Accomplishment Report

Long-term ASEANSAI Programme on ISSAI Implementation

Phases 1 and 2

This report is prepared by SAI Philippines

as the Training Committee Chair and

Project Lead of the LTAPII

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II. INTRODUCTION

This report contains the activities conducted by LTAPII with the primary objective of advancing the implementation of ISSAIs in the region. The programme ran for a span of four years (2015-2018) with the following objectives:

1. To provide support to participating SAIs to develop their organizational and audit capacity in implementing the ISSAIs;

2. To provide support to participating SAIs in enhancing the professional skills of their ISSAI-certified facilitators who shall form the core of auditors (a) performing ISSAI- compliant financial audits in their respective SAIs and (b) acting as workshop facilitators for ASEANSAI KSC and Training Committee activities as well as audits conducted by the ASEANSAI.

Through the collaboration of participating ASEANSAI member countries, subject matter experts from SNAO, and development partners, such as the GIZ and World Bank, the programme has successfully capacitated 27 auditors from participating member SAIs and produced a total of 18 ASEANSAI-certified ISSAI Facilitators. The strong commitment and support of the sub-project leaders of Phase 1 and Phase 2 of the Programme, SAI Indonesia and SAI Thailand and SAI Malaysia, respectively, together with the SAI Philippines as Overall Project Leader, contributed to the successful achievement of the objectives of the Programme.

Presented below are the activities of LTAPII Phases 1 and 2:

PHASE 1

1. Training Design and Development Workshop
14-26 June 2015
Phnom Penh, Cambodia

2. eLearning Course on Risk-based Audit
31 August to 18 September 2015

3. Online development of draft audit plan
19-30 September 2015

4. Audit Planning Meeting
5-13 October 2015
Hanoi, Vietnam

5. Conduct of pilot audit
15 November 2015 to 30 May 2016

6. Coordination Meeting
20-22 April 2016
Jakarta, Indonesia

7. Mentors' Meeting
31 May to 3 June 2016
Manila, Philippines

8. Audit Review Meeting
25-29 July 2016
Bangkok, Thailand

PHASE 2

1. Design Meeting on Facilitation Skills Workshop
14 – 25 November 2016
Kuala Lumpur, Malaysia

2. Facilitation Skills Workshop
8-19 May 2017
Vientiane, Lao PDR

3. 1st Field Workshop
27-29 September 2018
Vientiane, Lao PDR

4. 2nd Field Workshop
29 October to 1 November 2018
Hanoi, Vietnam

5. 3rd Field Workshop
11-15 December 2017
Nay Pyi Taw, Myanmar

6. Interim Wrap-up Meeting
5-7 February 2018
Manila, Philippines

7. Final Wrap-up Meeting
23-25 July 2018
Malacca, Malaysia

I. BACKGROUND OF THE PROGRAMME

During the INCOSAI XX in South Africa in 2010, the International Standards of Supreme Audit Institutions (ISSAIs) were approved to be used by all Supreme Audit Institutions (SAIs) as the main reference in performing their public sector auditing mandate and function. Since then the Professional Standards Committtee (PSC), together with the INTOSAI Development Initiatives (IDI) and the support from donors, rolled out the initiative to SAIs for adoption and implementation in their respective SAIs.

As a follow up at the regional level, IDI has conducted a workshop for ASOSAI in February 2013 in Phnom Penh, Cambodia, which resulted in the signing of a Statement of Commitment for ISSAI Implementation. A big number of the participants came from the ASEANSAI, the organization of ten Supreme Audit Institutions of the member states of ASEAN. Hence, ASEANSAI took the initiative and led the implementation of the ISSAIs consistent with its members' mandate, national legislation, and own auditing guidance in accordance with the Statement of Commitment that each participating ASEANSAI member signed.

In 2013, the use of the ISSAIs was relatively new, or in some SAIs in the region, was not even being implemented in their audits. A corollary need on risk-based audit was likewise identified in the knowledge-sharing activity hosted by the SAI of Malaysia in May 2014. This training need on risk-based audit and internal control was further emphasized during the Knowledge Sharing Workshop (KSW) held in Bandung on 18-22 August 2014, in cooperation with GIZ and Swedish National Audit Office (SNAO).

