

A large, faint, circular watermark seal is centered on the page. It contains a detailed illustration of a traditional Vietnamese drum (trống) and is surrounded by concentric circles of intricate geometric patterns.

# **ANNUAL RESULTS REPORT FOR THE YEAR 2020**

**Hanoi, October 2020**

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# **ANNUAL RESULTS REPORT FOR THE YEAR 2020**

Hanoi, October 2020

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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 Performance Measurement Framework
IINAFa project Financial Audit	: 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 approved at the 4<sup>th</sup> ASEANSAI Summit is coming to an end in November 2021. It is considered as a guide to define the concrete goals and objectives that ASEANSAI wishes to obtain to fulfill its missions during the period 2018 – 2021. In 2020, the Committees have made great effort to carry out the activities yet ensuring the timeline set in the Work Plan 2020 and alignment with the strategic goals, objectives though many activities have been delayed due to the negative impacts of the COVID-19.

On behalf of the SPC, I would like to express my sincere gratitude and appreciation to ASEANSAI members for your support and dedication to facilitating the implementation of the ASEANSAI SP 2018-2021. A special thanks also goes to Committees' Chairs for their contributions in finalizing this annual result report 2020.

I have a strong belief that in the spirit of respect, professionalism and partnership, we would go hand in hand to successfully realise all our goals and objectives under the SP 2018-2021.

Sincerely yours,

**Mr. Ho Duc Phoc**

Auditor General of Vietnam

Chairman of the Strategic Planning Committee

## EXECUTIVE SUMMARY

With reference to the Committees' Work Plans, there are 29 activities planned to be conducted in 2020. However, due to the outbreak of COVID-19 seriously affecting member SAIs, 21 out of 29 activities were carried out and organised in a new form – online. Such increase in the usage of existing ICT infrastructure of the respective host SAIs, on the other hand, has helped ASEANSAI to save an impressive amount of money than the estimated budget for 2020.

Generally speaking, most of activities executed in 2020 is contributed to SG 3: *“To support member SAIs to fulfill their role towards the successful achievement of the Sustainable Development Goals (SDGs)”*, SG 4 *“To strengthen ASEANSAI active role within ASEAN agenda”*, SG 5 *“To improve the cooperation with regional and international partners”* and SG 6 *“To strengthen organizational governance of ASEANSAI”*.

One of the most notable activities implemented in 2020 was the video conference dated 22 December 2020 on “Cooperative Environmental Audit on water management in the Mekong River basin for 2020 – 2021 in line with SDGs” which was co-chaired by SAI Malaysia as the Chair of KSC and SAI Viet Nam as the Lead of the audit project. This event was to replace the planned activity *“Knowledge Sharing session in auditing SDGs”* in SG3 under the KSC Work Plan 2020. Almost of activities under the SG 6 were contributed by the Secretariat and were implemented successfully. ASEANSAI's Committees did not have any activity to contribute to SG1 and SG2 in the year 2020 as the Goals have been achieved compared to the Matrix and no more need had been raised in these two Goals from the making of the Work Plan 2020-2021.

### **SPC recommendations**

In order to evaluate the progress towards strategic objectives of the Organization, it is necessary for the ASEANSAI to review and revise the the Work Plan for 2021 in the way to include all activities which have been deferred from 2020 and be in line with the implementation matrix. ASEANSAI is also recommended to develop and use the e-Learning Platform and/or another e-tool in support for the smooth implementation of the next year Work Plan amid the complicatedly increase of the novel virus transmission around the world.

Another important issue to help contribute to the achievement of the SP Goals and Objectives of this term and the next terms is that the SPC should improve the quality of the their monitoring and evaluation activities and reports by reviewing, revising the MES Guidelines, keeping closer eyes to and harmoniously collaborating with the

Secretariat to support Committees in the implementation of the activities in the Work Plans during the year.

