

# ASEANSAI RULES AND PROCEDURES

## Preamble

Pursuant to Article 7 of the ASEANSAI Agreement, the ASEANSAI Rules and Procedures were adopted on 6 November 2013 by the ASEANSAI Assembly. Following the “Protocol Amending the Agreement on the Establishment of the ASEAN Supreme Audit Institutions”, the ASEANSAI Rules and Procedures were amended and approved by the ASEANSAI Assembly for adoption by ASEANSAI with effect from 6 November 2017.

The ASEANSAI Rules and Procedures are developed within the context of the ASEANSAI Agreement. Where relevant and appropriate, certain provisions in the Agreement have been incorporated into the ASEANSAI Rules and Procedures. In the event of a conflict between a provision in the ASEANSAI Agreement and this set of Rules and Procedures, the former shall prevail.

The following provisions in the ASEANSAI Agreement provide the context to the ASEANSAI Rules and Procedures.

Article 1: The ASEANSAI is a professional organisation which is autonomous, independent and non-political.

Article 2: The objectives of the ASEANSAI are:

- (i) To build capacity and promote cooperation and understanding among the Members of ASEANSAI through the exchange and sharing of knowledge and experiences in the field of public sector auditing so as to strengthen the audit institutions;
- (ii) To provide a conducive environment and facilities to promote research, training and continuous education among the Members of ASEANSAI through the sharing of best practices and exchange of lessons learned; and
- (iii) To serve as a center of information and as an ASEANSAI link with other international organisations and institutions in the field of public sector auditing.

Article 3: The functions of the ASEANSAI shall include the following:

- (i) To create and maintain a data bank of best practices, standards, and methodologies in the field of public sector auditing;
- (ii) To organise seminars, workshops, studies, or other activities related to the exchange of knowledge and experiences in the field of public sector auditing; and
- (iii) To undertake other activities that will promote good governance and cooperation among Members of ASEANSAI.

Any specific activity to be undertaken by the Members of ASEANSAI pursuant to Article 3 of the ASEANSAI Agreement shall only proceed upon agreement by the Members of ASEANSAI concerned of the terms and conditions applicable to such cooperation.

## **Chapter 1: The Assembly**

### **Section 1: Decision-Making**

- 1.1.1 The Assembly is the highest decision-making body within the structure of ASEANSAI.
- 1.1.2 The Assembly shall be the policy-making body of ASEANSAI.
- 1.1.3 The Assembly shall be headed by a Chairman who shall be assisted by a Vice Chairman.
- 1.1.4 Decisions by the Assembly on any subject shall be made by consensus of all Members of ASEANSAI, via meetings or circulation. Matters on which consensus cannot be reached shall be dropped.
- 1.1.5 For the purpose of seeking a decision or comments from the Assembly, a proposal paper stating the objective(s), requirement(s) and expected outcome(s), including any supporting material(s), shall be submitted to the Assembly at least two (2) months ahead of the date where the decision is required.

### **Section 2: Functions**

- 1.2.1 The Assembly shall have the following functions:
  - (i) To formulate and decide policies which the Assembly considers necessary to achieve the objectives of ASEANSAI;
  - (ii) To approve initiatives and programmes of activities for ASEANSAI;
  - (iii) To set up Committees whenever necessary;
  - (iv) To monitor the progress of the work of Committees (including the Executive Committee) and the Secretariat;
  - (v) To approve the final deliverables (as stated in the TORs) of the Committees (including the Executive Committee) and the Secretariat;
  - (vi) To approve the rules and procedures of ASEANSAI;
  - (vii) To approve the budget of ASEANSAI;
  - (viii) To formulate its own rules for the conduct of Assembly meetings;
  - (ix) To approve the auditor for the purposes of Article 15, Paragraph 4 of the ASEANSAI Agreement;
  - (x) To approve a list of external organisations from which ASEANSAI could accept invitations to events; and
  - (xi) To consider and approve the invitation of Observers and Guests to ASEANSAI events.
- 1.2.2 The Assembly shall also take on any other functions as decided by the Assembly.

### **Section 3: Membership**

- 1.3.1 The ASEANSAI membership shall comprise the Supreme Audit Institutions (SAIs) of ASEAN Member States who shall be represented by the Heads of the SAIs or representatives duly authorised by them.

1.3.2 The Members of ASEANSAI are as follows:

- (i) The Jabatan Audit Brunei Darussalam;
- (ii) The National Audit Authority of the Kingdom of Cambodia;
- (iii) The Audit Board of the Republic of Indonesia;
- (iv) The State Audit Organization of Lao People's Democratic Republic;
- (v) The Jabatan Audit Negara Malaysia;
- (vi) The Office of the Auditor General of the Union, the Republic of the Union of Myanmar;
- (vii) The Commission on Audit of the Republic of the Philippines;
- (viii) The Auditor-General's Office of Singapore;
- (ix) The State Audit Office of the Kingdom of Thailand; and
- (x) The State Audit Office of the Socialist Republic of Vietnam.

1.3.3 Where a country is admitted into ASEAN as a new Member State, the Chairman of ASEANSAI shall send a letter to invite the SAI of that Member State to join as a Member of ASEANSAI.

1.3.4 Any Member of ASEANSAI may withdraw from ASEANSAI at any time by written notification given to the Executive Committee, who shall immediately inform the other Members of such notification. The termination of membership shall take effect on the date stated in the notification sent to the Executive Committee. In the event that the date of withdrawal is not stated in the notification, the withdrawal of the Member of ASEANSAI shall take effect three (3) months after the date of receipt of the notification by the Executive Committee. The Secretariat shall proceed to inform relevant parties, including external organisations or donors of the withdrawal of the Member of ASEANSAI, after the Executive Committee had informed the other Members.