This KSW, aimed at promoting the implementation of ISSAIs among ASEANSAI members, led to a collaborative work between the ASEANSAI Knowledge Sharing Committee (KSC) and Training Committee (TC) on capacitating the ASEANSAI on ISSAI implementation. Hence, a Coordination/Planning Meeting was conducted in March 2015 in Tagaytay, Philippines, which paved the way for the formulation of the *Long-term ASEANSAI Programme on ISSAI Implementation (LTAPII)*. The programme has two phases: Phase 1- Risk Based Approach in Financial Audit (RBAFA) and Internal Control (IC) based on ISSAIs and Phase 2- Establishment of ISSAI Pool of Facilitators.
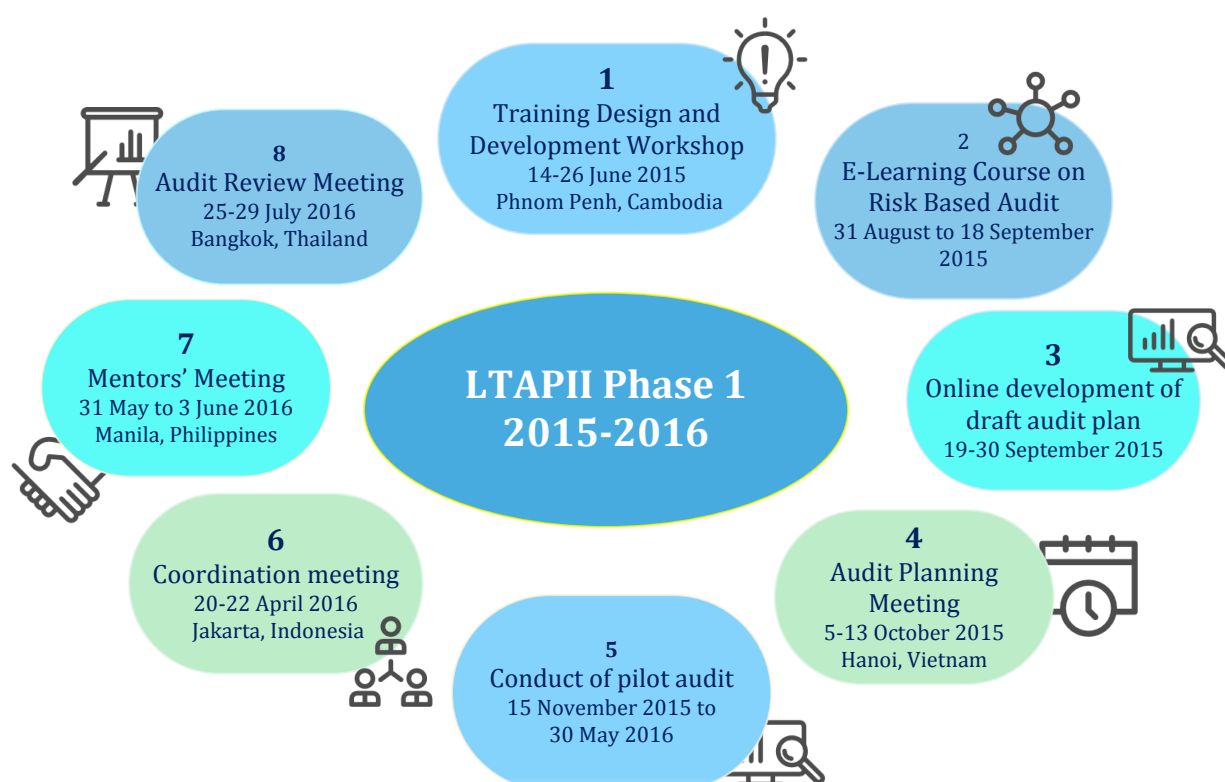
PHASE 1

III. PHASE 1

Programme Title:	Long-term ASEANSAI Programme on ISSAI Implementation (LTAPII)
Period:	Year 2015-2016
Type of Project:	Capacity building
Rationale:	The LTAPII was conceptualized in support of the ASEANSAI's strategic goal 3, "to strengthen the organizational and audit capacity of member-SAIs," and strategic objective 4, "to improve audit capacity building of member-SAIs". Accordingly, the training on risk-based audit (RBA) and internal control was found to be necessary in order to ensure proper implementation of ISSAIs among ASEANSAI member states. The training on RBA is important to gain a better understanding on RBA approach in relation to ISSAI 1315 and 1330. On the other hand, the training on Internal Control is deemed to provide a clear understanding of the standardized control framework (ISSAI 1315) to assist the auditor in understanding and evaluating an entity's internal control.
Overall Project Leader:	Commission on Audit Republic of the Philippines
Sub-project leaders:	The Audit Board of the Republic of Indonesia Office of the Auditor General of Thailand
Other participating SAIs:	Jabatan Audit Brunei Darussalam National Audit Authority of Kingdom of Cambodia The State Audit Organization of Lao PDR Office of the Auditor General of the Union of Myanmar State Audit Office of Vietnam (SAV)
Development Partner:	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)
Participating SAI providing Subject Matter Experts (SMEs):	Swedish National Audit Office

III.A   SUMMARY OF LTAPII PHASE 1

The earlier activities of the programme aimed at capacitating the participants with knowledge and skills on risk-based approach in financial audit to enable them to implement a pilot audit in their respective SAIs using risk-based approach in accordance with the ISSAIs. An audit team of three members from nine ASEANSAI members joined the programme. Those who participated in the online course for the audit planning phase were the same set of participants who worked on the key phases of the programme: planning, execution, and reporting.

