
- Eight ASEANSAISAs participated and signed Statement of Commitments

"Supporting SAIs in strengthening performance and capacities"

11



## Why ISSAI Compliance Assessment Tools ?



What do ISSAIs say ? What is my  
SAI situation in relation to ISSAIs  
?  
What are my SAIs needs for ISSAI  
Implementation ?

"Supporting SAIs in strengthening performance and capacities"

12





## What are iCATs ?



*Detailed mapping tools to understand ISSAI requirements at entity level and audit practice level, map current practices to requirements and determine ISSAI Implementation needs*

"Supporting SAls in strengthening performance and capacities"

13

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## iCAT Review Workshop- ASOSAI



To provide support to SAls by reviewing and providing expert feedback on iCATs.



6 SAls participated and got their iCATs reviewed

"Supporting SAls in strengthening performance and capacities"

14



## iCAT Review – Lessons Learned

- Need for a common understanding of ‘implementation’
- Need to support iCAT conclusions with proper process, documentation, evidence as to whether compliance ***is*** being achieved in practice and ***how*** compliance is achieved/not achieved.



"Supporting SAIs in strengthening performance and capacities"

15



## SAI Leadership Role



DECISIONS

Craft an ISSAI  
Implementation Strategy



"Supporting SAIs in strengthening performance and capacities"

16



## SAI Leadership Role



- ✓ ISSAI Implementation is a paradigm shift for most SAIs.
- ✓ Involves institutional, organisational, professional staff level decisions

"Supporting SAIs in strengthening performance and capacities"

17

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## SAI Leadership Role



- ✓ Strategy to get sufficient independence and appropriate mandate?
- ✓ Human resource strategy?
- ✓ Performance Measurement Strategy
- ✓ Quality Assurance Strategy

"Supporting SAIs in strengthening performance and capacities"

18



## ISSAI Implementation Handbooks

- Provide 'how to' guidance on crafting ISSAI Implementation Strategy based on iCATs
- Need to align ISSAI Implementation Strategy with SAI Strategy
- Guidance on implementation of FA, PA and CA ISSAIs.
- Available on [www.idicommunity.org](http://www.idicommunity.org)

"Supporting SAIs in strengthening performance and capacities"

19

## ISSAI Based Audit Practice

```

graph TD
    A[SAI policies and manuals are aligned to ISSAIs] --> B[Professionally competent staff]
    B --> C[Adequate supervision & resources]
    C --> D[Implementation in practice]
    D --> E[QA mechanism]
    E --> A
  
```

Quality Assurance Reviews show that the SAIs financial, performance and compliance audit practices fully meet all applicable ISSAI requirements

"Supporting SAIs in strengthening performance and capacities"

## SAI Leadership Role

- ✓ A culture of quality
- ✓ Insistence on performance
- ✓ Accountability
- ✓ Learning & Development

DECISIONS

"Supporting SAIs in strengthening performance and capacities"

21

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## 3i ISSAI Based Cooperative Audits

```

      graph LR
        EC[eCourse] --> AMP[Audit Planning Meeting]
        AMP --> ARM[Audit Review Meeting]
        ARM --> QA[Quality Assurance]
        QA --> EC
      
```

eCourse

- Focus on subject matter
- Focus on audit methodology

Audit Planning Meeting

- SAI audit teams
- Wide stakeholder participation
- Support for audit planning

Audit Review Meeting

- Support for finalising audit report

Quality Assurance

- Audit as per ISSAIs

"Supporting SAIs in strengthening performance and capacities"

22



## ISSAI Communities of Practice & Stakeholder Engagement



[www.idcommunity.org](http://www.idcommunity.org)

- ✓ Participate in communities of practice
- ✓ Engage with peers
- ✓ Internal Communication and relationship with external stakeholders

"Supporting SAIs in strengthening performance and capacities"



## Lessons Learned



Professional Qualification	<ul style="list-style-type: none"> <li>• Upgrade IDI certification programmes</li> <li>• INTOSAI Certification</li> </ul>
Quality Assurance	<ul style="list-style-type: none"> <li>• SAI Level</li> <li>• Regional Level</li> </ul>

- Leadership role in developing and implementing appropriate strategy
- Need for professionally qualified persons with sufficient understanding of the standards to conduct iCATs and exercise professional judgement
- Need for quality assurance mechanism at SAI level and regional level

"Supporting SAIs in strengthening performance and capacities"









**Bismillahir Rahman Nir Rahim**

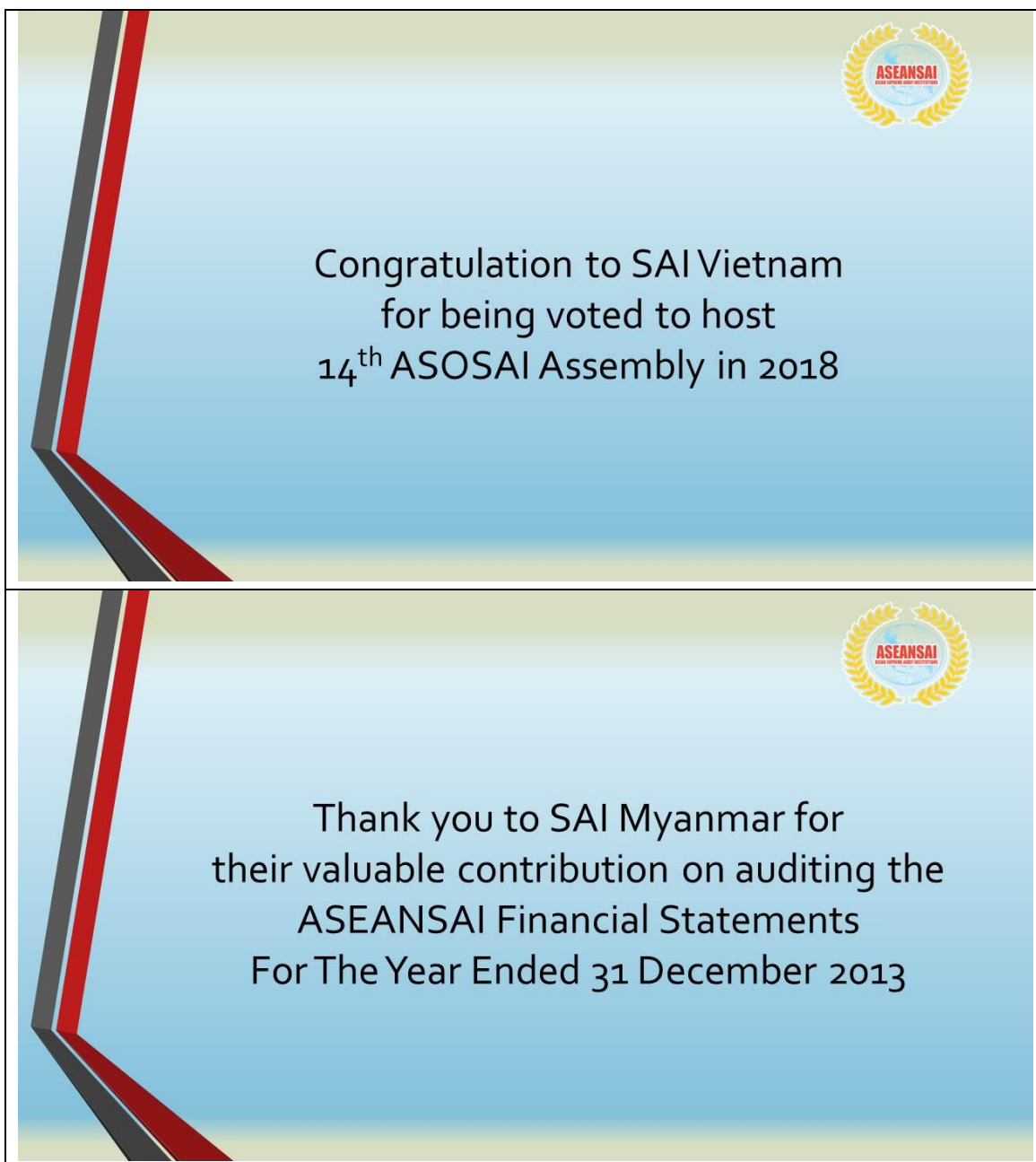
Her Excellency, Madam Som Kim Suor, Auditor General of  
National Audit Authority of Kingdom of Cambodia and  
Vice Chairman of ASEANSAI,

Excellencies, Heads of ASEANSAI members,  
Honorable delegates,  
Ladies and Gentlemen,



Thank Allah the Almighty for giving us the  
opportunity to gather here today for the  
Fourth ASEANSAI Assembly Meeting.

