With the support of the World Bank, the workshop on Audit of CommunityDriven Development (CCD) Project was held at the Office of the Auditor General of the Union, in Naypyidaw, Myanmar, from 14 to 15 August 2014.

The 30 delegates from the Office of the Auditor General of the Union and Regional Offices attended the course, and Mr. Frederick Yankley, Senior Finance Management Specialist and Head of a World Bank project, delivered the 2-day program.

The workshop provided Financial Management requirements for the World Bank financed projects and Auditing requirements and importance to the World Bank.

GIZ WORKSHOP ON INTERNATIONAL AUDITING STANDARDS AND BASEL CORE PRINCIPLES WITH OFFICE OF THE AUDITOR GENERAL OF THE UNION OF MYANMAR, 25-26 AUGUST 2014

GIZ Workshop on International Standards on Auditing and Basel Core Principles with Office of the Auditor General of the Union was held at the Office of the Auditor General of the Union, in Naypyidaw, Myanmar, from 25 to 26 August 2014.

The 30 participants from the Office of the Auditor General of the Union and Regional Offices attended the workshop, and Mr. Shumon Chuman, consultant (GIZ), delivered the 2 days program.

The workshop provided an overview on IIA, SAS Auditing estimates, far view and disclosures and Basel Core Principles (BCP), and it became more practical with some case studies and also got more interactions from the participants.

Sultan Omar Ali Saifuddien Mosque, Brunei Darussalam

Sultan Omar Ali Saifuddien mosque is located in Bandar Seri Begawan, the capital of the Sultanate of Brunei. Considered as one of the most beautiful mosques in the Asia Pacific, it is a place of worship for the Muslim community, a major landmark and a tourist attraction of Brunei.

Named after Omar Ali Saifuddien III, the 28th Sultan of Brunei who also initiated its construction, the mosque serves as a symbol of the Islamic faith in Brunei and dominates the skyline of Bandar Seri Begawan. The building was completed in 1958 and is an example of modern Islamic architecture.

The mosque unites Mughal architecture and Italian styles. Built in an artificial lagoon on the banks of the Brunei River the mosque has gold plated domes and a facade of white marble with the mosque’s most recognizable feature - the main dome, is covered in pure gold. The mosque stands 52 m (171 ft) high and can be seen from virtually anywhere in Bandar Seri Begawan. The main mihrab is the mosque’s tallest feature. The minaret has an elevator to the top, where a visitor can enjoy a panoramic view of the city.

The interior of the mosque is for prayer only, with features such as stained glass windows, arches, semi-domes and marble columns. Nearly all the material used for the building were imported from abroad: the marble from Italy, the granite from Shanghai, the crystal chandeliers from England and the carpets from Saudi Arabia.

A bridge reaches across the lagoon to Kampung Ayer (Water Village) in the middle of the river. Another marble bridge leads to a structure that is a replica of a 16th Century Sultan Bolkiah Mahkamah Mahiti Barge. The barge itself was completed in 1967 to commemorate the 1,400th anniversary of Nuzul Al-Quran (coming down of the Quran) and was used to stage the Quran reading competitions.

Sources: Wikipedia

Yang Mulia Haji Haji Md. Yassin, the Auditor General of Brunei Darussalam, the Chair of AASEN was invited to attend the 7th AASEN Governing Board Meeting in Malaysia. He was invited to address the Accountable Chambers of the Malaysian Federation. Yang Mulia Haji Yassin informed the progress of 8th ASEM initiative to the AASEN Governing Board.

In the beginning, the address to the AASEN Governing Board, Yang Mulia Haji Haji Md. Yassin announced the 5th ASEM Board and described the process of harmonization of ASEM bourgeoisie, and the process of implementing the 5th ASEM Board 2014-2016, and the ASEM Governing Board Meeting in January 2015. The thesis of the chairman, he added, will be for six years.

Following the announcement, the Chairman of AASEN provided an overview of the activities of the government since AASEN 2013, including initiatives in ASEM, and the work on the proposal to continue the activities of ASEM 2013.

