



CONSOLIDATED ANNUAL RESULTS REPORT FOR 2018 - 2019

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Message from the Chair of Strategic Planning Committee

The ASEANSAI Strategic Plan (SP) 2018-2021 developed by the Strategic Planning Committee (SPC) was officially approved at the 4th ASEANSAI Summit in November 2017 in Vientien, Lao P.D.R. The SP is known as a guide to define the concrete goals and objectives that ASEANSAI wishes to obtain to fulfill its missions founded on its core values, especially for the period 2018-2021. During the first two year of implementation of the SP 2018-2021, ASEANSAI have made some remarkable achievements. With great efforts of all Committees and member SAIs, most activities done so far have aligned with the strategic goals and objectives, contributing to promoting greater efficiency, accountability and effectiveness of the respective governments.

On behalf of the SPC, I would like to express my sincere gratitude and appreciation to ASEANSAI members for your support and dedication to facilitate the implementation of the ASEANSAI SP 2018-2021. A special thanks also goes to Committees' Chairs for their contributions in finalizing this annual result report.

I have a strong belief that in the spirit of respect, professionalism and partnership, we would go hand in hand to successfully realise our goals and objectives under the SP 2018-2021.

Sincerely yours,



Dr. Ho Duc Phoc
Auditor General of Vietnam
Chairman of the Strategic Planning Committee

Executive Summary

ASEAN Supreme Audit Institutions (ASEANSAI) is the organization of ten Supreme Audit Institutions (SAIs) of the member states of ASEAN. ASEANSAI role is to promote and encourage good governance within the ASEAN region. Thus, ASEANSAI focuses on capacity development of SAIs of ASEAN member states and technical cooperations dealing with common and typical public audit issues in the ASEAN region.

After ASEANSAI establishment in 2011, the first Assembly was held to decide, among others, the organization structure which comprised of the Assembly, Executive Committee, Committees and Secretariat. The Executive Committee consisted of Chairman and Vice Chairman. In addition, the first Assembly approved the formation of four committees which were (i) Strategic Planning, (ii) Rules and Procedures; (iii) Training, and (iv) Knowledge Sharing.

In order to run the organization, there was a need to develop a strategic plan pertaining to the vision, mission and objectives which ASEANSAI wishes to achieve stands on its core values. The SPC was established in 2011 with aims of developing the SPs for ASEANSAI and taking responsibility for monitoring and evaluating the SPs implementation. As an essential requirement, the Monitoring and Evaluation System (MES) was formulated and applied in order to provide quantitative and qualitative analysis on the progress towards strategic objectives of the Organization. ASEANSAI is currently in the first year of implementing its SP 2018 – 2021 and its performance is assessed by using MES.

The Annual Results Report is a tool of MES at strategic level. The consolidated annual results report covers the ASEANSAI's activities implemented by Committees during two years 2018 - 2019. Following the Guidelines for Monitoring and Evaluation, the report provides an assessment on progress towards concrete outcomes and key performance indicators defined in the Implementation Matrix of Strategic Plan 2018 – 2021. It is based on Committee Progress Reports which briefly captures implemented activities and expenditures to figure out how ASEANSAI achieve the envisaged strategic objectives. In case there is any deviation, it is important to understand the underlying reasons and if strategies need to be drawn to adapt the design of Work Plan for the following year.

I. Introduction

i. Background

For many years, Supreme Audit Institutions (SAIs) of ASEAN member states have been involved in activities offered by INTOSAI and ASOSAI in building institutional framework and strengthening capacity of SAIs. However, with the growing demands which SAIs of ASEAN member states are called to fulfill, there was a need to have a forum which focuses on promoting technical cooperation in public sector audit, inter alia, exchanging information, best practices and lessons learned while addressing common problems faced within the ASEAN region. Being well aware of the need, the ten SAIs of ASEAN member states decided to set up a new organization named the ASEAN Supreme Audit Institutions (ASEANSAI).

The establishment of ASEANSAI is in line with the commitment of ASEAN member states to establish an ASEAN Community by 2015 with the principle of good governance as stated in the Preamble of the ASEAN Charter. In achieving this goal, a closer and more enhanced cooperation among SAIs of ASEAN member states is required. Therefore, ASEANSAI will also contribute positively and constructively as ASEAN's independent partner in relation to the enhancement of good governance to have a better government.

On November 16, 2011, ten SAIs gathered in Bali, Indonesia, namely Audit Department of Brunei Darussalam, National Audit Authority of the Kingdom of Cambodia, Audit Board of the Republic of Indonesia, State Audit Organization of Lao People's Democratic Republic, National Audit Department of Malaysia, Office of the Auditor General of the Republic of the Union of Myanmar, Commission on Audit of the Republic of the Philippines, Auditor-General's Office of Singapore, Office of the Auditor General of the Kingdom of Thailand, and State Audit Office of the Socialist Republic of Vietnam, to sign the Agreement on the Establishment of ASEANSAI.

Currently, the Chair of ASEANSAI is the State Audit Organization of Lao People's Democratic Republic while the Vice-Chair of ASEANSAI is the National Audit Department of Malaysia, both for the period 2017-2019.

