

## BPK RI Undertaking the 1st International Hackathon of SAIs

By carrying out the tagline of "Hack for Accountability", the Audit Board of the Republic of Indonesia (BPK RI) participated in the 1st International Hackathon of SAIs in Prague, Czech Republic on March 3-5, 2020.

The Hackathon, which was held at the Supreme Audit Office of Czech Republic, was a competition for IT experts, programmers, graphic designers and auditors amongst EUROSAI member countries which the aim is to develop the programs and applications in order to improve the effectiveness of audit processes carried out by SAIs while saving costs, to simplify auditors' work, and to reduce the administrative burden.

The 1st International Hackathon of SAIs was attended by a total of 68 participants from 23 European countries. Despite of being an observer from Asian countries, in this event BPK RI also played a role as a guest participant by presenting the prototype of the audit program called iDance (Interactive Data Analytic Center).

This application will assist auditors in classifying, analyzing data, as well as identifying transactions that contain potential fraud by giving the red flag. The data set used as a sample in the application is the data on government expenditure as well as bank transaction and money

transfer.

In following this event, the hackathon participants were divided into 11 teams. The challenge is to build the application or program within two days straight and presenting the idea and solution to the Jury. At the end of event, the panel of Jury decided and announced the winner of the hackathon. As the result, joint team from France - Estonia - Croatia with their application called WE12 was nominated as the 1st Place, the joint team from Sweden - Germany with their application called ROD4SAI was nominated as the 2nd Place, while the team from Czech Republic with their application called AuditsToGAEther was nominated as the 3rd Place.

Eventhough it is clearly that BPK RI was not a member of EUROSAI, the iDance application developed by the team is selected as one of the favourite applications published on the hackathon website and can be accessed via <https://hackathon.eurosai2020.cz/>.



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## The Uniqueness

### Jewel Changi Airport, city in a garden

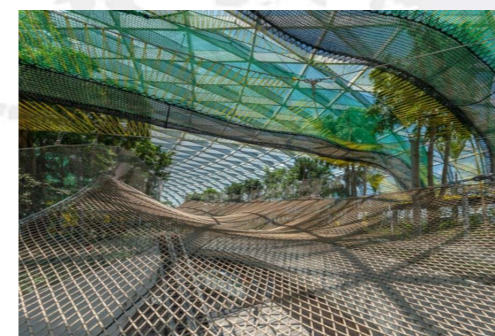
Dubbed the crown jewel of Changi Canopy Park is located at the topmost level of Jewel, featuring two gardens, a number of restaurants as well as leisure facilities. These include two mazes, Sky Nets that also include children's play facilities and discovery slides.

The design of Jewel draws inspiration from Singapore's reputation as a "city in a garden". Viewed from outside, Jewel looks like a giant gem. Its dome-shaped façade is made of steel and special glass materials that have the dual ability of transmitting light and reducing heat gain, which enables the growth of plants inside and provides sustainable cooling at the same time.

Upon entering Jewel, the first thing that greets you is its iconic 40-metre high Rain Vortex, the world's tallest indoor waterfall, inspired by frequent rains in the tropical city-state. The Rain Vortex is transformed into a light and sound show at night. Each session has a different theme.

The Forest Valley is an indoor garden spanning five storeys. It is one of Asia's largest indoor gardens occupying approximately 22,000 square meters in the heart of Jewel. The garden houses around 3,000 trees and 60,000 shrubs of 120 species that live in high-altitude tropical forests from around the world.

Source: Discover Changi and Changi Airport websites



# ASEANSAI

## NEWSLETTER

VOLUME II 2020

## Renewal MoU ASEANSai and SNAO

ASEANSai and Swedish National Audit Plan 2018 – 2021 and consider requests from ASEANSai to provide the SME's Office (SNAO) have signed renewal Memorandum of Understanding to continue its cooperation until 2022. The collaboration with SAI Sweden has begun in September 2017 and has ended in September 2019 covering the technical expert from SNAO to support the implementation of ISSAI in ASEANSai member SAIs.