In the context of the proposal of ASEM initiatives, this year, 2014, ASEM 2014, the 5th ASEM Board, and the various activities, including the 5th ASEM Board 2014-2016, and the ASEM Governing Board Meeting in January 2015. The thesis of the chairman, he added, will be for six years.

Thus, the Chairman of AASEN closed the session in the ASEM Governing Board meeting. The program for the ASEM initiatives will continue to include initiatives for the ASEM 2014-2016, and the ASEM 2014-2016 Governing Board Meeting in January 2015.

The ASEAN Supreme Audit Institutions’ Knowledge Sharing Committee (ASEANSAIKSC) conducted a Knowledge Sharing Workshop on International Standards on Supreme Audit Institutions (ISSAI) last 18 - 22 August 2014. The workshop was held at the Poduri Hotel in Bandung, West Java, Indonesia. The event was attended by 21 delegations from nine member countries of ASEANSAI, namely: Brunei, Philippines, Malaysia, Thailand, Indonesia, Lao PDR, Philippines, Thailand, and Vietnam. The five-day workshop was facilitated by a team from the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) led by Dr. Drees Rene Roy and assisted by Ms. Karl Rettenmair, an ISSAI expert from the Swedish National Audit Office. The delegates from the Commission on Audit were Directors Wilfredo A. Agas - as the designated Project Leader of SAIPhL with three IDEAN Financial Audit ISSAI facilitators, namely, Director Gen. Leo A. dela Cruz, Supervising Auditor Joseph B. Mento, and Auditor Mary Joyce G. Enriquez. The SAIPhL is the Project Leader for this KSC’s event.

The workshop was aimed to enhance the capacity building of ASEANSAI member countries in carrying out the implementation of ISSAI in each country. The objectives of the workshop were as follows:

- Build standards and harmonize SAIS-ISSAI sharing of knowledge and experience with ISSAI standards and practices.
- Build a communication network to help SAIS-ISSAI in implementation.
- Develop a methodology to support the implementation of ISSAI standards and practices to their processes.
- Provide an Action Plan for the staggered implementation of ISSAI standards and practices in each country.
- Create a forum for the exchange of valuable experiences and promote awareness of the importance of ISSAI standards.

The participants, after the workshop, are expected to:

1. Reinforce the knowledge sharing system among ASEANSAI member countries.
2. Implement the ISSAI standards and practices.

The workshop duration was from 18th to 22nd August 2014. The participants came from the following countries: Indonesia, Malaysia, Philippines, Thailand, and Vietnam.

The workshop is part of the activities of our colleagues on building our capacity. SAIPhL, shares some details on the workshops organized for their teams on Audit of Community Driven Development Project, and on International Standards and Basic Core Principles. SAIPhL, on the other hand, writes on some of their participation in training activities abroad besides some key internal events.

Continuing with the theme on capacity building, SAIPhL shares their experience as the project leader in conducting the ASEANSAI Knowledge Sharing Workshop last 18-22 August 2014, and on International Standards and Basic Core Principles. SAIPhL, on the other hand, writes on some of their participation in training activities abroad besides some key internal events.

Whilst these two articles give evidence to show that ASEANSAI is well on its way towards achieving success, some of the other articles are related to the activities of our colleague on building their capacity. SAIPhL, shares some details on the workshops organized for their teams on Audit of Community Driven Development Project, and on International Standards and Basic Core Principles. SAIPhL, on the other hand, writes on some of their participation in training activities abroad besides some key internal events.

STATE AUDIT OFFICE OF VIETNAM CELEBRATED ITS 20TH ANNIVERSARY, 11 JULY 2014

On 11 July 2014, the State Audit Office of Vietnam (SAO) celebrated its 20th anniversary of establishment and was conferred with the Second - Class Independence Medal by the President of the Socialist Republic of Vietnam.

Since its inception in 1994, the SAO has recorded constant achievements in its organizational, institutional and professional development. With its total of nearly 2,000 staff members, the SAO is now structured into 30 audit departments and 8 departments which are specialized audit departments, and 7 advisory departments. In the period of 2002 - 2012, the SAO has issued nearly 3,000 audit reports, among which 1,330 audit reports are at the省级 level spanning over all the country.

