

ASEANSAI

CHAIRMANSHIP COMMEMORATION

2019-2021



"Leading ASEANSAI in the New Normal"

NATIONAL AUDIT DEPARTMENT OF MALAYSIA



COMMEMORATION OF
ASEANSAI
CHAIRMANSHIP

2019-2021

"Leading ASEANSAI in the New Normal"

NATIONAL AUDIT DEPARTMENT OF MALAYSIA

November 2021

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ACKNOWLEDGEMENT

National Audit Department of Malaysia (SAI Malaysia) as the Chairman of ASEANSAI commemorates all the prominent events in the region for the period of 2019 to 2021 and dedicated it to all of our members and stakeholders. Our heartiest gratitude to all ASEANSAI members that have provided their tremendous contributions. Special thanks for the endless and extraordinary efforts by the team that has made this memoir possible, as follows:

Patron

H.E. Datuk Nik Azman Nik Abdul Majid
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FOREWORD BY
CHAIRMAN OF ASEANSAI

2019-2021





H.E. DATUK NIK AZMAN NIK ABDUL MAJID
Chairman of ASEANSI and Auditor General of Malaysia

FOREWORD

ASEAN Supreme Audit Institutions (ASEANSI) establishment was inspired with the Association of Southeast Asian Nations (ASEAN) which embarked to establish ASEAN Community and declared its unity under “One Vision, One Identity, One Caring and Sharing Community”. ASEANSI came into existence on 16 November 2011 desiring to promote understanding and cooperation among ASEAN Supreme Audit Institutions in the field of public sector auditing, in order to safeguard a stable and prosperous ASEAN Community.

This ASEANSI Commemoration Book is themed **“Leading ASEANSI in the New Normal”** is a compendium of commitment by SAI Malaysia as the Chairman of ASEANSI in the period of 2019 to 2021. In addition, it is a documented acknowledgement and appreciation to all Chairs of Committees and ASEANSI members for their continuous effort, support and cooperation to ASEANSI for the past two (2) years.

This commemoration starts with the Words of Appreciation and Encouragement by Head of SAIs and followed by 5 chapters. Chapter 1 begins with the significant role played by SAI Malaysia as the Chairman of ASEANSI. Next, Chapter 2 is on the commitment and active participation by Chairman of ASEANSI or representatives. Subsequently, Chapter 3 is on programmes and activities conducted by respective ASEANSI Committee Chairs and Members. This is then followed by Chapter 4 on ASEANSI engagement with the international community. Last but not least is Chapter 5 on the Challenges and Strategies in leading ASEANSI.

SAI Malaysia has presided over ASEANSI since November 2019. In the first quarter of the chairmanship, the world was hit by unprecedented crisis of Coronavirus Disease 2019 (COVID-19) pandemic. The programmes and activities of ASEANSI for 2020 and 2021 have been relatively affected. In response to the crisis, in June 2020, ASEANSI has issued an updated ASEANSI Calendar 2020-2021, by setting priorities to conduct strategic meetings and programmes via video conferencing in 2020 and the subsequent value-added programmes, such as trainings and webinars in 2021.

As Chairman of ASEANSI, SAI Malaysia has embraced the principles and spirit of ASEAN in all facets of its operation in leading ASEANSI. Since the 27th ASEAN Summit and the issuance of Kuala Lumpur Declaration 2015, ASEAN Member Countries have adopted the ASEAN Community Vision 2025 to forge further cooperation within ASEAN region. In 2016, the Master

Plan on ASEAN Connectivity 2025 was adopted by ASEAN Leaders aimed to achieve a seamlessly and comprehensively connected and integrated ASEAN that will promote competitiveness, inclusiveness and focusing on greater enhancement of information technology among ASEAN Community. The situation of COVID-19 pandemic is indeed, a blessing in disguise. SAI Malaysia has been using the emergence of technology right from the beginning of the ASEANSAl Chairmanship. During the hosting of the 5th ASEANSAl Summit in November 2019, SAI Malaysia as the Chairman of ASEANSAl has delivered a clear message towards exploration of the Industrial Revolution 4.0 and Internet of Things to become a way of life for ASEAN auditors, in order to remain relevant and meet the expectation as public auditors at large in the future.

The four (4) ASEANSAl Committees, namely Knowledge Sharing Committee, Training Committee, Strategic Planning Committee and Rules and Procedures Committee need to strategise on how to fit in the rapid and dynamic change of information technology in the ASEAN landscape. As Chairman of ASEANSAl and Chair of Knowledge Sharing Committee, SAI Malaysia has led in revising the Terms of Reference of the Knowledge Sharing Committee. The revision of the said Terms of Reference was intended for providing mandates and opportunities for all ASEANSAl Members to explore innovative ways using the art of information technology, in designing future knowledge sharing sessions. The Training Committee which is responsible for modernising the training modules utilise Learning Management System (LMS) with online mentoring and coaching. Training Need Analysis to all ASEANSAl Members has been used as a basis for the upcoming training modules. In addition, ASEANSAl also will launch ASEANSAl Strategic Plan 2022-2025 in the 6th ASEANSAl Summit. This new strategic plan will hold each Committee responsible for each of ASEANSAl Strategic Goals based on the model used by INTOSAI Strategic Plan. In addition, the Rules and Procedures Committee has updated ASEANSAl internal regulations regarding administrative matters biennially and also upon request by the ASEANSAl members.

In terms of ASEAN region, ASEANSAl has submitted the Annual Report 2019 and Annual Report 2020 to ASEAN Secretariat, attended 4th and 5th Forum of Entities associated with ASEAN, contribute to the celebration of 54th ASEAN Day, as well as presented our activities reports to the 55th and 56th ASOSAI Governing Board Meetings. In relations to the international forum, INTOSAI Development Initiatives (IDI) has always been very supportive of ASEANSAl participation in IDI Audit of Transparency, Accountability and Inclusiveness of the Use of Emergency Funding for COVID-19, IDI SAI Performance Measurement Framework and two (2) phases of Audit Implementation of Sustainable Development Goals (SDGs). ASEANSAl also participated in the United Nations 5th South East Asia Multi-Stakeholders Forum on Implementation of SDGs.



The highest achievement in leading ASEANSAl in 2019-2021 is that ASEANSAl has finally solved the long and outstanding issue of ASEANSAl legal capacity that has hindered ASEANSAl process in obtaining support from the Donor organisations. This issue started way back in 2015 during a proposal on signing of Memorandum of Understanding between ASEANSAl and a Donor. The same issue re-emerged in 2018 and was deliberated among the Executive Committee in 2019, up to the point that ASEANSAl has to set up a Task Force on ASEANSAl Legal Capacity (TFALC) to specifically address the issue in the 5th ASEANSAl Summit 2019 in Kuala Lumpur. The consistent deliberation among Executive Committee and Chairs of Committees in the TFALC in 2020-2021 has proven a success, when a consensus decision among ASEANSAl members finally reached in June 2021. This decision has shed light for ASEANSAl, which enabled the Head of ASEANSAl Secretariat to further negotiate for full cooperation and support from our Donors. Funding assistance will be negotiated with the World Bank, the United Nations and Asian Development Bank. In addition, the technical assistance may be sought from INTOSAl Development Initiatives, Swedish National Audit Office and the Office of Auditor General of Norway.



As mentioned in the 6th ASEANSAT Senior Officials' Meeting, under the ASEAN Comprehensive Recovery Framework, moving forward, ASEANSAT needs to make use of two broad strategies that are Broad Strategy No. 4: Accelerating Inclusive Digital Transformation, and Broad Strategy No. 5: Advancing towards a More Sustainable and Resilient Future. The need to leverage on the momentum of the digital transformation and utilises digital technologies is apparent to enhance ASEANSAT programmes in building the auditors' capacity. Moving forward, ASEANSAT has to embrace innovation, build up our digital connectivity, and make ourselves ready by maximising the use of technology in developing our specific action plans and innovative projects that will improve our audit delivery system.

Besides a wider use of technology, ASEANSAT has to start planning to develop a recovery framework that is durable, long-lasting, inclusive and capable of safeguarding the interest of our region. Hence, business as usual is no longer be an option for ASEAN and ASEANSAT in the post-pandemic world. A paradigm shift will be required for all ASEAN governments, businesses, civil society and auditors to work collectively to enable systemic changes needed by the region for a sustainable and resilient future. To support in the attainment of this strategy, ASEANSAT priorities will have to focus on sustainable programmes that is hybrid of online and face-to-face activities. This is the time when we should enhance our cooperation and embrace the spirit of ASEAN and the core values of ASEANSAT, especially the good governance and accountability in the public sector.

As I will be handing over the ASEANSAT Chairmanship, allow me to record my highest gratitude to the Office of the Auditor General of the Union of Myanmar for the contribution as Vice Chairman, as well as to all ASEANSAT member countries that have given their full cooperation to me as ASEANSAT Chairman. I would also like to record my utmost appreciation to the Honourable Mr. Bahtiar Arif, the Head of ASEANSAT Secretariat who has been remarkably excellent in assisting me to perform my fiduciary duty as the Chairman of ASEANSAT 2019-2021.

Thank you again to all!

Sincerely yours,



DATUK NIK AZMAN NIK ABDUL MAJID

Chairman of ASEANSAT 2019-2021

Auditor General of Malaysia


6th ASEANSAT Summit

2 November 2021 / 27 Rabiul Awal 1443H



HEAD SAI's WORDS OF **APPRECIATION AND ENCOURAGEMENT**

The strength of ASEANSAI is the spirit of ASEAN unity which has brought closer ties between member countries. Inspirational statements from the Head of SAI's to the Chairman of ASEANSAI 2019-2021 will always be remembered and appreciated.





**Jabatan Audit
Negara
Brunei Darussalam**



***Words of Appreciation and Encouragement from His Excellency
Dato Paduka Yusop Mahmud, Auditor General of
Jabatan Audit Brunei Darussalam***

A decade since ASEANSAl's inception in 2011, its transformation as a mature organisation has no doubt been one of the driving forces for the ASEANSAl member states towards the betterment of the public sector in their respective countries through inculcation of good governance and accountability vis-à-vis their audit activities.

The intricacies of rotational chairmanship of ASEANSAl, whereby SAl Malaysia serves as the current Chair, have been instrumental in building up momentum in enhancing collective trust, solidarity and compatibility among member states, which are well represented in various committees that coordinate their committees' activities.

Despite the challenges and uncertainties brought about by the unprecedented global impact of the COVID-19 pandemic, ASEANSAl has acquitted itself well via good leadership, strong working relationships and complementary synergies among its member states showing 'multi-resilience' and 'adaption' to the 'new normal' brought about by the pandemic in a decisive and timely manner.

This is evident whereby such a 'volatile disruption' serves as a catalyst in promoting the current modality of delivering significant and impactful capacity building activities via online environment, thus allowing member states to still continuously acquire the relevant competencies in terms of knowledge and skills so as to contribute towards the effectiveness and credibility of their audit functions and to stay relevant and dynamic to their respective stakeholders.

Overall, we envision ASEANSAl, as a respected and effective regional institution, plays a pivotal and indispensable role that can assist ASEAN to promote the essence of a good governance and accountability culture in all the individual member states and its affiliated institutions.

***Words of Appreciation and Encouragement from Her
Excellency Dr. Som Kim Suor, Auditor General of the National
Audit Authority of the Kingdom of Cambodia***

On this occasion that mandate of SAI Malaysia as the Chair of ASEANSAL is coming to an end, I would like to congratulate the remarkable achievements and appreciate the numerous contribution from SAI Malaysia towards ASEANSAL since the 5th Summit in 2019. In the meantime, I also would like to highly compliment all ASEANSAL members, especially ASEANSAL Secretariat for contributing to the progress and success of ASEANSAL since the establishment of SAI community on 16 November 2011 in Bali, Indonesia up to the present.

The continuance and enhancement of professional capacity as well institutional development are the core strategies of the National Audit Authority (NAA) of Cambodia to actively conduct government external audit of and report to the National Assembly, Senate and the Royal Government of Cambodia for the sake of promoting good governance and enhancing the efficiency of public sector, and, in addition, contributing to successful implementation of strategies, policies and reform programs of the government, especially Public Financial Management Reform. Quality, independent, and professional external audit is an effective mechanism in pointing out the weakness and providing recommendations for improvement.

In the context of COVID-19, our ASEANSAL community is still able to achieve the strategic objectives which have been laid out in ASEANSAL Strategic Plan 2018-2021 and Action Plans of the 4 committees through the initiative utilizing information technology system in organizing trainings, knowledge sharing seminars, and other meetings of ASEANSAL Committee, especially the successful organization of the 6th meeting of ASEANSAL senior officials and the 6th ASEANSAL Summit via online system in the future.

In this context, the National Audit Authority has revised the annual audit plan as well as other action plans in order to adapt to the actual situation by allowing our officers to work from home,



**National Audit
Authority of Cambodia**





**National Audit
Authority of Cambodia**

assigning some officers to stay on duty at the office and rotate shift, utilizing technology to support daily work during lockdown, selecting a number of entities for conducting audit from a distance, and online trainings, etc.

Therefore, I would like to encourage the deployment of information technology for the public sector auditing in the new normal context.

On behalf of NAA, I would like to express sincere thanks to the National Assembly, Senate and especially the Royal Government for always strongly supporting NAA and for setting out strategies to prevent and combat COVID-19 pandemic through the vaccination endeavor for the whole population aiming for the gradual re-opening of the economy and society observing the new normal. I would also like to thank the close cooperation of all audit entities and the citizens for supporting and cooperating in all audit activities. In the meantime, I would like to thank the relevant Development Partners, regional and international Supreme Audit Institutions for both technical and material supports in the development of NAA in the past and up to the present, and I hope that there will be continuous support for the implementation of the Strategic Development Plan 2022-2026.

Finally, I would like to highly appreciate all the management and officers of NAA for taking full responsibility and effort in implementing the activities so far and I hope that we all can return to the new normal in the near future and I would like to wish Your Excellency, ladies and gentlemen a great success and good health.

***Words of Appreciation and Encouragement from His Excellency
Dr. Agung Firman Sampurna, Chairman of the Audit Board
of the Republic of Indonesia***

In its 10th anniversary, ASEAN Supreme Audit Institutions, ASEANSIAI is determined to continue growing and to become more recognized as an emerging mature organisation in both regional and global levels. Since its establishment, ASEANSIAI has never terminated to strive for the involvement in different activities of capacity building and knowledge sharing with other international organizations.

Despite the COVID-19 pandemic restrictions, ASEANSIAI has never given up adjusting its activities and, we all witness some more impressive development of ASEANSIAI.

I commend the considerable contributions of the leadership of SAI Malaysia and SAI Myanmar for your navigation to these achievements and for upholding the active participation and sustained contribution of all SAI members. We have seen committees collaborating to adjust work plans, to set up new strategies, and to encounter new situations that have not previously been considered. As it happened many times in the past, together and individually, we could always find ways to overcome challenges, and I believe, we will again find a way to conduct face to face activities.

In this opportunity as we change ASEANSIAI leadership, I would emphasize that new directions have been most productive by taking into account the mutual values and interests as the basis for the comprehensive, dynamic and diverse nature of regional relations.

With the spirit of togetherness and the principle of 'no one left behind', we shall strengthen our membership to move forward through this pandemic situation. The leadership from SAI Malaysia was responsive to emerging issues and we know that SAI Myanmar will consider the need for a continued spirit of respect and development of common goals.



**The Audit Board of the
Republic of Indonesia**



In summary, I would like to assure and reiterate the commitment of BPK, as a member of ASEANSAI and as its Secretariat, to provide our continuous support for this organization in achieving its vision and missions. I am very confident that, together, we can enhance the existing constructive and beneficial relations among our members. Let us reach outward toward other stakeholders as an autonomous, independent, professional and non-political organization.



***Words of Appreciation and Encouragement from His Excellency
Mr. Malaithong KHOMMASITH, President of the State Audit
Organization of Lao PDR***

For many years, the Supreme Audit Institutes of ASEAN Member States have been working together to promote regional cooperation especially on creating and nurturing human resources through various activities related to exchanging and sharing knowledge and experience in the field of public auditing.

Over the past two years, the outbreak of COVID-19 has changed our approach to auditing work. Social distancing, video conferencing and application of information technology have become an important part for daily work and life. It can be said that COVID-19 has forced us to change the way we were used to in the past.

Despite the impact and uncertainty of COVID-19, the projects and activities under ASEANSAT framework have been carried on. We would like to extend our sincere appreciation to the Auditor General of Malaysia for putting a great effort and contribution to ASEANSAT Chairmanship, leading the implementation of ASEANSAT Work Plan and laying the foundation for better approach in the New Normal.

Looking forward, ASEANSAT will continue to strive for its vision to being a trusted, dynamic and professional organization that promotes good governance in the ASEAN region. This requires us to continue and closely strengthen on exchanging, sharing and learning from each others in order to pursue our vision.

We can all take pride and have full confidence with the SAI Myanmar for being the ASEANSAT Chairmanship and SAI Philippines for Vice Chairmanship of 2022-2023. I assure my commitment to support ASEANSAT and to work with my fellow Head of ASEAN SAIs to contribute to the achievement of the goals of the ASEANSAT Strategic Plan 2022-2025.



**State Audit Organization
of Lao PDR**





**Office of the Auditor
General of the Union
of Myanmar**



***Words of Appreciation and Encouragement from His Excellency
Prof. Dr. Kan Zaw, Union Auditor General, Office of the Auditor
General of the Union of Myanmar***

I am very pleased and honoured to have the opportunity for writing here for this commemoration book. We acknowledge that SAI Malaysia lead ASEANSAL brilliantly amidst the pandemic, during the tenure for the period 2019-2021 as the Chairman of ASEANSAL.

ASEANSAL Committees have successfully implemented their workplans in line with the Strategic Plan 2018-2021 of ASEANSAL. I strongly believe that the new workplans to be implemented in the new normal will also be a success.

Although the COVID-19 pandemic continues to drag on throughout the Chairmanship of SAI Malaysia, all activities of ASEANSAL run smoothly and successfully under their leadership. Knowledge Sharing Committee headed by SAI Malaysia achieved success and my congratulations are extended to them on their reappointment as the Chairman of the Committee.

ASEANSAL has shown fruitful cooperation and collaboration with INTOSAI, ASOSAI and other international organizations not only in the past but in the new normal. We should habituate ourselves to remote auditing and working, resilience from the pandemic and next crisis.

I would like to take this opportunity to congratulate in particular H.E. Datuk Nik Azman Nik Abdul Majid, Auditor General of Malaysia and his officials for their important contributions to this success of ASEANSAL during the Chairmanship of 2019-2021. The leadership role of SAI Malaysia is exemplary for SAI Myanmar as the new Chairman and their endeavour for the development of ASEANSAL during their tenure will be remembered forever.

***Words of Appreciation and Encouragement from His Excellency
Mr. Michael G. Aguinaldo, Chairperson of the Commission on
Audit of the Republic of the Philippines***

The Philippines Commission on Audit conveys its heartfelt congratulations to the National Audit Department of Malaysia, under the leadership of H.E. Datuk Nik Azman Nik Abdul Majid, for the successful completion of its tenure as the Chairman of ASEANSAL. Since 2019, the Organization has made significant progress in fulfilling its mission and vision, and in achieving its Strategic Goals as a result of SAI Malaysia's robust leadership.

As Chair of the Knowledge Sharing Committee and member of the Strategic Planning Committee, Training Committee, and Rules and Procedures Committee, SAI Malaysia has delivered exceptional performance to further the goals of the ASEANSAL in building capacities, with the highest degree of integrity, excellence and professionalism. Further, the SAI's involvement in various initiatives of the INTOSAI and the ASOSAI, as well as its bilateral engagements with other SAIs and collaboration with international organizations like the Asian Development Bank (ADB) and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) have proven SAI Malaysia's proactive drive for continuous growth and innovation.

