

# 3<sup>rd</sup> ASEANSAI SUMMIT



**4-6 November 2015**  
**Phnom Penh, Cambodia**

## MINUTES OF MEETING OF 3<sup>RD</sup> ASEANSAT SUMMIT

5<sup>th</sup> November 2015

Sokha Phnom Penh Hotel & Residence, Kingdom of Cambodia

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### 1. DATE AND VENUE

- 1.1 The 3<sup>rd</sup> ASEAN Supreme Audit Institutions (**ASEANSAT**) Summit was held on 5<sup>th</sup> November 2015.
- 1.2 The event took place in Ballroom 1, Sokha Phnom Penh Hotel & Residence, Phnom Penh, Cambodia.

### 2. PARTICIPANTS OF THE ASEANSAT SUMMIT

- 2.1 The 3<sup>rd</sup> ASEANSAT Summit was attended by 72 senior officials / delegates from:
  - i) Jabatan Audit Brunei Darussalam (**SAI Brunei**);
  - ii) National Audit Authority of Kingdom of Cambodia (**SAI Cambodia**);
  - iii) The Audit Board of the Republic of Indonesia (**SAI Indonesia**);
  - iv) The State Audit Organization of Lao P.D.R. (**SAI Lao**);
  - v) Jabatan Audit Negara Malaysia (**SAI Malaysia**);
  - vi) Office of the Auditor General of the Union, the Republic of the Union of Myanmar (**SAI Myanmar**);
  - vii) The Commission on Audit of the Republic of Philippines (**SAI Philippines**);
  - viii) Auditor-General's Office, Singapore (**SAI Singapore**);
  - ix) Office of the Auditor General of Thailand (**SAI Thailand**); and
  - x) State Audit Office of the Socialist Republic of Vietnam (**SAI Vietnam**).

The list of attendees is as attached in **ANNEX 1**.

### **3. WELCOMING ADDRESS BY THE VICE CHAIRPERSON OF ASEANSAI**

3.1 Her Excellency Madam Som Kim Suor, Vice Chairperson of ASEANSAI and Auditor General of National Audit Authority of Cambodia delivered her Welcoming Address.

3.2 In her speech, Her Excellency Madam Som Kim Suor:

- ❖ Conveyed her warmest welcome and deepest gratitude to all representatives of INTOSAI, ASOSAI and ASEAN Secretariat as well as Heads of delegate and delegates, and also representatives from the Senate, the National Assembly, the Ministry of Economy and Finance, Embassies and donors such as GIZ, GIZ-ASEANSAI, ADB and the World Bank to the 3<sup>rd</sup> ASEANSAI Summit.
- ❖ Expressed her gratitude and appreciation for full support and cooperation by all SAI members of ASEANSAI and sincerely thanked the Chairman of ASEANSAI and the ASEANSAI Secretariat from SAI Indonesia for their contributions in organizing the meeting.
- ❖ Informed attendees that the 3<sup>rd</sup> ASEANSAI Summit will endorse the report of the ASEANSAI Committees 2013-2015, handover chairmanship from SAI Brunei to SAI Cambodia, approve in principle on the amendment of the Agreement on the Establishment of ASEANSAI which will pave the way for establishment of six-year term of ASEANSAI Secretariat and approve on the composition of Chair and members of ASEANSAI Committees.

The full text of the Welcoming Address is as attached in **ANNEX 2**.

### **4. OPENING ADDRESS BY THE CHAIRMAN OF ASEANSAI**

4.1 His Excellency Mr. Matali bin Haji Md. Yusof, Chairman of ASEANSAI and Auditor General of Brunei Darussalam delivered his Opening Address.

4.2 In his speech, His Excellency Mr. Matali bin Haji Md. Yusof:

- ❖ Conveyed his deepest appreciation to Her Excellency Madam Som Kim Suor, Auditor General of Cambodia and the National Audit Authority of Cambodia for hosting the ASEANSAT Summit.
- ❖ Expressed that the presence of high profile participants from ASEANSAT and international audit organisations such as INTOSAT and ASOSAT as well as observers and representatives from ASEAN countries and international development partners was a strong testament of support for ASEANSAT.
- ❖ Expressed his hope that the draft Protocol Amending the Agreement of the Establishment of ASEANSAT will be signed by all members in due course as the signing of that document would restructure the administrative operations of the Secretariat, which in turn, reflects sustainability and longevity – in other words, a solid foundation – of an organization.
- ❖ Expressed his hope that a clear communication flow mechanism among all members can be established to resolve important issues in a timely and effective manner in the future.

The presentation slides can be seen in **ANNEX 3a** and full text of the Opening Address is as attached in **ANNEX 3b**.

## **5. SPEECH BY REPRESENTATIVE FROM INTOSAT**

5.1 Mr. Yang Ningsheng, Director General of China National Audit Office as the special representative of His Excellency Mr. Liu Jiayi, Auditor General of China and Chairman of INTOSAT Governing Board delivered a speech.

5.2 In his speech, Mr. Yang Ningsheng:



- ❖ Conveyed his appreciation to the host, SAI Cambodia, for the hospitality given and the excellent organisation of this Summit.
- ❖ Conveyed His Excellency Mr Liu Jiayi's congratulatory message, which among others, stated that the CNAO looks forward to further develop cooperation with ASEANSAL member SAs in capacity building and in knowledge sharing.

The full text of His Excellency Mr. Liu Jiayi's Congratulatory Message is as attached in **ANNEX 4a** and **4b**.

## **6. SPEECH BY THE CHAIRMAN OF ASOSAI**

6.1 His Excellency Tan Sri Ambrin bin Buang, Chairman of ASOSAI and Auditor General of Malaysia delivered a speech.

6.2 In his speech, His Excellency Tan Sri Ambrin:

- ❖ Conveyed his sincerest gratitude to the Chairman of ASEANSAL for the invitation to say a few words in his capacity as the Chairman of ASOSAI and also his deepest appreciation to the host of the Summit, the Vice Chairman of ASEANSAL, for the warm hospitality rendered since arrival.
- ❖ Expressed his belief that the Summit provides an excellent avenue not only to reflect on the past two years' achievements but also to chart the path forward and discuss issues in a larger perspective to position ASEANSAL in the international audit community.
- ❖ Conveyed that as Chair of ASOSAI, he would like to seek continuous support and cooperation to achieve the goals of the ASOSAI Strategic Plan on enhancing the audit capacity of member SAs through knowledge sharing, meeting the international standards of Supreme

Audit Institutions, adding value to the management of the nation's resources and becoming a model regional working group.

The full text of the Speech is as attached in **ANNEX 5**.

## **7. SPEECH BY GIZ**

7.1 Mr. Alexander Betz, GIZ Project Manager for Support to ASEANSAI delivered a speech.

7.2.1 In his speech, Mr. Alexander Betz:

- ❖ Expressed his happiness that in the last two years ASEANSAI has developed and become a highly professional and respected organization and acknowledged that the World Bank is going to financially support the Long Term Project on ISSAI Implementation which shows the success of the project.
- ❖ Proposed a few points need to be addressed to make ASEANSAI stronger in the future.

The full text of Mr. Alexander Betz's speech is as attached in **ANNEX 6**.

## **8. PHOTO SESSION**

8.1 After the speeches, there were group photos for all Heads of delegate, delegates and guests.

## **9. 3<sup>RD</sup> ASEANSAI SUMMIT MEETING SESSION I**

9.1 His Excellency Mr. Matali bin Haji Md. Yusof chaired the 3<sup>rd</sup> ASEANSAI Summit and opened the meeting by giving a brief acknowledgment on the recent development of each ASEANSAI Committee. He then moved to the

meeting agenda items for the Meeting Session I. The opening remarks can be seen in **ANNEX 7**.

## 9.2 **Agenda 1: Reports by ASEANSAI Committees**

### 9.2.1 **Report by Chair of Strategic Planning Committee**

9.2.1.1 Ms. Ha Thi My Dung, Director General of International Cooperation Department, SAI Vietnam representing Chair of ASEANSAI Strategic Planning Committee (**SPC**):

- ❖ Reported on the SPC activities that had been performed since the ASEANSAI Assembly Meeting in November 2013 until 2015; the challenges in executing the Monitoring and Evaluation System; and provided recommendations to overcome the challenges.
- ❖ Conveyed appreciation to the ASEANSAI members for their active participation and the members of the SPC for their contribution, and to GIZ for the funding. The presentation slide can be seen in **ANNEX 8a** and report of the SPC as in **ANNEX 8b**.

9.2.1.2 After the report by SPC, His Excellency Mr. Matali:

- ❖ Reminded all ASEANSAI Committees to constantly refer to the ASEANSAI Strategic Plan and urged all Committees to utilise the Monitoring and Evaluation System and submit the reports to the SPC in order for the SPC to report on the implementation of the Strategic Plan to the Executive Committee in a timely manner.
- ❖ Expressed sincerest appreciation to the SPC for the excellent work they had done in formulating the Strategic Plan for 2014-2017 and the Monitoring and Evaluation System.

9.2.1.3 The meeting endorsed the Report of SPC 2013-2015.

## 9.2.2 Report by Chair of Rules and Procedures Committee

9.2.2.1 His Excellency Mr. Willie Tan Yoke Meng, Auditor-General of Singapore and the Chairman of ASEANSAI Rules and Procedures Committee (**RPC**):

- ❖ Thanked the host, the Auditor General of Cambodia and also the Chairman of ASEANSAI, the Auditor General of Brunei Darussalam, for the leadership of ASEANSAI for the past two years.
- ❖ Reported on the RPC activities that had been performed since November 2013 and that the RPC in the coming year will carry out the preliminary work to look into the necessary revisions to the Rules and Procedures for the single Secretariat arrangement.
- ❖ Expressed his sincere gratitude to the members of the RPC namely SAls of Brunei Darussalam, Lao PDR, Malaysia and Thailand for their contributions and their willingness to be re-appointed as committee members for the term 2016 until 2017. The report can be seen in **ANNEX 9**.

9.2.2.2 After the report from RPC, His Excellency Mr. Matali:

- ❖ Advised that the RPC needs to consider the underlying implications of the draft Protocol Amending the Agreement on the Establishment of ASEANSAI has on the Rules and Procedures which needs thorough discussion.
- ❖ Thanked the RPC for their proactive attitude, contribution and advices on all matters pertaining to the ASEANSAI Rules and Procedures.

9.2.2.3 The meeting endorsed the Report of Rules and Procedures Committee 2013-2015.

### 9.2.3 Report by Chair of Knowledge Sharing Committee

9.2.3.1 His Excellency Tan Sri Ambrin bin Buang, Auditor General of Malaysia and the Chairman of ASEANSAI Knowledge Sharing Committee (**KSC**):

- ❖ Expressed his sincere gratitude to His Excellency Mr, Matali bin Haji Ms. Yusof, Auditor General of Brunei Darussalam and the Chairman of ASEANSAI, and the host, Her Excellency Madam Som Kim Suor, Auditor General of Cambodia and Vice Chairman of ASEANSAI for the warm hospitality.
- ❖ Reported on the activities conducted by KSC since November 2013 until 2015.
- ❖ Expressed his sincere appreciation for the active participation and cooperation to all the KSC members 2013-2015 whether as project lead, host SAI or participants. The presentation slide can be seen in **ANNEX 10a** and the report in **ANNEX 10b**.

9.2.3.3 His Excellency Mr. Matali emphasised the importance of prioritising future activities because the activities are partially funded by SAIs and donors. His Excellency Mr. Matali personally congratulated KSC for the work done by them for the session 2013 until 2015.

9.2.3.5 The meeting endorsed the Report of KSC 2013-2015.

### 9.2.4 Report by Chair of Training Committee

9.2.4.1 Madam Luz L.Tolentino, Assistant Commissioner of Commission on Audit of the Republic of the Philippines representing the Chair of Training Committee (**TC**):

- ❖ Expressed that the accomplishment of the TC would not have been possible without the support of its members and the ASEANSAL development partners particularly the GIZ.
- ❖ Reported the systematic approach for training and its training framework, the training needs survey results, course design and development, detailed information on the delivery of training as well as the use of the event evaluation sheet prescribed by the Strategic Planning Committee. The presentation slide can be seen in **ANNEX 11a** and report in **ANNEX 11b**.

9.2.4.3 His Excellency Mr. Matali advised that it is imperative to have precise budget planning for all activities and that the activities should add value to all members who attended as well as to help improve and upgrade the standard of audits relevant to that topic. His Excellency reminded both TC and KSC to analyse the post-activity evaluation to address any weaknesses accordingly. Lastly, His Excellency Mr, Matali extended his gratitude to TC for the excellent work in coordinating and organising the TC activities.

9.2.4.4 The meeting endorsed the Report of TC 2013-2015.

#### 9.2.5 **Report by Head of Administration Function**

9.2.5.1 Pengiran Hajah Fauziah binti Pengiran Haji Muhammad Kifli, Senior Assistant Auditor General of Jabatan Audit Brunei Darussalam reported on the administrative works conducted since November 2013 until 2015. The report can be seen in **ANNEX 12**.

9.2.5.3 The meeting endorsed the Report of Administration Function 2013-2015.

#### 9.2.6 **Report by Head of Secretariat Function**

9.2.6.1 The Honourable Mr. Bahrullah Akbar, Board Member of Audit Board of the Republic of Indonesia representing the Head of Secretariat Function

reported on the secretariat works conducted since November 2013 until 2015. The presentation slide can be seen in **ANNEX 13a** and report in **ANNEX 13b**.

9.2.6.2 His Excellency Mr. Matali expressed his highest gratitude and appreciation to SAI Indonesia for the excellent cooperation and contribution in assisting the Executive Committee and also for their valuable guidance, based on their past experience as Chair of ASEANSAI, and support throughout the tenure of SAI Brunei Darussalam chairmanship.

9.2.6.3 The meeting endorsed the Report of Secretariat Function 2013-2015.

### 9.3 **Agenda 2: The Signing of the Draft Protocol Amending the Agreement on the Establishment of ASEANSAI**

9.3.1 His Excellency Mr. Matali informed all delegates that as agreed during the deliberation in the Technical Meeting on 4<sup>th</sup> November 2015, the draft Protocol Amending the Agreement on the Establishment of ASEANSAI could not take place as not all member SAs have obtained the necessary internal clearance to proceed with the signing of the protocol.

9.3.2 His Excellency Mr. Matali highlighted that as a result of the draft Protocol not being signed, the ASEANSAI Secretariat has to function on transitional arrangement until the draft Protocol is signed by all heads of SAs. His Excellency explained that there are two options for the transitional arrangement - the first option is to proceed with a single Secretariat which would not be appropriate to be implemented because no consensus has been reached. Therefore, His Excellency Mr. Matali asked the meeting to consider the second option which is to maintain the current transitional arrangement of the Administration Function and Secretariat Function until the protocol is signed.

9.3.3 The meeting agreed to endorse the transitional arrangement whereby the function of ASEANSI Secretariat will be divided into Administration Function and Secretariat Function until the signing of the protocol.

9.3.4 His Excellency Mr. Matali took note that there are comments from member SAs on the draft Protocol and that the Secretariat will incorporate these comments into the revised draft Protocol and circulate it to all member SAs. His Excellency Mr. Matali then urged all member SAs to proceed with the internal clearance process and to obtain the clearance within three months after its circulation.

9.4 **Agenda 3: Appointment of New Chairman and Vice Chairman of ASEANSI/Handover of Chairmanship of ASEANSI**

9.4.1 His Excellency Mr. Matali iterated Article 6 of the Agreement on the Establishment of ASEANSI which stated that:

- ❖ The appointment of the Chairman and Vice Chairman is rotated in alphabetical order (of country name) unless decided otherwise by the Assembly.
- ❖ The term of office of the Chairman of the ASEANSI shall be for two years; and
- ❖ The Vice Chairman shall be the next Chairman.

9.4.2 In line with the above Article 6, His Excellency Mr. Matali asked the meeting for consensus to approve the appointment of the National Audit Authority of the Kingdom of Cambodia as the Chair of ASEANSI and the State Audit Organization of Lao PDR as the Vice Chair of ASEANSI.

9.4.3 The meeting endorsed the appointment of the National Audit Authority of the Kingdom of Cambodia as the Chair of ASEANSI and the State Audit Organization of Lao PDR as the Vice Chair of ASEANSI.



- 9.4.4 His Excellency Mr. Matali then officially handed over the ASEANSAL Chairmanship by handing over the ASEANSAL Gavel and an ASEANSAL Book entitled “*The ASEANSAL’s Journey Continues*” to Her Excellency Madam Som Kim Suor, the Auditor General of Cambodia.

## **MEETING SESSION II**

### **1. Opening address by the newly appointed Chairperson of ASEANSAL**

Her Excellency Madam Som Kim Suor, Chairperson of ASEANSAL and Auditor General of National Audit Authority (NAA) delivered the opening address.

In her address, Her Excellency Madam Som Kim Suor:

- ❖ Extended her sincerest and deepest gratitude to all Heads of ASEANSAL members for conferring and endorsing her as the ASEANSAL Chairperson for 2015-2017.
- ❖ Explained the meeting agendas for the meeting session II consisting of: (1) Appointment of ASEANSAL Secretariat Function and Administration Function (2) Appointment of the Committees including Strategic Planning Committee, Rules and Procedures Committee, Knowledge Sharing Committee and Training Committee (3) Appointment of ASEANSAL auditor for the financial statements for the years ended 2014 and 2015 as well as (4) the approval for the work plans of Executive Committee, Secretariat, Strategic Planning Committee, Rules and Procedures Committee, Knowledge Sharing Committee and Training Committee and (5) presentation by SAI Malaysia on “the proposal for ASEANSAL to be External Auditor for ASEAN”.

The full text of the Opening Address is as attached in **ANNEX 14**.

### **2. Remarks by the newly appointed Vice Chairperson of ASEANSAL**

Her Excellency Dr. Mrs. Viengthong Siphandone, Vice Chairperson of ASEANSAL and Auditor General of the State Audit Organization of Lao PDR conveyed her remarks.

In her remarks, Her Excellency Dr. Viengthong Siphandone:

- ❖ Expressed her deep appreciation to the previous Chairman of ASEANSI as well as the Chair and members of the Committees of ASEANSI and representatives from donors for their hard work and effort in implementing ASEANSI Agreement.
- ❖ Expected to have continued support and assistance from all ASEANSI members for Chairing the upcoming 41<sup>th</sup> ASEAN Audit Committee Meeting.

The full text of the remarks is as attached in **ANNEX 15**.

### **3. Agenda 4: Appointment and Approval of the Secretariat of ASEANSI**

- 3.1. Her Excellency Madam Som Kim Suor, presented the agenda for the meeting session II and asked the Assembly's approval for the meeting agenda. All meeting participants agreed on the meeting agenda.
- 3.2. She highlighted the result of meeting session I, that the Assembly agreed to proceed with separate Administration and Secretariat Functions for the transitional period until the Protocol Amending the Agreement on the Establishment of ASEANSI is signed.
- 3.3. The assembly approved SAI Cambodia to be the ASEANSI Administration Function and SAI Indonesia to be the ASEANSI Secretariat Function, until the protocol is signed.
- 3.4. His Excellency Dr. Harry Azhar Azis, Chairman of the Audit Board of the Republic of Indonesia expressed his confirmation in continuing the position as the ASEANSI Secretariat Function and assigned the Honourable Mr. Hendar Ristriawan, Secretary General of the Audit Board of the Republic of Indonesia, as the Head of ASEANSI Secretariat Function
- 3.5. Attributable to the duties of Administration Function in supporting the Executive Committee, SAI Cambodia appointed the Honorable Mr. Chea Sophat, Deputy Director of National Audit Authority of Cambodia as the Head of Administrative Function.

- 3.6. The Assembly approved Mr. Hendar Ristriawan, as the Head of the ASEANSAI Secretariat Function and Mr. Chea Sophat as the head of ASEANSAI Administration Function

**4. Agenda 5: Appointment and Approval of ASEANSAI Committees**

- 4.1. Her Excellency Madam Som Kim Suor, restated the result of The 3<sup>rd</sup> ASEANSAI Senior Officials' Meeting in Brunei Darussalam, which has been agreed that:

- a. SAI Vietnam will continue as Chair of the Strategic Planning Committee
- b. SAI Singapore will continue as Chair of the Rules and Procedures Committee
- c. SAI Malaysia will continue as Chair of the Knowledge Sharing Committee, and
- d. SAI Philippines will continue as Chair of the Training Committee.

The Assembly approved the appointment of ASEANSAI Committee for the period 2016-2017.

- 4.2. It was also approved that the current composition of the committees were as the following:

- a. Strategic Planning Committee: SAI Vietnam is the Chair and it has a total of six members which are SAI Indonesia, Malaysia, Philippines, Brunei Darussalam, Thailand and Lao PDR.
- b. Rules and Procedures Committee: the Chair is SAI Singapore. The four members are SAI Brunei, Lao PDR, Malaysia and Thailand.
- c. Knowledge Sharing Committee: the Chair is SAI Malaysia. There are seven members which are SAI Brunei, Cambodia, Lao PDR, Myanmar, Philippines, Thailand and Vietnam.
- d. Training Committee: SAI Philippines is the Chair with four members, SAI Brunei, Indonesia, Malaysia and Thailand.

**5. AGENDA 6: Appointment and Approval of ASEANSAI Auditor for Financial Statement for Year Ended 31 December 2014 and 31 December 2015**

- 5.1. Her Excellency Madam Som Kim Suor, expressed her gratitude to SAI of Myanmar for their valuable time and immense effort in auditing the ASEANSI's financial statements for the year ended 31 December 2012 and 31 December 2013.
- 5.2. Following the result of The 3<sup>rd</sup> ASEANSI Senior Officials' Meeting, SAI Thailand has expressed their interest to be the auditor of the ASEANSI's financial statements for the year ended 31 December 2014 and 31 December 2015.
- 5.3. The assembly approved SAI Thailand as the ASEANSI Auditor for Financial Statements for year ended 2014 and 2015.
- 5.4. SAI Thailand accepted the mandate to be the ASEANSI Auditor for the year ended 31 December 2014 and 31 December 2015.

