



ASEANSAI

Strategic Plan 2022 - 2025



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Introduction To ASEANSAI

Establishment of ASEANSAI

For many years, Supreme Audit Institutions (SAIs) of ASEAN member states have been involved in activities offered by INTOSAI and ASOSAI in building institutional framework and strengthening capacity of SAIs. However, with the growing demands which SAIs of ASEAN member states are called to fulfil, they feel the need to have a forum which focuses to promote technical cooperation in public sector audit, inter alia, exchange of information, best practices and lessons learned while addressing common problems faced within the ASEAN region.

On November 16, 2011, ten SAIs gathered in Bali, namely Audit Department of Brunei Darussalam, National Audit Authority of the Kingdom of Cambodia, Audit Board of the Republic of Indonesia, State Audit Organization of Lao People's Democratic Republic, Jabatan Audit Negara Malaysia, Office of the Auditor General of the Republic of the Union of Myanmar, Commission on Audit of the Republic of the Philippines, Auditor-General's Office of Singapore, State Audit Office of the Kingdom of Thailand and State Audit Office of the Socialist

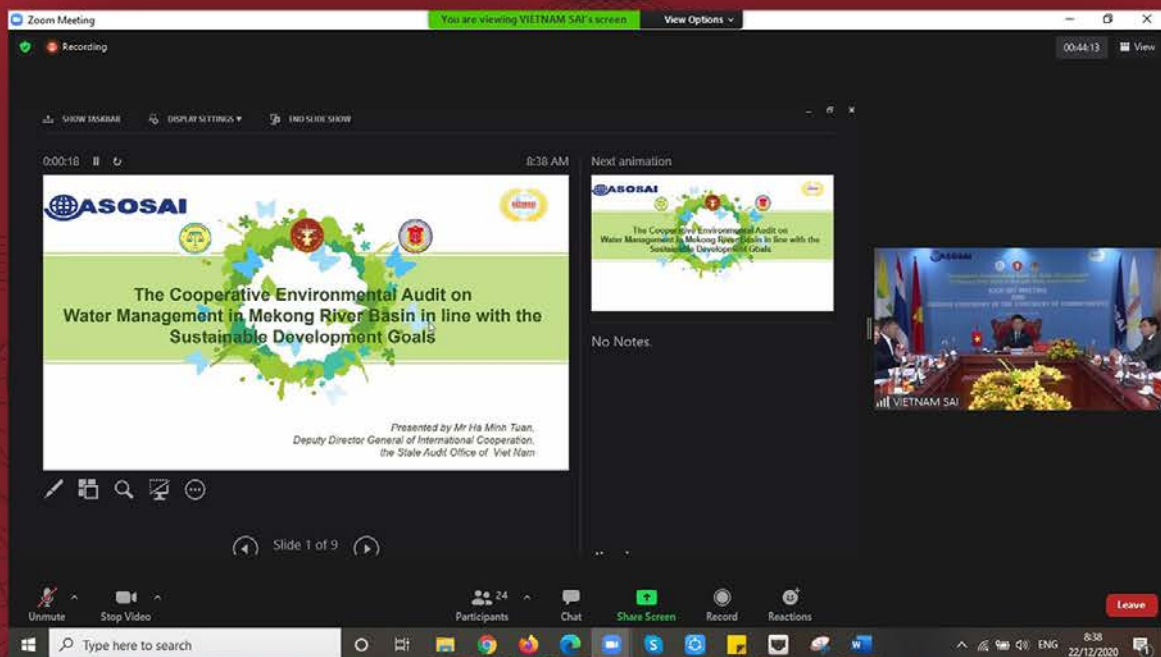
Republic of Vietnam, to sign the Agreement on the Establishment of ASEANSAI.

On the same day, the First Assembly of ASEANSAI was held and essential things were agreed upon such as the chairmanship of ASEANSAI, financial contribution, and the setting up of committees to perform special tasks.