As the threats and effects of the current health crisis continue to unravel the vulnerabilities of our institutions, it is our hope that the SAI Malaysia remains an effective enabling partner for better government service, particularly in the area of public sector auditing.

Now more than ever, let us join hands as we work together towards greater heights, building a legacy of stronger transparency and accountability in the region and in upholding the mandate of ASEANSAL.



**Commission on Audit
of the Republic of
Philippines**





**Auditor-General's
Office of Singapore**



***Words of Appreciation and Encouragement from Her
Excellency Ms. Goh Soon Poh, Auditor General of
Auditor-General's Office of Singapore***

This year, we commemorate the 10th year anniversary of the establishment of ASEANSAl. As a testament to our unity and resilience, ASEANSAl members continued to work closely with one another despite the challenges of the COVID-19 pandemic.

As the Chair of the Rules and Procedures Committee, I am pleased to share that the Committee had proposed refinements to the ASEANSAl Rules and Procedures. These refinements include provisions for meetings to be held virtually and for remote auditing to be conducted. The revised Rules and Procedures will be tabled for approval at the 6th ASEANSAl Summit in November 2021. I would like to thank the members of the Committee – the SAls of Brunei Darussalam, Lao People's Democratic Republic, Malaysia and Thailand for their valuable contributions.

I look forward to working with my fellow Heads of SAls as we continue to deepen our collaboration. My deepest thanks to the Chairman of ASEANSAl, His Excellency Datuk Nik Azman Nik Abdul Majid, Auditor General of Malaysia and the National Audit Department of Malaysia for leading ASEANSAl through this challenging COVID-19 period. My thanks also to the ASEANSAl Secretariat, SAl Indonesia, for their hard work in coordinating the many ASEANSAl workstreams, discussions and meetings.

***Words of Appreciation and Encouragement from His Excellency
Mr. Prajuck Boonyoung, Auditor General of the State Audit
Office of the Kingdom of Thailand***

On behalf of the State Audit Office of the Kingdom of Thailand, I would like to express my sincere appreciation for Jabatan Audit Negara Malaysia, to be distinguished Chairman of ASEANSAL.

During recent years, our ASEAN countries have faced the COVID-19 pandemic. It is an emerging challenge, which all SAIs have to respond and collaborate to pass together. However, the ASEANSAL still encourages and promotes good governance within the ASEAN region. Under your great leadership, ASEANSAL could focus on capacity development for ASEANSAL members continuously, for example, sharing the knowledge about preparing for auditor of the future through the ASEANSAL Knowledge Sharing Committee workshop. Likewise, another highlight during your leadership is to promote the ASEANSAL Guidelines on Audit of Procurement, which could improve the auditors' perspective in the public procurement audit. Furthermore, the cooperation between ASEANSAL and the Swedish National Audit Office (SNAO) was renewed Memorandum of Understanding to continue until 2022, which represented your leadership in developing our ASEANSAL at the international level.

May the existing bonds of friendship between Jabatan Audit Negara Malaysia and the State Audit Office of the Kingdom of Thailand will continue to grow and prosper.

With my warmest regards and best wishes to you and your colleagues.



**State Audit Office of the
Kingdom of Thailand**





**State Audit Office
of Vietnam**



***Words of Appreciation and Encouragement from His Excellency
Mr. Tran Sy Thanh, Auditor General of the State Audit
Office of Viet Nam***

In the past two years, the whole world has been turned upside down ever since the first outbreak of the COVID-19 pandemic. Our ASEAN community is not an exception and outsider to that crisis. Though facing millions of obstacles and challenges, however, ASEANSAL has stood firm, creative and professional in responding and adapting to the new situation and accomplished the Strategic Plan for the period of 2018-2021. Its resilience has become a clear proof for a famous saying that "what does not defeat you make you stronger".

The State Audit Office of Vietnam (SAV) would also like to express its appreciation on the successful ASEANSAL Chairmanship for the period of 2019-2021 assumed by the National Audit Department of Malaysia. Being well aware that you have taken the inheritedly tough role in a more challenging period, your leadership of wisdom, professionalism and with charisma has steered ASEANSAL ship on track and toward the set goals, contributing to further strengthening the special historical cooperative bond of our community and promoting the relationship with other stakeholders.

It is unarguable that those achievements could not be gained without the ever great endeavors of each member SAs and Committees who have left no stone unturned to realise the respective initiatives and programs. The SAV would like to reiterate our genuine commitment to joining hands with other member SAs and increasing our dynamic, effective and responsible involvement in ASEANSAL's programs and projects, particularly as Strategic Planning Committees Chair for good governance in the ASEAN region.

Taking this opportunity, I would like to convey our heartfelt gratitude to your enormous support for the SAV to successfully accomplish the ASEANSAL chairmanship for the term of 2019-2021.



CHAPTER 1

SAI MALAYSIA REGIONALLY AND WORLDWIDE

In line with the development of the increasingly complex and challenging auditing landscape, SAI Malaysia has always placed continuous emphasis on strengthening public sector auditing. SAI Malaysia assures to contribute our best efforts to promote understanding of the Supreme Audit Institutions with cooperation and collaboration among auditors in the public sector auditing.

1.1 Overview

Public sector auditing in Malaysia has existed for more than 100 years since the era of British colonisation in the early 20th century. The establishment of National Audit Department, also known by the name of SAI Malaysia, was an accomplishment to strengthen financial management of the public sector administration and to ensure all Government rules and procedures have been implemented and complied with.

Initially, the office of the Auditor General was formed separately in both the Federated Malay States and the Straits Settlements. On 26 November 1906, the first Auditor-General of The Federated Malay States was appointed. He was responsible for the audit function of the four states centred in Kuala Lumpur. Both the institutions were merged in the year 1932 and placed under the Director of Colonial Audit, London. However, auditing and the preparation of the audit report were carried out by the Auditor of the Straits Settlements and the Federated Malay States, a newly established post in Kuala Lumpur.

In 1957, when the Federation of Malaya attained its independence, the post of Director of Audit Malaya was abolished and the post of the Auditor-General of the Federation of Malaya was established. The appointment as well as the responsibilities of the Auditor-General was spelt out under Articles 105 and 106 of the Federal Constitution and the Audit Act 1957.

1.2 Audit Development in Malaysia

1906 – 1956

Audit approach during this period emphasised on financial transaction to strengthen the administrative system of the colonists.

1957

Audit approach emphasised on the financial and compliance based on the authority given under the Federal Constitution and Audit Act 1957.

1968

Programs and Performance Budgeting System was introduced while the audit approach emphasised on the implementation of government projects and activities. It was the beginning of performance-based audit in Malaysia.

1978 – 1983

With the amendment of the Audit Act 1957 in the year 1978 and 1983, the audit approach was widened to cover performance audit particularly on the implementation of government projects. The usage of software for data analysis was introduced in the early 80s.

1986

Some Financial Statements of Federal and States Statutory Bodies were contracted out to Private Audit Firms.

2000 – 2005

User-friendly auditing approach was introduced through the Department's Reformation Programme. Several changes were introduced to assist auditees such as: Adopted Agencies Programme, Advisory Services on Internal Control System, Management Audit Report and the Advisory Role on the Development of ICT System and Development Projects. Auditing on Environmental Audit, Forensic as well as ICT System were being introduced. SAI Malaysia has also been given the authority to audit 496 State Owned Enterprises and its subsidiaries. Establishment of the National Audit Academy in 2005 as a platform to enhance the image and professionalism of public sector auditors.

2006 – 2007

Beginning 2006, two (2) Auditor General's Report (AGR) i.e. AGR on Activities and Management of State Owned Enterprises by Federal Government and State Government, were issued. The National Audit Department restructuring exercise in 2007 with the establishment of the Special Audit and Research Sector which includes specialisation divisions such as Water Management, Environment, Special Audit and ICT. In the same year, the Accountability Index was also introduced to measure the financial management performance of ministries, departments and agencies at the Federal and State levels.

2009

The Government sanctioned the cadre of Internal Auditors in Ministries/ Departments whereby SAI Malaysia auditors are placed in the relevant Internal Audit Units of the Ministries /Departments.

2013

Establishment of 13 Subject Matter Experts (SME) to assist the competencies of new and existing auditors or as a reference point for them. The 2nd phase of the Government Transformation Programme (GTP) was also launched in 2013. Under the GTP 2.0, the SAI Malaysia was assigned with four (4) initiatives namely: Fast Tracking Access to Auditor General's Performance Audit Report; Action Committee; Auditor General's Online Dashboard; and Putrajaya Inquisition. The Audit Follow-Up division was established in line with the implementation of the GTP initiative.

2016

Restructuring in year 2016 with establishment of separate Sectors dedicated to the different audit types, replacing the existing federal and state based sectors.

2017

The Risk-Based Financial Management Audit was introduced to rate the financial management performance of ministries, departments and agencies at the Federal and State levels.

2020 – 2021

SAI Malaysia has embarked the Digital Audit project with the objective to strengthen auditing work through digitalisation approach in terms of policy, direction, audit approach and human resource capabilities.

1.3 International Ties

SAI Malaysia actively supports and plays encouraging efforts with other SAIs around the globe in fore fronting knowledge sharing, promoting capacity building and enhancing professional development of the public sector auditing.

Bilaterally, SAI Malaysia has regularly received foreign delegations from various SAIs whose purpose of the visit aim to exchange views and experiences on public sector auditing best practices. These courtesy calls and study visits along with secondments also strengthened the relationship between SAI Malaysia and other SAIs.



Courtesy Visit by Delegation from the Board of Audit of Japan



Courtesy Visit by Delegation from the Royal Audit Authority of Bhutan



Courtesy Visit to State Audit Office of Vietnam



Technical Meeting with Badan Pemeriksa Keuangan Republik Indonesia



Courtesy Visit by President of ACCA Global



Courtesy Visit by Delegation from the Auditor General Office of Maldives



Bilateral Discussion Meeting with State Audit Office of Kingdom of Thailand



Bilateral Discussion Meeting with Board of Audit and Inspection of Korea



Courtesy Visit by Delegation from State Audit Institution of Oman



Technical Meeting with Badan Pemeriksa Keuangan Republik Indonesia



Courtesy Visit by H.E. Dr. Merve Safa Kavakci, Ambassador of Turkey to Malaysia

SAI Malaysia has also continuously play an active role in assisting global and regional organisations in relation with the development of financial management and overall government accountability. The involvements include participating in research projects, training programs, workshops, seminars and conferences.

a. International Organisation of Supreme Audit Institutions (INTOSAI)

SAI Malaysia as member of INTOSAI has participated in numerous activities over the years. SAI Malaysia has played an active role in the INTOSAI activities by becoming INTOSAI Tsunami Task Force Secretariat, member of INTOSAI Working Group on Environmental Audit (WGEA), member of IDI Strategic Planning Focus Group and Reference Panel Expert on Financial Auditing Guidelines under Professional Standard Committee (PSC) to review the ISA 550 – Related Parties. Furthermore, SAI Malaysia served as INTOSAI Auditors for 2 terms i.e. 2007 – 2009 and 2010 – 2012.

Besides actively participating in international conferences, seminars and meetings organised by international institutions, SAI Malaysia has also hosted various INTOSAI programmes in the country. In 2012, SAI Malaysia hosted the 21st Meeting of INTOSAI WGITA as well as the 1st meeting of the Sub Group 2 INTOSAI WGFACML. The IDI Global Programme on Specialised Audits – Public Debt of Lending and Borrowing Frameworks was held in 2014 at Subang, Selangor. In 2015, SAI Malaysia hosted the IDI Global Programme on Specialised Audit – IT Audit Review Meeting at Shah Alam, Selangor and the 9th INTOSAI WGFACML Meeting at Kuala Lumpur.

In 2021, the SAI Malaysia has expanded its membership in INTOSAI with participation in six (6) working groups under the Knowledge Sharing and Knowledge Services Committee through the Working Group on IT Audit (WGITA); Working Group on Fight against Corruption and Money Laundering (WGFACML); Working Group on Environment Audit (WGEA); Working Group on Big Data (WGBD); Working Group on Financial Modernisation and Regulatory Reform (WGFMR); and Working Group on SDG and Key Sustainable Development Indicators (WGSDG & KSDI). SAI Malaysia is also a member of three (3) work streams under the INTOSAI Capacity Building Committee, namely Work Stream on Auditing in Complex and Challenging Contexts (WSACCC), Work Stream on Peer to Peer Cooperation (WSP2P), and Work Stream on Regional Forum on Capacity Development (WSRFCD).



H.E. Mr. Dasho Tashi
Auditor General of Bhutan



H.E. Ms. Nancy Gathungu
Auditor General of the Republic of Kenya



H.E. Ms Tsakani Maluleke
CBC Chair, Auditor General of South Africa



H.E. Ms Helena Lindberg
CBC Vice Chair, Auditor General of Sweden

SAI Malaysia participated in INTOSAI Capacity Building Steering Committee Meeting 2021
29 September 2021

b. The Asian Organisation of Supreme Audit Institutions (ASOSAI)

SAI Malaysia is a charter member of the Asian Organisation of Supreme Audit Institutions (ASOSAI). Malaysia was one of the countries that founded the ASOSAI in 1979. SAI Malaysia has played significant roles in contributing to the development and implementation of ASOSAI's strategic plan and capacity development administration while serving in

the ASOSAI Governing Board for seven terms (1979-1982), (1997-2000), (2003-2006), (2006-2009), (2012-2015), (2015-2017) and (2018-2021). Recently, SAI Malaysia has been elected as ASOSAI Governing Board Member for the eighth term from year 2021-2024. SAI Malaysia also experienced in holding an important position as the ASOSAI Secretary General for three terms (1982-1985) (1985-1988) (1988-1991). In addition, the SAI Malaysia has also been appointed as the Audit Committee for the periods 1991-1993 and 1994-1996. SAI Malaysia was a member of Strategic Plan Task Force (SPTF). Currently, SAI Malaysia is also a member of Capacity Development Committee (CDC).

In 2015-2018, SAI Malaysia served as the Chairman of ASOSAI. Aside from contribution in the ASOSAI Governing Board, SAI Malaysia also actively participated in the ASOSAI Research Projects (ARP). SAI Malaysia led the 6th Research Project on IT Audit Guidelines as well as the 10th Research Project on Audit to Detect Fraud and Corruption. While leading the ASOSAI as the Chairman, SAI Malaysia led the 11th ASOSAI Research Project on Method of Developing Risk Based Audit Plan. Over the years, SAI Malaysia has also enthusiastically participated in the ASOSAI Working Group of Environment Audit (WGEA) programmes and activities and hosted numerous ASOSAI programmes.

During the 14th ASOSAI Assembly in 2018, the National Audit Academy of Malaysia received an award as the recognised designated ASOSAI Training Centre. The recognition by the ASOSAI is a recognition for the National Audit Academy of Malaysia as the excellent international audit training centre. In the past years, the National Audit Academy had conducted various international courses under the Malaysian Technical Cooperation Programme (MTCP) and courses at the request of international organisations such as INTOSAI Development Initiatives (IDI), Asian Organisation of Supreme Audit Institutions (ASOSAI), ASEAN Supreme Audit Institutions (ASEANSAL), Asian Development Bank (ADB), German International Cooperation (GIZ), SAls and others.

c. The ASEAN Supreme Audit Institutions (ASEANSAL)

ASEANSAL was established in November 16, 2011 in Bali, Indonesia. Malaysia was one of the countries that founded the ASEANSAL in 2011. Upon the establishment in 2011, the first Committee Meeting was held at Pacific Sutera Harbour Resort, Kota Kinabalu, Sabah from 9th to 11th February 2012. Four committees i.e. Strategic Planning Committee, Rules & Procedures Committee, Knowledge Sharing Committee and Training Committee were formed. During the meeting, SAI Malaysia agreed to be the Chair of KSC and has been leading the committee since then. SAI Malaysia is a member of the other three committees.

SAI Malaysia served as the Vice Chairman of ASEANSAl (2017-2019) and was appointed as the Chairman of ASEANSAl (2019-2021) at the 5th ASEANSAl Summit in November 2019 in Kuala Lumpur, Malaysia.

As the Chair of KSC, SAI Malaysia has been actively organising and participating in activities and programmes conducted in the region. SAI Malaysia has contributed to the development and implementation of ASEANSAl policies and strategic plans while serving as the ASEANSAl Executive Committee for the period 2017-2021.

d. Commonwealth Auditors General Conference

In 1975 and 2002, SAI Malaysia hosted the 13th and 18th Commonwealth Auditors – General Conferences respectively. In the 1975 Conference, representatives from 26 countries were present. Whilst in the 2002 Conference, a total of 161 delegates from 37 Commonwealth countries were present. SAI Malaysia is also one of the Commonwealth Auditors General Fund Advisory Committee from year 2014 to 2021.

e. Organisation of Islamic Cooperation

SAI Malaysia together with Ministry of Foreign Affairs served as the external auditor of the Organisation of Islamic Cooperation (OIC) Finance Control Organ (FCO) from year 2015 to year 2017.

f. ASEAN Audit Committee

SAI Malaysia is also a member of the ASEAN Audit Committee (AAC) and has been attending AAC meetings since 2014.



CHAPTER 2

COMMITMENT AND ACTIVE PARTICIPATION AS THE CHAIRMAN OF ASEANSAI

The National Audit Department of Malaysia started its journey as the Chairman of ASEANSAI from 6 November 2019 to 2 November 2021.. During the chairmanship, in the early 2020, the world was facing an unpredictable COVID-19 pandemic, which affected most of the ASEANSAI Work Plans. Nevertheless, with the undivided support of ASEANSAI Committees and members, the ASEANSAI activities had been reviewed and successfully implemented under the new normal.

1. 5th ASEANSAI Summit and other related meetings

The 5th ASEANSAI Summit and other related meetings was held at Royale Chulan Hotel, Kuala Lumpur, Malaysia from 4 to 6 November 2019. The event started with the ASEANSAI Preparatory Meeting between Executive Committee and Secretariat on 4 November 2019, followed by the ASEANSAI Donor Coordination Meeting and ASEANSAI Technical Meeting among representatives from 10 SAIs on 5 November 2019. The 5th ASEANSAI Summit was held on 6 November 2019.

a. ASEANSAI Preparatory Meeting between Executive Committee and Secretariat

The ASEANSAI Preparatory Meeting between Executive Committee and Secretariat was held on 4 November 2019. The working level meeting was attended by 14 representatives from The Audit Board of the Republic of Indonesia (SAI Indonesia); The State Audit Organisation of Lao PDR (SAI Lao); National Audit Department of Malaysia (SAI Malaysia) and Office of the Auditor General of the Union, the Republic of the Union of Myanmar (SAI Myanmar). The meeting was organised to discuss on the preparation and any outstanding matters of the 5th ASEANSAI Summit.



ASEANSAI Preparatory Meeting between Executive Committee and Secretariat.

b. ASEANSAI Donor Coordination Meeting

The ASEANSAI Donor Coordination Meeting was held on 5 November 2019 (morning). The meeting was attended by 26 delegates/representatives from:

- i. Jabatan Audit Brunei Darussalam (SAI Brunei);
- ii. National Audit Authority of Kingdom of Cambodia (SAI Cambodia);
- iii. The Audit Board of the Republic of Indonesia (SAI Indonesia);
- iv. The State Audit Organisation of Lao PDR (SAI Lao);
- v. Jabatan Audit Negara Malaysia (SAI Malaysia);
- vi. Office of the Auditor General of the Union, the Republic of the Union of Myanmar (SAI Myanmar);
- vii. The Commission on Audit of the Republic of Philippines (SAI Philippines);
- viii. State Audit Office of Vietnam (SAI Vietnam);
- ix. INTOSAI Development Initiative (IDI);
- x. Office of the Auditor General of Norway (SAI Norway);
- xi. Swedish National Audit Office (SAI Sweden); and
- xii. The World Bank.