## **6. AGENDA 7: Presentation and Approval of ASEANSI Committees' Work Plan 2016-2017**

- 6.1. Her Excellency Madam Som Kim Suor invited the Committees to present the work plan for 2016 – 2017
- 6.2. The Honourable Mr. Suon Sitthy, Deputy Auditor General of SAI Cambodia presented the Executive Committee Work Plan for 2016 – 2017  
The proposed work plan can be seen in **ANNEX 16**.
- 6.3. The Honourable Prof Bahrullah Akbar, Member of the Audit Board of the Republic of Indonesia presented the work plan of the Secretariat Function for the year 2016-2017.  
The presentation and proposed work plan can be seen in **ANNEX 17** and **18**.
- 6.4. The Honourable Mrs. Ha Thi My Dung, Director General of Department of International Cooperation State Audit of Vietnam, presented the work plan of the Strategic Planning Committee for the year 2016 -2017.  
The proposed work plan can be seen in **ANNEX 19** and **20**.
- 6.5. The Honourable Ms. Rina Chua Pheck Kiang, Assistant Auditor-General of Auditor-General's Office, Singapore presented the work plan of the Rules and Procedures Committee for the year 2016 -2017.

The proposed work plan can be seen in **ANNEX 21**.

- 6.6. The Honorable Dr. Masiah Ahmad, Deputy Director of SAI Malaysia presented the work plan of the Knowledge Sharing Committee for the year 2016 – 2017.

The proposed work plan can be seen in **ANNEX 22**.

- 6.7. The Honourable Mrs. Melanie R. Anonuevo, Director IV of the Commission on Audit of the Philippines presented the work plan of the Training Committee for the year 2016 – 2017.

The proposed work plan can be seen in **ANNEX 23**.

- 6.8 The Assembly approved the Work Plans of the Committees and Secretariat.

## **7. Presentation on the proposal for ASEANSAI to be external auditor for ASEAN**

- 7.1. Her Excellency Madam Som Kim Suor invited His Excellency Tan Sri Ambrin bin Buang, Auditor General of Jabatan Audit Negara Malaysia and Chairman of ASOSAI to give presentation on ‘The Proposal for ASEANSAI to Be External Auditor for ASEAN’.

- 7.2 His Excellency Tan Sri Ambrin in his presentation highlighted the high cost of audit fee paid by the ASEAN Secretariat (ASEC) to the external auditor and many projects that have not been audited by the external auditor. His Excellency stressed that ASEANSAI has the expertise to perform the audit on the accounts and projects of ASEAN as it will help to save cost for ASEC.

- 7.3 His Excellency Tan Sri Ambrin proposed on the possibility of ASEANSAI to audit the ASEAN projects whereby the audit can be done either by individual SAI or jointly by auditors from several SAIs.

- 7.4 In response to His Excellency’s proposal, there were views/ comments from the floor:

- SAI Indonesia was of the view that the proposal to be the external auditor for ASEAN is also aligned with the Strategic Plan Goal 1.

- SAI Brunei Darussalam was also of the view that the proposal needs to be aligned with the ASEANSI Strategic Plan and that further deliberation on the possibilities and implications.
- SAI Singapore held the view that the proposal may have significant implications and proposed that the matter be discussed outside this session.
- SAI Philippines commented that a study will be necessary and the need to determine the requirement for the ASEANSI to be the external auditor such as what ASEANSI should do and mechanism of how to do it. The proposal should be submitted to Executive Committee to look into it.
- SAI Malaysia was confident that ASEANSI can take up the task as some of the ASEAN SAs are members are also external auditors for the international organisations.

7.5 The meeting agreed that SAI Malaysia will provide the written detailed proposal on the matter and submit it to the Executive Committee before circulation to all ASEANSI members for comments.

## **8. Closing Remarks**

8.1. Her Excellency Madam Som Kim Suor expressed her sincere gratitude to all Heads and representatives of all the nine SAs for the good understanding and cooperation so that the meeting could progress smoothly as planned.

8.2. Her Excellency Madam Som Kim Suor summarized the Meeting result as the following:

- a. Reiterated her appreciation to H.E Mr. Matali bin Haji Md. Yusof for his excellent and successful leadership of ASEANSI for 2013-2015;
- b. Congratulated the Audit Board of Republic of Indonesia for assuming the position of ASEANSI Secretariat Function by assigning H.E Mr. Hendar Ristriawan, Secretary General of the Audit Board of the Republic of Indonesia, as the Head of the Secretariat Function of ASEANSI.

- c. Conveyed her appreciation to SAI Vietnam, Singapore, Malaysia, and the Philippines for voluntarily reassume as the ASEANSI Committee Chair and expected collaborative effort to implement the work plan and ASEANSI Strategic Plan.
- d. Extended her gratitude to H.E Prof. Chaisit Trachoetham, Chairman of the State Audit Commission of Thailand, and H.E Pisit Leelava Chiropas, Auditor General of Thailand, for volunteering to be ASEANSI Auditor for the Financial Statement for the year ended 2014-2015.

The meeting ended at 16:30pm.

**ANNEX**

**MEETING SESSION I**



**List of Delegates for the 3rd ASEANSAT Summit**

No.	Organisation	Name	Designation
1	<b>SAI Brunei</b>	1 H.E. MR. MATALI HAJI MD. YUSOF	Auditor General
2		2 MRS. PENGIRAN HAJAH FAUZIAH PENGIRAN MUHAMMAD KEFLI	Senior Assistant Auditor General
3		3 MRS. NORASMAH HAJI ALI	Assistant Auditor General Grade 1
4		4 MS. VOO KIAW LAN	Senior Auditor
5		5 MR. FUAD WAJDI DATO PADUKA HAJI MOHAMAD MURAD	Auditor
6	<b>SAI Cambodia</b>	1 H.E MRS. SOM KIM SUOR	Auditor General
7		2 H.E MR. SUON SITTHY	Deputy Auditor General
8		3 H.E MR. OUK SARAVUDH	Secretary General
9		4 H.E MR. LONG ATICHBORA	Deputy Secretary General
10		5 H.E MR. SAMRIT SAT	Deputy Secretary General
11		6 MR. PROM VICHETHSOPHORN	Director of Audit Department I
12		7 MR. CHHEM SOCHEAT	Director of Audit Department II
13		8 MR. HAU V DARA	Director of Audit Department III
14		9 MR. CHHAY NUPPAKUN	Director of Technical Department
15		10 MR. POR BUN	Director of Administration and Finance Department
16		11 MR. CHEA SOPHAT	Deputy Director
17		12 MS. OUM SAMADETH	Deputy Director
18		13 MS. KONG LEAKHENA	Chief of International Relation Office
19	<b>SAI Indonesia</b>	1 H.E. MR. HARRY AZHAR AZIS	Chairman
20		2 H.E MR. BAHRULLAH AKBAR	Board Member
21		3 H.E. MR. HENDAR RISTRIAWAN	Secretary General
22		4 MR. R. YUDI RAMDAN BUDIMAN	Head of Public Relation and International Cooperation
23		5 MR. ARIEF FADILLAH	Head of Secretariat of Board Member
24		6 MRS. AMI RAHMAWATI	Head of INTOSAI, ASOSAI and ASEANSAT Subdivision
25		7 MRS. YULI PUSPITASARI	Staff of INTOSAI, ASOSAI and ASEANSAT Subdivision
26		8 MRS. SRI MULYANI	
27	<b>SAI Laos PDR</b>	1 H.E. MRS. DR. VIENGTHONG SIPHANDONE	President
28		2 MRS. KHOUNKEO SOUMPHONPHAKDY	Director General
29		3 MRS. NAOVALATH PHONGSAVATH	Deputy Head of Division
30		4 MR. SAYGNASAK SENG ARLOUN	Deputy Head of Division
31		5 MR. SONEPHET DORABOUT	Head of Division
32		6 MR. BOUNTHAVY PHILAVONG	Officer
33		7 MR. SANNALY TAYXAYAVONG	Officer
34		8 MS. DODDINA SITTHAVONGSENG	Officer
35		9 MS. MOUNTHALA TINTHONGSAI	Officer
36		10 MR. TOY PHONTHILATH	Deputy Director General
37		11 MR. PHAYAVETH PHOTISANE	Deputy Director General
38		12 MR. VANNASAO SOUMPHOLPHAKDY	Head of Division/Secretariat
39		14 MR. PHETTHANOUSONE PMOMMALATH	Third Secerary
40	<b>SAI Malaysia</b>	1 H.E MR.TAN SRI DATO' SETIA AMBRIN BIN BUANG	Auditor General
41		2 DR. MASIAH AHMAD	Deputy Director of Research Division
42		3 MS. SITI MAISARAH BINTI MUHAMAD RADZALI	Assistant Director of Research Division
43	<b>SAI Myanmar</b>	1 MS. KHIN SAN OO	Permanent Secretary and Director General of Administration, Training and Research Department
44	<b>SAI Philippines</b>	1 MRS. LUZ L. TOLENTINO	Assitant Commissioner
45		2 MRS. MELANIE R. ANONUEVO	Director IV
46		3 MRS. SUSANA S. MEDEZ	Director III
47	<b>SAI Singapore</b>	1 H.E. MR. WILLIE TAN	Auditor General
48		2 MS. CHUA PHECK KIANG	Assistant Auditor General
49		3 MR. KOH TECK HUA	Senior Assistant Director

**List of Delegates for the 3rd ASEANSAT Summit**

No.	Organisation	Name	Designation
50	<b>SAI Thailand</b>	1 H.E. PROF.CHAISIT TRACHOETHAM	Chairman of the State Audit Commission
51		2 H.E. MR. PISIT LEELAVACHIROPAS	Auditor General
52		3 H.E. MRS. SIRIN PHANKASEM	Deputy Auditor General
53		4 MR. NARATE JITRCHUEN	Director of Human Resource Development Institute
54		5 MS. UMA POOSITAPORN	Human Resource Officer, Professional Level
55		6 MS. TANIDA TRAWARANON	Budgeting and Financial Disciplinary Committee
56		7 MS. WIRUNYA THONGKHIEW	Director of International Relation Division
57	<b>SAI Vietnam</b>	1 H.E. MR. NGUYEN QUANG THANH	Deputy Auditor General
58		2 MRS. HA THI MY DUNG	Director General of International Cooperation Department
59		3 MRS. PHAM TRA UYEN	Deputy Director
60		4 MR. NGUYEN HUYNH TINH	Director General
61		5 MR. HOANG DUC LAN	Deputy Director General
62		6 MRS. NGUYEN THI THUY	Official
63	<b>INTOSAI</b>	1 MR. YANG NINGSHENG	Director General of CNAO
64		2 MR. XING JIANFENG	Director of CNAO
65	<b>ASEAN</b>	1 MR. MOHAMAD RAZIF THAYEB	Senior Officer
66		2 MR. IRFAN ARIANDI	Technical Officer
67		3 MS. ERVINA LASMA MAGDALENA	Technical Officer
68	<b>GIZ</b>	1 MR. ALEXANDER BEETZ	Project Manager
69		2 MR. DANIEL BLESSING	Advisor
70		3 MS. JANA LEUTNER	Advisor
71		4 MS. DAYANA LADY	Office Admin
72	<b>WORLD BANK</b>	1 MR. UNGGUL SUPRAYITNO	Senior Financial Management Specialist

**Welcoming Address**

**By Her Excellency Mrs Som Kimsuor, Auditor General of Cambodia**

**Opening Session of the 3rd ASEANSAI Summit**

**Phnom Penh, Cambodia**

**05th November 2015 at 09:00**

- His Excellency Mr. Matali bin Haji Md. Yusof, Chairman of ASEANSAI and the Auditor General of Brunei Darussalam
- His Excellency Mr. Yang Ningsheng, representative of His Excellency Liu Jiayi, the Chairman of INTOSAI
- His Excellency Mr. Tan Sri Dato’ Setia Ambrin bin Buang, Chairman of ASOSAI and the Auditor General of Malaysia
- Mr. Mohamad Razif Thayeb, Representative of His Excellency Le Luong Minh, Secretary General of ASEAN
- Excellencies Heads of Delegates and Delegates
- Ladies and gentlemen

Today, I am honored and delighted to be the host of the 3rd ASEANSAI Summit organized at Sokha Hotel & Resident which was newly constructed and recently inaugurated.

First of all, on behalf of the National Audit Authority of Cambodia and myself, I would like to extend my warmest welcome and deepest gratitude to representatives of INTOSAI, ASOSAI and the ASEAN Secretariat as well as to Excellencies Heads of ASEANSAI member

states and delegates, as well as ASEANSI Secretariat attending the 3rd ASEANSI Summit in the Kingdom of Cambodia.

I would like to also express my heartfelt thanks the representatives from the Senate, National Assembly, Ministry of Economy and Finance, Embassies and donors such as GIZ, GIZ-ASEANSI, ADB and the World Bank.

Your valuable presence at this time significantly reflects your high attention, encouragement, close cooperation and full support on the development of ASEANSI that is playing key roles in promoting good governance and cooperation among ASEAN member states.

**Excellencies, ladies and gentlemen,**

Taking this opportunity, allow me to brief you about Cambodia. Cambodia has experienced prosperous history, and bitterly devastating civil war with mass killing until the nation was revived again with rapid development in all sectors. Under wise, brilliant leadership of **Samdech Akka Moha Sena Padei Techo Hun Sen**, Prime Minister of the Kingdom of Cambodia, people of Cambodia have survived and the country has achieved peace, political stability nation wide. This is resulted from the self-initiative of all people of Cambodia working collaboratively together to realize national unity and territory integrity for the first time in 500 years of its history that Cambodia becomes a country governed by one constitution, one king and one royal government. Being peaceful country provides opportunity for Cambodia to gradually develop and improve the living standards of its citizens.

**Excellencies, ladies and gentlemen**

On this special occasion, I would like to express my gratitude and high appreciation for full support and cooperation extended by all SAI members of ASEANSAI. I sincerely thank the Chairman of ASEANSAI and the ASEANSAI Secretariat from SAI Indonesia for your contribution in organizing this meeting as planned.

The 3rd ASEANSAI summit is an important event for the ASEANSAI community which has been successfully in operation for the last four years through closed cooperation and mutual understanding among all SAI members regardless of the difficulties and challenges encountered. The summit today marks another milestone that the assembly will endorse on the report of past activities, handover of the chairmanship from SAI Brunei Darussalam to SAI Cambodia, agreed in principle on the amendment of the agreement on the establishment of ASEANSAI which can pave the way for establishment of six-year term ASEANSAI secretariat and approve on the composition of chair and members of ASEANSAI committees.

Before ending my speech, I once again thank all the ASEANSAI members and distinguished guests for taking your valuable time taking part in this opening ceremony and the meeting. I would like to wish Excellencies the esteemed heads of member SAIs and delegate good health, pleasant stay in Cambodia and acquaintance with the rich culture of Cambodia. I also wish the 3rd ASEANSAI Summit a great success.

Thank you!

Our journey has not been without struggle...  
But these challenges have never been barriers to development  
of ASEANSAI due to perseverance and commitment

SAI Brunei Darussalam's experience as  
ASEANSAI Vice Chair



# ASEANSAI SUMMIT

OPEN

2011



Enhancing Capacity Building





# ASEANSAI SUMMIT

OPEN



2013 — — — Progress & Expansion — — — 2015

ng Capacity Building

a longer period...

successive chairs  
bring ASEANSI to  
greater heights

As long as we have a **'common voice'**

**Unity**

**Consensus**

**Regional  
resilience**

Protocol Amending the Agreement on the Establishment  
of ASEANSI hopefully will be signed in due course

Restructure administrative operations of Secretariat

Sustainability

Longevity

# 2015





2011



Our journey has not been without struggle...  
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SAI Brunei Darussalam's experience as  
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# ASEANSAI SUMMIT

OPEN

2011



2013 — — — Progress & Expansion — — — 2015

## Enhancing Capacity Building





Our journey has not been without struggle...  
But these challenges have never been barriers to development  
of ASEANSAI due to perseverance and commitment

## SAI Brunei Darussalam's experience as ASEANSAI Vice Chair

Responsibility of the Vice Chair

Assist the Chairman in guiding the  
organisation  
Give another opinion on  
the decision making  
matters



Show strong commitment towards  
promoting ASEANSAI's goals  
especially when representing  
ASEANSAI

These experiences proved invaluable



2011



2

# Enhancing

# Responsibility of the Vice Chair

Assist the Chairman in guiding the  
organisation

Give another opinion on  
the decision making  
matters



Chair



Vice  
Chair



**Show strong commitment towards  
promoting ASEANSAI's goals  
especially when representing  
ASEANSAI**

**These experiences proved invaluable**





**Served Jabatan Audit Brunei Darussalam well in dealing with the complexity of chairing ASEANSAI**

# Experience as Chair





# INVOLVEMENT

## OF THE CHAIR

The Chair will get involved in totality as there is a need to keep updated on the inner workings and important matters on hand

Ensuring all  
relevant matters are  
discussed

Effective decisions  
are made and carried  
out

# PARTICIPATION

## DURING IMPORTANT MEETINGS

ASEANSAI EXECUTIVE COMMITTEE MEETING



ASEANSAI ASSEMBLY MEETING

ASEANSAI SUMMIT





WHEN ATTENDING  
MEETINGS SUCH AS  
ASOSAI GOVERNING  
BOARD MEETINGS

# REPRESENTATION OF ASEANSAI





# ASEANSAI SUMMIT

OPEN



2013 — — — Progress & Expansion — — — 2015

ng Capacity Building

# Systematic planning

**Sustainable approach**



Every activity has its own budget

Complemented by a monitoring  
and evaluation system

Basic programs



Value added  
programs

Ali  
inte  
developments  
sector  
  
Ta  
consideration  
common int

# Value added programs

Aligned with  
international  
developments in public  
sector auditing

Taking into  
consideration topics of  
common interest and  
concern



Successful  
implementation of  
ASEANSAI Strategic  
Plan 2014-2017

Aligned towards  
achieving  
ASEANSAI's goals

Utilising tools of  
the monitoring  
and evaluation  
system



Acts as a 'check'  
on every aspect  
that influences  
matters relating to  
ASEANSAI

Adhering to the  
rules and  
procedures



Maintaining a close  
working relationship



# Cooperation of development partners has been instrumental

Technical support

Advisory support



Greatly enhanced effectiveness of capacity building  
activities

"Our efforts to promote the essence of good governance and accountability culture within ASEAN demonstrate our aspiration for ASEANSAI as a respected and effective regional institution..."



"... a need to prioritise effective capacity building activities and best practices and quality assurance among ASEANSAI members to project our relevance and meet the expectations of our public stakeholders."

'Refinement' phase will take a longer period...

But with optimism, successive chairs  
will be able to bring ASEANSI to  
greater heights

As long as we have a **'common voice'**

**Unity**

**Consensus**

**Regional  
resilience**

Protocol Amending the Agreement on the Establishment  
of ASEANSI hopefully will be signed in due course

Restructure administrative operations of Secretariat

Sustainability

Longevity

n

20

'Refinement' phase will take a longer period...