1
Training Design and Development Workshop
14-26 June 2015
Phnom Penh, Cambodia

2
E-Learning Course on Risk Based Audit
31 August to 18 September 2015

8
Audit Review Meeting
25-29 July 2016
Bangkok, Thailand

3
Online development of draft audit plan
19-30 September 2015

7
Mentors' Meeting
31 May to 3 June 2016
Manila, Philippines

LTAPII Phase 1 2015-2016

4
Audit Planning Meeting
5-13 October 2015
Hanoi, Vietnam

6
Coordination meeting
20-22 April 2016
Jakarta, Indonesia

5
Conduct of pilot audit
15 November 2015 to 30 May 2016

III. B   DETAILS OF EVENTS/ACTIVITIES

1) Training Design and Product Development Workshop

To push forward the activities of Phase 1 and to streamline the activities towards its completion, a design and product development meeting was conducted on 14-26 June 2015 in Phnom Penh, Cambodia. This was participated by IDI-certified FA ISSAI Facilitators and course designers from SAIs of Indonesia, Malaysia, Philippines, and Thailand. These participants discussed and agreed on best practices as the samples to illustrate the concepts on risk-based audit and internal control. They also agreed on the meeting/workshop agenda in preparation for the workshop materials to be developed. This team of participants formed the core team of ASEANSAI mentors for the whole duration of Phase 1.

Details on this event are as follows:

Event/Activity	Training Design and Product Development Workshop on Risk-Based Approach in Financial Audit (WRBAFA)
Objective	To develop the course design and workshop materials that would enable the workshop participants to perform risk-based audit and assess internal control based on ISSAIs
Date and venue	14-26 June 2015 in Phnom, Penh, Cambodia
Outputs	• Design and development of a complete workshop materials or courseware for the RBAFA • Development of structure and content of the online audit plan • Matrix of workshop schedule and assignments of ISSAI Facilitators for the October workshop • Roles and responsibilities for maintenance of the online audit plan platform • Identification of the required documents for the online audit plan and development of tools for collecting the information that will be used in the development of the plan • Draft invitation letters to SAI Heads for their participation in the online audit planning • Draft brochure material on the LTAPII
Participating SAIs	SAIs of Cambodia, Indonesia, Malaysia, Philippines, and Thailand

Table IV-1

2) e-Learning Course

ASEANSAI leveraged on the use of an online platform as an alternative approach for training. SAI Indonesia developed the eLearning Course on RBAFA using the online course agenda developed during the product design meeting in June 2015. As agreed upon in this meeting, SAI Indonesia administered the official e-learning course on the planning phase of the RBAFA using the website of the ASEANSAI. It was first of its kind as a training strategy for the ASEANSAI - an online forum to share knowledge and experience about ISSAI-based financial audit among its members. The eLearning course was developed and delivered by a team of Mentors comprised of IDI-certified Financial Audit ISSAI facilitators and course designers from five SAIs.

The course was delivered via the Internet over a period of three weeks. It was guided by a weekly module which consists of the required activities described in its eLearning plan. The participants were required to submit all their outputs through the eLearning platform. In the general forum of the said platform, the mentors guided the participants in completing the regular assignments and answered queries from the latter. The mentors were required to log in at least two hours every day for the duration of the eLearning course to review outputs submitted online and hold discussion with their mentees. To top it all, a final assignment was given which the participants completed by accomplishing IDI Template Nos. 1-11. The results were presented during the face-to-face meeting in October 2015, in Hanoi, Vietnam.

At the end of the course, the participants gained understanding on the RBA concepts, how to assess the audited agency's internal control, and on preparing a detailed audit plan keeping in mind the requirements of the ISSAIs. The outputs and activities of the course served as reference for participants in executing the actual audit.

Details of the second activity of LTAPII Phase 1 are found in Table IV-2.

Event/Activity	e-Learning Course of Risk-based Approach in Financial Audit
Objective	To understand the concepts on risk-based audit (RBA) and internal control (IC) based on ISSAIs through eLearning
Date	31 August to 18 September 2015
Output	Course requirements uploaded on expected date of submission
Participating SAIs	SAIs of Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Thailand, Philippines, and Vietnam

Table IV-2

OVERVIEW OF WEEKLY AGENDA
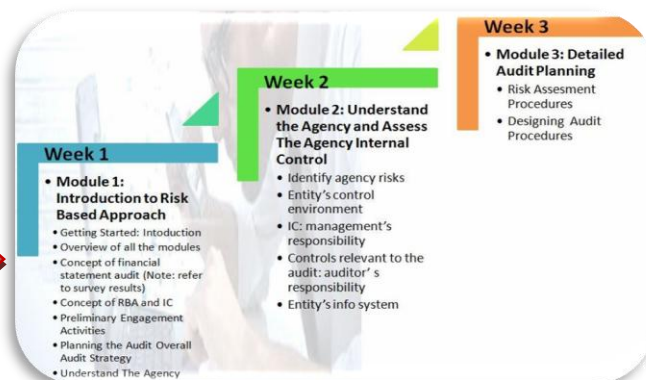
3) Online development of draft audit plans

Each audit team was guided online by their respective mentors in developing the audit plans. The teams were given time to collect relevant information and necessary documentation on a selected government agency in their country and prepare the draft audit plan using the prescribed IDI templates (Nos. 1-11). At the end of this online course, the participants were able to accomplish/complete the following:

- o Preliminary engagement
- o Overall audit strategy
- o Overall materiality computed at 1% of sales
- o Performance materiality – 60% of overall materiality
- o Draft Audit Plan

Details on this activity are shown in Table IV-3

Event/Activity	Online development of draft audit plans
Objective	To develop draft audit plan on SAIs' selected agency
Date	19-30 September 2015
Output	Draft audit plan
Participating SAIs	SAIs of Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Thailand, Philippines, and Vietnam

<div align="center">Table IV-3</div>

4) Audit Planning Meeting

For this meeting, the participants were required to bring a copy of a real case/actual audit plan supported by documents and data that they collected to develop the audit plan. During the meeting, the participants (who were grouped by audit teams) were given another opportunity to discuss with their mentors, the audit plans that they have prepared for presentation during the meeting. The mentees noted the comments and suggestions of their mentors and SMEs on their presentation and used these inputs to improve their audit plans that were previously uploaded in the eLearning portal.