## **Chapter 2: Chairman and Vice Chairman of ASEANSAI**

- 2.1 The appointment of the Chairman and Vice Chairman shall be rotated in alphabetical order of country name unless decided otherwise by the Assembly.
- 2.2 The term of office of the Chairman and Vice Chairman shall be for two years.
- 2.3 The Vice Chairman shall be the next Chairman.
- 2.4 The Chairman of the Assembly shall also be known as the Chairman of ASEANSAI.
- 2.5 When ASEANSAI is invited to be represented at an event of an external organisation which is approved by the Assembly, the Head of the SAI which is the Chairman of ASEANSAI shall represent ASEANSAI in attending the event. If the Chairman is unable to attend the event, the Head of the SAI which is the Vice Chairman of ASEANSAI shall represent ASEANSAI. Chairman/ Vice Chairman of ASEANSAI may be assisted by Secretariat in attending the event.
- 2.6 For invitations to events from external organisations which are not in the list approved by the Assembly [see paragraph 1.2.1(x)], the Chairman of ASEANSAI shall seek the approval of the Assembly for himself or the Vice Chairman (if the Chairman is unable to attend the event) and the Secretariat (where necessary to assist), to represent ASEANSAI in attending the event.

## **Chapter 3: The Executive Committee**

### **Section 1: Composition of Committee**

- 3.1.1 The Executive Committee shall comprise the Chairman and the Vice Chairman of ASEANSAI.

### **Section 2: Functions**

- 3.2.1 The Executive Committee shall have the following functions:
- (i) To recommend policies to the Assembly;
  - (ii) To develop and adopt measures towards the effective implementation of the policies set by the Assembly. Such measures shall be approved by the Assembly; and
  - (iii) To monitor the progress of the implementation of the work plans of the ASEANSAI Committees.
- 3.2.2 In performing its functions, the Executive Committee shall be assisted by a Secretariat (the ASEANSAI Secretariat).

### **Section 3: Terms of Reference and Work Plan**

- 3.3.1 The Chairman of ASEANSAI is responsible for drafting the Terms of Reference where required and the Work Plan of the Executive Committee. The Work Plan shall be aligned with the ASEANSAI Strategic Plan which determines the strategic direction, goals, and objectives of ASEANSAI and how to achieve its vision and mission. Once the Chairman and Vice Chairman of ASEANSAI agree to the Terms of Reference and/or the Work Plan, these shall be submitted to the Assembly for approval.
- 3.3.2 The Terms of Reference of the Executive Committee shall include, but not limited to, the following:
- (i) Mandates;
  - (ii) Objectives;
  - (iii) Deliverables;
  - (iv) Development of the Work Plan; and
  - (v) Duties of the Chairman and Vice Chairman of ASEANSAI.
- 3.3.3 Any amendments made to the Terms of Reference shall be approved by the Assembly.
- 3.3.4 The Work Plan prepared by the Executive Committee covers two years and includes projects and activities that contribute towards achieving the goals and objectives of the ASEANSAI Strategic Plan.
- 3.3.5 The Work Plan of the Executive Committee shall include, but not limited to, the following:
- (i) Strategic Goals

- (ii) Strategic Objectives
- (iii) Title of projects
- (iv) Responsible Committee/SAI for the activities
- (v) Key Performance Indicators
- (vi) Name of activities
- (vii) Timeline
- (viii) Budget
- (ix) Outputs
- (x) Outcomes

#### Section 4: Decision-Making

- 3.4.1 Decisions by the Executive Committee shall be made by consensus, via meetings or circulation. Matters on which consensus cannot be reached shall be dropped.

#### Section 5: Reporting

- 3.5.1 The Executive Committee shall submit an annual report on the status of its activities and projects to the Assembly, via the Committee Progress Report. The report shall include, but not limited to, the following:
- (i) A brief description of the progress of the implementation of the Committee's work plan, comparing plan and actual implementation in terms of time, budget and envisaged outputs;
  - (ii) A reflection of discrepancies between plan and implementation, and possible explanations for such differences; and
  - (iii) Proposals on how the ASEANSAI management shall react to overcome identified challenges in the implementation of the work plan if the achieved outputs do not contribute to the strategic objectives as expected.

## **Chapter 4: The Committees<sup>1</sup>**

### **Section 1: Formation of Committees**

- 4.1.1 The establishment of the Committees of ASEANSAI and their composition shall be decided by the Assembly.
- 4.1.2 The Committees of ASEANSAI shall be formed from among the Members of ASEANSAI. Each Committee shall comprise a minimum of three (3) member SAIs.

### **Section 2: Dissolution of Committees**

- 4.2.1 A Committee may be dissolved at the request of the Committee or on completion of the expected product(s) and outcome(s) of the Committee, subject to the approval of the Assembly.

### **Section 3: Term of Committees**

- 4.3.1 The term of each Committee shall be for a period of two (2) years or until such time the Committee is dissolved as provided for under paragraph 4.2.1.

### **Section 4: Appointment of the Chairman**

- 4.4.1 The selection of the Chairman of the Committee shall be made by consensus amongst the members of the Committee and put forth to the Assembly for approval. The term of the Chairman shall be the same as the term of the Committee.
- 4.4.2 Should the Assembly decide that the Committee is required beyond the 2-year term, the Committee members would be appointed afresh from amongst the Members of ASEANSAI by the Assembly. The new Chairman of the Committee shall be selected from amongst the existing members, subject to the approval of the Assembly.

### **Section 5: Changes to Composition of Committees**

- 4.5.1 Members of ASEANSAI may express their intent to join or withdraw from a particular Committee, in writing, to the relevant Committee Chairman. The Chairman of the Committee concerned would then submit his recommendations on members' applications to join or withdraw to the Assembly for approval. For withdrawal, the expression of intent must be received by the Chairman of the Committee at least two (2) months before the intended date of cessation of membership.

### **Section 6: Terms of Reference and Work Plan**

- 4.6.1 The Chairman of the Committee is responsible for drafting the Terms of Reference where required and the Work Plan of the Committee for discussion. The Work Plan shall be aligned with the ASEANSAI Strategic Plan which determines the strategic direction, goals, and objectives of ASEANSAI and how to achieve its vision and

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<sup>1</sup> Other than the Executive Committee



mission. Once the Chairman and the Members agree to the Terms of Reference and/or the Work Plan, these shall be submitted to the Assembly for approval.

