

# ANNUAL RESULTS REPORT FOR THE YEAR 2021

Hanoi, October 2021



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#### **ABBREVIATION**

ASEANSAI : ASEAN Supreme Audit Institutions

SAI : Supreme Audit Institution

MES : Monitoring and Evaluation System

SP : Strategic Plan SG : Strategic Goal

SO : Strategic Objective

SPC : Strategic Planning Committee
KSC : Knowledge Sharing Committee

TC : Training Committee

RPC : Rules and Procedures Committee

SAI PMF : SAI Peformance Measurement Framework

IINAFA project : IDI-ASEANSAI ISSAI Implementation Needs Assessment for

Financial Audit

LTAP : Long-term ASEANSAI Programme on ISSAI Implementation

PTER : Post-Training Evaluation Report

#### MESSAGE FROM THE CHAIR OF THE SPC

The ASEANSAI Strategic Plan (SP) 2018-2021 which was approved at the 4<sup>th</sup> ASEANSAI Summit set down the vision, missions, concrete goals and objectives that ASEANSAI wishes to achieve during the period 2018 – 2021. The year 2021 is even more important than the others as it is not only the pivotal ending point to assess the success of the whole strategic period but also serves as the starting point for the next Strategic Plan. Unfortunately, in this year, the ASEANSAI community continued witnessing the more and more complicated development of the COVID-19 pandemic around the world in general and in the region in particular. Its negative impacts have created impediment to the Organisation's achievement of the set strategic goals and objectives though they have made great efforts to carry out activities through online platforms. Several activities have been cancelled or delayed to a future update due to unavoidable consequences of the pandemic.

Nevertheless, on behalf of the SPC, I would like to express the sincerest gratitude and appreciation to ASEANSAI members and Committees for your support and dedication to realising the ASEANSAI SP 2018-2021, especially in this important year. A special thanks also goes to Committees' Chairs for their contributions in finalizing the annual result report 2021.

I have a strong belief that in the spirit of respect, professionalism and partnership, together with our experiences from the implementation process of the Strategic Plans of the previous periods, we would go hand in hand to develop and realize all our goals and objectives under the Strategic Plans of the next time in a more effective way.

Sincerely yours,

**Dr. Tran Sy Thanh**Auditor General of Vietnam
Chairman of the Strategic Planning Committee

#### **EXECUTIVE SUMMARY**

In 2021, the ASEANSAI planned to conduct 29 activities for all Committees and Secretariat. Whereas, there were only 25 activites conducted and finalised, taking account for 86.2%; of which 02 activities have not been carried out yet and 02 ones were cancelled. The main reason for the activities being postponed or delayed was the continuous complicated surges of COVID-19 in the world and in the region.

Generally speaking, most of activities executed in 2021 contributed to SG 2 "To promote good performance of member SAIs"; SG 5 "To improve the coooperation with regional and international partners" and SG 6 "To strengthen organizational governance of ASEANSAI". It can be said that one of the remarkable activities of ASEANSAI in 2021 is to implement successfully all agendas of the 5th Summit. ASEANSAI's Committees had one activity to contribute to SG 3 and did not have any activity to contribute to SG 4 of the ASEANSAI Strategic Plan 2018 – 2021 in this year because Committees focused on the activities under these SGs in 2019-2020.

To sum up, all's well that ends well, a majority of the planned activities were conducted in time and with relatively high quality as expected. We also witnessed the same situation happened in 2020 that, as the frequency of organising the activies in virtual form has been remarkably increased, the SAIs have learnt to utilise ICT systems in a more professional way and that really helped to save the community's resources.

\* See the detail in the table below on "ASEANSAI's Strategies Progress towards Strategic Plan 2018 – 2021 for the year 2021

#### The SPC recommendations

As there have still been several activities which yet to be conducted in this year, ASEANSAI Committees should consider solutions to adjusting and supplementing them into the respective Committees' Work Plan for the period of 2022 – 2023.

