

INTOSAI Regional Coordination Platform Meeting

ASEANSI Executive Committee, Training Committee, and Secretariat attended the 2nd Meeting of INTOSAI and the INTOSAI Regions' Coordination Platform (IRCP) in Cape Town, South Africa on 21 to 23 May 2019. This meeting serves as a coordination forum between INTOSAI and regional SAI organizations to further strengthen synergy.

The meeting was attended by 54 participants from all INTOSAI regions, INTOSAI Goal Chairs, the Policy, Finance and Administration Committee, the INTOSAI-Donor Cooperation, General Secretariat, IDI, INTOSAI Journal and the next INTOSAI Chair.

The agenda covered a wide variety of subjects, identified as priorities by the participating bodies. Some of the issues discussed during the meeting were:

- The importance of leadership and INTOSAI's role in strengthening current and future leadership within INTOSAI and its members;
- Challenges and success factors in ISSAI implementation, including the need for professional quality control and quality assurance processes to support the implementation;
- How to better coordinate INTOSAI

communication to improve impact and increase accessibility.

Participants also received information about the upcoming INCOSAI XXII in Moscow, the updating of the SAI PMF Implementation Strategy and the strategic development of the INTOSAI-Donor Cooperation, among other things.



At this meeting, ASEANSI shared its experience in implementing ISSAI through LTAPII (Long-term ASEANSI Programme on ISSAI Implementation).



The Shwedagon Pagoda is one of the most famous pagodas in the world and the main attraction of Yangon, Myanmar's capital city. Locally known as Shwedagon Zedi Daw, it sits in a top of a hill with 99 meters height. It can be seen from most places of Yangon day and night as the golden roof illuminates the city.

The main gold-plated dome is topped by a stupa containing over 7,000 diamonds, rubies, topaz and sapphires, the whole giddy concoction offset by a massive emerald positioned to reflect the last rays of the setting sun.

As Myanmar's most revered shrine, it always been customary for families, mendicants and followers of the Buddha to make the pilgrimage to the Shwedagon. This is almost the same way that Moslems do to visit the Kaaba at Mecca at least once in their lifetime.

Visitors are required to remove their shoes upon entering the Shwedagon and combining the scalding floor tiles between the shaded sanctuaries is not an easy process.

The pagoda is said to contain eight hairs of the Buddha, a fact that adds its prestige. The stairways and bridges leading into the main sanctuary to serve the thousands of pilgrims who flock there, and flower and book stalls, peddlers of religious souvenirs and tea shops do a brisk trade during the Shwedagon's long hours of opening.

Travelers will see temples everywhere they go in Myanmar, and will doubtless be struck by the wealth and profusion of building styles. At Pagan for example, there

is an ancient plain containing over 2,000 temples and pagodas, surely one of the most remarkable ensembles in the world. Yet still, assessed on their individual merits, the Shwedagon Pagoda remains unrivaled as temple, meeting place and symbol of national identity.

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



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IDI-ASEANSI Programme on Cooperative Financial Audit: Mentor onsite visit

As a part of the 3i Programme – ISSAI Implementation Initiative, the IDI has been supporting SAIs in different INTOSAI regions in conducting ISSAI compliant audits. Through collaboration with ASEANSI, IDI gives their support on the Cooperative Financial Audit.

Currently, the project comes to the mentor onsite visit, each mentor provides one-week onsite support to designated SAIs at the fieldwork of the audit.

At this stage, mentor has opportunity to discuss directly with the audit team on the audit progress and the challenges in performing the audit. Mentor also provides the input and assist the audit team to

perform their audit as planned and in line with the ISSAI.

From March to May 2019, audit teams from SAI Vietnam, Cambodia, Thailand, Myanmar, Philippines, Indonesia, Malaysia and Lao PDR were on mentor onsite visit with their respective mentors. After this visit, the audit teams are requested to prepare the audit reports to be reviewed by IDI manager and resource person. At the end of the program, a workshop on Quality Assurance will be organized to indicate the extent of compliance to financial audit ISSAI requirements.



on this issue

IDI-ASEANSI Programme on Cooperative Financial Audit: Mentor onsite visit

INTOSAI Regional Coordination Platform Meeting

SAI Thailand and Implementing Hanoi Declaration

Holding the Compliance Audit Workshop on Extractive Industry Sector

The 3rd Forum of Entities Associated with ASEAN

Note from the Head of SECRETARIAT

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Dear Colleagues,

I am pleased to present the second volume of the ASEANSAI Newsletter for 2019.

This edition highlights the latest activities of April to June, especially the progress of the project with IDI on Cooperative Audit: Mentor onsite visit, the information related to the INTOSAI Regional Coordination Platform Meeting and the 3rd Forum of Entities Associated with ASEAN will also shelled out.

This edition also presents contribution from SAI Myanmar on how to conduct Compliance Audit Workshop on Extractive Industry and from SAI Thailand on Implementing Hanoi Declaration.

While for the uniqueness column, we post The Shwedagon Pagoda, one of the most famous pagoda in the world and certainly the main attraction of Yangon, capital city of Myanmar.

Lastly, 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 materials to the ASEANSAI Secretariat at aseansai@bpk.go.id.

Enjoy reading!

Warm Regards,

Bahtiar Arif

Workshop on Extractive Industry



The Office of the Auditor General of the Union of Myanmar (OAGM) held a Compliance Audit Workshop on Extractive Industry Sector with the assistance of the Office of the Auditor General of Norway (OAGN) from 13th – 21st June 2019 at OAGM in Nay Pyi Taw.