- 4.6.2 The Terms of Reference of the individual Committees shall include, but not limited to, the following:
- (i) Mandates;
  - (ii) Objectives;
  - (iii) Membership;
  - (iv) Deliverables;
  - (v) Development of the Work Plan; and
  - (vi) Duties of the Chairman and the Members.
- 4.6.3 Any proposal to amend the Terms of Reference requires the consensus of the Committee. Where consensus cannot be reached, the decision shall be made by a simple majority of the total membership of the Committee. Each Committee member SAI (including the Chairman of the Committee) has the right to one vote.
- 4.6.4 All amendments to the Terms of Reference of a Committee require the approval of the Assembly.
- 4.6.5 The Work Plan prepared by the respective Committees covers two years and includes projects and activities that contribute towards achieving the goals and objectives of the ASEANSAI Strategic Plan.
- 4.6.6 The Work Plan of the Committees shall include, but not limited to, the following:
- (i) Strategic Goals
  - (ii) Strategic Objectives
  - (iii) Title of projects
  - (iv) Responsible Committee/SAI for the activities
  - (v) Key Performance Indicators
  - (vi) Name of activities
  - (vii) Timeline
  - (viii) Budget
  - (ix) Outputs
  - (x) Outcomes

#### Section 7: Decision-Making

- 4.7.1 Decisions by the Committee shall be made by consensus, via meetings or circulation.
- 4.7.2 Where consensus cannot be reached, the decisions of the Committee shall be made by a simple majority of the total membership of the Committee. Each Committee member SAI (including the Chairman of the Committee) has the right to one vote.

#### Section 8: Reporting

- 4.8.1 The Committee Chairman shall report to the ASEANSAI Assembly, through the Executive Committee, on all matters within the Terms of Reference of the Committee.

4.8.2 Individual Committees shall submit annual reports on the status of its activities and projects. These Committee Progress Reports shall include, but not be limited to, the following:

- (i) A brief description of the progress of the implementation of the Committee's work plan, comparing plan and actual implementation in terms of time, budget and envisaged outputs;
- (ii) A reflection of discrepancies between plan and implementation, and possible explanations for such differences; and
- (iii) Proposals on how the ASEANSAI management shall react to overcome identified challenges in the implementation of the work plan if the achieved outputs do not contribute to the strategic objectives as expected.

## **Chapter 5: The ASEANSAI Secretariat**

### **Section 1: Appointment of ASEANSAI Secretariat**

- 5.1.1 The Secretariat of ASEANSAI shall be headed by a Head of Secretariat.
- 5.1.2 During transitional period, the Assembly could retain the existing Secretariat to continue its work until the appointment of the new Secretariat.
- 5.1.3 The Secretariat shall be appointed by the Assembly for a tenure of six (6) years with possible re-election for further terms with the approval of the Assembly.
- 5.1.4 The Member of ASEANSAI appointed as the Secretariat shall not be the auditor of ASEANSAI.

### **Section 2: Nomination and Selection of Secretariat**

- 5.2.1 A year before the end of the Secretariat's tenure, the Assembly shall evaluate the performance of incumbent Secretariat and review the activity report(s) submitted by the Secretariat. If the incumbent Secretariat is to be re-elected for another term, it shall be followed by seeking confirmation whether the incumbent Secretariat would like to extend its term. When the incumbent Secretariat intends to extend its term, the Assembly shall be informed of the intention through the Executive Committee. The incumbent Secretariat will then be re-inaugurated through the Assembly. Otherwise, the Chairman of ASEANSAI shall invite nominations from all Members of ASEANSAI at least six (6) months before the end of the Secretariat's tenure.
- 5.2.2 The Executive Committee will verify the application(s) for nomination and submit such application(s) no less than three (3) months before the end of the Secretariat's tenure to the Assembly for consideration. If there are more than one qualified nomination, the Assembly shall appoint the Secretariat in alphabetical order (of country name), unless decided otherwise by the Assembly. If no nomination is received, the Chairman will bring the matter up to the Assembly for discussion.
- 5.2.3 The Member of ASEANSAI appointed as the Secretariat will be required to officially declare that it accepts and will carry out the mandate of the Secretariat.

### **Section 3: Terms of Reference and Work Plan**

- 5.3.1 The Secretariat shall have the following functions and duties:
  - (i) To be responsible to the Chairman of ASEANSAI;
  - (ii) To assist the Executive Committee of ASEANSAI in managing the work of the Assembly;
  - (iii) To provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI including managing the website of ASEANSAI and the ASEANSAI Newsletter;
  - (iv) To manage the finances of ASEANSAI and be accountable for the usage of funds as approved by the Assembly;

- (v) To perform any other duties as directed by the Executive Committee of the ASEANSAI; and
  - (vi) To keep all accounts, records and files, and provide the ASEANSAI auditor with the relevant supporting documents (in either physical or electronic formats, or both) required for the audit of the financial statements.
- 5.3.2 The Secretariat shall maintain a repository of the approved minutes of meeting of the ASEANSAI Summits, Assembly meetings, and Committee meetings (including those of the Executive Committee).
- 5.3.3 The Head of Secretariat is responsible for drafting the Terms of Reference where required and the Work Plan of the Secretariat for discussion with the Executive Committee. Once the Executive Committee and the Secretariat have agreed to the Terms of Reference and/or the Work Plan, these shall be submitted to the Assembly for approval.
- 5.3.4 The Terms of Reference of the Secretariat shall include, but not limited to, the following:
- (i) Mandates;
  - (ii) Objectives;
  - (iii) Deliverables; and
  - (iv) Development of the Work Plan.
- 5.3.5 Any amendments made to the Terms of Reference shall be approved by the Assembly.
- 5.3.6 The Work Plan prepared by the Secretariat covers two years and includes projects and activities that contribute towards achieving the goals and objectives of the ASEANSAI Strategic Plan.
- 5.3.7 The Work Plan of the Secretariat shall include, but not limited to, the following:
- (i) Strategic Goals
  - (ii) Strategic Objectives
  - (iii) Title of projects
  - (iv) Responsible Committee/SAI for the activities
  - (v) Key Performance Indicators
  - (vi) Name of activities
  - (vii) Timeline
  - (viii) Budget
  - (ix) Outputs
  - (x) Outcomes

#### Section 4: Reporting

- 5.4.1 The Secretariat shall report to the ASEANSAI Assembly through the Executive Committee on all matters within its Terms of Reference.
- 5.4.2 The Secretariat shall submit an annual report on the status of its activities and projects, via the Committee Progress Report. The report shall include, but not limited to, the following:

- (i) A brief description of the progress of the implementation of the Secretariat's work plan, comparing plan and actual implementation in terms of time, budget and envisaged outputs;
- (ii) A reflection of discrepancies between plan and implementation, and possible explanations for such differences; and
- (iii) Proposals on how the ASEANSAI management shall react to overcome identified challenges in the implementation of the work plan if the achieved outputs do not contribute to the strategic objectives as expected.