*The details about the implementation of the Strategic Plan 2018 – 2021 in the year 2020 as bellow:*

## ASEANSAI's Strategies Progress towards Strategic Plan 2018 – 2021 for the year 2020

Performance of Work Plans and Budget	
<b>Have the activities been implemented according to the Committee Work Plans?</b>	Many activities have not been implemented in accordance with the Committee Work Plans due to the outbreak of COVID-19
<b>Has the budget been spend as planned?</b>	Spending less money than was planned because SAIs only used their existing ICT infastructure to enter into online meeting
Progress towards the Strategic Plan	
<b>Strategic Objective 1.1</b> To promote safeguarding the independence of member-SAIs  <b>KPI:</b> Increased percentage of member SAIs aware of ISSAI 10	<b>Strategic approach:</b> Done
	<b>Conducted activities:</b> No more activity planned to be conducted in this year
	<b>Progress towards the Strategic Objective:</b> Achieved compared to the work plan
	<b>Next steps:</b> None
<b>Strategic Objective 1.2</b> <i>(contributed by TC)</i> <b>To assist member SAIs develop national audit standards and guidelines aligned with ISSAIs</b>  <b>KPI:</b> Increased number of member SAIs with ISSAI-	<b>Strategic approach:</b> 1. To provide ASEANSAI-certified ISSAI facilitators with sustained and improved knowledge on ISSAIs on financial audit ( <i>build capacity of personnel</i> ) in order to support auditors in conducting ISSAI-based financial audits 2. To share experience on sustained implementation of ISSAI-based compliance audit in ASEANSAI 3. To Share experience on sustained implementation of ISSAI-based performance audit in ASEANSAI
	<b>Conducted activities:</b> 0/4 (Workshop on Financial Audit – Audit documentation, audit evidence, analytical procedures and reporting – April 2020, Workshop on Compliance Audit – August 2020; Conduct of Actual Compliance Audit – within September to December 2020; Workshop on Performance Audit – October 2020)



<p>based audit standards and/or guidelines</p>	<p><b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. However, comparing with the target set in the Work Plan 2020-2021, ASEANSAI should have taken 100% effort, equivalent to (7 activities) to achieve the Objective set in the year.</p> <p><b>Next steps:</b> Revise the work plan in 2021 by supplementing the activities which had not conducted in 2020 as planned; Conduct the above-mentioned workshops in 2021, as agreed during the June 12, 2020 virtual meeting.</p>
<p><b>Strategic Objective 2.1</b> (contributed by TC) To support member SAIs to utilize performance related tools and concepts</p> <p><b>KPI:</b> Number of member SAIs gain comprehensive understanding of SAI PMF</p>	<p><b>Strategic approach:</b> To improve capacity of member SAIs in SAI PMF</p> <p><b>Conducted activities: 0/1</b> (Training on SAI PMF – November 2020)</p> <p><b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. However, comparing with the target set in the Work Plan 2020-2021, ASEANSAI should have conducted 1 activity to achieve the Objective.</p> <p><b>Next steps:</b> Revise the work plan in 2021 by supplementing an eLearning webinar on SAI PMF</p>
<p><b>Strategic Objective 2.2</b> (contributed by TC) To support member SAIs to progress in auditing through capacity building</p> <p><b>KPI:</b> Percentage of participants involving in full range of activities and completed post-assignment to apply knowledge gained to actual context of SAI</p>	<p><b>Strategic approach:</b> To improve capacity of member SAIs in different auditing areas</p> <p><b>Conducted activities: 0/2</b> (Workshop on the updated procurement guidelines – WAPP Phase 2 – June 2020; Conduct of actual audit – WAPP Phase 2 – within August to November 2020)</p> <p><b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. Comparing with the target set in the Work Plan 2020-2021, ASEANSAI should have taken 100% effort, equivalent to (3 activities) to achieve the Objective set in the year.</p> <p><b>Next steps:</b> Revise the work plan 2021 by supplementing 2 mentioned-above activities which had not been conducted in 2020</p>

