

# SAI Indonesia Holds International Seminar on Audit of COVID-19 Response

To gain comprehensive knowledge and understanding on auditing standards in a time of crisis as well as other SAI's experiences in COVID-19 audit, the Audit Board of the Republic of Indonesia (BPK) organized a virtual international seminar on Auditing COVID-19 Response on Thursday, October 1, 2020. Attended by more than 750 participants from BPK and the ASEAN Supreme Audit Institutions (ASEANSAI) community, the seminar was opened by BPK Vice Chairman and presented speakers from the Australian National Audit Office (ANAO), Office of the Comptroller and Auditor General of India (CAG), Office of the Auditor-General of South Africa (AGSA), INTOSAI Development Initiative (IDI), and the Supreme Audit Office of Poland (NIK).

In his opening remarks, BPK Vice Chairman Agus Joko Pramono expressed deep concerns for the pandemic and emphasized that SAI's continue to have an important role in ensuring transparency and accountability, even in this such time of crisis.

Representing the ANAO, Jane Meade (Group Executive Director of Professional Services and Relationships Group) stated that the COVID-19 pandemic has affected the performance of the Australian Government as well as the ANAO. "In this period, remote auditing and IT systems are

vital in minimizing the risk of being exposed to COVID-19," she said. Additionally, Rahul Tejani (Executive Director of Assurance Audit Services Group) mentioned challenges faced when conducting audits, especially when the government has its focus on delivering emergency response measures. He also emphasized that while audit on handling the impacts of COVID-19 is important, ensuring auditors' safety should be the main consideration.

The virtual seminar was a great success. We truly appreciate all the support we received from SAI Australia, SAI India, SAI South Africa, SAI Poland, and the IDI, as well as fellow ASEANSAI members for joining.



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## Ta Prohm Temple

Built similar in style to the Bayon during the late twelfth century, this was originally a Mahayana Buddhist monastery and university. Ta Prohm was originally named "Rajavihara" which means "Monastery of the King". Different aspects are decided to important figures in the King's life such as his mother, guru and elder brother. As such this temple forms a complementary pair with the temple monastery of Preah Khan which was modeled on the King's father.

Ta Prohm Temple is a very popular part in a typical Angkor tour. It's the only major stop that wasn't fully reclaimed from the jungle. Many of the walls and structures have been smothered by huge silk-cotton trees and strangler figs, which grow over, around, and through the ancient stone blocks. These trees both hold the ruins together and cause them to collapse.

The dramatic tree roots covering large parts of the buildings make it a popular place among photographers. Naturally, this means that it can sometimes be as crowded as Angkor Wat and Bayon.

Ta Prohm Temple was a monastery – one of King Jayavarman VII's 1st major temple projects from the 12th to 13th century, which was dedicated to his mother. It is estimated that this vast, 600-room structure and the surrounding area once had a population of over 70,000 people. The temple was home to high priests, monks, assistants, dancers and labourers. It controlled a great wealth of

jewels and gold, as well as an estimated 3,000 nearby villages.

The temple contains a maze of courtyards and galleries, and it is well worth spending some time to explore its many dark corridors. Some walls and doorways of the ancient buildings have been left overgrown and gripped by huge trees and other foliage. Flocks of parrots in the trees add to the atmosphere and give you the feeling of discovering a temple lost in the jungle. With this image in mind, it's not hard to imagine what the French naturalist Henri Mouhot must have felt when he 'discovered' the temple in 1860.

Source: [www.tourismcambodia.org](http://www.tourismcambodia.org)



## The Uniqueness

# ASEANSAI NEWSLETTER

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## Kick-off Meeting for the Cooperative Environmental Audit on Water Resources Management in the Mekong River Basin

On December 22nd, 2020, the State Audit Office of Vietnam (SAV) hosted the online kick-off meeting for the cooperative environmental audit on water resources management in the Mekong River Basin, in line with SDGs implementation which would be prepared and conducted during 2020 – 2021. The meeting welcomed the Heads of the three participating SAI's, Myanmar, Thailand and Viet Nam, the Canadian Audit and Accountability Foundation (CAAF), the World Bank (WB), SAI Malaysia as the ASEANSAI Chair, SAI Indonesia as the ASEANSAI Secretary General, and representative from SAI China as the ASOSAI Secretary General. The meeting was designed to provide opportunity for the Heads of the 3 participating SAI's to officially affirm their resolution to realise their cojoint effort.

The audit is a part of the ASOSAI programme toward realisation of the

Hanoi Declaration which was adopted at the 14th ASOSAI Assembly in 2018. The participating SAI's have agreed on the ToR of the cooperative audit. Accordingly, the audit shall be carried out in the form of a parallel performance audit; the objectives of the audit are to (i) Raise the level of awareness of related countries and international community on the management, exploitation and effective use of water resources in Mekong River Basin; and (ii) Recommend for effective solutions for the sustainable development of environment and lives of nations around the Mekong River Basin.

After the kick-off session, the training providers and the SAI of Viet Nam, as the Lead SAI of audit, attended the technical meeting to discuss in detail the training programs and plans for the audit teams under the framework of the cooperative audit.

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Dear Colleagues,

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

In this fourth edition, we bring you the latest activities of October to December 2020 which covers Kick-off Meeting for the Cooperative Environmental Audit on Water Resources Management in the Mekong River Basin, Video Conference Meeting ASEANSAI SPC and SNAO, and 4<sup>th</sup> Forum of Entities Associated with ASEAN.

We also present contribution from SAI Myanmar who organized a Donor Coordination Virtual Meeting and from SAI Indonesia exposing their International Seminar on Audit of COVID-19 Response.