During the meeting, the following matters were discussed/done:

- Consolidated issues and other observations from the eLearning Course
- Review of risk-based audit approach
- Preparation/review of audit plans
- Theories and concepts on the audit execution phase
- Inputs on reporting phase

Details on this activity are shown in Table IV-4.

Event/Activity	LTAPII Audit Planning Meeting
Objective	To present and finalize draft audit plan
Date and venue	5-13 October 2015 in Hanoi, Vietnam
Outputs	- Presentation of SAI audit plans - Comments and inputs from Mentors and SMEs on draft audit plan - Preparation of final audit plans by each SAI audit teams after receiving inputs from Mentors and SME.
Participating SAIs	SAIs of Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Thailand, Philippines, and Vietnam

<div align="center">Table IV-4</div>

5) Conduct of pilot audit

The teams were given six months to carry out the conduct of pilot audits in their respective SAIs. Throughout the process, the members of the teams were provided online support by their respective mentors. During this phase also, sharing among SAI teams of audit experiences and challenges they encountered during the audit happened online. The expected output of this phase of the Programme is the draft audit report which most teams accomplished in June 2016.

Details are shown below in Table IV-5.

Event/Activity	Conduct of pilot audit
Objective	SAI teams to carry out the audits as per reviewed and approved audit plans
Date	October 2015 to March 2016
Output	Draft audit report
Participating SAIs	SAIs of Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Thailand, Philippines, and Vietnam

Table IV-5

6) Coordination Meeting

The objective of this meeting is to discuss matters pertaining to the smooth implementation of the LTAPII. It was participated by the Overall Project Leader, SAI Philippines, with the following sub-Project Leaders: (a) SAI Indonesia for the Project on Risk-based Approach in Financial Audit (RBAFA) for Phase 1; and (b) SAI Malaysia for the Certification Programme of ASEANSAI Financial Audit ISSAI Facilitators for Phase 2.

The group discussed about the status of the planned activities of the programme specifically the remaining activities of Phase 1. In addition, details of various activities for Phase 2 were also discussed, reaching agreements on the sequence of these activities for implementation purposes.

Details on the Coordination Meeting are shown in Table IV-6.

Event/Activity	LTAPII Coordination Meeting
Objective	To determine the best strategy/ies to ensure achievement of the outputs and outcomes of the LTAPII leading up to the Certification Programme.
Date and venue	20-22 April 2016 in Jakarta, Indonesia
Output	Agreements reached: • Enlisting of SAI top management support all throughout the programme • Ensuring credibility of the Programme outputs and outcomes through quality assurance with the support of SAIs and SAI Sweden • Coordination with IDI for the certification process, if this is still possible • Strengthening of the Mentoring Process
Participants	SAIs of Indonesia, Malaysia, and Philippines; GIZ representative, Human Resource Expert (who introduced the World Cafe workshop methodology) and ASEANSAI Secretariat members

Table IV-6

7) Mentors' Meeting

The meeting was coordinated by the ASEANSAI Secretariat. The main objective was to address issues that were identified in the LTAPII Coordination Meeting on 20-22 April 2016 in Jakarta, Indonesia. The meeting was participated by the mentors, representatives from Project Leader, Sub project leaders, GIZ, TC, and ASEANSAI secretariat.

Details on this meeting are listed below in Table IV-7.

Event/Activity	LTAPII Mentors' Meeting
Objective	To address issues that were identified in the LTAPII Coordination Meeting
Date and venue	31 May to 3 June 2016 in SAI Philippines
Outputs	Agreements reached on how to conduct the Audit Review Meeting: 1) Audit review process The group discussed the agenda and sequence of activities to be done during the Audit Review Meeting in July 2016. 2) Status of pilot audit The mentors assigned for each SAI audit team presented their evaluation on the outputs submitted by their mentees to check compliance with the ISSAIs. 3) Role of SME, project leaders and mentors in the Quality Assurance Process It was agreed that the SME shall 1) lecture on the QA process during the ARM in July 2016; 2) provide input on the QA tools to be used for the LTAPII, and 3) review the QA conducted by selected SAIs to check whether they're ISSAI compliant. SME shall also check and give feedback on the mentees' outputs and provide comments on the cold review checklist prepared by the mentors. It was suggested that the template to be used for this programme in reviewing the audits done by SAI audit teams is the hot review checklist provided by the SME from SAI Sweden. Two options were identified in conducting the actual QA in the SAIs: 1) QA will be done by the assigned mentors and will be reviewed by SME thereafter, and/or 2) Another unit in their SAI external to the audit team may perform the QA process (for audit teams who don't have QA unit in their SAI) 4) Discussion on IDI proposal for certification
Participating SAIs	SAIs of Cambodia, Indonesia , Myanmar, Malaysia, Thailand, Philippines, and Sweden

Table IV-7

8) Audit Review Meeting

The Audit Review Meeting (ARM) concluded the face-to-face activity of Phase 1 of the programme. Its main objective is to review, discuss, and finalize the draft audit reports of the SAI teams. A preliminary discussion between the mentors and sub-project leaders to finalize the agenda of this meeting was conducted on 24 July 2016.

