

COOPERATION MEETING IDI-ASEANSAI PROGRAMME ON ISSAI-BASED COOPERATIVE FINANCIAL AUDIT



Cooperation Meeting of INTOSAI Development Initiative (IDI)-ASEANSAI Programme on ISSAI-based Cooperative Financial Audit was held on 26-27 July 2018 at Double Tree by Hilton Hotel in Malacca, Malaysia. The meeting was attended by 35 participants from 8 SAIs in the ASEAN region of the Philippines, Indonesia, Laos, Malaysia, Myanmar, Thailand, Cambodia and Vietnam and subject matter expert from the IDI. The purpose of this meeting was to discuss current status, challenges and opportunities for implementation of financial audit ISSAIs, the programme.

The meeting was opened by Auditor General of Malaysia, Tan Sri Dr. Madinah binti Mohamad. In her speech, the Auditor General of Malaysia emphasized that ISSAIs implementation was a very challenging and demanding task to a SAI because it involves assimilating the ISSAI framework into the auditing methods, procedures and processes of the SAI. In addition, the Audi-

tor General of Malaysia expressed her gratitude to IDI for supporting the ASEANSAI capacity development which is the first arrangement of its kind between ASEANSAI and IDI.

During the meeting, the SME from IDI, Mr. Karma Tenzin presented the Implementing Financial Audit ISSAIs. Furthermore, the eight SAIs that have committed in this program, delivered presentations pertaining to implementation of financial audit ISSAIs.

On the next day, the participants discussed on proposed IDI-ASEANSAI Cooperative Financial Audit and signed Statement of Commitments to participate in all agreed activities and schedule of this programme. After the discussion, the statement of commitment was signed by Mrs. Archana Shirsat as representative of IDI, Tan Sri Dr. Madinah binti Mohamad as representative of ASEANSAI and 8 Head of SAIs and representative of Head of SAIs who participated in this programme. ■



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The Uniqueness ORA BEACH Hidden Paradise of Central Maluku

Ora beach is located on the island of Seram, Central Maluku, Indonesia. This is heaven on earth. No need to go far away to foreign countries to get a peaceful atmosphere with the natural landscape, especially for having the magnificent beach.



Pantai Ora offers a natural beauty that is second to none, one more proof for the tourists out there that Indonesia has such beautiful beach like this. As far as we can see, the charm of the beauty of the beach is worth aligned with other beautiful beaches like Boracay beach in the Philippines or the Bora-Bora in the Pacific Ocean.

Ora beach is settled in the village of Saleman, Northern Seram District, Central Maluku. On this beach there is a resort named Ora Beach Resort which has 6 pieces cottages and all made of wood with thatched roofs.

In addition to the magnificent sightseeing, another charm of this beach is taken from

the marine life. The coral reefs on the beach is diverse and colorful as well as the fishes. Because the water is so clear, we can see the coral and fish that directly swimming under the water.

Ora Beach is settled in remote location and far away from the crowds, this makes Ora Beach is perfect for those who craving for tranquility, being away from the urban bustle. For newlyweds this beach is surely can be a perfect escape for honeymooners.

To get to Ora Beach can be start from the Port Tulehu, from tourist from outside Ambon or even foreigner can reach from Ambon Pattimura Airport. From Tulehu Port, you can use fast boat to the Port Amahai (Masohi) with dance vessel. ■



Sources: www.indonesia-tourism.com

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LTAPII Final Wrap-up Meeting



The LTAPII Final Wrap-up Meeting (FWM) in Melaka, Malaysia was held to conclude the activity of LTAPII on 23-25 July 2018 at Double Tree by Hilton Hotel.

47 delegates from the SAIs of Cambodia, Malaysia, Myanmar, Indonesia, Lao PDR, Philippines, and Thailand as well as representatives from the Development Partners; GIZ and World Bank, attended the meeting.