The main objective of the ASEANSAI Donor Coordination Meeting was to review existing cooperation and develop new cooperation as well as to chart the way forward between ASEANSAI and development partners. The meeting concluded that based on the interests expressed by each development partner, ASEANSAI would follow up on discussing the detailed support on relevant programmes with:

- i. SAI Sweden for activities on Development of Strategic Plan and Monitoring System, and the continuation of Long Term ASEANSAI Programme on ISSAI Implementation (LTAPII);
- ii. INTOSAI Development Initiative (IDI) for SDGs programme;
- iii. SAI Norway for activities on capacity building on performance audit, ICT/data analytics, Sustainable Development Goals (SDGs), ISSAI Implementation and SAI Performance Measurement Framework (SAI PMF); and
- iv. The World Bank for activities on ASEANSAI Guidelines on Public Procurement.



Opening remarks by the host SAI,
H.E. Datuk Nik Azman Nik Abdul Majid,
Auditor General of Malaysia.



Photo Session of ASEANSAI Donor Coordination Meeting.

c. **ASEANSAI Technical Meeting**

The ASEANSAI Technical Meeting was held on 5 November 2019 (afternoon). The meeting was attended by 26 senior officials/delegates from 10 member SAls namely:

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

The meeting agreed for the following agendas to be tabled at the 5th ASEANSAI Summit for approval:

- i. The Committee Progress Report and Annual Result Report 2018 – 2019;
- ii. The 2nd revision of the ASEANSAI Rules and Procedures;
- iii. The Upgraded ASEANSAI Guidelines on Monitoring & Evaluation System;
- iv. The ASEANSAI Guidelines on Audit of Public Procurement;
- v. The Appointment of ASEANSAI Auditor for Financial Statements for Year Ended 2018 and 2019 and Appointment of Committee's Chairs and its members;
- vi. The Annual Monitoring Meeting and Training on Monitoring and Evaluation System (MES) to be moved forward to Work Plan 2020 and the Cooperative Environmental Audit Program to be conducted by SAI Vietnam in collaboration with Knowledge Sharing Committee (KSC);
- vii. Presentation of the Raising Awareness on SAI PMF for High Level by SAI Norway and IDI SDGs Audit Model (ISAM) by IDI at the Summit; and

- viii. Presentation on the progress of the issue of legal capacity clause by Head of Secretariat at the Summit.



d. The 5th ASEANSAT Summit

The 5th ASEANSAT Summit was held on 6 November 2019. The meeting was attended by 75 delegates from:

- i. Jabatan Audit Brunei Darussalam (SAI Brunei);
- ii. National Audit Authority of Kingdom of Cambodia (SAI Cambodia);
- iii. The Audit Board of the Republic of Indonesia (SAI Indonesia);
- iv. The State Audit Organisation of Lao PDR (SAI Lao);
- v. Jabatan Audit Negara Malaysia (SAI Malaysia);
- vi. Office of the Auditor General of the Union, the Republic of the Union of Myanmar (SAI Myanmar);
- vii. The Commission on Audit of the Republic of Philippines (SAI Philippines);
- viii. Auditor-General's Office of Singapore (SAI Singapore);
- ix. The State Audit Office of Kingdom of Thailand (SAI Thailand);
- x. State Audit Office of Vietnam (SAI Vietnam);
- ix. Observers from:
 - 1. ASEAN Secretariat;
 - 2. INTOSAI Development Initiative;
 - 3. World Bank;
 - 4. Swedish National Audit Office;
 - 5. Office of the Auditor General of Norway; and
 - 6. China National Audit Office (CNAO).

Opening Ceremony

His Excellency, Datuk Nik Azman Nik Abdul Majid, Vice Chairman of ASEANSAT and Auditor General of Malaysia started the ceremony with a welcoming address followed by Her Excellency, Dr. Viengthong Siphandone, Chairperson of ASEANSAT and President of State Audit Organization of Lao PDR. The Honourable Dato' Seri Dr. Wan Azizah Dr. Wan Ismail, the Deputy Prime Minister of Malaysia delivered the keynote address and officiated the 5th ASEANSAT Summit in the presence of foreign ambassadors, international delegates

and other dignitaries. Before the First Plenary Session began, the representative of Chairman of ASOSAI, the Honourable Mr. Vu Van Hoa was invited to deliver a speech. Afterward, a speech delivered by the representative of Secretary General of ASEAN, the Honourable Robert Matheus Michael Tene.



Welcoming Address by His Excellency, Datuk Nik Azman Nik Abdul Majid, Vice Chairman of ASEANSAT and Auditor General of Malaysia.



Opening Address by Her Excellency Dr. Viengthong Siphandone, Chairperson of ASEANSAT and President of State Audit Organisation of Lao PDR.



Keynote Address by Honourable Dato' Seri Dr. Wan Azizah Dr. Wan Ismail, the Deputy Prime Minister of Malaysia.



The launching ceremony of the 5th ASEANSAT Summit.



Photo Session of Head of Delegation with the Honourable Dato' Seri Dr Wan Azizah Dr Wan Ismail, the Deputy Prime Minister of Malaysia.



Speech by representative of Secretary General of ASEAN, the Honourable Mr. Robert Matheus Michael Tene.



Photo Session of the 5th ASEANSAT Summit, Kuala Lumpur, Malaysia.

First Plenary Session: Meeting Session I

The first plenary session began with the Opening Remarks by the Chairperson of ASEANSAI, Her Excellency, Dr. Viengthong Siphandone, the President of State Audit Organisation of Lao PDR. The first plenary session saw the approval of activity report for 2017-2019 by Strategic Planning Committee, Rules and Procedures Committee, Knowledge Sharing Committee, Training Committee and Secretariat. The meeting also approved the upgraded ASEANSAI Guidelines on Monitoring & Evaluation System and the 2nd Edition ASEANSAI Guidelines on Audit of Public Procurement.

The meeting witnessed the appointment of New Chairman of the ASEANSAI, His Excellency Datuk Nik Azman Nik Abdul Majid, the Auditor General of Malaysia and His Excellency Prof. Dr. Maw Than, the Auditor General of Myanmar as the Vice Chairman of ASEANSAI for the term 2019 to 2021. The first plenary session ended with the farewell address by Her Excellency, Dr. Viengthong Siphandone, the President of State Audit Organisation of Lao PDR and photo session for former Chairperson, upcoming Chairman, upcoming Vice Chairman together with 7 other Head of SAIs.



First Plenary Session chaired by Her Excellency, Dr. Viengthong Siphandone, the President of State Audit Organisation of Lao PDR.



First Plenary Session, 5th ASEANSAI Summit.



ASEANSAT Chairmanship Handover Ceremony.



Photo Session of 10 ASEANSAI Head of Delegation.

Second Plenary Session: Meeting Session II

The second plenary session was held on 6 November 2019 (afternoon). His Excellency, Datuk Nik Azman Nik Abdul Majid, the Auditor General of Malaysia initiated the meeting with opening address as the Chairman of ASEANSAI. Afterward, His Excellency Prof. Dr. Maw Than, the Union Auditor General of Myanmar was invited to deliver his remarks as the Vice Chairman of ASEANSAI.

The second plenary endorsed the appointment of SAI Thailand as the ASEANSAI Auditor for Financial Statements for the year ended 2018-2019 and the appointment of ASEANSAI Committees 2020-2021. The decision and approval have been made by the Assembly to retain the existing Committees for 2019-2021. The Assembly also approved six (6) ASEANSAI Committee's Work Plans and Budget for 2020-2021 which consist of Work Plans and Budget for Executive Committee, Strategic Planning Committee, Rules and Procedures Committee, Knowledge Sharing Committee, Training Committee and Secretariat.

In this session, SAI Norway was invited to brief the Assembly on the Raising Awareness on SAI Performance Measurement Framework for High Level and INTOSAI Development Initiatives (IDI) presented on the IDI SDGs Audit Model (ISAM). The second plenary session was concluded with closing remarks by Chairman of ASEANSAI, His Excellency, Datuk Nik Azman Nik Abdul Majid, the Auditor General of Malaysia.



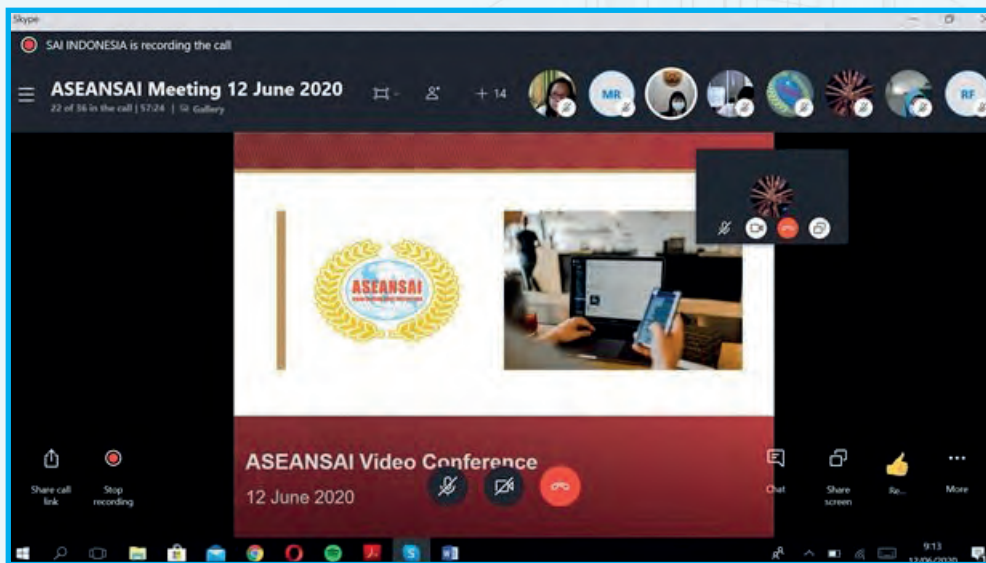
Second Plenary Session chaired by His Excellency, Datuk Nik Azman Nik Abdul Majid, the Chairman of ASEANSAT and Auditor General of Malaysia



Second Plenary Session, 5th ASEANSAT Summit.

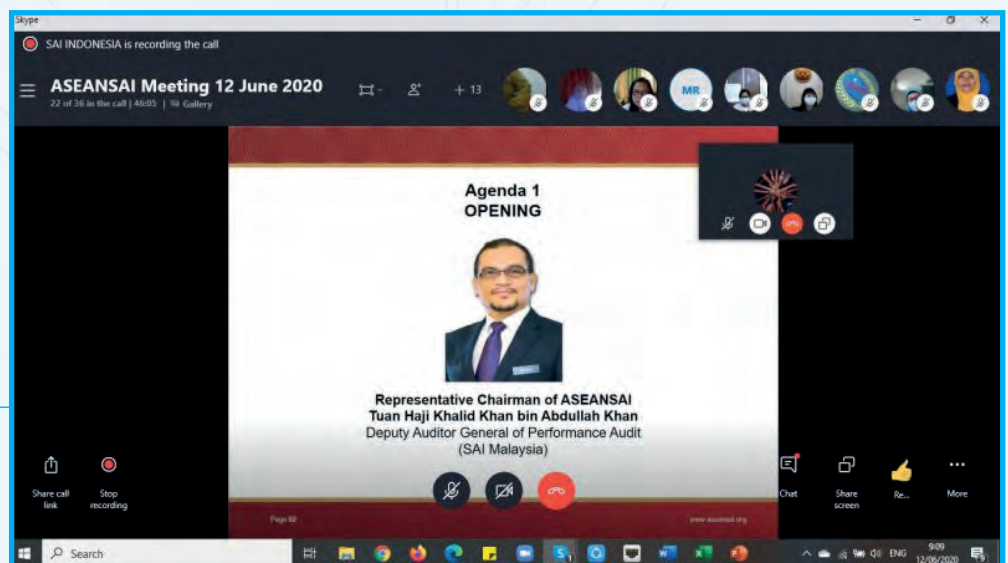
2. 1st ASEANSAI Video Conference Meeting

In response to the COVID-19 pandemic, there was a need to review the ASEANSAI Calendar of Activities for 2020-2021. For internal coordination, the 1st ASEANSAI Video Conference Meeting was initiated on June 2020 to review and adjust the ASEANSAI activities, especially for the 2020 Work Plan. Some of the activities were re-scheduled and some of them were cancelled. As a follow up, the Secretariat communicated this issue with all the Committees. The coordination meeting was successfully resulted the alignment of ASEANSAI Work Plan in 2020 and 2021 with the current situation.



1st ASEANSAI Video Conference Meeting on 12 June 2020.

Opening Remarks by the Representative of Chairman of ASEANSAI, Hon. Mr. Khalid Khan Abdullah Khan, Deputy Auditor General of Malaysia.



SAI INDONESIA is recording the call

ASEANSAI Meeting 12 June 2020
22 of 37 in the call | 56:29 | 94 Gallery

Agenda 2 - REVISED ASEANSAI CALENDAR (3)

No	Activities	Date	Venue	Committee in Charge	Note
October					
8	Annual Monitoring Meeting: - ASEANSAI SPC Meeting on Developing 1st draft SP in order to seek opinions from member SAs	Oct	Via videoconference	SPC PL: SAI Vietnam	
	Workshop on Performance Audit	12-16	Thailand	TC PL: SAI Philippines	Suggestion: To postpone to 2021, if to conduct physical workshop
November					
9	ASEANSAI Cooperative Environmental Audit - Appointment of ASEANSAI SDGs team in Cooperative Environmental Audit	November	Participating SAs to finalise names of SDGs team for appointment	KSC PL: SAI Malaysia	Replacing SDGs Part 2 - Knowledge Sharing Session to all ASEANSAI Members in auditing the Preparedness of SDGs
	ASEANSAI Training on SAI PMF	23-27	Myanmar	TC PL: SAI Philippines	Suggestion: To postpone to 2021, if to conduct physical workshop
10	ASEANSAI Workshop on Financial Audit - Audit Documentation, Audit Evidence, Analytical Procedures, and Reporting	TBD	Viet		Suggestion: To conduct webinar if global health situation still ongoing

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Discussion on the Revised ASEANSAI Calendar 2020-2021.

1st ASEANSAI Video Conference Meeting on 12 June 2020.



3. 4th ASEANSAI Executive Committee Meeting

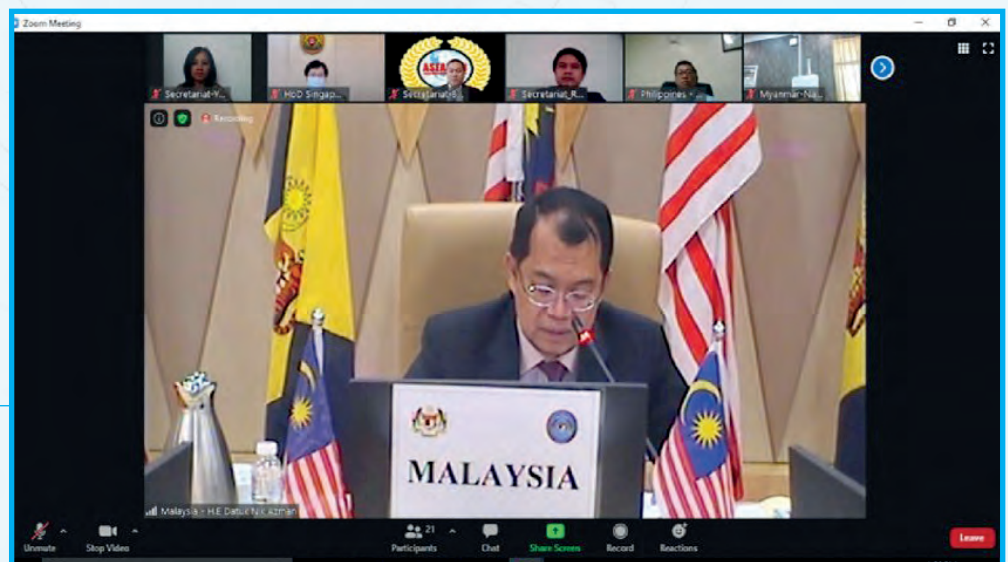
The 4th ASEANSAI Executive Committee Meeting was held through Video Conference on 8 September 2020. The meeting was attended by delegates from The Audit Board of the Republic of Indonesia (SAI Indonesia); National Audit Department of Malaysia (SAI Malaysia) and Office of the Auditor General of the Union, the Republic of the Union of Myanmar (SAI Myanmar).

The meeting aimed to discuss on the terms of reference of the establishment of the Task Force on ASEANSAI Legal Capacity. The meeting was initiated with the remarks from the Chairman of ASEANSAI, His Excellency Datuk Nik Azman Nik Abdul Majid. Next agenda was the presentation from the Head of Secretariat on the terms of reference of the establishment of Task Force on ASEANSAI Legal Capacity (TFALC). The meeting concluded that the Executive Committee agreed on the terms of reference for the establishment of the Task Force and brought the decision to the Task Force on ASEANSAI Legal Capacity (TFALC) meeting.



4th ASEANSAI Executive Committee Meeting on 8 September 2020.

Opening remarks by the Chairman of ASEANSAI and Auditor General of Malaysia, H.E. Datuk Nik Azman Nik Abdul Majid.



4. 1st Meeting of Task Force of ASEANSAI on Legal Capacity (TFALC)

The Meeting of Task Force of ASEANSAI on Legal Capacity (TFALC) was held on 8 September 2020 through Video Conferencing. The meeting was attended by 32 delegates from:

- i. The Audit Board of the Republic of Indonesia (SAI Indonesia);
- ii. Jabatan Audit Negara Malaysia (SAI Malaysia);
- iii. Office of the Auditor General of the Union, the Republic of the Union of Myanmar (SAI Myanmar);
- iv. The Commission on Audit of the Republic of Philippines (SAI Philippines);
- v. Auditor-General's Office of Singapore (SAI Singapore); and
- vi. State Audit Office of Vietnam (SAI Vietnam).

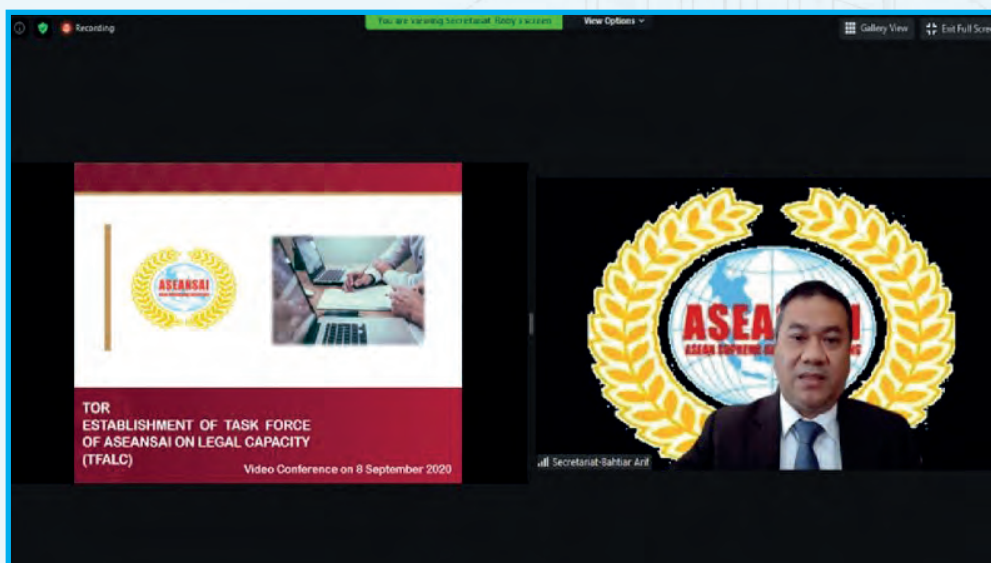
The meeting started with the remarks from the Chairman of ASEANSAI by recalling the conclusion of the Executive Committee meeting. Next, was the presentation on the Terms of Reference (TOR) of the establishment of Task Force on ASEANSAI Legal Capacity (TFALC). In conclusion, the meeting agreed on the following:

- i. To establish Task Force of ASEANSAI on Legal Capacity (TFALC) with TOR as presented.