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Restructure administrative operations of Secretariat



Sustainability



Longevity



# ASEANSAI SUMMIT

OPEN



2013 — — — Progress & Expansion — — — 2015

ng **Capacity Building**

# ASEANSAI SUMMIT

OPEN

Systematic planning

Sustainable approach

Every activity has its own budget  
Complemented by a monitoring  
and evaluation system

Basic programs



Value added  
programs



Maintaining a close  
working relationship

"Softwood" phase will take a longer period.  
But with experience, successive chairs  
will be able to bring ASEANSAI to  
greater heights

Unity  
Consensus  
Regional  
resilience

Partnership for the Expansion of the Institutional  
of ASEANSAI  
Resilient Partnership in a world of uncertainty  
Sustainability  
Innovation

Progress & Expansion — — — 201



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

**ASEANSAI SUMMIT**

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

**Sokha Phnom Penh Hotel & Residence,  
Cambodia**

**5 November 2015  
09:10am – 09:20am**



**Bismillahir Rahman Nir Rahim**

**Alhamdulillahi Rabbil 'Alameen, Wassalaatu  
Wassalaamu 'Alaa Asyrafil Mursaleen,  
Sayyidina Muhammadin, Wa'alaa Aalihee  
Wasahbihee Ajma'een.**

**Her Excellency Madam Som Kim Suor, Vice  
Chairperson of ASEANSAI and Auditor  
General of Cambodia as Host of the  
ASEANSAI Summit,**

**Honorable Mr. Yang Ningsheng, Director  
General as Representative of the Chairman  
of the International Organisation of  
Supreme Audit Institutions (INTOSAI)  
Governing Board and Auditor General of  
China National Audit Office,**

**His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Chairman of Asian Organisation of Supreme Audit Institutions (ASOSAI) and Auditor General of Malaysia,**

**His Excellency Mr. Alexander Beetz, GIZ Project Manager for Support to ASEANSAI,**

**Excellencies, Heads of ASEAN Supreme Audit Institutions,**

**Excellencies, Ambassadors and Representatives of ASEAN countries,**

**Distinguished Delegates and Observers,**

**Ladies and Gentlemen,**

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

**I would like to convey my deepest appreciation to Her Excellency Madam Som Kim Suor, Auditor General of Cambodia and the National Audit Authority of Cambodia for kindly hosting the ASEANSAI Summit in Phnom Penh.**

**Also, the presence of a number of high profile participants of not only from ASEANSAI but from international audit organisations such as INTOSAI and ASOSAI as well as observers and representatives from ASEAN countries and international development partners is a strong testament of support for ASEANSAI. My highest appreciation for your kind attendance in today's opening of the ASEANSAI Summit.**

**Your Excellencies and Distinguished Delegates,**

**It has been nearly four years since history has been inscribed that saw ten heads of ASEAN Supreme Audit Institutions signed an agreement in Bali, Indonesia that lays the foundation of our organisation, ASEANSAI.**

**Time has passed quickly and we have come a long journey to see the growth and achievements of ASEANSAI which no doubt a remarkable leap forward towards enhancing capacity building activities and extensive collaboration in the field of public sector auditing among ASEAN members which I believed that the founding members have originally envisioned.**

**Notwithstanding, our members in this room, played parts in many of the major achievements of ASEANSAI, and have worked hard to maximise the impact of ASEANSAI. No doubt that such activities by the standing committees of our organisation are dedicated proof of all members synergising their efforts together to enhance the capacity building of its members.**

**Your Excellencies and Distinguished Delegates,**

**From the beginning, the journey of our organisation has not been without struggle as we have encountered untold challenges but due to perseverance and commitment of all ASEANSAI members, these challenges have never been barriers to development of ASEANSAI.**

**I have the privilege to personally witness and experience firsthand the inner workings of ASEANSAI in my previous capacity as Deputy Auditor General of Brunei Darussalam at that time when my predecessor was the Vice Chairman of ASEANSAI for the period of 2011 to 2013 as well as Chairman of ASEANSAI for a short tenure during the period of 2013 to 2015.**

**The responsibility of the Vice Chair of ASEANSAI which Jabatan Audit Brunei Darussalam held at that time, was not only to assist the Chairman in guiding the organisation but also to give another opinion, where necessary, on the decision making matters that steer the direction of ASEANSAI needs to go to achieve its noble vision.**

**In this case, this was possible by maintaining a professional working relationship between the Chair and Vice Chair of ASEANSAI not only at top level but also at the micro level where dedicated personnel from both audit institutions were in good rapport and in constant communication with each other to ensure the smooth running of ASEANSAI. And also the Vice Chair as the ex-officio representative of the Chair had always shown selfless, strong commitment towards promoting ASEANSAI's goals especially when representing ASEANSAI at outside high level meetings as well as internal meetings.**



**Needless to say, these experiences which proved invaluable, has served my humble self in good stead later on, currently now. To be honest, it was a steep learning curve of unparalleled experience, virtue of the previous Chair's foresightedness, which has prepared the Jabatan Audit Brunei Darussalam to assume the Chairmanship of ASEANSAI two years ago and has serve us well in dealing with the complexity of chairing a regional audit institution such as ASEANSAI.**

**Your Excellencies and Distinguished Delegates,**

**The unexpected appointment as the Auditor General of Brunei Darussalam more than a year ago has thrust me suddenly into the helm of chairing ASEANSAI and one might even say it's the pinnacle of one's career in his lifetime.**

**However, being Chair has imposed much responsibility as oneself has to dedicate time, energy and effort of steering a regional organisation.**

**Although ASEANSAI has its own standing committees that are fully committed towards enhancing the capacity building activities of our organisation, the Chairman, at times, discreetly, will get involved in totality as there is a need to keep updated on the inner workings and important matters on hand of the organisation.**

**Not forgetting to mention that the Chair will need to have full participation during important meetings such as the ASEANSAI Executive Committee Meeting, the ASEANSAI Assembly Meeting and the ASEANSAI Summit ensuring that all relevant matters are discussed and that effective decisions are made and carried out as well as acting as external representation of the**

**ASEANSAI when attending meetings such as ASOSAI Governing Board Meetings.**

**Your Excellencies and Distinguished Delegates,**

**It was also during this period of chairmanship which ASEANSAI has experienced a period of progress and expansion as there has been a noticeable shift on how we have conducted our capacity building activities moving towards a systematic planning and sustainable approach where every activity has its own budget and complemented by an monitoring and evaluation system.**

**Moreover, our knowledge sharing and training activities have evolved considerably highlighting the maturity of ASEANSAI's activities where it has progress from basic programs towards long-term advance value added programs aligned with international developments in the field of public sector auditing as well as taking into topics which are of common interest and concern.**

**Furthermore, by utilising the tools of the monitoring and evaluation system will not only enable the successful implementation of the ASEANSAI Strategic Plan 2014 -2017 but will ensure that such activities are**

**aligned towards achieving ASEANSAI's goals.**

**And by adhering to the rules and procedures especially those concerning operational and financial matters is important as it acts as a 'check' on every aspect that influences matters relating to ASEANSAI.**

**As such, these developments reflect a rather pragmatic approach to improve the effectiveness of such activities making use of resources, expertise, time and energy at hand to achieve its objectives.**

**Such progress is only possible due to all members maintaining a close working relationship amongst themselves and this**

**prerequisite certainly is one of the keys of success for this organization to thrive and flourish.**

**Not forgetting to mention, the cooperation of development partners has been instrumental in supporting some of the ASEANSAI activities whereby such assistance has been provided in the form of technical and advisory support which greatly enhanced the effectiveness of capacity building activities.**

**Your Excellencies and Distinguished Delegates,**

**Our efforts to promote the essence of a good governance and accountability culture within ASEAN demonstrate our aspiration for ASEANSAI as a respected and effective regional institution. Thus there is a need to prioritise effective capacity building activities and best practices and quality assurance among ASEANSAI members to project our relevance and meet the expectations of our public stakeholders.**



**Slowly but surely, we are already heading towards this right direction judging from what achievements that have been accomplished so far.**

**Your Excellencies and Distinguished Delegates,**

**The first four years since ASEANSAI establishment has been undergoing a phase of 'consolidation' and now the next phase which is the 'refinement' phase will take a longer period. But with optimism, judging from the committed efforts of all members, successive chairs of ASEANSAI will be able to bring our organisation to greater heights of promoting good governance and accountability culture through the field of**

**public sector auditing in the ASEAN region but also in the international arena in the far future.**

**As long, we, the auditor generals of ASEANSAI, have a 'common voice' which reflects ASEAN ideals of 'one voice, one community' where ASEAN has held true to its long cherished principles of unity, consensus and regional resilience – we can together resolve on common agendas on significant issues relating to ASEANSAI.**

**Having said that, I sincerely hope that the Protocol Amending the ASEANSAI Agreement will be signed by all members in due course as the signing of that document would restructure the administrative operations of the Secretariat, which in turn, reflects sustainability and longevity – in other words, a solid foundation – of an organization. In getting there, I hope a clear communication flow mechanism among all members can be established to resolve**

**important issues in a timely and effective manner in the future.**

**Your Excellencies and Distinguished Delegates,**

**Before I close my speech, kindly allow me to express my sincere hope for the fruitful outcome of this Summit.**

**With that said, it is my pleasure to declare this summit officially open.**

**Wabillahitaufiq                      wal                      hidayah**  
**wassalamualaikum                      warrahmatullahi**  
**wabarakatuh.**

## **Remarks at the 3<sup>rd</sup> ASEANSAI Summit**

**Nov 5, 2015**

Delivered by Mr YANG Ningsheng, Director General of the CNAO  
as the Special Representative of Mr Liu Jiayi, Auditor General of China and Chairman  
of INTOSAI Governing Board

Your Excellency Mr Matali bin Haji Md. Yusof, Chairman of ASENASAI and Auditor  
General of Brunei Darussalam,

Your Excellency Madam Som Kim Suor, Vice Chairman of ASENASAI, Auditor  
General of National Audit Authority of Cambodia and host of the ASEANSAI  
Assembly,

Your Excellency Tan Sri Dato' Setia Ambrin bin Buang, Chairman of ASOSAI and  
Auditor General of Malaysia,

Mr. Mohamad Razif Thayeb, Representative of His Excellency Le Luong Minh,  
Secretary General of ASEAN,

Excellencies Heads of Delegations and Delegates,

Ladies and Gentlemen:

Good morning!

First of all, let me take this opportunity to thank ASENSAI and our host SAI  
Cambodia for the hospitality we have been given and the excellent organization of  
this Summit.

As the special representative of Mr Liu Jiayi, Chairman of INTOSAI Governing  
Board and Auditor General of China, allow me to convey Mr Liu's warm  
congratulations to the 3<sup>rd</sup> ASENSAI Summit and his best regards to all heads of SAIs  
and the delegates. Unfortunately, the heavy workload at the National Audit Office of  
China has prevented Mr Liu from travelling to this important meeting. Mr Liu has  
asked me to bring his congratulatory message to you.

Now I would like to read out the congratulatory message from Mr Liu Jiayi, Auditor  
General of China and Chairman and of INTOSAI Governing Board.

(congratulatory message read)

Please allow me to transfer this congratulatory message to Mr Matali bin Haji Md.  
Yusof, Chairman of ASENASAI.

Thank you!

Mr Matali bin Haji Md. Yusof  
Auditor General of Brunei Darussalam  
Jabatan Audit - Audit Department  
Chairman of ASEANSAI  
Telephone: +673-2380576/692  
Facsimile: +673-2382011/0769  
E-mail: [info@audit.gov.bn](mailto:info@audit.gov.bn)

October 26, 2015

Dear Mr Matali bin Haji Md. Yusof,

Thank you for inviting me to the 3<sup>rd</sup> ASEANSAI Summit to be held in Cambodia in early November.

Four years after its establishment, under your leadership and the joint efforts of all members, ASEANSAI committed in promoting regional audit professional exchanges and has grown into an organization with increasing influence. As Chairman of INTOSAI Governing Board, I value and firmly support regional working groups' important role in promoting experience exchanges and capacity building. Please allow me to extend to you and through you to all members of ASEANSAI my sincere congratulations on the accomplishments ASEANSAI has achieved.

Unfortunately the heavy workload here at CNAO prevents me from travelling to Cambodia for the Summit. I have decided to send Mr YANG Ningsheng, Director General of CNAO's Kunming Regional Office to the Summit as my special representative. As a friendly neighbour of ASEAN, the Chinese government attaches great importance to developing a comprehensive mutual beneficial cooperative relationship with ASEAN countries, including the important field of public sector auditing. The CNAO has maintained a cooperative friendship with ASEANSAI and its member SAIs. In June 2015, we hosted a Audit Workshop for South-East Asian SAIs to share our theory and practices on auditing standards, environmental audit, IT audit, accountability audit, etc. The CNAO looks forward to further developing our cooperation with ASEANSAI member SAIs in capacity building and in knowledge sharing.

I wish the 3<sup>rd</sup> ASEANSAI Summit a complete success and wish ASEANSAI greater success.

Sincerely yours

Liu Jiayi  
Auditor General of CNAO  
Chairman of INTOSAI Governing Board



**SPEECH BY TAN SRI AMBRIN BUANG, CHAIRMAN OF ASOSAI**  
**3<sup>rd</sup> ASEANSAI SUMMIT, PHNOM PENH, CAMBODIA**  
**5 NOVEMBER, 2015**

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

السلام عليكم ورحمة الله وبركاته

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

Her Excellency, Mrs Som Kim Suor  
Vice Chairman of ASEANSAI and Auditor General of  
Kingdom of Cambodia

His Excellency Dr. Harry Azhar Azis  
Secretary General of ASEANSAI and Auditor  
General of the Board of Audit of Indonesia

Mr. Yang Ningsheng  
Director-General of CNAO representing the  
Chairman of INTOSAI

Excellences, Ambassadors, Distinguished Guests,  
Ladies and Gentlemen

1. It is an honour and pleasure for me to address  
all of you in this 3<sup>rd</sup> ASEANSAI Summit in the  
beautiful city of Phnom Penh, Cambodia. I would like  
to register my sincerest gratitude to the Chairman of

**SPEECH BY TAN SRI AMBRIN BUANG, CHAIRMAN OF ASOSAI**  
**3<sup>rd</sup> ASEANSAI SUMMIT, PHNOM PENH, CAMBODIA**  
**5 NOVEMBER, 2015**

ASEANSAI, Mr. Matali bin Haji Md. Yusof for inviting me to say a few words on my capacity as the Chairman of ASOSAI. My deep appreciation to the host of this Summit, the Vice Chairman of ASEANSAI, Mrs. Som Kim Suor for your warm hospitality rendered to us since our arrival.

2. I personally view that regional cooperation especially with an aim to achieve professional competence is a function of growing interdependence on today's globalised environment and a common challenge for all of us. Our ASEAN region has been blessed with immense resources. It is imperative that we capitalize on these affinities by synchronizing our national endeavours and regional plans to put us together on the path to ensure greater accountability and economic development. In this context, I believe that this Summit provides an excellent avenue for not only to reflect on the two years' achievements but also to chart the path forward and discuss issues in a larger perspective to position ASEANSAI in the international audit community.

**SPEECH BY TAN SRI AMBRIN BUANG, CHAIRMAN OF ASOSAI**  
**3<sup>rd</sup> ASEANSAI SUMMIT, PHNOM PENH, CAMBODIA**  
**5 NOVEMBER, 2015**

3. All of us currently face a series of challenges related to sustainable development such as the lack of transparency and accountability which causes a tremendous damage to the nations and undermines the efficiency of development aids; the lack of legal, financial and organizational independence of SAIs from government; the lack of comprehensive audit mandate of SAIs; the lack of possibilities for SAIs to provide an objective and comprehensive audit opinion on government programmes and activities to Parliament; and the lack of legal powers of SAIs to hold government to account. Sustainable development is possible if the use of public resources is made transparent and accountable in order to enhance the responsibility of actions because the actions of today must not narrow and endanger the scope for future generations. Increased transparency and accountability is essential in order to strengthen the trust of citizens to the government.

4. We, Supreme Audit Institutions play a major role in auditing government accounts and operations and in promoting sound financial management and accountability in our governments. As with increased emphasis on government regulations, we as public

**SPEECH BY TAN SRI AMBRIN BUANG, CHAIRMAN OF ASOSAI**  
**3<sup>rd</sup> ASEANSAI SUMMIT, PHNOM PENH, CAMBODIA**  
**5 NOVEMBER, 2015**

oversight institutions are required to define and re-define our roles and adjust our focus to meet challenges of the time. I believe that our roles would greatly contribute to the achievement of the Millennium Development Goals (MDGs) and Sustainable Development Goals (SDGs).

5. With a full-pledged association comprising of 46 member states, I am pleased to note that ASOSAI as a regional group of INTOSAI has been able to play its role in fostering cooperation and strengthening the SAIs across Asia. I believe that this role will be further enhanced with the implementation of the ASOSAI Strategic Plan 2016-2021 which will shape the work of ASOSAI in the next years. The new emphasis on capacity building will enhance the professionalism of every single SAI. As Chair of ASOSAI, I would like to seek your continued support and cooperation to achieve the goals of the Strategic Plan on enhancing the audit capacity of member SAIs through knowledge sharing, meeting the international standard of Supreme Audit Institutions, adding value to the management of the nation's resources and becoming a model regional working group.

**SPEECH BY TAN SRI AMBRIN BUANG, CHAIRMAN OF ASOSAI**  
**3<sup>rd</sup> ASEANSAI SUMMIT, PHNOM PENH, CAMBODIA**  
**5 NOVEMBER, 2015**

6. ASEANSAI is particularly personal for me because SAI Malaysia is one of the forerunners in the formation of ASEANSAI together with SAI Indonesia and SAI Brunei. It was the signing of the ASEANSAI Agreement in November 2011 in Bali, Indonesia that brought us together now. ASEANSAI is an idea about who we are, as a group of ten South East Asia SAIs with a vision to help each other in capacity building, foster understanding and cooperation to improve the quality of public audit and become ASEAN's partner in upholding good governance practices in the ASEAN region.

7. ASEANSAI's objectives are basically in line with the ASOSAI's objectives. This is evidenced by the number of capacity building activities implemented since its establishment. Therefore, the existence of ASEANSAI is to supplement the mission and vision of ASOSAI. I am confident that the coming years will be a very productive years for ASOSAI-ASEANSAI relations.

**SPEECH BY TAN SRI AMBRIN BUANG, CHAIRMAN OF ASOSAI**  
**3<sup>rd</sup> ASEANSAI SUMMIT, PHNOM PENH, CAMBODIA**  
**5 NOVEMBER, 2015**

8. In concluding, we want to promote ASOSAI as one of the significant and contributing regional working group in the world. A lot of these things flow from having a strong coalition of SAls. You can make as many arguments as you like internationally, but if the SAls are not independently strong and if people can't see the value and benefits of the SAls, you will only have a limited impact. ASOSAI success will ultimately be measured by how the SAls' contributions have benefited the stakeholders and lives of its citizen. I trust that with the strong commitment and full support from member SAls, and with the blessing of the Almighty, we will be able to achieve this noble aspiration.

Thank you very much.

Dear Excellency Mr. Matali bin Haji Yusof,

Chairman of ASEANSAI and Auditor General of Brunei Darussalam

Dear Excellency Madam Som Kim Suor,

Vice Chairman of ASEANSAI and Auditor General of Cambodia

Dear Excellency Mr. Le Luong Minh,

Secretary General of ASEAN'

Dear Excellency Mr. Liu Jiayi,

Chairman of INTOSAI and Auditor General of China

Dear Excellency Tan Sri Dato' Setia Ambrin bin Buang,

Chairman of ASOSAI and Auditor General of Malaysia

Dear Excellencies Heads of SAls

Dear ladies and gentlemen

It is now exactly two years ago that GIZ and ASEANSAI signed an MoU at the General Assembly in Brunei Darussalam.

After the summit in Brunei Darussalam we were invited to drive in speed boats on the river to Bandar Seri Begawan.

I am very happy that during the last two years of the Chairmanship of Brunei Darussalam, ASEANSAI has also evolved and developed with the speed of a speed boat.

Today, ASEANSAI is a very active and highly respected regional professional organization.

In the last two years, ASEANSAI has put a focus on strengthening the capacities of member SAs in implementing International Audit Standards in the area of financial audit.

I have been to some of your trainings and every time I am very happy to see the enthusiasm with which the auditors from the different countries engage in exchanging knowledge and best practices.



The ASEANSAI long term project on ISSAI implementation is a success and the SAI of the Philippines, as project leader and the SAI of Malaysia as Chair of the Knowledge Sharing Committee have done a great job in making this success happen.

I am very happy that from next year on, Worldbank is going to support financially the long term project on ISSAI implementation. This shows the success of this project and it also shows that ASEANSAI is more and more recognised internationally as a driving force for accountability and good financial governance in Southeast Asia.

Also during the last two years, important steps have been made in the area of organisational development of ASEANSAI.

ASEANSAI has developed a professional monitoring system to monitor the success of its activities and SAI Vietnam as Chair of the Strategic Planning Committee has made a major contribution to this.

The good work of the ASEANSAI Secretariat in the SAI of Indonesia has been a major factor in making this successful development of ASEANSAI happen.

Today, we see a lot of potential for ASEANSAI.

But we still see a few points that need to be addressed to make ASEANSAI stronger in the future. There are three major points:

1. The first point is that a regional organisation for knowledge exchange needs a long term secretariat to ensure continuity, knowledge management and good coordination.

2. The second point is that the decision making structure needs to be more effective.

We have experienced in the past that even simple decisions need often a very long time because mandates are not clear.

3. The third point is that we see that staff in national SAs working on ASEANSAI projects do a great job but often have too much on their plate. Top management needs to realise that their staff needs time to work on ASEANSAI projects.

It is in your hands to unlock the potential of this organization.

If you want to unlock it, the Federal Government of Germany is offering you its continued support.

Today I would like to wish all the best and lots of success to NAA Cambodia for their Chairmanship of ASEANSAI in the next two years.

I would like to wish you all a very successful summit.

Thank you.



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

**ASEANSAI SUMMIT**

**OPENING REMARKS & MEETING SCRIPT**

**by**

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

**Sokha Phnom Penh Hotel & Residence,  
Cambodia**

**5 November 2015**

**10:30am – 10:40am**

**Bismillahir Rahman Nir Rahim**

**Alhamdulillahi Rabbil 'Alameen, Wassalaatu  
Wassalaamu 'Alaa Asyrafil Mursaleen, Sayyidina  
Muhammadin, Wa'alaa Aalihee Wasahbihee Ajma'een.**

**Her Excellency Madam Som Kim Suor, Vice Chairperson  
of ASEANSAI and the Auditor General of Cambodia,**

**Excellencies, Heads of ASEAN Supreme Audit  
Institutions,**

**Distinguished Delegates,**

**Ladies and Gentlemen,**

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

**First of all, allow me to express our gratitude to Allah  
Subhanahu Wa Ta'ala, who has given us the pleasure  
and opportunity to be gathered here for this auspicious  
moment.**

**It is indeed a great pleasure for me as the Chairman of ASEANSAI and the Auditor General of Brunei Darussalam to be graced with your presence here at the ASEANSAI Summit for your attendance and participation in this meeting proves your strong commitment and support towards ASEANSAI.**

**Your Excellencies and Distinguished Delegates,**

**Without further ado, allow my humble self to state the recent developments of ASEANSAI activities.**

**As of date, the implementation of the monitoring and evaluation system developed by the Strategic Planning Committee in 2014 which has undergone pilot testing phase will now be fully implemented. Thus, this system in conjunction with the ASEANSAI Strategic Plan 2014 – 2017 can be utilised 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 the ongoing series of focus group discussion on public procurement audit of which the main objective of the project is to exchange and share**

**knowledge, skills and experiences as well as identifying best practices on public procurement audits conducted by ASEANSAI members is considered a significant milestone towards producing the expected guidelines on public procurement audit.**

**Another development pertains to the Training Committee who have initiated the Long-Term ASEANSAI Programme on ISSAI Implementation (LTAPII) of which will cover 2 phases from 2015 until 2017. The LTAPII's strategic objective is to develop the organizational and audit capacity of ASEANSAI members in implementing the ISSAIs at the Supreme Audit Institution and ASEANSAI levels. It is worthy to note that this programme has utilised internet technology by introducing an eLearning course on Risk-Based Audit in Financial Audit as part of its prerequisite to provide members experience in ISSAI implementation and to develop the necessary skills to implement ISSAIs in their SAIs.**

**Not forgetting to mention is the Secretariat Function who have striven hard in their ongoing efforts to coordinate the activities of all the standing committees whilst at the same time having to approach**

**development partners as well as individual SAIs to secure assistance to facilitate the activities of ASEANSAI since 2014.**

**These recent developments have highlighted the maturity of ASEANSAI's activities where they have progressed from basic programs toward long-term advance value added programs that are in line with ASEANSAI Strategic Goal 3 which is to strengthen the organisational and audit capacity of member SAIs.**

**Your Excellencies and Distinguished Delegates,**

**Having stated those recent developments, let us move onto our meeting. For this morning, our meeting consists of three (3) agenda items:**

**Agenda 1 will cover the reports of all ASEANSAI committees whereby the chair of each committee will present a report of their activities for the 2013-2015 session.**

**Agenda 2 will cover the Signing of the Protocol Amending the Agreement on the Establishment of the ASEAN Supreme Audit Institutions.**



**And finally, Agenda 3 will cover the appointment of the new Chair and Vice Chair of ASEANSAI for the 2015-2017 session therefore solemnizing the official Handover of Chairmanship of ASEANSAI.**



## Main contents

- **Introduction**
- **Overview on Strategic Plan Committee activities**
- **Assessment of the SPC results achieved**
- **Outstanding issues in execution of the Monitoring and Evaluation system**
- **Recommendations for execution of the Monitoring and Evaluation system**

## Introduction

- The report involves the major SPC's activities, results achieved, and challenges for SPC during the period 2013- 2015.
- SPC make some proposals to seek for further attention from ASEANSAI members to promote implementation of monitoring and evaluation system in ASEANSAI activities.