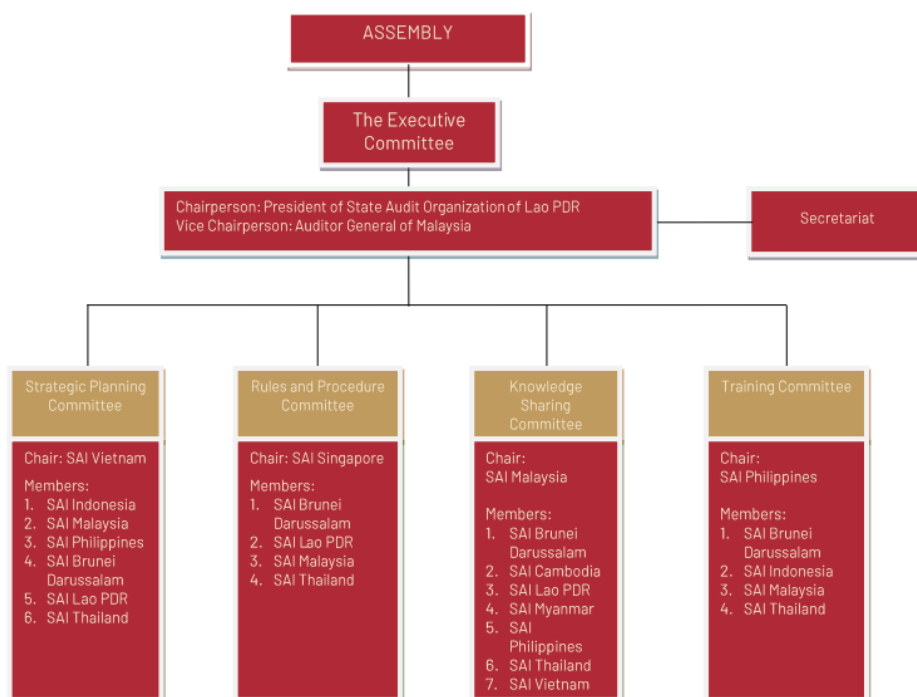
ii. Organization Structure of ASEANSAI

ASEANSAI comprises of 10 SAIs of the ASEAN Member States, respectively and four important bodies, namely, the Assembly, Executive Committee, Secretariat and the Committees. The Assembly, as a decision-making body, is composed of all ASEANSAI members who serves as the Auditor General or Head of each SAI while the Executive Committee comprises of the Chairman and Vice Chairman of ASEANSAI.

To implement the Assembly's decision in line with the goals and objectives of ASEANSAI, the Assembly agreed to set up four committees to perform tasks as follows:

1. Strategic Planning Committee to develop the Strategic Plan, to review its implementation and to assess the achievement of ASEANSAI objectives, chaired by SAI of Vietnam with SAIs of Indonesia, Malaysia, Philippines, Brunei Darussalam, Lao PDR and Thailand as the members;
2. Rules and Procedures Committee to develop and maintain a set of rules and procedures which fosters sound governance and financial management of the ASEANSAI, chaired by SAI of Singapore with SAIs of Brunei Darussalam, Lao PDR, Malaysia, and Thailand as the members;
3. Knowledge Sharing Committee to develop knowledge sharing programmes among ASEANSAI member countries through exchange of ideas, experiences and best practices in the field of public sector audit, chaired by SAI of Malaysia with SAIs of Brunei Darussalam, Cambodia, Lao PDR, Myanmar, Philippines, Thailand and Vietnam as the members; and
4. Training Committee to strengthen institutional capacity building through the conduct of training programs for ASEANSAI, chaired by SAI of the Philippines with SAIs of Brunei Darussalam, Indonesia, Malaysia, and Thailand as the members.

Each committee publishes their work plans periodically to support the achievement of the ASEANSAI vision and missions, and the implementation of the Strategic Plan.



iii. Functions

The functions of ASEANSAI include the following:

1. To create and maintain a data bank of best practices, standards, and methodologies in field of public sector auditing;
2. To organize seminars, workshop, studies, or other activities related to the exchange of knowledge and experiences in the field of public sector auditing;
3. To undertake other activities that will promote good governance and cooperation among Members of ASEANSAs.

iv. Relation with other Similar Organizations

Members of ASEANSAs are also members of ASOSAs and also INTOSAs. Therefore, these organizations can benefit from each other. In undertaking its activities, ASEANSAs can cooperate with other INTOSAs Regional Working Groups.

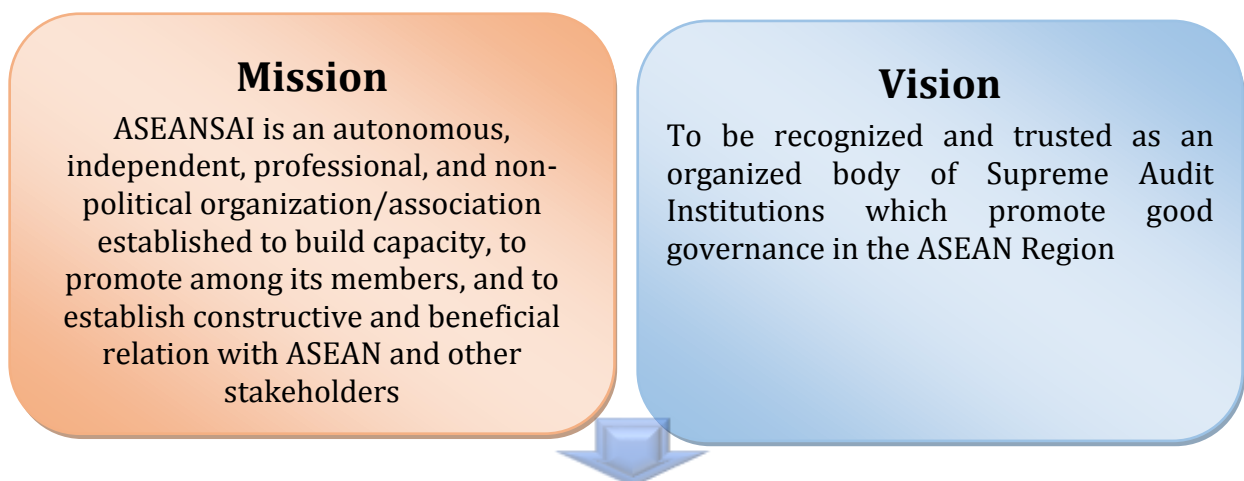
Moreover, in order to promote the role of ASEANSAs in supporting the capacity building of its members, ASEANSAs establishes cooperation with other organizations. In regional level, ASEANSAs encourages and promotes good governance within the ASEAN region. ASEANSAs is officially acknowledged as entity associated with ASEAN (The Association of South-East Asia Nations) and listed under the category of “Other Stakeholders” in Annex 2 of the ASEAN Charter.