1st Meeting of Task Force of ASEANSAI on Legal Capacity (TFALC) on 8 September 2020.

- ii. TFALC will be chaired by SAI Indonesia with members consisting of SAI Malaysia, SAI Myanmar, SAI Philippines, SAI Singapore, and SAI Vietnam.
- iii. SAI Malaysia will have 2 (two) representatives: as Chair of ASEANSAT and as Chair of KSC; but in terms of voting right, will only have 1 (one) vote like any other members.
- iv. TFALC will study the legal capacity clause based on the draft outline presented and the comments made by SAI Singapore and SAI Myanmar.
- v. The task force will work with the timeline presented. If the work is completed earlier, the resolution will be circulated before Summit in November.



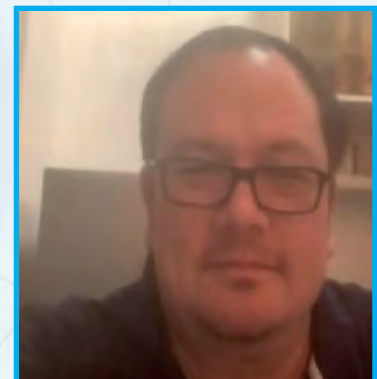
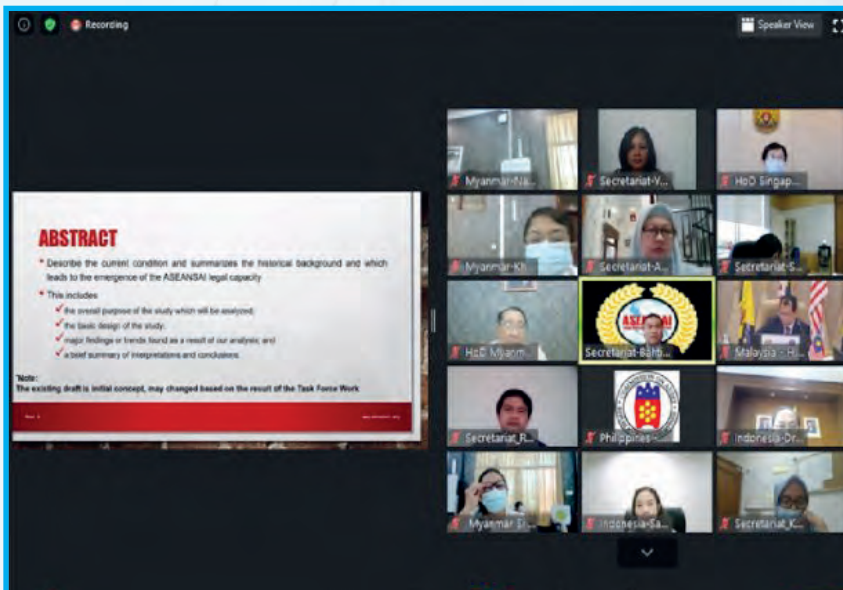
Presentation of Terms of Reference on the Establishment of Task Force of ASEANSAT Legal Capacity by Hon. Mr. Bahtiar Arif, Head of ASEANSAT Secretariat.

Remarks from the Vice Chairman of ASEANSAT and Union Auditor General of Myanmar, H.E. Prof. Dr. Maw Than.





H.E. Ms. Goh Soon Poh,
Auditor General of Auditor-
General's Office of Singapore



H.E. Mr. Michael G. Aguinaldo,
Chairperson of Commission
on Audit of the Republic of
Philippines

Delegations of the 1st Meeting of Task Force of ASEANSAI on Legal Capacity (TFALC)
on 8 September 2020

5. ASEANSAI 2nd Knowledge Sharing Committee Biennial Meeting

The 2nd ASEANSAI Knowledge Sharing Committee Biennial Meeting (KSC Biennial Meeting) was held on 9 September 2020, virtually via Zoom platform from 09.30 am to 1.00 pm, Malaysia time. ASEANSAI KSC Biennial Meeting was attended by 59 participants from 9 members SAIs namely:

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



ASEANSAI 2nd Knowledge Sharing Committee Biennial Meeting.

There were 12 agendas discussed during the meeting such as follows:

- i. Confirmation of 1st KSC Minutes of Meeting (summary of discussion);
- ii. Revision on the Terms of Reference of KSC;
- iii. Presentation of Terms of Reference of IDI-ASEANSAI Joint Webinar on Strengthening SAI Audits of SDGs Implementation for Work Plan 2020;
- iv. Presentation of Revised Terms of Reference on ASEANSAI Cooperative Environmental Auditing for Work Plan 2021;
- v. Presentation of Terms of Reference of ICT Audit for Work Plan 2021;
- vi. Presentation of Terms of Reference of Modern Fisheries Audit for Work Plan 2021;
- vii. Appointment of SAIs as Project Leaders for 2022 and 2023;
- viii. Gantt chart of KSC Activities 2020-2021;
- ix. Appointment of Focal Persons among KSC Members;
- x. Annual Reporting & Monitoring of KSC Activities;
- xi. Discussion on Funding of KSC Activities;
- xii. Possibility of Donor Support in KSC Activities;
- xiii. Way Forward of KSC Activities; and
- xiv. Closing and Wrap Up of KSC Meeting.



Closing Remarks by His Excellency, Datuk Nik Azman Nik Abdul Majid, Chairman of ASEANSAI and Auditor General of Malaysia

In the closing remarks, the Chairman indicated that ASEANSAl plays vital roles in strengthening public governance, fostering economic growth, enhancing transparency, portraying accountability and contributing to the growth and stability of economy in the ASEAN region.

The contributions of each of KSC member have given trivial impacts for ASEANSAl, that was established with the foundational objectives to build capacity, promote cooperation and understandings in ASEAN region, through the means of sharing, exchanging knowledge and experience in public sector auditing. This has become the very foundation of this Committee members aimed at improving the members' professional capacity and capability.

ASEANSAl KSC will not develop further if members do not implement changes. Therefore, it is imperative that when KSC has reached to a certain milestone, members need to revisit on what have implemented so far; either to revise the methods, or to transform and widen Committee's roles, with great professional competency.

ASEANSAl Knowledge Sharing Committee has marked a significant milestone in the history of ASEANSAl. Whereby KSC members have come together as one, to agree on the next course of actions to be implemented. This is done truly based on the needs of members that have directly rendered as the requirement and standards set by ASEANSAl. KSC has successfully planned activities ahead of time with clear goals, timelines and means of monitoring and reporting.

ASEANSAl must work harder to build whatever is missing during these unfortunate circumstances. The capabilities of all ASEANSAl members will bounce back, in ensuring the vision and mission of ASEANSAl is achieved together. With attentive due care and shared responsibility, ASEANSAl as a sub-region will gain recognition worldwide as what was done earlier with a number of donors such as Swedish National Office, SAl Norway, IDI, World Bank and GIZ.

Lastly, the Chair thanked all members for their continuous support to ASEANSAl especially to Knowledge Sharing Committee's activities and wishes all members the best for the future endeavour.





H.E. Dato Paduka Yusop Mahmud, Auditor General of Jabatan Audit Negara Brunei Darussalam led the delegation from SAI Brunei.



H.E. Dr. Som Kim Suor, the Auditor General of Cambodia led the delegation from National Audit Authority of Cambodia.



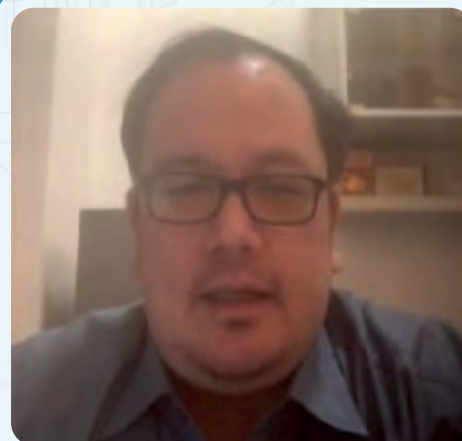
Delegation from State Audit Organization of Lao PDR.



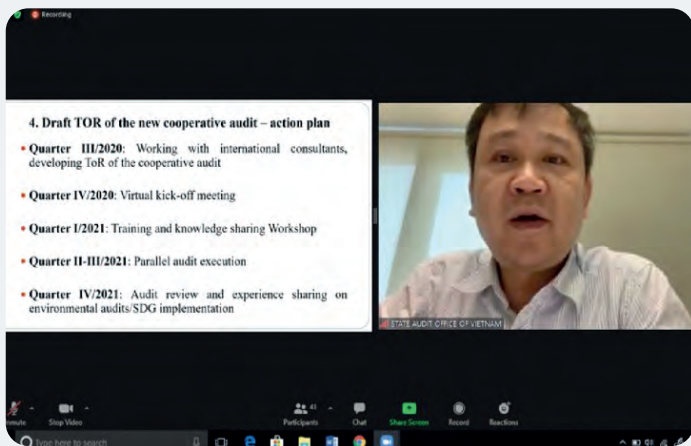
Head of delegation from State Audit Office of Kingdom of Thailand, H.E. Mr. Prajuk Boonyoung, the Auditor General of Thailand.



H.E. Prof. Dr. Maw Than, Union Auditor General led the delegation from Office of the Auditor General of the Union of Myanmar.



H.E. Mr. Michael G. Aguinaldo, Chairperson of Commission on Audit of the Republic of Philippines led the delegation from SAI Philippines.



Presentation by Mr. Ha Minh Tuan, representative from State Audit Office of Vietnam.



Presentation by Hon. Mr. Bahtiar Arif, Head of ASEANSAI Secretariat on possibility of development partners/donors to support in KSC activities.



Delegation of the ASEANSAI 2nd Knowledge Sharing Committee Biennial Meeting on 9 September 2020.

6. IDI-ASEANSAI Webinar on Strengthening SAI Audits of SDGs Implementation

IDI-ASEANSAI Joint Webinar on strengthening SAI Audits of SDGs implementation was held via video conference on 9 September 2020. Five panelists included IDI and 4 SAIs representatives have shared their experience and planning ahead in SDGs Auditing. The webinar was attended by 250 participants from ASEANSAI members. The agenda of the webinar was as follows:

- i. Opening by Representative Chairman of ASEANSAI, Hon. Mr. Khalid Khan Abdullah Khan, Deputy Auditor General of Malaysia (Performance Audit).
- ii. Remarks from Deputy Director General of INTOSAI Development Initiative (IDI), Hon. Mrs. Archana Shirsat.
- iii. Panel Discussion moderate by IDI, Mr. Yudi Budiman, Manager of Professional and Relevant SAIs Department, IDI.
- iv. Presentation from SAI Malaysia as Knowledge Sharing Committee, Dr. Sayed Alwee Hussnie Sayed Hussin, Director of Policy and International Relations, National Audit Department of Malaysia.



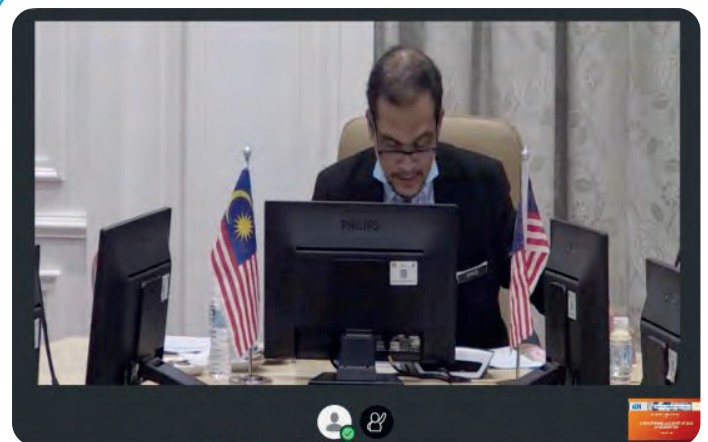
IDI-ASEANSAI Webinar Strengthening SAI Audits of SDGs Implementation on 9 September 2020

- v. Presentation from SAI Malaysia, Hon. Madam Yusnani Zakaria, Director of Performance Audit (Division I), National Audit Department of Malaysia.
- vi. Presentation from SAI Indonesia, Hon. Dr. Agus Joko Pramono, Vice Chairman, the Audit Board of the Republic of Indonesia.
- vii. Presentation from SAI Thailand, Dr. Sutthi Suntharanurak, Director of International Affairs Office, State Audit Office of the Kingdom of Thailand.
- viii. Presentation from SAI Myanmar, Ms. Mya Thet Mon, Assistant Director, Office of the Auditor General of Union, The Republic of the Union of Myanmar.
- ix. Presentation of IDI SDGs Audit Model, Hon. Mrs. Archana Shirsat, Deputy Director General of IDI.
- x. Q&A session.
- xi. Closing by Representative Chairman of ASEANSAT, Hon. Mr. Khalid Khan Abdullah Khan, Deputy Auditor General of Malaysia (Performance Audit).

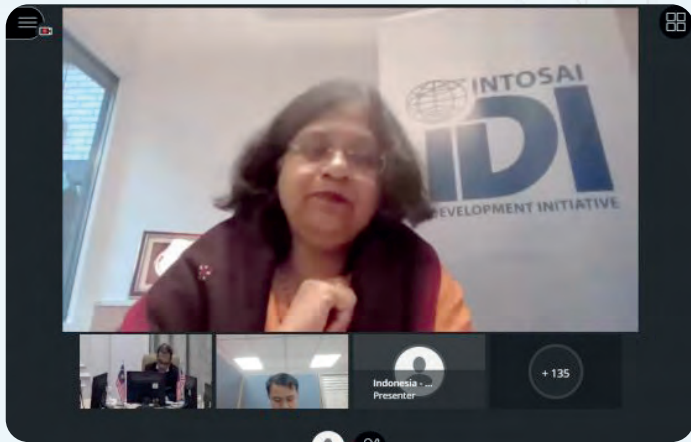
Participants were given first-hand information from IDI who has issued the guidelines of implementation of SDGs worldwide. The awareness given by IDI especially to SAIs senior officials and management has contributed to shape SDGs Auditing in ASEANSAT. Commitment by ASEANSAT panellists in the webinar by sharing their expertise have benefited other SAIs that were not involved in the first phase of Auditing Preparedness of SDGs.



IDI-ASEANSAT Webinar on Strengthening SAI Audits of SDGS Implementation on 9 September 2020.



Opening by Representative Chairman of ASEANSAT, Hon. Mr. Khalid Khan Abdullah Khan, Deputy Auditor General of Malaysia.



Remarks from Deputy Director General of INTOSAI Development Initiative (IDI), Hon. Mrs. Archana Shirsat.



Panel Discussion moderated by IDI, Mr. Yudi Budiman, Manager of Professional and Relevant SAs Department, IDI.



Presentation from Representative of Knowledge Sharing Committee, Dr. Sayed Alwee Hussnie Sayed Hussin, Director of Policy and International Relations of SAI Malaysia.



Presentation from Hon. Madam Yusrani Zakaria, Director of Performance Audit (Division I) of SAI Malaysia.



Presentation from SAI Indonesia, Hon. Dr. Agus Joko Pramono, Vice Chairman, the Audit Board of the Republic of Indonesia.



Presentation from SAI Thailand, Mr. Pitikhun Nilthanom, Auditor, Senior Professional level, State Audit Office of the Kingdom of Thailand.

Presentation from SAI Myanmar,
Ms. Mya Thet Mon, Assistant
Director, Office of the Auditor
General of Union, The Republic of
the Union of Myanmar.



7. Kick-off Meeting of ASOSAI-ASEANSAI Cooperative Environmental Audit of Water Resource Management in Mekong River Basin in line with the Sustainable Development Goals (SDGs)

Kick-off meeting of ASOSAI-ASEANSAI Cooperative Environmental Audit of Water Resource Management in Mekong River Basin in line with the Sustainable Development Goals (SDGs) was held on 22 December 2020 via video conferencing. The kick-off meeting was attended by Head of SAIs/representatives from 5 SAIs and 2 Development Partners as follows:

- i. 3 participating SAIs (Vietnam, Thailand & Myanmar)
- ii. 2 contributing SAIs (Malaysia & Indonesia)
- iii. World Bank
- iv. Canadian Audit & Accountability Foundation (CAAF)

The Cooperative Environmental Audit of Water Resource Management in Mekong River Basin is in line with the Sustainable Development Goals (SDGs) was also marked as the 1st Coordination Committee Meeting for parallel audit of Mekong River Basin, in compliance with ISSAI 5800 and INTOSAI GUID 9000.

In tandem with INTOSAI, ASOSAI and ASEANSAI strategic goals for Supreme Audit Institutions' contribution towards United Nations Agenda 2030, the Cooperative Environmental Audit of Water Resource Management in Mekong River Basin was chosen as the topic for the ASEAN region.



Kick-off Meeting ASEANSAT Cooperative Environmental Audit on 22 December 2020.

At ASEAN level, the audit on Mekong River Basin will definitely add value and reveal transboundary environmental sub-regional issues. The audit cooperation among the participating SAIs in this programme, particularly SAI Vietnam, SAI Thailand and SAI Myanmar as these countries are located in the lower level of Mekong River Basin, will help find ways on how to mitigate common environmental risks.

This programme has 4 main components, namely Planning, Training, Auditing and Knowledge Sharing. SAI Malaysia as the Chair of ASEANSAT KSC oversees the overall project and provides advice in term of planning, implementing as well as reporting the audit findings.

ASEANSAT has also regarded this project as of highly significant. Thus, there will be a Compendium of Audit Reports consisting the summary of audit findings from 3 participating SAIs to be issued as a product of ASEANSAT. The audit results will be discussed and debated at the higher level to enhance the awareness and to stimulate some actions at the international community. Knowledge sharing session will be conducted at the end of the programme to share on the outcome with ASEANSAT, ASOSAT, and INTOSAT community for further feedback to the United Nations.



Remarks from H.E. Mr. Ho Duc Phoc, Auditor General of State Audit Office of Vietnam as the Project Leader for ASOSAI-ASEANSAI Cooperative Environmental Audit.



Remarks from H.E. Prof. Dr. Maw Than, Union Auditor General of Office of the Auditor General of the Union of Myanmar, as the member for ASOSAI-ASEANSAI Cooperative Environmental Audit.



Remarks from H.E. Mr. Prajuck Boonyoung, Auditor General of State Audit Office of Kingdom of Thailand as the member of the ASOSAI-ASEANSAI Cooperative Environmental Audit.



Remarks from Hon. Mr. Khalid Khan Abdullah Khan, Deputy Auditor General of Malaysia as the representative of Chair of ASEANSAI and Chair of Knowledge Sharing Committee for ASOSAI-ASEANSAI Cooperative Environmental Audit.

