

## Adoption and Implementation of Financial Audit ISSAIs in SAI of Myanmar

Myanmar SAI has initiated its assessment on ISSAI compliance and drafted its roadmap to fully comply with the International Standards of Supreme Audit Institutions (ISSAI) in the Bandung workshop in August 2014. The adoption of these standards will enhance professionalism and credibility in the public sector in line with the international auditing standards. As such, Myanmar SAI has taken the initiative to issue the Financial Audit Manual based on ISSAIs as a guide to all auditors to carry out their audit effectively, efficiently and of high quality. Based on self-assessment for 125 High Level Financial Audit ISSAI Requirement, Financial Audit Manual has been prepared with the technical assistance of Asian Development Bank in 2016. This manual is in the process of being translated from English to Myanmar version by hiring the translator with the EU Financial Support.

Several workshops have been held for ISSAI-compliant financial audit for enhancing the capacity of staff. ISSAI-compliant financial audits have been conducted as pilot tests for ADB funded projects with assistance of ADB grant in 2016 and Pilot financial audits compliant with ISSAIs have been performed by the technical assistance of EU grant in 2018.

Myanmar SAI has developed Financial Audit-A Practical Guide complementary for ISSAI-compliant Financial Audit Manual in cooperation with EU. Transition towards ISSAI-compliant Financial Audits: Roll Out Plan (2018-2019 to 2022-2023) has also been developed by EU grant to conduct the financial audits in line with ISSAIs as a whole country.

Myanmar SAI has made continuous efforts to enhance capacity building for improving audit quality by applying ISSAI-compliant Financial Audit Manual and Guideline.



## The Uniqueness

### MULU CAVES

The Mulu Caves are part of the remote Gunung Mulu National Park in the State of Sarawak, Malaysia. Situated in the heart of Borneo, the Gunung Mulu National Park is a UNESCO World Heritage Site and home to some of the most diverse species of birds, plants, animals and marine life in the world. The wettest months are May to June and October to January. Those who are considering climbing the pinnacles will usually climb early in the morning when weather is dry, as there is often rain and considerable humidity between 3pm and 5pm.

There are four major cave system in the park, including the Clearwater Cave System, which is the longest and home to the 100km Clearwater Cave. The Benarat Caves are 50 km in length, the Terikan Caves extend to 32.5 km and at 15.5 km, the Cobra/Bridge/Cloud Caves are the smallest of the major cave systems. The caves themselves are home unique fauna and flora that has adapted to live in this unusual environment.

#### How to get to Gunung Mulu National Park

To reach Mulu from Miri, it is possible to fly, or travel up the Baram, Tutoh and Melinau rivers. Land access is achieved via logging roads, although these are often in very poor condition. Alternatively, visitors can fly from Kota Kinabau in Sabah or hike the Hunter's Trail from Limbang. All visitors must pass through the National Park headquarters and purchase a five-day pass. Hostel-style accommodation and private bungalows are available at the headquarters and at a resort around five minutes' drive away. There is also a shop at headquarters, which stocks a range of local handicrafts and souvenirs.

#### When to visit the Mulu Caves

Monsoon seasons are rare in Gunung Mulu, with driest and hottest months being July through to September. Conversely, the



Source: <https://www.beautifulworld.com>

# ASEANSAI

## NEWSLETTER

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### ASEAN-ASEANSAI-AIPA Joint Seminar Promoting Accountability and Transparency in Southeast Asia



The Vice President of the Republic Indonesia Jusuf Kalla opened the first seminar promoting accountability and transparency in Southeast Asia in Jakarta on 26 February 2019. The seminar was jointly organised by ASEAN Secretariat (ASEC), ASEAN Supreme Audit Institutions (ASEANSAI) and ASEAN Inter-Parliamentary Assembly (AIPA).

Chairperson of ASEANSAI and President of the State Audit Organization of Lao PDR, Dr. Viengthong Siphandone, expressed her appreciation for the initiative to firstly co-organise this event. Dr. Siphandone further explained that SAIs in ASEAN have contributed to the audit of financial statements of the ASEAN Secretariat every

year. Supreme Audit Institution plays a prominent role to promote the efficiency, accountability, effectiveness and transparency of public administration. Dr. Siphandone assured ASEANSAI's commitment to build future cooperation with ASEC and AIPA, to promote transparency and accountability in Southeast Asia.

During the seminar, participants identified good practices in their work to promote transparency and accountability of the public sector. They explored common interest and opportunities for future collaboration between ASEAN, ASEANSAI and AIPA to strengthen relationships and synergies of their works to contribute to Good Governance in ASEAN. This inaugural event of cooperation among the three ASEAN entities will develop concrete proposals for collaborative action in the future, to jointly work towards more transparency and accountability in the region.

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Note from the Head of SECRETARIAT  
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the uniqueness

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Dear Colleagues,  
With this first edition of ASEANSAI Newsletter 2019, allow me to wish you all a new year full of optimism, joy, happiness and successes.

In this edition, we would like to highlight the latest activities of ASEANSAI, Joint Seminar organized by ASEAN Secretariat, ASEANSAI and ASEAN Inter-Parliamentary Assembly in Promoting Accountability and Transparency in Southeast Asia and ASEANSAI Knowledge System Workshop. We also bring contribution from SAI Thailand and SAI Myanmar for the articles of Integrity and Transparency Assessment and Adoption and Implementation on Financial Audit ISSAIs in SAI Myanmar.