#### Section 5: Staffing and Premises

- 5.5.1 The Member of ASEANSAI appointed as the Secretariat shall provide the staff and premises required for effective discharge of the Secretariat function. Staff should be adequately proficient in English language (conversational and writing).

#### Section 6: Funding of Expenses

- 5.6.1 All expenditure related to the functioning of the Secretariat shall be borne by the Member of ASEANSAI appointed as the Secretariat. However, the Secretariat may invoke the use of the ASEANSAI funds, if the expenditure is budgeted and approved by the Assembly prior to incurrence of expenditure.

#### Section 7: Handing Over of Documents

- 5.7.1 In the event of a change in Secretariat, the outgoing Secretariat shall prepare a summary list of items and documents which would be handed over to the incoming Secretariat. As regards the transfer of physical documents, if deemed desired, the incoming Secretariat shall subsequently make the necessary arrangements with the outgoing Secretariat on the timing and mode of transfer.

#### Section 8: Withdrawal of Secretariat

- 5.8.1 Notwithstanding paragraph 1.3.4, the incumbent Secretariat with the intention to withdraw shall express its intent and reasons, in writing, to the Chairman of ASEANSAI at least six (6) months before the intended date of cessation. Any request for withdrawal of the Secretariat during its term should only be accepted on very exceptional grounds.
- 5.8.2 Upon receipt of the intention to withdraw, the Chairman of ASEANSAI shall forward the request for withdrawal and a notification to all Members of ASEANSAI for nomination to be the next ASEANSAI Secretariat. The nomination of a new Secretariat is to be approved by the Assembly.

## **Chapter 6: Monitoring and Evaluation**

- 6.1 The ASEANSAI Guideline for Monitoring and Evaluation (M&E) (hereinafter referred to as the “MES Guideline”) was introduced to help:
- (i) Monitor the progress of the planned activities; and
  - (ii) Assess the achievement of activities and projects against the Strategic Goals and Objectives as envisaged in the ASEANSAI Strategic Plan.
- 6.2 All ASEANSAI members shall be involved in the implementation of the ASEANSAI Strategic Plan. The MES Guideline is to be used in all activities of ASEANSAI by its members who have contributed to the achievement of the ASEANSAI Strategic Plan. All ASEANSAI members shall follow the process and procedures of M&E in accordance with the MES Guideline.
- 6.3 The ASEANSAI Strategic Planning Committee (SPC) shall be responsible for leading the implementation of ASEANSAI’s M&E process, including, but not limited to:
- (i) Requesting the Committees to submit their annual Progress Reports;
  - (ii) Drafting and finalising the Annual Result Report; and
  - (iii) Convening the annual Monitoring and Evaluation meeting(s).
- 6.4 At activity level, there are 5 steps to follow for monitoring and evaluation for every ASEANSAI activity, namely (1) planning of the activity; (2) preparatory meeting; (3) daily debriefing / feedback; (4) final wrap-up session; and (5) strategic adjustment and steering.
- 6.5 Participants Evaluation Sheet and Activity Assessment Sheet are used to assess the progress of activities and to determine whether the planned objectives were achieved.
- (i) Participants Evaluation Sheet consists of a set of questionnaire which requests for the feedback and views of the participants taking part in ASEANSAI activities.
  - (ii) Activity Assessment Sheet summarises the participants’ feedback and concerns regarding the activity collected through the Participants Evaluation Sheet, and integrates the reflections, feedback and lessons learned by the organisers and facilitator(s) of the activity.
- 6.6 At the strategic level, there are 4 steps to follow for monitoring and evaluation, namely (1) preparation of the Committee Progress Report; (2) preparation of the Annual Results Report; (3) conduct of yearly monitoring and evaluation meeting; and (4) presentation of the Annual Results Report to the Assembly.
- 6.7 The Committee Progress Report shall be submitted annually by Committee Chairs to the SPC within the deadline specified by the SPC. The content of the Committee Progress Reports is given in the earlier paragraph 4.8.2 of this document. In preparing

the Committee Progress Reports, Committee Chairs may request Committee Members who had conducted programmes under the Committee's Workplan to submit their individual reports to the Committee Chair.

- 6.8 Based on the Committee Progress Reports submitted, the SPC will prepare the Annual Results Report which gives a brief overview on the implemented activities and expenditure of ASEANSAT. This report shall highlight whether ASEANSAT has achieved the strategic objectives and if corrective actions need to be taken. The SPC will submit the Annual Results Report to the Executive Committee annually for its review and action within the deadline specified by the Executive Committee. The Executive Committee will be assisted by the Secretariat in its review of the Annual Results Report. The Annual Results Report will be presented to the Assembly when it meets every 2 years.
- 6.9 To ensure smooth implementation of the M&E process, the SPC shall be responsible for the following:
- (i) Producing the MES Guideline;
  - (ii) Conducting training, coaching and guiding the Committees on the application of the MES Guideline; and
  - (iii) Periodically reviewing and revising the MES Guideline, where necessary.
- 6.10 Any amendments made to the MES Guideline shall be approved by the Assembly.

