



ASEANSAI KNOWLEDGE SHARING COMMITTEE

TERMS OF REFERENCE

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1. Background

The ASEANSAI (ASEAN Supreme Audit Institutions) which comprises of 10 ASEAN countries was duly formed on November 16, 2011 in Bali, Indonesia. It is an autonomous, independent and non-political professional organisation. Seven (7) SAIs were appointed as Knowledge Sharing Committee Members and Jabatan Audit Negara Malaysia was appointed as the Chair of KSC.

2. Mandate

ASEANSAI Knowledge Sharing Committee (KSC) is established from the Article 10 of ASEANSAI Establishment Agreement and given the mandate to encourage ASEANSAI cooperation, collaboration and continuous improvement through capacity building, knowledge sharing, experiences and lessons learnt in public sector auditing among ASEANSAI members.

3. Objectives

- (i) To develop and implement knowledge sharing programmes amongst ASEANSAI member countries through exchange of ideas, experiences and best practices in the field of public sector auditing; and
- (ii) To assist and support Asian Supreme Audit Institutions (ASOSAI) and International Supreme Audit Institutions (INTOSAI) and other organisations in knowledge sharing and research development collaboration.

4. Membership

ASEANSAI KSC was formed concurrently with the Strategic Planning Committee, Training Committee and Rules and Procedures Committee during the 1st ASEANSAI General Assembly on November 16, 2011 in Bali, Indonesia. The KSC members are as follows:

No.	Supreme Audit Institutions (SAIs)	Role
1.	Jabatan Audit Negara Malaysia	Chair
2.	Jabatan Audit Negara Brunei Darussalam	Member
3.	National Audit Authority of Kingdom of Cambodia	Member
4.	The State Audit Organization of Lao P.D.R	Member
5.	Office of the Auditor General of the Union of Myanmar	Member
6.	Commission on Audit of the Republic of the Philippines	Member
7.	State Audit Office of the Kingdom of Thailand	Member
8.	State Audit of Vietnam (November 2013)	Member
9.	Badan Pemeriksa Keuangan Indonesia (November 2021)	Member

5. KSC Project

In order to accomplish the KSC objectives, the following activities shall be performed:

- (i) Develop and administer needs and skills assessment survey, analyse survey result of areas of mutual interest;
- (ii) Conduct focus group discussion, workshop and study visits or any activities deemed to be under knowledge sharing;
- (iii) Implement parallel audits and/or research on topics that require technical expertise within the mandate of the respective SAIs;
- (iv) Share audit guidelines through ASEANSI portal and other media of communication; and
- (v) Any other activities suggested and agreed by KSC Members.

6. Work Plan

The KSC Work Plan shall be prepared for a period of 2 years and shall include projects / activities that contribute towards achieving the goals and objectives of the ASEANSI Strategic Plan. The KSC Work Plan shall include, but not limited to, the following:

- (i) Strategic Goals
- (ii) Strategic Objectives
- (iii) Title of Projects
- (iv) Key Performance Indicators
- (v) Name of Activities
- (vi) Timeline
- (vii) Budget
- (viii) Expected Outputs
- (ix) Expected Outcomes

7. Expected Outputs and Outcomes

7.1 Expected Outputs are:

- Knowledge Sharing Activities & Financial Report
- Parallel Audits Reports
- Research Projects Reports
- Guidelines and Manuals
- Any other output agreed by KSC Members

7.2 Expected Outcomes are:

- Promotion of SAIs cooperation, collaboration and continuous improvement through knowledge sharing, best practice studies as well as research on issues of mutual interest and concern;

- Information sharing network aiming at enhancing the commitment of ASEANSAI members, offering mutual services and bridging possible gaps between management knowledge and information needs amongst SAIs;
- Dissemination of KSC products - guidelines, manuals, survey, studies and databases;
- Strengthening communication among ASEANSAI members by facilitating free flow of information, ideas, experience and knowledge;
- Promotion of partnerships with other external organisations and academic/research institutions, including professional associations; and
- Any other outcomes agreed by KSC members.