For the uniqueness column, we post the Mulu Cave, the longest cave in Southeast Asia, situated in the State of Sarawak, Malaysia.

The Secretariat always open for your submission of articles, special reports, news and other materials related to the ASEANSAI and member's activities. You can share and submit the articles and other useful materials to the ASEANSAI Secretariat at aseansai@bpk.go.id.

Enjoy reading!  
Warm Regards,  
Bahtiar Arif

Twitter: @aseansai\_sec  
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### Farewell of German "Support to ASEANSAI" project team



As the German Government's support to ASEANSAI, implemented through GIZ, will end in April 2019, Principal Advisor of the "Support to ASEANSAI" Project, Ms. Birthe Meyer, accompanied by Mr. Johannes Kummerow, met the Vice Chairman of BPK, Prof Bahrullah Akbar for the official farewell. Accompanied by Secretary General of BPK, as the Head of ASEANSAI Secretariat, Mr. Bahtiar Arif, Prof Bahrullah Akbar conveyed his appreciation to GIZ for the support given to ASEANSAI since 2013.

On that occasion, Vice Chairman of BPK highlighted the various forms of support to ASEANSAI, provided by the project, including trainings, knowledge sharing activities, and the development of ASEANSAI's organizational capacity. Those activities covered various areas of ISSAI implementation through LTAPII, the development of an ASEANSAI monitoring and evaluation system, the improvement of relations with Development Partners, and the establishment of the ASEANSAI Knowledge Management System "ASEANSAI Essentials".

At the end of the courtesy call, Prof. Bahrullah Akbar wished every success for the GIZ team and hoped that there will be another opportunity to enhance the cooperation between ASEANSAI and Germany in the future.

## ASEANSAI Knowledge System Workshop



ASEANSAI successfully implemented an workshop on ASEANSAI Knowledge System which has been held on February 27<sup>th</sup>, 2019 in Jakarta, Indonesia. This workshop aimed to introduce digital workflow of ASEANSAI website and encourage active participation of the members to use and contribute for the ASEANSAI knowledge management sustainability.

The workshop which was attended by 22 representatives from each committee and member SAIs was opened by Acting Secretary General of SAI Indonesia, Mr. Hery Subowo.

In his welcome remarks, Mr. Hery Subowo, recognized that since ASEANSAI's establishment, various capacity building and knowledge sharing projects and activities have resulted in a variety of relevant outputs and products such as guidelines, training and workshop materials. He also expressed his blissfulness to know that the ASEANSAI website has been improved now with its library to make knowledge management more effective and efficient for both

ASEANSAI members and relevant stakeholders.

During the workshop, Mr. Sebastian Hoffman (knowledge management consultant) collaborating with the ASEANSAI Secretariat team explained the benefits of the knowledge system that has been built, the results of structuring the structure and flow of information and encouraging participants to directly practice how to create documents in the system.

The workshop resulted several points as follow the ASEANSAI knowledge system is now called as ASEANSAI Essentials. Essentials which means "important" reflecting the importance of the system as source of data for ASEANSAI members to support the knowledge sharing and capacity building for ASEANSAI members. It covers ASEANSAI training modules, meeting materials of Committees and its reports. The participants also appointed focal persons for each ASEANSAI committee to manage knowledge material in the future and facilitate the efficient use of Essentials in the future.



## Integrity and Transparency Assessment

by Ms. Nishaphat Rungnithichaiwong, SAI Thailand

Since Thai bureaucratic reform in B.E. 2545 (2002) and the Royal Decree on Criteria and Procedures for Good Governance B.E. 2546 (2003), government agencies started adjusting in accordance with different eras, responding to the needs of people constantly. The implementation of Good Governance - administrative approach in Thai government service raises the awareness of Integrity and Transparency Assessment (ITA) in the operation process of government agencies.

Thus, ITA has been defined as an important strategy of the National Anti-Corruption Strategy Phase 3 B.E.2560 - 2564 (2017 - 2021) which is considered to raise the level of the Assessment as "Proactive Anticorruption Measure" which requires all government agencies nationwide to fully implement with the aim that all the assessed government agencies receive the results of assessment and guidelines to develop and upgrade own organizations in term of integrity and transparency in operating appropriately.

Integrity and Transparency Assessment (ITA) can be divided into 5 indices as follows.

- 1) Transparency Index;
- 2) Accountability Index;
- 3) Corruption - Free Index;
- 4) Integrity Culture Index; and
- 5) Work Integrity Index.

Additionally, ITA involves with data collection from representatives in public sectors and private sectors by observation, analysis, and assessment in order to submit to the Office of the National Anti-Corruption

Commission for further and final assessment. There are three different assessment tools of ITA which includes:

- 1) Evidence - Based Integrity and Transparency Assessment (EBIT) which assess the operation system of government agencies;
- 2) Internal Integrity and Transparency Assessment (IIT) which is done by opinion survey and data collection from internal staff of government agencies; and
- 3) External Integrity and Transparency Assessment (EIT) which is done by opinion survey and data collection from external stakeholders.

For fiscal year 2018, the results of the ITA shows that a number of assessed agencies have passed the criteria. Among five independent organizations, the State Audit Office of the Kingdom of Thailand is awarded as the highest assessment score of ITA Awards which is greatly honorable for us.