During the meeting, participants actively discussed the topics on; scoring and evaluation of final results, draft concept paper for the continuation programme of LTAPII, issues and challenges from phase 1 and phase 2, and the way forward for LTAPII; including the strategy for utilizing

the LTAPII graduates.

The results of the meeting were:

1. 18 participants successfully completed the LTAPII and were entitled as ASEANSAI ISSAI Facilitators with most participants receiving the highest scores of 96-100%.
2. Synergy between Training Committee (TC) & Knowledge Sharing Committee (KSC) on preparing the manual, course design, delivery of training, and pilot audit on Performance Audit and Compliance Audit as the continuation of LTAPII.
3. Solutions for the issues and challenges from the activities of Phase 1 and Phase 2 to improve the continuation of the programme.
4. LTAPII Graduates to involve in the IDI-ASEANSAI Programme as the Mentors and to involve in the continuation programme on Financial Audit (in cooperation with Swedish National Audit Office as the Course Designer and Facilitators). ■

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SAIs Contacts

the uniqueness



Dear Colleagues,

I am delighted to provide you with the third edition of 2018 ASEANSAT Newsletter. This edition covers activities from July to September 2018.

The Strategic Plan Committee technical meeting was conducted on 10-13 July 2018 in Manila, Philippines. The meeting aimed to finalize MES Guidelines and design training courseware. At the end of July, two other activities were conducted in Mallaca, Malaysia. LTAPII Final Wrap Up Meeting on 23-25 July 2018 and Cooperation Meeting IDI-ASEANSAT Programme on ISSAI-based Cooperative Audit was held on 26-27 July 2018. Then, The Audit Board of the Republic of Indonesia hosted the ASEANSAT Workshop on Fraud Audit Investigation in Jakarta on 27-31 August 2018.

In this edition, we also publish a special article from the State Audit Office of the Kingdom of Thailand on the innovative project known as Academic Forum, to facilitate raising the awareness of staffs to recognize international emerging issues related to public sector auditing.

For the uniqueness column, we present the Ora Beach, the hidden paradise of Central Maluku, Indonesia.

Finally, the Secretariat encourages submissions of articles, special reports, news and other materials related to the ASEANSAT and member's activities. Please share and submit the articles and other useful materials to the ASEANSAT Secretariat at aseansat@bpk.go.id. Enjoy reading!

Warm Regards,

Bahtiar Arif

Strategic Planning Committee Technical Meeting: Designing Training Courseware on the Updating the Monitoring and Evaluation System (MES)

Strategic Plan Committee held a technical meeting on 10 - 13 July 2018 in Manila, Philippines to finalize MES Guidelines and design training courseware to contribute to inclusively boost the circulation of MES. Given that the MES is the only way to serve the monitoring of ASEANSAT's progress towards capacity development and organizational learning, nine participants from representative of Training Committee, Strategic Planning Committee and Secretariat ASEANSAT participated in the meeting.

The meeting produced a completed MES toolbox and a comprehensive training plan for next steps. It is expected that MES toolbox will be significant elements in the steps forward to disseminate MES and facilitate the working level of SAT's member become more aware of the MES's value and its application in all future ASEANSAT's activities.

As a follow up, a training or workshop will be conducted in October 2018 to discuss about the guidelines for ASEANSAT Monitoring and Evaluation; SAT Vietnam opens opportunities for input on the Improvements of the Guidelines Document on Monitoring and Evaluation, and SAT Vietnam as the SPC Chair will distribute the documents ASEANSAT Guidelines on Monitoring and Evaluation to all member SATs to obtain input and approval.■

WORKSHOP ON FRAUD AUDIT INVESTIGATION



The Audit Board of the Republic of Indonesia hosted the ASEANSAT Workshop on Fraud Audit Investigation in Jakarta 27-31 August 2018. The workshop aims to increase the capacity of ASEANSAT members in the field of Fraud / Investigation, especially to assess risk, determine predication, conduct alternative procedures and help to prevent fraud.

