

Workshop on ISSAI Implementation Needs Assessment for Financial Audit

The State Audit Commission of Thailand (SAO Thailand) hosted the Workshop on ISSAI Implementation Needs Assessment for Financial Audit held in Bangkok, on 16-20 December 2019. This is the first support activity for the IDI- ASEANSAI ISSAI Implementation Needs Assessment in Financial Audit.

The workshop, which consolidates the LTAPII graduates as subject matter expert, aimed to train participants in conducting an ISSAI implementation needs assessment in financial audit using the updated ISSAI Compliance Assessment (iCAT).

Attended by 26 participants from 5 member SAIs and IDI, the workshop was officially opened by the President of SAO Thailand, General Chanathap Indamra.

In his speech, General Chanathap Indamra highlighted that ASEANSAI and IDI has always realized the importance of ISSAI implementation in public auditing and therefore, continuously support the capacity development and best practices for auditors by initiating IDI-ASEANSAI projects that have always contributed to successful outcomes.

The five days workshop combined various method of learning such as lecture, group activities, discussion in mapping the current audit practices and apply an up to date version of iCAT for Financial Audit.

After the workshop, the participants are requested to upload their need assessment plan at the IDI framework called Learning Management System (LMS) by end of January 2020.



SAIs CONTACTS

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Wat Pho, the temple of the Reclining Buddha

The Wat Pho or “Temple of the Reclining Buddha” is one of Bangkok’s most attractive temples. It is a much visited temple complex due to its location immediately South of the Grand Palace and the huge Reclining Buddha image it houses.

The temple that is officially named Wat Phra Chetuphon Wimonmangkhalaram is one of the six temples in Thailand that are of the highest grade of the first class Royal temples.

The temple is famous for its enormous gold plated Reclining Buddha image. The image named Phra Phuttha Saiyat was build during the reign of King Rama III in 1832 and is 46 meters long and 15 meters high.

Although the image is sometimes referred to as the lying Buddha or the sleeping Buddha, the Reclining Buddha shows the passing of the Buddha into final Nirvana after death.

The soles of the Buddha’s feet that are about 3 meters high and almost 5 meters long are inlaid with mother of pearl in 108 segments, showing in great detail the 108 lakshanas or auspicious characteristics of the Buddha.

Along the Phra Phuttha Saiyat image you will find a matching 108 bronze bowls, where people donate coins believed to bring good fortune.

In a small garden next to the housing of the Reclining Buddha you will find a

Bodhi tree that is a descendant of the Bodhi tree from Bodhgaya in India under which the Buddha reached enlightenment.

The 20 acres temple complex consists of two walled parts separated by a road. The North end closest the Grand Palace contains the main structures like the ubosot, the viharns and the Reclining Buddha. The South end contains the monks private living quarters and a school. The entrances are guarded by huge Chinese warrior statues.

Source: <https://www.renown-travel.com/>



The Uniqueness

ASEANSAI NEWSLETTER

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The 5th ASEANSAI Summit: Handover ASEANSAI Chairmanship from SAO of Lao PDR to NAD of Malaysia

National Audit Department of Malaysia hosted the 5th ASEANSAI Summit on 6 November 2019 in Kuala Lumpur, Malaysia. The main agenda of the meeting is the handover of ASEANSAI Chairmanship from State Audit Organization of Lao PDR to National Audit Department of Malaysia.

The ASEANSAI Summit which was attended by Head of SAIs, representative of ASOSAI, ASEAN Secretariat and observers from development partners was officially opened by The Honourable Dato’ Seri Dr. Wan Azizah Wan Ismail, Deputy Prime Minister of Malaysia. At the opening session, a representative of ASOSAI Chair, Deputy Auditor General of The State Audit Office of Viet Nam delivered speech, highlighted that 10 ASEANSAI members are active members of ASOSAI with the enormous achievements of each member SAI and

contributions to the development of the international accounting and auditing community.

On the meeting, Auditor General of the National Audit Department of Malaysia, Dato’ Nik Azman Nik Abdul Majid was inaugurated as the ASEANSAI Chairperson and Auditor General of Myanmar as the Vice Chairperson for the period of 2019 – 2021. The meeting also agreed the committee’s report activities 2017 – 2019 and their work plan for the period of 2020 – 2021.



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Dear Colleagues,

It is my great pleasure to provide you the fourth edition of ASEANSAI Newsletter in 2019.