Along with that, in the context of continuous complexity, uncertainty, it is very important to have and run the various effective ready-to-use online platforms in place in a more professional manner. This is strongly believed to support the smooth and effective implementation of the Committees' work plans in the future.

Most importantly, in order to improve the performance of ASEANSAI, it is necessary to have the commitment from the high-level management of member SAIs participating in joint programs/activities of ASEANSAI.

### ASEANSAI's Strategies Progress towards Strategic Plan 2018 – 2021 for the year 2021

Performance of Work Plans an	nd Budget		
Have the activities been implemented according to the Committee Work Plans?	Many activities have not been implemented in accordance with the Committee Work Plans due to the outbreak of COVID-19		
Has the budget been spend as planned?	Spending less money than was planned because SAIs only used their existing ICT infastructure to enter into online meeting		
<b>Progress towards the Strategic</b>	Plan		
Strategic Objective 1.1	Strategic approach: Done		
To promote safeguarding the	Conducted activities: No more activity planned to be conducted in this year		
independence of member-SAIs	Progress towards the Strategic Objective: Achieved compared to the work plan		
<b>KPI</b> : Increased percentage of member SAIs aware of ISSAI 10	Next steps: None		
Strategic Objective 1.2	Strategic approach:		
(contributed by TC)	National audit standards and guidelines aligned with ISSAIs developed by respective member SAIs		
To assist member SAIs	Conducted activities: 3/5		
develop national audit	Continue LTAPII for Compliance Audit and Performance Audit		
standards and guidelines aligned with ISSAIs	1. Workshop on Compliance Audit		
anghed with 1997119	During the 5 <sup>th</sup> ASEANSAI Summit in November 2019, the Workshop on Compliance Audit was		
	scheduled to be held on 24-28 August 2020 to be hosted by SAI Malaysia. However, due to the global		

KPI:	In	crea	ased	num	ber	of
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health concerns brought about by COVID-19, the workshop was moved to 16-18 June 2021. The rescheduled date was approved by the representatives from the ASEANSAI Chairman, Vice Chairman and Committee Chairs; as well as the other TC activities for 2021. These were moved to 2021. Likewise, the scheduled 2021 activities were moved to 2022. Due to the finalization of the courseware, the workshop was further rescheduled from 16-18 June 2021 to 28-30 June 2021

# 2. Workshop on Financial Audit – Audit documentation, Audit Evidence, Analytical Procedures and Reporting

The workshop is one of the residual activities of the TC, as well as the Workshop on Compliance Audit. Hence, the reasons of discrepancies are the same with the compliance audit workshop (WP: 20-24 April  $2019 \rightarrow 26-20$  July 2021)

#### 3. Workshop on Performance Audit

The workshop is also one of the residual activities of the TC. The reasons of discrepancies are the same with the two reported workshops (WP: 26-30 October 2020  $\rightarrow$  25-28 October 2021)

**Progress towards the Strategic Objective:** In comparison with the target set in the Work Plan 2021, ASEANSAI just achieved 60% of the objective set in the year. The three activities identified in the WP 2021 (Audit Review Meeting on Compliance Audit: success stories, challenges, lessons learnt; and Audit Review Meeting on Performance Audit: success stories, challenges, lessons learnt) have not yet been conducted.

#### **Next steps:**

To ensure that the acquired competencies are applied and sustained, participants are required to submit a Post-Training Evaluation Report (PTER) to the TC; (ii) On the basis of the assessment of the PTER, a coaching and mentoring may be done to as necessary or as requested.