Highest appreciation to all members of  
ASEANSAI for attending this meeting.





Highest appreciation to all four committees,  
Secretariat and Administration Function  
for their effort, collaboration and synergy that  
developed into a success.



In the year 2014, events and activities  
executed to:

- Enhance capacity development
- Strengthen the relationship amongst  
ASEANSAI members



 <p><b>Knowledge Sharing Committee - 3 events:</b></p> <ul style="list-style-type: none"><li><i>i) Engagement Workshop on Knowledge Sharing (May 2014, Kuala Lumpur)</i></li><li><i>ii) Focus Group Meeting: Research on Audit of Contract Procurement (June 2014, Johor Bahru, Malaysia)</i></li><li><i>iii) ASEANSAT Knowledge Sharing Workshop on International Standards of Supreme Audit Institutions Implementation (August 2014, Bandung, Indonesia)</i></li></ul>
 <p><b>Training Committee - 3 activities</b></p> <ul style="list-style-type: none"><li><i>i) March 2014 - the Instructors' Design Meeting in Bali, Indonesia</i></li><li><i>ii) Course Design and Instructional Techniques Workshop that was held in June 2014 in Johor Bahru, Malaysia</i></li><li><i>iii) INTOSAI Moderator Training Workshop held in Vietnam in December 2014</i></li></ul>



### Strategic Planning Committee - two meetings:

- i) Da Nang, Vietnam (April 2014)*
- ii) Jakarta, Indonesia (January 2015)*



### Other involvements of ASEANSAI:

- i) The 47<sup>th</sup> ASOSAI Governing Board held in Moscow
- ii) INTOSAI Capacity Building Committee Meeting in Lima, Peru represented by Chair of Knowledge Sharing Committee.



Deepest appreciation for the outstanding work and courageous leadership shown by the Chairs of the ASEANSAI Committees.

Your continuous participation, contribution and synergy, this meeting will result in bringing the ASEANSAI's goals into reality, particularly for the community of Supreme Audit Institutions in the ASEAN region.



Executive Committee meeting was held in Cambodia in 21<sup>st</sup> October 2014.

Amongst the issues discussed were:

- i) Proposal by ASEANSAI Secretariat on the restructuring of ASEANSAI Secretariat
- ii) Proposal of Technical Assistance from Asian Development Bank for ASEANSAI.



**First Agenda:**

Presentation by SAI Indonesia on:

- Progress Report of the Secretariat Function,
- The Concept Paper on the Strengthening of ASEANSAI Secretariat,
- Asian Development Bank Proposal on Regional Technical Assistance (RETA) for ASEANSAI.



Followed by presentations on :

- Progress Report of Training Committee and ISSAI Implementation Project by SAI Philippines
- Progress Report of Strategic Planning Committee, and the Monitoring and Evaluation System by SAI Vietnam



**Second Agenda:**

Seeking Consensus from The Assembly on:

- Proposal on the Strengthening of ASEANSAI Secretariat,
- Further Finalising the Draft Amendment to ASEANSAI Agreement,
- Asian Development Bank Proposal on Regional Technical Assistance (RETA) for ASEANSAI,
- Draft Memorandum of Understanding between ASEANSAI and Asian Development Bank.



From November 2013 until now, the Secretariat runs in two different functions by:

- Badan Pemeriksa Keuangan Republik Indonesia as Secretariat Function
- Jabatan Audit Brunei Darussalam as Administration Function.





On September 2014, Head of Secretariat Function wrote an official letter to the Chairman and Vice Chairman of ASEANSAI.

Proposal on the discussion of the concept paper to be included in the agenda for the ASEANSAI Executive Committee Meeting as a replacement to the previous draft Amendment to the ASEANSAI Agreement.



Still waiting for internal clearance in accordance with each country's respective laws and regulations.

Once the internal clearance resolved, the Amendment to ASEANSAI Agreement can be endorsed during the ASEANSAI Summit in Cambodia in November 2015.



## Agenda 1



- Progress Report of the Secretariat Function;
- Concept Paper on the Strengthening of ASEANSAI Secretariat;
- Draft Amendment to ASEANSAI Agreement;
- Asian Development Bank Proposal on Regional Technical Assistance (RETA) for ASEANSAI; and
- Draft Memorandum of Understanding Between ASEANSAI and Asian Development Bank (ADB)



ASEAN SUPREME AUDIT INSTITUTIONS

## Training Committee

### SAI Philippines

*Progress Report of Training Committee and  
ISSAI Implementation Project*







**Firstly,**

The concept paper proposes merger of the two different functions of Secretariat and Administration into one ASEANSAI Secretariat.

The new form of the Secretariat is expected to encourage organisation performance to be more effective and efficient.



**Secondly,**

the ASEANSAI Secretariat is proposed to have a tenure of 6 years to ensure stability of its function.



**Thirdly,**

Address suggestions to remove the paragraphs on preamble from the draft Amendment to ASEANSAI Agreement regarding the cooperation with the Donor Agencies.

Each SAI is advised to obtain internal clearance before the Amendment to the ASEANSAI Agreement can be signed.



**Raise your signage to indicate your agreement**



Asian Development Bank agreed to amend their Memorandum of Understanding to cater with ASEANSAI's requirements as per Article 12 which is to cover investment activities that will be provided equally for all 10 members of ASEANSAI.



Bilateral Memorandum of Understanding will be signed between Asian Development Bank and each participating country.



The draft Memorandum of Understanding between ASEANSAI and Asian Development Bank which involves the investment activities for the 10 members of ASEANSAI shall be brought for discussion during the Technical Meeting this afternoon.



ASEAN SUPREME AUDIT INSTITUTIONS

### *Concluding Remarks By:*

*His Excellency Mr. Matali bin Haji Md. Yusof*  
*Auditor General of Brunei Darussalam as*  
*Chairman of ASEANSAI*



What was agreed upon shall be incorporated to the Amendment of ASEANSAI Agreement and inclusively the Memorandum of Understanding between ASEANSAI and Asian Development Bank that will be brought forward for signing at the ASEANSAI Summit in Cambodia in November 2015.