Article 11 of the new Constitution of Vietnam in 2013 stipulated for the first time that “the State Audit Office shall be the agency established by the National Assembly, autonomous independent and solely under the law, with the function of auditing the management and use of public finance and assets.” The current State Audit Law (2005) will be revised and the new one is expected to be passed by the National Assembly in 2015.

In its Development Strategy to 2020 (2010) and particularly the Strategic Plan 2013-2017, the SAO sets its priorities in building capacity of its staff and organisation, and improving audit quality which could be increased through the application of IT in auditing activities and implementation of ISSAI. The SAO has also focused on auditing the management of public finance and assets in an effort to ensure reliable, accurate and timely information for the management and administration of public finance and assets in Vietnam.

In total, the SAO has since then detected and recommended to the authorities 31 violations of VAAS No. VNP147.083 billion (equivalent to USD 7.7 billion) of which VNP147.083 billion was increased to the national budget and VNP32.082 billion was refunded to the national budget. The audit reports, aimed at reducing absenteeism and improving efficiency and effectiveness of the management of public finance and assets, are highly reliable, accurate and timely information for the management and administration of public finance and assets in Vietnam.

The annual report presents the most important basis for allocation and settlement of the annual budget of both the central and local governments.

STATE AUDIT OFFICE OF VIETNAM HELD PRESS CONFERENCE ON AUDIT RESULTS, 25 JULY 2014

On 25 July 2014, the State Audit Office of Vietnam (SAO) held a press conference in Hanoi, Vietnam to make public the audit results of its 2013 and the follow-up reviews to its audit recommendations in 2012. The press talk was held in conjunction with the National Assembly’s Financial and Budgetary Committee as required by provisions under the State Audit Law.

In 2013, the SAO audited financial statements for 2012 of 150 entities in public sector, and the State budget account for 2012 of the nation. Results from the audits of the State-owned enterprises, banking and financial institutions were screened most by the auditors and the correspondents.

Through the audits, the SAO made recommendations to the Government and the Prime Minister for financial treatments of VND233,900 billion (approximately USD1.5 billion) where the state budget 2013 would be increased by VND15,100 billion of revenue and decreased by VND118,100 billion of expenses. Also, the SAO recommended the consultation of 72 legal documents and policies, and five suggested cases of legal violations were referred to investigative agencies from the results of the audits.

Certain resolutions and policies were also recommended by the SAO to the National Assembly to refine the State budget first account for the year 2012, and to convincingly present the national revenues and expenses, and closely manage the national resources.

HEAD OF ADMINISTRATIVE, SAI BRUNEI DARUSSALAM

Pengiran Hajah Fauziah Binti Pengiran Haji Muhammad Kiffi

HE A D O F A D M I N I S T R A T I V E , S A I B R U N E I D A R U S S A L A M

TOWARDS THE END OF THE EIGHTH, EACH SAI KNOWLEDGE SHARING scheme undertakes:

- The officials and staff, including the delegates from four SAIS, - Indonesia, assisted in full support in organizing the workshop attended by all the delegates and the facilitators.
INTOSAI CAPACITY BUILDING COMMITTEE
ANNUAL MEETING, 9 - 11 SEPTEMBER 2014

The Capacity Building Committee (CBC) is the INTOSAI advocate for, and custodian of, SAI professional development and capacity building initiatives of SAI’s and regions, building their capacities and enhancing their capabilities. To fulfill this mandate, the CBC needs to add value to the capacity building spheres of INTOSAI by at least:

a. Partnering with those already in the capacity-building game, encouraging capacity-building providers and practitioners, especially the IDI, to focus on their areas of strength, enabling a greater impact of their efforts where possible;

b. Facilitating a greater capacity-building role for the INTOSAI regions, from both a participation and an accountability angle, while recognizing their diversity;

c. Supporting capacity building through knowledge sharing, for example by championing communities of practice, supporting inter- and cross regional knowledge sharing, or encouraging coordinated audits.