# Strategic Objective (contributed by TC)

2.1 | Strategic approach: Done

To support member SAIs to	Conducted activities: No more activity planned to be conducted in this year
utilize performance related	Progress towards the Strategic Objective: Achieved compared to the work plan
tools and concepts	Next steps: None
<b>KPI</b> : Number of member SAIs gain comprehensive understanding of SAI PMF	
Strategic Objective 2.1 (contributed by KSC)	Strategic approach: Raise awareness of member SAIs about applying ICT knowledge
To support member SAIs to	Conducted activities: 1/1
utilize performance related	Workshop on improving ICT for audit works: 21 April 2021
tools and concepts	Progress towards the Strategic Objective: Achieved compared to the work plan
<b>KPI</b> : One knowledge sharing session to all ASEANSAI members	Next steps: None
Strategic Objective 2.2 (contributed by TC)	Strategic approach: Capacity of member SAIs in different auditing areas is improved
To support member SAIs to	Conducted activities: 1/2
progress in auditing through capacity building	Workshop on the audit of public procurement – phase 2: 15-19 June 2019 → 16-20 August 2021
<b>KPI</b> : Percentage of participants involving in full	<b>Progress towards the Strategic Objective</b> : Comparing with the target set in the Work Plan 2021, ASEANSAI just achieved 50% of the Objective set in the year. One more event "Audit Review Meeting on WAPP Phase 2: Success stories, challenges and lessons learnt" identified in the WP 2021 has not been conducted.

range of activities and completed post-assignment to apply knowledge gained to actual context of SAI	Next steps:  (i) A post-training activity will also be conducted to ensure that the acquired competencies during the workshop; (ii) Obtain feedbacks on the application of the participants' acquired learnings and determine if further interventions are needed.
Strategic Objective 2.2 (contributed by KSC) To support member SAIs to	Strategic approach: Capacity of member SAIs in different auditing areas is improved
progress in auditing through	Conducted activities: 1/1
capacity building	Workshop on performance audit on modern fisheries: June 2021 → 12 August 2021
<b>KPI</b> : One knowledge sharing session to all ASEANSAI	<b>Progress towards the Strategic Objective:</b> Comparing with the target set in the Work Plan 2021, ASEANSAI just achieved 100% of the Objective set in the year.
members by 2 <sup>nd</sup> quarter of	Next steps:
2021	Evaluation of the knowledge sharing sessions – to measure the benefit of the programme received by SAIs.
	Any follow up programmes needed.
Strategic Objective 3.1	Strategic approach:
(contributed by KSC)  To encourage and support member SAIs to conduct	To ensure (i) Quality of ASEANSAI training is at par with other trainings in other regions (ASOSAI/INTOSAI) and (ii) To avoid duplication of training modules by 3 SAIs (CAAF, SAI Indonesia and SAI Malaysia)
SDG-related auditing	Conducted activities: 1 activity replaced for 1 activity as planned in KSC WP 2021 to contributed to
	SG 6 (SO 6.1)
<b>KPI</b> : Knowledge Sharing	Cooperative Environmental Audit Meeting among Chair of KSC, SAI Vietnam and Secretariat (2nd
Design Meeting of SDGs	Training Review Meeting): 26 January 2021
auditing	Progress towards the Strategic Objective: Comparing with the target set in the Work Plan 2021, KSC of

ASEANSAI should conduct 1 activity to contribute to SG 6 (SO 6.1). However, this activity was replaced by the cooperative audit incurred to contribute to the strategic objective 3.1. **Next steps:** KSC Chair has harmonized the duplication by advising on specific angles to be handed by SAI Indonesia and CAAF will take on general theory based on performance audit standards. The trainers from SAI Indonesia have revised the modules zoom into more specific areas and achieve the coordination meeting objectives. **Strategic Objective 4.1 Strategic approach:** ASEANSAI becomes an enabling partner of ASEAN in promoting good governance (contributed by Secretariat) To support ASEAN and AEC Conducted activities: 2/2 Agenda 1. Identify possible cooperation areas/activities with ASEAN: As a follow up of the first Joint Seminar of ASEAN, AIPA and ASEANSAI in 2019, the Secretariat in cooperation with Executive Committee has **KPI**: Number of cooperation planned to organize a webinar with the topic Accountability and Transparency in "ASEAN Community: activities Forging in Togetherness amidst the Pandemic COVID-19". This webinar will be organized in areas/ agreed **ASEANSAI** collaboration with ASEAN and AIPA. A draft TOR has been sent to ASEAN and AIPA in May 2021 to between **ASEAN** seek their response and invite their collaboration. So far, AIPA has provided response and agreed to organize the event by the end of 2021. We are still awaiting response from ASEAN Secretariat. Reason for discrepancies: Awaiting response from AIPA and ASEAN Secretariat as they might also occupied with their regular activities. This condition make the activities delayed, which initially to be organized from end to June, then move to end of year 2021 (TBD). 2. Building cooperation in order to promote good governance in ASEAN region: ASEANSAI Secretariat has been involved in various ASEAN activities in 2021 such as 13th Coordinating Conference for the ASEAN Political – Security Community and 5<sup>th</sup> Forum of Entities Associated with ASEAN. ASEANSAI also invited to contibute at the commemoration of the online ASEAN Day represented by