<p><b>Strategic Objective 3.1</b> (contributed by KSC) To encourage and support member SAIs to conduct SDG-related auditing</p> <p><b>KPI:</b> Number of audit reports issued by member SAIs in line with INTOSAI guidelines on Auditing SDG</p>	<p><b>Strategic approach:</b> Auditors of ASEANSAI will be equipped with skills in SGDs auditing that will benefit ASEAN countries and as a check and balance for United Nations Agenda 2030</p> <p><b>Conducted activities: 2/2</b> (Knowledge Sharing Design Meeting of SDGs Auditing – June 2020 and Knowledge Sharing Session to all ASEANSAI members – September 2020)</p> <p>* IDI-ASEANSAI Joint Webinar on strengthening SAI Audits of SDGs implementation was held via video conference on 9 September 2020 instead of the event “Instructors’ Design Meeting on SDGs Auditing” as included in the KSC Work Plan. The delay was not only due to COVID-19, KSC had to restart the discussion thoroughly with IDI on the change of Term of Reference and other matters. 2 working level meetings were conducted by representatives of Chair of KSC with IDI before able to finalize the programme.</p> <p>* Kick off meeting of ASEANSAI Cooperative Environmental Audit in line with SDGs was held in 22 December 2020 via video conference instead of “Knowledge sharing session to all ASEANSAI members: Since the knowledge sharing session was already conducted in the IDI-ASEANSAI Joint Webinar on strengthening SAI audits of SDGs implementation. Chair of KSC has accepted the proposal from SAI Vietnam as KSC member as well as ASOSAI Chairman to conduct the cooperative environmental audit in line with SDU under ASEANSAI KSC Work Plan.</p> <p><b>Progress towards the Strategic Objective:</b> Achieved 100% of the objective set in the year according to the Work Plan 2020-2021</p> <p><b>Next steps:</b> * Prepare plan B for any projects. * Attentive details to meeting preparation especially by the Project Leader, with close coordination with Chair of KSC. Complete documentation should be ready at least 2 weeks before the meeting takes place.</p>
<p><b>Strategic Objective 4.1</b> (contributed by Secretariat) To support ASEAN and AEC Agenda</p> <p><b>KPI:</b> Number of cooperation</p>	<p><b>Strategic approach:</b> ASEANSAI becomes an enabling partner of ASEAN in promoting good governance</p> <p><b>Conducted activities: 2/2</b> (Identify possible cooperation areas/ activities with ASEAN; Building cooperation in order to promote good governance in ASEAN region)</p>

