

## ASEANSAI participation at the 1st 2020 Virtual Meeting CBC IntoSAINT Project Group

ASEANSAI Secretariat attended the 1st 2020 Virtual Meeting CBC IntoSAINT Project Group held on 1 – 2 June 2020. Two SAI members of ASEANSAI namely SAI Indonesia and SAI Philippines joined the meeting on 2 June 2020 together with SAI Mexico (as host) and SAI New Zealand.

The meeting is attended by 18 participants from 9 SAIs IntoSAINT workstream members, including representatives from AFROSAI-E Secretariat, CREFIAF, CAROSAI, OLACEFS, EUROSAI, PASAI, ARABOSAI and ASEANSAI.

The main agenda of this meeting is to discuss financial statements of the 2019 INTOSAI financial allocation to the IntoSAINT workstream; perspectives about the delivery of online self-assessments of integrity; foreseen versus real progress of the tool in the regions; update of the IntoSAINT section on the CBC website and 2020 meeting of the CBC.

On this meeting, SAI Philippines reported that Integrity pledging session were held at the central and all regional offices of SAI Philippines and each employee has submitted his/her signed Integrity Pledge. The Integrity Management Program (IMP), with integrity assessment harmonized with the IntoSAINT tool, has been adopted, and was include in the Strategic Plan of SAI Philippines. SAI Indonesia explained that

80% of the working units have been assessed. A fraud risk program and IntoSAINT tool have been jointly used. Integrity pledges have been also implemented.

The participation of SAI Philippines and Indonesia at the meeting representing ASEANSAI on how IntoSAINT have been implemented at their respective SAIs.



## The Uniqueness

### Hoi An Ancient Town, a World Heritage Centre by UNESCO

Hội An is a destination that stands out as being out of the ordinary, even amongst the megacities and tourism hotspots that pervade Vietnam. Hội An has been added to the “bucket lists” of travellers from all over the world thanks to its beautiful landscape, ancient architecture and attractive lanterns at night, and traditional specialities.

This ancient city on the Central Coast of Vietnam (Quảng Nam Province) offers a rare mix of culture, cuisine, and tranquility, which make it the ideal location for a Vietnamese gateway. However, the downside to all this beauty is that visitors to the city will find that they are not the only ones with an urge to discover this UNESCO World Heritage site.

The city currently has about 120,000 in population. The historic district is one of the best-preserved examples of the SouthEast Asian trading ports from the 16th and the 17th centuries. From the buildings to the street plans, the unique blend of indigenous and foreign influences is evident in Hội An. The Japanese Bridge in the old town district in Hội An is one of the most distinctive landmarks in the area. It was built in the 16th or 17th century.

Today, the trading activity had long moved elsewhere. However, the historical heritage of the Hội An Ancient Town is strongly preserved.

Coming to Hội An, tourists also have

chances to go rowing on Thu Bồn river, passing Cửa Đại offshore to Chàm island and swallow island. Cửa Đại - Chàm island is a beautiful bathing place and resort. At weekends, there is no sound of motorbikes but footsteps of the tourists who contemplate ancient, plain and illusory beauty of inclined houses by the romantic Hoài river.

Hội An is well known for its great specialities here: Cao Lầu, Quảng Noodle, White Rose, coffee with condensed milk and many local food. The best Hội An dishes are exclusively available in this area, utilising fresh greens, herbs, fish, meat and even water from the neighbouring Trà Quế Vegetable Village, Chàm Island, Bá Lễ.

Source: Discover Hoi An Ancient websites; UNESCO website



# ASEANSAI

## NEWSLETTER

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## ASEANSAI Video Conference Meeting

The COVID-19 pandemic had affected ASEANSAI activities to be implemented in 2020. Many training activities, workshops, and sharing sessions were postponed.

SAI Indonesia as the ASEANSAI Secretariat facilitated a video conference on Friday, 12 June 2020 to gain an agreement on the adjustment of ASEANSAI activities in 2020 that had been designed by all ASEANSAI Committees. The video conference was attended by Executive Committee, Chairs of Committees, and ASEANSAI Secretariat, comprising of 26 participants from 6 Member States. It was officially opened by Tuan Haji Khalid Khan bin Abdullah Khan, the Deputy Auditor General (Performance) of SAI Malaysia representing the Chairman of the ASEANSAI.

The video conference was led by Bahtiar Arif, Secretary General of SAI Indonesia as the Head of the ASEANSAI Secretariat.

Some issues were discussed during the meeting, including the revision of the ASEANSAI 2020 calendar of activities, Subject Matter Experts for ASEANSAI programs, the implementation of the Executive Committee Meeting, legal capacity issues, the action plan of the 2022-2025 Strategic Plan, and the implementation of the virtual knowledge sharing on the ASEANSAI's response to COVID-19 and the action plan of the environment cooperative audit.

The meeting concluded the affirmation to support the success of ASEANSAI's activities. Later on, the ASEANSAI Secretariat would facilitate the coordination of all Committees and communicate with relevant stakeholders, as well as follow up the action plans of KSC and SPC that would involve IDI and SNAO.

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Dear Colleagues,

During the COVID-19 pandemic, health concern becomes the most critical one. In response to that, ASEANSAI Executive Committee along with all committees organized Video Conference to discuss the adjustment of 2020 activities. The result of the conference are featured at this edition. In addition to that, ASEANSAI Secretariat also participated at the 1<sup>st</sup> 2020 Virtual Meeting CBC IntoSAINT Project Group where we shared of the project that have been undertaken by ASEANSAI.

We also presents contribution from SAI Thailand in Responding in the Critical Time of COVID-19 and Updating the Status of IDI – ASEANSAI ISSAI Implementation Needs Assessment for Financial Audit (IINAFA).