Deepest gratitude to you all for your contribution and participation in making this meeting productive





In accomplishing the objectives of the ASEANSAI we have gone through hurdles in order to realise the capacity building of its members as well as to encourage and promote good governance in the ASEAN region towards realising the ASEAN Community in 2015



***ASEANSAI Assembly Meeting  
Closed***



# ASEANSAI Secretariat Function

## Progress Report

ASEANSAI Assembly Meeting  
Kuala Lumpur, 8 February 2015



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## Introductory



- Greetings from Chairman of Audit Board of Republic Indonesia, Mr Harry Azhar Azis, Ph.D
- With our togetherness, ASEANSAI will be able to promote the transparency and accountability in the ASEAN region, especially for ASEAN Community 2015
- Therefore, we would like to reassure BPK strong commitment for ASEANSAI by providing continuous support in all ASEANSAI activities as well as for the Secretariat.

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## Structure



1. Annual Secretariat Report 2014
2. Concept Paper on Strengthening ASEANSI Secretariat
3. ADB Proposal on RETA

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## Annual Secretariat Function Report



1. Strategic Plan
  - a. Strategic Objective 1 : To ensure the active role of the ASEANSI in the ASEAN Community
  - b. Strategic Objective 5 : To develop Institutional relations with ASOSAI and INTOSAI
  - c. Strategic Objective 6 : To enhance partnership with donors to increase the effectiveness of foreign funded projects implemented within the ASEAN Region
2. Work Plan
  - a. Building relationship with Donors
  - b. Managing Finances
  - c. Website maintenance

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# Secretariat Activities



## I. External Relations

1. Donor Relation : GIZ, ADB, World Bank
2. ASOSAI and INTOSAI
3. ASEAN

## II. Annual Contribution and Financial Report

## III. Activities with other committees

## IV. Administrative matter: maintain website and newsletter (on printing)

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# Secretariat Activities



## I. External Relations

### 1. Donor Relations

#### The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

- Agreement Period : 5 years until 2018, with annual evaluation
- Main concern : ISSAI Implementation and monitoring tool
- Steering Meeting with Secretariat in 20 Nov 2014, resulted: prolonged GIZ support for ASEANSAI, Phase 1 (March 2013 – August 2015) actual expenditure 1.9 million from budget USD3.2 million (as per 20 November 2014), Phase 2 (September 2015- December 2018) USD5.1 million is budgeted.
- Scheduled every 3-4 month meeting : to get into a closer exchange on how GIZ can best support the aims of ASEANSAI

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## Secretariat Activities



### Asian Development Bank

- Period of intent : expire in 6 months after the approval by the Govt of Japan, if MoU between ASEANSI and ADB is not signed (27 February 2015)
- Supported activities : ISSAI Implementation Project for 3 SAI (COA of Philippines, SAO of Lao PDR, OAG of Myanmar) and ISSAI Implementation Project for all SAI members
- Status: RETA Proposal and draft of MOU has been disseminated 3 times to all members, and the final feedback would be presented for concensus

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## Secretariat Activities



### The World Bank

- Coverage of supported activities : the follow-up of Bandung ISSAI Implementation Workshop and Manila Action Plan
- Prospects : World Bank intends to support follow up of the project ISSAI Implementation. We propose World Bank to support Sub project Increasing ISSAI Facilitator Pool.

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## Donor Coordination Meeting (Feb 2015)



### Overall :

- Bandung Results and Manila Action Plan
- e-learning is advisable
- Schedule will be adjusted to needs and integrated among sub project
- ISSAI training in 2015, parallel audit in 2016, review and lesson learned in 2017
- ADB agrees provide assistance to all member SAls, under umbrella MoU between ADB and ASEANSAI.
- ADB will also provide assistance to 3 SAls to catch-up with training results, through bilateral MoU with each 3 respective SAI. Since the MoU is under authority of the 3 SAls, ASEANSAI will be notified and informed.

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## Donor Coordination Meeting (Feb 2015)



- World Bank will support on ISSAI Facilitator Pool under IDI assistance for methodology, certification, and course
- In the future ASEANSAI will start certifying SAI member's auditors, responding to ASEAN Community plan
- GIZ will support the implementation of ASEANSAI Strategic Plan
- Regional approach is the right thing to do
- Since ASEANSAI is still young organization, need to commit more own resources
- GIZ shall focused on compliance with international audit standards and not on the self-interest of auditing donor funded project

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## Secretariat Activities



### 2. ASOSAI and INTOSAI

- Presentation ASEANSI profile and achievement at the INTOSAI Capacity Building Committee Meeting in Lima, Peru on September 2014
- Communicating with Intosai Development Initiative (IDI) on ISSAI Impelemation Project Awareness

### 3. ASEAN

- ASEANSI attended the Joint Sectoral Breakout Sessions of ASEAN German EU Joint Cooperation Review in Jakarta, 3 February 2015.

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## CONTINUE



- CONCEPT PAPER ON RESTRUCTURING ASEANSI SECRETARIAT
- ADB PROPOSAL ON RETA

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## Proposal Restructuring the Secretariat



Meeting Session ASEANSI Assembly  
Kuala Lumpur, 8 February 2015

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## BACKGROUND



Senior Officials Meeting in Manila Aug 2013:

- A permanent secretariat was proposed to maintain relation and communication with donors, to ensure the activities borne by.

Assembly Meeting in Brunei Nov 2013:

- A transitional arrangement was agreed before the Amendment of ASEANSI Agreement

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## CONSIDERATION

- Knowledge Management e.g Documentation and data repository
- Project Management e.g SPC Monitoring System
- Communication and administration : Internal Communication (to Committee and all members); Correspondence and Administrative Matters
- External Relation (donor, ASEAN, INTOSAI and other organizations)
- Event Management

**Secretariat strategic role to be a driving force for all ASEANSAI activities through coordinating, managing, maintaining, and monitoring activities;**

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## SECRETARIAT REORGANIZATION CONCEPT IS PROPOSED

### A. Secretariat Organization Structure

Head of Secretariat

Senior Officer

Supporting Staff

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## SECRETARIAT REORGANIZATION CONCEPT



### Function and Duties

1. To be responsible to the Chairman
2. To assist the Excom in managing the Assembly;
3. To seek the consensus of the Assembly through the Excom for a list of external organisations from which ASEANSI could accept invitations to events;
4. To manage the finances **including donor support** and to be accountable for the usage of funds as approved by the Assembly;
5. To host and maintain website **and newsletter**;
6. To provide administrative and **communication** support to the Excom and **all other committees**
7. **To coordinate and facilitate meetings and activities;**
8. To maintain a data repository

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## SECRETARIAT REORGANIZATION CONCEPT



### D. Tenure

- Six years
- Reason: provide a more stable condition of secretariat and its system before handed over

### E. Requirement

the SAI of the secretariat could provide:

1. Facility for storage of documentation
2. Office room for donor agencies
3. Qualified dedicated staff to run the secretariat functions and duties

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**ADB Proposal**  
**Regional Technical Assistance**  
Meeting Session ASEANSAI Assembly  
Kuala Lumpur, 8 February 2105

**ADB RETA Proposal (1)**

- The Government of Japan has approved RETA Project to provide grants on ISSAI implementation ASEANSAI total USD 800,000.
- The project consists of three phases: mapping, updating guidance, and knowledge dissemination to other members.
- Duration: 24 months
- Proposal will expire if there is no MoU signing within 6 months since it was approved (starting from 27 August 2014).

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## RETA Proposal (2)

- ADB support is divided into two groups:
  1. Activities provided to 3 selected SAIs. Bilateral MoU will be signed between ADB and each participating country
  2. Activities provided to all ASEANSAI members, where each SAI will have equal rights and obligations. A MoU will be signed between ADB and ASEANSAI, covering investment activities that will be provided equally for all ASEANSAI members.