areas/ between ASEAN	activities ASEANSAI and	<p>(1) Identify possible cooperation areas/ activities with ASEAN: During the first Joint Seminar of ASEAN, AIPA and ASEANSAI for Laying the Foundation for Future Cooperation in promoting accountability and transparency in Southeast Asia to establish a foundation for future collaboration among the three organizations held in 2019, the participants proposed several joint activities to be undertaken in the future:</p> <ul style="list-style-type: none"> <li>a) Joint research on regulation/ training, best practices and learning exchange</li> <li>b) Capacity building activities that includes presentation and exchange on the preparation and use of audits, together with non-audit participants (e.g. Members of Parliament).</li> <li>c) Creating a focus group involving ASEAN, ASEANSAI and AIPA and other stakeholders to discuss common issues that are crosscutting, e.g. the challenges and issues in implementing SDGs and cross-border issues.</li> </ul> <p>These top collaborative actions proposed by the participants will serve as the milestone to be followed-up by ASEAN, ASEANSAI and AIPA in the future. A proceeding has published to capture this moment.</p> <p>(2) Building cooperation in order to promote good governance in ASEAN region:  ASEANSAI Secretariat has been involved in various ASEAN activities such as Coordinating Conference for the ASEAN Political-Security Community, Online Book Launch &amp; Panel Discuss: “ASEAN – EU Partnership: The Untold Story” including the meeting with associated entities of ASEAN.  Secretariat also maintaining 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.  As a follow up from the previous joint activity, a Joint Sharing session on COVID-19 has been planned to be organized with ASEAN Secretariat and AIPA as a follow up from the previous Joint Seminar in 2019 – to be rescheduled in 2021. Informal communication with ASEAN and AIPA has been made.</p> <p><b>Progress towards the Strategic Objective:</b></p> <p>There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. Comparing with the target set in the Work Plan 2020-2021, ASEANSAI should have taken 100% effort, equivalent to (2 activities) to achieve the Objective set in the year.</p> <p><b>Next steps:</b>  Maintain future collaboration with ASEAN and AIPA as a follow up of the Joint Seminar by organizing technical meeting to define future joint action. We are planning to realize the top rate activities a year after</p>
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	<p>the joint seminar and annual joint or biennial joint activities will strengthen the collaborations among the organizations.</p> <p>A discussion between ASEANSAT Secretariat, ASEANSAT Knowledge Sharing Committee and the technical officer of Community Relations Division has been made to prepare the upcoming joint activities related with current situations, the Effect of COVID-19 Pandemic and How We Responds to It.</p>
<p><b>Strategic Objective 5.1</b> (contributed by Secretariat)</p> <p>To expand cooperation with international SAT partners and stakeholders</p> <p><b>KPI:</b> Number of activities carried out by ASEANSAT in cooperation with ASOSAT and INTOSAT</p>	<p><b>Strategic approach:</b> ASEANSAT contribution is recognized</p> <p><b>Conducted activities: 2/2</b> (ASEANSAT participation in ASOSAT and INTOSAT activity; Assessing potential MoU with ASOSAT)  + ASEANSAT participated at the 55<sup>th</sup> Governing Board Meeting of ASOSAT on 27<sup>th</sup> of July 2020 by delivering a speech on the activities of ASEANSAT.  + The ASEANSAT still finds a way to cooperate with ASOSAT, define its form of activities, and possible areas of cooperation.</p> <p><b>Progress towards the Strategic Objective:</b>  There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. However, in comparison with the target set in the Work Plan 2020-2021, ASEANSAT has achieved 100% of the Objective set in the year.</p> <p><b>Next steps:</b>  To continue with the efforts to participate in ASOSAT and INTOSAT activities</p>
<p><b>Strategic Objective 5.2</b> (contributed by Secretariat)</p> <p>To expand cooperation with international donors</p> <p><b>KPI:</b> Number of projects funded by international donors, which achieve their expected outcomes</p>	<p><b>Strategic approach:</b> ASEANSAT contribution is recognized</p> <p><b>Conducted activities: 6/6</b>  <b>1. Identifying potential projects:</b>  + Identification of potential projects has been defined and put forward from each Committees to be presented at the Donor Coordination Meeting (DCM) held in ASEANSAT Summit 2019  + Pandemic COVID-19 urges ASEANSAT to find solution to implement its activities particularly training. On video conference 12 June, all committees agreed to shift the face-to-face training into on line training.  Thus, Secretariat is required to seek possibility for having support from IDI to provide training on</p>