The workshop provided auditor of OAGM, especially the compliance audit team, recommendation on their audit plan, subject matter, audit objectives, audit criteria, and risk identification in the planning phase of auditing in Oil and Gas Sector and Mining Sector.

The experts from OAGM delivered audit procedures and facts that need to be considered in the fieldwork phase of the Compliance Audit and also shared their knowledge gained from other SAI's case studies.

From this workshop, it was expected that the participants gained the knowledge on how to accomplish the planning phase of the Compliance Audit of Extractive Industry (EI) Sector, experiences of auditing in EI sector of other SAIs and audit procedures effectively in the audit field.

The 3rd Forum of Entities Associated with ASEAN

Hosted by the ASEAN Secretariat, the 3rd Forum of Entities Associated with ASEAN was held on Monday, 29 April 2019 in Jakarta, Indonesia.

This forum aimed to elevate entities' awareness regarding ASEAN work plan and priorities as well as to inform them on how the entities could contribute towards achieving ASEAN Vision 2025 through specific collaborative undertakings.

Over 150 participants representing ASEAN youth, civil societies, women, business and professional associations, including SAI Indonesia as ASEANSAI Secretariat attended the forum.

This forum was opened by Deputy Secretary-General (DSG) of ASEAN for Community and Corporate Affairs, Dr. AKP Mochtan. In his speech, he highlighted how ASEAN and the entities could work closer together in achieving a more people-oriented and people-centered ASEAN. Further, he explained that given the diversity among ASEAN entities as well as the expansive scopes that entities cover, there is a big role ASEAN entities can play to ensure agility and inclusiveness in our regional integration process.



SAI Thailand and Implementing Hanoi Declaration

by Dr. Sutthi Suntharanurak , SAI Thailand

At XIV ASOSAI Assembly at Vietnam in 2018, the Assembly agreed on recommended actions and approved the Hanoi Declaration. The main content of Hanoi Declaration is to affirm ASOSAI's interests, efforts and contribution to pursuit of Sustainable Development Goals (SDGs) which recognized by United Nations. The declaration proposes two recommendations, that is, (1) to promote knowledge sharing and capacity development in ASOSAI community in the field of environmental auditing for sustainable development and (2) to implement SDGs and address global environmental challenges.

State Audit Office of the Kingdom of Thailand (SAO), the next chairman of ASOSAI 2021-2024, very enthusiastic to develop SDG audit since 2016. Basically, SAO started the emerging issues like SDG audit through conducting research.

During 2016-2017, SAO conducted the research under the topic of Introduction to SDGs for SAI Thailand. The research question is how to introduce and develop SDG audit for SAI Thailand. Under micro view, the research found that performance audit in SDG should implement new audit methodologies especially the economic evaluation and impact assessment. Meanwhile, the audit criteria for SDG audit should be expanded from 3Es or 4Es to 6Es, that covered Economy, Efficiency, Effectiveness, Environment, Equity and Ethic. Likewise, the research recommended that the State Audit Commission should set up the State Audit Policy for SAI Thailand in order to conduct SDG audit.

In 2018, the State Audit Commission of SAI

Thailand raised the SDG audit in the State Audit Policy 2018-2022. The main issue of this policy is to promote and strengthen SDG audit for SAI Thailand. Certainly, SAI Thailand has recognized the new opportunities and emerging challenges in the process of globalization.

SAI Thailand has conducted performance audit for more than thirty years. They have more experience in performance audit. Therefore, when INTOSAI proposed four approaches to implement SDGs for SAI. SAI Thailand has attempted to strengthen the performance audit that contribute to each aspect of SDGs.

Furthermore, the Hanoi declaration 2018 suggested measures that contributed to implement SDGs for ASOSAI community. SAI Thailand recognizes this declaration by strengthening knowledge and experience sharing with key stakeholder especially the academic institution.

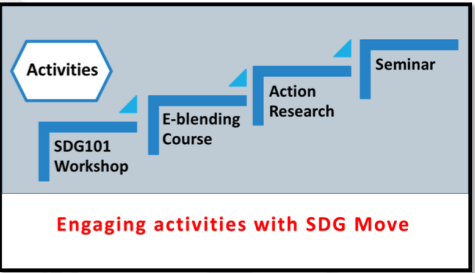
After XIV ASOSAI Assembly, SAI Thailand prepared to engage with academic institution in order to develop knowledge for SDG audit and sharing experience in performance audit with academic institution. Hence, they created the initiative project which engaged with academic institution. SAI Thailand has engaged with School of Economics, Thammasat University which is one of SDG think tank in Thailand known as SDG Move. The engaging theme is to enhance capacity for auditing SDG.

Under the project, it has been started since January 2019. The project will be finished

in 2021. The SDG team of SAI Thailand and SDG Move collaborate to design academic activities for development SDG audit. The main activities are (1) Workshop on SDGs101: Introduction to SDGs for SAI Thailand, (2) Blending e-learning course of SDGs, (3) Conducting action research as cooperative research between SDG team of SAI Thailand and SDG Move, and (4) Sharing knowledge and experience by holding seminar under the topic of development SDG audit for SAI Thailand.

Engaging activities with SDG Move or SDG Think Tank in Thailand

In conclusion, SAI Thailand recognizes Hanoi declaration which attempted to promote knowledge sharing and capacity building among members of ASOSAI. Typically, SAI Thailand has given the importance the SDG audit development since 2016. They started with conducting research and issued it in the state audit policy.



However, SAI Thailand promotes and strengthens SDG audit for performance audit. After Hanoi declaration, SAI Thailand implements the declaration by engaging with academic body which of the SDG Think Tank in Thailand. It is expected that it is a successful approach which could reflect the objective of Hanoi declaration.