## Overview on Strategic Plan Committee activities

### ***2.1. Missions of the SPC***

- establishing mid-term strategic plan in the period 2014- 2017 as a direction for ASEANSAI activities

### ***2.2. Development of ASEANSAI Strategic Plan 2014-2017***

- drafted ASEANSAI strategic plan 2014-2017 that identify vision, strategic goals and objectives that ASEANSAI expect to achieve so as to fulfill its mission ( According to SPC's TOR)

## Overview on Strategic Plan Committee activities (continued)

### *2.3. Development and application of Monitoring and Evaluation System*

- ***In January 2014:*** The SPC chaired a parallel technical meeting in Jakarta, Indonesia to discuss the Committees' Work Plan and Budget Plan 2014 – 2015, and plan out the development of the Monitoring and Evaluation system.
- ***In May 2014:*** The 5<sup>th</sup> SPC Meeting was held in Da Nang, Vietnam in May 2014 to develop a draft of the Monitoring and Evaluation system; and agreed the ASEANSAI result framework with defined concrete outcomes of the Strategic Plan.

## Overview on Strategic Plan Committee activities (continued)

- ***In June 2014:*** The SPC finalized and sent the system tools to the Executive Committee for reporting and to proceed with piloting the system within ASEANSAI.
- ***In January 2015:*** the extend SPC meeting was held so as to disseminate the Monitoring and Evaluation System to ASEANSAI members. At the meeting, member SAIs drafted Progress Report and Annual Results Report 2014 by applying the Monitoring and Evaluation System tools.

## Overview on Strategic Plan Committee activities (continued)

- ***In July 2015:*** the SPC completed its Work Plan and Budget Plan 2016-2017 to report to the Executive Committee. These would be approved formally in the 3<sup>rd</sup> ASEANSAI Summit held in November 2015 in Cambodia.
- ***From November 2014 till now:*** the SPC has circulated the Monitoring and Evaluation System to ASEANSAI members to apply in continuous ASEANSAI activities; disseminated the system to Committees and the Secretariat to call for their coordination for developing the Progress Report so that submit to the Executive Committee.

## Assessment of the SPC results achieved

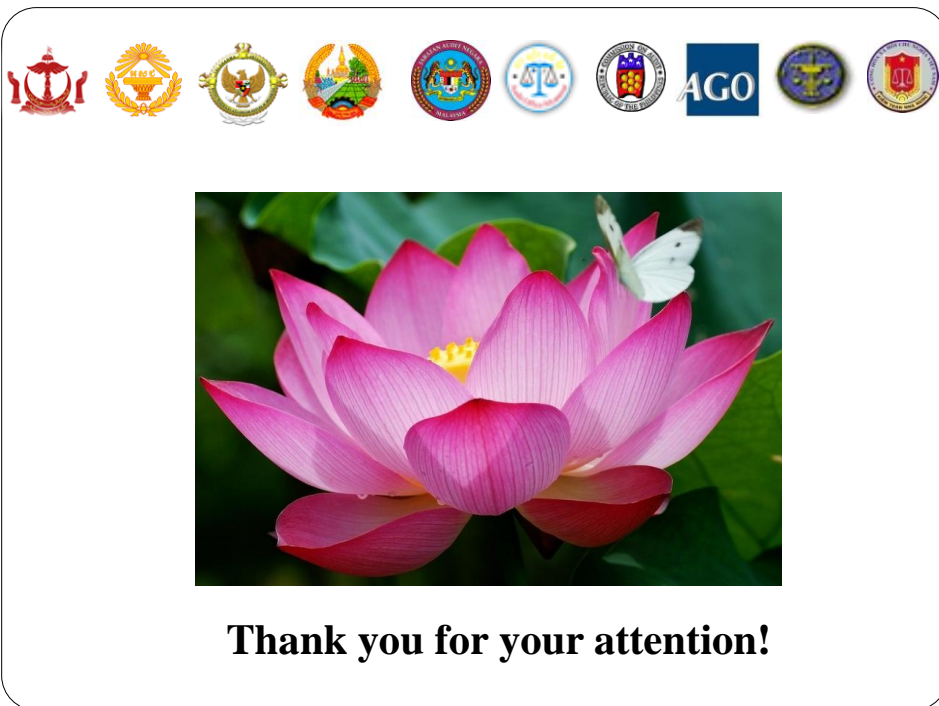
- The SPC establish the Monitoring and Evaluation System towards 2 aspects defined in ASEANSAI Strategic Plan 2014-2017.
- In the process of executing the Monitoring and Evaluation system. The SPC conducted *the Survey on SAI perception* for raising awareness of member SAIs on the mission, objectives, vision, contact information, strategic plan of ASEANSAI.
- The Monitoring and Evaluation system was established for ASEANSAI to accomplish its missions towards the completion of strategic goals done by respective member SAIs.

### **Outstanding issues in execution of the Monitoring and Evaluation system**

- Committee Work Plan 2014-2015 did not demonstrate some specific results in align with ASEANSAI Strategic Plan.
- Committee Progress Report is not delivered on schedule for the Secretariat and SPC to compile Annual Results Report

### **Recommendations for execution of the Monitoring and Evaluation system**

- The Committee Work Plan should follow and link to the strategic goals of the ASEANSAI Strategic Plan.
- The Committee Progress Report should be delivered in timely manner to provide SPC inputs for Annual Results Report to submit to the Executive Committee



## **REPORT ON ACTIVITIES OF ASEANSAI STRATEGIC PLAN COMMITTEE DURING THE PERIOD 2013 – 2015**

As stipulated in ASEANSAI Rules and Procedures, State Audit Office of Vietnam (SAV), as the Committee Chair of the SPC, would report to the ASEANSAI Assembly on overall activities and status of ongoing projects of the Committee in the period 2013-2015.

The report involves the major SPC's activities, results achieved, and challenges for SPC during the period. Additionally, SPC make some proposals to seek for further attention from ASEANSAI members to promote implementation of monitoring and evaluation system in ASEANSAI activities to achieve strategic goals and objectives of ASEANSAI Strategic Plan 2014- 2017 in the rest time.

### **1. Overview on Strategic Plan Committee activities**

#### **1.1. Missions of the SPC**

As a result of the 1<sup>st</sup> ASEANSAI Summit held in November, 2011 in Bali, Indonesia , the SPC was formed with composition of SAV as the Committee Chair, and three members of The Audit Board of the Republic of Indonesia, Jabatan Audit Negara Malaysia and The Commission on Audit of the Republic of the Philippines. One of the SPC missions since its inception was establishing a mid- term strategic plan in the period 2014- 2017 as a direction for ASEANSAI activities.

#### **1.2. Development of ASEANSAI Strategic Plan 2014- 2017**

Pursuant to the SPC's Term of References (TOR), in the period 2011-2013, the SPC had drafted ASEANSAI strategic plan 2014- 2017 that identify vision, strategic goals and objectives that ASEANSAI expect to achieve so as to fulfill its mission. With the great efforts and cooperation of the SPC members, together with support from other ASEANSAI members, the 2<sup>nd</sup> ASEANSAI Summit on November 2013 in Brunei had officially approved ASEANSAI Strategic Plan 2014- 2017 .

#### **1.3. Development and application of Monitoring and Evaluation System**

Since ASEANSAI Strategic Plan 2014- 2017 was formally approved at the second ASEANSAI Summit in 2013, SPC began performing a new task with a lot challenges is developing the Monitoring and Evaluation system for implementation of ASEANSAI Strategic plan 2014- 2017 (hereafter refer as the Monitoring and Evaluation system). To perform this mission, the SPC has implemented many activities with the active support of the Executive Committee, the Secretariat, the



SAI members, particularly the financial and technical support from GIZ, as following:

- May 2014: the 5<sup>th</sup> extended SPC meeting was held in Danang, Vietnam to draft tools of Monitoring and Evaluation System, and to establish ASEANSAI result framework with concrete outcomes of the Strategic Plan;

- June 2014: the SPC finalized and sent these tools to the Executive Committee for reporting purpose, then put it into piloting stage within ASEANSAI.

- January 2015: the extend SPC meeting was held so as to disseminate the Monitoring and Evaluation System to ASEANSAI members. At the meeting, member SAIs drafted Progress Report and Annual Results Report 2014 by applying the Monitoring and Evaluation System tools.

- July 2015: the SPC completed its Work Plan and Budget Plan 2016- 2017 to report to the Executive Committee. These would be approved formally in the 3<sup>rd</sup> ASEANSAI Summit held on 11/2015 in Cambodia.

- From November 2014 till now: the SPC has circulated the Monitoring and Evaluation System to ASEANSAI members to apply in continuous ASEANSAI activities; disseminated the system to Committees and the Secretariat to call for their coordination for developing the Progress Report so that submit to the Executive Committee.

## **2. Assessment of the SPC results achieved**

In the period 2013- 2015, the SPC has properly performed its activities in compliance with ASEANSAI Strategic Plan 2014- 2017 as well as SPC's functions. In details:

The SPC establish the Monitoring and Evaluation System towards 2 aspects defined in ASEANSAI Strategic Plan 2014- 2017:

- Firstly, Monitoring under 2 levels: progress of projects/ activities (done by respective Committee), and overall implementation of ASEANSAI Strategic Plan 2014- 2017 (done by the Secretariat in coordination with SPC). The system indicates the discrepancies between Committee Work Plan and practical implementation of projects/ activities.

- Secondly, evaluation comprises analysis the reasons for the discrepancies above, and identify the opportunities for improvements.

Furthermore, in the process of executing the Monitoring and Evaluation system, the SPC conducted *the Survey on SAI perception* for raising awareness of member SAIs on the mission, objectives, vision, contact information, strategic plan

of ASEANSAI. The survey helps gather information, discover outstanding issues and hence determine the solutions as well.

The Monitoring and Evaluation system was established as a tool for ASEANSAI to accomplish its missions towards the completion of strategic goals done by respective member SAIs.

### **3. Outstanding issues in execution of the Monitoring and Evaluation system**

Up till now, member SAIs' attention on application of the Monitoring and Evaluation system has not been raised much. Also, in the piloting stage of the monitoring and evaluation system, the SPC noticed some matters in assessing as: Committee Work Plan 2014-2015 did not demonstrate some specific results in align with ASEANSAI Strategic Plan, or Committee Progress Report is not delivered on schedule for the Secretariat and SPC to compile Annual Results Report.

### **4. Recommendations for execution of the Monitoring and Evaluation system**

The execution process of the Monitoring and Evaluation System requires supports and cooperation from member SAIs within ASEANSAI. Particularly, the Committee Work Plan should follow and link to the strategic goals of the ASEANSAI Strategic Plan. The Committee Progress Report also should be delivered in timely manner to provide us inputs for Annual Results Report to submit to the Executive Committee.

**Speech by Chairman of Rules and Procedures Committee, the Auditor-General of Singapore Mr Willie Tan, at the ASEANSI General Assembly Meeting on 5 November 2015 at the Sokha Phnom Penh Hotel & Residence, Phnom Penh, Cambodia**

Your Excellency Mr Matali bin Haji Mohammed Yusof, Chairman of ASEANSI and Auditor General of Jabatan Audit Brunei Darussalam,

Your Excellency Madam Som Kim Suor, Vice-Chairman of ASEANSI and Auditor General of the National Audit Authority of Kingdom of Cambodia,

Heads of SAI, and colleagues,

Good morning. Before I present the report by the Rules and Procedures Committee, allow me to thank our gracious host, the Auditor General of Cambodia, for the warm reception and hospitality. I would also like to thank the Chairman of ASEANSI, the Auditor General of Brunei Darussalam for his leadership of ASEANSI for the past two years.

The ASEANSI Rules and Procedures were approved during the last General Assembly in Brunei Darussalam in November 2013. Since its implementation, the ASEANSI Rules and Procedures have provided guidance to ASEANSI in dealing with operational and financial matters.

Since 2013, members of ASEANSI, with SAI of Indonesia coordinating the effort, have been looking into improving the working arrangement of ASEANSI. These include the proposed implementation of the single Secretariat arrangement.

While we work towards the formalisation and approval of the proposed amendments to the ASEANSI Agreement, the Rules and Procedures Committee will, in the coming year, carry out preliminary work to look into the necessary revisions to the Rules and Procedures for the single Secretariat arrangement.

Finally, I would like to take this opportunity to extend my sincere gratitude to the members of the Rules and Procedures Committee, SAIs of Brunei Darussalam, Lao PDR, Malaysia and Thailand, for their contributions and their willingness to be reappointed as Committee members in work years 2016 and 2017

Thank you.

# REPORT OF THE ASEANSAI KNOWLEDGE SHARING COMMITTEE

**PRESENTED BY :  
TAN SRI AMBRIN BUANG  
AUDITOR GENERAL OF MALAYSIA**

2

## ASEANSAI Knowledge Sharing Workshop

**Date : 29 - 30 June 2014**  
**Venue : Kuala Lumpur, Malaysia**  
**Participants : 21**  
**SAIs : 8 SAIs (Brunei, Cambodia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Vietnam)**



3

### 1<sup>st</sup> Focus Group Discussion on Audit of Contract Procurement

**Date** : 18 - 20 June 2014  
**Venue** : Johore, Malaysia  
**Participants** : 15  
**SAIs** : 8 SAIs (Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines and Thailand)



4

### 2<sup>nd</sup> Focus Group Discussion on Audit of Contract Procurement

**Date** : 18 - 20 June 2015  
**Venue** : National Audit Academy, Malaysia  
**Participants** : 15  
**SAIs** : 8 SAIs (Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines and Thailand)



5

### 3<sup>rd</sup> Focus Group Discussion on Audit of Contract Procurement

**Date** : 7 - 9 September, 2015  
**Venue** : Sabah, Malaysia  
**Participants** : 15  
**SAIs** : 8 SAIs (Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines and Thailand)



6

### Participation in the Annual INTOSAI Capacity Building Committee Meeting

**Date** : 9 – 11 September, 2014  
**Venue** : Lima, Peru



7

## Workshop on Water Management Auditing in ASEAN Countries

Project Lead : SAI of Thailand

Date : 18 - 20 August 2015

Venue : Yogyakarta, Indonesia

Participants : 22

SAIs : 9 SAIs (Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand, Singapore)



8

## Workshop on the use of CAATs to Enhance Audit Efficiency

Project Lead : SAI of Singapore

Date : 29 September – 1 October 2015

Venue : Singapore

Participants : 17

SAIs : 9 SAIs (Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand)







## KNOWLEDGE SHARING COMMITTEE MEMBERS 2013-2015

Chair	Malaysia
Members	Brunei Darussalam
	Kingdom of Cambodia
	Lao's People Democratic Republic
	The Republic of the Union of Myanmar
	Republic of the Philippines
	Thailand
	Socialist Republic of Vietnam



# THANK YOU



Meeting	: 3rd ASEANSAT Summit in Phnom Penh, Cambodia
Agenda Item	: Report of the ASEANSAT Knowledge Sharing Committee
Presented by	: Tan Sri Ambrin Buang Chair of ASEANSAT Knowledge Sharing Committee

Mr. Chairman, Distinguished Delegates, Ladies and Gentlemen. I would like to extend my sincere gratitude to Mr. Matali bin Haji Md. Yusof, Chairman of ASEANSAT and Auditor General of Brunei Darussalam for the invitation to this Summit and Mrs. Som Kim Suor, Auditor General of Cambodia and Vice-Chairman of ASEANSAT for the warm hospitality. As Chair of the ASEANSAT Knowledge Sharing Committee (KSC) and on behalf of the KSC, it is a great pleasure for me to report to you on the KSC activities organised since the 2<sup>nd</sup> General Assembly in November 2013 in Brunei Darussalam.

## **1. ASEANSAT Knowledge Sharing Workshop**

The ASEANSAT Knowledge Sharing (KS) Workshop which was co-organised by SAI Malaysia and GIZ was successfully held from May 29-30, 2015 in Kuala Lumpur. Twenty-one participants from 8 SAIs i.e Brunei, Cambodia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Vietnam attended the workshop. The workshop with the objective of identifying and choosing the mechanisms to improve knowledge management and knowledge sharing was facilitated by GIZ experts and advisors. The workshop utilised methodologies such as presentations, group discussions and bilateral interviews. The workshop report has been uploaded on the ASEANSAT website.

## **2. ISSAI Implementation Project**

To facilitate the implementation of ISSAIs among the ASEAN SAIs, the ISSAI implementation project was launched in 2014. The long-term ASEANSAT Programme on ISSAI Implementation (LTAP I and II) will be presented by the Project Lead, the Commission of Audit of Philippines. I would like to take this opportunity to express my gratitude to the great cooperation and coordination of SAI Philippines, SAI Indonesia, SAI Malaysia and SAI Thailand as well as the continual support from other ASEAN SAIs in ensuring the success of the project.

### **3. Annual INTOSAI Capacity Building Committee Meeting**

With the support from GIZ, Mr. Anwari bin Suri, Deputy Auditor General of Malaysia representing the Chair of the ASEANSAI Knowledge Sharing together with 2 accompanying officers attended the meeting from September 9-11, 2014 in Lima, Peru. The meeting was participated by more than 50 delegates from the INTOSAI Affiliates' i.e. OLACEFS, CAROSAI, EUROSAI, AFROSAI, ARABOSAI, ASOSAI, PASAI and ASEANSAI as well as observers from Capacity Building Committee, INTOSAI's Stakeholder, GIZ, INTOSAI Development Initiatives (IDI) and World Bank.

In the regional slot, Mr. Anwari bin Suri presented about the profile of ASEANSAI which include its background, objectives, functions and structure of the ASEANSAI. In addition, the presentation also highlights the capacity building initiatives conducted by ASEANSAI through its committees i.e. Knowledge Sharing Committee (KSC) and Training Committee in strengthening the organizational and professional capacity of ASEANSAI members in line with Strategic Goal 3 of the ASEANSAI Strategic Plan 2014 - 2017.

### **4. Research Project on Audit of Public Procurement**

In 2014, 8 SAIs from Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines and Thailand formed a team to discuss on the research project of public procurement audit which is one of the KSC activities planned in 2015. The objectives of the project were to exchange and share information, knowledge and experiences as well identifying best practices on conducting public procurement audit among the ASEANSAI member states. The project was led by SAI Malaysia and the discussion was facilitated by the Subject Matter Expert on Public Procurement and the Research Division. Three Focus Group Discussions (FGDs) were conducted in Malaysia.

1 <sup>st</sup> FGD	June 18-20, 2014 in Johore
2 <sup>nd</sup> FGD	July 18-20, 2015 at National Audit Academy, Negeri Sembilan
3 <sup>rd</sup> FGD	September 7-9, 2015 in Kota Kinabalu, Sabah

The reports of the three FGDs have been uploaded in the ASEANSAI website. It is a pleasure for me to put before you the Report of the Public Procurement Audit Project and the ASEANSAI Guideline on Public Procurement Audit. I would like to take this opportunity to express my congratulations to the excellent teamwork from 8 SAIs - Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines and Thailand for successfully completed the project.

## **5. ASEANSAI Knowledge Sharing Workshop on Water Management Auditing in ASEAN Countries**

In August 2015, a 3-day ASEANSAI Knowledge Sharing Workshop on Water Management Auditing in ASEAN Countries was successfully concluded. Twenty-two participants from 9 SAls i.e Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Singapore attended the workshop. The workshop comprised of two activities where SAI of Thailand shared knowledge about auditing water management in the topics of research on topics of auditing water management based on studies from audit reports, audit on flood mitigation and river of life project which came from lessons learned of parallel auditing of Mekong River as well as sharing knowledge about auditing water management from other SAls. I would like to record my congratulations and deep appreciation to SAI Thailand as the project lead and to SAI Indonesia for hosting and supporting the workshop. The workshop report prepared by SAI Thailand has been uploaded on the ASEANSAI website.

## **6. Workshop on the use of Computer-Assisted Audit Tools (CAATs)**

The Workshop on the use of Computer-Assisted Audit Tools (CAATs) was organised in Singapore from September 29 to October 1, 2015. Seventeen participants from 9 SAls i.e Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore and Thailand participated in the workshop. The objective of the workshop was to encourage and share knowledge on the use of CAATs to improve the audit efficiency and productivity. The topics shared were on the case study on analysis of computer log using Excel, Selection of audit sample using “Test Audit Days”, audit on integrity and reliability of data using ACL, audit of state revenue using ACL, demonstration of Benford’s law using ACL and Excel, Using ACL to review loan’s collateral. Taking this opportunity, I would like to extend my heartfelt gratitude and congratulate SAI Singapore as the Project Lead for the success of the workshop.

In conclusion, I would like to take this opportunity to express my sincere appreciation for the active participation and cooperation to all the ASEANSAI KSC members 2013-1025 whether as project lead, host SAI or participants. Thank you to SAI of Brunei Darussalam, SAI of Cambodia, SAI of Lao PDR, SAI of Myanmar, SAI of Philippines, SAI of Thailand and SAI of Vietnam. I would also like to appreciate SAI of Indonesia and SAI of Singapore for their continued support to the KSC activities. All of your support is crucial for the success of the KSC activities. Thank you very much for your kind attention.