As a new sub-regional organization under ASOSAs, ASEANSAs has an opportunity to present the ASEANSAs Profile and its achievement in ASOSAs Governing Board Meeting and ASOSAs Assembly since 2012.

In addition to that, ASEANSAs also attended some INTOSAs meetings since 2015 which were the opportunities to promote and introduce the profile, objective, and achievement of ASEANSAs. Most of all, those also leads to the INTOSAs recognition to ASEANSAs as well as recognition from other external parties.

II. The STRATEGIC PLAN 2018-2021

i. Overview of Strategic Plan 2018-2021



Core Value

Respect

Professionalism

Partnership

Strategic Goal	Strategic Objective
SG 1. To support the implementation of ISSAI and other INTOSAI good practices	SO 1.1. To promote safeguarding the independence of member-SAIs
	SO 1.2. To assist member - SAIs in developing national audit standards and guidelines aligned with ISSAIs
SG 2. To promote good performance of member SAIs	SO 2.1. To support member SAIs to utilize performance related tools and concept
	SO 2.2. To support member SAIs to progress in auditing through capacity building
SG 3. To support member SAIs to fulfil their role towards the successful achievement of the Sustainable Development Goals (SDGs)	SO 3.1. To encourage and support member SAIs to conduct SDG-related auditing
SG 4. To strengthen ASEANSAI active role within ASEAN agenda	SO 4.1. To support the ASEAN and AEC agenda
SG 5. To improve the cooperation with regional and international partners	SO 5.1. To expand cooperation with international SAI partners and stakeholders
	SO 5.2. To expand cooperation with international donors
SG 6. To strengthen organizational governance of ASEANSAI	SO 6.1. To improve the management and organization of ASEANSAI

ii. Descriptions of Strategic Goals (SGs) and Objectives (SOs)

SG 1 : To support the implementation of ISSAI and other INTOSAI good practices

The ISSAI framework is the global framework of public sector auditing precepts and auditing standards. The ISSAI states the basic prerequisites for proper functioning and professional conduct of SAI and the fundamental principles in auditing of public entities. Implementing ISSAI or other standards or guidelines aligned with ISSAI would help to strengthen SAI's professionalism.

Strategic Objective:

SO 1.1. To promote safeguarding the independence of member-SAIs

SO 1.2. To assist member - SAIs in developing national audit standards and guidelines aligned with ISSAIs

SG2: To promote good performance of member SAIs

ASEANSAI is promoting good performance of member SAIs in order to enhance Member SAIs' contribution to accountability and transparency. Besides, having good performance means member SAIs preserve their professionalism and make them trusted audit institutions.

Strategic Objective:

SO 2.1. To support member SAIs to utilize performance related tools and concepts

SO 2.2. To support member SAIs to progress in auditing through capacity building

SG 3: To support member SAIs to fulfil their role towards the successful achievement of the Sustainable Development Goals (SDGs)

The United Nations (UN) General Assembly Member States jointly committed to the 2030 Agenda for Sustainable Development. The Sustainable Development Goals (SDGs) are the centerpiece of that agenda and provide an ambitious and long-term commitment for action across a broad range of vital issues related to "people, planet and prosperity." SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation, and identify improvement opportunities across the full set of the SDGs.

Strategic Objective:

SO 3.1 To encourage and support member SAIs to conduct SDG-related auditing

SG4: To strengthen ASEANSAI active role within ASEAN agenda

ASEANSAI is designed to provide a forum in order to enhance the capacity and technical cooperation among SAI in ASEAN member countries, as well as to engage ASEAN to enhance good governance. Establishment of ASEANSAI was motivated by the common challenges faced by SAI in the ASEAN region. Hence, ASEANSAI should promote understanding and cooperation among the SAIs of ASEAN in the field of public sector auditing in order to safeguard a stable and prosperous ASEAN Community.

Strategic Objective:

SO 4.1 To support the ASEAN and AEC agenda

SG5: To improve the cooperation with regional and international partners

ASEANSAI needs to enhance the cooperation with both regional and international partners namely organization of SAI, other international organizations as well as donors. Cooperation with regional and international partners will further strengthen ASEANSAI existence

Strategic Objective:

SO 5.1 To expand cooperation with international SAI partners and stakeholders

SO 5.2 To expand cooperation with international donors

SG6: To strengthen organizational governance of ASEANSAI

ASEANSAI as emerging organization needs to continuously strengthen the management of the organization to reach good organizational governance. With good organizational governance, ASEANSAI will become a robust and strong organization.

Strategic Objective:

SO 6.1 To improve the management and organization of ASEANSAI

I. Activity Report, Lessons Learnt and Recommendations for Decision Making

i. ASEANSAI's Strategies Progress towards Strategic Plan 2018 - 2021 for the years 2018 - 2019

SG 1 : To support the implementation of ISSAI and other INTOSAI good practices	
<p>Strategic Objective 1.1</p> <p>To promote safeguarding the independence of member-SAIs</p> <p>KPI: Increased percentage of member SAIs aware of ISSAI 10</p>	<p>Conducted activities</p> <p>1. <i>Workshop on Conducting Awareness Knowledge Sharing on Good Practices about SAI Independence</i></p> <p>The implemented activities promoted on the understanding of each SAIs level of independence among ASEAN countries. The higher the independence, the more efficient and effective are the SAIs to their countries. The SAIs with higher level of independence will become models for the less independent SAIs to study the structures and the processes involved. The most important are the actions taken by less independent SAIs to strengthen and achieve certain level of independence, with some restrictions with regards to each countries regulations and legal procedures. SAIs are determined to achieve the 8 pillars stated in the ISSAI 10: Mexico Declaration, Lima Declaration and United Nations Resolution A/66/209. Host SAI which is State Audit Office of Thailand has taken a step further by inviting the panel of experts from University to review the level of independence of each SAIs.</p>
	<p>Progress towards the Strategic Objective</p> <p>There was only one activity implemented to achieve KPI. It made contribution to raise awareness for SAI members on SAI independence which is regarded as essential requirement for proper public sector auditing and prerequisite for functioning of SAI.</p>
	<p>Next steps</p> <p>The participating SAIs have demonstrated to the extent of the level of independences in their SAIs.</p>
<p>Strategic Objective 1.2</p> <p>To assist member SAIs develop national audit standards and</p>	<p>Conducted activities</p> <p>1. <i>Interim wrap up meeting</i></p> <p>Outputs were interim wrap up reports, strategies for certification, implementing the pilot audit and</p>