Delegations of Kick-off Meeting of ASOSAI-ASEANSAI Cooperative Environmental Audit of Water Resource Management in Mekong River Basin in line with the Sustainable Development Goals (SDGs).



8. 6th ASEANSAI Senior Officials' Meeting

The 6th ASEANSAI Senior Officials' Meeting (SOM) was held on 28 to 29 July 2021 by video conference via zoom application.

The 6th ASEANSAI SOM was attended by 69 senior officials / delegates from:

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



Opening Address by H.E. Datuk Nik Azman Nik Abdul Majid, Chairman of ASEANSAT and Auditor General of Malaysia.

Master of Ceremony of 6th ASEANSAT Senior Officials' Meeting, Miss Suraya Adnan.



Hon. Mr. Bahtiar Arif, Head of ASEANSAT Secretariat delivered his speech at the Opening Ceremony.

The meeting aimed at discussing some potential issues which will be tabled at the 6th ASEANSAT Summit for approval such as finalisation of the revised ASEANSAT Rules and Procedures, finalisation of the ASEANSAT Strategic Plan 2022-2025, the result and recommendation of the Study Analysis on ASEANSAT Legal Capacity well as other strategic issues.

Photo Session Head of Delegation of 6th ASEANSAI Senior Officials' Meeting.



The summary of the meeting are as follows:

Agenda 1: 3rd Revision of ASEANSAI Rules and Procedures

The meeting agreed with the latest amendments to the ASEANSAI Rules and Procedures which took into account comments and suggestions from 10 ASEANSAI members. However, some amendments had been made based on the comments from SAI Cambodia. The latest ASEANSAI Rules and Procedure amendment document after taking comments during the SOM will be presented by SAI Singapore for approval at the 6th ASEANSAI Summit on 2 November 2021.



Presentation of Agenda 1 and 4: Chair of Rules and Procedures Committee (SAI Singapore)

Agenda 2: ASEANSAT Strategic Plan 2022-2025

The meeting agreed with the ASEANSAT Strategic Plan 2022-2025 which took into account comments and suggestions from 10 ASEANSAT members. However, some amendments need to be made from the proposal of ASEANSAT members in the ASEANSAT Technical Meeting on 28 July 2021. The document will be presented by SAT Vietnam for approval during the 6th ASEANSAT Summit on 2 November 2021.

Presentation of Agenda 2:
ASEANSAT Strategic Plan
2022-2025 by Strategic
Planning Committee
(SAT Vietnam).

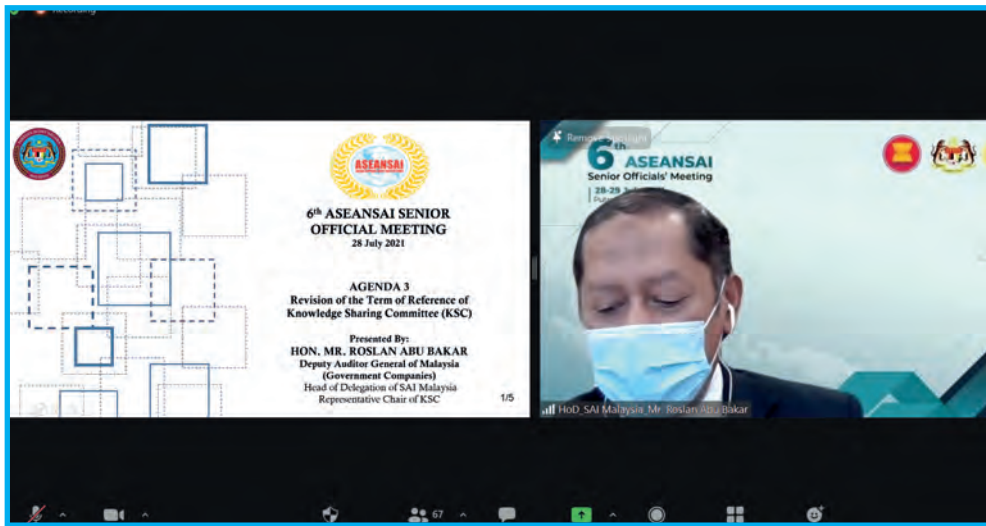


Agenda 3: The 1st Revision of the Terms of Reference Knowledge Sharing Committee (TOR KSC)

The meeting agreed to the amendments of the TOR Knowledge Sharing Committee which took into account the comments and suggestions from 10 ASEANSAT members. The amendments to the KSC TOR are as follows:

- a. Membership (paragraph 4, pg. 3)
- b. Meeting (paragraph 8, pg. 5)
- c. Funding (paragraph 10, pg. 5)
- d. Roles and Responsibilities (paragraph 12, pg. 6 - 7)
- e. Decision Making (paragraph 9, pg. 5)

The KSC TOR amendment document will be presented by SAT Malaysia for approval during the 6th ASEANSAT Summit on 2 November 2021.



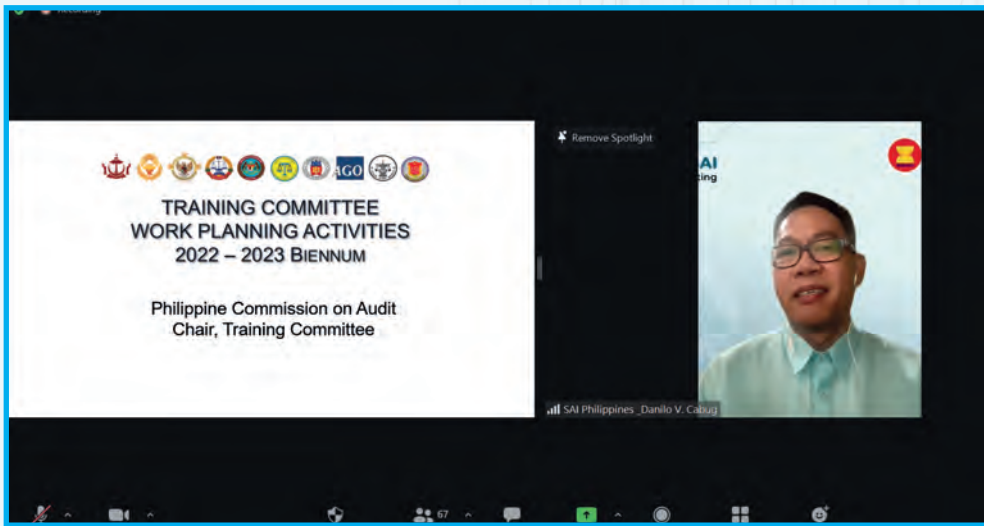
Presentation of Agenda 3 and 4: Chair of Knowledge Sharing Committee and Executive Committee (SAI Malaysia)

Agenda 4: ASEANSAI Committees' Work Plan 2022-2023

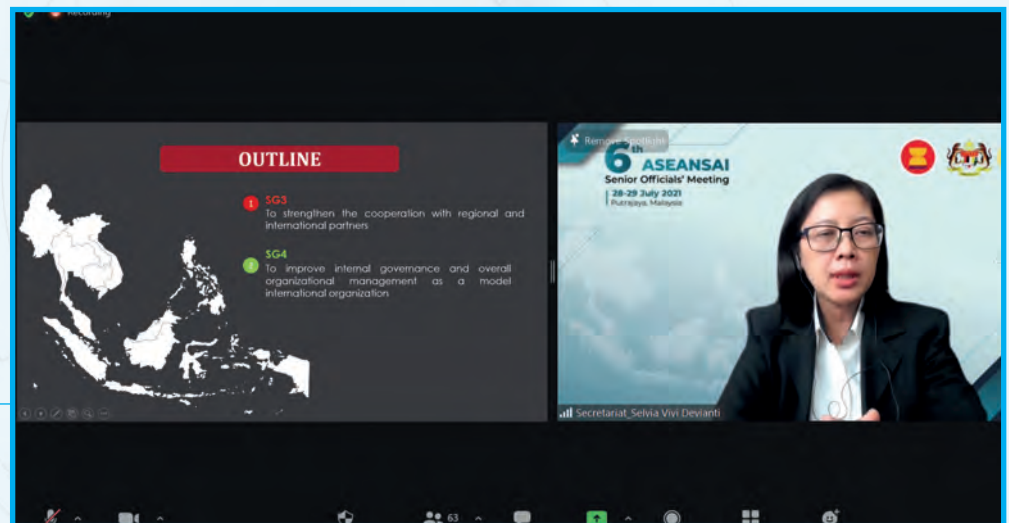
With regards to the Committees' Work Plans, there was no amendment to the Rules and Procedure Committee (RPC); minor amendments for the Knowledge Sharing Committee (KSC), several amendments for the Strategic Planning Committee (SPC) for Work Plans 2022-2023 respectively based on the comments of ASEANSAI members. The Work Plan of Training Committee (TC) 2022-2023 was in progress and will be submitted on September 2021 at the latest. The Secretariat has resolved that all amendments as well as the Work Plan that have not been issued must be submitted by 13 August 2021.



Presentation of Strategic Planning Committee (SPC) Work Plan 2022-2023.



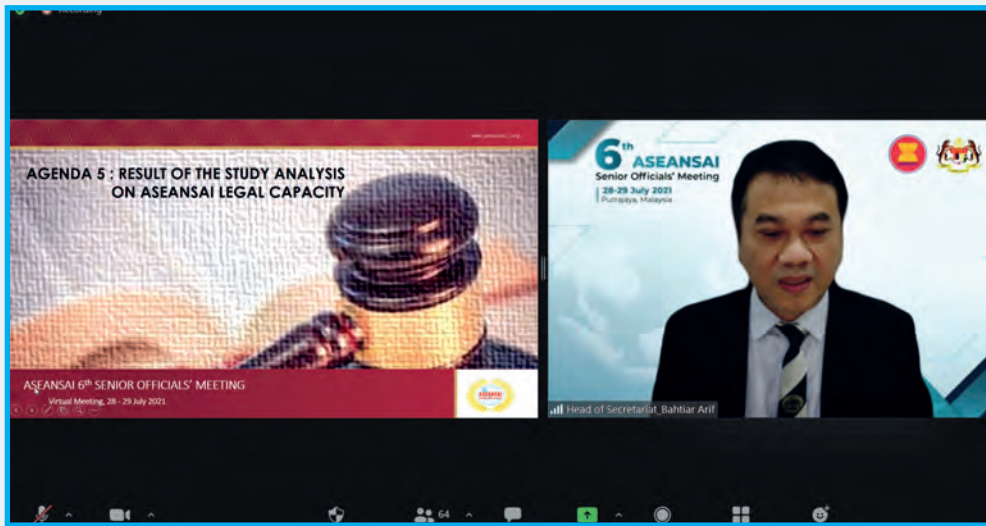
Presentation of Training Committee (TC) Work Plan 2022-2023.



Presentation of ASEANSAI Secretariat Work Plan 2022-2023.

Agenda 5: The ASEANSAI Legal Capacity

10 SAls agreed that ASEANSAI already has sufficient legal capacity to enter into agreement. Therefore, there is no requirement for amendments to the ASEANSAI Establishment Agreement or amendments to the ASEANSAI Rules and Procedures. A report will be made by the Secretariat to the Executive Committee before presenting the report for approval during the 6th ASEANSAI Summit on 2 November 2021.



Presentation of Agenda 5:
The ASEANSAI Legal
Capacity by Head of
ASEANSAI Secretariat.

Agenda 6: 6th ASEANSAI Summit

The meeting agreed to the proposal to organise the 6th ASEANSAI Summit online after taking into account the current situation of the COVID-19 pandemic. The ASEANSAI Secretariat will work with the Executive Committee to finalise the draft agenda of the 6th ASEANSAI Summit based on discussions at the SOM. SAI Malaysia as the outgoing Chairman of ASEANSAI will submit the Notice of the 6th ASEANSAI Summit Meeting to all ASEANSAI members no later than the first week of August 2021. It will be followed by an invitation letter from SAI Myanmar as the next Chairman of ASEANSAI in the first week of September 2021.

Agenda 7: Appointment of ASEANSAI Committees for 2022 -2023

The meeting unanimously agreed on the existing Chairs of Committee positions as well as the membership of SAIs for each Committee to the 6th ASEANSAI Summit for the period 2022-2023 as follows:

NO.	COMMITTEE	CHAIR OF COMMITTEE	COMPOSITION
1.	Rules and Procedures	SAI Singapore	SAI Brunei, Lao PDR, Malaysia and Thailand
2.	Knowledge Sharing	SAI Malaysia	SAI Brunei, Cambodia, Lao PDR, Myanmar, Philippines, Thailand and Vietnam
3.	Strategic Planning	SAI Vietnam	SAI Indonesia, Malaysia, Philippines, Brunei, Lao PDR and Thailand
4.	Training	SAI Philippines	SAI Brunei, Indonesia, Malaysia and Thailand

Agenda 8.1. Draft Financial Statement for Year Ended 2019 & 2020

The meeting agreed to the Draft ASEANSAT Financial Statement For Year Ended 2019 & 2020 provided that any amendments will be given after the SOM is subject to auditing by SAI Thailand. This is due to the delay of the Secretariat in submitting the Financial Statement this time. The document will be presented for approval during the 6th ASEANSAT Summit on 2 November 2021.

Agenda 8.2. Proposed Budget 2022-2023 for ASEANSAT Activities

The meeting agreed with the current proposal of the ASEANSAT activity budget except for the Training Committee budget which has not been submitted for the period 2022-2023. The document will be presented for approval during the 6th ASEANSAT Summit on 2 November 2021.

Agenda 8.3. Appointment of Auditor for Financial Statement for Year Ended 31 December 2020 and 31 December 2021

The meeting unanimously agreed to the appointment of SAI Thailand as the auditor of ASEANSAT for the Financial Statements for the Year Ended 31 December 2020-2021. This matter will be brought for approval during the 6th ASEANSAT Summit on 2 November 2021.

Agenda 8.4. Cooperation with Donors

As the approval of the ASEANSAT Study on Legal Capacity will be obtained during the 6th ASEANSAT Summit, the Secretariat only inform the meeting related to past and existing ASEANSAT efforts with donors.





CHAPTER 3

ASEANSAI COMMITTEES AND MEMBERS PROGRAMMES AND ACTIVITIES

This chapter provides a snapshot on 56 ASEANSAl programmes and activities that has been successfully implemented by ASEANSAl Committees from November 2019 to August 2021. Since 2019, all training and meeting materials of ASEANSAl activities and programmes are uploaded into a knowledge management system called “ASEANSAl Essentials”. It is a web-based platform developed to share and archive the regional organisation’s experiences and lesson learned for knowledge and information exchange among ASEANSAl members.

ASEANSAI TRAINING COMMITTEE ACTIVITIES

NOVEMBER 2019 – DECEMBER 2020

1

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 1 on 18 – 19 November 2019 in Philippines.

2

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 2 on 18 – 19 November 2019 in Thailand.

3

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 3 on 21 – 22 November 2019 in Myanmar.

4

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 4 on 21 – 22 November 2019 in Cambodia.

5

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 5 on 2 – 3 December 2019 in Indonesia.

6

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 6 on 2 – 3 December 2019 in Malaysia.



QA Review IDI-ASEANSAI ISSAI Cooperative Financial Audit Onsite Visit Thailand, Myanmar, Cambodia and Indonesia, 18-19; 21-22 November and 2-3 December 2019.



IDI-ASEANSAI Workshop on ISSAI Implementation Needs Assessment for Financial Audit, Bangkok, 16 – 20 November 2019.

7

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 7 on 5 – 6 December 2019 in Lao PDR.

8

Quality Assurance Review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit: Onsite Visit 8 on 5 – 6 December 2019 in Vietnam.

9

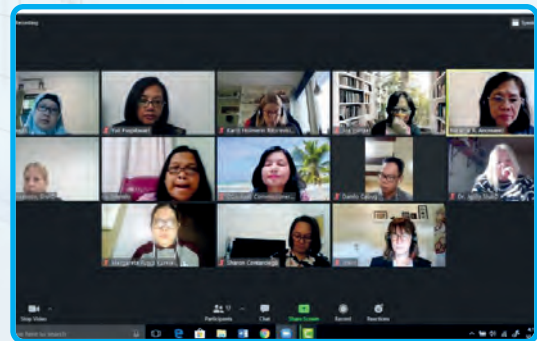
ASEANSAI Workshop on ISSAI Implementation Needs Assessment for Financial Audit on 16 – 20 December 2019 in Thailand.

10

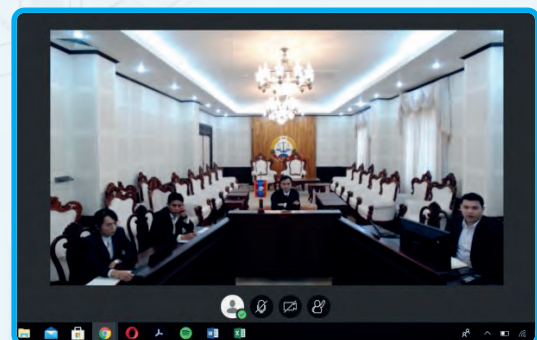
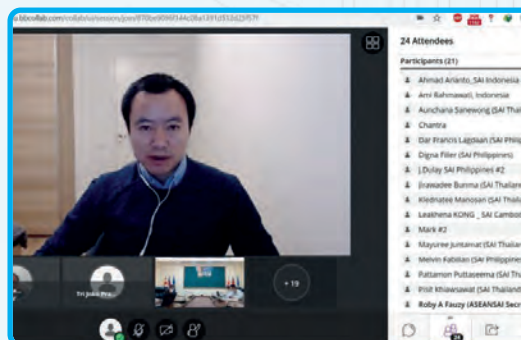
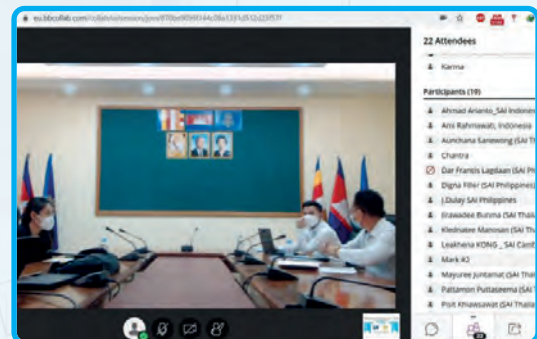
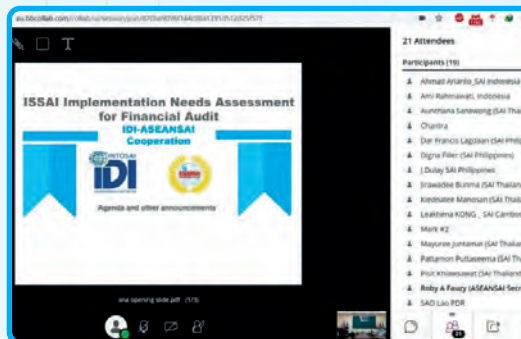
ASEANSAI Training Committee (TC) and Swedish National Audit Office (SNAO) Meeting: Updating TC's Activities supported by SNAO on 9 October 2020.

11

Virtual Meeting for IDI-ASEANSAI ISSAI Implementation Needs Assessment for Financial Audit on 22 December 2020.



ASEANSAI Training Committee (TC) and Swedish National Audit Office (SNAO) Meeting:
Updating TC's Activities supported by SNAO, Video Conference, 9 October 2020



Virtual Meeting for ISSAI Implementation Needs Assessment for Financial Audit (IINAFA)
Video Conference, 22 December 2020

ASEANSAI TRAINING COMMITTEE ACTIVITIES

JANUARY – AUGUST 2021

1

Virtual meeting for IDI-ASEANSAI ISSAI Implementation Needs Assessment for Financial Audit (IINAFA) on 14 June 2021.