The cooperation aims to improve regional cooperation, knowledge exchange and expertise, to support the development of organisational and audit capacity in implementing ISSAIs at the SAI and regional level and to support the improvement of public sector auditing within ASEAN region.

The area of cooperation has extended to broader area in order to support the implementation of ASEANSai Strategic

from ASEANSai to provide the SME's assistance for supporting the ASEANSai's project or ASEANSai's Committee activities. The coverage including support the development of the ASEANSai Strategic Plan for the period 2022- – 2025, Sustainability Programme for the ASEANSai ISSAI Facilitators (on Financial Audit) and ISSAI Implementation Programme on Performance Audit and Compliance Audit.

It is expected that this partnership and cooperation will contribute to the capacity building of member SAIs to promote the efficiency, accountability, effectiveness and transparency of public administration in the ASEAN region.



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Dear Colleagues,

It is my great pleasure to provide you the first edition of ASEANSAI Newsletter in 2020.

As we know, the current public health emergency caused by the Coronavirus disease 2019 (Covid-19) has resulted many ASEANSAI activities being postponed. We can contribute to minimize the spread of the virus by applying physical distancing. I learnt that most of ASEANSAI members have applied working from home system. I believe that our “small” contribution will help push the spread of the virus. Let us hope and pray this Covid-19 pandemic will end soon.

In this edition, we bring you the latest activities of January to March 2020 which covers the renewal MoU ASEANSAI and SNAO and contribution from SAI Thailand on the implementation of Moscow Declaration, SAI Indonesia on its participation at the 1st International Hackathon of SAIs, and also SAI Vietnam on SAV to Focus on the Audit of Public-Private Partnership (PPP) Projects.

While for the uniqueness column, we post Jewel Changi Airport, is a nature-themed entertainment and retail complex on the landside of Singapore's Changi Airport.

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](mailto:aseansai@bpk.go.id).

Stay safe and enjoy reading!

Warm Regards,

Bahtiar Arif



## ASEANSAI Activities Reports for 2019

ASEANSAI has been conducted number of productive activities in 2019: (1) to promote the accountability and transparency of public administration within ASEAN region by organizing the ASEAN-ASEANSAI-AIPA Joint Seminar on Laying the Foundation for Future Cooperation; (2) to strengthen ASEANSAI active role within ASEAN by attending annual ASEAN Forum, as well as attending various ASEAN bodies' meeting and those of associated entities; (3) to maintain communication with International Development Partners (OAGN, EU, IDI); and (4) to improve the management of organization of ASEANSAI whereby the upgraded ASEANSAI website was launched with new Knowledge Management System (KMS) called “Essentials”.

In the regional collaboration, the representatives of ASEANSAI participated at the 2019 2nd INTOSAI Regions' Coordination Platform Meeting. Also, in 2019, ASEANSAI has started the trainings on compliance audit and financial audit as the part of sustainability program of previous Long-term ASEANSAI Program on ISSAI Implementation (LTAPII).

At the 5th ASEANSAI Summit, successfully delivered the handed over of ASEANSAI Chairmanship for the period of 2019 – 2021 from The State Audit Organization of Lao PDR to Jabatan Audit Negara Malaysia.

Finally, a renewal of Memorandum of Understanding between ASEANSAI and Swedish National Audit Office (SNAO) has been signed at the end of the period to support the remaining activities of ASEANSAI Strategic Plan 2018 – 2021.

## SAV to Focus on the Audit of Public-Private Partnership (PPP) Projects

The State Audit Office of Viet Nam (SAV) organized a workshop on “PPP projects and the role of SAV” on March 3, 2020. The workshop aimed at strengthening the national financial system, maximizing the value and benefits of the PPP projects, and increasing the quality and efficiency of the audit work in this area. There were more than 200 people who are senior leaders of the National Assembly, the SAV, the local authorities, and experienced experts in the sphere of both auditing and the PPP attending the workshop.