<p>guidelines aligned with ISSAIs</p> <p>KPI: Increased number of member SAIs with ISSAI based audit standards and/or guidelines</p>	<p>ensuring qualified facilitators involved in audit assignment as well as continued to deliver ISSAIs training. The meeting outputs are relevant to establishment of a pool of Financial Audit ISSAI Facilitators who will be further exposed and prepared to become a Course Designer and Resource Persons for ASEANSAI, IDI, ASOSAI and their respective SAIs. There were 27 LTAPII graduates, four (04) of whom were eventually recommended for involvement as mentors in the IDI-ASEANSAI Cooperative financial audit and accepted by the IDI and eighteen (18) out of 27 comprises the pool of ASEANSAI - Certified ISSAI Facilitators.</p> <p>2. Wrap up meeting for LTAPII</p> <p>It is the last meeting in the series of activities of LTAPII Phase 2. The wrap up report produced in relation to the results of the evaluation of participants, and certificates of participation and as ASEANSAI ISSAI Facilitator. A draft plan for those who were certified as facilitators was developed to support and assist ISSAI implementation in ASEANSAI by being the resource persons for ASEANSAI, ASOSAI, IDI (18 LTAPII Graduates) or involve in ASEANSAI – IDI program ISSAI-based cooperative financial audit as mentor (04 LTAPII graduates) and ASEANSAI Sustainability Program for LTAPII Financial audit (07 LTAPII Graduates). Lessons learnt and way forward covering the issues or challenges encountered throughout LTAPII were identified and sustainability of LTAPII - selected activity was initiated.</p> <p>3. Course Design and Development Workshop (CDDW) on financial audit – risk assessment, materiality and risk response</p> <p>The necessity of the conduct of CDDW came up during the LTAPII Final wrap up meeting and likewise be suggested by one of the development partners. The six (06) LTAPII graduates were able to prepare the Courseware for Financial audit – risk assessment, materiality and risk response. This courseware will be used in the training workshop to be conducted in Lao PDR in November 2018.</p> <p>4. Continue remaining activities of LTAPII – Design Meeting/ Writeshop on Financial Audit – Audit documentation, audit evidence, analytical procedures and reporting</p>
	<p>Progress towards the Strategic Objective</p> <p>Achievement of KPI is three (03) activities. LTAPII was the core activity on ISSAIs training for member SAIs to create a pool of facilitators to prepare for a number of training courses or long-term ISSAI-based financial audit programme next year.</p>

	<p>Next steps</p> <p>Conducting additional courses under the LTAPII Sustainability Programme by using ASEANSAI – Certified ISSAI Facilitators. Kinds of LTAPII-selected activities involve proposing group of ISSAI advocator, Project Manager and Facilitators for preparing the Terms of Reference on Performance Audit and Compliance Audit; Organizing Knowledge Sharing and Training, Carrying out Cooperative audit and Participating in he IDI-ASEANSAI Program</p>
<p>SG2: To promote good performance of member SAIs</p>	
<p>Strategic Objective 2.1</p> <p>To support member SAIs to utilize performance related tools and concepts</p> <p>KPI: Number of member SAIs gained comprehensive understanding of SAI PMF</p>	<p>Conducted activities</p> <p><i>1. Raise awareness of member SAIs on SAI PMF</i></p> <p>Training Committee conducted survey by issuing questionnaires regarding the Status of SAI PMF implementation in the ASEANSAI region to the different SAIs. According to the preference, all SAIs would need to strengthen the implementation of SAI PMF in their SAIs by sending participants to training workshop/ seminar. All the SAIs is interested in learning SAI PMF for assessing their performance. Even so, majority of these SAIs are still not knowledgeable or has general understanding of SAI PMF tools only.</p> <p>Progress towards the Strategic Objective</p> <p>There was only one (01) activity implemented to achieve the KPI. Base on the evaluation report on degree of SAI’s awareness on SAI PMF, the course would be properly designed to meet the demand of ASEANSAI in term of using SAI PMF in their performance.</p> <p>Next steps</p> <p>In view of results of the survey, there is a need to conduct training on SAI PMF for assessing performance to be attended by member SAIs.</p>
<p>Strategic Objective 2.2</p> <p>To support member SAIs to progress in auditing through</p>	<p>Conducted activities</p> <p><i>1. Conduct follow – up workshop on the Audit of Public Procurement (FUWAPP)</i></p> <p>The workshop discussion was exchanges of ideas in the experiences in field of audit of public</p>