In this last edition of this year, we bring you the latest activities of October to December which covers the The 5th ASEANSAI Summit, Workshop on ISSAI Implementation Needs Assessment for Financial Audit, QA Review on IDI-ASEANSAI Programme on Cooperative Financial Audit and Exposure on Raising Awareness on SAI PMF for High Level. This edition also presents contribution from SAI Vietnam on The Vietnam National Assembly to approve the bill on the amendment and supplement of articles to the 2015 Law on State Audit.

While for the uniqueness column, we post The Wat Pho or Temple of the Reclining Buddha, is one of Bangkok’s most attractive temples.

Lastly, the Secretariat is 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 Secretariat at aseansai@bpk.go.id.

Enjoy reading!

Warm Regards,

Bahtiar Arif

ASEANSAI Donor Coordination Meeting

As a series of the 5th ASEANSAI Summit, Secretariat organized ASEANSAI Donor Coordination Meeting held on 5th November 2019 in Kuala Lumpur, Malaysia. The meeting served opportunities to build networking between development partners and ASEANSAI as an organization, committees of ASEANSAI, and individual SAI members of ASEANSAI.

The meeting was officially opened by the Auditor General of Malaysia. At his speech, Dato’ Nik Azman Nik Abdul Majid expected that the development partners will assist ASEANSAI especially in the era of vast and rapid technological advancement and digital innovation by information sharing on technologies or tools that will help auditors analyze the information gathered and enable to come out with effective audit findings. Representatives of development partner from SNAO, SAI of Norway, IDI and World Bank attended the meeting. They shared their current project and their plan to support ASEANSAI in the future. By having donor coordination meeting, it is expected that the collaboration between ASEANSAI and development partners will be more improved in the future.



IDI-ASEANSAI Programme on Cooperative Financial Audit: QA Review

As a follow-up activities of the IDI-ASEANSAI ISSAI Program based on Cooperative Financial Audit, QA Review Onsite Visit was conducted in November-December 2019. Purpose of the review is to provide and independent assurance to stakeholders of the extent to which applicable financial audit ISSAI requirements have been met in the cooperative financial audit carried out by the audit team.

The review conducted by an independent and trained QA reviewer appointed by IDI. The QA review team across all eight SAIs are led by a member from Financial Audit and Accounting Sub-committee (FAAS) of INTOSAI Professional Standards Committee.

| No. | SAI | QA Reviewer |
|-----|-----------|---|
| 1. | Thailand | Ms. Cheryl Ann Rachael Wright SAI Trinidad & Tobago |
| 2. | Kamboja | |
| 3. | Filipina | Mr. Alfred Nyamalum Wambang SAI Kamerun |
| 4. | Myanmar | |
| 5. | Indonesia | Ms. Bogna Kuczynska European Court of Auditors |
| 6. | Laos | |
| 7. | Vietnam | Ms. Meresimani Katuba SAI Fiji |
| 8. | Malaysia | |

After finishing the QA review onsite visit, the QA reviewer will provide conclusions and recommendation related to implementation of applicable ISSAI require-

ments and quality control procedures defined for the cooperative audit.



The Vietnam National Assembly to approve the Bill on the Amendment and Supplement of Articles to the 2015 Law on State Audit

On 26 November 2019, the National Assembly of Viet Nam passed the bill on amendment and supplement to the 2015 Law on State Audit with 92,55% of members voted for. This newly-adopted Law when coming into effective is expected to contribute to the improvement of the effectiveness of the management and use of public finance and assets as well as the enhancement of the legal basis for stronger effectiveness of corruption prevention.

The revised Law has some important new points, namely:

One of the most important points of the Law, as being supposed, is that it provides the clearer and more specific regulations on those involved in the state audit activities which are “agencies, organizations and individuals ... relate to the management and use of public finance and assets of the audited entities”.

During the audit process, the SAV has the right to perform the inspection and collation of the contents which directly related to that under the audit at the involved agencies, organizations and individuals. This new point is strongly believed to create a sound legal basis for the SAV’s discharge of its duties.

In addition, the Law regulates that the SAV has the right to access electronic data of audited entities and individuals involved in audit activities and to the national database in support for their

information exploitation and collection while conducting the audits.

It also adds articles on anti-corruption in expectation of ensuring the uniformity and compatibility between the State Audit Law with the anti-corruption Law and other related ones. Especially, in case of any overlaps with other inspection agencies in terms of monitoring work, the SAV is empowered to chair and coordinate with the related and relevant agencies in settlement of the issues.

The Law on amendment and supplement to the 2015 Law on State Audit will go into effect from 01 July 2020.