	<p>elearning</p> <p><b>2. Identify possible donors:</b> a) Identification of Development Partners is a continuous process from the DCM 2017 and 2019 as a follow up from the previous communication and relations with particular Development Partners.</p> <p>b) Following up point 1.b, Secretariat engaged with IDI and propose to have support for training on e-learning</p> <p><b>3. Coordination meeting with potential donors:</b> Coordination meetings with potential donors organized since the previous DCM in 2019</p> <p>Following point 2b, Secretariat facilitate a meeting between Training Committee and IDI to discuss the possibility for having the IDI support on e-learning held on 8 October 2020</p> <p><b>4. Developing proposal of cooperation to the donors:</b> Submission of the proposals of activities has started since the presentation at the DCM to the prospective Development Partner. It is a continuous process from the previous DCM or communication. A formal letter from ASEANSAI Chairman to propose the IDI support was sent to IDI</p> <p><b>5. Implementing projects approved by donors:</b> An MoU extension with the Swedish National Audit Office (SNAO) has been signed to keep the cooperation especially in the ISSAI Implementation area and the development of the upcoming ASEANSAI Strategic Plan. The implementation of the project is still discussion with training committee</p> <p><b>6. Monitoring and evaluating the implementation of the donor funded-projects:</b> Regular meeting is scheduled to monitor the project implementation. Normally, Secretariat has the schedule/ milestone of the project and coordinate with respective Committee/ Project Leader to ensure the implementation of the project in timely manner.</p> <p>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.</p> <p>Then, a review meeting also scheduled to evaluate the whole project and to take lesson learned.</p> <p>A summary or minutes of meeting ASEANSAI Secretariat Progress Report as of 1 December 2020 usually made by the responsible committee/ Project Leader to capture the discussion during the meeting</p> <p><b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress.</p> <p>In comparison with the target set in the Work Plan 2020-2021, ASEANSAI has achieved 100% of the</p>
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	<p>objective set in the year.</p> <p><b>Next steps:</b></p> <ol style="list-style-type: none"> <li>1. The Secretariat will keep maintaining relations with regional organizations and international donors to improve its cooperation in the future. Secretariat will keep informs and promotes ASEANSAT activities to related development partners and regional organizations through sending ASEANSAT Newsletter quarterly. Secretariat will also actively informed related committees with regards to the invitation from other regional organizations.</li> <li>2. Encourage the committees for submitting the new project which is funded by Development Partners with a reasonable schedule of implementation and achievable series of activities, for future actions.</li> <li>3. A Task Force to solve the internal issue of ASEANSAT on legal capacity has been established to further analyze and provide recommendations.</li> </ol>
<p><b>Strategic Objective 6.1</b> (contributed by Secretariat)</p> <p>To improve the management and organization of ASEANSAT</p> <p><b>KPI:</b> Establish internal administration system</p>	<p><b>Strategic approach:</b> ASEANSAT recognized as a credible organization</p> <p><b>Conducted activities: 2/2</b> (Annual Technical coordination meeting in June 2020; Managing finances)</p> <ul style="list-style-type: none"> <li>* ASEANSAT video conference in the mid-2020 and series of a follow up meeting to discuss ASEANSAT activities in 2020 and 2021, including coordination meeting with particular Development Partners to accelerate the project implementation</li> <li>* Planning on financial activities based on the input from the Committee: This activity is implemented annually</li> </ul> <p><b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress.</p> <p>In comparison with the Work Plan 2020-2021, ASEANSAT has achieved 100% of the objective set in the year.</p> <p><b>Next steps:</b></p> <ul style="list-style-type: none"> <li>* To keep technical coordination meeting as a buffer event every year to anticipate crucial condition or strategic issues, which need to be discussed in the technical level to be, brought to a higher level for further action. The meeting may or may not be organized each year depend on the necessity of the situation.</li> <li>* Sound documentation of revenue and expenditure and fair disclosing on the use of ASEANSAT fund through financial report will represent the accountability of the organization. This financial report will include both annual contributions and funds from the Development Partner.</li> </ul>