2

ASEANSAI Workshop on Compliance Audit on 28 – 30 June 2021.

3

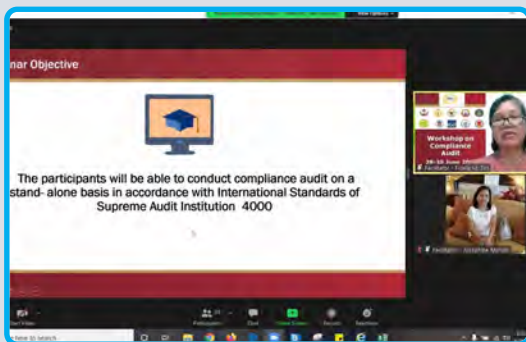
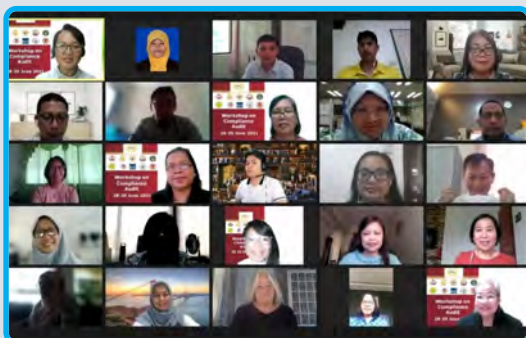
ASEANSAI Training Committee Meeting on Finalising Training Committee's Work Plan 2023 on 19 July 2021.

4

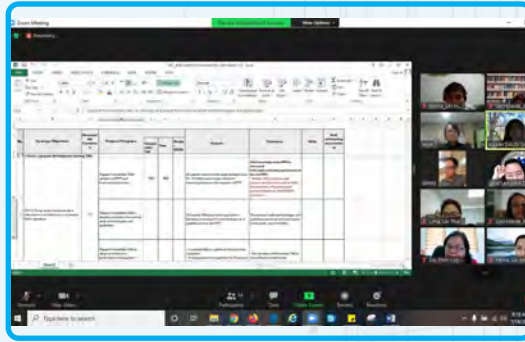
ASEANSAI Workshop on Financial Audit: Audit Documentation, Audit Evidence, Analytical Procedures and Reporting on 26 – 30 July 2021.

5

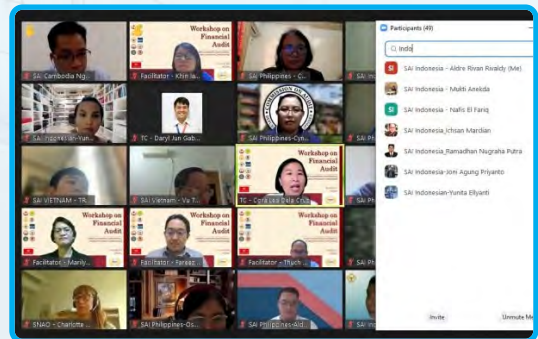
ASEANSAI Workshop on the Updated Procurement Guidelines — WAPP Phase 2 on 16 – 20 August 2021.



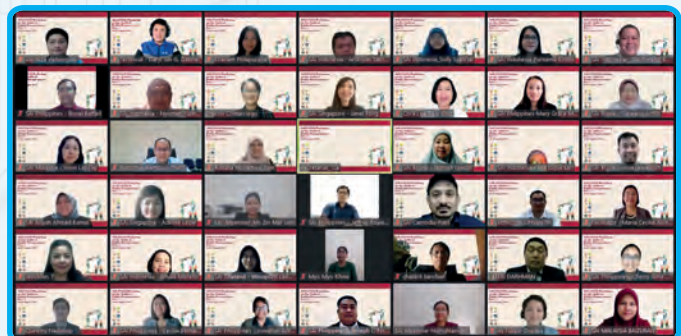
ASEANSAI Workshop on Compliance Audit, Video Conference, 28-30 June 2021



ASEANSAI Training Committee Meeting, Video Conference, 19 July 2021



ASEANSAI Workshop on Financial Audit: Audit Documentation, Audit Evidence, Analytical Procedures, and Reporting, Video Conference, 26 – 30 July 2021



ASEANSAI Workshop on the Audit of Public Procurement Phase 2 Video Conference, 16 to 20 August 2021

ASEANSAI KNOWLEDGE SHARING COMMITTEE ACTIVITIES

JANUARY – DECEMBER 2020

1

ASEANSAI Knowledge Sharing Committee Biennial, Working Level Meeting on 4 September 2020.

2

ASEANSAI 2nd Knowledge Sharing Committee Biennial Meeting for 2020-2021 on 9 September 2020.

3

IDI-ASEANSAI Joint Webinar on Strengthening SAI Audits of SDGs Implementation on 9 September 2020.

4

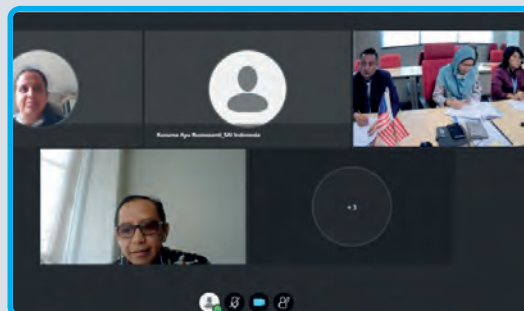
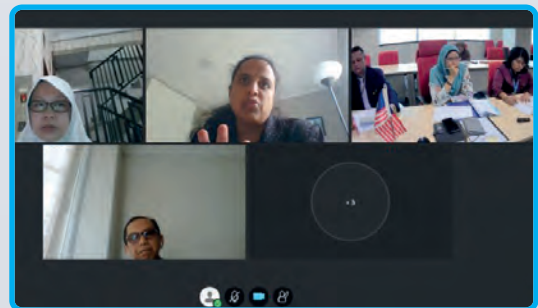
ASEANSAI Working Level Meeting of ASEANSAI Cooperative Environmental Audit on 23 October 2020.

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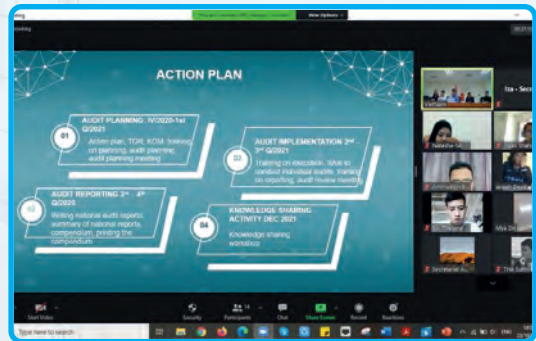
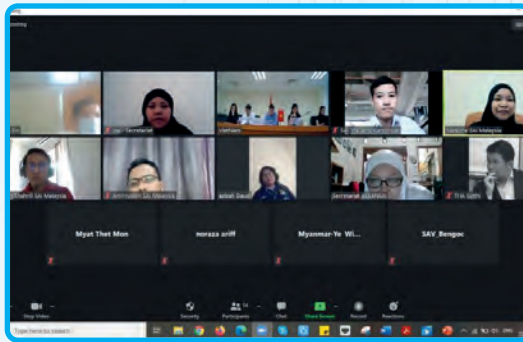
ASEANSAI Technical Preparatory Meeting on Terms of Reference (TOR) of Cooperative Environmental Audit involving Knowledge Sharing Committee, SAI Vietnam and Secretariat on 4 December 2020.

6

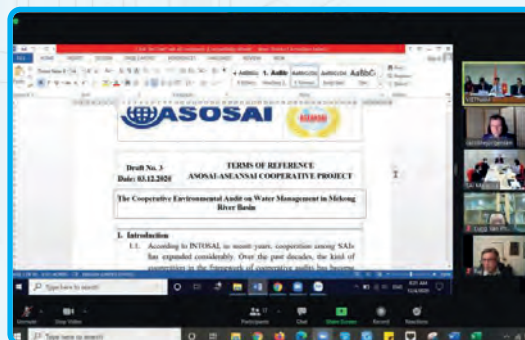
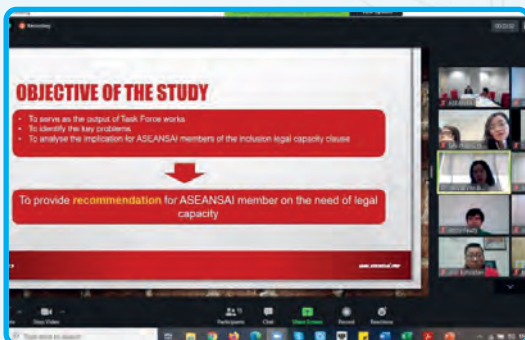
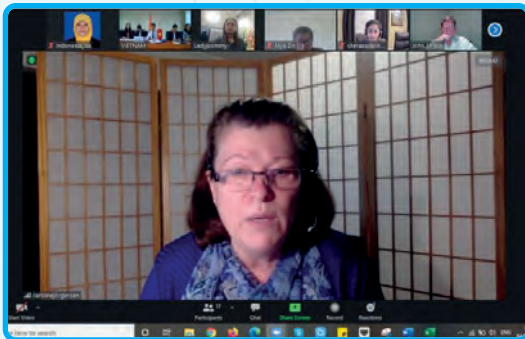
1st Training Review Meeting of ASOSAI – ASEANSAI Cooperative Environmental Audit of Water Resources Management in Mekong River Basin on 22 December 2020.



Virtual Discussion between ASEANSAI Secretariat, KSC and IDI to discuss the webinar on IDI SDGs Audit Model (ISAM), Video Conference, 15 July 2020



ASEANSAI Working Level Meeting of ASEANSAI Cooperative Environmental Audit Video Conference, 23 October 2020



ASEANSAI Technical Preparatory Meeting on Terms of Reference (TOR) Cooperative Environmental Audit, Video Conference, 4 December 2020

ASEANSAI KNOWLEDGE SHARING COMMITTEE ACTIVITIES

JANUARY – AUGUST 2021

1

2nd Training Review Meeting of ASOSAI - ASEANSAI Cooperative Environmental Audit of Water Resources Management in Mekong River Basin on 26 January 2021. (Project Leader – SAI Vietnam)

2

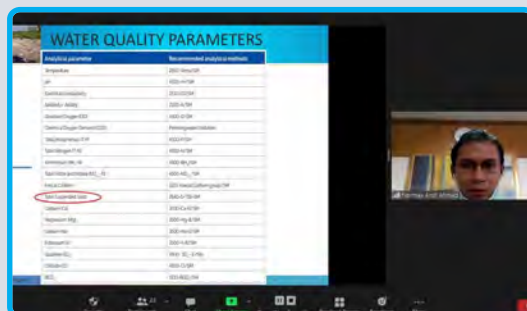
Training Session of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs : The Canadian Audit and Accountability Foundation (CAAF) Training Programme Part I on 26-29 January 2021. (Project Leader – SAI Vietnam)

3

Training Session of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs : Environmental Audit by SAI Indonesia on 23 – 24 February 2021. (Project Leader – SAI Vietnam)

4

Training Session of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs : The CAAF Training Programme Part II on 25 – 26 February 2021. (Project Leader – SAI Vietnam)



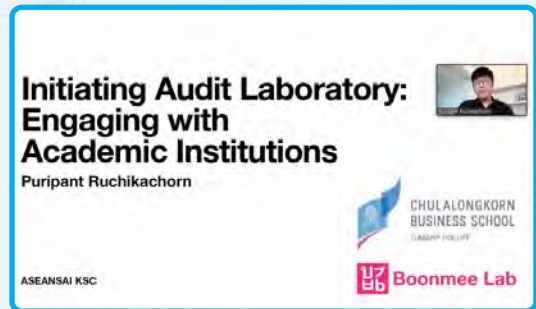
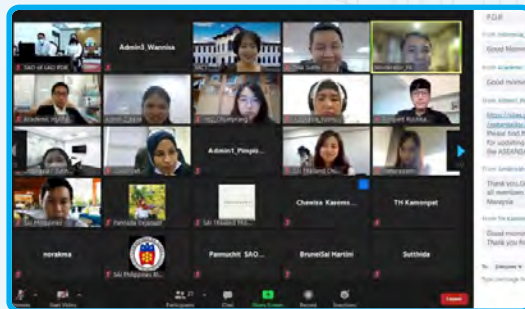
Training Sessions of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs : Environmental Audit by SAI Indonesia Video Conference, 23-24 February 2021



Training Sessions of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs : Water Resources Management Audit by SAI Malaysia, Video Conference, 1-2 March 2021



Training Sessions of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs: Canadian Audit and Accountability Foundation (CAAF), Video Conference, 26-29 January 2021, 25-26 February 2021 & 4-5 May 2021



ASEANSAI Knowledge Sharing Workshop on Improving ICT for Audit Work: ASEANSAI & Preparing for Auditor of the Future, Video Conference, 21 April 2021

5

Training Session of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs : Water Resources Management by SAI Malaysia on 1 – 2 March 2021. (Project Leader – SAI Vietnam)

6

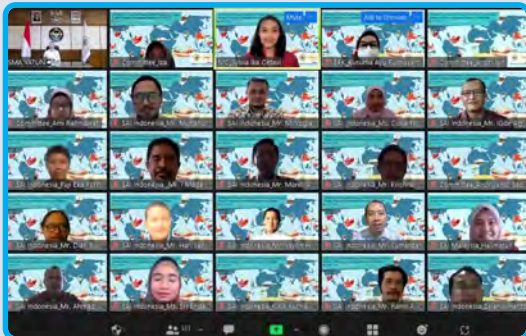
ASEANSAI Knowledge Sharing Workshop on Improving ICT for Audit Work: ASEANSAI and Preparing for Auditor of The Future on 21 April 2021. (Project Leader – SAI Thailand)

7

Training Session of the ASOSAI-ASEANSAI Cooperative Environmental Audit on Water Resources Management in Mekong River Basin in line with SDGs : The CAAF Training Programme Part III on 4 – 5 May 2021. (Project Leader- SAI Vietnam)

8

ASEANSAI Knowledge Sharing of Auditing the Modern Agriculture or Fisheries Activities on 12 August 2021. (Project Leader-SAI Indonesia)



Virtual Workshop on Performance Auditing on Modern Fisheries: Knowledge Sharing for ASEANSAI, Video Conference, 12 August 2021

ASEANSAI STRATEGIC PLANNING COMMITTEE ACTIVITIES

JANUARY 2020 – MAY 2021

1

Video Conference Meeting ASEANSAI Strategic Planning Committee (SPC) and Swedish National Audit Office (SNAO): Updating SPC's Activities supported by SNAO on 19 October 2020.

2

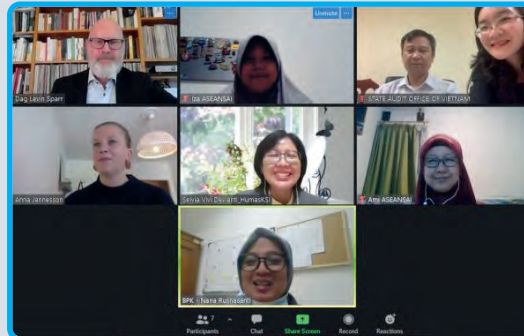
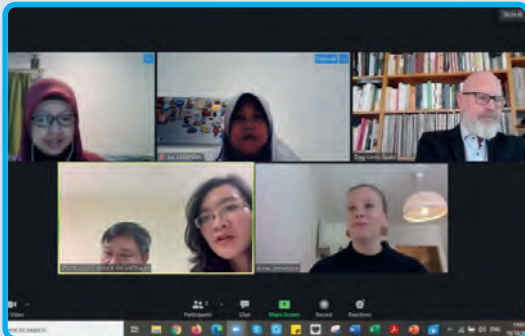
Training Course on Monitoring and Evaluation System (MES) for Implementation of ASEANSAI Strategic Plan on 13 January 2021.

3

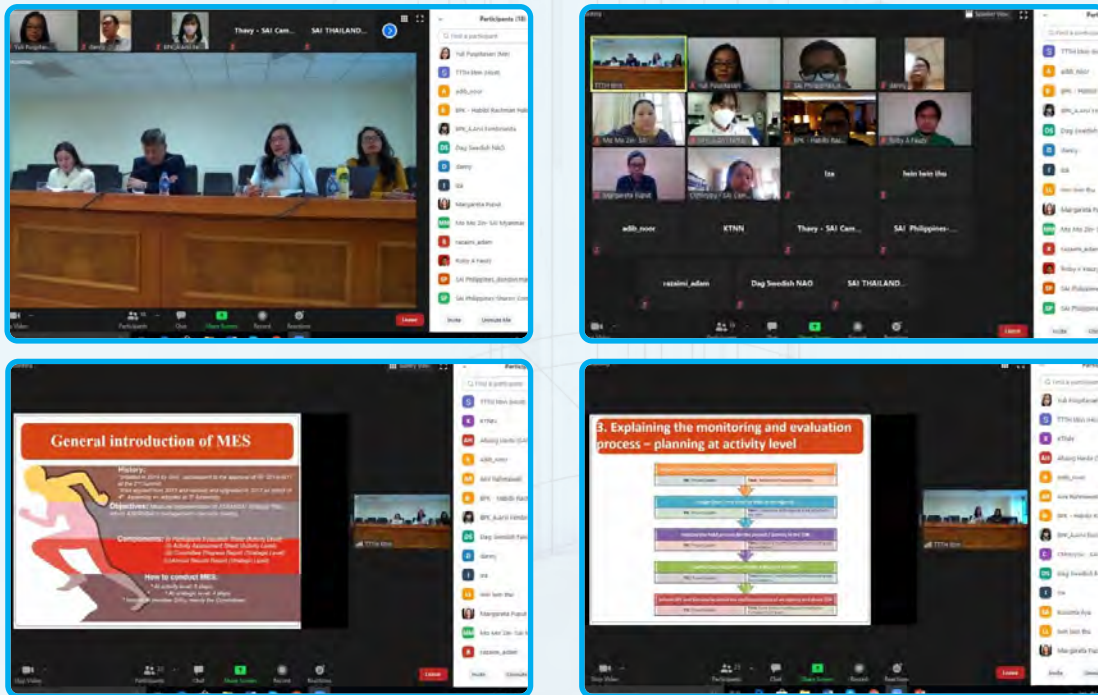
ASEANSAI Annual Monitoring & Evaluation Meeting 2020 on 14 January 2021.