The remaining days were spent for presentation and giving feedback on the draft audit

reports. There was also a discussion/workshop on the challenges encountered by SAI teams and how to resolve them. During the wrap-up meeting, the way forward activities for LTAPII Phase 2 were also discussed.

As accomplished during the meeting, details of the following activities/outputs are as follows:

a)   Lecture on QA process
The SME from SAI Sweden provided a lecture on QA. She discussed different elements of ISSAI 40 (Quality Control for SAIs) and ISSAI 1220 (Quality Control for an audit of financial statements) that are integral to the QA functions of the SAI.

b)   Improved IDI templates
On the last day, the participants who were divided into three groups developed IDI template Nos. 5, 6, and 7 which were identified to be the most difficult templates to accomplish by the audit teams. The groups worked on to improve these templates and successfully came up with three new simplified templates.

c)   Way Forward Plan
A wrap-up meeting was conducted to discuss about the Way Forward activities for the second phase of the programme (please see section VI of this report for the proposed activities). Further, the following matters were also discussed:

a. Turnover of results of Phase 1 and list of participants to SAI Malaysia
b. Active discussion on LTAPII portal
c. World Bank as grantor for the second phase
d. Participation of SME during Phase 2
e. Agreement on certification process

The details of this meeting are found in the table below, Table IV-8.

Event/Activity	LTAPII Audit Review Meeting
Objective	- To determine whether the audit conclusions were reached thru performance of relevant audit procedures adequately documented in working papers and audit evidence gathered; - To identify the challenges that each team has encountered in the conduct of the pilot audit as well as in the preparation of the audit report, and how the team has managed to resolve these challenges; - To enhance the outputs of the mentees thru the process of quality assurance to be provided by the Subject Matter Expert - To finalize "Way Forward" activities leading up to Phase 2 of the LTAPII.
Date and venue	25-29 July 2016 in Bangkok, Thailand
Outputs	- Draft SAI audit reports and feedback on them - Challenges identified and how these were resolved - Lecture on QA process - Improved IDI templates 6,5, and 7 - Way Forward Plan for LTAPII Phase 2
Participating SAIs	SAIs of Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Thailand, Philippines, Vietnam, and Sweden

Table IV-8

IV.   CHALLENGES, ACTIONS, RESULTS (CAR)

Overall, the activities for LTAPII Phase 1 were successfully implemented. Challenges and issues, however, were also encountered by the participants and the resource team throughout the course of the programme. Below are some of the main challenges encountered, actions taken by the resource team, and corresponding results:

CHALLENGES	ACTIONS	RESULTS
Non-completion of the templates by some of the participating SAI audit teams during the eLearning course	• Mentors were encouraged to have constant communication with their mentees to provide solutions/advice on how to resolve these difficulties. • Also, during the Audit Planning Meeting, the following solutions were proposed: • Provide briefing on the theory and link with the templates • Provide more examples • Integrate some of the templates that produce same information • Recheck relationship among content, table and template in the core text	The audit teams were able to submit draft audit reports using the templates
Intermittent use of the eLearning portal to provide information on status of completion of SAIs' audit plan, pilot audit, and audit report	Sent out survey and covering letter to all participating SAIs inquiring about: • Status of their audit plan, pilot audit, and audit report • Challenges they encountered during the audit planning and execution phase; and • Support that the SAIs need	Received status update and progress of each SAI as a result of follow-up survey
Maintaining constant communication between mentees and mentors	• Constant communication between and among the mentors and teams is encouraged all throughout the Programme. • The Mentors' Forum in the ASEANSAI LTAPII online portal was enhanced to add an "automatic notification" feature	Constant follow-up from mentors with their respective audit SAIs/ mentees was done
Confidentiality issues	• Initially, it was proposed that review and feedback may be done through a smaller group, by discussing the main issues encountered. • Support from SAI top management must be secured	A letter to SAI Heads to be sent in order to secure their support all throughout the programme which hopefully shall resolve the issue
Language barrier	• SAI teams which have ISSAI	The main reports were

Facilitators were encouraged to translate their outputs to English

- It was proposed that in the next activity, the strategy of having one mentor coming from the same SAI shall be continued to address language barrier