Discussing at the workshop, people widely recognized the benefits generated from the implementation of the PPP projects, namely, reducing the burden on the state budget, creating a driving force for socio-economic development and improving the competitiveness of the national economy. While looking at the shortcomings, the experts expressed concerns about loop-hole in management of PPP projects, such as: single source selection was mainly used in selecting investors; there was a lack of competitive environment; etc.

In 3 years from 2016 to 2019, the SAV, in response to the utmost concern of the State and community, has conducted audit of 84 BOT projects in transportation. Through the audits, the SAV has provided financial recommendations of 4,684.4 billion VND, accounting for 3.4% of total amount audited. In 50 build-transfer (BT) projects audited in the same period, the SAV has recommended a settlement of 9,102 billion VND, made up 13.78% of

total amount audited.

The SAV has made contributions to reducing the losses, wastes of the public capital and improvement of the PPP-related mechanisms and policies. However, besides the positive results, the audit of PPP projects in recent years still has certain limitations affecting the audit quality.

The workshop agreed that the National Assembly needs to work on to promulgate as soon as possible a law on PPP which regulates the mandate and responsibilities of the SAV in the management cycle of the PPP projects, regulates the PPP are the audited entities under the SAV's mandate; the cooperation between the SAV with the Government Inspector and relevant agencies in monitoring PPP projects should be enhanced.

Internally, the SAV should enhance its role as a watchdog to control the losses, waste as well as the ineffectiveness of the PPP Projects; the audit scope and coverage should be expanded and more comprehensive in the form of both post and pre-audits; The SAV should also prepare various solutions to improve the quality of their audit works on the PPP projects, such as modernizing audit methods, diversifying the types and evidence gathering techniques, etc.

These steps were strongly believed to help ensure objectivity, validity of its audit findings and recommendations, then increase the effectiveness and efficiency of the audits in general and the ones of PPP projects in particular.

## SAI Thailand and Implementation of Moscow Declaration

By Pitikhun Nilthanom, SAI Thailand



In September 2019, SAI Thailand along with all INTOSAI members joined XXIII International Organization of Supreme Audit Institutions Congress (INCOSAI) held in Moscow, Russia.

From a fruitful discussion, INTOSAI members mutually agreed and endorsed a significant document titled “Moscow Declaration” which all committed to; (1) Providing independent external oversight on the achievement of nationally agreed targets including those linked to the SDGs, (2) responding effectively to opportunities brought by technological advancement and (3) enhancing the impact that SAIs make on public management accountability and transparency.

In accordance with State Audit Commission's State Audit Policy (2018-2022), our work has been focused on SDGs audit, big data analytics and Advisory Function of SAI. In additions, SAI Thailand is a member of INTOSAI Governing Board and the next Chair of ASOSAI. Hence, we have a strong commitment to collaborate within SAIs community to promote the implementation of Moscow Declaration by enhancing capacity development and knowledge sharing among SAIs in this regard.

To apply Moscow Declaration into concrete action, SAI Thailand has been implementing Moscow Declaration to practice by adding concept of such document into a project called “Strengthening Professional Auditor” under 4-year Strategic Plan and disseminating content materials, i.e. video clip and infographic to all staffs in order to promote an overview of Moscow Declaration and how auditors can contribute to the implementation.

In December 2019, SAI Thailand organized International Academic Forum for our staffs in order to raise awareness regarding Moscow Declaration. Major components of the document were discussed in the forum especially the roles of auditor of the future.

In 2020, SAI Thailand will continually organize forums which disseminate the concept of Moscow Declaration to several regional audit offices nationwide. In a meantime, we are currently preparing knowledge sharing activity with other SAIs to exchange views on this matter.

We hope that SAIs could provide audit and non-audit products relating to achieving national targets and SDGs goals, apply disruptive technology to auditing work effectively, certainly, enhance the impact of SAIs' audit report and finally, create value-added and benefits of SAIs to the citizens.