8. KSC Biennial Meeting

- 8.1 The KSC shall meet at least once in two (2) years or biennially by rotation among the members, either through face-to-face or by online. In addition, the Chair of KSC or representatives shall participate in the joint meeting of the other three (3) committees i.e. Strategic Planning Committee, Rules and Procedures Committee and Training Committee as specified by ASEANSAI Secretariat.
- 8.2 In the event where the KSC Biennial Meeting is hosted by a member SAI, the host should be responsible for administration and Chair of KSC shall be responsible for the content and proceeding of the meeting. The draft minutes of meeting will be circulated for members' comments. Feedbacks/comments shall be submitted for the Chair of KSC approval within 14 working days from the date of the draft minutes was circulated to the respective members. The minutes will then be submitted to the ASEANSAI Secretariat.

9. Decision Making

Any resolutions and/or decisions of the meeting shall be made by consensus. The areas for decision making include, *inter alia*, the outputs of the Committee (e.g. reports, papers and proposals) for submission to the ASEANSAI Assembly. Where consensus cannot be achieved, the decisions of the Committee may be carried out by a simple majority of the total membership of the Committee. Each member of KSC is entitled to one (1) vote.

10. Reporting

Members of KSC shall report annually to the Chair of KSC on their respective projects. The Chair of KSC is responsible in sending annual reports to the Executive Committee and to carry out final reporting to the Assembly on the Committee's overall activities and status of the ongoing projects.

11. Funding

The KSC activities shall be funded either by the fund from ASEANSAI and/or donor organisations and/or respective SAI member countries.

All costs related to the participation in meetings such as travel and accommodation expenses which are not offered by the host SAI or any other party shall be borne by the participating SAIs. Other costs related to the meetings such as costs for venue and meals shall be borne by the host SAI.

12. Roles and Responsibilities

12.1. The Chair of KSC

The Chair of KSC is responsible for the overall performance of KSC activities including:

- Coordinating and facilitating the knowledge sharing activities (programmes' design, implementation, monitoring and reporting) through mails, phone or emails or other forms of communications;
- Supporting capacity building initiatives;
- Communicating and coordinating with members of the Knowledge Sharing Committee, other ASEANSI Committees, ASOSAI, INTOSAI and other knowledge sharing bodies or organisations;
- Maintaining of knowledge sharing portal in the ASEANSI website which include publication of auditing guidelines and other guidance materials as well as related reports and news;
- Convening the biennial KSC meeting;
- Developing the ASEANSI KSC Work Plan and monitoring the implementation of the Work Plan;
- Supporting the development of projects by providing relevant materials as well as reviewing and commenting on the documents if necessary;
- Presenting the KSC Reports and Work Plan at the biennial ASEANSI Summit; and
- Preparing the progress report/financial report for submission to ASEANSI Secretariat and if needed by other Committees such as to the Strategic Planning Committee.

12.2. KSC Committee Members

Other KSC Committee members are to assist the Chair of KSC in:

- Identification and selection of appropriate knowledge sharing programme;
- Implementation of the programme and analysis;
- Development of knowledge management system;
- Linkages of programme activities among KSC members, ASEANSI and appropriate organisation (ASOSAI, INTOSAI or other organisations); and
- Communication on knowledge sharing activities and results through mails, phone or emails.

12.3. Knowledge Sharing Experts

KSC Members (SAIs) as Knowledge Sharing Experts (KSE) will act as Project Leaders and appointed based on rotational basis and mutual agreement as stipulated in the KSC Work Plan:

- Prepare a project document or terms of reference (objectives, methodology, work plan, deliverables and reporting) for approval by the Chair of KSC/ASEANSAI Summit;
- Develop programme design when necessary;
- Execute the project by assigning roles and organising workload among members;
- Undertake necessary research and solicit information from the relevant SAIs;
- Prepare the project annual report to be submitted to the Chair of KSC; and
- Ensure the monitoring and evaluation mechanism in SAIs are properly in place.

12.4. Knowledge Sharing Coordinators

- A focal person appointed by each KSC Members will act as the coordinator of the activities planned in KSC Work Plan.
- The person can be appointed amongst the International Relations Unit / Branch / Division / Department of the respective SAIs or any other officers nominated by SAIs KSC members.
- Responsible for submission of activities and budget reports required by Chair of KSC.
- Responsible to coordinate all reports by their respective SAIs to Chair of KSC.

13. Working Language

The official working language of ASEANSAI KSC shall be English. Any KSC Members who prefer to use their native tongue or other language verbally and/or in writing shall provide their own translators and/or English translated documents.

[By Chair of KSC: 15 March 2021]