## **Chapter 7: ASEANSAI Summits and Assembly Meetings**

### **Section 1: Definition of ASEANSAI Assembly Meetings**

7.1.1 An ASEANSAI Assembly Meeting is a meeting of all Members of ASEANSAI.

### **Section 2: Definition of ASEANSAI Summit**

7.2.1 An ASEANSAI Summit is an ASEANSAI Assembly Meeting where a new Chairman of ASEANSAI would be appointed.

### **Section 3: Hosting and Organisation of ASEANSAI Summits and Assembly Meetings**

7.3.1 The ASEANSAI Summits and Assembly Meetings shall be hosted by the Chairman of ASEANSAI with the Secretariat providing assistance on the organisation and coordination of the Summits and Meetings. The Summit and Assembly Meeting may be held as physical in-person sessions or via other means (e.g. video conferencing) as decided by the Chairman of ASEANSAI.

7.3.2 The ASEANSAI Summit shall be held in regular sessions at least once in every two (2) years, in tandem with the end of the term of ASEANSAI Chairman.

7.3.3 The ASEANSAI Assembly Meetings shall be held at such timing as agreed by consensus by the Assembly.

### **Section 4: Notice of ASEANSAI Summit/Assembly Meeting and Agenda**

7.4.1 The outgoing Chairman of ASEANSAI shall give notice to all Members of ASEANSAI of the date of the ASEANSAI Summit and the agenda at least three (3) months in advance from the date of the Summit. The materials/papers for the Summit shall be circulated to the members at least two (2) months in advance from the date of the Summit. If there are significant changes to materials/papers subsequent to the circulation, the revised materials/papers shall be circulated to the members at least one (1) month before the Summit. The incoming Chairman shall send out invitation letters to all Members of ASEANSAI at least two (2) months prior to the ASEANSAI Summit.

7.4.2 For ASEANSAI Summits, the outgoing Secretariat would be responsible for drawing up the tentative agenda in coordination with the host, and circulating the materials/papers for the ASEANSAI Summits. The final agenda for the ASEANSAI Summits shall be agreed upon by the Executive Committee and shall include confirmation of minutes of the last Summit.

7.4.3 The Chairman of ASEANSAI shall give notice to all Members of ASEANSAI of the date of the ASEANSAI Assembly Meeting and the agenda at least two (2) months in advance from the date of the meeting. The materials/papers for the Assembly Meeting shall be circulated to the members at least two (2) months in advance from the date of the meeting. If there are significant changes to materials/papers subsequent to the circulation, the revised materials/papers shall be circulated to the members at least one (1) month before the Assembly Meeting.



- 7.4.4 For ASEANSAI Assembly Meetings, the Secretariat would be responsible for drawing up the agenda and circulating the materials/papers for the Assembly Meeting. The agenda for the Assembly Meeting shall include confirmation of minutes of the last Assembly Meeting.
- 7.4.5 The Secretariat shall compile all decisions made, in between Summits/Assembly Meetings, by the Assembly and table them at the next Summit/Assembly Meeting for endorsement and record. The Secretariat shall also compile and table a list of events where ASEANSAI was represented and the identities of the ASEANSAI representatives.

#### Section 5: Chairing of ASEANSAI Summits and Assembly Meetings

- 7.5.1 The ASEANSAI Summits and Assembly Meetings shall be chaired by the Head of the SAI which is the Chairman of ASEANSAI. In the event that the Chairman is unable to chair the Summit/Assembly Meeting, the Head of the SAI which is the Vice Chairman of ASEANSAI shall chair the Summit/Assembly Meeting.

#### Section 6: Attendance at ASEANSAI Summits and Assembly Meetings

- 7.6.1 The ASEANSAI Summits and Assembly Meetings shall be attended by the Heads of the member SAIs or representatives duly authorised by them. A member's attendance at a Summit or Assembly Meeting can be by other modes of communication, e.g. videoconferencing, where necessary and practical.

#### Section 7: Minutes of Meeting

- 7.7.1 The Secretariat shall be responsible for drawing up the minutes of meeting for the purpose of documenting key discussions and decisions taken during the ASEANSAI Summits or Assembly Meetings. The date, venue and attendees of the meeting shall also be stated in the minutes of meeting.
- 7.7.2 The draft minutes of meeting shall be circulated to all Members of ASEANSAI for their comments and proposed amendments as soon as practicable. The Members shall be given two (2) weeks to provide their comments and proposed amendments. The Secretariat would consider and incorporate the comments and proposed amendments of members in the minutes of meeting as appropriate. The Secretariat shall then put up the revised draft minutes of meeting to the Chairman for approval.
- 7.7.3 The Secretariat shall circulate the approved minutes of meeting to all Members of ASEANSAI within two (2) months from the date of the Summit or Assembly Meeting.

#### Section 8: Funding of Expenses

- 7.8.1 All administrative costs (including venue and meals) incurred for the ASEANSAI Summits and Assembly Meetings shall be borne by the host SAI.

- 7.8.2 The costs of travel, accommodation and other expenses for attending the ASEANSI Summits and Assembly Meetings shall be borne by the respective Member of ASEANSI.

#### Section 9: Observers and Guests

- 7.9.1 The Secretariat shall put up for the Assembly's consideration and approval of the invitation of representatives from international organisations with goals linked to those of the ASEANSI, as observers or guests to the ASEANSI Summits or the Assembly Meetings.
- 7.9.2 For all other meetings, the Secretariat shall seek the consent of the organising Committee and host country for the invitation of representatives from international organisations as observers or guest, before seeking approval from the Executive Committee.

## **Chapter 8: Executive Committee Meetings**

### **Section 1: Convening of Meeting**

- 8.1.1 The meetings of the Executive Committee shall be convened and chaired by the Chairman of ASEANSAI and held at such timing as agreed with the Vice Chairman. The frequency of the meeting is either annually or biennially or at any other intervals as determined by the Executive Committee.
- 8.1.2 The Secretariat shall be responsible for the organisation and coordination of the Executive Committee meetings.
- 8.1.3 The Executive Committee shall organise Technical/Preparatory Meetings and/or Senior Officials Meetings where necessary. These meetings shall be chaired by the Chairman or his/her representative.

