The two parties have signed a Memorandum of Understanding (MOU) during the next ASEANSAI meeting in Cambodia.

During the visit, the two parties organized a bilateral seminar on “Procurement Auditing” at the State Audit Organization of Lao PDR, which was presented by the Audit Board of the Republic of Indonesia. At the seminar, officials of the respective audit organizations also discussed their experiences and encountered in scrutinizing the procurement expenditure made by ministries, departments and line organizations in Laos and Indonesia.

On 21 August 2015 H.E. Prof. Chaisit Trachoetham, Chairman of the State Audit Commission and the President of the State Audit Organization of Lao PDR and Thongloun Sisoulith, Chairman of the State Audit Commission of the Lao People’s Democratic Republic had signed a Joint Statement. This Joint Statement is a follow-up of the previous meeting held in Indonesia on 22 June 2015 in Jakarta which was attended by H.E. Mr. Harry Azhar Azis, Chairman of the Audit Board of the Republic of Indonesia.

During the visit, the two parties also discussed their experiences and encountered in scrutinizing the procurement expenditure made by ministries, departments and line organizations in Laos and Indonesia.

The two countries have agreed to establish a bilateral agreement in the areas of cooperation in the fields of technical skills, audit training and inspection of auditing standards.

Myanmar (formerly Burma), is a southeast Asian nation of more than 100 ethnic groups, bordering India, Bangladesh, China, Laos and Thailand. Yangon (formerly Rangoon), the country’s largest city, is home to bustling markets, numerous parks and lakes, and the towering, gilded Shwedagon Pagoda, which contains Buddhist relics and dates to the 6th century.

Bagan, the capital of Myanmar’s first dynasty, was built by King Anawrahta in 1044. It is located about 193 km south of Mandalay. There are over 2000 temples and stupas spread over an 8 square kilometers of desert-like plain on the eastern bank of the Ayeyarwady River. All those red bricks and innumerable religious monuments were built during 11th to 13th century. The magnificent temple architecture, incredibly fine mural and fresco paintings, brilliant stucco carvings, and the most elegant Buddha images, all are telling motifs of the sublime culture of the ancient Bagan dynasties.

The draft ASEANSAI Research Report on Public Procurement was presented and discussed on the first day of FGD. Each chapter of the report was discussed in detail to gather views from the members, amendments were made and additional information included to enhance the contents and presentation of the report. The draft of the research report was then circulated to all members of the FGD in October 2015 for comments.

The draft ASEANSAI Public Procurement Auditing Guideline was also presented and discussed in the FGD. Redundant and coinciding information were identified and debated by detailed discussions of presented contents of each chapter. Additional information was added to the draft and the contents were refined. The FGD on the guideline concluded with a set of resolutions where the contents of the guideline were agreed and ASEANSAI members were informed about the draft according to the outcome of the discussion which will then be circulated to all members by 26 September 2015 who are required to give a feedback by 5 October 2015.

The draft ASEANSAI Research Report on Public Procurement which proved to be a success. The FGD has successfully provided a platform for all the participants to tap into the wealth of experiences and expertise in developing a common, comprehensive and practical 1st ASEANSAI Research Report and Auditing Guideline on Public Procurement which will be circulated at the ASEANSAI Summit which will be held in November 2015 in Cambodia.
Dear ASEANSAI Newsletter readers,

I am pleased to present to you the third quarter of the ASEANSAI Newsletter for 2015. In this edition, you will find articles that vary from those that touch on issues of ASEANSAI activities and as well as articles on some of the activities of ASEANSAI.

During the past quarter, ASEANSAI activities included the 3rd Focus Group Discussion on Public Procurement Audit in Kota Kinabalu, Malaysia; the Effective Public Relations & Communication for Supreme Audit Institutions in ASEAN in Bangkok, Thailand, and the Water Management Auditing Workshop in Yogyakarta, Indonesia.

As for the activities of some of our members, they include the official implementation of the Revised State Audit Law in Vietnam, SAI Thailand’s conduct of a 12-day training program for government officers of Lao PDR on “Risk-based Approach and Technical Training Programs for Auditors”; and SAI Indonesia’s visit to SAI Lao PDR’s office and SAI Thailand’s office for bilateral meetings. Finally, this edition includes an article on Myanmarese’s majestic Bagan temples and stupas.

Unlike past notes in the previous editions, I have decided to make this one rather personal - more of a letter, less of a note - a personal letter to all the readers of the ASEANSAI newsletter. Seeing that this would be the final newsletter to be prepared by a former Managing Director, I would like to take this opportunity to thank you for your kind attention.

Also, I would like to thank all of the contributors to the newsletter. Your contribution is what makes the newsletter what it is - an enriching reading experience.

Thank you.

Warm Regards
Pengiran Hajah Fauziah Binti Pengiran Haji Muhammad Kef

THE REVISED STATE AUDIT LAW OF VIETNAM

The revised State Audit Law approved on 24 June 2015 at the 9th session of the National Assembly, item XIII marked an important milestone in the improvement process of Vietnam’s legal system. This is a great event for the State Audit Office of Vietnam (SAV) after the legal status of SAV and the Auditor General were stipulated in the 2013 Constitution of the Socialist Republic of Vietnam. It promptly specifies State Audit regulations in the Constitution, overcomes the shortcomings and weaknesses of the 2005 State Audit Law, and also creates significant foundations in enhancing the quality, efficiency, and effectiveness of the SAV’s operation.

Being the first revision of the State Audit Law since its adoption in 2005, the revised Law comprises 9 chapters and 73 articles with new points regarding Audit scope and objects. Legal validity of audit report, Power, status and functions of Auditors and General and State Auditors; Audit period; Publication of auditing results and outcomes of realization of auditing conclusions and proposals of the SAV; Responsibilities of related agencies, organizations and individuals towards the SAV’s activities. To ensure that the law soon comes into reality, the Auditor General has greatly boosted the dissemination of the law’s contents, particularly new or revised issues to officials, auditors and laborers for their comprehensive understanding and application into their professional activities. Currently, the SAV has promulgated the plans for facilitating implementation of the law, as well as to carry out propaganda through different media to popularize the law and develop detailed guidance for the law enforcement. Furthermore, the seminars on State Audit Law dissemination also attracts the active participation of the SAV’s staff, especially state auditors who directly perform the auditing activities.

Being the first edition of the ASEANSAI Newsletter since its establishment in 2005, the current issue features 9 chapters and 73 articles with new points regarding Audit scope and objects. Legal validity of audit report, Power, status and functions of Auditors and General and State Auditors; Audit period; Publication of auditing results and outcomes of realization of auditing conclusions and proposals of the SAV; Responsibilities of related agencies, organizations and individuals towards the SAV’s activities.