4

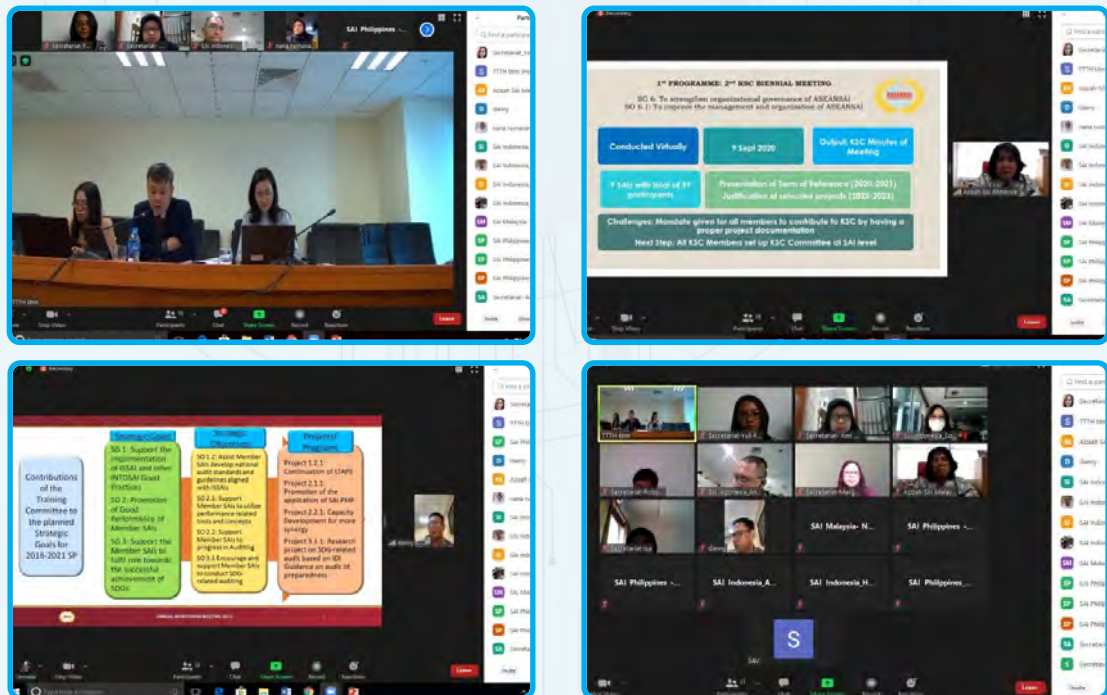
ASEANSAI Strategic Planning Committee Meeting to discuss on Vision, Missions, Prioritised Strategic Issues, Strategic Goals, Strategic Objectives for Strategic Plan 2022 – 2025 on 20 May 2021.



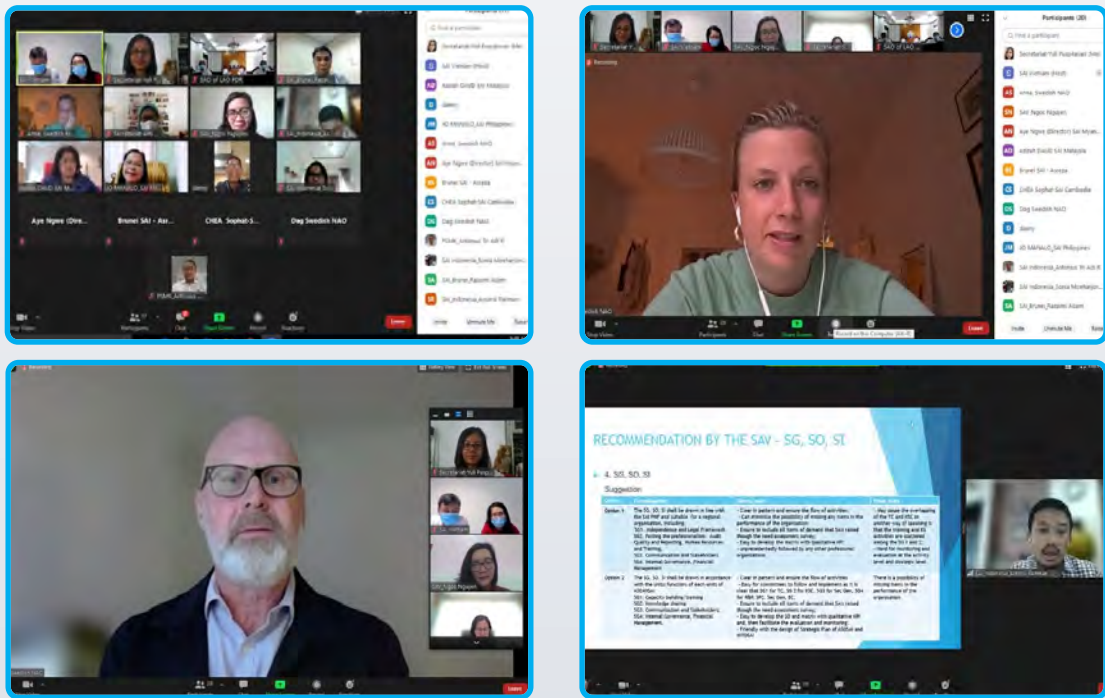
ASEANSAI Strategic Planning Committee (SPC) and Swedish National Audit Office (SNAO) Meeting: Updating SPC's Activities supported by SNAO, Video Conference, 19 October 2020



Training Course on Monitoring and Evaluation System (MES) for Implementation of ASEANSAI Strategic Plan by Video Conference, 13 January 2021



ASEANSAI Annual Monitoring & Evaluation Meeting 2020
Video Conference, 14 January 2021



ASEANSAI SPC Meeting on the Strategic Goals, Strategic Objectives & Strategic Priorities of the Strategic Plan 2022 – 2025, Video Conference, 20 May 2021

ASEANSAI EXECUTIVE COMMITTEE ACTIVITIES

NOVEMBER 2019 – JULY 2021

1

The 5th ASEANSAI Summit on 4 – 7 November 2019 in Kuala Lumpur, Malaysia.

2

Presentation on report of ASEANSAI activities at the 55th ASOSAI Governing Board Virtual Meeting on 27 July 2020.

3

ASEANSAI Executive Committee Virtual Meeting on 8 September 2020.

4

1st ASEANSAI Task Force on Legal Capacity Meeting on 8 September 2020.

5

ASEANSAI Executive Committee Technical Meeting on 17 March 2021.

6

The 6th ASEANSAI Senior Officials' Meeting on 27 – 29 July 2021.

7

Pre-Handover Meeting: ASEANSAI Chairmanship on 29 July 2021.



ASEANSAI Executive Committee Technical Meeting
Video Conference, 17 March 2021

ASEANSAI SECRETARIAT ACTIVITIES

NOVEMBER 2019 – JUNE 2021

1

Launch of ASEAN Integration Report 2019 on 26 November 2019 in Jakarta, Indonesia

2

Discussion on follow-up Cooperation between European Union (EU) and ASEANSAI on 8 May 2020.

3

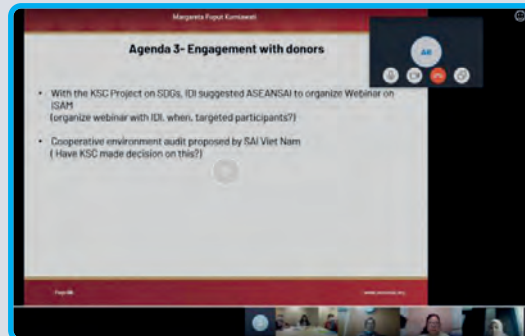
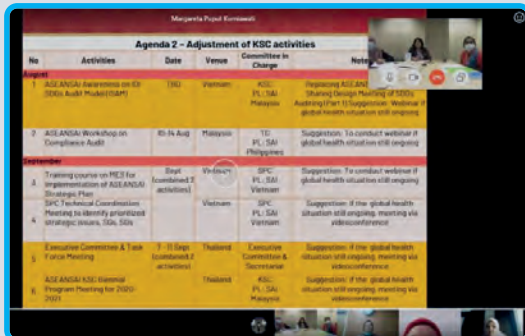
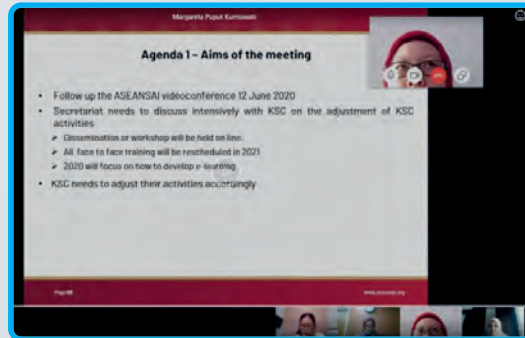
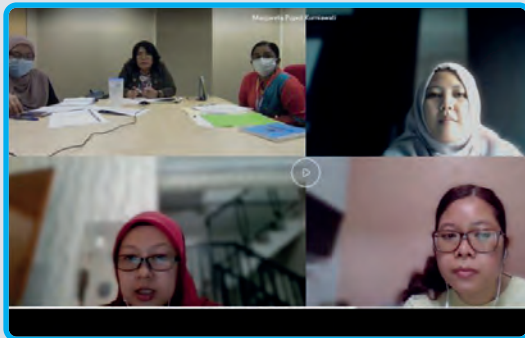
ASEANSAI Video Conference on 12 June 2020.

4

Technical Meeting with ASEANSAI Knowledge Sharing Committee on the Follow Up of ASEANSAI Video Conference on 23 June 2020.

5

Technical Meeting with ASEANSAI Training Committee on the Follow Up of ASEANSAI Video Conference on 24 June 2020.



Technical Discussion with ASEANSAI Knowledge Sharing Committee (KSC) on the Follow Up of ASEANSAI Video Conference, 23 June 2020

6

Virtual Discussion between ASEANSAT Secretariat, KSC and IDI to discuss the webinar on IDI SDGs Audit Model on 15 July 2020.

7

Coordination Meeting to Prepare ASEANSAT Task Force ASEANSAT Legal Capacity Meeting involving Secretariat & Chairman on 18 August 2020.

8

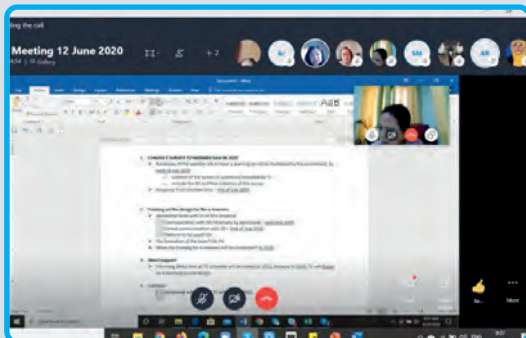
Technical Discussion on Preparation for Task Force on ASEANSAT Legal Capacity involving Secretariat & Executive Committee on 26 August 2020.

9

The 12th Coordinating Conference for the ASEAN Political-Security Community (12th ASCCO) on 1 September 2020.

10

ASEAN 4th Forum of Entities participated by Secretariat & Executive Committee on 20 October 2020.



Technical Meeting with ASEANSAT Training Committee on the Follow Up of ASEANSAT, Video Conference, 24 July 2020

11

Online Book Launch & Panel Discussion: "ASEAN – EU Partnership: The Untold Story" participated by Secretariat on 25 November 2020.

12

Virtual Discussion on Possible ASEANSAT Webinar with INTOSAI Capacity Building Committee (CBC) on 30 March 2021.

13

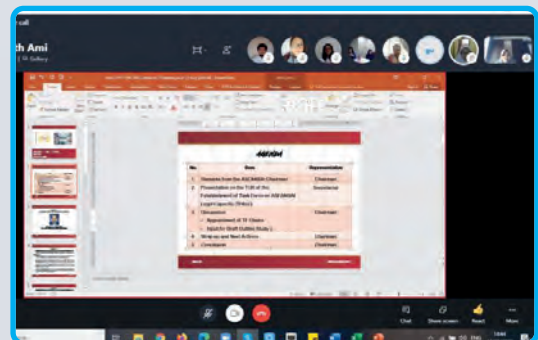
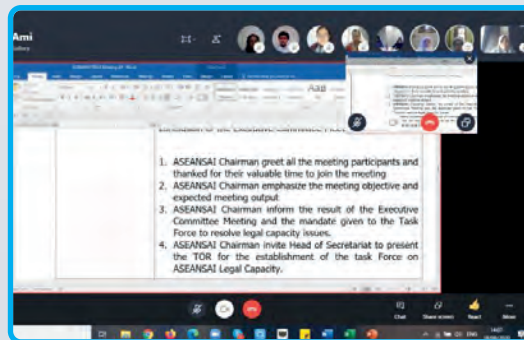
13th Coordinating Conference for the ASEAN Political-Security Community participated by Secretariat & Executive Committee on 6 May 2021.

14

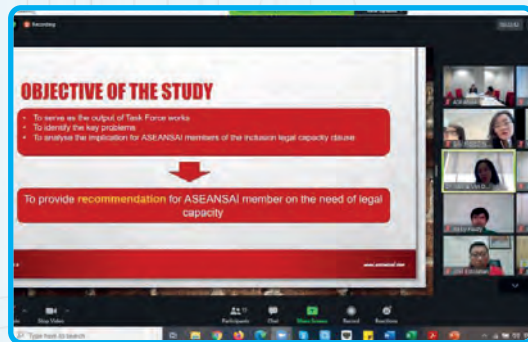
Discussion with SAI Norway on Possible Collaboration Activities with ASEANSAT Secretariat on 12 May 2021.

15

5th Forum of Entities Associated with ASEAN on 11 June 2021.

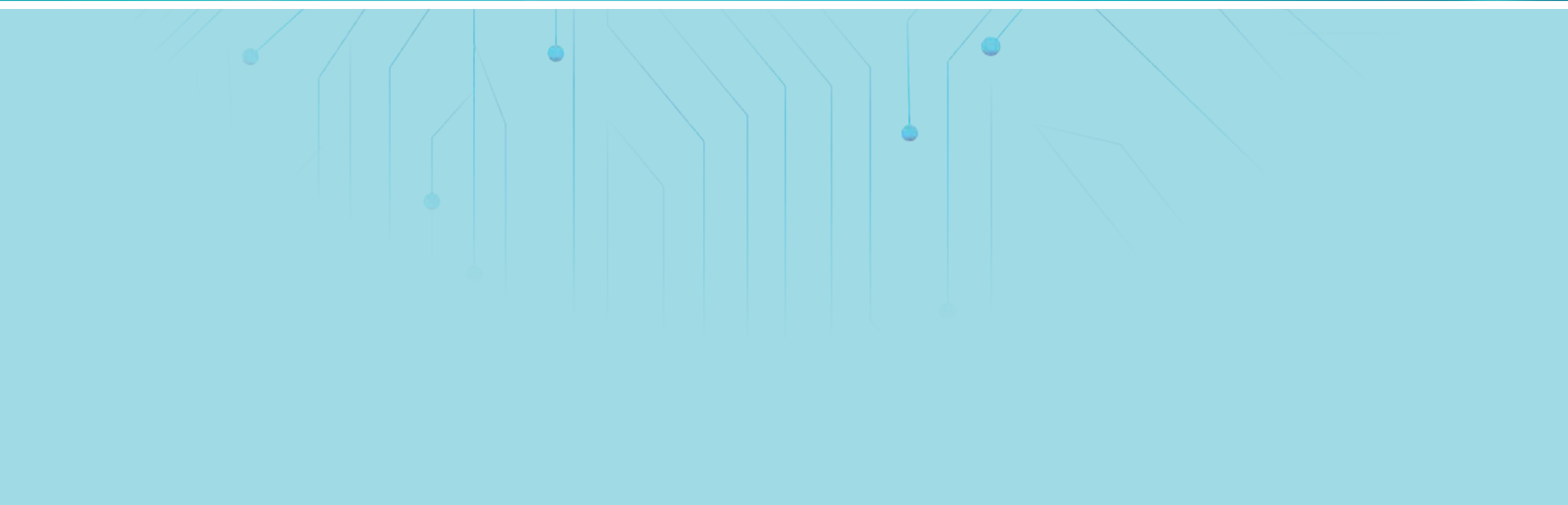
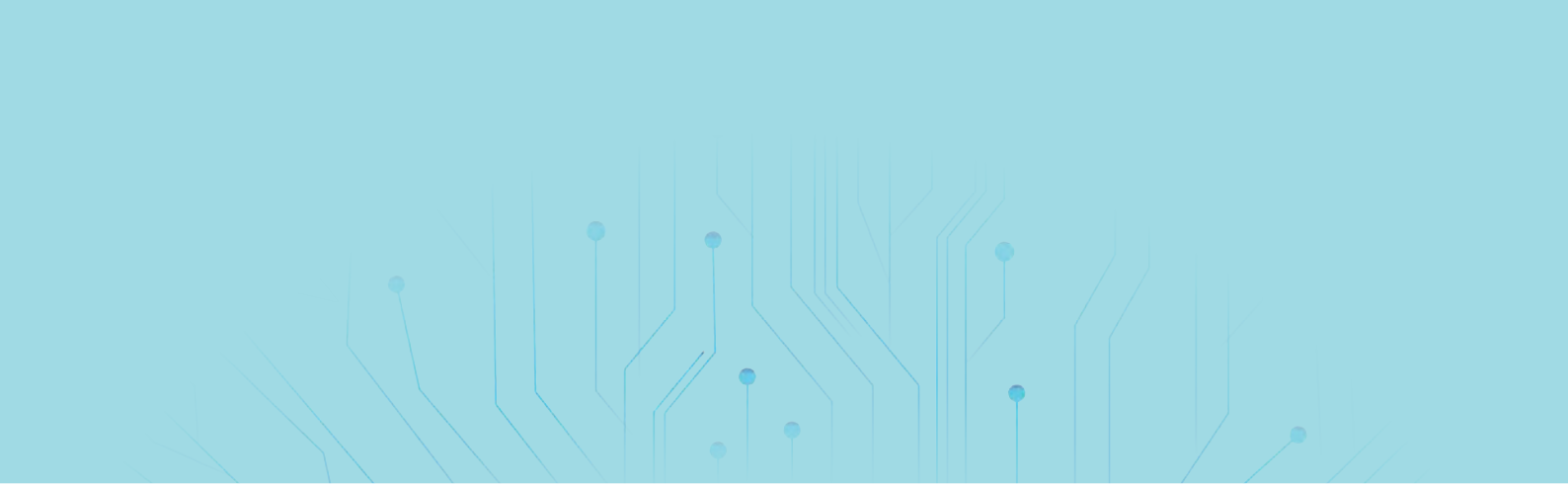


Coordination Meeting to Prepare ASEANSAT Task Force ASEANSAT Legal Capacity (TFALC) Meeting, Video Conference, 18 August 2020



Technical Discussion on Preparation for Task Force on ASEANSAI Legal Capacity Meeting (TFALC) by Video Conference, 26 August 2020







CHAPTER 4

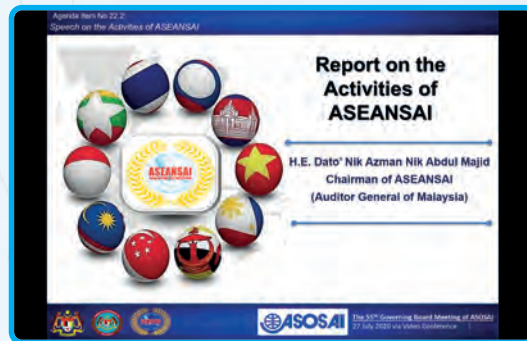
ASEANSAI ENGAGEMENT IN THE INTERNATIONAL COMMUNITY

In wider international community, ASEANSAl had strengthened the engagement with INTOSAI and development partners, which bring great added value to the organisation. In recent years, ASEANSAl has the opportunity to report its activities at the ASOSAI Governing Board Meetings. ASEANSAl also contribute positively and constructively as ASEAN's independent partner in relation to the enhancement of good governance.

ASEANSAI ENGAGEMENT IN THE INTERNATIONAL COMMUNITY 2019-2021

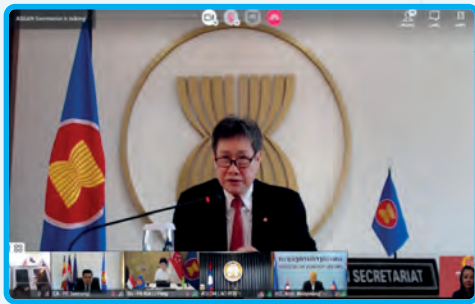


“ASEANSAI participated in the Launching of ASEAN Integration Report (AIR) 2019 on 26 November 2019 in Jakarta, Indonesia. The AIR provides a comprehensive assessment of progress and achievements in ASEAN economic integration since the adoption of the ASEAN Economic Community (AEC) Blueprint 2025.”