Chairman ASEANSAI by conveying good wishes for ASEAN and emphasize the ASEANSAI's commitment as the associated entity of ASEAN and received invitation from ASEAN to observe and celebrate the online celebration. Secretariat also maintains communication with ASEAN Secretariat by submitting a report on the ASEANSAI activities every year. Other forms of communication are also established through formal and informal communication channels.

#### **Progress towards the Strategic Objective:**

Comparing with the target set in the Work Plan 2021, the Secretary has completed the set Objective

#### **Next steps:**

Maintaining future collaboration with ASEAN and AIPA as a follow up of the Joint Seminar by organizing technical meeting to define future joint action. The top rate activities a year after the joint seminar and annual joint or biennial joint activities were planned to organise to strengthen the collaborations among the organizations. However due to the pandemic situation, the plan has changed and delayed due to changing priorities of each organizations to adapt with the current situation.

A discussion between ASEANSAI Secretariat, ASEANSAI Knowledge Sharing Committee and the technical officer of Community Relations Division will be managed to prepare the upcoming joint activities and how we respond to it.

### Strategic Objective 5.

(contributed by Secretariat)

To expand cooperation with international SAI partners and stakeholders

**KPI**: Number of activities carried out by ASEANSAI in

#### 5.1 Strategic approach:

ASEANSAI fund is sufficient to conduct its projects and activities

**Conducted activities: 1/1** (ASEANSAI participation in ASOSAI and INTOSAI activity)

As per WP: ASEANSAI participation in ASOSAI and INTOSAI activity: ASEANSAI will participate at the 56<sup>th</sup> Governing Board Meeting of ASOSAI on 6<sup>th</sup> September 2021. Chairman of ASEANSAI will deliver written report on the activities of ASEANSAI

#### **Progress towards the Strategic Objective:**

In comparison with the target set in the Work Plan 2021, ASEANSAI has achieved 100% of the Objective

cooperation with ASOSAI and	set in the year.
INTOSAI	Next steps:
	To continue with the efforts to participate in ASOSAI and INTOSAI activities
Strategic Objective 5.2	Strategic approach:
(contributed by Secretariat)	ASEANSAI contribution is recognized
To expand cooperation with	Conducted activities: 6/6
international donors	1. Identifying potential projects: Identification of potential projects has been defined and put forward from
<b>KPI</b> : Number of projects	each Committee to be presented at the Donor Coordination Meeting (DCM) held in ASEANSAI Summit 2019.
funded by international donors, which achieve their expected outcomes	<ul><li>2. Identify possible donors: Identification of potential Development Partners is a continous process from the DCM 2017 and 2019 as a follow up from the previous communication and relations with particular Development Partners.</li></ul>
	3. Coordination Meeting with potential donors: Coordination meeting with potential donors (As a follow up the DCM in 2019, Secretariat has conducted some bilateral meetings during 2020-2021 with development partners, such as IDI, European Union (EU), SAI Sweden and SAI Norway; At regional level we have a meeting with INTOSAI Capacity Building Committee (CBC). CBC has the interest to share the key points of the Framework of SAI engagement with civil society with ASEANSAI; Donor Coordination Meeting will be organized prior to the 6 <sup>th</sup> ASEANSAI Summit to be more engaging with existing development partners and to open wider windows of opportunity)  4. Developing proposal of cooperation to the donors: Proposal for cooperation (Secretariat has recommended all Committees at the 6 <sup>th</sup> ASEANSAI Senior Officials' Meeting to submit proposals of activities for WP 2022-2023 to be presented to prospective Development Partner prior to the next Donor Coordination Meeting; b. Submission of the proposal is a continous process from the previous DCM or initial communication with particular development partners)