<p>capacity building</p> <p>KPI: Percentage of participants involving in full range of activities and completing post – assignment to apply knowledge gained to actual context of SAI</p>	<p>procurement. The participants drawn out common list of challenges, risks and good practices which was likely applicable to SAIs, gave their suggestions on how to enhance the Manual, and provided sample public procurement audit program.</p> <p>2. Fraud audit workshop/ workshop on fraud audit investigation</p> <p>The workshop capacitated 24 SAI auditors in the conduct of fraud audit investigation. They can use the acquired knowledge in their work in their respective SAIs since they were already equipped with the necessary competencies to detect fraud, wastage and abuse in the government. Although there was challenge encountered as not all participating SAI conduct fraud audit, the meeting jointly worked to produce package of revised courseware on the Workshop on Fraud audit investigation.</p> <p>Progress towards the Strategic Objective</p> <p>Two (02) activities were implemented for topics of interest for SAI members.</p> <p>Next steps</p> <p>In 2019, the conduction of Instructor’s Design Meeting on the Audit of Public Procurement based on enhanced ASEANSI Guidelines on public procurement and compliance audit ISSAIs scheduled in 2019 after revision of the Manual by SAI Malaysia. The completion of corresponding courseware will be used for WAPP Phase 2 and audit review and wrap-up meeting to identify success stories, challenges and lessons learnt in 2019.</p>
<p>SG 3: To support member SAIs to fulfil their role towards the successful achievement of the Sustainable Development Goals (SDGs)</p>	
<p>Strategic Objective 3.1</p> <p>To encourage and support member SAIs to conduct SDG-related auditing</p> <p>KPI: Number of audit reports issued by member SAIs in line with INTOSAI guidelines on</p>	<p>Conducted activities</p> <p>1. Seminar on increasing the awareness of SDGs and other related activities</p> <p>The seminar further encourages awareness of SAI members related to SDGs program and in line with ASEANSI Strategic Plan 2018 – 2021 that is to support SAIs to fulfill their roles towards the successful achievement of SGDs. The agenda was focused on SDG 16 especially those related to corruption eradication, in line with the role of SAI that is to improve transparency, accountability and anti-corruption</p>

auditing SDGs	<p>Progress towards the Strategic Objective</p> <p>The seminar is an initial approach to conduct SDG – related auditing by increasing awareness of member SAIs especially top management on some specific goals to support the implementation of the audit related SDGs in the future.</p>
	<p>Next steps: No activity would be implemented until 2020</p>
<p>SG 4: To strengthen ASEANSAI active role within ASEAN agenda</p>	
<p>Strategic Objective 4.1</p> <p>To support ASEAN and AEC Agenda</p> <p>KPI: Number of cooperation areas/ activities agreed between ASEANSAI and ASEAN</p>	<p>Conducted activities</p> <p>1. Partnering with ASEAN</p> <p>Identifying joint cooperation with ASEAN; maintaining communication ASEAN Secretariat and initiating joint cooperation in order to promote good governance in ASEAN region.</p> <p>The result achieved comprising</p> <ul style="list-style-type: none"> (i) The Secretariat has involved in various ASEAN activities, including the meeting with associated entities of ASEAN; (ii) Communication with ASEAN Secretariat was maintained by delivering report on the ASEANSAI activities since 2014. Other form of communication also established through formal and informal communication channel; (iii) ASEAN agreed to conduct Joint Seminar in 2019
	<p>Progress towards the Strategic Objective</p> <p>By having the commitment from ASEAN Secretariat as well as AIPA to organize joint event on transparency and accountability with ASEAN and AIPA, relation and cooperation with those associations will be more strengthened. This is in line with the ASEAN Objectives “To promote active collaboration and mutual assistance on matters of common interest”</p>
	<p>Next steps</p> <p>Organizing Joint Seminar in 2019.</p>

SG 5: To improve the cooperation with regional and international partners

Strategic Objective 5.1

To expand cooperation with international SAI partner and stakeholders

KPI: Number of cooperation areas/ activities agreed between ASEANSAI and ASEAN

Conducted activities

1. ASEANSAI' participation in some ASOSAI and INTOSAI activity during 2018

(i) ASEANSAI attended the IDI Regional Workshop with INTOSAI Regions. The meeting was held annually to discuss and agree on topics of mutual interest. This coordination platform is to provide a single platform to INTOSAI organs and regional organizations for tactical and operational coordination and alignment of common efforts, exploring synergies, tracking and evaluation of progress, and knowledge sharing. All the meeting participants were requested to provide input for topics of mutual interest related to the INTOSAI issues. Therefore, by contributing at this event ASEANSAI will be able to expand its relation within INTOSAI bodies. As a result of maintaining relation with INTOSAI, ASEANSAI in cooperation with IDI rolled out a programme Cooperative Financial Audit from 2018 until 2019.

(ii) ASEANSAI also had an opportunity to present its activities progress at the ASOSAI Governing Board and ASOSAI Assembly Meeting. As agreed at the previous Governing Board Meeting, that the acknowledgement of the ECOSAI as ASOSAI' sub regional, was pending until further deliberation. The ASEANSAI still find a way to cooperate with ASOSAI, its form of activities and possible area of cooperation.

Progress towards the Strategic Objective

There were two (02) activities achieved to address the KPI's requirement. ASEANSAI's active involvement at the INTOSAI and ASOSAI meeting, will lead to the possibility for having broader cooperation with those organizationa.

Next steps

The Secretariat will keep seeking further possibility to get involve more with the INTOSAI and ASOSAI activities

Strategic Objective 5.2

To expand cooperation with

Conducted activities

1. Donor Coordination Meeting (DCM)

The meeting conducted on 3 April 2018 was attended by three committee chairs of Training, Knowledge