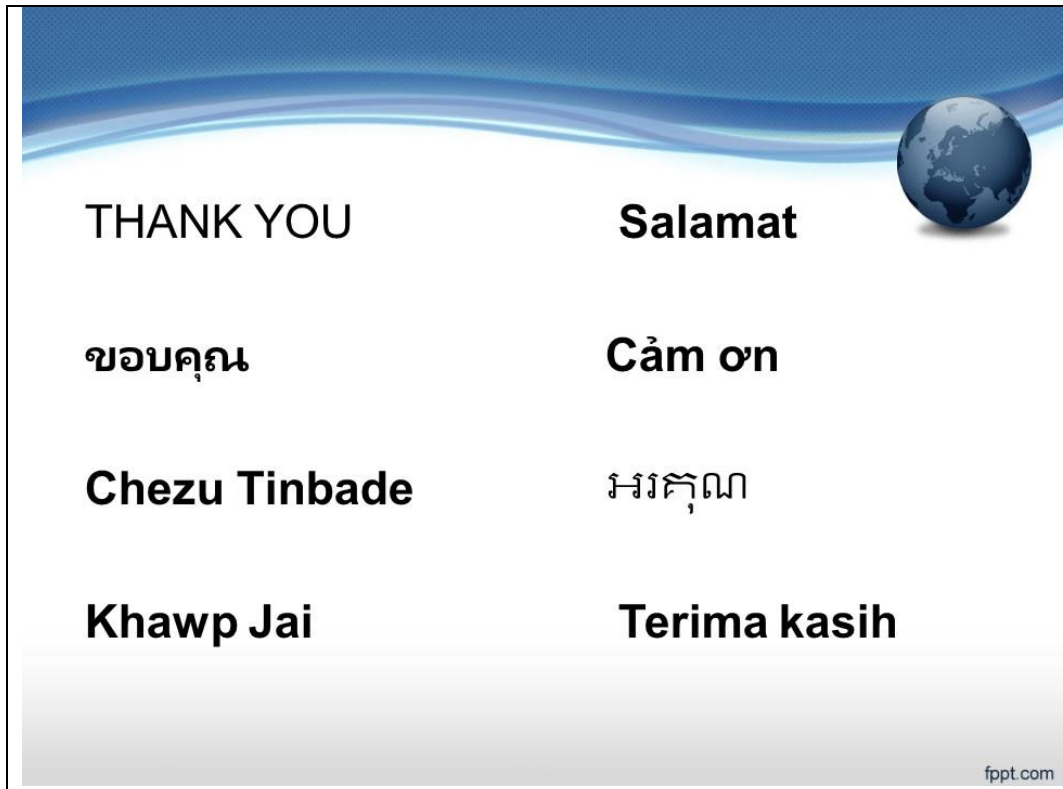
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## Project Activities

The Project will have the following key activities

1. **Regional Workshop on updates on ISSAI Compliance**
2. **Scorecard on Financial Audit**
3. **Regional Knowledge Sharing on Financial Audit Workshop**


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## Training Committee

For calendar year 2014



**Jose A. Fabia**  
Commissioner  
Commission on Audit




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## Presentation Outline

### A – Pertaining to the Training Committee

- Accomplishments for 2014
- Results of the training activities
- Way Forward
- Work plan for 2015



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## Presentation Outline

### B – Collaboration between the Training and Knowledge Sharing Committees on the Project on ISSAI Implementation

- initiatives undertaken in 2014
- Plans to implement the project starting in 2015



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### ASEANSAI TRAINING COMMITTEE STRATEGIES FOR ACTIVITIES IN THE 2014 WORK PLAN

#### Two Major Activities

#### 1. Instructors' Design Meeting

- Precedes the conduct of the course/training/ workshop
- Produces the course/training/ workshop package of materials

#### 2. Conduct of the Course/Training/ Workshop

- Hosted by different SAs as proposed in the Training Activities plan

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## A - TRAINING ACTIVITIES

YEAR	TITLE OF ACTIVITY	DATE	HOST SAI	INSTRUCTORS
<b>2014</b>	Instructors' Design Meeting (IDM) for Course Design & Development and Instructional Techniques (CDDITW)	3-14 March	Indonesia Venue: Bali	2 from SAI Philippines 3 from SAI Indonesia 1 from SAI Thailand 1 from SAI Malaysia

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## TRAINING ACTIVITIES

YEAR	TITLE OF ACTIVITY	DATE	HOST SAI	INSTRUCTORS
<b>2014</b>	Conduct of the Workshop on Course Design & Development and Instructional Techniques (CDDITW)	9-20 June	Malaysia Venue: Johor Bahru	The same set of instructors who participated in the IDM

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## TRAINING ACTIVITIES

YEAR	TITLE OF ACTIVITY	DATE	HOST SAI	INSTRUCTORS
<b>2014</b>	Conduct of the IntoSAINT Moderators Training/ Workshop	1-6 December	Vietnam Venue: Nha Trang City	2 from SAI Sweden 2 from SAI Indonesia 2 from SAI Vietnam

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## TRAINING RESULTS

- **Course Design & Development and Instructional Techniques**
  - trained 32 personnel from 9 SAIs on designing a course and its courseware
  - produced a package of courseware for each of the following courses:
    - ❖ cooperative audit
    - ❖ financial audit
    - ❖ procurement audit
    - ❖ performance audit



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## TRAINING RESULTS

- **IntoSAINT Moderators Training/ Workshop**
  - trained 19 personnel from 7 SAs on conducting integrity self-assessment
  - produced tentative schedules of SAs' implementation rollout using the IntoSAINT assessment tool



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## WAY FORWARD

- **Course Design & Development and Instructional Techniques**
  - utilize the CDDITW graduates as facilitators of courses to be conducted by the Training Committee starting 2015, using the designed courseware of the courses earlier mentioned
  - Form ASEANSAI Facilitators' Pool, starting with the 1<sup>st</sup> batch of graduates of the CDDITW, using criteria for accreditation to be developed.



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## WAY FORWARD

### • IntoSAINT Moderators Training/ Workshop

- Disseminate the value and benefits of conducting integrity self-assessments to increase awareness among SAI Heads of the ASEANSAI
  - ❖ letter and power point presentation slides
  - ❖ conduct of a Senior Management Meeting by December 2015 on integrity leadership lessons learned from conducted self-assessments by SAIs



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## WAY FORWARD

### • IntoSAINT Moderators Training/ Workshop

- Firm up a strategy for the IntoSAINT regional rollout for the region
- Prepare Terms of Reference for pilot training at BPK, Indonesia proposed to be offered by the Training Committee from September 2015 onwards



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## TRAINING COMMITTEE WORK PLAN

<b>2015</b>	<b>1<sup>st</sup> Qtr</b>	<input type="checkbox"/> <b>Develop training needs survey (TNS) instrument</b> ❖ <b>objective – to identify the areas for capacity building of ASEANSAI members</b>
	<b>2<sup>nd</sup> Qtr</b>	<input type="checkbox"/> <b>Develop a plan that will address capacity building needs identified from the survey results</b>

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## B- PROJECT ON ISSAI IMPLEMENTATION

### Key Milestones in 2014

1. Knowledge sharing (KS) workshop on May 29-30 in Kuala Lumpur, Malaysia
2. Bandung KS workshop on August 18-22 in Indonesia
3. Action Planning-cum-Meeting on October 30-31 in Manila