While for the uniqueness column, we post Ta Prohm Temple, Temple Ruins and Tomb Raider Filming Location in Angkor, Cambodia.

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).

Please stay safe and enjoy reading!

Warm Regards,

Bahtiar Arif



## 4<sup>th</sup> Forum of Entities Associated with ASEAN

ASEAN Secretariat hosted the 4th Forum of Entities Associated with ASEAN on 20 October 2020 via video conferencing system. This annual forum provides a platform for the ASEAN accredited Entities to bolster further cooperation with ASEAN Secretariat, ASEAN sectoral bodies and ASEAN related centres, and among themselves.

Over 150 participants representing ASEAN parliamentarians, judiciaries, youth, civil societies, women and business and professional associations attended this year's forum which took place online due to the COVID-19 pandemic. Meanwhile, representatives from ASEANSAI are SAI Malaysia as the Chairperson of ASEANSAI and SAI Indonesia as Secretariat.

This annual forum was officially opened by Secretary-General of ASEAN, Dato Lim Jock Hoi. In his welcome remarks, Secretary-General of ASEAN encouraged the entities to explore collaboration with one another as it would assist the early realisation of the ASEAN Community Vision 2025.

The Forum kicked off with an overview of the impact of the COVID19 pandemic in ASEAN and ASEAN's responses to date, in particular, how ASEAN Member States are working closely together for a post-pandemic recovery framework. The participants, among others, were introduced to the current mid-term review exercises conducted under the ASEAN Community Blueprints. This was followed by breakout sessions where participants shared their on-the-ground views on the progress of ASEAN Vision 2025 and possible areas for improvement. As COVID-19 continues to hit the region and worldwide, the ASEAN Entities acknowledged that the journey to recovery requires closer cooperation between various partners and stakeholders.

Lastly, Deputy Secretary-General of ASEAN for Community and Corporate Affairs, Michael Tene concluded the forum calling upon ASEAN and its entities to work closer together in achieving ASEAN Vision 2025.

## Video Conference Meeting ASEANSAI SPC and SNAO

On 19 October 2020, ASEANSAI Secretariat organized a video conference meeting between ASEANSAI Strategic Planning Committee (SPC) and Swedish National Audit Office (SNAO). The meeting aimed to discuss SNAO's commitment to provide SPC with the technical support regarding SPC's activities, especially the development of ASEANSAI Strategic Plan 2022-2025.

This meeting was attended by 9 participants the representative of SAI Vietnam (SAV) as the Chair of SPC, SAI Indonesia as Secretariat and SNAO.

According to the result of ASEANSAI 5th Summit and referring to the renewal of MoU between ASEANSAI and SNAO, SNAO is committed to providing technical support to the SPC for the preparation of Strategic Planning (SP) as the current SP will end in 2021. Therefore, SNAO will assign an expert to comment on draft documents and participate in several relevant meetings.

During this meeting, Ms. Nguyen Thi Be Ngoc, Deputy Head of Multilateral Division of SAV mentioned that SPC expects SNAO experts to comment on draft documents, especially the Action Plan to develop SP, the second document is the Needs Assessment Survey Questionnaire, the third is a draft of strategic goals and objectives, and then the draft SP.

Lastly, Ms. Selvia Vivi Devianti, Director of Public Relation and International Cooperation of SAI Indonesia emphasized that ASEANSAI, especially SPC, hopes that SNAO will help not only how to design a new SP for 2022-2025, but also include providing insights on ASEANSAI SP 2018-2021 for evaluation.



## SAI Myanmar Holds Donor Coordination Virtual Meeting

With the assistance of the consultant from the Office of the Auditor General of Norway (OAGN), the Office of the Auditor General of the Union, Myanmar (OAGM) hosted the Donor Coordination Virtual Meeting on 27th October 2020 and it was attended by the representatives of the development partners from the Asian Development Bank (ADB), the European Union (EU), the OAGN, the World Bank, the German Agency for International Cooperation (GIZ), and the INTOSAI Development Initiative (IDI).

The meeting aimed to share information about the current and future activities of collaboration between the OAGM and development partners to conduct activities effectively and avoid overlaps.

During the meeting, the Auditor General of OAGM expressed his appreciation to the development partners for providing technical and financial assistance to the OAGM to enhance capacity for high quality audit work. After that, representatives from each donor organization shared their current support and their plans to support the OAGM in the future.

ADB provides OAGM with Financial Audit Manual and Guideline based on ISSAI. They expressed their willingness to support OAGM in the audit of ADB funded projects, in outsourcing audit, online training on ISSAI and financial audit.

The EU is assisting OAGM to conduct IS-SAI-based pilot financial audits, providing training based on the Financial Audit

Practical Guide, IPSAS and IFRS online training. They are committed to continuing to provide support in the areas of legal framework and financial audit.

The World Bank has supported OAGM through the Modernization of Public Finance Management Project (MPFMp), including mini data centers, IT Strategy and various IT infrastructure, and IPSAS transition efforts. They will also support audits related to COVID-19 and support will be extended to the Phase II Project.

GIZ has implemented the Banking and Financial Sector Development (BFSD) project, and supported the Banking Sector Financial Reporting Standards Implementation Committee (BFRIC) in which OAGM takes part. Support will continue within BFRIC.

IDI supports OAGM through SPMR initiatives including SAI PMF. OAGM participated in the IDI-supported Performance Audit on SDGs Implementation in collaboration with the ASOSAI region. OAGM will continue to participate in future IDI programs and activities.