<p>international donors</p> <p>KPI: Number of projects funded by international donors, which achieve their expected outcomes</p>	<p>Sharing, Strategic Planning Committee and four development partners which are SNAO, GIZ, UNDP and SAI Norway. During the meeting, each committees presented their prioritized project. From the donors, SNAO reconfirmed their commitment to support the programme on LTAPII sustainability and the development of next ASEANSAI Strategic Plan.</p> <p>2. Establishing Cooperation with IDI on Cooperative Financial Audit Programme</p> <p>In June 2018, IDI and ASEANSAI started the cooperation on cooperative Financial Audit Programme. On this programme, IDI assisted ASEANSAI members in implementing audit based on ISSAI.</p> <p>5. Initiating cooperation with European Union</p> <p>Secretariat started to open communication with EU on the possibility of EU to support ASEANSAI activities in the future.</p> <hr/> <p>Progress towards the Strategic Objective</p> <p>Organizing DCM, cooperation with IDI and communication with EU shows that ASEANSAI engages with international donors. By having those activities, ASEANSAI has opportunity to expand its cooperation with other international donor in the future.</p> <hr/> <p>Next steps</p> <p>The Secretariat will be more active in establishing cooperation with international donors. In addition to that, Secretariat will also find an appropriate way to process the Assembly's approval more efficient; encourage the committees for submitting the new project which to be funded by development partners at least one year before the schedule of implementation</p>
<p>SG 6: To strengthen organizational governance of ASEANSAI</p>	
<p>Strategic Objective 6.1</p> <p>To improve the management and organization of ASEANSAI</p> <p>KPI:</p>	<p>Conducted activities</p> <p>1. Processing the website upgrading</p> <p>One of the important things for managing an organization is communicating and distributing information within the members of organization. The improvement of communication and information distribution might be provided by upgrading the website as a tools or hardware to keep the information (obtained from the result of workshop, training, knowledge sharing and other important information)</p>

<p>(i) number of Monitoring and Evaluation report and annual monitoring meeting;</p> <p>(ii) increased understanding of ASEANSAI members on the details of current progress of ASEANSAI.</p>	<p>available to all members for current and future needs. The website was improved with new functions provided.</p> <p>2. Executive Committee Meeting</p> <p>For strengthening relation and coordination among members, mid management level meeting scheduled as a buffer if there is a need to discuss and decide strategic issues before raised to the Assembly Meeting level. A need to gather between SAI Lao PDR (Chairperson), SAI Malaysia (Vice Chairperson), SAI Indonesia (Secretariat) and SAI Philippines (Chair of Training Committee) was found to discuss and formulate the strategy of coordination among the Executive Committee and ASEANSAI Committees for the implementation of ASEANSAI activities. The meeting also discussed about some activities to be conducted in 2018 and proposed activities to be supported by the development partners.</p> <p>3. SPC meeting on upgrading MES</p> <p>It was an unplanned activity as the Committee Chair and the donor (GIZ) find necessity to upgrade the MES based on the actual needs of ASEANSAI for a more applicable system. As the result of meeting, an upgraded toolbox was finalized. The respective tool was review and revised for easier application. It will support ASEANSAI's management on judgement of whether ASEANSAI implement its activities as planned and achieve the expected results. Base on the assessment, in terms of qualitative and quantitative analysis, ASEANSAI management consider adjustments, if needed, in Work Plan for coming year to enhance the efficiency of implementation.</p> <p>4. SPC meeting on designing training courseware on MES</p> <p>As the MES toolbox was upgraded at the previous SPC meeting above, it is a need to revise the Guidelines correspondingly in order to update changes made in the tools and M&E process. The Committee Chairs of Training, Strategic Planning and Secretariat cooperated to work on the existing Guidelines to simplify concepts, add more examples and good practices for user to follow. After the meeting, Guidelines for monitoring and evaluation was completed. It provided instruction on the use of toolbox and responsible sharing.</p> <p>5. Managing finances</p> <p>This is Secretariat's functional task involving planning on financial activities; recording on financial activities; monitoring on financial activities and reporting on financial activities. The planning was completed at beginning of the year, while others are still in progress. The fund management also involving fund from World Bank which was granted to ASEANSAI from October 2016 to implement the</p>
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ISSAI Implementation Project Phase II.

6. Review and improve ASEANSI Rules and Procedures

The Rules and Procedures Committee had reviewed and proposed improvements to the ASEANSI Rules and Procedures, such as providing clarity on the appropriate signatory for the financial statements and management representation letter of ASEANSI. The proposed draft of the revised Rules and Procedures had been circulated to member SAIs in December 2018 for comments. After incorporating the comments of member SAIs, the revised Rules and Procedures will then be tabled at the ASEANSI Senior Officials' Meeting (SOM) 2019 for finalisation. Following that, the revised Rules and Procedures will be tabled for the Assembly's endorsement at the ASEANSI Summit 2019.

The key changes in the revised Rules & Procedures are to (i) Provide better clarity on the Terms of Reference and areas to be included in the work plan of various committees; (ii) Include the new Chapter 6 on Monitoring and Evaluation, to align with the requirements under the ASEANSI Guideline on Monitoring and Evaluation; and (iii) Update the requirements on reporting by Committees

Progress towards the Strategic Objective

There were 06 activities to achieve KPI implemented by the Secretariat and SPC who play the key role in maintaining and promoting organizational management. Since ASEANSI establishment in 2011, management has always been a challenge. Considering ASEANSI consists of 10 member SAIs with different mandates, environment, culture and languages, a good management will assist them to work together to achieve the common goals.

Next steps

As planned, future activities will be mostly focused on (i) continuously promote cooperation mechanism among ASEANSI management; and (ii) enhance benefit of MES through training for comprehensive use of the system within SAI members.

ii. Assessment and Lessons Learnt For the Year 2018

A. What went well

Al most strategic objectives were achieved in 2018. For the past years, almost ASEANSAI's activities was concentrated on knowledge sharing and capacity building through training/workshop, while currently, the committees has directed their activities towards improving the management and organization of ASEANSAI. This is significant as ASEANSAI is growing and needs to reach good governance to become a robust and strong organization. Besides, training was still the key element during this time to help member SAIs to make progress in auditing and assist them to develop national audit standards and guidelines aligned with ISSAIs. It is expected to contribute to enhance quality, professionalism and credibility of member SAIs in the long run.