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<b>INTEGRATED WORK PLAN</b>		
<b>2015</b>	<b>9-20 March</b>	<input type="checkbox"/> <b>Design Meeting for Internal Control Structure (ICS) to be hosted by SAI Philippines</b>
	<b>19-30 May</b>	<input type="checkbox"/> <b>Conduct of the Workshop on ICS – SAI Thailand as co-project leader</b>
<b>INTEGRATED WORK PLAN</b>		
<b>2015</b>	<b>TBD</b>	<input type="checkbox"/> <b>Risk-Based Audit (RBA) – BPK, Indonesia as co-project leader</b> <ul style="list-style-type: none"> <li>○ <b>Project planning meeting</b></li> <li>○ <b>Designing courseware</b></li> <li>○ <b>Conducting the training</b></li> <li>○ <b>Doing parallel audits</b></li> <li>○ <b>Evaluating the project</b></li> <li>○ <b>Disseminating lessons learned</b></li> </ul>



## INTEGRATED WORK PLAN

<b>2015</b>	<b>EO March</b>	<b>Establishing the ISSAI Facilitators' Pool</b> <input type="checkbox"/> <b>Creation of database and needs assessment</b>
	<b>EO May</b>	<input type="checkbox"/> <b>ISSAI Facilitator consolidation</b>
	<b>EO June</b>	<input type="checkbox"/> <b>Conduct of training</b>
	<b>EO August</b>	<input type="checkbox"/> <b>Focus group discussion</b>
	<b>Mar to Dec</b>	<input type="checkbox"/> <b>Establishment and maintenance of ISSAI Facilitators Pool</b>

## INTEGRATED WORK PLAN

<b>2015</b>	<b>28 Sept to 9 Oct</b>	<input type="checkbox"/> <b>Design Meeting for Audit of Procurement (AoP) to be hosted by Brunei Darussalam</b>
	<b>7-18 Dec</b>	<input type="checkbox"/> <b>Conduct of the Workshop on AoP in Vietnam</b>

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# Thank you!



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# Result of KSC-ISSAI Workshop

in Bandung, Indonesia

18- 22 August 2014

By



SAI- Philippines

## Workshop Objectives versus Achievements

<i>OBJECTIVES OF THE WORKSHOP</i>	<i>OBJECTIVE MET OR NOT MET</i>
1. Build on the strengths of member – SAs through sharing knowledge and experience on ISSAI implementation.	Met; but it is a continuous process. <ul style="list-style-type: none"> <li>• Trust and consensus was built;</li> <li>• Commitment on ISSAI was strengthened;</li> <li>• Agreement on the need to continue.</li> </ul>
2. Build a communication network to help SAs in implementing the ISSAIs.	Depending on how to define a communication network- Not met; the objective was not clear. Met; an email list is distributed and participants' feedback shows they want to stay in contact.

## Workshop Objectives versus Achievements

<i>OBJECTIVES OF THE WORKSHOP</i>	<i>OBJECTIVE MET OR NOT MET</i>
3. Identify problems on implementing the applicable ISSAI requirements and the possible solutions to these problems.	Met; but only 5 out of 15 ISSAIs could be addressed
4. Prepare an Action Plan indicating staggered implementation of Financial Audit ISSAIs and the possible solutions to the problems that may be encountered.	Partially Met; Challenges, solutions and propositions for actions have been developed for ASEANSAI and SAI level but no concrete action plan was developed.

## Workshop Objectives versus Achievements

<i>OBJECTIVES OF THE WORKSHOP</i>	<i>OBJECTIVE MET OR NOT MET</i>
5. Establish a monitoring and evaluation mechanism for ISSAI implementation by member-SAIs.	<p>Not met; This was transferred as an objective for Bandung 2.</p> <ul style="list-style-type: none"> <li>• More discussion needs to be done together with the SPC;</li> <li>• Other donors interested in supporting ASEANSAI could be involved to see their expectations;</li> <li>• Proposal to keep the monitoring on a qualitative level since ASEANSAI is a very young organization.</li> </ul>

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>1. Raising awareness of AGs on ISSAI</b>			
Include as part of the General Assembly meeting agenda	Auditor- Generals (AGs)	ASEANSAI General Assembly	<ul style="list-style-type: none"> <li>• Project Leader (SAI Philippines)</li> <li>• ASEANSAI Chair</li> <li>• KSC Chair</li> <li>• Secretariat</li> <li>• ISSAI Expert</li> </ul>

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>2. Ensure continuity of working on ISSAI Implementation</b>			
Report on progress status of ISSAI implementation (Include in the agenda of KSC)	ISSAI Facilitators and Financial Auditors involved	4 <sup>th</sup> Quarter Annually	<ul style="list-style-type: none"> <li>• KSC Chair</li> <li>• Project Leader</li> <li>• Secretariat</li> <li>• Strategic Planning Committee (SPC)</li> </ul>
Develop a monitoring tool	ISSAI Experts	1 <sup>st</sup> Qtr- 3 <sup>rd</sup> Qtr Annually	<ul style="list-style-type: none"> <li>• Financial Auditors</li> <li>• Quality Assurance reviewers (if available)</li> <li>• SPC</li> </ul>

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>2. Ensure continuity of working on ISSAI Implementation</b>			
Another Knowledge Sharing Workshop on ISSAI Implementation for the remaining ISSAIs plus Follow-up on 5 ISSAIs that have been worked on in Bandung.	Same participants as in Bandung I	CY 2015	<ul style="list-style-type: none"> <li>• KSC</li> <li>• Project Leader</li> </ul>

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>3. Improving quality control and quality assurance</b>			
Share practices in order to prepare/improve templates as well as manuals/ guidance	<ul style="list-style-type: none"> <li>• Managers</li> <li>• Auditors</li> <li>• AGs</li> </ul>	<ul style="list-style-type: none"> <li>• May 2015</li> <li>• General Assembly</li> </ul>	<ul style="list-style-type: none"> <li>• KSC</li> <li>• Experts in quality control and quality assurance and ISSAI implementation</li> </ul>
<ul style="list-style-type: none"> <li>• Workshop/ Training</li> <li>• Website</li> </ul>	<ul style="list-style-type: none"> <li>• ISSAI Facilitators</li> <li>• Participants from Bandung I</li> </ul>	Bandung 2	ASEANSAI instructors

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>4. Developing Audit Program (connect risk to audit procedures)</b>			
Training	SAI	Anytime	Experts on audit program from SAI
Meetings/ Discussions	SAI	Anytime	Knowledge Sharing Experts

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>5. Internal Controls (IT system); Evaluation and risk assessment process</b>			
<ul style="list-style-type: none"> <li>• Hands on Workshop</li> <li>• Subject Matter Expert within ASEANSAI or from private audit firms</li> <li>• Country papers</li> <li>• Sharing Templates and IT Techniques</li> </ul>	<ul style="list-style-type: none"> <li>• Auditors</li> <li>• SAI IT Officers</li> </ul>	April 2015 (1-2 weeks)	<ul style="list-style-type: none"> <li>• Proposed Project Leader- SAI Brunei</li> <li>• Training Committee</li> <li>• KSC</li> </ul>



## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>6. Resistance of auditors to change</b>			
Seminar on Benefits of ISSAI implementation	Top and medium Level Management (within the SAI)	Mid October 2014 (2-3 days)	<ul style="list-style-type: none"> <li>Proposed Project Leader: SAI Vietnam</li> <li>Change Management Consultant</li> </ul>
Motivation and Leadership Program/ Road Tour	Relevant parties in SAI	2 days in each participating SAI	<ul style="list-style-type: none"> <li>Proposal: Philippines Asian Institute of Management</li> <li>Secretariat</li> </ul>