The opening session was preceded by welcoming remarks from the Representative of Training Committee, Delia D. Agatep, Director IV, Commission on Audit of the Republic of the Philippines. She emphasized that SATs do financial, performance and compliance audits, but these are not designed at detecting fraud. The information gathered in these audits, however, can provide significant lead in pursuing a fraud audit. Thus, this Workshop is a big leap toward equipping you with the knowledge and skill to fight the war against fraud, waste, and abuse in government.

Attended by 29 participants from ten member SATs and guest participant from the ASEAN Secretariat, the workshop was officially opened by Prof. Dr. Moermahadi

Soerja Djanegara, Chairman of the Audit Board of the Republic of Indonesia (BPK). In his speech, the Chairman of BPK stated that there were a number of minor cheats that were revealed before the fraud became huge. There were also well-publicized failures when big frauds break into public awareness. However, one thing that we can never really know is how many frauds big or small are prevented just by having a Supreme Audit Institution ready and able. The opening session was also attended by the Secretary General of BPK, Principal Auditor Investigation of BPK and representative from German Government as ASEANSAT development partner.

The workshop was conducted for five days combined between lecture, group activities, discussion and exercises with the basic topics related to the fraud, such as identify predications of fraud and sources of fraud information initial assessment of fraud cases, planning the conduct of fraud audit investigation, conducting fraud audit investigation and reporting results.■



Academic Forum: Learning Ladders and Stakeholder Engagement of SAT Thailand

Dr. Sutthi Suntharanurak ¹

In 2017, the State Audit Office of the Kingdom of Thailand (SAO) or SAT Thailand has established the International Affairs Office (IAO) which supports various missions in the international level. Presently, IAO is consisted of four divisions which are International Cooperation division, International Audit division, International Development, and International Academic division. Under this establishment, it has been a challenge to improve SAT Thailand in the international level.

Hence, IAO initiated the innovative project which known as Academic Forum with the aim to raise awareness of staff of SAT Thailand to recognize international emerging issues which related to public audit. IAO invited the guest speakers to give her/his lecture in English every quarter. Even though English is not our official or native language, it is universal language used for communication and learning. Certainly, the speakers could share their knowledge which our staff could learn and take the benefits. Likewise, this forum encourages the staff to get familiar with English and would be the alternative way to practice and improve English proficiency.

In 2018, three academic forums had been arranged in different topics, as follows:

- 1st Academic Forum 29 March 2018, Topic: The Collaboration between United Nations on Drug and Crimes (UNODC) and State Audit office of the Kingdom of Thailand to fight against corruption, Guest Speaker: Ms. Cornelia Koertl (Anti-Corruption Expert of UNODC);
- 2nd Academic Forum 1 June 2018 , Topic: The Introduction to Sustainability Development Goals (SDGs), Guest Speaker: Mr. Chon Bunnag and Dr. Natvikom Phanwongphakdee (SDGs Experts, Research Coordination for SDGs in Thailand);
- 3rd Academic Forum 6 September 2018 , Topic: The Disruptive technology and future of audit , Guest Speaker: Dr. Wisanu Tuntawiroon (Advisor of the National Broadcasting Telecommunications Commission).

However, lesson learned from the 1st-3rd Academic forum are based on the learning ladders model which SAO staff could climb this ladder to achieve the self-development goal.

The learning ladders of academic forum have three stepladders. The first one is to encourage staff to recognize the international context about public audit, for example, the SDGs issue, and the effects of disruptive technology which will relate and have an impact in the audit. Subsequently, the second is to inspire staff to be aware of global issues. The last step of ladder is to motivate staff to actively participate, share and discuss their audit experiences with guest speakers in the forum.

In addition, the academic forum is related to the SAT and stakeholder's engagement since the academic is one of main stakeholders which categorized as the types of interest groups. Therefore, the academic forum is another activity which creates capacity building and collaboration between SAT Thailand and academic.■

¹ Dr. Sutthi Suntharanurak is the auditor, senior professional level of International Affairs Office, State Audit Office of the Kingdom of Thailand. Presently, he is a Head of International Academic Division.