- To ensure the credibility of the mentees' outputs and outcomes and adherence to ISSAIs for financial audit, a Quality Assurance (QA) of the processes and outputs is recommended with subject matter expertise on QA to be provided by SAI Sweden. This is also a step towards certification of the participants as ISSAI facilitators of ASEANSAI

reviewed by the mentors but not all working papers were translated which remain one of the problems of the programme that needs to be addressed
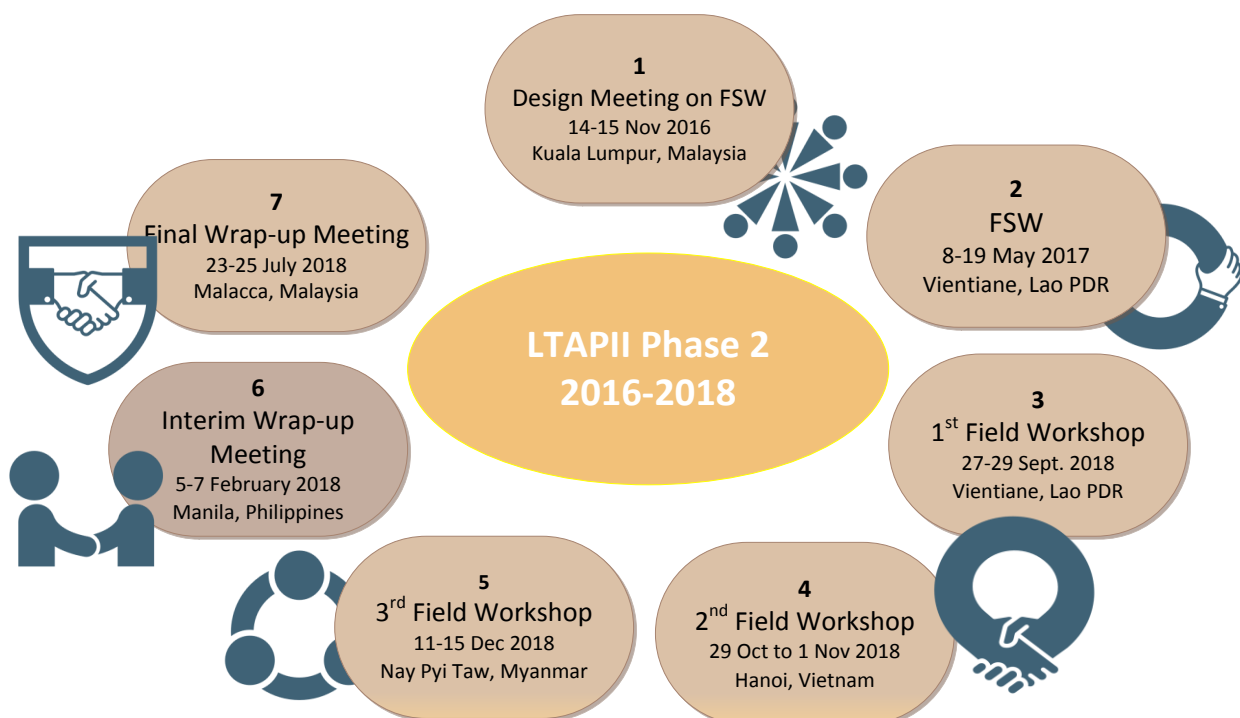
PHASE 2

VII. PHASE 2

Programme Title:	**Long-term ASEANSAI Programme on ISSAI Implementation (LTAPII) Phase 2**
Period:	Year 2016-2018
Type of Project:	Capacity building
Rationale:	The LTAPII Phase 2 commenced in 2016 with the main objective of establishing the pool of ISSAI facilitators aimed at a sustained implementation of ISSAIs in the ASEAN region. The LTAPII Phase 2 was funded by the World Bank with the following specific outputs:

      i. Two pilot projects submitted;
     ii. 75% of the participants are involved in audit assignments and delivery of ISSAI training; and
   iii. Pool of ISSAI facilitators in the ASEAN region

Project Leader:	Commission on Audit Republic of the Philippines
Sub-project Leader:	Jabatan Audit Negara Malaysia
Other participating SAIs:	National Audit Authority of Kingdom of Cambodia The Audit Board of the Republic of Indonesia The State Audit Organization of Lao PDR Office of the Auditor General of the Union of Myanmar Office of the Auditor General of Thailand State Audit Office of Vietnam (SAV)
Development Partner:	World Bank

V.A SUMMARY OF LTAPII PHASE 2

Seven activities were implemented during the Phase 2 of the programme with the primary objective of creating a pool of ISSAI facilitators in the ASEANSAI. A large component of Phase 2 is dedicated at equipping LTAPII participants with necessary facilitation skills and knowledge for the delivery of workshop/training in ISSAIs in their respective SAIs and in the region.

**LTAPII Phase 2
2016-2018**

1
Design Meeting on FSW
14-15 Nov 2016
Kuala Lumpur, Malaysia

2
FSW
8-19 May 2017
Vientiane, Lao PDR

3
1st Field Workshop
27-29 Sept. 2018
Vientiane, Lao PDR

4
2nd Field Workshop
29 Oct to 1 Nov 2018
Hanoi, Vietnam

5
3rd Field Workshop
11-15 Dec 2018
Nay Pyi Taw, Myanmar

6
Interim Wrap-up Meeting
5-7 February 2018
Manila, Philippines

7
Final Wrap-up Meeting
23-25 July 2018
Malacca, Malaysia

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V.B DETAILS OF EVENTS/ACTIVITIES

1. Design Meeting on Facilitation Skills Workshop (DMFSW)

The Design Meeting on FSW is the first activity of the ASEANSAI LTAPII Phase 2 which was led by 6 selected course designers/facilitators from the SAIs of Malaysia, Indonesia, Philippines, and Thailand; and attended by project leader and sub project leader representatives; members of the Training Committee Secretariat, Local Secretariat from the Host SAI and ASEANSAI Secretariat. The main purpose of the DMFSW was to produce the design and workshop materials for the conduct of the FSW.