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>7. Developing sampling techniques</b>			
Workshop/ Meeting to develop sampling guidelines	<ul style="list-style-type: none"> <li>Senior auditors of ASEANSAI members having sampling guide</li> </ul>	3 <sup>rd</sup> Quarter of 2015	Knowledge Sharing Committee
Training for Trainers	Trainers of SAI members	4 <sup>th</sup> Quarter of 2015	Training Committee

## Propositions for support on ISSAI Implementation

HOW?	FOR WHOM?	WHEN?	RESPONSIBILITY
<b>8. Better understanding on risk-based approach in relation to ISSAI 1315 and 1330</b>			
Articles/ Template sharing on website	All SAI members of ASEANSAI	On-going	<ul style="list-style-type: none"> <li>• KSC</li> <li>• Secretariat</li> <li>• AGs to sign agreement</li> </ul>
Training/ Workshop	Trainers of SAI members	4 <sup>th</sup> Quarter of 2015	Training Committee
Coaching/ Sharing experts	SAls which have difficulty	Anytime (according to bilateral agreement)	<ul style="list-style-type: none"> <li>• Secretariat</li> <li>• SAI in need</li> <li>• SAI expert</li> <li>• ISSAI experts</li> </ul>



## ASEANSAI

### Monitoring and Evaluation System



By Phan Truong Giang –  
Representative from SAV as SPC Chair

## Outline

- **The process of Developing Monitoring & Evaluation System**
- **Brief Introduction to Monitoring & Evaluation/Tools**
- **Outputs of Monitoring System System (Examples of Annual Report)**

## Overview on Process of establishment Monitoring & Evaluation System

- **Process of developing and finalizing ASEANSAI Monitoring & Evaluation System**
  - Parallel meeting in Jakarta, Indonesia (January, 2014): Planning out the developing of Monitoring & Evaluation System;
  - **5<sup>th</sup> Strategic Plan Committee Meeting (opened meeting) in Danang, Vietnam (May, 2014):**
    - Knowledge/Experience on Monitoring & Evaluation System was introduced by GIZ expert, and discussed by participants
    - Discussion on ASEANSAI Strategic Plan and committee's work plans 2014-2015
    - A Draft of the System tools was developed.

## Overview on Process of establishment Monitoring & Evaluation System (Continued)

- Sent the System tools to ASEANSAI members for the application within ASEANSAI subsequent events
- Disseminated the System tools to committees and the ASEANSAI Secretariat to request for Semi-annual Process Reports.
- SPC opened Meeting in Indonesia, Jan 2015 on Communicating Monitoring System to ASEANSAI Members:
  - *Communicated and understand the monitoring system;*
  - *Draft the semi-annual and annual reports for 2014 using the monitoring tools*

## Objectives

### Monitoring & Evaluation System

#### ➤ **Monitoring**

*To inform the Executive Committee about the progress on achieved results and take management decisions about adjustment of the strategy Plan or the work plans.*

*It involves organized collection, analysis and assessment of data on the results of projects/activities and the changes in its environment. It provides a continuous indication of whether the chosen path promises to be successful, whether the strategy should be adjusted or defined objectives need to be re-examined.*

## Objectives

### Monitoring & Evaluation System

#### ➤ **Evaluation**

*To Make analysis based on key performance indicators and programs, lesson learned and identification of opportunities for improvements.*



## Monitoring

➤ **Done annually to assess whether the projects/ activities are implemented based on the work plans**

➤ **Responsibilities**

- Monitoring the progress of each projects/activities - done by respective Committees;
- Monitoring the overall the implementation of the Strategic Plan - done by Secretariat/Strategic Plan Committee

## Evaluation

➤ **Make analysis based on key performance indicators (KPIs) and programs, lesson learned and identification of opportunities for improvements**

➤ **Responsibilities**

- The evaluation of the progress of the implementation of the Strategic Plan - done by SPC based on evaluation report of the all Committees
- The SPC evaluation report shall to submit to the Executive Committee - done by the Secretariat
- Report in the ASEANSAI Assembly/ Summit - done by Secretariat

## Tools and process Monitoring & Evaluation System

**Participants Evaluation Sheet:** perception of the participants taking part in ASEANSAI events (the **project leading SAI** is responsible to hand out the sheets to all participants and collect them at the end of each event).

**Event Assessment Sheet:** perception of participants + organizers view + judgement on achievement of outputs (prepared by **project leading SAI** together with the hosting SAI and the facilitators in the debriefing meeting. The project leading SAI will send the final event sheet to the respective Committee Chair and the SPC latest two weeks after the event).

**Committee Progress Report:** narrative summary of all Event Assessment Sheets of the Committees during the last year + judgement on achievement towards Strategic Objectives (**Committee Chairs** will send reports to SPC in December each year).

**Annual Results Report:** assessment on progress towards Concrete Outcomes (Result Frameworks) and Key Performance Indicators (Strategic Plan) + narrative report (**Secretariat** will prepare the report, **SPC** will send it to EC by March).

**Monitoring Meeting:** Yearly meeting of ASEANSAI Committees and Secretariat to discuss the recommendations from the Annual Results Report (the **SPC** is responsible for the facilitation of the meeting) + potential adjustment of the Work Plans.

### Committee Progress Report

#### ➤ Purpose:

To provide a regular overview on the implementation of activities in the Committee's field of responsibility.

#### ➤ Template: 3 contents

- A brief description on the **progress of the implementation** of the Committee's work plan
- A **reflection of discrepancies** between plan and implementation
- **Proposals how the ASEANSAI management shall react** to overcome identified shortcomings in the implementation of the work plan

#### ➤ Responsibilities

- Done by Committee Chair
- The Committee Chair sends the report to the Secretariat and SPC in December each year

## Annual Results Report

### **Purpose:**

- To analyse the progress and draws conclusions, whether ASEANSAI shall proceed as planned, or needs to adjust the strategic approach or the implementation of activities
- To establish a rolling planning procedure that allows ASEANSAI to adjust the implementation strategy in a timely manner

### ➤ **Responsibilities:**

- Done by the Secretariat, in coordination with SPC base on the Committee Progress Report from Committees
- The SPC sends Annual Report to the EC by March of the following year

## Planning for the application Monitoring & Evaluation System

### ➤ **Piloting stage: 2014**

This stage includes developing, testing and assessing whether activities of piloting the System tools to ASEANSAI events are effectively and efficiently

### ➤ **Application: 2015, 2016, 2017**

The application of the System tools for all ASEANSAI activities, based on the outcomes achieved from piloting stage

## Responsibilities

For applying the Monitoring & Evaluation System

- **Responsibilities of SAIs**
- **Responsibilities of Committees Chairs**
- **Responsibilities of SPC**

## Responsibilities of SAIs

- **The project leading SAI**
  - Handing out the **Participants' Evaluation Sheet** to all participants participating the event;
  - Completing the **Event Assessment Sheet** after each event
  - Sending the Event Assessment Sheet to the Committee Chair (also CC to the SPC)
- **The organizing/hosting SAI**
  - Cooperating with the project leading SAI and the facilitators (and donors) to make the **Event Assessment Sheet** at the debriefing meeting for the event

## Responsibilities of Committees Chairs

- Preparing the **Committee Progress Report** base on the Event Assessment Sheets from the Committee from the reporting period
- Sending the **Committee Progress Report** to the SPC and the Secretariat in December each year

## Responsibilities of the SPC

- Developing the **Annual Results Report** in coordination with the Secretariat based on the **Committee Progress Report** from Committees
- Sending the **Annual Results Report** to EC by March of the following year
- Presenting the **Annual Results Report** at the following ASEANSAI Assembly