### **Section 2: Notice of Meeting and Agenda**

- 8.2.1 The Chairman of ASEANSAI shall give notice to the Vice Chairman of the date of the meeting and the agenda at least one (1) month in advance from the date of the meeting. The materials/papers for the meeting shall be circulated to the Vice Chairman at least two (2) weeks in advance from the date of the meeting.
- 8.2.2 The Secretariat shall be responsible for drawing up the agenda for the Executive Committee meetings.

### **Section 3: Chairing of and Attendance at Executive Committee Meetings**

- 8.3.1 The Executive Committee meetings shall be chaired by the Head of the SAI which is the Chairman of ASEANSAI and attended by the Head of the SAI which is the Vice Chairman of ASEANSAI. Attendance at an Executive Committee meeting can be by other modes of communication, e.g. videoconferencing, where necessary and practical.

### **Section 4: Minutes of Meeting**

- 8.4.1 The Secretariat shall be responsible for drawing up the minutes of meeting for the purpose of documenting key discussions and decisions taken during the Executive Committee meetings. The date, venue and attendees of the meeting shall also be stated in the minutes of meeting.
- 8.4.2 The draft minutes of meeting shall be circulated to the Chairman and Vice Chairman for comments and proposed amendments. The Secretariat would consider and incorporate the comments and proposed amendments in the minutes of meeting as appropriate. The Secretariat shall then put up the revised draft minutes of meeting to the Chairman for approval.
- 8.4.3 The Secretariat shall circulate the approved minutes of meeting to all Members of ASEANSAI within two (2) months from the date of the meeting.

## Section 5: Hosting of Meeting

- 8.5.1 Where the meeting of the Executive Committee is held as a physical in-person session, the meeting shall be held in the Chairman's or Vice Chairman's country or in another country as agreed upon by the Executive Committee and the host country.

## Section 6: Funding of Expenses

- 8.6.1 The cost of venue and meals for Executive Committee meetings shall be borne as follows:
- (i) For meetings held in the Chairman's country or Vice Chairman's country, the cost of venue and meals shall be borne by the Chairman or Vice Chairman respectively; and
  - (ii) For meetings held in another country as agreed upon by the Executive Committee and host country, the cost of venue and meals shall be borne by the Chairman and/or the host country or the member SAI of the host country as agreed between them.
- 8.6.2 The cost of travel, accommodation and other expenses for attending Executive Committee meetings shall be borne by the respective member SAIs.

## **Chapter 9: Committee Meetings<sup>2</sup>**

### **Section 1: Convening of meeting**

- 9.1.1 The meetings of the Committee shall be convened and chaired by the Chairman of the Committee. In the event that the Chairman of the Committee is unable to attend the meeting, those present at the meeting shall elect a representative SAI from amongst themselves to chair the meeting.
- 9.1.2 The Chairman of the Committee shall be responsible for the overall organisation and coordination of the Committee meetings. The frequency of the meeting is either annually or biennially or at any other intervals as decided by the Committee.

### **Section 2: Notice of Meeting and Agenda**

- 9.2.1 The Chairman of the Committee shall give notice to the members of the Committee of the date of the meeting and the agenda at least one (1) month in advance from the date of the meeting. The materials/papers for the meeting shall be circulated to the members at least two (2) weeks in advance from the date of the meeting.
- 9.2.2 The Chairman of the Committee would be responsible for drawing up the agenda for the Committee meetings.
- 9.2.3 The Chairman of the Committee shall invite the Secretariat to send their representatives to attend the meeting as observers. Such invitation shall be extended at least one (1) month in advance from the date of the meeting.

### **Section 3: Attendance at Committee Meetings**

- 9.3.1 The Committee meetings shall be attended by the Heads of the member SAIs or representatives duly authorised by them. Attendance at a meeting can be by other modes of communication, e.g. videoconferencing, where necessary and practical.

### **Section 4: Quorum**

- 9.4.1 The quorum for Committee meetings shall be set at a simple majority of all the members of the Committee.

### **Section 5: Minutes of Meeting**

- 9.5.1 The Chairman of the Committee shall be responsible for drawing up the minutes of meeting for the purpose of documenting the key discussions and decisions taken during the Committee meetings. The date, venue and attendees of the meeting shall also be stated in the minutes of meeting.
- 9.5.2 The Chairman of the Committee shall circulate the draft minutes of meeting to all Committee members present at the meeting for comments and proposed amendments.

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<sup>2</sup> Other than for Executive Committee meetings

Based on the comments and proposed amendments, the Chairman shall finalise and approve the minutes.

- 9.5.3 The Chairman of the Committee shall circulate the approved minutes of meeting to all Members of ASEANSAI and the Secretariat within two (2) months from the date of the meeting.

#### Section 6: Hosting of Meeting

- 9.6.1 Meetings of the Committee shall be held in the country of the Chairman of the Committee or in another country as agreed upon by the Committee and the host country.

#### Section 7: Funding of Expenses

- 9.7.1 The cost of venue and meals for Committee meetings shall be borne as follows:
- (i) For meetings held in the country of the Chairman of the Committee or in a country other than that of the Committee members, the cost of venue and meals shall be borne by the Chairman of the Committee and/or the host country as agreed between the Chairman and the host country; and
  - (ii) For meetings held in the country of one of the Committee members, the cost of venue and meals shall be borne by the host country or member SAI of the host country.
- 9.7.2 The cost of travel, accommodation and other expenses for attending Committee meetings shall be borne by the respective member SAIs.

## **Chapter 10: Financial Rules and Procedures**

### **Section 1: ASEANSAI Fund**

- 10.1.1 All contributions, monetary donations (see paragraph 10.2.3) and any interest accrued on balances in ASEANSAI bank accounts shall constitute the ASEANSAI Fund.