The establishment of ASEANSAI is in line with the commitment of ASEAN member states to establish an ASEAN Community by 2015 with the principle of good governance as stated in the Preamble of the ASEAN Charter. In achieving this goal, a closer and more enhanced cooperation among SAIs of ASEAN member states is required. Therefore, ASEANSAI will also contribute positively and constructively as ASEAN's independent partner in relation to the enhancement of good governance to have a better government.

Objectives

ASEANSAI is expected to encourage and promote good governance within the ASEAN region. Thus, ASEANSAI will focus on capacity



1st Training Review Meeting of ASOSAI - ASEANSI Cooperative Environmental Audit of Water Resources Management in Mekong River Basin in December 2020

development for SAIs of ASEAN member states and technical cooperation dealing with important and common audit issues in the ASEAN region.

The objectives of ASEANSAI include the following:

1. To build capacity and promote cooperation and understanding among the members of ASEANSAI through the exchange and sharing of knowledge and experiences in the field of public sector auditing so as to strengthen the audit institutions;
2. To provide a conducive environment and facilities to promote research, training, and continuous education among the members of ASEANSAI through the sharing of best practices and exchange of lessons learned; and
3. To serve as a centre of information and as an ASEANSAI link with other international organizations and institutions in the field of public sector auditing.

Functions

The functions of ASEANSAI include the following:

1. To create and maintain a data bank of best practices, standards, and methodologies in field of public sector auditing;
2. To organize seminars, workshop, studies, or other activities related to the exchange of knowledge and experiences in the field of public sector auditing;
3. To undertake other activities that will promote good governance and cooperation among Members of ASEANSAI.

Relation with other similar organizations

Members of ASEANSAI are also members of

ASOSAI and also INTOSAI. Without a doubt, these organizations can benefit from each other. In undertaking its activities, ASEANSAI can cooperate with other INTOSAI Regional Working Groups.

Committees

ASEANSAI set up four committees to perform special tasks:

1. Strategic Planning Committee to develop the Strategic Plan, chaired by SAI of Vietnam with SAIs of Indonesia, Malaysia, Philippines, Brunei Darussalam, Thailand,



and Lao PDR as the members;

2. Rules and Procedures Committee to develop rules and procedures, chaired by SAI of Singapore with SAIs of Brunei Darussalam, Lao PDR, Malaysia, and Thailand as the members;
3. Knowledge Sharing Committee to develop and implement the plan for knowledge sharing, chaired by SAI of Malaysia with SAIs of Brunei Darussalam, Cambodia, Lao PDR, Myanmar, Philippines, and Thailand as the members; and
4. Training Committee to develop and

implement the plan for training, chaired by SAI of the Philippines with SAIs of Brunei Darussalam, Indonesia, Malaysia, and Thailand as the members.

In the early establishment of ASEANSI, in order to run the organization, there came a need to develop an ASEANSI plan. Therefore, two initiatives were taken which were the Executive Committee meeting and the ASEANSI Committee meeting. The objective of those meetings was to develop terms of reference (TOR) and work plan of the Committees.



*Inauguration of the ASEANSI Secretariat Office
at the Audit Board of the Republic of Indonesia's
Headquarter in April 2018*

Message from ASEANSAI Chairman 2021-2023 (SAI Myanmar)

I am really honour to be the Chairman of ASEANSAI for 2021-2023 and it is a great privilege to endorse the ASEANSAI Strategic Plan 2022-2025 at this 6th Summit of ASEANSAI. This will be added as one of the milestones achievements of ASEANSAI and this Virtual Meeting of this Summit and the presence of members of ASEANSAI is a manifestation of your relentless support and high commitment in public sector auditing in this region. The sharing of information, knowledge and experiences as well as the exchange of best practices that can be achieved through the professional competence also plays a great role in regional cooperation and collaboration. ASEANSAI is a unique organization in the public sector auditing in ASEAN region and through cooperation and collaboration, capacity development of member SAIs are being done by sharing knowledge and experiences in the field of public sector auditing. The more the capacity development of member SAIs are enhanced, the more effective audit can be skillfully done and can achieve better public finance management system. So that the role of ASEANSAI will contribute a lot for good governance in the ASEAN region.