**Examples of  
outputs of Monitoring System**

**DEVELOPING  
ANNUAL  
RESULTS  
REPORT 2014**



**ASEANSAI STRATEGIC PLAN  
2014 - 2017**

Strategic Goals	Strategic Objectives
SG 1. To promote recognition and adoption of the ASEANSAI in the ASEAN Community	SO 1. To ensure the active role of the ASEANSAI in the ASEAN Community
SG 2. To strengthen the institutional capacity of member-SAIs	SO 2. To enhance the independence of the member-SAIs
SG 3. To strengthen the organizational and audit capacity of member-SAIs	SO 3. To improve organization capacity building of member-SAIs
	SO 4. To improve audit capacity building of member-SAIs
SG 4. To establish the relationship with the external stakeholders	SO 5. To develop Institutional relations with ASOSAI and INTOSAI
	SO 6. To enhance partnership with donors to increase the effectiveness of foreign funded projects implemented within the ASEAN Region

## BASIS FOR MONITORING & EVALUATION



## THE YEAR 2014



## ANNUAL RESULTS REPORT 2014

Strategic Objective (SO)	Activities	Implemented by	Progress towards SOs	Next steps
<b>Strategic objective 2:</b> “To enhance the independence of the member SAIs”	Into SAINT Moderators Training Workshop in Vietnam	Training Committee	<ul style="list-style-type: none"> <li>- Conducted session with participants where they have identified the proposed dates for the roll out of the self-assessment at the SAI level</li> <li>- Drafted letter, for signature of Chair of ASEANSAL, to Heads of SAIs of ASEAN to inform them of the implementation rollout of the IntoSAINT</li> </ul>	<ul style="list-style-type: none"> <li>• Distribute Presentation to senior on IntoSAINT self assessment and benefits</li> <li>• Firm up developed strategy for IntoSAINT regional rollout for approval by TC members</li> <li>• Coordinate with OLACEFS on developing e-learning modules on IntoSAINT Moderator Workshop</li> </ul>

## ANNUAL RESULTS REPORT 2014

Strategic Objective (SO)	Activities	Implemented by	Progress towards SOs	Next steps
				<ul style="list-style-type: none"> <li>• Prepare Terms of Reference for pilot training at BPK, Indonesia proposed to be offered by TC from September 2015 and onwards</li> <li>• Conduct Senior Management Meeting by December 2015 on integrity leadership lessons learned for SAIs that have done assessment and the pilot assessment</li> </ul>

## ANNUAL RESULTS REPORT 2014

Strategic Objective	Activities	Implemented by	Progress towards SOs	Next steps
<b>Strategic objective 3.1:</b> “To improve organization capacity building of member-SAIs”	1. Meeting for the Design and Development Courseware of Course Design and Instructional Techniques (CDIT)	Training Committee <div style="border: 1px solid black; border-radius: 50%; padding: 5px; width: fit-content; margin: 10px auto;">             Not conducted as planned           </div>	- Participants developed the courseware for four audit topics which have been reviewed by the team of instructors from the SAIs of Indonesia, Thailand, Malaysia and Philippines. - The knowledge gained in course design was applied using their own experience in conducting these audits. The review made by the team of instructors provided value-added knowledge on these audits.	• Utilize the graduates of the CDDITW as facilitators in courses to be conducted by the Training Committee in 2015, such as: - Internal Control - Risk Based Audit - Procurement Audit • Form ASEANSAI Facilitators’ Pool starting with 1 <sup>st</sup> batch of graduates of CDDITW
	2. Conduct of CDITW workshop in the Jojo, Bahrum, Malaysia			

## ANNUAL RESULTS REPORT 2014

Strategic Objective	Activities	Implemented by	Progress towards SOs	Next steps
<b>Strategic objective 3.2:</b> “To improve audit capacity building of member SAIs”	1. Auditing Standards a. ASEANSAI knowledge Sharing workshop b. Workshop on ISSAI Adoption and Implementation	Knowledge Sharing Committee	➤ All the session objectives have been achieved (mutual understanding on the definition of knowledge sharing and how to create an environment of sharing)  ➤ The improvement on the member capacity building can be achieved. The gap and issues should be resolved in action plan	• Proceed to the next KSC/TC activities that has been planned  • Issues and gaps that have been identify will be bring to the SOM for action and solution

## ANNUAL RESULTS REPORT 2014

Strategic Objective	Activities	Implemented by	Progress towards SOs	Next steps
			<ul style="list-style-type: none"> <li>➤ SAI has identified which ISSAI requirements are applicable to the SAI and follow-up action should be developed as monitoring tools</li> <li>➤ Gather information on the level of understanding of the participants on 15 ISSAIs and the status of its implementation</li> <li>➤ Workshop would give a clear contribution to identify the common issues raised in ISSAI implementation and try to develop the alternative solution</li> </ul>	<ul style="list-style-type: none"> <li>• All the finding/ recommendations should be discussed and agreed upon by the SOM/ Executive Meeting</li> <li>• Discussion and agreement between Head of SAIs is required to ensure that what is planned to be implemented to reach SO 3.1</li> <li>• Seeking approval from the Assembly- as a link to achieved the SO 3.1</li> </ul>

## ANNUAL RESULTS REPORT 2014

Strategic Objective	Activities	Implemented by	Progress towards SOs	Next steps
<b>Strategic objective 3.2:</b> “To improve audit capacity building of member SAIs”	2. Workshop on the audit on procurement	Knowledge Sharing Committee	<ul style="list-style-type: none"> <li>➤ Identify type of contract procurement audit carried out in every SAI, identify the gap between the SAIs in auditing contracts and differences in auditing and identify which SAIs already have the contract procurement guidelines</li> <li>➤ Clarify the presentation on the country paper and discussion on the research framework, resolution on proposed contents of the Research report and resolution on the proposed contents of the Guideline &amp; responsible SAI</li> </ul>	



## **STEPS TO BE TAKEN FORWARD FOR FINALIZING ANNUAL REPORT**

- Committees complete their **Committee Progress Report/ Annual Results Report** and send to SPC and the Secretariat
- The Secretariat, in coordination with SPC develop **Annual Results Report**
- SPC send **Annual Result Report** to EC

## **Next steps to put System into official and effective operation**

- Monitoring System need to be approved by ASEANSAI Chairman/EC/Assembly;
- Clear responsibilities and procedures in preparing/presenting annual reports need to be defined among committees, SPC, Secretariat, EC, and Chairman
- Revise Committee's working plans