Annex 11a



## **Training Committee Report 2013-2015**

Philippine Commission on Audit  
Chair, Training Committee



**Luz Loreto-Tolentino**  
Assistant Commissioner

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### **Members of the Training Committee**

- Commission on Audit, Philippines - Chair
- Jabatan Audit Brunei Darussalam
- BPK, Indonesia
- Jabatan Audit Negara, Malaysia
- Office of the Auditor General, Thailand



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## Systematic Approach for Training

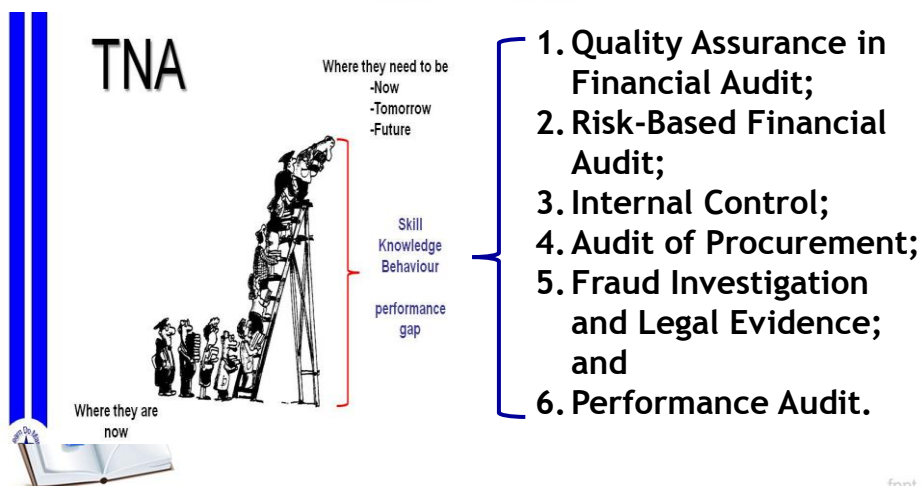


Training Framework



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## Training needs survey results



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## Design and development

- Precedes the conduct of the workshop
- Objective: produce the courseware/workshop materials
- A total of 3 design meetings were held for the period 2013-2015 (1 in each year)
- 1 more design meeting before the year ends



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## Delivery of training

YEAR/VENUE	WORKSHOP TITLE	OUTPUTS
2013 5-12 Oct Kuala Lumpur, Malaysia	Risk-based Approach to Financial Audit (RBAFA) Workshop	<ul style="list-style-type: none"> <li>▪ 16 capacitated auditors from 7 SAs</li> </ul>
2014 9-20 Jun Johor Bahru, Malaysia	Course Design and Development and Instructional Techniques Workshop (CDITW)	<ul style="list-style-type: none"> <li>▪ Thirty-two (32) personnel from 9 SAs capacitated on designing a course and developing courseware</li> <li>▪ Three course designs on Financial Audit, Cooperative Audit in PA and Audit of Procurement</li> </ul>

## Delivery of training

YEAR/VENUE	WORKSHOP TITLE	OUTPUTS
2014 1-12 Dec Nha Trang, Vietnam	IntoSAINT Moderator Training	<ul style="list-style-type: none"> <li>Nineteen (19) SAI staff from 7 SAIs capacitated on conducting SAI integrity assessment</li> <li>Action plans for SAIs' implementation rollout using the IntoSAINT assessment tool</li> </ul>



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## Pre-implementation activities of LTAPII

YEAR/VENUE	WORKSHOP TITLE	OUTPUTS
2014  30-31 Oct Manila, Philippines	Launching of the Long-Term ASEANSI Programme on ISSAI Implementation (LTAPII) – Phase 1 <ul style="list-style-type: none"> <li>Planning-cum-meeting</li> </ul>	<ul style="list-style-type: none"> <li>Action Plan for LTAPII which includes the planned call for proposal for sub-project leaders</li> </ul>
2015 March Manila, Philippines	<ul style="list-style-type: none"> <li>Coordination meeting of SAIs Philippines, Indonesia and</li> </ul>	<ul style="list-style-type: none"> <li>LTAPII Project Document</li> </ul>



## Implementation of LTAPII projects/activities

YEAR/ VENUE	WORKSHOP TITLE	OUTPUTS
14-25 June Phnom Penh, Cambodia	Design meeting	<ul style="list-style-type: none"> <li>▪ Online courseware for audit planning</li> <li>▪ Letter-invitations to SAI Heads including -               <ul style="list-style-type: none"> <li>○ Programme Description brochure</li> </ul> </li> <li>▪ Detailed statement of commitments of mentors, SAI heads and participants</li> <li>▪ Structure of the contents of the online platform</li> <li>▪ Creation of an LTAPII yahoo group for the mentors and project management team</li> </ul>

## Implementation of LTAPII projects

YEAR/ VENUE	WORKSHOP TITLE	OUTPUTS
31 Aug-18 Sept	Online planning phase for RBAFA	<ul style="list-style-type: none"> <li>▪ Twenty-seven (27) capacitated SAI auditors in financial audit planning using risk-based audit approach</li> </ul>



## Implementation of LTAPII projects

YEAR/ VENUE	WORKSHOP TITLE	OUTPUTS
2015 3-13 Oct 2015 Hanoi, Vietnam	Face-to-face workshop on audit planning	<ul style="list-style-type: none"> <li>▪ Draft audit plans of participating SAI audit teams</li> <li>▪ Twenty-seven (27) capacitated SAI auditors in financial audit planning using risk-based audit approach</li> <li>▪ Eleven (11) committed ISSAI Facilitators/ Mentors from 6 SAs</li> </ul>

## Evaluation of TC events



- Evaluated design meetings and training delivery using the Event Evaluation Sheet
- Reported on the results of the evaluation using the Event Report Sheet



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# Training Committee Report For the period 2013-2015

## 1 INTRODUCTION

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The Training Committee (TC) is chaired by the Commission on Audit of the Republic of the Philippines, and has as its members the SAs of Brunei Darussalam, Indonesia, Malaysia and Thailand.

It was formally established during the 1<sup>st</sup> ASEANSAI General Assembly on November 16, 2011 in Bali, Indonesia.

The TC is given the mandate to plan and deliver training programmes, as a form of capacity building for ASEANSAI member-SAs, and render a report on its programs and activities.

## 2 TRAINING FRAMEWORK

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In carrying out its mandate, the Committee has adopted a training framework which is commonly known as the Systematic Approach for Training (SAT), a framework adopted by many training organizations. An illustration of the SAT framework is shown in Illustration 1 in the following page.

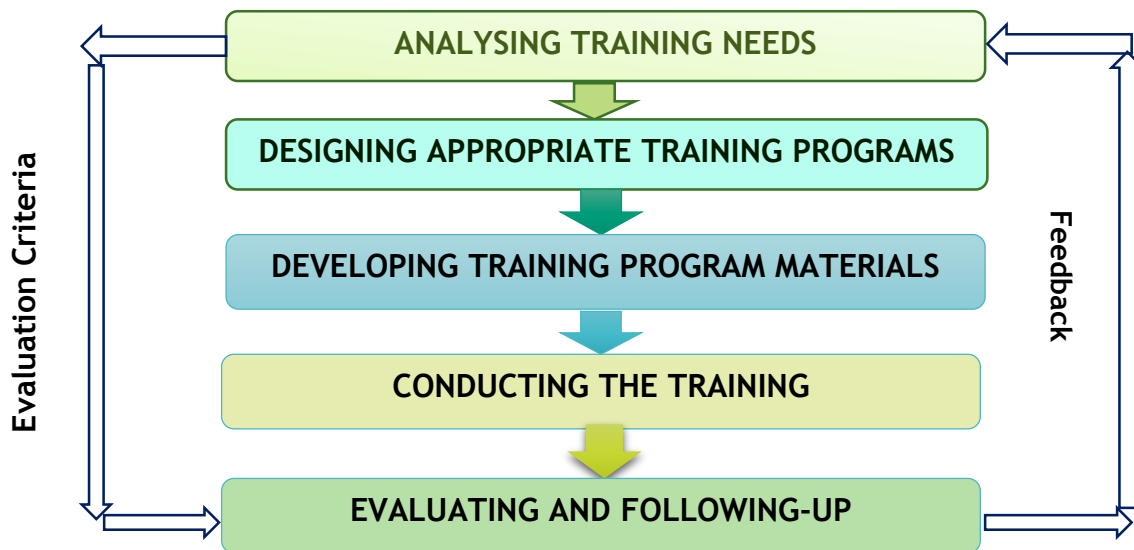


Illustration 1 - Systematic Approach for Training

## 2.1 CONDUCT OF SURVEY AMONG MEMBER-SAIs

The training needs survey initiated in 2012 was in keeping with the 1<sup>st</sup> step of this approach. The results of that survey showed 6 courses identified by the 10 SAIs as their priority training needs:

- Quality Assurance in Financial Audit;
- Risk-Based Financial Audit;
- Internal Control;
- Audit of Procurement;
- Fraud Investigation and Legal Evidence; and
- Performance Audit.

These courses therefore were included in the Committee's training work plan for the period 2013-2017.

## 2.2 CONDUCT OF DESIGN MEETINGS

Starting 2013, the Committee has initiated the conduct of design meetings to precede the conduct of workshops or face-to-face training programs. A team of course designers, usually experienced auditors, who are in their own rights their respective SAIs' trainers, is formed and is given this particular task of determining the training design, keeping in mind the training needs of all the member-SAIs. In addition, the team also defines/identifies the selection criteria for the participants who will attend the training program.

### 2.3 DEVELOPMENT OF COURSEWARE<sup>1</sup> OR TRAINING MATERIALS

The other objective of design meetings is to develop the courseware. Hence, in accordance with the agreed training design, the same team of course designers produce the courseware which will be used in the delivery of the training program.

### 2.4 DELIVERY OF TRAINING PROGRAMS

The next phase of the approach is the actual delivery of the training programs. The same team of course designers will be invited to act as the team of facilitators of the program. The facilitators are expected to use the materials as these have been designed and developed.

### 2.5 DOING EVALUATION AND FOLLOW-UP

At the end of the training program, an evaluation survey is conducted among the training participants, which the Committee developed. However, starting in 2014, the Committee used the evaluation format which the Strategic Planning Committee (SPC) prescribed for all ASEANSI events. The results of the analysis of the answers to this evaluation survey is captured in the SPC-prescribed reporting sheet.

A monitoring and follow-up mechanism is done through the requirements of either a (1) statement of commitment by the participants on the application of learning, or through 2) follow-up letters sent to SAI Heads inquiring on the status of completion of workshop assignments and required action plans,

Evaluation and follow-up takes a different format as far as the Long-term ASEANSI Programme on ISSAI Implementation (LTAPII) is concerned. The audit planning meeting, audit review meeting and wrap-up meetings have all been integrated in the Committee's work plan for the LTAPII the objectives of which is to monitor progress of compliance by participants of workshop requirements as well as to measure quality of audit outputs as per ISSAI standards. The wrap-up meeting is in itself an assessment of Phase 1 of the LTAPII.

## 3 STATUS OF TRAINING COMMITTEE'S WORK PLANS

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Up to this reporting date, the Committee was able to implement its planned training programs and activities for the period 2013-2015. The table in the following pages shows a summary of the Committee's accomplishments per year.

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<sup>1</sup> Courseware is a training term which collectively refers to the training program's training materials such as the Participant Notes, Power Point slides, Instructor's Guides, Exercises and suggested solutions, Handouts, etc.

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
<b>CALENDAR YEAR 2013</b>			
Instructors Design Meeting for the Risk-based Approach to Financial Audit (RBAFA) Workshop	<ul style="list-style-type: none"> <li>• 29 Jun- 05 Jul 2013</li> <li>• Brunei Darussalam</li> </ul>	<ol style="list-style-type: none"> <li>1. RBAFA courseware</li> <li>2. Six committed trainers from 5 SAls</li> </ol>	Completed
Conduct of the RBAFA Workshop	<ul style="list-style-type: none"> <li>• 5-12 Oct 2013</li> <li>• Kuala Lumpur, Malaysia</li> </ul>	<ol style="list-style-type: none"> <li>1. 16 capacitated auditors from 7 SAls</li> <li>2. Commitment plans from participants</li> </ol>	Completed
<b>CALENDAR YEAR 2014</b>			
PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
Instructors' Design Meeting for the Course Design and Development and Instructional Techniques Workshop (CDDITW)	<ul style="list-style-type: none"> <li>• 7-22 Mar 2014</li> <li>• Bali, Indonesia</li> </ul>	<ol style="list-style-type: none"> <li>1. Courseware for CDDITW</li> <li>2. Seven committed trainers from 4 SAls</li> </ol>	Completed
Conduct of the Course Design and Development and Instructional Techniques Workshop	<ul style="list-style-type: none"> <li>• 9-20 Jun 2014</li> <li>• Johor Bahru, Malaysia</li> </ul>	<ol style="list-style-type: none"> <li>1. Thirty-two (32) personnel from 9 SAls capacitated on designing a course and developing courseware</li> </ol>	Completed
Instructors' Design Meeting for the IntoSAINT Moderator Training	<ul style="list-style-type: none"> <li>• 1-12 Sep 2014</li> <li>• Cambodia</li> </ul>	N/A	Did not push through because SAI Netherlands, provided the IntoSAINT materials which it developed and prescribed
Conduct of the IntoSAINT Moderator Training	<ul style="list-style-type: none"> <li>• 1-12 Dec 2014</li> <li>• Vietnam</li> </ul>	<ol style="list-style-type: none"> <li>1. Nineteen (19) SAI staff from 7 SAls capacitated on conducting SAI integrity assessment</li> <li>2. Six committed trainers from</li> </ol>	Completed

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
		SAI Netherlands, Indonesia and Vietnam 3. Action plans for SAIs' implementation rollout using the IntoSAINT assessment tool	

Also in 2014, the Long-term ASEANSAL Programme on International Standards of Supreme Audit Institutions (ISSAIs) Implementation (LTAPII) was decided to be adopted. It will be recalled that in 2013, the ASEANSAL Heads of SAIs signed a Statement of Commitment in Phnom Penh, Cambodia for ISSAI implementation in the ASEANSAL, under an INTOSAI Development Initiative (IDI) programme.

ASEANSAL participants of a knowledge-sharing session in 2014 also indicated the importance of having a better understanding of the risk-based approach and internal control. Thus was conceptualized a **Workshop on Risk-Based Approach in Financial Audit (RBAFA)** as a key project under phase 1 of the ASEANSAL Long-Term Programme on ISSAI Implementation.

The Training Committee also hosted an action planning-cum-meeting on 30-31 October 2014 in Tagaytay City, Philippines which drew up a work plan to address the challenges on implementing the ISSAIs that were identified in a knowledge-sharing workshop, particularly on the training requirements and the need for increasing the pool of ISSAI Facilitators. This was followed by a coordination meeting in March 2015 in the Philippines among the LTAPII overall project leader (SAI Philippines) and sub-project leaders (SAIs of Indonesia and Thailand) which talked about LTAPII project timelines.

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
CALENDAR YEAR 2015			
Instructors' Design Meeting for the Course on Internal Control Structure	<ul style="list-style-type: none"> <li>9-20 March 2015</li> <li>Brunei Darussalam</li> </ul>	1. Online courseware for audit planning 2. Courseware on (a) Execution of the Audit and (b) Reporting on the Audit 3. Letter-invitations to SAI Heads including -	Moved to June 14-25, 2015 in Cambodia; designed course was renamed RBAFA, which integrated risk=base audit and internal control with the ISSAIs



PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
		a. Programme Description brochure b. Detailed statement of commitments of mentors, SAI heads and participants 4. Structure of the contents of the online platform 5. Creation of an LTAPII yahoo group for the mentors and project management team	
Conduct of the Course on Internal Control Structure	<ul style="list-style-type: none"> <li>• 29 June-3 July 2015</li> <li>• Cambodia</li> </ul>	1. Draft audit plans of participating SAI audit teams 2. Twenty-seven (27) capacitated SAI auditors in financial audit planning using risk-based audit approach 3. Eleven (11) committed ISSAI Facilitators/ Mentors from 6 SAIs	Conduct of online planning phase of the RBAFA was moved to 31 Aug-18 Sept 2015; Audit planning meeting component of the LTAPII was held on 3-13 Oct 2015 in Hanoi, Vietnam
Instructors' Design Meeting for the Course on Audit of Procurement	<ul style="list-style-type: none"> <li>• 28 Sept-9 Oct 2015</li> <li>• Brunei Darussalam</li> </ul>		Will be moved to 23 Nov-4 Dec 2015; SAI Malaysia will host in view of withdrawal of SAI Brunei
Conduct of the Course on Audit of Procurement	<ul style="list-style-type: none"> <li>• 7-18 December 2015</li> </ul>		Will be moved to 14-24 March 2016 in view of

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
	<ul style="list-style-type: none"> <li>To be determined</li> </ul>		change in schedule of design meeting.

## 4 KEY ISSUES AND CHALLENGES

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SAI support and commitment to the various plans, programs and activities (PPAs) of the Training Committee is key in their successful implementation. The impact of these PPAs may be measured based on the extent by which trained SAI staff are able to apply learning to their actual work place. Challenges encountered by the Training Committee during this period are the following:

- a) proper selection by the SAI of the right participants to send to Training Committee programs in accordance with selection criteria: number of years of audit experience; experience relevant to the topic of the program; and level of position in the SAI;
- b) late and/or non-submission by participants of SAI-approved action plans indicating how learning gained from the workshop are to be applied in the SAI; and
- c) late receipt of reports and/or non-submission of reports by participants in compliance with SAI-approved action plans.

To a certain degree, these challenges have contributed to the non-realization of some of the expected outcomes of the TC programs.



## REPORT ON ACTIVITIES OF ASEANSAI ADMINISTRATION FUNCTION FOR THE PERIOD NOVEMBER 2013 TO OCTOBER 2015

As agreed in the ASEANSAI General Assembly Meeting in Brunei Darussalam, November 2013 that there would be a transitional arrangement before the establishment of permanent secretariat and administration office could take place and initiated after the signing of the Amendment of the ASEANSAI Agreement. The arrangement was that the SAI Indonesia would continue its secretariat duties in managing finance and bank account, keeping records, and communicating with donors, while the administration support duties to the ASEANSAI Executive Committee would be conducted by the SAI of Brunei Darussalam.

As of November 2013, SAI Brunei Darussalam assumed the role of ASEANSAI Administration Function to provide administration support to the Chairman of ASEANSAI and the Executive Committee. Following the draft Protocol Amending The Agreement On The Establishment Of The ASEAN Supreme Audit Institutions (ASEANSAI) circulated after the ASEANSAI General Assembly Meeting in November 2013, the functions and duties of the ASEANSAI Administration Office are as stated below:

- 1) To be responsible to the Chairman of the ASEANSAI;
- 2) To assist the Executive Committee of the ASEANSAI in managing the administrative matters;
- 3) To coordinate with the Permanent Secretariat in performing its duties;
- 4) To perform any other duties as directed by the Executive Committee of the ASEANSAI.

In alignment with the functions and duties of the ASEANSAI Administration Function, the ASEANSAI Administration Function has established four objectives to be achieved in fulfilling with its role. The four objectives and activities conducted under each objective are detailed as follows:

### **Objective 1: Providing administrative support to Executive Committee**

- **Administrative arrangement of the Administration Function**

ASEANSAI Administration Function has prepared the draft Work Plan and proposed budget 2014-2015 for ASEANSAI Administration Function to be endorsed in the ASEANSAI Assembly in Jakarta, January 2014.

ASEANSAI Administration Function has also prepared the draft Work Plan for ASEANSAI Executive Committee and submitted for discussion during ASEANSAI Senior Officials' Meeting in Brunei Darussalam held from 27<sup>th</sup> to 28<sup>th</sup> July 2015. The revised draft Work Plan was given to SAI Cambodia and SAI Lao as the next ASEANSAI Chairman and ASEANSAI Vice

Chairman respectively for their comments before submission to SAI Indonesia as the ASEANSAI Secretariat Function for endorsement in the ASEANSAI Summit.

In addition to this, ASEANSAI Administration Function has coordinated with SAI Indonesia and other ASEANSAI members for the finalisation of the draft Protocol Amending The Agreement On the Establishment Of The ASEANSAI from November 2013 until October 2015.

- **Reporting to ASEANSAI Executive Committee**

As stipulated in the ASEANSAI Rules and Procedures, each ASEANSAI Committee was required to submit their semi-annual report to the ASEANSAI Executive Committee. ASEANSAI Administration Function has communicated to all ASEANSAI Committees to provide the semi-annual report for the period from January 2014 to June 2014; July 2014 to December 2014 and January 2015 to June 2015 to be reported to the ASEANSAI Executive Committee.

- **Facilitating Meeting for the ASEANSAI Executive Committee**

ASEANSAI Administration Function has coordinated with ASEANSAI Secretariat Function in facilitating ASEANSAI Executive Committee Meeting which was held in Cambodia on 21<sup>st</sup> October 2014 to discuss issues such as the finalisation of the draft Protocol Amending The Agreement on the Establishment of the ASEANSAI; the concept paper on the restructuring of the ASEANSAI Secretariat; draft Memorandum of Understanding between ASEANSAI and Asian Development Bank (ADB); audited ASEANSAI Financial Statements for Year Ended 31 December 2012 and 31 December 2013; the upcoming ASEANSAI Assembly and the tentative programme.

Summary of Discussion for the ASEANSAI Executive Committee Meeting which has been endorsed by the Chairman of ASEANSAI was circulated to all ASEANSAI members in November 2014.

## **Objective 2: Facilitation of collaborations and management of communication flow for members of ASEANSAI**

- **Facilitating ASEANSAI Meetings**

ASEANSAI Administration Function has also coordinated with SAI Indonesia in facilitating several ASEANSAI meetings for all ASEANSAI members that include the compilation of the

meeting materials, circulation of the meeting materials and preparation of the summary of discussion for each meeting. Those meetings were listed as follows:

- (i) ASEANSAI Technical Meeting and Assembly Meeting in Jakarta, January 2014
- (ii) ASEANSAI Preparatory Meeting, Assembly Meeting and Technical Meeting in Kuala Lumpur, February 2015
- (iii) ASEANSAI Preparatory Meeting and Senior Officials' Meeting in Brunei Darussalam, July 2015
- (iv) ASEANSAI Summit in Cambodia, November 2015

Minutes of Meetings for the above meetings (i) to (iii) have been prepared by ASEANSAI Administration Function and ASEANSAI Secretariat Function, and circulated to all ASEANSAI members.