The Terms of Reference, certification process, and timelines for the preparation for FSW were also discussed during this design meeting.

Event/Activity	Design Meeting on FSW
Objectives	1) To design and develop course design and workshop materials for the FSW; 2) To determine the agenda of the FSW; 3) To identify the criteria and assessment tools to measure participants' eligibility to obtain certification; and 4) To assign roles and responsibilities of course designers during the conduct of the FSW.
Date and venue	14-15 November 2018 in Kuala Lumpur, Malaysia
Outputs	1) Courseware for FSW 2) Agenda for FSW 3) Assignments of course designers 4) Methodology to be used for FSW
Participating SAIs	SAIs of Indonesia, Malaysia, Philippines, and Thailand

2. Facilitation Skills Workshop

In order to equip LTAPII participants with necessary skills in facilitating and delivering workshops, the FSW was conducted. This was attended by SAI audit teams which attended all the activities of LTAPII Phase 1 and completed/submitted the required audit report. Twenty-four participants from Phase 1 were expected to participate in this workshop; however, due to conflicting schedules, six of them failed to attend the FSW. Consequently, those who failed to attend the FSW did not qualify for the certification process for ISSAI facilitators; thus, will be given certificates of participation only.

Event/Activity	Facilitation Skills Workshop
Objectives	1) To enhance participants' knowledge and skills in delivering and facilitating seminars/workshops 2) To enable the participants to facilitate ISSAI implementation activities in their respective SAIs and in the ASEANSAI region
Date and venue	8-19 May 2018 in Vientiane, Lao PDR
Output	20 capacitated SAI Auditors on facilitation skills
Participating SAIs	SAIs of Cambodia, Indonesia, Malaysia, Myanmar, Philippines, and Thailand

3. Field Workshops on LTAPII

As a follow-up to the FSW, Field Workshops (FWs) in three selected SAIs (Lao PDR, Myanmar and Vietnam) were conducted for the period September to December 2017. The FWs were facilitated by the previous FSW participants from seven SAIs composed of SAIs of Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, and Thailand, who delivered workshop on ISSAIs and applied the facilitation skills gained from FSW. The FSW participants who facilitated the field workshops were called FW Facilitators.

The field workshops were conducted in three batches as follow:

Period	Selected Host SAI	SAI Facilitators
September 2017 1-day preparatory meeting and 3-day workshop	Lao PDR	Lao PDR Malaysia
October-November 2017 1-day preparatory meeting and 3-day workshop	Vietnam	Cambodia Indonesia Thailand
December 2017 1-day preparatory meeting and 3-day workshop	Myanmar	Myanmar Philippines

Event/Activity	1st Field Workshop on LTAPII
Objectives	1) To assist the participants in understanding Risk-based Audit in Financial Auditing based on ISSAI requirements 2) To assist new facilitators in applying facilitation skills and techniques to encourage and support participants to achieve their learning objectives
Date and venue	27-29 September 2017 in Lao PDR
Output	29 capacitated SAI Auditors in ISSAIs consisting of 24 participants from Lao PDR and one each from SAIs of Malaysia, Indonesia, Myanmar, Thailand and Vietnam.
Participating SAIs	SAIs of Indonesia, Malaysia, Lao PDR, Myanmar, Philippines, Thailand, Vietnam, and Sweden
Event/Activity	2nd Field Workshop on LTAPII
Date and venue	28 October to 1 November 2017 in Hanoi, Vietnam

Output	24 capacitated SAI auditors in ISSAIs consisting of 19 participants from SAI of Vietnam and once each from SAIs of Malaysia, Indonesia, Myanmar, Thailand and Cambodia
Participating SAIs	SAIs of Cambodia, Indonesia, Malaysia, Myanmar, Philippines, and Thailand

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Event/Activity	3rd Field Workshop on LTAPII
Date and venue	11-15 December 2017 in Nay Pyi Taw, Myanmar
Output	31 capacitated SAI Auditors in ISSAIs consisting of 25 participants from SAI Myanmar and six overseas participants from SAI Malaysia, Philippines, Lao PDR and Vietnam
Participating SAIs	SAIs of Cambodia, Indonesia, Malaysia, Myanmar, Philippines, Thailand and Vietnam

4. Interim Wrap-up Meeting (IWM)

In order to finalize the details on the certification process of LTAPII and ensure smooth conduct of the final wrap-up meeting, the IWM was held which was participated by representatives from the Project Leader, Sub-project Leader as well as mentors and facilitators during Phases 1 and 2 of LTAPII.