**Thank you for your attention!**













ASEAN SUPREME AUDIT INSTITUTIONS

## Concluding Remarks By:

***His Excellency Mr. Matali bin Haji Md. Yusof***

***Auditor General of Brunei Darussalam as  
Chairman of ASEANSAI***



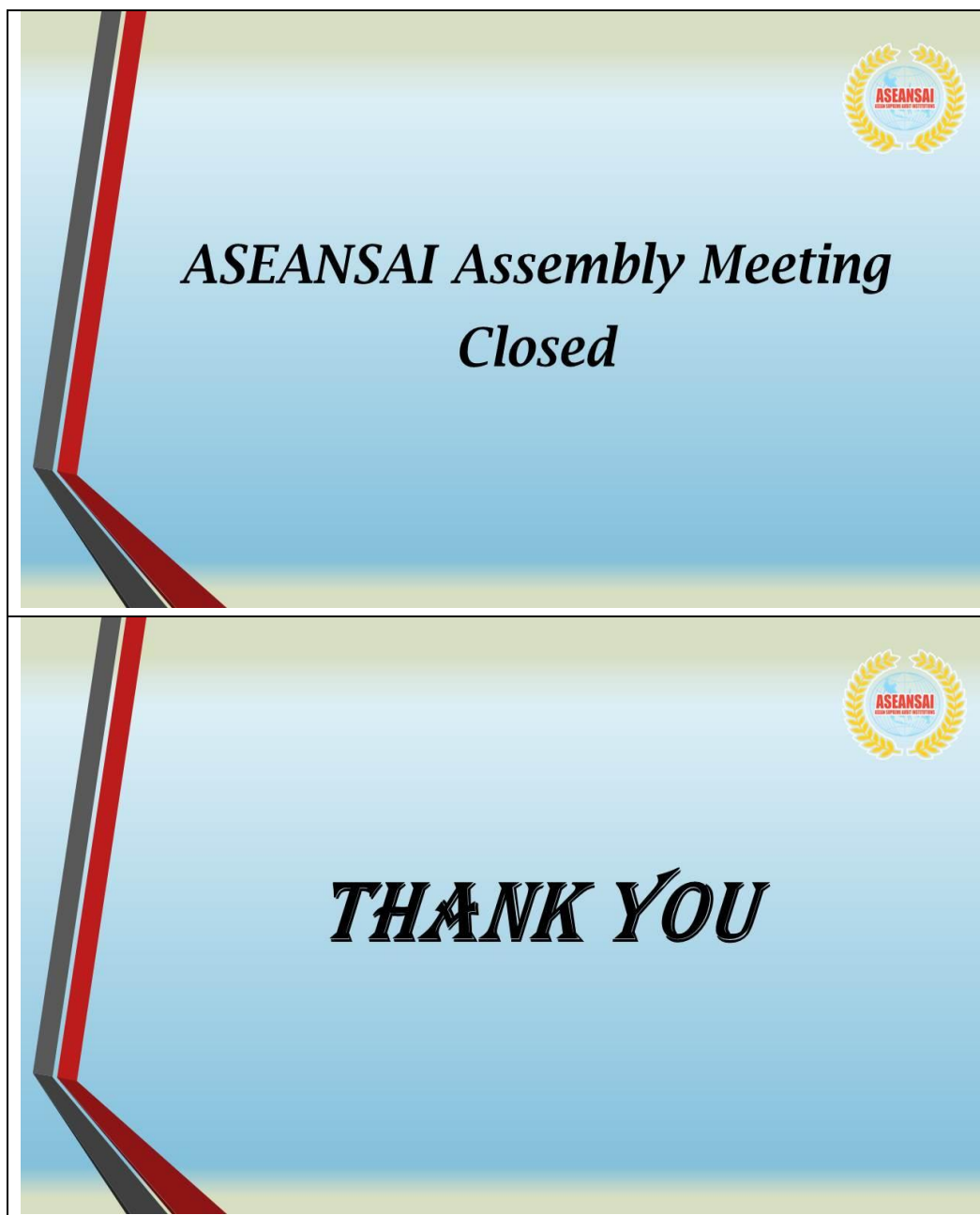
What was agreed upon shall be incorporated to the Amendment of ASEANSAI Agreement and inclusively the Memorandum of Understanding between ASEANSAI and Asian Development Bank that will be brought forward for signing at the ASEANSAI Summit in Cambodia in November 2015.



Deepest gratitude to you all for your contribution and participation in making this meeting productive



In accomplishing the objectives of the ASEANSAI we have gone through hurdles in order to realise the capacity building of its members as well as to encourage and promote good governance in the ASEAN region towards realising the ASEAN Community in 2015





## LIST OF ATTENDEES

No.	Name	Designation
<b>A</b>	<b>Brunei Darussalam / Jabatan Audit Brunei Darussalam</b>	
1	Pengiran Fauziah binti Pengiran Haji Muhd Kifli	Acting Senior Assistant Auditor General
2	Hajah Hartini binti Haji Abdul Halim	Acting Senior Assistant Auditor General
3	Norasmah binti Haji Ali	Assistant Auditor General Grade I
4	Voo Kiaw Lan	Senior Auditor
5	Haji Md Hassenol bin Haji Abdul Rahman	Senior Auditor
6	Fakhrul Anwar bin Jasdi	Auditor
<b>B</b>	<b>Cambodia / National Audit Authority of Cambodia</b>	
7	Mr Long Atichbora	Deputy Secretary General/Delegate
8	Mr. Samrit Sat	Deputy Secretary General/Delegate
9	Mr. Chea Sophat	Deputy Director of Technical Department/Delegate
10	Mrs. Kong Leakhena	Chief of International Relations Office/Translator

## LIST OF ATTENDEES

No.	Name	Designation
<b>C</b>	<b>Indonesia / The Audit Board of The Republic of Indonesia</b>	
11	Mr. Hendar Ristriawan	Secretary General of BPK and Head of Secretariat/Delegate
12	Mr. Bahtiar Arif	Principal Director of Research & Development/Delegate
13	Mr. Raden Yudi Ramdan Budiman	Head of Public Relations & International Cooperation Bureau/Delegate
14	Mr. Wahyudi	Head of INTOSAI, ASOSAI & ASEANSAI Sub Division/Delegate
15	Mrs. Yuli Puspitasari	Staff of INTOSAI, ASOSAI & ASEANSAI Sub Division/Delegate
16	Mrs. Indria Trianata	Chairman's Assistant/Delegate
<b>D</b>	<b>Laos / State Audit Organization of Lao PDR</b>	
17	Dr. (Mrs.) Douangmaly SENGCHANSOULIYA	Director General/Delegate
18	Mr. Sonephet DORABOUT	Head Division/Delegate
19	Mr. Vannasao Soumpholphakdy	Head of Division/Delegate
20	Mr. Alounyadeth Syhanouvong	Officer/Delegate
21	Mr. Bounthavy PHILAVONG	Officer/Delegate

## LIST OF ATTENDEES

No.	Name	Designation
<b>E</b>	<b>Malaysia / National Audit Department of Malaysia</b>	
22	Datuk Hj. Anwari bin Suri	Deputy Auditor General (Federal)
23	Dato' Mustafa bin Hj. Saman	Deputy Auditor General (State)
24	Mr. Zulkipli bin Abdullah	Director
25	Ms. Hjh. Noor Akma binti Mohd Baki	Director
26	Dr. Masiah binti Ahmad	Deputy Director
<b>F</b>	<b>Philippines / Commission on Audit</b>	
27	Mrs. Luz Loreto-Tolentino	Assistant Commissioner/Delegate
28	Mrs. Melanie R. Anonuevo	Director IV/Delegate
29	Mrs. Mary Joyce Garcia Eruma	Staff Auditor V/Delegate
<b>G</b>	<b>Singapore / Auditor-General's Office</b>	
30	Ms. Mabel Watt Pui Yee	Assistant Auditor-General/Delegate
31	Ms. Ng Lip Nin	Group Director/Delegate
32	Ms. Candy Hong Keat Wee	Assistant Director/Delegate

## LIST OF ATTENDEES

No.	Name	Designation
<b>H</b>	<b>Thailand / Office of Auditor General of Thailand</b>	
33	Mrs. Sirin Phankasem	Deputy Auditor General/Delegate
<b>I</b>	<b>Vietnam / State Audit Office of Vietnam</b>	
34	Mr. Phan Truong Giang	Deputy Director General/Delegate
35	Mr. Nguyen Viet Hung	Head of Division/Delegate
36	Mr. Le Manh Cuong	Secretary to Deputy Auditor General/Delegate
37	Mrs. Nguyen Thi Thuy	Official/Translator