Some achievements for the year 2018 could be listed as:

- Training activities were enhanced for some areas of mutual interest like audit of public procurement, fraud audit investigation and continuation of LTAPII. As a result, the LTAPII has certified 18 ISSAI facilitators. Four of them were accepted to be mentors for IDI-ASEANSAI ISSAIs - based cooperative financial audit by IDI;
- Expanding communication and cooperation with international donors including EU, UNDP and SAI Norway to seek for their supports for some prioritized projects of ASEANSAI
- ASEANSAI website has been upgraded for more convenient accessing as a tool of knowledge management system
- MES has been upgraded and ready for comprehensive use of the system among SAI members.

B. Challenges

- Different legal and politic framework among SAI members limited their participation in joint activities;
- Consensus mechanism impedes ASEANSAI from some beneficial projects/ programs as ASEANSAI did not reach common consent;
- Difficulties in finding cooperation areas and developing standard operating procedures with stakeholders;
- Updated ASEANSAI materials and products as references for international donors to approach ASEANSAI needs to be improved;

- Involvement of Executive Committee in managing some highlighted/ prioritized projects of ASEANSAI needs to be improved;
- Restrictive and inflexible rules and regulations for ASEANSAI to follow;
- Incomprehensive monitoring and evaluation for ASEANSAI performance as KPI was unclear and key persons for such process are unstable.

iii. Recommendations for decision-making

- 1) The communication mechanism between the Secretariat and Committees in implementing Work Plans should be further improved.
- 2) Although the objective to be recognized as a sub-regional working group of ASOSAI was not stated in the SP 2018-2021, the actions to speed up the process should be taken into account because this topic shall be included in the agenda of ASOSAI Governing Board meeting 54 in 2019 in Kuwait.
- 3) The conduct of trainings on the INTOSAI Guidelines on auditing preparedness for implementation of SDGs may be added to ASEANSAI Work plan 2020-2021 as it is on progress of finalization for issuance. This activity supports for the SG3 and SO 3.
- 4) Process to establish SOP on MoU signing with stakeholders.
- 5) Enhance the commitment from high authority of member SAIs participating in joint programs / projects of ASEANSAI
- 6) Building knowledge management system containing ASEANSAI databases for use of member SAIs by upgrading website
- 7) Promote both formal and informal communication with stakeholders and international donors to maintain the connectivity and sustainability of funding for ASEANSAI's activities
- 8) Reformulating KPIs for Workplan containing variables, qualitative and quantitative analysis
- 9) Making efforts to adopt auditing related tools as within member SAIs by increasing awareness trainings on SAI PMF and considering external peer-review SAI PMF

II. ASEANSAI Activities/ Events Implemented in 2018

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
KSC	Workshop on Conducting Awareness Knowledge Sharing on Good Practices about SAI Independence	2018	15 – 17 May 2018	Resolutions on good practices and recommendations to promote SAI Independence	Good practices by “more independent SAIs” are taken as an example to promote more independence for “less independent SAI”	Nil
TC	Interim Wrap up meeting (LTAPII Phase 2)	5-7 February 2018	5-7 February 2018	- Interim wrap up report - Strategy for certification	- Interim wrap up report – Monitoring matrix on the submission and implementation of action plans by the participants - Strategy for certification- + Certification process including criteria for evaluation of performance of participants in Phase 1 and 2 of LTAPII + Timelines for submission of pilot audit reports + Agreement on the passing marks + Agreement on some identified issues	Nil

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
				- Strategy for implementing the pilot audit and ensuring postulant facilitators are involved in audit assignment and continued to deliver ISSAIs training	-Strategy for implementing the pilot audit and ensuring postulant facilitators are involved in audit assignment and continued to deliver ISSAIs training +Recommended the involvement of ASEANSAI certified ISSAI Facilitators in the IDI-ASEANSAI Cooperative Financial Audit +Recommended the involvement of the ASEANSAI – Certified ISSAI Facilitators in the SNAO – ASEANSAI Cooperation	
	Wrap up meeting for LTAPII	23 – 25 July 2018	23 – 25 July 2018	- Wrap up reports	Wrap up reports + Results off the evaluation of LTAPII Phase 2 participants + Certificates of participation/ Certificates as ASEANSAI ISSAI Facilitators -Draft Plan for the support and assistance on ISSAI	

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
					<p>Implementation</p> <ul style="list-style-type: none"> + LTAPII graduates/ISSAI Facilitators will be exposed further and prepared to become the Resource Person for ASEANSAI, IDI, ASOSAI + 4 selected LTAPII Graduates will be involved in the ASEANSAI – IDI program ISSAI-based Cooperative Financial Audit as the mentor + 7 LTAPII Graduates will be involved in the ASEANSAI Sustainability Program for the LTAPII Financial audit <p>-Lesson learnt and way forward</p> <ul style="list-style-type: none"> + Issues and challenges encountered in LTAPII Phase 1 and 2: eLearning, Pilot audit, Reporting, Facilitation skills workshop, implementation of action plan + Sustainability of LTAPII Selected activity: process group of ISSAI advocator, project manager and facilitator to prepare the ToR for CA and PA, conduct of knowledge sharing and training, conduct cooperative audit, participate in 	

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
					the IDI-ASEANSAI Program	
	Course design and development workshop (CDDW) on Financial audit – risk assessment, materiality and risk response	Not included	8-17 October 2018	Not included	Courseware on Financial audit, risk assessment, materiality and risk response	The necessity off the conduct of CDDW came up during the Final Wrap up meeting. Likewise, it was also suggested by one of the development partners to conduct CDDW
	Raise awareness of member SAI on SAI PMF (through conducting awareness workshop)	2019	16 August 2018	- Evaluation report on degree of SAI’s awareness on SAI PMF - Signed commitment of SAIs to adopt SAI PMF Not included	-Evaluation report on degree of SAI’s awareness on SAI OMF -Sign commitment of SAIs to adopt SAI PMF	
	Conduct Follow-Up Workshop on the Audit of Public Procurement	17-19 April 2019	17-19 April 2019	Documentation on the following: 1. Common and unique challenges experienced by the WAPP participants in conducting the activities contained in the Action Plan and agree on or propose appropriate resolutions. 2. Challenges encountered and lessons learned by WAPP participants in the	Documentation on the following: 1. Common list of challenges, risks and good practices that may be applicable to most (if not all) SAI participants 2. Agreements/proposed resolution and mitigation risk strategy to address the common challenges and risks 3. Agreement/proposed adoption of good practices/approaches that may be applicable to most	