- **Requesting report or articles from ASEANSAI members on any activities or events for the newsletter purpose issued on quarterly basis**

ASEANSAI Administration Function has also been given the responsibility to publish ASEANSAI Newsletters since November 2013 and managed to publish several ASEANSAI Newsletters as follows:

- ASEANSAI Newsletter Volume I-2014 (Jan to Mac 2014)
- ASEANSAI Newsletter Volume II-2014 (Apr to Jun 2014)
- ASEANSAI Newsletter Volume III-2014 (Jul to Sep 2014)
- ASEANSAI Newsletter Volume IV-2014 (Oct to Dec 2014)
- ASEANSAI Newsletter Volume I-2015 (Jan to Mac 2015)
- ASEANSAI Newsletter Volume II-2015 (Apr to Jun 2015)
- ASEANSAI Newsletter Volume III-2015 (Jul to Sep 2015)

### **Objective 3: Supporting the development of Committees' work plan and monitoring the work plan implementation**

- **Requesting the Terms of Reference and Work Plan from Committees and Permanent Secretariat**

In the year 2013, ASEANSAI Administration Function has coordinated with ASEANSAI Secretariat Function by requesting all ASEANSAI Committees to submit their Terms of Reference and Work Plan 2014-2015 to be discussed and endorsed in the ASEANSAI Assembly in Jakarta in January 2015.

ASEANSAI Administration Function has also coordinated with ASEANSAI Secretariat Function in 2015 by requesting from each ASEANSAI Committee and compiling of the ASEANSAI Committees' Work Plan 2016-2017 for discussion in the ASEANSAI Senior Officials' Meeting held on 27<sup>th</sup> and 28<sup>th</sup> July 2015 in Brunei Darussalam,.

- **Arranging meeting to finalise the work plan of each committee**

After the ASEANSAI Senior Officials' Meeting in Brunei Darussalam, ASEANSAI Administration Function has coordinated with ASEANSAI Secretariat Function by requesting and compiling the revised Committees' Work Plan 2016-2017 to be endorsed in the ASEANSAI Summit to be held on 5<sup>th</sup> November 2015.

- **Monitoring the implementation of Committees' work plan**

As required in the ASEANSAI Rules and Procedures, each ASEANSAI Committee was required to submit their semi-annual report to the ASEANSAI Executive Committee. ASEANSAI Administration Function has communicated to all ASEANSAI Committees to provide the semi-annual report for the period from January 2014 to June 2014; July 2014 to December 2014 and January 2015 to June 2015 to be reported to the ASEANSAI Executive Committee.

**Objective 4: Ensuring a smooth transfer of responsibilities of Chairman and Secretariat to the next Chairman of ASEANSAI**

- **Preparing the handover of Chairmanship in 2015 (i.e. Materials for the handing over and gavel to pass to the new Chairman)**

ASEANSAI Pre-Handover Chairmanship Meeting was held in Brunei Darussalam on 29<sup>th</sup> July 2015 with SAI Cambodia and SAI Indonesia to discuss and share knowledge together served as knowledge transfer from the outgoing Chairman of ASEANSAI to the upcoming Chairman and also the supports rendered by ASEANSAI Head of Administration and ASEANSAI Secretariat to the Chairman of ASEANSAI.

During the meeting, SAI Brunei Darussalam has handed-over physical documents relating to the ASEANSAI Administration Function works.

- **Preparing the next ASEANSAI Summit**

ASEANSAI Administration Function has coordinated with SAI Indonesia (ASEANSAI Secretariat Function) and SAI Cambodia (incoming Chairman and host of the ASEANSAI

Summit 2015) in preparing for the ASEANSAI Summit in November 2015. Notice of the ASEANSAI Summit, and invitation letters for the ASEANSAI Summit have been issued before the ASEANSAI Summit according to the agreed timeframe.

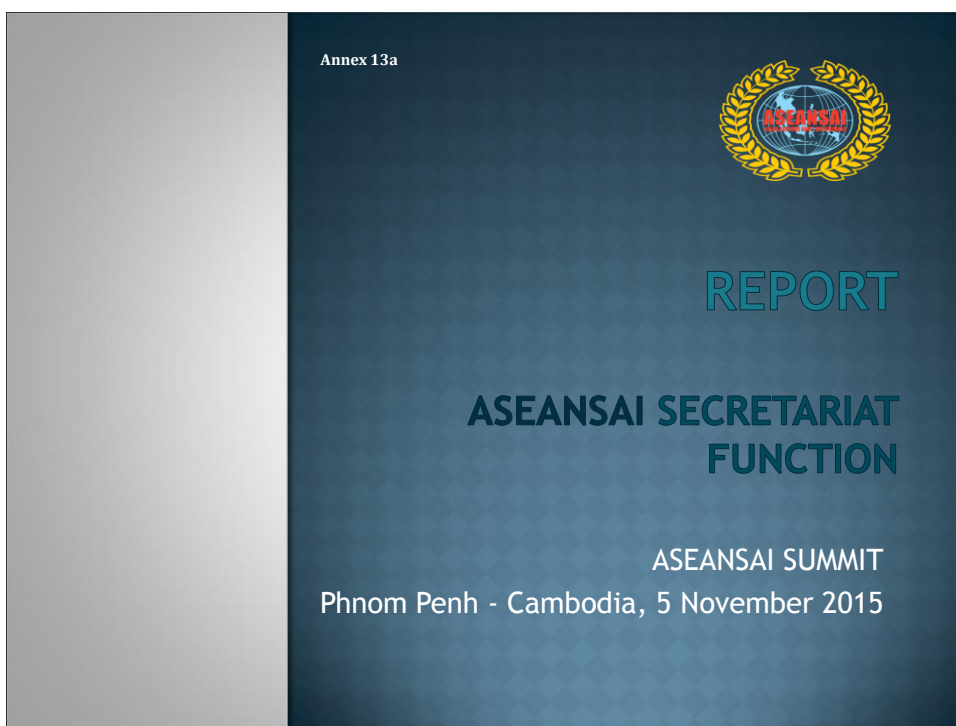
ASEANSAI Administration Function has also dealt with matters that were agreed during the ASEANSAI Seniors' Official Meeting such as issuing nomination letters for appointment of ASEANSAI Secretariat and ASEANSAI Auditor for the Financial Statement Year Ended 31 December 2014 and 31 December 2015.

- **Preparing the ASEANSAI Book**

ASEANSAI Administration Function has assembled an ASEANSAI Book with the theme "The ASEANSAI's Journey Continues" for the period from November 2013 until July 2015 as a continuation from the previous ASEANSAI Book published by ASEANSAI Secretariat, SAI Indonesia. The ASEANSAI Book depicts articles contributed by all ASEANSAI members and will be distributed to each SAI during ASEANSAI Summit.

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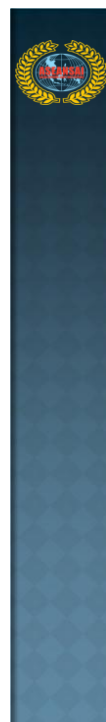




## REPORT SECRETARIAT FUNCTION SINCE THE GENERAL ASSEMBLY MEETING 2013

### 1. To be responsible to the Chairman of ASEANSAI

- a. ASEANSAI Assembly in Jakarta, Indonesia, 19 January 2014;
- b. Semi - Annual Report for period January - June 2014;
- c. Semi - Annual Report for period July - December 2014;
- d. ASEANSAI Assembly in Kuala Lumpur, Malaysia, 8 February 2015.



## REPORT SECRETARIAT FUNCTION

### **2. Assisted the Executive Committee of ASEANSI in managing the work of the Assembly.**

- a. Provided budget compilation for 2015 - 2017 based on input from the ASEANSI Committee;
- b. Encouraged the alignment and finalization of Committee's Work Plan with the ASEANSI Strategic Plan;
- c. Facilitated various of ASEANSI Meetings



## REPORT SECRETARIAT FUNCTION

### **3. Managed the finances of ASEANSI and to be accountable for the usage of funds as approved by the Assembly**

Secretariat disclose only the fund from the Annual Contribution on the Financial Statement.

The fund from the developing partner/ donors always comes directly from donor to the third party



## REPORT SECRETARIAT FUNCTION



### 4. Keeping records

- a. Maintained the letter of correspondence from and to The Head of Secretariat Function;
- b. Maintained file pertaining to the administrative arrangement of ASEANSAL, such as Memorandum of Understanding with donors, original document of ASEANSAL Agreement;
- c. Maintained a repository of the approved minutes of meeting of the ASEANSAL Summits, Assembly meetings;
- d. Updated the ASEANSAL website.

## REPORT SECRETARIAT FUNCTION



### 5. Communication with donors

- a. MoU signing with GIZ
- b. Initial cooperation with ADB
- c. Donor Coordination Meeting
- d. World Bank agreement to support the Long Term ASEANSAL Programme on ISSAL Implementation (LTAPII) with amount USD325.000

## REPORT SECRETARIAT FUNCTION

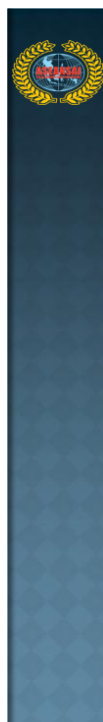
### **6. To perform any other duties (e.g. provide administrative support) as directed by the Executive Committee of ASEANSI and others work**

- a. Circulating and monitoring the draft amendment of ASEANSI Agreement in coordination with ASEANSI Administrative Function.
- b. Drafting ASEANSI Secretariat Work Plan for period of 2016 - 2017
- c. Drafting letter for Chairman ASEANSI



## REPORT SECRETARIAT FUNCTION

- d. Providing support to the ASEANSI Committee activities:
  - 1) Strategic Planning Committee
  - 2) Knowledge Sharing Committee
  - 3) Training Committee



REPORT SECRETARIAT FUNCTION



THANK YOU

## **REPORT OF THE ASEANSAI SECRETARIAT FUNCTION FOR THE PERIOD NOVEMBER 2013 – OCTOBER 2015**

**Prepared for the ASEANSAI Summit  
Phnom Penh, Cambodia, 5 November 2015**

### **I. INTRODUCTION**

The establishment of ASEANSAI Secretariat Function was agreed during the General ASEANSAI Assembly Meeting held in Brunei Darussalam on 6 November 2013. Its duty is to handle the financial arrangement and bank account, documentation and records, and communication with donors. The Audit Board of the Republic of Indonesia (BPK) was appointed as the ASEANSAI Secretariat Function for the perode of 2013 -2015.

As a form of Secretariat Function accountability, this report was prepared to be presented on ASEANSAI Summit to be held in Phnom Penh, Cambodia on 5th November 2015. It briefly reports the achievement of ASEANSAI Secretariat Function.

### **II. REPORT OF THE ASEANSAI SECRETARIAT FUNCTION SINCE THE GENERAL ASSEMBLY MEETING 2013**

Since the General ASEANSAI Assembly meeting held in Bandar Seri Begawan, Brunei Darussalam on November 6, 2013, the Secretariat Function has conducted and supported the ASEANSAI activities in the following areas:

1. To be responsible to the Chairman of ASEANSAI  
Secretariat Function has reported its progress on:
  - a. ASEANSAI Assembly in Jakarta, Indonesia, 19 January 2014;
  - b. Semi- Annual Report for period January – June 2014;
  - c. Semi- Annual Report for period July – December 2014;
  - d. ASEANSAI Assembly in Kuala Lumpur, Malaysia, 8 February 2015.
2. To assist the Executive Committee of ASEANSAI in managing the work of the Assembly in:
  - a. Providing budget compilation for 2015 – 2017 based on input from the ASEANSAI Committee;
  - b. Encouraging the alignment and finalization of Committee's Work Plan with the ASEANSAI Strategic Plan;
  - c. Facilitating various of ASEANSAI Meetings  
In coordination with the ASEANSAI Administrative Office, ASEANSAI Secretariat Function have facilitated various ASEANSAI Meeting in term of meeting preparation, meeting organization, minutes of meeting development and its circulation on the following events:
    - 1) General ASEANSAI Assembly Meeting in Brunei Darussalam, November 2013;
    - 2) ASEANSAI Technical Meeting and Assembly Meeting in Jakarta, January 2014;

- 3) ASEANSI Preparatory Meeting, Assembly Meeting and Technical Meeting in Kuala Lumpur, February 2015;
  - 4) ASEANSI Preparatory Meeting and Senior Officials' Meeting in Brunei Darussalam, July 2015
  - 5) ASEANSI Preparatory Meeting, Technical Meeting and ASEANSI Summit in Cambodia, November 2015 (also coordinating with SAI Cambodia as the upcoming ASEANSI Chairman).
3. To manage the finances of ASEANSI and to be accountable for the usage of funds as approved by the Assembly;

According to the ASEANSI Agreement Article 15, It is explained that every member of ASEANSI shall make equal financial contributions annually to the ASEANSI. The amount of financial contribution was USD700 per year.

To accommodate this activity, the assembly agreed to open the account bank where the Secretariat resides. For this purpose, an account one of the Indonesian banks under the Beneficiary Name of ASEANSI Secretariat in US Dollar currency have been opened.

ASEANSI Secretariat Function opened and maintains an account in Bank Negara Indonesia (BNI) with the following information:

<b>Beneficiary Bank Name</b>	:	<b>BNI CABANG SENAYAN</b>
<b>Swift Code</b>	:	<b>BNINIDJAXXX</b>
<b>Beneficiary Account</b>	:	<b>2011111909</b>
<b>Beneficiary Name</b>	:	<b>ASEANSI SECRETARIAT</b>

For the purpose of accountability and fulfil the mandate as stated on the ASEANSI Rules and Procedures paragraph 9.37, *the Chairman (assisted by the Secretariat) shall prepare the annual financial statements (covering each of the financial year during its term) using accrual basis and*

*In accordance with the International Public Sector Accounting Standards and paragraph 9.40, at the end of each financial year, the Chairman (assisted by the Secretariat) responsible for the preparation of the financial statements for that financial year shall prepare a report to be submitted to the Assembly, the Secretariat function prepares a financial statements to be reported to the Assembly.*

For the financial statements itself, ASEANSI only disclose the fund from the Annual Contribution. The fund from the developing partner/ donors always comes directly from donor to the third party.

The ASEANSI Financial Statement for year ended 31 December 2014 and Interim Financial Statement as of 31 October 2015 are attached on the Annex 1 and 2 of this report.

4. Keeping records
- Maintaining the letter of correspondence from and to The Head of Secretariat Function.

- Maintaining file pertaining to the administrative arrangement of ASEANSI, such as Memorandum of Understanding with donors, original document of ASEANSI Agreement
- Maintaining a repository of the approved minutes of meeting of the ASEANSI Summits, Assembly meetings, and Committee meetings
- Keeping an update on the ASEANSI activities by updating the website, for example: uploading news/ article to inform any ASEANSI activities both to internal and external parties; photo gallery of the activities and uploaded reports/ minutes of meeting onto the website.

## 5. Communication with donors

In order to enhance the capacity of its organization and members, the ASEANSI develops its relation with other typical organizations such as INTOSAI, ASOSAI and the donors. Communication with donors such as GIZ, AusAID, USAID and the World Bank aims to seek support for the development ASEANSI members' capacity. Some activities related to the donor are:

- a. During the General Assembly Meeting, ASEANSI signed a MoU with GIZ. Its support covers:
    - 1) Promoting recognition and adoption of ASEANSI in the ASEAN community;
    - 2) Strengthening the institutional capacity of member-SAs;
    - 3) Strengthening the organizational and audit capacity of member-SAs;
    - 4) Establishing relationship with external stakeholders;
    - 5) Implementing the ASEANSI strategic plan;
    - 6) Supporting the elaboration of best practices studies and their publishing by the ASEANSI Knowledge Sharing Committee; and
    - 7) Supporting the planning, preparation, implementation and evaluation of jointly developed and conducted training program for the work of auditors.
  - b. ADB intention to support ASEANSI with amount USD800.000,00 on the area of ISSAI Implementation. Circulation of draft MoU between ASEANSI and Asian Development Bank (ADB) started at 4 December 2014 and the process as postponed based on the result of The 3<sup>rd</sup> ASEANSI Senior Officials Meeting, 27 – 28 July 2015. Secretariat shall seek possibility of future cooperation with ADB
  - c. ASEANSI Secretariat facilitated a Donor Coordination Meeting on 7 February 2015 in Kuala Lumpur, Malaysia, a side meeting during the ASEANSI Assembly.
  - d. World Bank approved the ASEANSI proposal to support the Long Term ASEANSI Programme on ISSAI Implementation (LTAPII). Their support will cover end of Phase 1 and Phase 2 of ISSAI Pool of Facilitator with amount USD325.000,00.
  - e. The Swedish National Audit Office (SNAO)'s support by providing technical assistance to LTAPII under an MoU with GIZ will end in December 2015. In order to sustain the expert assistance of SNAO, ASEANSI need to cooperate with SNAO under an MoU in this area.
6. To perform any other duties (e.g. provide administrative support) as directed by the Executive Committee of ASEANSI and others work.



- a. Circulating and monitoring the draft amendment of ASEANSI Agreement in coordination with ASEANSI Administrative Office.
- b. Drafting ASEANSI Secretariat Work Plan for period of 2015 – 2021
- c. Drafting letter for Chairman ASEANSI
- d. Providing support to the ASEANSI Committee activities:
  - 1) Attending the Planning Meeting for ISSAI Implementation Project in Tagaytay City, Philippines (23 – 24 March 2015);
  - 2) Attending the Training Design and Product Development for Combined Workshop on Risk-based Audit and Internal Control in Phnom Penh, Cambodia (17 – 21 June 2015);
  - 3) Developing ASEANSI e-learning website to support the Long Term ASEANSI Programme on ISSAI Implementation.

**ANNEX**

**MEETING SESSION II**

Opening Address  
The 3rd ASEANSAI Summit  
by H.E Mrs. Som Kimsuor, Auditor General of Cambodia  
Phnom Penh, Cambodia  
5th October 2015 at 14:00

- Her Excellency Dr. Viengthong Sophandone, Vice Chairperson of ASEANSAI and the President of SAI Lao PDR
- His Excellency Mr. Matali bin Haji Md. Yusof, outgoing chairman of ASEANSAI and the Auditor General of Brunei Darussalam
- His Excellency Mr. Yang Ningsheng, representative of His Excellency Liu Jiayi, the Chairman of INTOSAI
- Mr. Mohamad Razif Thayeb, Representative of His Excellency Le Luong Minh, Secretary General of ASEAN
- Excellencies Head of SAIs and delegates

On behalf of the National Audit Authority of Cambodia and people of Cambodia, I am honored to assume the ASEANSAI Chairmanship for the next two years. My sincere and deepest gratitude is extended to all the Heads of ASEANSAI members for confiding in me and endorsing me as ASEANSAI chairman for 2015-2017. In the meantime, I also highly appreciate H.E Mr. Matali bin Haji Md. Yusof, my predecessor and the outgoing chairman, for his concerted effort in successfully leading the ASEANSAI for 2013-2015. Your legacy of good work for ASEANSAI is memorable for all of us and particularly for me to learn from and to successful build on for the next tenure.

My appreciation is also extended to our four committees, Secretariat Function and Administrative Function for the hard work to reach immense amount of achievements for the last two years especially in making our ASEANSAI community well-recognized from internationally professional organizations such as INTOSAI.

For the upcoming tasks, in my capacity as the new Chairperson of ASEANSAI, I and Her Excellency Dr. Viengthon Sphandone, the new Vice

Chairperson and the President of SAI Lao PDR, will diligently working closely with your excellencies to ensure that ASEANAI activities are aligned and successfully implemented in accordance with the ASEANSAI's strategic plan for 2014-2017. I also urge all the head of SAIs, the Secretariat and the donor such as GIZ to continuously cooperate close-knit together to achieve our ASEANSAI's objectives.

I will be ready and looking forward to work with your Excellencies head of SAIs and all the international organizations during my term in order to broaden knowledge sharing and capacity development of ASEANSAI and to address the current challenges encountered by the ASEANSAI community.

**Excellencies, ladies and gentlemen,**

The next agendas for this meeting are (1) Appointment of ASEANSAI Secretariat Function and Administration Function (2) Appointment and Approval on the Committees including Strategic Planning Committee, Rules and Procedure Committee, Knowledge Sharing Committee and Training Committee (3) Appointment and approval of ASEANSAI auditor for the financial statements for the year ended 2014 and 2015 as well as (4) the approval on the work plan of executive committee, secretariat, strategic plan committee, rule and procedure committee, knowledge sharing committee and training committee and (5) presentation by SAI Malaysia on “the proposal for ASEANSAI to be External Auditor for ASEAN”.

Together with this, the summit is also warmly welcomed by **Samdech Akka Moha Sena Padei Techo Hun Sen**, Prime Minister of the Kingdom of Cambodia by honorably allowing all the head of SAI for the audience on 6th November 2015 at 4pm in Peace Palace. During this courtesy call I will grant the honor to His Excellency Matali bin Haji Md. Yusof, the outgoing chairman to represent the ASEANSAI in giving remark.

At the end of my speech, I once again thank for your cooperation and look forward to your strong support and wish you good health, success and I declare the opening of the 3rd ASEANSAI Summit from now on.

Thank you!

**Remarks by  
Her Excellency Dr. Mrs. Viengthong Siphandone,  
President of the State Audit Organisation of  
Lao People's Democratic Republic,  
the newly appointed Vice-Chair of ASEANSAI  
At the 3rd ASEANSAI SUMMIT  
5 November 2015, Phnom Penh, Cambodia**

---

**Excellency Madam Som Kim Suor, Chair of ASEANSAI and Auditor General of Cambodia;**

**Excellences Head of ASEANSAI Members;**

**Excellency Mr. Le Luong Minh, Secretary General of ASEAN;**

**Excellency Mr. Liu Jiayi, Chairman of INTOSAI and Auditor General of China;**

**Excellency Mr. Tan Sri Dato' Setia Ambrin bin Buang, Chairman of ASOSAI and Auditor General of Malaysia;**

**Distinguished delegates and guests, *ASEANSAI developing partners from GIZ, ADB and World Bank.***

**Ladies and gentlemen,**

It is my great honor to attend this important ASEANSAI Summit in Cambodia, I would like to take this opportunity to express my sincere appreciation and gratitude to the National Audit Authority of Cambodia for the warmest welcome and great hospitality extended to my delegation.

