

MINUTES OF MEETING OF 3RD ASEANSAI SUMMIT

5th November 2015

Sokha Phnom Penh Hotel & Residence, Kingdom of Cambodia

1. DATE AND VENUE

1.1 The 3rd ASEAN Supreme Audit Institutions (**ASEANSAI**) Summit was held on 5th November 2015.

1.2 The event took place in Ballroom 1, Sokha Phnom Penh Hotel & Residence, Phnom Penh, Cambodia.

2. PARTICIPANTS OF THE ASEANSAI SUMMIT

2.1 The 3rd ASEANSAI 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 3rd 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 3rd 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 ASEANSAI Summit.
- ❖ Expressed that the presence of high profile participants from ASEANSAI and international audit organisations such as INTOSAI and ASOSAI as well as observers and representatives from ASEAN countries and international development partners was a strong testament of support for ASEANSAI.
- ❖ Expressed his hope that the draft Protocol Amending the Agreement of the Establishment of ASEANSAI 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 INTOSAI

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 INTOSAI 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 ASEANSAI member SAIs 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 ASEANSAI 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 ASEANSAI, 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 ASEANSAI 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 SAIs 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. 3RD ASEANSAI SUMMIT MEETING SESSION I

9.1 His Excellency Mr. Matali bin Haji Md. Yusof chaired the 3rd 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 SAIs 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 4th November 2015, the draft Protocol Amending the Agreement on the Establishment of ASEANSAI could not take place as not all member SAIs 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 SAIs. 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 ASEANSAI 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 SAIs on the draft Protocol and that the Secretariat will incorporate these comments into the revised draft Protocol and circulate it to all member SAIs. His Excellency Mr. Matali then urged all member SAIs 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 ASEANSAI/Handover of Chairmanship of ASEANSAI**

9.4.1 His Excellency Mr. Matali iterated Article 6 of the Agreement on the Establishment of ASEANSAI 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 ASEANSAI 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 ASEANSAI and the State Audit Organization of Lao PDR as the Vice Chair of ASEANSAI.

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

9.4.4 His Excellency Mr. Matali then officially handed over the ASEANSAI Chairmanship by handing over the ASEANSAI Gavel and an ASEANSAI Book entitled “*The ASEANSAI’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 ASEANSAI

Her Excellency Madam Som Kim Suor, Chairperson of ASEANSAI 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 ASEANSAI members for conferring and endorsing her as the ASEANSAI Chairperson for 2015-2017.
- ❖ Explained the meeting agendas for the meeting session II consisting of: (1) Appointment of ASEANSAI 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 ASEANSAI 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 ASEANSAI 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 ASEANSAI

Her Excellency Dr. Mrs. Viengthong Siphandone, Vice Chairperson of ASEANSAI 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 ASEANSAI as well as the Chair and members of the Committees of ASEANSAI and representatives from donors for their hard work and effort in implementing ASEANSAI Agreement.
- ❖ Expected to have continued support and assistance from all ASEANSAI members for Chairing the upcoming 41th 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 ASEANSAI

- 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 ASEANSAI is signed.
- 3.3. The assembly approved SAI Cambodia to be the ASEANSAI Administration Function and SAI Indonesia to be the ASEANSAI 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 ASEANSAI Secretariat Function and assigned the Honourable Mr. Hendar Ristriawan, Secretary General of the Audit Board of the Republic of Indonesia, as the Head of ASEANSAI 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 3rd 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 ASEANSAI's financial statements for the year ended 31 December 2012 and 31 December 2013.
- 5.2. Following the result of The 3rd ASEANSAI Senior Officials' Meeting, SAI Thailand has expressed their interest to be the auditor of the ASEANSAI's financial statements for the year ended 31 December 2014 and 31 December 2015.
- 5.3. The assembly approved SAI Thailand as the ASEANSAI Auditor for Financial Statements for year ended 2014 and 2015.
- 5.4. SAI Thailand accepted the mandate to be the ASEANSAI Auditor for the year ended 31 December 2014 and 31 December 2015.

6. AGENDA 7: Presentation and Approval of ASEANSAI 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 ASEANSAI 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 ASEANSAI to be the external auditor such as what ASEANSAI 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 ASEANSAI can take up the task as some of the ASEAN SAIs 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 ASEANSAI 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 SAIs 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 ASEANSAI for 2013-2015;
- b. Congratulated the Audit Board of Republic of Indonesia for assuming the position of ASEANSAI 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 ASEANSAI.

- c. Conveyed her appreciation to SAI Vietnam, Singapore, Malaysia, and the Philippines for voluntarily reassume as the ASEANSAI Committee Chair and expected collaborative effort to implement the work plan and ASEANSAI 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 ASEANSAI Auditor for the Financial Statement for the year ended 2014-2015.

The meeting ended at 16:30pm.