Meanwhile, for the uniqueness column, we post Hội An an ancient city on the Central Coast of Vietnam, a World Heritage Centre by UNESCO, that explored not only the beauty of the city but also its historical value.

Lastly, we are 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 us through aseansai@bpk.go.id.

Please stay safe and enjoy reading!

Warm Regards,

Bahtiar Arif

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# Update on the Status of IDI-ASEANSAI IINAFA



Due to COVID-19 pandemic, SAIs experience several issues regarding the implementation of the IDI – ASEANSAI ISSAI Implementation Needs Assessment for Financial Audit (IINAFA), This pandemic affect the implementation of IINAFA programme as most of participating SAIs applied the work from home system.

However, it is important to prepare the action plan and scenario on how will manage the programme. Therefore, Secretariat cooperates with IDI sent a matrix of update on the status of the program to participating SAIs.

From the matrix of update on status that has been submitted by five participating SAIs (SAI Cambodia, SAI Indonesia, SAI Lao PDR, SAI Philippines and SAI Thailand), most of participating SAIs state that COVID-19 has large extent affected the progress of need assessment. Most offices are still partially open and some SAI staff still working from home.

The critical factors that influence the progress of needs assessment are as follows: limitation to access the audit files, not able to meet audit teams, and limitation to have team meetings. Furthermore, all participating SAIs has submitted a tentative timeline to be able to complete the needs assessment.

This updated status of IINAFA programme undertaken by each participating SAI will allow Secretariat and IDI designing the action plan to accomplish this programme.

An epidemic of Coronavirus 2019 affects all sectors as a whole. As a consequence, the government has launched several measures to alleviate the suffering of the citizen from the Covid-19 crisis by numerous spending via several remedial packages.

Interestingly, Covid-19 reshapes landscape for SAIs around the globe. It is a challenging time for our SAIs community to remain relevant, respond to the needs of stakeholders, and add value to the lives of citizens.

As one of a pillar of integrity, SAI Thailand has a strong willingness to play an active role as an advisory function to ensure public resources could be utilized to fight against Covid-19 legally and effectively.

### Advisory role during crisis time

During the crisis time, SAI Thailand has focused on advisory function. Mr. Prajuck Boonyoung, the Auditor-General, announced to the public at National Health Security Office (NHSO) on April 20, 2020, that SAI Thailand will play an active advisory role to ensure that public resources could be utilized to fight against Covid-19 legally and effectively. SAI Thailand also aims to provide constructive recommendations for the effectiveness of the budget and to monitor whether the outbreak can be well controlled as planned.

Further, the Auditor-General of Thailand mentioned that any audit entities have

# SAI Thailand and Responding in the Critical Time of COVID-19

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AG Prajuck B. announced to the public that SAI Thailand would play an active advisory role to ensure that public resources will be utilized to fight against Covid-19 legally and effectively.

doubts about budget spending also lack confidence in any procedure; they can ask for advice from SAI Thailand.

### Establishing Ad hoc Working Group for auditing Covid-19

On May 31, 2020, there were three Decrees on Covid-19 rehabilitation authorized government to borrow 1 trillion THB to restore economic security has approved by Parliament. Concurrently, the Auditor-General officially formed the Ad hoc Working Group to conduct the audit about Covid-19 preparations to ensure the efficiency and effectiveness of the resources allocated.

### The Remote audit and leveraging the new technology

Presently, SAI Thailand employs new technology to carry out a remote audit. For example, as an External Auditor of The Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO), an interna-

tional organization based in Vienna, Austria. Due to the travel limitation during Covid-19, the auditors could not perform their duties at the audit entities' office. Therefore, the audit work was remotely from Thailand. Continually, the remote audit could support the international community during this challenging time.

### Communicating with SAI Thailand staffs

During the Covid-19 period, SAI Thailand staff applied the teleworking policy. The Auditor-General announced to use for Work From Home Policy (WFHP) for three months to mitigate the risks to get infected or spread the infection. In June 2020, only 50% of staff were allowed to work at the office. Using an online platform, e.g., virtual meetings, cloud storage is being used by staff.

Launching sanitary and safety measures is another necessary preventive measures. Several proposals have been launch, including physical distancing in risk areas, spacing, and reduce using of elevators, providing alcohol-based hand sanitizer throughout the building. The main reason is to protect the SAI Thailand's staff.

However, to enhance mutual understanding of how we should work, SAI Thailand distributed updated content, particularly audit approach under new normal rea via podcast and infographic on the role of SAIs during COVID-19 to ensure our auditors will work in this circumstance confi-

dently and effectively.

### The Way Forward: Following Moscow Declaration 2019

Under Moscow Declaration 2019, SAIs can enhance the value of public auditing by extending the provision of audit-based advice on important and strategic issues of Parliament, government, and public administration. Meanwhile, SAIs could respond effectively to opportunities brought by technological advancement.

During the crisis, SAI Thailand embraces global challenges as a room for improvement. SAI Thailand views Covid-19 and digital revolution as the opportunities by continually apply the Moscow Declaration 2019 and creating a New Normal in auditing to stay relevant and impactful.

Presently, continually carry out the remote audit as well as using the eLearning platform for professional capacity development instead of face to face training. Focusing on the auditors of the future's skills, e.g., digital and soft skills, to ensure our auditors will work effectively during this challenging time.

As INTOSAI Governing Board 2019-2025 and the Next Chair of ASOSAI 2021-2024, SAI Thailand has a strong passion for cooperating closely with other SAIs to share best practices on how to add utmost value and benefit to the public in the current and post-Covid19 situation.