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
				<p>implementation of their commitment/conduct of actual audit</p> <p>3. Innovative approaches of SAIs in the conduct of audit of public procurement.</p> <p>4. Inputs for enhancement of the AGPP</p> <p>5. Sample public procurement audit program</p>	<p>SAI participants</p> <p>4. Inputs to the enhancement of the AGPP</p> <p>5. Sample public procurement audit program</p>	
	Workshop on fraud audit investigation	27-31 August 2018	27-31 August 2018	<p>-30 capacitated SAI auditors in the conduct of fraud audit investigation</p> <p>-Package of revised courseware on the workshop of fraud audit investigation</p>	<p>-24 capacitated SAI auditors in the conduct of fraud audit investigation</p> <p>-Package of revised courseware on the workshop of fraud audit investigation</p>	
	Building awareness on SDGs-related audit issues	September 2018	None	Auditors enabled to identify SDG related audit areas through a survey	None	The Seminar on increasing the awareness of SDGs and other related activities was already conducted in Jakarta, Indonesia on 2-3 April 2018, hence, was no longer conducted by TC
SPC	SPC meeting on upgrading MES	Quater 2, 2018	20 - 22 March 2018	MES could be upgraded on the basis of SPC reviews in	-Upgraded MES toolbox	

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
				coordination with GIZ;	- Responsibility sharing	
	SPC meeting on designing training courseware on MES	Not included	10 - 13 July 2018	Not included	-Upgraded ASEANSAI Guidelines for Monitoring and Evaluation - Courseware for training workshop on MES	- Due to upgrading MES toolbox, it is essential to revise the Guidelines correspondingly in order to update changes made in the tools and M&E process - Actual need of ASEANSAI to train member SAIs for the use of MES comprehensively
	Training workshop on MES application	2018	Pending until 2019	Monitoring Report with sufficient information	Nil	Limited time for both of SPC's Chair (SAI Vietnam) to prepare materials and host SAI (Laos) to arrange 2 different meetings at the same time (November)
Secretariat	Conduct awareness campaign on SAI independence with ASEAN Inter-	End of August 2018	Pending until February 2019	-Evaluation Report on degree of AIPA/ parliament awareness on the importance of SAI independence with AIPA -Proposal for follow up action, if	Nil	Need sometimes to approach the AIPA and Secretariat consider to use the topic at the closing

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
	Parliament Assembly AIPA			applicable.		project GIZ as a highlight event
	Partnering with ASEAN -Identify joint cooperation with ASEAN -Maintain communication ASEAN Secretariat -Initiate joint cooperation in order to promote good governance in ASEAN region	2018 - 2019	2018 - 2019	1. List of possible cooperation area 2. Communication channels with ASEAN 3. Cooperation areas/ activities agreed between ASEANSAI and ASEAN	1. ASEANSAI Secretariat has involved in various ASEAN activities, including the meeting with associated entities of ASEAN. ASEANSAI Secretariat has coordinated with ASEAN Secretariat (ASEC) to discuss the possibility in organizing joint activities to promote good governance in ASEAN Region. Good governance can be achieved through the improvement of accountability and transparency for the use of public fund in the ASEAN Region. 2. Secretariat maintains communication with ASEAN Secretariat by delivering report on the ASEANSAI activities in 2017. Other form of communication also established through formal and informal communication channel. 3. So far, ASEAN Secretariat agrees in principal to have joint activity with ASEANSAI.	

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
	ASEANSAI' participation in some ASOSAI and INTOSAI activity	2018	2018	Activity report	Activity report	
	Donor Coordination Meeting	2018 - 2019	2018 - 2019	<ol style="list-style-type: none"> 1. List of possible projects (2018) 2. List of possible donors (2018) 3. Meeting report with identified areas of cooperation (2019) 4. Project proposals (2018) 5. Project Report (2019) 6. Monitoring Report (2019) 	<ol style="list-style-type: none"> 1. List of possible projects or prioritized project provided through the support from the Committees (DCM 2017 and DCM 2018) 2. List of possible donors is available based on the result of Donor Coordination Meeting (DCM) held in November 2017 in Lao PDR. As a follow up, the prospective development partners also invited to join the DCM in April 2018. 3. Minutes of Donor Coordination Meeting in April is available 4. Project proposals in the form of Term of Reference each prioritized project is ready 5. Project report will be inquired by related committees. 6. Monitoring is implemented to ensure the project conducted in timely manner and in accordance with the TOR. 	
	Processing the	2018 -	2018 - 2019	Upgraded version of website	The process to upgrade version of	

Committee	Activities	Time		Output		Explanations for discrepancies
		Planned	Actual implemented	Planned	Actual implemented	
	website upgrading	2019		with new functions provided	website with new functions provided has been started and will be launched in 2019.	
	Executive Committee Meeting	2018 - 2019	2018 - 2019	Recommendations for further improvement in ASEANSAI mechanism	Recommendations for further improvement in ASEANSAI mechanism	
	Annual Technical coordination meeting	Every March	pending	Meeting Report	Nil	Conflicting agenda
	Knowledge Management	2018	2018	ASEANSAI Database	Starting the development of ASEANSAI Database	
RPC	Review and propose improvements to the ASEANSAI Rules and Procedures (R&P)	2018	2018	Revised R&P to ensure that adequate and useful guidance could be provided to ASEANSAI members to strengthen the governance and management of ASEANSAI financial, administrative and secretariat matters	Revised R&P, which includes improvements such as providing clarity on the appropriate signatory for the financial statements and management representation letter of ASEANSAI	