- **5.** *Implementing projects approved by donors*: Project implementation (Some ASEANSAI activities has been supported by development partners such as series of workshop in the area of ISSAI Implementation organized by TC was supported by expert from SAI Sweden. SAI Sweden also provide their support in the development of the ASEANSAI SP 2022-2025; A Knowledge Sharing activity on Modern Fisheries was supported by expert from SAI Norway; Conitunation of series activities under the IINAFA Project).
- **6.** Monitoring and Evaluating the implementation of the donor funded-projects: Regular Meeting is scheduled to monitor the project implementation. Normally, Secretariat has the schedule/ milestone of the project and coordinates with respective Committee/ Project Leader to ensure the implementation of the project in timely manner.

The monitoring will follow during the project implementation. A monitoring or evaluation meeting, usually scheduled in the middle to evaluate the progress to make necessary changes.

Then, a review meeting also scheduled to evaluate the whole project and to take lesson learned.

A summary or minutes of meeting usually made by the responsible committee/ Project Leader to capture the discussion and necessary follow-up resulted at the meeting.

The monitoring & evaluation also review the need for support from the ASEANSAI members/ respective ASEANSAI Secretariat Progress Report as of mid-August 2021 committee from particular development partners. Also to review the need to prolong the existing MoU. The MoU ASEANSAI-SAI Sweden will expire by the end of 2022. The Secretariat plan to seek members' input whether to extend the cooperation and in which area the support will be focused.

**Progress towards the Strategic Objective**: In comparison with the target set in the Work Plan 2021, ASEANSAI has achieved 100% of the objective set in the year.

#### **Next steps:**

1. The Secretariat will keep maintaining relations with regional organizations and international donors to

	improve its cooperation in the future. Secretariat will keep informing and promoting ASEANSAI activities to related development partners and regional organizations through sending ASEANSAI Newsletter quarterly and updating the ASEANSAI activities at the website as well as through social media. Secretariat will also actively inform related committees with regards to the invitation from other regional organizations.
	2. Encouraging the committees to submit the new project to be funded by Development Partners with a reasonable schedule of implementation and achievable series of activities, for future actions.
	3. A Task Force on ASEANSAI Legal Capacity has resulted recommendation that there is no necessity for ASEANSAI to insert legal capacity at the Agreement on the Establishment of ASEANSAI. The 6th Senior Officials' Meeting agreed ASEANSAI Secretariat Progress Report as of mid-August 2021 for the decision and the decision will be brought to the 6 th ASEANSAI Summit for approval.
Strategic Objective 6.1	Strategic approach:
(contributed by Secretariat)	Recommendations for further improvement in ASEANSAI mechanism
To improve the management	Conducted activities: 2/2
and organization of	* Mid-Management level meeting:
ASEANSAI	1. A Senior Officials' Meeting (SOM) has been organized in collaboration with the Executive Committee to discuss strategic issues within ASEANSAI and to bring decision to the ASEANSAI Summit.
<b>KPI</b> : Establish internal administration system	2. Pre-Handover Meeting organized as series of Meeting with the SOM among the outgoing and incoming Executive Committee to ensure smooth transition of the Chairmanship.
	Reason for discrepancies:
	Previously, the meeting was organized as face to face meeting. Due to concern of the COVID-19 pandemic, the meeting has been organized in virtual mode.
	* Managing Finances:
	1. Planning on financial activities