### **Section 2: Contributions and Donations**

- 10.2.1 Every Member of ASEANSAI shall make equal annual contributions of US\$700, or any other amount as decided by the Assembly, to the ASEANSAI Fund from 2013.
- 10.2.2 Members of ASEANSAI may make voluntary contributions to the ASEANSAI Fund, in addition to the annual contributions. These contributions may be designated for specific activities of ASEANSAI or used in a manner as approved by the Assembly.
- 10.2.3 Subject to the approval of the Assembly, ASEANSAI may accept monetary donations and/or donations-in-kind, from other organisations with goals similar to those of ASEANSAI. To enable its decision making, the Assembly shall be informed of, among other things, the nature of the donations, particulars of the prospective donors, purposes of the donations and conditions attached (if any).
- 10.2.4 For monetary donations and donations-in-kind which have been approved by the Assembly, the Secretariat shall issue official letters to the donors as acknowledgement of the donations.
- 10.2.5 The Secretariat shall be responsible for any follow-up actions required in relation to donations approved by the Assembly, e.g. drafting of agreement/memorandum of understanding (MOU) between donor and ASEANSAI and submitting the draft agreement/MOU for the Assembly's approval.
- 10.2.6 Upon Assembly's approval of the draft donor agreement/MOU, the Chairman of ASEANSAI shall represent the Assembly to be the signatory of the donor agreement / MOU.

### **Section 3: Payment and Receipt of Annual Contributions**

- 10.3.1 Payment of the annual contribution is due on the first day of each calendar year and the annual contribution shall be remitted to the Secretariat by this date.
- 10.3.2 The Secretariat shall notify each Member of ASEANSAI of the due date for the payment of the annual contribution at least three (3) months in advance.
- 10.3.3 Members of ASEANSAI may choose their own preferred mode of payment (cheque, cash or postal remittance/bank transfer). All annual contributions shall be made in US dollars. Bank charges shall be borne by ASEANSAI Fund.
- 10.3.4 The Secretariat shall, by 1 April of the current year, follow up with Members of ASEANSAI who have not paid their annual contributions.

- 10.3.5 Where there are arrears, the Secretariat shall, in the advanced notification of annual contribution due date, add the amount outstanding to the current year's contribution amount.
- 10.3.6 The Secretariat shall issue receipts to Members of ASEANSAI as acknowledgement of payment of annual contributions.

#### Section 4: ASEANSAI Bank Account

- 10.4.1 The Secretariat shall deposit all contributions and donations received into a bank account opened in the name of "ASEANSAI Secretariat".
- 10.4.2 Any interest accrued on the balance in the "ASEANSAI Secretariat" bank account shall be deposited back into the same bank account.
- 10.4.3 When handing over its role, the outgoing Secretariat shall close the existing "ASEANSAI Secretariat" bank account and transfer the balance to a new bank account opened in the name of "ASEANSAI Secretariat" by the newly appointed Secretariat.
- 10.4.4 Bank charges incurred in relation to the opening, maintenance and closing of the ASEANSAI bank account shall be borne by the ASEANSAI Fund.

#### Section 5: Preparation of Budget

- 10.5.1 Before the start of a new Chairman's term, the Secretariat shall prepare a detailed budget showing a breakdown of the estimated total contributions and expenses for each financial year beginning on 1 January for the next two-year period. Estimated total expenses shall include those for activities planned for the period.
- 10.5.2 In preparing the budget, the Secretariat shall seek inputs from the respective Committees on the activities planned for the period and the estimated costs to be incurred during the period. The Secretariat shall also take into account any donor-specific restrictions on the use of donations or contributions.
- 10.5.3 The budget shall be tabled for approval at the ASEANSAI Summit where the next Chairman of ASEANSAI is to be appointed. Any subsequent changes to the budget shall be approved by the Assembly.
- 10.5.4 The Secretariat shall carry out a mid-term review of the budget and seek the approval of the Assembly for an updated budget (if necessary) with respect to important activities which were not foreseen at the time the initial budget was prepared.
- 10.5.5 For the purpose of the mid-term review, the Secretariat shall also prepare a statement of the actual contributions and expenses for the period in comparison with the budgeted figures (variances between actual and budgeted figures shall be shown and any major deviations from the budgeted figures shall be accounted for).
- 10.5.6 The Secretariat shall also prepare a timetable for the preparation, submission and approval of the budget.



## Section 6: Funding of Activities

- 10.6.1 The annual contributions made by the Members of ASEANSAI shall be used to fund one participant, or any number of participants as decided by the Assembly, from each Member of ASEANSAI for an annual training or knowledge sharing. In circumstances where a Member of ASEANSAI sends more than the number of participants approved by the Assembly to attend the training or knowledge sharing, all expenses incurred by the additional participants (e.g. meals, meeting package, air ticket and accommodation) shall be borne by the member SAI concerned.
- 10.6.2 The annual contributions made by the Members of ASEANSAI may also be used to fund the cost of publications which are the outcomes of an annual training or knowledge sharing. Such publication costs shall be approved by the ASEANSAI Assembly. The publication costs refer to the printing of guidelines or reports issued by ASEANSAI that will be distributed to all ASEANSAI Members and other stakeholders such as ASOSAI, INTOSAI Members or donors, where necessary. The publication(s) to be funded shall be for the benefit of ASEANSAI e.g. showcase ASEANSAI's achievements, gain international recognition.
- 10.6.3 All costs incurred (e.g. venue, meals, travel, accommodation) for hosting and attendance of the ASEANSAI Summits, Assembly Meetings or meetings of the Committees (including the Executive Committee) shall not be chargeable on the ASEANSAI Fund.

## Section 7: Claims

- 10.7.1 Members of ASEANSAI may seek reimbursement from the ASEANSAI Fund for expenditures stated in the approved budget.
- 10.7.2 Claims for reimbursement and the relevant supporting documents shall be submitted to the Secretariat within two (2) months from the date the expense was incurred. Original copies of the supporting documents shall be provided to the Secretariat via courier or registered mail where necessary. All courier and postal charges shall be borne by the respective member SAIs.
- 10.7.3 Upon checking the validity of claim, the Secretariat may reimburse the Member of ASEANSAI from the ASEANSAI Fund via a mode of payment (cheque, cash or postal remittance/bank transfer) that is most economical and efficient. Bank charges shall be borne by the ASEANSAI Fund.

## Section 8: Accounting Records

- 10.8.1 The Secretariat shall maintain appropriate accounting records and related supporting documents.
- 10.8.2 The Secretariat shall seek the Assembly's approval before changing the medium of financial records (i.e. from manual to electronic format or vice versa) or the implementation or development of a computerised accounting system that would affect the ASEANSAI accounts.