**Madame Chair,**

I am gratified that since the ASEANSAI established in 2011, it has been working relentlessly to build capacity, promote cooperation and understanding in the field of public sector auditing. In this connection, I am

pleased to note that the ASEANSAI has achieved remarkable progress during the past two years which includes capacity building, promotion of cooperation and understanding among ASEANSAI members through various exchange programs, sharing of knowledge and experiences in the field of public sector auditing. All of these efforts have provided ASEANSAI members with conducive environment and facilities to promote research, training and sharing of best practices and exchange of lessons learned.

**Ladies and gentlemen,**

I would also like to extend my deep appreciation to the previous Chairmanship of ASEANSAI as well as the Chairperson and members of the Strategic Plan Committee, the Rules and Procedures Committee, the Knowledge Sharing Committee, and the Training Committee and representatives from donors for their hard work and efforts putting into the implementation of the Agreement on the Establishment of ASEANSAI.

**Ladies and gentlemen,**

I would like to express my sincere congratulation to newly appointed ASEANSAI Secretariat as well as the newly appointed chairman and members of ASEANSAI Committees and thanks all members of ASEANSAI and partners for their continued support and assistance extended to the new Chairman and Vice-Chairman, which has made an important contribution to the promotion of good governance within the ASEAN region. ***In addition, State Audit Organization of the Lao PDR as a member of INTOSAI, ASOSAI has contributed actively on the survey documents of the audit standards where the members have an opportunity to improve on audit work.***

**Ladies and gentlemen,**

As you all aware, the State Audit Organization of the Lao PDR will has the honor chairing the 41th ASEAN Audit Committee Meeting next year at the ASEAN Secretariat for its first time. I look forward for your continued support and assistance for this meeting in a successful.

**Ladies and gentlemen,**

As a member of ASEANSAI, the SAI of Lao PDR will continue actively to support the cooperation and exerted its utmost efforts to the ASEANSAI framework and goals of moving towards a brighter future direction as well as continuing to strengthen and broaden our friendship and cooperation with all nations.

With all of our colleagues' support and active contribution, I strongly believe that our 3<sup>rd</sup> ASEANSAI Summit will result in a successful conclusion.

Finally, I wish all delegates good health, great success and have a pleasant stay in Cambodia.

Thank you

## ASEANSAI EXECUTIVE COMMITTEE WORK PLAN

Working Period : 2016-2017  
Committee Members \* : SAI of Cambodia and SAI of Laos

No	Activities	2016												2017												Budget
		12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
1	<b>ASEANSAI Executive Committee Activities</b>																									N/A
	1.1) Monitoring the progress of the implementation of Work Plan 2016-2017																									
	(i) Evaluating the implementation of Work Plan																									
	(ii) Alignment of Work Plan																									
	1.2) Providing inputs on the Strategic Plan, Rules And Procedures, Training and Knowledge Sharing																									
	1.3) The endorsement of ASEANSAI Rules and Procedures in ASEANSAI Assembly																									
	1.4) Preparing Draft Work Plan 2018-2019																									
2	1.5) Report activities of Executive Committee to the Assembly																									Shall be borne by the Hosting SAI.
	(i) Semi-Annual reports (on calendar year basis); and																									
	(ii) At the minimum, a report on the overall activities and status of ongoing projects of the Executive Committee, covering the entire period of its term.																									
	1.6) The Chairman (assisted by the Secretariat) shall prepare the annual Financial Statements (covering each of the financial year during its term)																									
3	<b>Meeting with ASEANSAI Members</b>																									Shall be borne by participating SAI.
	2.1) Executive Committee Meeting																									
	2.2) Assembly Meeting																									
	2.3) Summit																									
4	<b>Institutional Relation With Related Organizations</b>																									Shall be borne by participating SAI.
	Working visit to the Secretariat of ASEAN, AIPA, ASOSAI, INTOSAI, etc to introduce ASEANSAI (subject to availability of Executive Committee members)																									
4	<b>Preparation for the Handover of ASEANSAI Chairmanship</b>																									Shall be borne by participating SAI.





Annex 17

# Secretariat Work Plan

## 2016-2017


ASEANSAI Summit  
Phnom Penh, Cambodia  
5 November 2015



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# Function and Duties


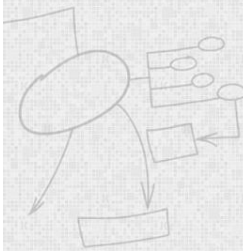
- Monitoring the implementation of ASEANSAI project/ activities
- Ensuring the active role of the ASEANSAI in the ASEAN Community
- Establishing relationship with external stakeholders
- Managing Finances
- ASEANSAI Website Maintenance
- Publishing newsletter
- Provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI



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Monitoring the implementation of ASEANSAI project/  
activities

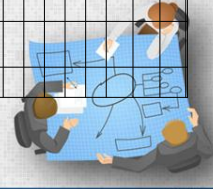
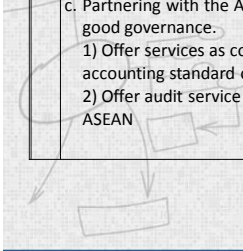
No.	Form of Activities	Year of Achievement																							
		2016												2017											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
1	Monitoring the implementation of ASEANSAI project/ activities																								
	a Coordinating with all Committees on the progress of their activities																								



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Ensuring the active role of the ASEANSAI in  
the ASEAN Community

No.	Form of Activities	Year of Achievement																							
		2016												2017											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
2	Ensuring the active role of the ASEANSAI in the ASEAN Community																								
	a. To develop relations with ASEAN Secretariat																								
	b. To initiate ASEANSAI contribution to the ASEAN Community																								
	c. Partnering with the ASEAN in promoting good governance.																								
	1) Offer services as consultant of accounting standard of ASEAN																								
	2) Offer audit service by member SAls to ASEAN																								



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# Establishing relationship with external stakeholders

No.	Form of Activities	Year of Achievement																							
		2016												2017											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
3	Establishing relationship with external stakeholders																								
	a. To develop relations with ASOSAI and INTOSAI																								
	b. To enhance partnership with International Donors Community to increase the effectiveness of foreign funded projects within ASEANSAI region																								
	1) identify possible donors																								
	2) align prioritized project proposals of ASEANSAI with the interest of international donors																								



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# Managing Finances

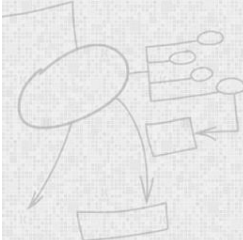
No.	Form of Activities	Year of Achievement																							
		2016												2017											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
4	Managing Finances																								
	a. Developing budget for ASEANSAI																								
	1) Self-Funded																								
	2) Donor Funded																								
	b. Managing revenue and expenses																								
	c. Developing Financial Statements																								



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ASEANSAI Website Maintenance

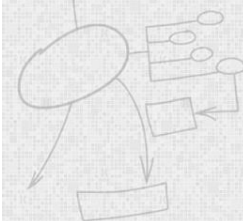
No.	Form of Activities	Year of Achievement																							
		2016												2017											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
5	ASEANSAI Website Maintenance																								
	a. Server and Hosting																								
	b. Domain																								
	c. Updating																								



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Publishing Newsletter

No.	Form of Activities	Year of Achievement																							
		2016												2017											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
6	Publishing Newsletter																								
	a. Printing																								
	b. Provide ASEANSAI Newsletter on the international event attended by ASEANSAI																								

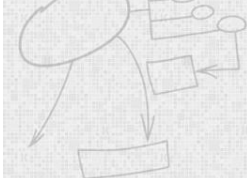


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Provide administrative and communication support to the Executive Committee and all other committees of ASEANSI - including managing the work of the Assembly

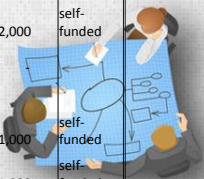
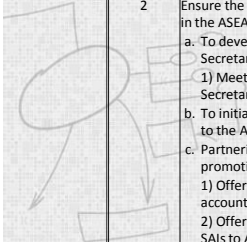
No.	Form of Activities	Year of Achievement																							
		2016												2017											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
7	Provide administrative and communication support to the Executive Committee and all other committees of ASEANSI - including managing the work of the Assembly																								



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ASEANSI SECRETARIAT  
PROPOSED BUDGET PLAN

No.	Form of Activities	Budget (in USD)					Proposed Funding Resources
		Plane Fare	Accomm.	Meeting Package	Others (if any such as stationary)	Total Budget	
1	Monitoring the implementation of ASEANSI project/ activities a. Coordinating with all Committees on the progress of their activities 1) Communicating via email and phone call with the committee 2) Attending at least four committees meeting/ event a year as observer	- 12,000	- 4,000	- -	- -	- 16,000	self-funded
2	Ensure the active role of the ASEANSI in the ASEAN Community a. To develop relations with ASEAN Secretariat 1) Meeting with the ASEANSI Secretariat per- 3 months b. To initiate ASEANSI contribution to the ASEAN Community c. Partnering with the ASEAN in promoting good governance. 1) Offer services as consultant of accounting standard of ASEAN 2) Offer audit service by member SAls to ASEAN	- - - -	- - - -	2,000 - 1,000 1,000	- - - -	2,000 1,000 1,000	self-funded self-funded self-funded



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## ASEANSAI SECRETARIAT PROPOSED BUDGET PLAN

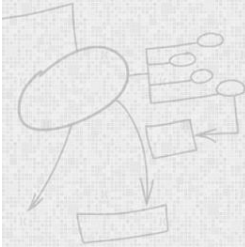
No.	Form of Activities	Budget (in USD)				Total Budget	Proposed Funding Resources
		Plane Fare	Accomm.	Meeting Package	Others (if any such as stationary)		
3	Establishing relationship with external stakeholders						
	a. To develop relations with ASOSAI and INTOSAI						
	1) Attending ASOSAI event representing the ASEANSAI at least once a year	4,500	1,500	-	-	6,000	self-funded
	2) Attending INTOSAI event representing the ASEANSAI at least once a year	4,500	1,500	-	-	6,000	self-funded
	b. To enhance partnership with International Donors Community to increase the effectiveness of foreign funded projects within ASEANSAI region						
	1) identify possible donors						
	2) align prioritized project proposals of ASEANSAI with the interest of international donors						
	a) conducting donor coordination meeting once a year	4,500	600	2,500	-	7,600	self-funded
4	Managing Finances						
	Developing budget for ASEANSAI						
	a. 1) Self-Funded	-	-	2,000	-	2,000	self-funded
	2) Donor Funded	-	-				
	Managing revenue and expenses						
	b. Developing Financial Statements	-	-	2,000	-	2,000	self-funded
	c.	-	-				

## ASEANSAI SECRETARIAT PROPOSED BUDGET PLAN

No.	Form of Activities	Budget (in USD)				Total Budget	Proposed Funding Resources
		Plane Fare	Accomm.	Meeting Package	Others (if any such as stationary)		
5	ASEANSAI Website Maintenance						
	a. Server and Hosting	-	-	-	300	300	self-funded
	b. Domain	-	-	-	100	100	self-funded
	c. Updating	-	-	-	-	-	self-funded
	d. Maintenance	-	-	-	7200	7,200	self-funded
6	Publishing newsletter						
	a. Printing	-	-	-	1600	1,600	self-funded
	b. Provide ASEANSAI Newsletter on the international event attended by ASEANSAI	-	-	-	5000	5,000	self-funded
7	Provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI - including managing the work of the Assembly						
	a) Logistical Support: stationary, paper, etc for a year	-	-	-	2000	2,000	self-funded
	b) Allowance for Secretariat Staff	-	-	-	4500	4,500	self-funded
Total proposed budget for a year						64,300	
Total proposed budget for 2016 - 2017						128,600	



**THANK YOU**



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## Main contents

- **Introduction**
- **Overview on Strategic Plan Committee activities**
- **Assessment of the SPC results achieved**
- **Outstanding issues in execution of the Monitoring and Evaluation system**
- **Recommendations for execution of the Monitoring and Evaluation system**

## Introduction

- The report involves the major SPC's activities, results achieved, and challenges for SPC during the period 2013- 2015.
- SPC make some proposals to seek for further attention from ASEANSAI members to promote implementation of monitoring and evaluation system in ASEANSAI activities.

## Overview on Strategic Plan Committee activities

### ***2.1. Missions of the SPC***

- establishing mid-term strategic plan in the period 2014- 2017 as a direction for ASEANSAI activities

### ***2.2. Development of ASEANSAI Strategic Plan 2014-2017***

- drafted ASEANSAI strategic plan 2014-2017 that identify vision, strategic goals and objectives that ASEANSAI expect to achieve so as to fulfill its mission ( According to SPC's TOR)

## Overview on Strategic Plan Committee activities (continued)

### ***2.3. Development and application of Monitoring and Evaluation System***

- ***In January 2014:*** The SPC chaired a parallel technical meeting in Jakarta, Indonesia to discuss the Committees' Work Plan and Budget Plan 2014 – 2015, and plan out the development of the Monitoring and Evaluation system.
- ***In May 2014:*** The 5<sup>th</sup> SPC Meeting was held in Da Nang, Vietnam in May 2014 to develop a draft of the Monitoring and Evaluation system; and agreed the ASEANSAI result framework with defined concrete outcomes of the Strategic Plan.

## Overview on Strategic Plan Committee activities (continued)

- ***In June 2014:*** The SPC finalized and sent the system tools to the Executive Committee for reporting and to proceed with piloting the system within ASEANSAI.
- ***In January 2015:*** the extend SPC meeting was held so as to disseminate the Monitoring and Evaluation System to ASEANSAI members. At the meeting, member SAIs drafted Progress Report and Annual Results Report 2014 by applying the Monitoring and Evaluation System tools.

## Overview on Strategic Plan Committee activities (continued)

- ***In July 2015:*** the SPC completed its Work Plan and Budget Plan 2016-2017 to report to the Executive Committee. These would be approved formally in the 3<sup>rd</sup> ASEANSAI Summit held in November 2015 in Cambodia.
- ***From November 2014 till now:*** the SPC has circulated the Monitoring and Evaluation System to ASEANSAI members to apply in continuous ASEANSAI activities; disseminated the system to Committees and the Secretariat to call for their coordination for developing the Progress Report so that submit to the Executive Committee.

## Assessment of the SPC results achieved



- The SPC establish the Monitoring and Evaluation System towards 2 aspects defined in ASEANSAI Strategic Plan 2014-2017.
- In the process of executing the Monitoring and Evaluation system. The SPC conducted *the Survey on SAI perception* for raising awareness of member SAIs on the mission, objectives, vision, contact information, strategic plan of ASEANSAI.
- The Monitoring and Evaluation system was established for ASEANSAI to accomplish its missions towards the completion of strategic goals done by respective member SAIs.

### **Outstanding issues in execution of the Monitoring and Evaluation system**

- Committee Work Plan 2014-2015 did not demonstrate some specific results in align with ASEANSAI Strategic Plan.
- Committee Progress Report is not delivered on schedule for the Secretariat and SPC to compile Annual Results Report

### **Recommendations for execution of the Monitoring and Evaluation system**

- The Committee Work Plan should follow and link to the strategic goals of the ASEANSAI Strategic Plan.
- The Committee Progress Report should be delivered in timely manner to provide SPC inputs for Annual Results Report to submit to the Executive Committee



**Thank you for your attention!**



## STATE AUDIT OFFICE OF VIETNAM

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Website: www.kiemtoannn.gov.vn

**SAV**

### STRATEGIC PLAN COMMITTEE WORK PLAN 2016 – 2017

No.	Form of activities	Time
<b>YEAR 2016</b>		
<b>1.</b>	<b>To develop the Annual Results Report for 2015</b>	<b>March</b>
	<i>a. Gather, synthesize and develop the Annual Results Report in coordination with the Secretariat based on the Committee Progress Report from Committees</i>	<i>January/ February</i>
	<i>b. Send the Annual Results Report to EC by March of the following year</i>	<i>March</i>
<b>2.</b>	<b>To develop the report on SPC's work plan implementation to send Secretariat Functions</b>	<b>June &amp; December</b>
<b>3.</b>	<b>To develop the report on evaluation of the ASEANSAT Strategic Plan 2014 – 2017 implementation based on the Monitoring and Evaluation system</b>	<b>June &amp; December</b>
	<i>Observe Committees' activities to implement the Strategic Plan and assess the achievement of ASEANSAT objective by field trip</i>	<i>According to KSC/TC Work Plans 2016 - 2017</i>
<b>YEAR 2017</b>		
<b>1.</b>	<b>To develop the Annual Results Report for 2016</b>	<b>March</b>
	<i>a. Gather the Committee Progress Report (Committee Chair will send reports to SPC and Secretariat Functions in December 2016)</i>	<i>December</i>

	<i>b. Synthesize and develop the Annual Results Report in coordination with the Secretariat based on the Committee Progress Report from Committees</i>	<i>January/ February</i>
	<i>c. Sending the Annual Results Report to EC by March of the following year</i>	<i>March</i>
<b>2.</b>	<b>To develop the report on SPC's work plan implementation to send Secretariat Functions</b>	<b>June December</b>
<b>3.</b>	<b>To develop the report on evaluation of the ASEANSAI Strategic Plan 2014 – 2017 implementation based on the Monitoring and Evaluation system</b>	<b>June &amp; December</b>
	<i>a. Observe Committees' activities to implement the Strategic Plan and assess the achievement of ASEANSAI objective by field trip</i>	<i>According to KSC/TC Work Plans 2016 - 2017</i>
	<i>b. Organize the workshop to evaluate the implementation of ASEANSAI Strategic Plan 2014 – 2017 and Monitoring and Evaluation system</i>	<i>July</i>

\* Note: Based on the Committees' Work Plans, SPC will appoint observers to participate in the workshops/ events

\* References: - ASEANSAI Training Committee (TC) proposed budget CY 2013 – 2017  
- ASEANSAI Knowledge Sharing Committee (KSC) work plan 2014 – 2017  
- ISSAI implementation Project



# STRATEGIC PLAN COMMITTEE BUDGET PLAN (2016 – 2017)

No.	Event	Time	Venue	Participant	Budget				Total
					Accomodation	Transportation	Venue	Others	
FOR THE YEAR 2016									
1.	SPC Meeting to develop the annual results report for 2015	January/ February	TBD (SPC)	23 participants (10 SAIs, GIZ representatives)	20,700 USD (5 days x 23 persons x 180 USD/day)	11,500 USD (23 persons x 100 USD/day/person x 5 days)		1/ Plane fare: 18,400 USD (23 person x 800 USD) 2/ Meeting package: 13,800 USD (5 days x 23 person x 120 USD/day)	64,400 USD
2.	Observation on the KSC workshop on “Public Private Partnership”	According to KSC work plan for 2014 - 2017	Thailand	02	1,800 USD	1,000 USD		1/ Plane fare: 1,600 USD (2 person x 800 USD) 2/ Meeting package: 1,200 USD (5 days x 2 person x 120 USD/day)	5,600 USD
3.	Observation on the KSC workshop on “Revenue Expenditure”	According to TC work plan for 2013 - 2017	Lao	02	1,800 USD	1,000 USD		1/ Plane fare: 1,600 USD 2/ Meeting package: 1,200 USD	5,600 USD

4.	<b>Observation on the KSC workshop on “Health Services”</b>	According to KSC work plan for 2014 - 2017	Myanmar/ Brunei	02	<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b>	<b>5,600 USD</b>
5.	<b>Observation on the TC workshop on “Conduct of Audit of Procurement Workshop”</b>	14-25 Mar	Lao	02	<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b>	<b>5,600 USD</b>
6.	<b>Observation on the TC workshop on “Instructors’ Design Meeting for Fraud Investigation”</b>	04-15 July	Brunei	02	<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b>	<b>5,600 USD</b>
	<b>Observation on the TC workshop on “Conduct of Fraud Investigation”</b>	07-18 Nov	Indonesia	02	<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b>	<b>5,600 USD</b>
<b>Total</b>					<b>31,500 USD</b>	<b>17,500 USD</b>		<b>49,000 USD</b>	<b><u>98,000 USD</u></b>
<b>FOR THE YEAR 2017</b>									
7.	<b>SPC Meeting to develop the</b>	January/ February	TBD (SPC)	23 participants (10 SAIs, GIZ	<b>20,700 USD</b> (5 days x 23	<b>11,500 USD</b> (23 persons x 100		1/ Plane fare: <b>18,400 USD</b> (23	

	<b>annual results report</b>			representatives)	persons x 180 USD/day)	USD/day/person x 5 days)		person x 800 USD) 2/ Meeting package: <b>13,800 USD</b> (5 days x 23 person x 120 USD/day)	<b>64,400 USD</b>
8.	<b>SPC Meeting to evaluate the implementation of the ASEANSI Strategic Plan 2014 – 2017 and the Monitoring and Evaluation System</b>	July/ August/ September	TBD (SPC)	23 participants (10 SAIs, GIZ representatives)	<b>20,700 USD</b>	<b>11,500 USD</b>		1/ Plane fare: <b>18,400 USD</b> 2/ Meeting package: <b>13,800 USD</b>	<b>64,400 USD</b>
9.	<b>Observation on the KSC workshop on “Land and Mineral Resources”</b>	According to KSC work plan for 2014 - 2017	TBD	02	<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b> (5 days x 2 person x 120 USD)	<b>5,600 USD</b>
10.	<b>Observation on the KSC workshop on “Poverty reduction and foreign assisted fund”</b>	According to KSC work plan for 2014 - 2017	Cambodia	02	<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b>	<b>5,600 USD</b>
11.	<b>Observation on the KSC workshop on “Public Complaints”</b>	According to KSC work plan for 2014 - 2017	Thailand		<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200</b>	<b>5,600 USD</b>

								<b>USD</b>	
12.	<b>Observation on the TC Instructors' Design Meeting for Performance Audit</b>	10-21 April	Malaysia		<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b>	<b>5,600 USD</b>
13.	<b>Observation on the TC workshop on Conduct of performance audit</b>	04-15 Sep	Philippines		<b>1,800 USD</b>	<b>1,000 USD</b>		1/ Plane fare: <b>1,600 USD</b> 2/ Meeting package: <b>1,200 USD</b>	<b>5,600 USD</b>
<b>Total</b>					<b>50,400 USD</b>	<b>28,000 USD</b>		<b>78,400 USD</b>	<b><u>156,800 USD</u></b>

\* Note: Based on the Committees' Work Plans, SPC will appoint observers to participate in the workshops/ events

\* References: - ASEANSAI Training Committee (TC) proposed budget CY 2013 – 2017  
 - ASEANSAI Knowledge Sharing Committee (KSC) work plan 2014 – 2017  
 - ISSAI implementation Project

ASEANSAI RULES AND PROCEDURES COMMITTEE  
GENERAL WORK PLAN

Working Period : 2016-2017  
Committee Members \* : SAI of Brunei, SAI of Lao, SAI of Malaysia, SAI of Singapore (Chair) and SAI of Thailand

The amendments to the ASEANSAI agreement (to incorporate the proposed changes to the ASEANSAI Secretariat) is scheduled to be approved at the November 2015 ASEANSAI Summit. Once the amendments are approved, the Committee shall proceed to update the ASEANSAI Rules and Procedures to incorporate the amendments to the ASEANSAI agreement as well as any other changes in policies or procedures. Please refer to the table below for the proposed timeline for the revisions to the ASEANSAI Rules and Procedures:

*\*Assuming no change in composition.*

	No	Activities	2016												2017											
			1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
Update of Rules and Procedures	1	Committee to update the ASEANSAI Rules and Procedures to incorporate amendments to ASEANSAI Agreement as well as any other changes in policies or procedures. (By end Feb 2016)																								
	2	Committee to circulate draft amendments to member SAI's for comments (By end May 2016)																								
	3	Committee to consider member SAI's comments and incorporate relevant revision. (By end Jun 2016)																								
	4	Committee to circulate revised draft to member SAI's for concurrence (By end Aug 2016)																								
	5	Committee to submit draft amendments to Secretariat for circulation to Assembly for approval (By end Sep 2016)																								

## **ASEANSAI KSC WORK PLAN 2016-2017**

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### **I. ABOUT ASEAN SUPREME AUDIT INSTITUTIONS (ASEANSAI)**

The ASEANSAI which comprised of ten ASEAN countries was duly formed on November 16, 2011 in Bali, Indonesia. It is an autonomous, independent and non-political professional organisation which aimed 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. The ten members are SAI of Brunei Darussalam, SAI of Kingdom of Cambodia, SAI of Republic of Indonesia, SAI of Lao People's Democratic Republic, SAI of Malaysia, SAI of the Republic of the Union of Myanmar, SAI of the Republic of Philippines, SAI of Singapore, SAI of Thailand and SAI of Vietnam.