During the term of my predecessors, a number of milestones achievements of ASEANSAI can be seen; the First Action Plan of ASEANSAI in 2012- 2013, followed by 2014-2017 Strategic Plan and the second comprehensive Strategic Plan for 2018-2021. With its key focuses on ASEANSAI Committees' functions, the most recent Strategic Plan 2022-2025 have been formulated and its Work Plans will be implemented after the approval at the 6th ASEANSAI Summit.



Looking back to the achievements of ASEANSAI, it has obtained significant outcomes of objective goals by the efforts and contributions of all member SAIs, Committees and also important technical support from international development partners. Furthermore, I would like to express my gratitude to all esteemed colleagues for your valuable support in performing the Strategic Plans with your joining

hands and now formulating the new one 2022 -2025 with a long - term strategic goals and objectives for ASEANSAI's further development. I strongly believe that ASEANSAI will realize its Strategic Goals and Strategic Objectives and will become a trusted, dynamic and professional organization of SAIs as it is envisaged in its Vision. By implementing its Mission with its Core Values, ASEANSAI would be able to become an autonomous, independent, professional and non-political organization of the Supreme Audit Institutions of ASEAN countries. Here, we acknowledge the relentless effort of SAI Viet Nam, the Chairman of Strategic Planning Committee to the emergence of this new Strategic Plan.

In this regard, I strongly believe that our consensus and determination will be the driving force for ASEANSAI to move on truly professionalism to maintain its public trust, stability and meet the changing needs for good governance of all countries and regions in the years to come and during this pandemic crisis.

Hanoi, November 2021

Union Auditor General of Myanmar

Chairman of ASEANSAI

Prof. Dr Kan Zaw

Message from SPC Chairman (SAI Vietnam)

Being established in November 2011, as a young organization, ASEANSAI has identified their own development path with mission, vision, core values which were then specified into SGs, SOs for each specific phase. Up to now, ASEANSAI has introduced three strategic plans for the periods of 2012-2013, 2014-2017 and 2018-2021. Thanks to the strategic planning and the implementation of the Strategic Plans from very outset of its establishment and development, ASEANSAI has witnessed enormous achievements with stable and encouraging growth, accordingly to help enhance the capacity of its members, promote good governance, accountability in the region and to develop constructive beneficial work relationships with stakeholders.

Although ASEANSAI has achieved important and noteworthy results thus far, it must face several internal and external difficulties and challenges such as unbalanced level of development and professional capacity among member SAs; the shortage of resources like experts and funding; the emerging issues such as climate change, technology innovation and infectious diseases. Accordingly, ASEANSAI realized it is high time to produce a new Strategic Plan, from vision, mission, core values, to reflect the current situation as well as demonstrate their prompt response to the challenges and solutions to grab the opportunities. Another key difference of the



new SP in comparison with the previous one is that the structure and content of the SGs, SOs are designed based on the ASEANSAI committees' functions.

The formulation of the Strategic Plan for the period 2022 – 2025 has been presided over by the Strategic Planning Committee. On behalf of

the ASEANSAI in general and ASEANSAI SPC in particular, we, the State Audit Office of Viet Nam as the Chair of SPC, would like to express our heartfelt gratitude to the Swedish National Audit Office's experts for their precious opinions to such a document of significance and to all of member SAs for their contribution to finalizing the SP. We have together made a difference to the ASEANSAI through your enthusiastic and creative work for the development of the SP.

We have a strong belief that the ASEANSAI will realize its new Strategic Plan promptly, effectively, efficiently and economically to contribute to the promotion of good governance as well as to the implementation of UN Agenda to 2030 on SDGs based on core values of Respect – Professionalism – Partnership – Innovation – Responsiveness!