Event/Activity	Interim Wrap-up Meeting of LTAPII
Objectives	To discuss the following: 1) Status of implementation of the submitted action plans by SAIs; 2) Status of two pilot audits and submission of audit reports; 3) Criteria for the certification process; and 4) Results of evaluation of the participants/postulant facilitators in Phases 1 and 2
Date and venue	5-7 February 2018 in Manila, Philippines
Outputs	1) Review of submitted action plans by the participants 2) Finalized certification process including final checklist, evaluation sheet, and scoring marks 3) Discussion on identified issues 4) Timeline of activities before the final wrap-up meeting 5) Finalized Terms of Reference for the certification process for ISSAI Facilitators 6) Discussion on ASEANSAI cooperation with IDI and SNAO
Participating SAIs	SAIs of Cambodia, Indonesia, Malaysia, Myanmar, Philippines, and Thailand

The figures below show the results of the evaluation process:

Overall status of participation in LTAPII

A total of 67% or 18 out of 27 participants of LTAPII were eligible to be certified as ASEANSAI ISSAI Facilitators
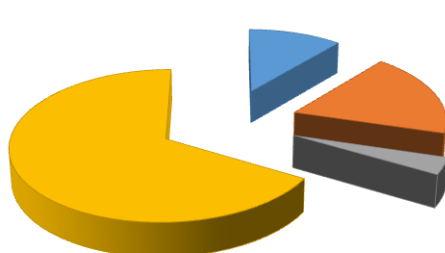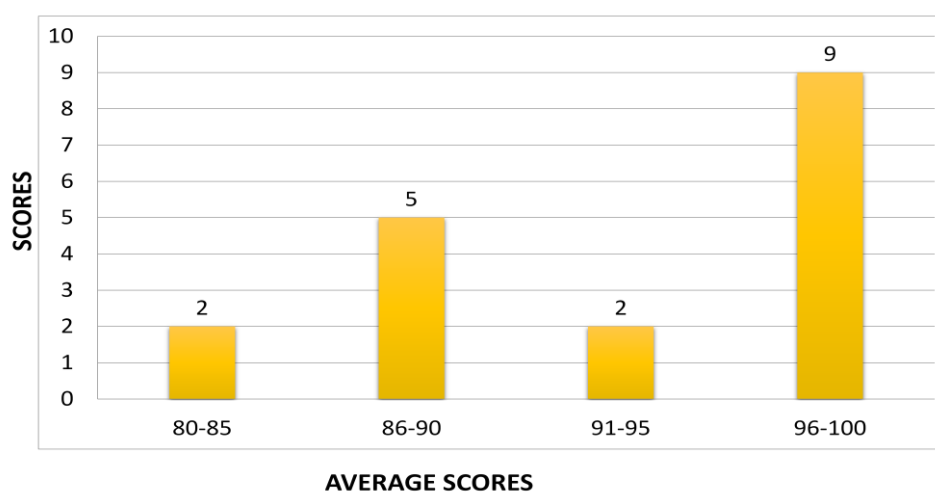
18%
UNABLE TO COMPLETE PHASE 1

11%
WITHDREW

67%
COMPLETED PHASES 1 AND 2

4%
COMPLETED PHASE 1

Average scores of LTAPII participants for Phases 1 and 2

SCORES

AVERAGE SCORES

5. Final Wrap-up Meeting (FWM)

The FWM of the LTAPII is the concluding activity of the programme. The FWM was organized in accordance with the ToR for LTAPII Phase 2 with the main objectives of (1) obtaining feedback on lessons learnt from the programme and (2) formulating ways to ensure sustainability of the goals of LTAPII. To cap off the programme, an awarding ceremony was organized on the night of 25 July 2018 wherein certificates were awarded to the ASEANSAI-certified ISSAI Facilitators, including all stakeholders involved in the entire implementation of LTAPII composed of the mentors, facilitators, LTAPII participants, project leader, sub-project leaders and donors.

Event/Activity	Final Wrap-up Meeting of LTAPII
Objectives	1) To gather proposals for cooperation between Training Committee and Knowledge-Sharing Committee to sustain LTAPII goals; 2) To draft the proposed Terms of Reference for enhanced LTAPII; and 3) To distribute the certificates as ASEANSAI-Certified ISSAI Facilitators to the eligible graduates as well as Certificate of Appreciation to the mentors and key members of the Overall PL and SPL.
Date and venue	23-25 July 2018 in Malacca, Malaysia
Outputs	1) Discussion and summary of the issues and challenges encountered by the participants during Phases 1 and 2 of LTAPII 2) Suggested solutions to the issues and challenges identified which were categorized into pilot project, communication, technical problem and methodology 3) Strategies for the sustainability programme of LTAPII 4) Enhanced proposed Terms of Reference (ToR) on LTAPII-Performance Audit
Participating SAIs	SAIs of Cambodia, Indonesia, Lao PDR, Myanmar, Malaysia, Thailand, and Philippines

VI. WAY FORWARD

What's next for LTAPII?

In order to push forward ISSAI implementation in the region, the following strategies shall be carried out with LTAPII graduates acting as mentors/facilitators:

1. Sustainability of LTAPII goals

2. ISSAI implementation in other audit streams

3. Bilateral or SAI-to-SAI cooperation

- o Collaboration between the Training Committee and Knowledge Sharing Committee
- o Participation in the IDI-ASEANSAI Cooperation Programme
- o Conduct of training on Financial Audit, Compliance Audit, and Performance Audit

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