To address issues on facilitating greater capacity-building role for the INTOSAI regions and international cooperation, CBC invited eight regional SAI organizations namely EUROSAI, ASOSAI, OLACEF, AFRICOSAI, CAROSAI, ARABOSAI, PASAI, and ASEANSAI to explain their profile, organization, objective and achievements as well as knowledge to share with other SAI organizations, to the Annual CBC Meeting 9-11 September 2014 in Lima Peru.

Besides those objectives, for ASEANSAI this meeting was an opportunity to promote and introduce the profile, objective and achievement ASEANSAI. Most of all, the invitation to this CBC meeting enabled INTOSAI recognition to ASEANSAI. This invitation also means opportunity for ASEANSAI to promote itself to other external parties.

The ASEANSAI establishment has been officially recognized through the status of ASEANSAI as the entity associated with ASEAN, listed in the category of “other stakeholders” by the Secretary-General of ASEAN. On 22 February 2013, Within its Southeast Asia scope, ASEANSAI has also committed to introduce itself to the ASEAN Inter-Parliamentary Assembly (AIPA) and other regional assemblies. The invitation to this CBC meeting has enabled itself to the 44th meeting of the ASOSAI Governing Board in Jaipur, India in February 2013. ASEANSAI also presented its workplan and implementation at the 46th meeting of ASOSAI Governing Board in February 2013 in Manila, Philippines.

Within another broader extent, international scope, this time ASEANSAI has its chance to present itself at the CBC Annual Meeting in Lima Peru 9-11 September 2014. This is an honor and a great opportunity for ASEANSAI to receive its first international official invitation. In addition, ASEANSAI compared to other regional organization invited at CBC Annual Meeting, is the smallest organization in term of members, as well as the youngest organization.

At this CBC meeting held in Lima, a new focus is launched for the committee. In five theme discussions, the CBC’s members and stakeholders discussed the issues and concerns they faced. Among the key issues for discussion includes the capacity building impact of coordinated audits, the needs and possibilities of public sector auditor certification and accreditation, inter-regional cooperation, and the capacity to receive for ASEANSAI to receive strategic partnerships when strengthening SAI capacity. In Lima, a joint CBC and diplomatic meeting strategy is created based on the need for collaboration. A number of smaller working groups will be set up to bring the issues forward.

ASEANSAI representatives consist of 3 people from 2 countries, namely from Indonesia and Malaysia. Delegates from SAI Malaysia are Anwari bin Datuk Suri (Deputy AG of SAI Malaysia) and Mohd Roslan dan Ayub (Auditor Officer of SAI Malaysia) while delegate from SAI Indonesia is Wahyudi (as the ASEANSAI Secretariat Function). Datuk Anwari bin Suri assigned as the person to represent ASEANSAI on the participation at the CBC meeting. He presented the following matters:

a. Establishment and SAI members
b. The purpose of the establishment of the organization
c. Functions of the organization
d. The organization structures

In this event, Datuk Anwari discussed with Kimi Makwetu, Auditor-General of South Africa as the Chairman of INTOSAI Governing Board. Datuk Anwari also met the IDI Director General, Einar Gerrissen and Monica Gonzalez-Koss, INTOSAI Director on Strategic Planning. He also conducted a series of discussion with several chairman and representatives from the seven regional SAI organizations (EUROSAI, ASOSAI, OLACEF, AFRICOSAI, CAROSAI, ARABOSAI, PASAI) regarding prospect cooperation with ASEANSAI. Datuk Anwari delivered his views “We need more ties into Reality”, ASEANSAI newsletters to his counterparts.

With the growing recognition to ASEANSAI’s profile and achievement, it is expected that ASEANSAI has a greater role to play in the region. As SAI and INTOSAI, as well as other regional organizations within INTOSAI, ASEANSAI is expected to share their knowledge and experiences in the region.

The CBC meeting was considered as the best opportunity to introduce and utilize various approach to obtain the recognition from other parties. To endorse it, ASEANSAI should be able to show its significant achievements, as well as its value and benefit to society, and be recognized in the Southeast Asia and international world. ASEANSAI also must be supported by strong secretariat management and skilled secretariat staff.