It was agreed that four Committees were formed to realise the mission, vision and goals of ASEANSAI.

- i. Strategic Planning Committee
- ii. Rules and Procedures Committee
- iii. Knowledge Sharing Committee
- iv. Training Committee

### **II. ASEANSAI KNOWLEDGE SHARING COMMITTEE (ASEANSAI KSC)**

#### **1. Introduction**

In reference to Article 10 on "The Committees" of the ASEANSAI Agreement, the ASEANSAI Knowledge Sharing Committee (ASEANSAI KSC) was formed. During ASEANSAI's First Assembly on November 16, 2011, it was agreed that the Chairman of the Committee will be for the two years period. In continuance of the provision of this Article and in order to carry out its mandate, the ASEANSAI KSC Work Plan for 2016 - 2017 is developed.

# **ASEANSAI KSC WORK PLAN 2016-2017**

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## **2. Objectives**

The objectives of the formation of the ASEANSAI KSC are as follows:

- i. To develop knowledge sharing programmes among ASEANSAI member countries through exchange of ideas, experiences and best practices in the field of public sector audit; and
- ii. To assist and support Asian Organization of Supreme Audit Institution (ASOSAI) and International Organization of Supreme Audit Institution (INTOSAI) and other organisations in knowledge sharing and research collaboration development.

## **3. Scope of Work**

The scope of work includes the followings:

- i. To facilitate knowledge sharing among the ASEANSAI member countries through implementation of programmes and dissemination of results;
- ii. To identify avenues for facilitating knowledge sharing, collaboration and partnership which would strengthen research on public sector audits;
- iii. To encourage the sharing of auditing guidelines and manuals;
- iv. To assist ASOSAI and INTOSAI in the provision of information and data as well as research projects on issues of mutual interest and concern;
- v. To seek cooperation and collaboration in public audits with other regional audit organisations, if it is within the mandate of the respective SAIs; and
- vi. To define the goal and expected outputs and outcomes of the committee.

## **4. Organisation**

The membership of the Committee comprising a Chairman and other interested member SAIs. The members bring with them a wide range of knowledge and experiences in public sector audits.

## ASEANSAI KSC WORK PLAN 2016-2017

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### 5. Roles and Responsibilities

#### 5.1 Chairman

The Chairman is responsible for the overall performance of the KSC activities including:

- i. Coordination and facilitating the knowledge sharing activities (programmes' design, implementation, monitoring and reporting) through mails, phone or emails;
- ii. Supporting capacity building initiatives;
- iii. Communicating and coordinating with members of the Knowledge Sharing Committee, other ASEANSAI Committees, ASOSAI, INTOSAI and other knowledge sharing bodies or organisations;
- iv. Custody of knowledge sharing portal in the ASEANSAI website which include publication of auditing guidelines and other guidance materials as well as related reports and news;
- v. Convening the annual KSC meeting when necessary;
- vi. Developing the ASEANSAI KSC Work Plan and monitoring the implementation of the Work Plan;
- vii. Supporting the development of projects by providing relevant materials as well as reviewing and commenting on the documents if necessary;
- viii. Presenting the KSC Reports and Work Plan at the biennial ASEANSAI Summit; and
- ix. Preparing the progress report/financial report for submission to the Strategic Plan Committee/ASEANSAI Secretariat.

#### 5.2 Members

Individual	Project Group
i. Participating as Project Leaders	i. Commenting on and



## ASEANSAI KSC WORK PLAN 2016-2017

or members;	approving draft and final guidance materials, project work plans, progress reports and other draft documents;
ii. Supporting the development of projects by providing relevant materials, reviewing and commenting the documents;	ii. Promoting and facilitating information exchange and capacity building; and
iii. Participating actively in the discussions; and	iii. Providing technical expertise and best practices in support of various projects.
iv. Hosting the KSC meetings and activities.	

### 5.3 Project Leader

- i. Preparing a project document (objectives, methodology, work plan, deliverables and reporting) for approval by the KSC Chair/ASEANSAI Summit;
- ii. Executing the project by assigning roles and organising workload among members;
- iii. Undertaking research and soliciting information from the relevant SAIs; and
- iv. Preparing the project progress report to be submitted to the KSC Chair.

### 6. Status of the Current Work Plan (2014-2015)

The following projects/activities which had been endorsed in Brunei Darussalam November, 2013 in Brunei Darussalam were successfully undertaken by the KSC during the period 2014 – 2015:

- i. ISSAI implementation project (Long term ASEANSAI Programme on ISSAI Implementation – LTAP).
- ii. Research project on audit of public procurement
- iii. Workshop on water management auditing in ASEAN Countries

## ASEANSAI KSC WORK PLAN 2016-2017

- iv. Workshop on the use of Computer Assisted Auditing Tools (CAATs)
- v. Dissemination of Auditing Guidelines and Paper/Slides Presentations as well as ASEANSAI KSC news through ASEANSAI website.
- vi. Semi Annual Reports for the period ended December 31, 2013, June 30, 2014, December 31, 2014 and June 30, 2015.

### 7. Projects Selected for 2016 – 2017 Work Plan

A survey was conducted requesting member SAIs to identify proposed projects for the ASEANSAI KSC Work Plan for the period 2016 -2017. Based on the feedbacks received from the member SAIs, the following projects with the estimated budget were identified:

No.	Project	Project Leader (PL)/Host SAI	Budget (USD)
<b>Year 2016</b>			
1.	ISSAI Implementation Project	PL : Philippines	GIZ & World Bank
2.	Audit of Public Private Partnerships	PL/Host : Thailand	50,000
3.	Audit of Revenue	PL : Malaysia Host: Lao PDR	43,000
4.	Audit of Health Services	PL : Indonesia Host : Brunei	50,000
<b>Year 2017</b>			
5.	ISSAI Implementation Project	PL : Philippines	GIZ & World Bank
6.	Audit of Land and Mineral Resources	PL : Indonesia Host : Vietnam	50,000
7.	Audit of Poverty Reduction and Foreign Assisted Fund	PL : Vietnam	53,000

## ASEANSAI KSC WORK PLAN 2016-2017

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No.	Project	Project Leader (PL)/Host SAI	Budget (USD)
		Host : Cambodia	
8.	Audit of Public Complaints	PL/Host : Thailand	50,000

The project leaders/project group are required to submit project initiation document for approval of Chairman and KSC at the earliest. The project initiation document should include synopsis of the project, expected timelines, contact details of the project leader/members and so forth. The project leaders/project groups are also expected to furnish the progress report of the undertaken project from time to time to the KSC Chairman.

## Introduction

In reference to Article 10 of the ASEANSAI Agreement on “The Committees”, the Training Committee (TC) was formed, along with 3 other committees, during the 1<sup>st</sup> ASEANSAI General Assembly on November 16, 2011 in Bali, Indonesia.

The TC is chaired by the Chairperson of the Commission on Audit, SAI Philippines, and has as its members the SAIs of Brunei Darussalam, Indonesia, Malaysia and Thailand.

## Mandate

The TC is given the mandate to plan, deliver, evaluate and report training programmes and activities as a form of capacity building for ASEANSAI member-SAIs.

## Objectives and Work Plan

### *Objectives*

The Committee has the following objectives:

1. To strengthen institutional capacity building through the conduct of training programs for ASEANSAI; and
2. To coordinate with ASOSAI, INTOSAI, INTOSAI Development Initiative (IDI) and other organizations for necessary support to the training activities for ASEANSAI

To realize the above objectives, the TC has to pursue three major activities. These are the following:

1. Determination of the training needs of the members;
2. Design and development of the training/course/seminar/workshop; and
3. Delivery/conduct of the training/course/seminar/workshop.

To carry out these major activities, the TC is mandated to conduct needs analysis or needs assessment survey among the members, the result of which is translated into a proposed work plan which includes the schedule of activities and the proposed budget necessary for its implementation.

A concomitant task is the design and development of the training programs/courses and their eventual delivery/conduct.

### *Work Plan*

A summary of the TC’s Work Plan for the period 2016-2017 is contained in this document. Annex 1 of this plan explains the specific activities that have to be carried out by the Training Committee to ensure the efficient and effective delivery of its major programs.

The proposed budget is attached as Annex 2 of this document.

### Projects Planned for 2016-2017

Using the results of the initial survey, and considering that majority of the priority training programs (contained in the Work Plan for 2012-2015) have not been undertaken, these projects/activities have been reiterated in the Work Plan for 2016-2017 and their conduct spread over these 2 years.

A summary of the details of these projects and activities, such as specific dates, the host SAI, the target participants and selection criteria, are as follows:

CALENDAR YEAR 2016				
PROJECTS/ACTIVITY	DATE	HOST SAI	SELECTION CRITERIA	
			Facilitators	Participants <sup>1</sup>
1. Conduct of Workshop on Audit of Procurement	14-25 March 2016	Lao PDR	<ul style="list-style-type: none"> <li>The members of the team that designed and developed the course materials in 2015</li> </ul>	<ul style="list-style-type: none"> <li>A team of at least 3 participants from the SAI with 3-year audit experience</li> </ul>
2. Audit Review Meeting for LTAPII (Phase 1)	2 <sup>nd</sup> week of May 2016	TBD	<ul style="list-style-type: none"> <li>ISSAI Facilitators/ Mentors which participated in the online audit planning (31 Aug- 18 Sept 2015) and audit planning meeting (3-13 Oct 2015)</li> </ul>	<ul style="list-style-type: none"> <li>The SAI audit team which completed the LTAPII audit planning meeting, conducted the pilot audit on Financial Audit and issued the corresponding audit report.</li> </ul>
3. Design Meeting for Workshop on Fraud Investigation	04-15 July 2016	Brunei Darussalam	<ul style="list-style-type: none"> <li>Preferably middle-level SAI staff with 5 years' experience in conducting fraud investigations and have experience in designing training programs</li> </ul>	N/A
4. Conduct of Fraud Investigation Workshop	07-18 Nov 2016	Indonesia	<ul style="list-style-type: none"> <li>The same team which designed and</li> </ul>	<ul style="list-style-type: none"> <li>A team of at least 2 participants from the SAI with 3-year</li> </ul>

<sup>1</sup> It is essential that all participants must be fluent in English.

CALENDAR YEAR 2016				
PROJECTS/ACTIVITY	DATE	HOST SAI	SELECTION CRITERIA	
			Facilitators	Participants <sup>1</sup>
			developed the materials for this workshop in July 2016	audit experience or experience in conducting fraud investigations
5. Facilitation Skills Workshop for LTAPII (Phase 2)	Oct 2016 (2 weeks)	TBD	<ul style="list-style-type: none"> <li>• Preferably IDI-certified training specialists and ISSAI Facilitators/ Mentors</li> </ul>	<ul style="list-style-type: none"> <li>• All qualified graduates of Phase 1 of the LTAPII</li> </ul>
CALENDAR YEAR 2017				
1. Wrap-up meeting for LTAPII (Phase 2)	March 2017	TBD	<ul style="list-style-type: none"> <li>• ISSAI Facilitators/ Mentors</li> <li>• Project Management Team</li> </ul>	N/A
2. Design meeting for Performance Audit	10-21 April 2017	Malaysia	<ul style="list-style-type: none"> <li>• Preferably middle-level SAI staff with 5 years' experience in conducting performance audits and have experience in designing training programs</li> </ul>	N/A
3. Workshop on Performance Audit	04-18 Sept 2017	Philippines	<ul style="list-style-type: none"> <li>• The same team members which designed and developed the materials for this workshop in April 2017</li> </ul>	<ul style="list-style-type: none"> <li>• A team of at least 2 participants from the SAI with 3-year experience in conducting performance audit</li> </ul>

**ASEANSAI TRAINING COMMITTEE**  
**Schedule of Activities**

Working Period : **2016 – 2017**

Chairperson : **The Commission on Audit of the Republic of the Philippines**

Members : **Jabatan Audit Brunei Darussalam**  
**The Audit Board of the Republic of Indonesia**  
**Jabatan Audit Negara Malaysia**  
**Office of the Auditor General of Thailand**

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
CALENDAR YEAR 2016																										
1	1. Conduct of pilot audits by the SAls audit teams - Phase 1 of the LTAPII 2015 October - 2016 March																									
	Monitor progress of pilot audits being conducted by SAI audit teams that were trained on conducting Risk-Based Audit in Financial Audit (LTAPII Phase 1)																									• Draft audit reports from 9 participating SAI audit teams

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
1	2. Conduct of Workshop on Audit of Procurement 14-25 March 2016																									
	Preparatory activities																									<ul style="list-style-type: none"><li>• Invitation letters to SAI Heads for (a) participants and (b) facilitators</li></ul>
																										<ul style="list-style-type: none"><li>• Final list of participants</li></ul>
																										<ul style="list-style-type: none"><li>• Final list of training team members</li></ul>
																										<ul style="list-style-type: none"><li>• Final workshop arrangements</li></ul>
2	Management of the conduct of the workshop																									<ul style="list-style-type: none"><li>• 20 capacitated auditors in procurement audit</li><li>• Official revised training materials for ASEANSAI for Audit of Procurement</li></ul>



No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
	3. Audit Review Meeting for the LTAPII 2 <sup>nd</sup> week of May 2016																									
1	Preparatory activities																									• Invitation letters to SAI Heads for (a) participants and (b) facilitators
																										• Final list of participants
																										• Final list of training team members
2	Meeting management																									• Reviewed audit reports of 9 SAI audit teams
3	Monitoring of SAI issuance of audit report																									• Issued audit reports by 9 participating SAIs
4	Rendering of quality assurance of audit reports																									• Quality-assured audit reports issued by 9 participating SAIs.

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		
	4. Conduct of Design Meeting for Fraud Investigation 4-15 July 2015																										
1	Preparatory activities																										• Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											• Final list of participants
																											• Final list of training team members
																											• Final workshop arrangements
2	Management of design meeting																										• Official training materials for ASEANSAI Workshop on Fraud Investigation

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		
	5. Facilitation Skills Workshop of LTAPII Phase 2 October 2016																										
1	Preparatory activities																										• Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											• Final list of participants
																											• Final list of training team members
																											• Package of workshop materials
																											• Final workshop arrangements
2	Workshop Management																										• 27 capacitated facilitators • Draft action plans of participating SAI audit teams as regards ISSAI implement-

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
																										ation in their respective SAIs
3	Monitoring of approved action plans of participating SAI audit teams																									• Status report of approved SAI Action Plans
	6. Conduct of Workshop on Fraud Investigation 7-18 November 2016																									
1	Preparatory activities																									• Invitation letters to SAI Heads for (a) participants and (b) facilitators
																										• Final list of participants
																										• Final list of training team members
																										• Final workshop arrangements
2	Workshop management																									• 27 capacitated facilitators in conducting fraud

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
																										investi- gations
CALENDAR YEAR 2017																										
	1. Wrap up meeting for LTAPII March 2017																									
1	Preparatory activities																									• Invitation letters to SAI Heads for (a) participants and (b) facilitators
																										• Final list of participants
																										• Final list of training team members
																										• Final workshop arrangements
2	Meeting management																									• Draft project report for Phase 1 of the LTAPII

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
	2. Conduct of Design Meeting for Conducting Performance Audit 10-21 April 2017																									
1.	Preparatory activities																									• Invitation letters to SAI Heads for (a) participants and (b) facilitators
																										• Final list of participants
																										• Final list of training team members
																										• Final workshop arrangements
2	Management of design meeting																									• Official training materials for ASEANSAI Workshop on Conducting Performance Audit

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		
	3. Workshop on Conducting Performance Audit 4-18 September 2017																										
1	Preparatory activities																										• Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											• Final list of participants
																											• Final list of training team members
																											• Final workshop arrangements
2	Workshop management																										• 20 capacitated facilitators in conducting performance audit

BUDGET ESTIMATES (IN US DOLLARS)									
NATURE OF ACTIVITY/ EVENT	YEAR/ DATE	HOST SAI	SHOULDERED BY GIZ			SHOULDERED BY SAIs		TOTALS	
			ACCOM- MODATION	PLANE FARE	MEETING PACKAGE	ACCOM- MODATION	PLANE FARE	GIZ	SAIs
1. Conduct of Workshop on Audit of Procurement	14-25 March 2016	Lao PDR	20,400	15,000	20,000	61,200	45,000	55,400	106,200
2. Audit Review Meeting for LTAPII	2 <sup>nd</sup> week of May 2016	TBD	31,146	69,000	8,800	0	0	108,146	0
3. Design Meeting for Fraud Investigation	04-15 July 2016	Brunei Darus- salam	20,400	15,000	15,000	40,800	30,000	50,400	70,800
4. Facilitation Skills Workshop for LTAPII	Oct 2016 (2 weeks)	TBD	93,840	69,000	23,000	0	0	185,840	0
5. Conduct of Fraud Investigation	07-18 Nov 2016	Indonesia	20,400	15,000	15,000	40,800	30,000	50,400	70,800
Sub-total for 2016								450,186	247,800



BUDGET ESTIMATES (IN US DOLLARS)									
NATURE OF ACTIVITY/ EVENT	YEAR/ DATE	HOST SAI	SHOULDERED BY GIZ			SHOULDERED BY SAIs		TOTALS	
			ACCOM- MODATION	PLANE FARE	MEETING PACKAGE	ACCOM- MODATION	PLANE FARE	GIZ	SAIs
6. Wrap-up meeting for LTAPII	March 2017	TBD	16,150	28,500	4,750	0	0	49,400	0
7. Design meeting for Performance Audit	10-21 April 2017	Malaysia	20,400	15,000	5,000	0	0	40,400	0
8. Workshop on Conducting Performance Audit	04-18 Sept 2017	Philip- pines	20,400	15,000	15,000	40,800	30,000	50,400	70,800
Sub-total for 2017								140,200	70,800
GRAND TOTALS								590,386	318,600

Note: Each expenditure item shouldered by the SAIs (see “totals” column) should be divided by 10 SAIs to get the cost to be shouldered by each SAI.

Annex 1  
Details of Computation

Event/Date	Number of Attendees			Rates Used (in US Dollars)		
	Facilitators/ Mentors	Secretariat/ Project Team	Participants	Accom- modation	Plane Fare	Meeting Package <sup>1</sup>
1. Conduct of Workshop on Audit of Procurement, 14-25 March 2016	6	4	30 (10 SAs@3/SAI)	170/day/ person	1,500/ Person	50/day/ person
2. Audit Review Meeting for LTAPII, 2 <sup>nd</sup> week of May 2016						
Days 1-2	12	7	0	170/day/ person	1,500/ Person	50/day/ person
Days 3-5	12	7	27	170/day/ person		50/day/ person
3. Design Meeting for Fraud Investigation, 04-15 July 2016	6	4	20 (10 SAs@2/SAI)	170/day/ person	1,500/ Person	50/day/ person
4. Conduct of Fraud Investigation, 07-18 Nov 2016	6	4	20 (10 SAs@2/SAI)	170/day/ person	1,500/ Person	50/day/ person
5. Facilitation Skills Workshop for LTAPII, Oct 2016 (2 weeks)	12	7	27	170/day/ person	1,500/ Person	50/day/ person
6. Wrap-up meeting for LTAPII March 2017	12	7	0	170/day/	1,500/	50/day/

<sup>1</sup> Excluding weekends

Event/Date	Number of Attendees			Rates Used (in US Dollars)		
	Facilitators/ Mentors	Secretariat/ Project Team	Participants	Accom- modation	Plane Fare	Meeting Package <sup>1</sup>
				person	Person	person
7. Design meeting for Performance Audit	6	4	0	170/day/ person	1,500/ Person	50/day/ person
8. Workshop on Performance Audit	6	4	20 (10 SAIs@2/SAI)	170/day/ person	1,500/ Person	50/day/ person