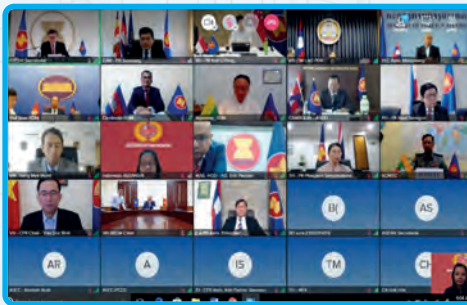


“Chairman of ASEANSAI, H.E. Datuk Nik Azman Nik Abdul Majid presented the report on ASEANSAI activities in the 55th Governing Board Virtual Meeting of ASOSAI on 27 July 2020. The meeting discussed on agenda related to the financial management, strategic planning, as well as the results of ASOSAI works and activities for the past year.”

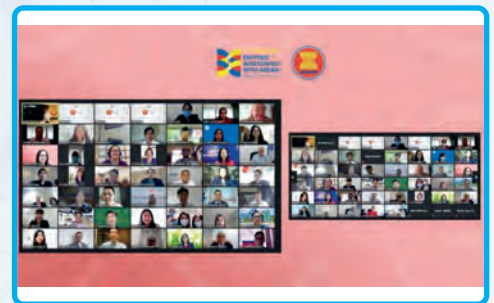




“ASEANSAI participated in the 12th Coordinating Conference for the ASEAN Political-Security Community (12th ASCCO) via Video Conference on 1 September 2020. The meeting discussed on the draft mid-term review report for the ASEAN Political-Security Community (APSC) Blueprint 2025.”



“ASEANSAI Secretariat and Executive Committee participated in the ASEAN 4th Forum of Entities on 20 October 2020 via Video Conference. This annual forum provides a platform for the ASEAN accredited entities to bolster further cooperation with ASEAN Secretariat, ASEAN sectoral bodies and ASEAN related centres, and among themselves. The Forum kicked off with an overview of the impact of the COVID-19 pandemic in ASEAN, post pandemic recovery framework and the current mid-term review under the ASEAN Community Blueprints.”





Online Book Launch & Panel Discussion

ASEAN-EU Partnership The Untold Story

Wednesday, 25 November 2020 | 10 AM (GMT+7)

Welcoming remarks

H.E. Dato Lim Jock Hoi
Secretary-General of ASEAN

H.E. Amb. Igor Driesmans
EU Ambassador to ASEAN

Speakers

Professor Tommy Koh
Ambassador-at-Large,
Singapore

Mr. Wichard Von Harrach
Vice Chair, EuroCham Indonesia, and
Executive Board Member
of EU-ASEAN Business Council

Moderator

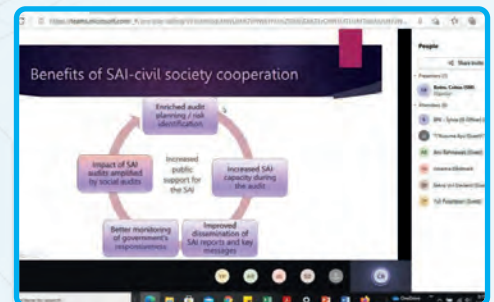
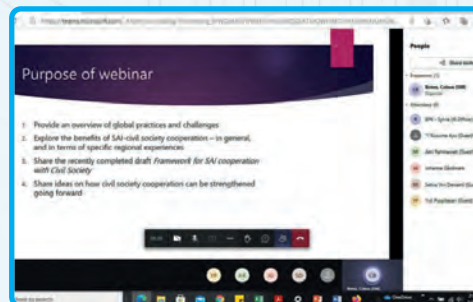
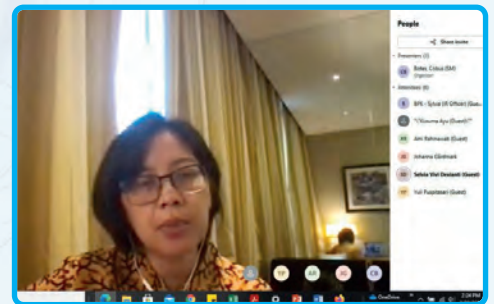
Dr. Yeo Lay Hwee
Director, The European Union Centre
in Singapore

Closing Remarks

H.E. Amb. Kok Li Peng
The Permanent Representative
of the Republic of Singapore
to ASEAN

“ASEANSAI participated in the Online Book Launch & Panel discussion of “ASEAN – European Union (EU) Partnership: The Untold Story” via Video Conference on 25 November 2020. The book covers the important and multi-faceted relationship between ASEAN and EU with contributors from all ten ASEAN countries. It highlighted many areas where ASEAN and EU have convergent interests and also the few areas where views diverge. The book also looks to the future and suggests some possible areas of cooperation in the post-COVID-19 world.”

“ASEANSAI participated in virtual discussion on 30 March 2021 between ASEANSAI and INTOSAI Capacity Building Committee (CBC) regarding possible ASEANSAI Webinar with INTOSAI CBC. The purpose of webinar are to provide an overview of global practices and challenges, explore the benefits of SAI-civil society cooperation while increase public support for SAI.”

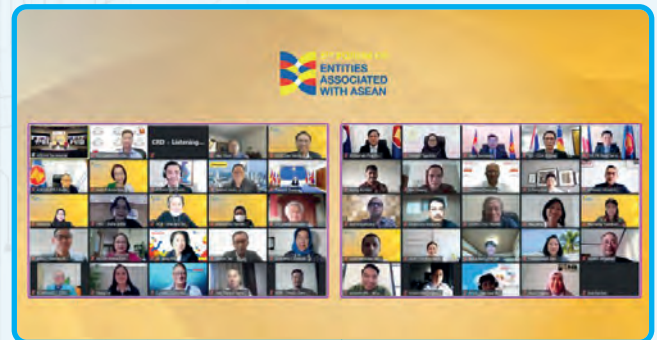
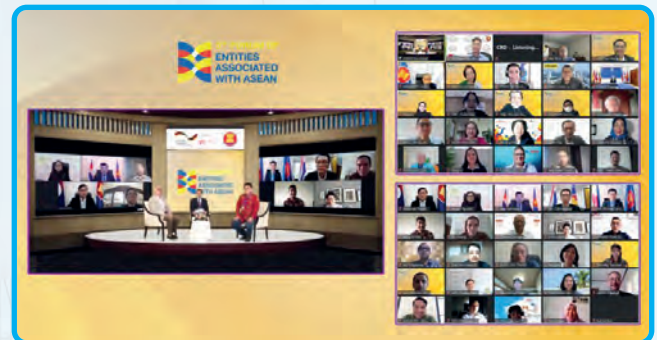




“ASEANSAI participated in the 13th ASEAN Coordinating Conference for the ASEAN Political-Security Community (13th ASCCO) via Video Conference on 6 May 2021. The purposes of the Conference were to review the implementation of the ASEAN Political-Security Community (APSC) Blueprint 2025 and to provide updates on recent developments of cross-sectoral and cross-pillar issues.”



ASEANSAI Secretariat and Executive Committee participated in the 5th Forum of Entities Associated with ASEAN via Video Conference on 11 June 2021. The forum served as a platform to consult & coordinate with other stakeholders. It is also another step towards active collaboration to support ASEAN Community building efforts. The highlight of the forum was the launch of the Entities Digital Platform. The platform is an independent cybernetic space for ASEAN's associated entities and centres, which is embedded on the ASEAN website.”

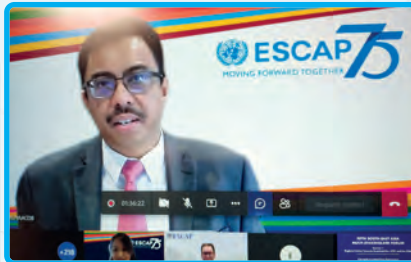




“Chairman of ASEANSAI, H.E. Datuk Nik Azman Nik Abdul Majid participated in the 56th ASOSAI Governing Board Meeting via Video Conference on 6 September 2021. The meeting focused on important issues of ASOSAI, including reports on the financial management, the implementation of the ASOSAI Strategic Plan for 2016 – 2021 and draft of strategic plan for 2022 – 2027. Due to a shorter meeting session, ASEANSAI submitted the written report on the Activities of ASEANSAI which can be accessed by all members on the ASOSAI website.”



“ASEANSAI members participated in the 5th United Nations South East Asia Multi-Stakeholder Forum on the Implementation of the Sustainable Development Goals via Video Conference on 28 to 30 September 2021. The forum provided governments, development partners, civil society, academia, the private sector and other stakeholders opportunities to share sub-regional perspectives, discuss collaborative measures to address sub-regional priorities and exchange good practices to achieve the 2030 Agenda for Sustainable Development. The forum enabled an inclusive dialogue across stakeholder groups in South-East Asia on the sub-region's SDG progress and sub-regional actions to address challenges in expediting advancements in the context of the socio-economic crisis induced by the COVID-19 pandemic.”





CHAPTER 5

CHALLENGES AND STRATEGIES IN LEADING ASEANSAI

ASEANSAI is a multi-national organisation region with cultural diversification in South East Asia. SAI Malaysia as the 5th ASEANSAI Chairman faced challenges to overcome the difficulties during the outbreak of COVID-19. There were momentous events when SAI Malaysia held two leading portfolios as the Chairman of ASEANSAI and Chair of Knowledge Sharing Committee.

1. Leading Two ASEANSAT Portfolio

By virtue of the Paragraph 2.1 of ASEANSAT Rules and Procedure, the appointment of the Chairman and Vice Chairman shall be rotated in alphabetical order of country's name unless decided otherwise by the Assembly. SAT Malaysia succeeded Lao PDR as the ASEANSAT Chairmanship on 6 November 2019. Being Chair of Knowledge Sharing Committee since 2011, SAT Malaysia has been trusted by ASEANSAT with tremendous amount of work in hand. Accepting the highest position as Chairman of ASEANSAT is an honour to SAT Malaysia coupled with the huge responsibility with it.

In 2017, SAT Malaysia was in dilemma whether to accept the re-appointment of Chair of Knowledge Sharing Committee. This was due to SAT Malaysia will be accepting the position as ASEANSAT Vice Chairman 2017-2019, as well as expected challenges ahead as the incoming Chairman of ASEANSAT in 2019. In the 4th Senior Officials Meeting in Siem Reap, Cambodia in 2017, SAT Malaysia then has made an offer to ASEANSAT members who were interested to be nominated as the ASEANSAT Chair of Knowledge Sharing Committee. SAT Malaysia was willing to provide mentoring and guidance to the interested SAT. On the contrary, SAT Malaysia received strong support from ASEANSAT members to maintain the position of Chair of Knowledge Sharing Committee, at the same time to accept the incoming position as the Vice Chairman in 2017 and subsequently as Chairman of ASEANSAT in 2019. At the same time, SAT Malaysia was the Chairman of ASOSAT 2015-2018 maintained and other commitments within INTOSAT.

Moving forward, SAT Malaysia has decided not look back and continue to contribute with the support from all ASEANSAT members. In 2020-2021, SAT Malaysia has strategised and worked on the revision of the Terms of Reference of the Knowledge Sharing Committee. The revision would see many SATs taking responsibilities to handle knowledge sharing projects as the appointed Knowledge Sharing Experts.

“The support from all ASEANSAT members has provided SAT Malaysia with leverage and success in leading as Chairman of ASEANSAT during the period 2019-2021.”



ASEANSAT Chairmanship Handover from State Audit Organisation of Lao PDR to National Audit Department of Malaysia

2. Hosting 5th ASEANSAT Summit as a Country Event

The preparation of 5th ASEANSAT Summit was conducted one year in advance with the appointment of a Steering Committee and a Working Committee. H.E. Auditor General of Malaysia himself led the Steering Committee in overseeing the preparation of the summit.

SAI Malaysia has presented on 5th ASEANSAT Summit work progress in the ASEANSAT Pre-handover Meeting right after 5th Senior Officials' Meeting organised in Vientiane, Lao PDR in 2019. The readiness and willingness of SAI Malaysia to accept the responsibility as Chairman of ASEANSAT was evident and disclosed in the meeting.

The roles of the Steering Committee and the Working Committee were not only within the compound of SAI Malaysia but in collaboration with many government agencies such as the Prime Minister's Department, Ministry of Foreign Affairs, Royal Malaysian Police, Immigration Department, Ministry of Tourism and Malaysia Airport Berhad. The amount

of work to arrange the event was the same as the other big scale events such as hosting the ASOSAI Assembly 2015 in Malaysia, due to the involvements of many government agencies that contributed to the success of the event.

5th ASEANSAI Summit was a country event. The event was treated as the most important event in the calendar of SAI Malaysia for 2019. This was due to the presence of a country leader as the guest of honour. The event was originally planned to be officiated by the 7th Honourable Prime Minister of Malaysia. Nevertheless, due to an unavoidable circumstance, the Honourable Deputy Prime Minister has represented him in officiating the 5th ASEANSAI Summit.



The Hon. Deputy Prime Minister of Malaysia, H.E. President of State Audit Organisation of Lao PDR, H.E. Auditor General of Malaysia with his 3 deputies and Director of Policy and International Relations.

3. Landscape Change Due to Pandemic

The United Nations World Health Organisation declaration on the outbreak of COVID-19 pandemic on 11 March 2020 has caused impacts in most parts of the world including ASEAN. Many Governments had imposed lockdowns and movement restrictions on their people. ASEANSAl members were no exception when governments acted to their best interest. Work from home or hybrid of work in office has been the new norm around of the world.

The development in Industrial Revolution (IR 4.0) by process automation and digitalization has been placed as a mission by many regions including ASEAN just right before the pandemic. As Chairman of ASEANSAl, SAl Malaysia with assistance from the Head of Secretariat have taken all the necessary measures in ensuring ASEANSAl continued in operation by making use of information technology. Apparently, the mission has been accelerated during the pandemic. The work style with online meetings, webinars and knowledge sharing sessions have gained popularity and used widely by almost everyone.

“The 6th ASEANSAl Senior Officials’ Meeting and the 6th ASEANSAl Summit will be recorded as the high level meetings conducted online for the very first time in the history of ASEANSAl.”

Nonetheless, ASEAN auditors core business in examining auditees documents and conduct site visits for verification purposes, away from own offices has been a challenge. Auditors face difficulties to write audit report when the process of auditing cannot be completed due to the lockdowns and movement restrictions. It is a challenge not only to ASEAN auditors but also to all auditors around the world to have a proper framework and structure on remote auditing. As Chairman of ASEANSAl, SAl Malaysia has always encouraged the members to find ways on how to handle this matter. No SAl in the world has come out with an ideal solution pertaining to it. SAl Malaysia is currently working to establish a digital warehouse and digitalisation process in auditing as a way in developing remote auditing.

4. Solving ASEANSAL Legal Capacity

Since ASEANSAL establishment in 2011, each of ASEANSAL members pay regular fee of USD 700 per annum which accumulated to the total of USD7,000 collected per year. The fee amount is relatively small compared to many programmes, activities and projects conducted in ASEANSAL. ASEANSAL members have to fund themselves in terms of cost of flight and accommodation to participate in ASEANSAL programmes. Usually the host SAI will provide benefit in kind, in term of meals and local transportation to participants. Hence, to assist ASEANSAL in implementing the programmes, Head of Secretariat has negotiated some funding, as well as technical assistance from a number of donors. ASEANSAL has secured fundings and assistance from a number of donors such as German International Cooperation (GIZ), World Bank, INTOSAI Development Initiatives and a number SAIs providing technical assistance.

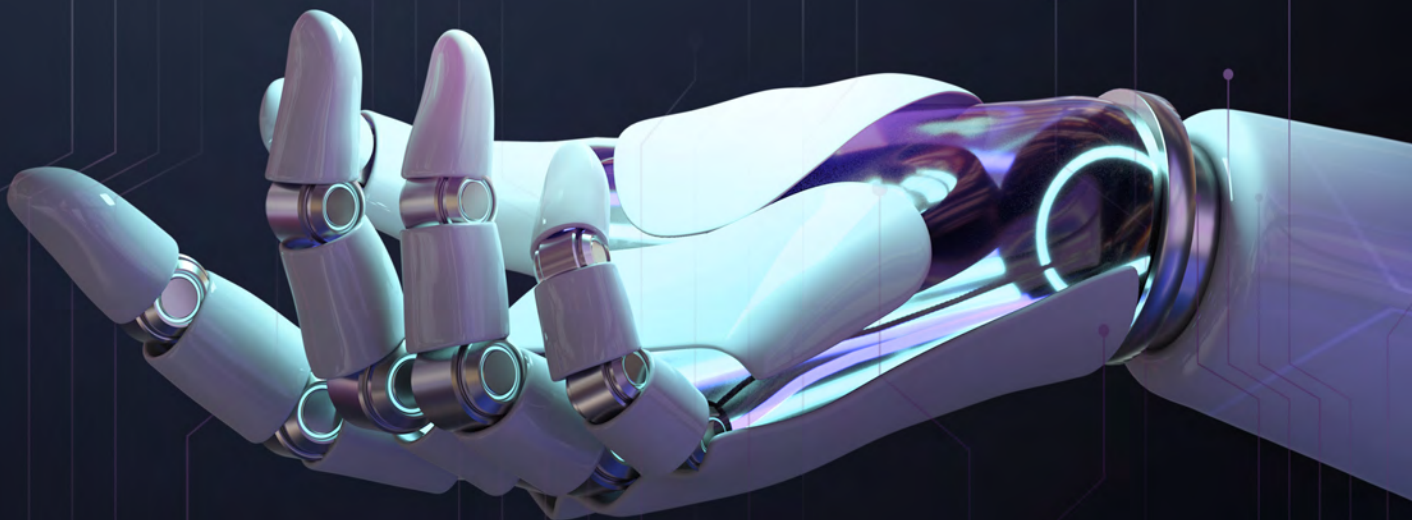
After 2019, ASEANSAL legal capacity issue made the signing of Memorandum of Understanding with donors almost impossible due non-consensus agreement among ASEANSAL members. The legal capacity issue was raised twice in ASEANSAL (2015 and 2018) and has finally comes to an end in this 6th ASEANSAL Summit.

In the process of solving the issue, SAI Malaysia, as Chairman of ASEANSAL has to turn down on the proposal by ASEANSAL members to chair the Task Force on ASEANSAL Legal Capacity (TFALC). The decision not to chair TFALC was to avoid any conflict of interest as this issue was raised by SAI Malaysia. ASEANSAL was fortunate when Head of Secretariat agreed to take the challenge to chair TFALC and performed well in that position.

Due to the hard work of Head of Secretariat, the Draft Study of ASEANSAL Legal Capacity was issued together with collective opinions. 9 SAIs agreed that ASEANSAL need not to have further legal capacity. SAI Malaysia was at the juncture of country legal compliance or the ASEANSAL unity. It seemed to be an impossible mission for SAI Malaysia that has nothing in mind except for the benefit of the region and the country's legal compliance. Finally, SAI Malaysia has obtained the legal compliance and trust vote by the Attorney General Chambers' Office.

“A consensus reached on 21 July 2021 has put ASEANSAL legal capacity issue at a stop.”

SAI Malaysia would like to reiterate our highest gratitude to everyone and every SAI that have come together and made this Commemoration of ASEANSAI Chairmanship 2019-2021 a success. This is such a remarkable and notable journey of SAI Malaysia as the 5th Chairman of ASEANSAI. We wish that our experience will be reserved as an exemplary model by our successors. We trust that ASEANSAI will stand tall not only in the South East Asian region but also will expand further throughout the globe.





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