- 10.8.3 A transaction in a currency other than US dollars shall be recorded in US dollars by applying the exchange rate prevailing between the currency and US dollars at the time of the transaction.
- 10.8.4 The Secretariat is responsible for making available financial accounting information in either hard or soft copy format upon request from any Member of ASEANSI.

#### Section 9: Financial Reporting

- 10.9.1 The financial year of the ASEANSI shall be the calendar year.
- 10.9.2 All revenue and expenses of the ASEANSI Fund shall be reported.
- 10.9.3 The Assembly shall approve an initial set of significant accounting policies prepared by the Secretariat and any subsequent amendments to the significant accounting policies.
- 10.9.4 The Chairman (assisted by the Secretariat) shall prepare the annual financial statements (covering each of the financial year during its term) using accrual basis and in accordance with the International Public Sector Accounting Standards.
- 10.9.5 In the year where there is a change of chairmanship, the outgoing Chairman shall prepare an interim financial statement for the period of January of that year until the end of his term. The incoming Chairman shall be responsible for preparing the annual financial statements of the year it took over.
- 10.9.6 The financial statements shall be presented in US dollars.
- 10.9.7 At the end of each financial year, the Chairman (assisted by the Secretariat) responsible for the preparation of the financial statements for that financial year shall submit a report to the Assembly. The report shall contain the following:
- (i) A set of unaudited financial statements for the financial year;
  - (ii) Comparative statements for the financial year;
  - (iii) A statement of the actual contributions and expenses for the financial year in comparison with the budgeted figures (variances between actual and budgeted figures shall be shown and any major deviations from the budgeted figures shall be accounted for); and
  - (iv) Management discussion and analysis for the financial year.
- 10.9.8 The report shall be submitted no later than seven (7) months after the end of the financial year, i.e. by 31 July.

#### Section 10: Audit of Financial Statements

- 10.10.1 The financial statements of ASEANSAI shall be subject to biennial audits by an auditor approved by the Assembly. The auditor shall be from amongst the Members of ASEANSAI.
- 10.10.2 Members of ASEANSAI (other than those in the Executive Committee and Secretariat) may volunteer to be the auditor. If more than one Member of ASEANSAI volunteers for the position, the Assembly shall appoint the auditor in alphabetical order (of country name), unless decided otherwise by the Assembly. The remaining Members of ASEANSAI who volunteered will be scheduled as auditors in alphabetical order (of country name) in subsequent terms.
- 10.10.3 The auditor shall be appointed for the biennial audit of the financial statements for two financial years. The auditor may also be re-appointed, subject to the approval of the Assembly.
- 10.10.4 The auditor shall audit the accounts of ASEANSAI for two financial years and in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) on Financial Audit.
- 10.10.5 The Secretariat shall send a copy of the unaudited financial statements to the auditor by 31 March in the year the biennial audit is to be conducted. The statements shall be prepared in English. The Secretariat shall assist in the audit by making necessary arrangements and providing to the auditor any information required for the performance of the auditor's duties.
- 10.10.6 The expenses incurred by the auditor such as travel costs, accommodation costs and other costs, shall be borne by the country or member SAI serving as auditor.
- 10.10.7 The auditor shall carry out an on-site audit of the accounting documentation and related records maintained by the Secretariat. Where it is not possible to conduct the audit on-site, the auditor may consider remote auditing.
- 10.10.8 Upon completion of its work, the auditor shall report on the financial statements for the financial years, stating:
- (i) whether the audit was conducted in accordance with ISSAIs in order to obtain reasonable assurance that the financial statements are free from material misstatements;
  - (ii) whether evidence supporting amounts and disclosures were examined on a test basis;
  - (iii) whether the audit also includes an assessment of the accounting policies used, significant estimates made by management as well as an evaluation of the overall financial statement presentation, and provides a reasonable basis for the opinion; and
  - (iv) whether the financial statements are properly drawn up in accordance with the provisions of the ASEANSAI Agreement and International Public Sector Accounting Standards so as to give a true and fair view of the state of affairs

of ASEANSAI as at \_\_\_\_\_ (date) and the financial position and the cash flows of ASEANSAI for the financial years.

10.10.9 The auditor shall render an audit report to the Assembly within three (3) months after receiving the financial statements. The Assembly shall endorse the report within one (1) month after the submission of the audit report.

10.10.10 The auditor may report any other matter resulting from the audit of the financial statements which he considers material to the Assembly.

10.10.11 In no case shall the auditor include criticism in his report without first giving the Secretariat an opportunity to explain the matter under observation.

#### Section 11: Signatory of Financial Statements and Management Representation Letter

10.11.1 The Executive Committee (i.e. the Chairman and the Vice Chairman of ASEANSAI) shall be the appropriate signatory for the financial statements and the management representation letter of ASEANSAI.

10.11.2 In the year where there is a change of chairmanship, the outgoing Executive Committee shall be the appropriate signatory for the unaudited financial statements (covering each of the financial years during and up to the last day of its term).

## **Chapter 11: Protection of Intellectual Property Rights**

- 11.1 The protection of intellectual property rights shall be enforced in conformity with the national laws, rules and regulations of all Members of ASEANSAI and with other international agreements which all Members are parties to.
- 11.2 The use of the name, logo and/or official emblem of any of the Members of ASEANSAI on any publication, document and/or paper is prohibited without the prior written approval of the Member concerned.
- 11.3 Notwithstanding paragraph 11.1, the intellectual property rights in respect of any technological development, products and services development, carried out:
  - (i) Jointly by the Members of ASEANSAI or research results obtained through the joint activity effort of the Members, shall be jointly owned by the Members concerned in accordance with the terms to be mutually agreed upon; and
  - (ii) Solely and separately by the Member of ASEANSAI or the research results obtained through the sole and separate effort of the Member, shall be solely owned by the Member concerned.

## **Chapter 12: Amendments**

- 12.1 Any amendments to the Rules and Procedures of ASEANSAI shall be approved by the Assembly.