<p><b>Strategic Objective 6.1</b> (contributed by SPC) To improve the management and organization of ASEANSAI</p> <p><b>KPI:</b> Number of Monitoring and Evaluation report and annual meeting</p>	<p><b>Strategic approach:</b> To ensure activities remain on track to achieve goals and objectives</p>
	<p><b>Conducted activities:</b> 3/4 (Presiding over the training on MES after being approved at the 5<sup>th</sup> Summit – Quarter I/2020; Developing the Annual Results Report for 2020 – September 2020; Organizing Annual Monitoring Meeting – October 2020); 01 remaining activity regarding the development of SP is on the process of implementation</p>
	<p><b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. However, comparing with the target set in the Work Plan 2020-2021, ASEANSAI should have taken 25% more effort, equivalent to 1 activity, to achieve the objective set in the year.</p>
	<p><b>Next steps:</b> Review again the Monitoring and Evaluation System for necessary adjustments (if any). SAI Vietnam should encourage Committees to submit their Progress Report timely (in accordance with the MES Guideline) so that the SPC can produce the annual results report in October. SAI Vietnam also needs to accelerate the development of the SP 2022 – 2025.</p>
<p><b>Strategic Objective 6.1</b> (contributed by KSC) To improve the management and organization of ASEANSAI</p> <p><b>KPI:</b> One meeting among KSC members before the 1<sup>st</sup> quarter of 2020</p>	<p><b>Strategic approach:</b> Better implementation of KSC Program for the benefit of ASEANSAI members and improve the management of ASEANSAI</p>
	<p><b>Conducted activities:</b> 1/1 (2<sup>nd</sup> Knowledge Sharing Committee Biennial Meeting in 20-31 March 2020)</p>
	<p>Due to COVID-19, the video conference meeting was held in 9 September 2020: The preparation for the meeting was finalized in middle of February 2020 with tentative agenda agreed by all KSC members. Nevertheless, the outbreak of COVID-19 in March 2020 was disastrous whereby United Nations World Health Organization declared it as pandemic and most of the international borders were closed including ASEAN countries.</p>
	<p><b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. In comparison with the Work Plan 2020-2021, ASEANSAI has achieved 100% of the Objective set in the year although these activities were conducted later than the expected work plan</p>
	<p><b>Next steps:</b> KSC members needed to set up Knowledge Sharing Committee at SAI level to ensure proper planning and implementation of KSC projects, guided by SAI Malaysia as the KSC Chair</p>

<b>Strategic Objective 6.1</b> <i>(contributed by Rules and Procedures Committee)</i> To improve the management and organization of ASEANSAI  <b>KPI:</b> Number of Monitoring and Evaluation report and annual meeting	<b>Strategic approach:</b> Strengthen governance and management of ASEANSAI financial, administrative and secretariat matters.
	<b>Conducted activity: 2/2</b> 1. Committee to review and propose improvements, if any, to the ASEANSAI R&P. 2. Committee to circulate the proposed draft of the revised R&P (if any) to member SAIs for comments.
	<b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. In comparison with the Work Plan 2020-2021, ASEANSAI has achieved 100% of the Objective set in the year
	<b>Next steps:</b> Revised ASEANSAI R&P, where applicable.
<b>Strategic Objective 6.1</b> <i>(contributed by Secretariat)</i>	<b>Strategic approach:</b> ASEANSAI recognized as a credible organization
	<b>Conducted activities:</b> ASEANSAI Video Conference in the mid-2020 and series of a follow up meeting to discuss ASEANSAI Activities in 2020 and 2021, including coordination meeting with particular Development Partners to accelerate the project implementation. So far, the coordination meeting was successfully resulted the alignment of ASEANSAI Work Plan in 2020 and 2021 with the current situation.
	<b>Progress towards the Strategic Objective:</b> There is no measurable KPI set in the implementation matrix to serve as benchmark to judge the progress. In comparison with the Work Plan 2020-2021, ASEANSAI has achieved 100% of the Objective set in the year
	<b>Next step:</b> To keep technical coordination meeting as a buffer event every year to anticipate crucial condition or strategic issues, which need to be discussed in the technical level to be, brought to a higher level for further action. The meeting may or may not be organized each year depend on the necessity of the situation.



