

ASEANSAI Instructors Design Meeting Report
Risk-based Approach to Financial Audit Workshop
The Rizqun International Hotel, Brunei Darussalam
June 29 to July 05, 2013

Coordinator/Instructor:

Ms. Leila S. Paras SAI Philippines

Other Instructors:

Ms. Hajah Siti Kamariah binti Haji Mohiddin	SAI Brunei Darussalam
Mr.Cris Kuntadi	SAI Indonesia
Ms. Noor Fatihah Wan Hassan	SAI Malaysia
Mr. Eugenio R. Dizon	SAI Philippines
Ms. Elizabeth Teh-Chua	SAI Singapore
Ms. SunitaCharounsilpa	SAI Thailand

Meeting Objectives:

In accordance with ASEANSAI Training Plan 2012-2015, the second priority training to be conducted for ASEANSAI Training for 2013 is the Risk-based Approach to Financial Audit (RBFA) Workshop. The Instructors Team assigned for this workshop were tasked to design and develop the training materials based from the IDI Risk-based Approach to Financial Auditing (RBFA) Handbook and courseware.

Workshop Schedule and Assignments

The ASEANSAI Instructors Design Meeting was facilitated by Ms. Leila S. Paras, being the representative of the Chair, ASEANSAI Training Committee of SAI Philippines. The RBFA was divided into five modules: Module 1 – Introduction to Risk-based Approach to Financial Auditing, assigned to Ms. Leila S. Paras and Mr. Eugenio R. Dizon; Module 2 – Detailed Audit Planning 1, assigned also to Ms. Leila S. Paras and Mr. Eugenio R. Dizon; Module 3 – Detailed Audit Planning 2, assigned to Mrs. Elizabeth Teh-Chua and Ms.SunitaCharounsilpa; Module 4 – Audit Execution, assigned to Ms.Hajah Siti Kamariah binti Haji Mohiddin and Ms. Noor Fatihah Wan Hassan; and Module 5 – Evaluating Misstatements and Reporting Auditor’s Opinion, assigned to Mr.CrisKuntadi and Mr. Eugenio R. Dizon. Each module was divided into sessions and in each session the

instructors team developed the session-at-a- glance, session guide, exercises, case study and suggested solutions as outputs. The members of the team were assigned each a session to design, develop and deliver as lead instructor or as a co-facilitator in accordance with the attached workshop schedule and assignments. The workshop will be conducted for five days based from the attached course schedule.

RBFA Workshop

During the meeting, the Instructors Team agreed to the proposed schedule of the conduct of the RBFA Workshop on October 7 to 11, 2013 in Kuala Lumpur, Malaysia, with a two-day pre-workshop preparatory meeting on October 5 to 6 and a post-workshop finalization meeting on October 12 to 13. Thus, the ASEANSAI Secretariat should invite all the members of the instructors team for the RBFA Workshop including the pre and post instructors team meeting, for the period October 5 to 13, 2013.

QAFA Workshop Requirements

The ASEANSAI Secretariat should invite two to three participants from each ASEANSAI member who should be selected based on the following criteria:

1. All should be fluent in English
2. Collectively, the nominees should possess the following competencies:
 - i. Experience in Financial Audit for at least three years;
 - ii. Gender Balance;
 - iii. Knowledge of Accountancy
 - iv. Computer literacy (Bring one laptop per team)
3. Overall the participants should be motivated and committed to work as a team who shall apply their learning when they go back to their respective SAIs.
4. After attendance to the RBFA Workshop, the participants should be required to prepare a report to the ASEANSAI Secretariat on how they applied the knowledge and skills gained from the workshop. The report should be submitted within 6 months from the conduct of the RBFA Workshop.

Audit Department, Brunei Darussalam as Host

The following committee of officials and staff from the Audit Department, Brunei Darussalam gave full support to the instructors team from the time of arrival, check-in at the Rizqun International Hotel, opening program, conduct of the meetings, social program and closing program:

1. Ms. Pg. Fauziah binti Pg. Hj. Muhammad Kifli
2. Mr. Baruddin bin Tuah

3. Mr. Lim Lin Teck
4. Mr. Mohd. Azmie bin Hj. Untong
5. Mr. Pg. Asreza bin Pg. Hj. Hashim
6. Mr. Pg. Haji Mohd Said bin Pg. Hj. Timbang
7. Mr. Fakhrul Anwar bin Jasdi
8. Ms. Deborah Lim Shin Yie
9. Ms. Voo Kiaw Lan
10. Ms. Nurida binti Mohd. Hashim
11. Ms. Rozienah binti Md. Aliuddin
12. Ms. Siminah Intol
13. Ms. Yong Nyuk Mei
14. Ms. Dk. Nur Amalina binti Hj. Mohd. Alimin

The Opening Program was held on June 29, 2013 at the Business Meeting Room 2, Level 3, The Rizqun International Hotel, with the Opening Remarks by Auditor General Pengiran Haji Abd. Rahman bin Pengiran Haji Mat Salleh. The Auditor General hosted a welcome dinner at the Emperor's Court, Manggis Mall, which was attended by all instructors and selected officials and staff of the Audit Department. Everybody enjoyed the sumptuous dinner and music rendered by a Filipino trio band with the singing of some popular songs from the instructors' countries. The instructors, other officials from the Audit Department including the Auditor General demonstrated their talents by singing with the band as requested.

The social programme arranged by the Audit Department was the visit to Brunei's famed "Kampong Ayer" or Water Village, a preserved heritage site, and the largest in the world with approximately 30,000 residents. The instructors together with the committee were treated to traditional music, songs and dances with native food, sweets and delicacies served at the house of the "Ketua Kampong", the head of village. The group likewise visited the Kampong Ayer Cultural and Tourism Gallery which gave them a glimpse of Kampong Ayer's celebrated past and cottage industries from days of old, integrating them into modern economy.

After the tour of Kampong Ayer, lunch was served at the RMS Portview Restaurant. In the afternoon, there was a tour of the Malay Technology Museum which exhibited various types of traditional technologies utilized by the indigenous people of Brunei Darussalam.

The closing program was held on July 05, 2013 in the same venue as the meeting and opening program, which was also attended by the Auditor General and other officials and staff of the Audit

Department. Ms. Pg. Fauziah binti Pg. Hj. Muhammad Kifli, Acting Senior Assistant Auditor General gave the closing remarks.

The ASEANSAI Instructors Design Meeting on Risk-based Approach to Financial Audit Workshop was successfully conducted through the efficiency and dedicated work shown by the instructors team and the cooperation and assistance provided by the secretariat and committee from the Audit Department which facilitated and enabled the team to finish their work on time.