Conducted activities: 4/5 To improve the management and organization of ASEANSAI  **RPI: Number of Monitoring and Evaluation report and annual meeting  **Progress towards the Strategic Objective:  Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021 (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.  **Next steps: SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.  **Strategic Objective 6.1**  Strategic Objective 6.1**  **Conducted activities: 4/5  + Develop the annual result report 2021  + SPC Meeting to develop the implementation matrix and formulate the WP 2022-2023 in line with SP  + Send the draft SP to seek opinions from ASEANSAI members, synthesize the ideas and finalize the draft SP  - Progress towards the Strategic Objective:  Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021 (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.  Next steps: SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.		·
4. Reporting on financial activities  Progress towards the Strategic Objective: In comparison with the Work Plan 2021, ASEANSAI has achieved 100% of the objective set in the year.  Next steps: Maintain these activities every year  Strategic Objective 6.1  (contributed by SPC) To improve the management and organization of ASEANSAI  KPI: Number of Monitoring and Evaluation report and annual meeting  KPI: Number of Monitoring and Evaluation report and annual meeting  Progress towards the Strategic Objective:  Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021 (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.  Next steps: SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.  Strategic Objective 6.1 Strategic approach:		2. Recording on financial activities
Progress towards the Strategic Objective: In comparison with the Work Plan 2021, ASEANSAI has achieved 100% of the objective set in the year.  Next steps: Maintain these activities every year  Strategic Objective 6.1  (contributed by SPC) To improve the management and organization of ASEANSAI  KPI: Number of Monitoring and Evaluation report and annual meeting  KPI: Number of Monitoring tannel Evaluation report and annual meeting  Progress towards the Strategic Objective:  Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021 (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.  Next steps: SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.  Strategic Objective 6.1 Strategic approach:		3. Monitoring on financial activities
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Conducted activities: 4/5 To improve the management and organization of ASEANSAI  SPC Meeting to develop the implementation matrix and formulate the WP 2022-2023 in line with SP + Send the draft SP to seek opinions from ASEANSAI members, synthesize the ideas and finalize the draft SP + Finalize the SPC Work Plan  Progress towards the Strategic Objective:  Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021 (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.  Next steps: SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.  Strategic Objective 6.1 Strategic approach:		Next steps: Maintain these activities every year
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+ SPC Meeting to develop the implementation matrix and formulate the WP 2022-2023 in line with SP + SPC Meeting to develop the implementation matrix and formulate the WP 2022-2023 in line with SP + Send the draft SP to seek opinions from ASEANSAI members, synthesize the ideas and finalize the draft SP + Finalize the SPC Work Plan  Progress towards the Strategic Objective: Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021 (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.  Next steps: SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.  Strategic Objective 6.1 Strategic approach:	(contributed by SPC)	Conducted activities: 4/5
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+ Send the draft SP to seek opinions from ASEANSAI members, synthesize the ideas and finalize the draft SP  + Finalize the SPC Work Plan  Progress towards the Strategic Objective:  Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021  (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.  Next steps: SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.  Strategic Objective 6.1 Strategic approach:	· ·	+ SPC Meeting to develop the implementation matrix and formulate the WP 2022-2023 in line with SP
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Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.  Strategic Objective 6.1 Strategic approach:	amuai meeting	Comparing with the target set in the Work Plan 2020-2021, one more activity identified in the WP 2021 (Annual Monitoring Meeting 2021) have not been conducted due to some technical problems related to the virtual event organization.
		<b>Next steps:</b> SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way.
(contributed by Rules and Strengthen governance and management of ASEANSAI financial, administrative and secretariat matters.	Strategic Objective 6.1	Strategic approach:
	(contributed by Rules and	Strengthen governance and management of ASEANSAI financial, administrative and secretariat matters.

Procedures Committee)	Conducted activity: 3/3
To improve the management	- Committee to consider member SAIs' comments and incorporate where appropriate.
and organization of	- Committee to circulate draft of revised R&P (incorporating SAIs' inputs) to member SAIs for
ASEANSAI	concurrence.
	- Committee to submit final draft of revised R&P (incorporating SAIs' further inputs, if any) to Secretariat
	for circulation to Assembly for approval
Procedures meets the emerging	1 rugress towards the Strategic Objective.
needs for management and	In comparison with the Work Plan 2020-2021, ASEANSAI has achieved 100% of the Objective set in the
governance of ASEANSAI	year

**Next steps:** 

Revised ASEANSAI R&P, where applicable.