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

### **Brief introduction 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.

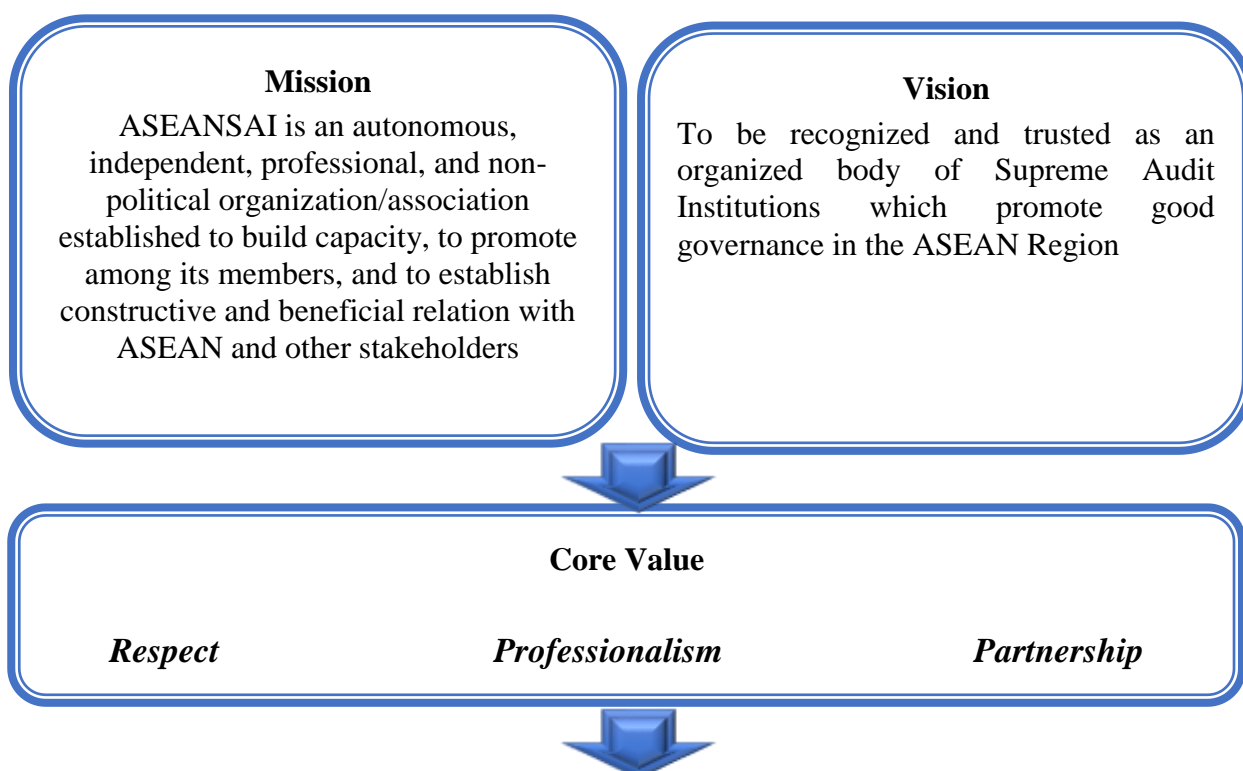
After ASEANSAI establishment in 2011, the first Assembly was held to decide, among the others, the organization structure which comprised of the Assembly, Executive Committee, Committees and Secretariat. The Executive Committee consisted of Chairman and Vice Chairman. In addition, the first Assembly 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



Strategic Goal	Strategic Objective
<b>SG 1. To support the implementation of ISSAI and other INTOSAI good practices</b>	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
<b>SG 2. To promote good performance of member SAIs</b>	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
<b>SG 3. To support member SAIs to fulfil their role towards the successful achievement of the Sustainable Development Goals (SDGs)</b>	SO 3.1. To encourage and support member SAIs to conduct SDG-related auditing
<b>SG 4. To strengthen ASEANSI active role within ASEAN agenda</b>	SO 4.1. To support the ASEAN and AEC agenda
<b>SG 5. To improve the cooperation with regional and international partners</b>	SO 5.1. To expand cooperation with international SAI partners and stakeholders
	SO 5.2. To expand cooperation with international donors
<b>SG 6. To strengthen organizational governance of ASEANSI</b>	SO 6.1. To improve the management and organization of ASEANSI