# GENERAL INTRODUCTION TO ASEANSAI AND THE STRATEGIC PLAN FOR THE PERIOD OF 2018-2021

#### **Brief introdution to ASEANSAI**

ASEAN Supreme Audit Institutions (ASEANSAI) is the organization of ten Supreme Audit Institutions (SAIs) of the member states of ASEAN. ASEANSAI role is to promote and encourage good governance within the ASEAN region. Thus, ASEANSAI focuses on capacity development of SAIs of ASEAN member states and technical cooperations dealing with common and typical public audit issues in the ASEAN region.

After ASEANSAI establishment in 2011, the first Assembly was held to decide, among the others, the organization structure which comprised of the Assembly, Executive Committee, Committees and Secretariat. The Executive Committee consisted of Chairman and Vice Chairman. In addition, the first Assembly approved the formation of four committees which were (i) Strategic Planning, (ii) Rules and Procedures; (iii) Training, and (iv) Knowledge Sharing.

#### A need for an Annual Results Report

In order to effectively run the organization, it is significantly important and necessary to develop a strategic plan pertaining to the vision, mission and objectives which ASEANSAI wishes to achieve stands on its core value. The ASEANSAI Strategic Planning Committee (SPC) is in charge of developing the Strategic Plan for ASEANSAI during each period and monitoring its implementation by using the Monitoring and Evaluation System (MES) in order to provide quantitative and qualitative analysis on the progress towards strategic objectives of the Organization. Currently, ASEANSAI is in the third of implementing its SP 2018-2021 and there is a need to assess its performance through the year.

The Annual Results Report, as a tool of the System, yearly analyze the progress and draws conclusions, whether ASEANSAI shall proceed as planned, or needs to adjust the strategic approach of the implementation of activities. The report therefore provides a basis for the review of the Work Plans for the coming year which allows ASEANSAI to regulate the implementation strategy to actual developments in a timely manner. The progress towards the ASEANSAI Strategic Objectives is relevant for making decisions. In case the performance is not proceed as envisaged, the management must consider the reasons for the discrepancy, and customize some strategies to adapt to the ASEANSAI Work Plan.

#### Snapshot of the Strategic Plan 2018 – 2021

#### Mission

ASEANSAI is an autonomous, independent, professional, and non-political organization/association established to build capacity, to promote among its members, and to establish constructive and beneficial relation with ASEAN and other stakeholders

#### Vision

To be recognized and trusted as an organized body of Supreme Audit Institutions which promote good governance in the ASEAN Region

#### **Core Value**

Respect Professionalism Partnership



Strategic Goal	Strategic Objective
SG 1. To support the implementation of ISSAI and other INTOSAI good practices	SO 1.1. To promote safeguarding the independence of member-SAIs  SO 1.2. To assist member - SAIs in developing national audit standards and guidelines aligned with ISSAIs
SG 2. To promote good performance of member SAIs	SO 2.1. To support member SAIs to utilize performance related tools and concept  SO 2.2. To support member SAIs to progress in auditing through capacity building
SG 3. To support member SAIs to fulfil their role towards the successful achievement of the Sustainable Development Goals (SDGs)	SO 3.1. To encourage and support member SAIs to conduct SDG-related auditing
SG 4. To strengthen ASEANSAI active role within ASEAN agenda	SO 4.1. To support the ASEAN and AEC agenda
SG 5. To improve the cooperation with regional and international partners	SO 5.1. To expand cooperation with international SAI partners and stakeholders  SO 5.2. To expand cooperation with international donors
SG 6. To strengthen organizational governance of ASEANSAI	SO 6.1. To improve the management and organization of ASEANSAI