Hanoi, November 2021

Auditor General

The State Audit Office of Vietnam
Dr. Tran Sy Thanh

OVERVIEW OF THE ASEANSAI STRATEGIC PLAN 2022 – 2025

VISION To be a trusted, dynamic and professional organization of Supreme Audit Institutions which promotes good governance in the ASEAN region

MISSION ASEANSAI is an autonomous, independent, professional and non-political organization of the Supreme Audit Institutions of ASEAN countries. It is established to foster cooperation and understanding among its members and with its stakeholders, to involve actively and responsively into ASEAN agenda and to enable the members to implement their mandates within dynamic operating environments and uncertainties.

CORE VALUES Respect | Professionalism | Partnership | Innovation | Responsiveness

STRATEGIC GOALS & STRATEGIC OBJECTIVES

STRATEGIC GOALS (SGs)	STRATEGIC OBJECTIVES (SOs)
SG 1: To foster capacity development among SAls	SO 1.1: To modernize and enhance the quality of training activities that practically meet the needs of member SAls
	SO 1.2: To enhance member SAls' Capacity in achieving Quality, Effective and Efficient Operations
SG 2: To intensify the knowledge sharing among SAls and with stakeholders	SO 2.1: To innovate, enhance various forms of knowledge sharing activities among ASEANSAI and with stakeholders in a more effective and user - friendly way

	SO 2.2: To support for and encourage the knowledge sharing activities among member SAIs and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns
SG 3: To strengthen the cooperation with regional and international partners	SO 3.1: To be involved actively and responsively into the ASEAN agenda
	SO 3.2: To forge meaningful partnerships and maximize synergies with development partners and donors
SG 4: To improve internal governance and overall organizational management as a model international organization	SO 4.1: To continue enhancing the effectiveness and efficiency of the organizational structure and functioning
	SO 4.2: To ensure the effective supportive services for implementation of ASEANSAI's operations/activities and communication among member SAIs
	SO 4.3: To maintain the resilient financial management of ASEANSAI
	SO 4.4: to improve the oversight function of ASEANSAI



All Head of SAIs of ASEAN Countries and the President of the Republic of Indonesia at the 1st ASEANSAI Summit: The Establishment of the ASEAN Supreme Audit Institutions in November 2011

VISION, MISSION, CORE VALUES

VISION

By 2025, ASEANSAI desires to become an organisation which is trusted by its member SAIs and external stakeholders including the national governments, the development partners and the other INTOSAI regional organisations thanks to its contributions to the good governance improvement in the region. ASEANSAI also wish to become more proactive, flexible to promptly adapt to the VUCA era., By the end of the Strategic Plan period, the members are supported to be more professional in public auditing so that the governance in the region is further enhanced.



Vision statement ►

To be a trusted, dynamic and professional organization of Supreme Audit Institutions which promotes good governance in the ASEAN region.

ASEANSAI MEMBERS



MISSION

Since its establishment, the ultimate purpose of ASEANSI's existence is for the cooperation and understanding among member SAs and with external partners; and for supporting and empowering its members to successfully accomplish their statutory functions and responsibilities. In this period, these missions

are kept as usual with enormous consideration being taken into impacts of the emerging issues and a changing world to the region and individual organizations. ASEANSI also once again emphasize the focus of its mission is to contribute to the relationship with ASEAN community. governance in the region is further enhanced.

Mission statement ►

ASEANSI is an autonomous, independent, professional and non-political organization of the Supreme Audit Institutions of ASEAN countries. It is established to foster cooperation and understanding among its members and with its stakeholders, to involve actively and responsively into ASEAN agenda and to enable the members to implement their mandates within dynamic operating environments and uncertainties.



CORE VALUES

The core values we chose to imprint in every of our policies, programs and activities are:



RESPECT

ASEANSI members respect one another in the community regardless of differences in culture, development stage, and the need for each ASEANSI member to work within the mandates and laws of its country.



PROFESSIONALISM

ASEANSI works in line with the international professional standards, best practices and with integrity; we promote the adoption of such standards and practices in the region.



PARTNERSHIP

The relationship ASEANSI build and promote among members and with the stakeholders is equally beneficial.



INNOVATION

ASEANSI is open for and adopt new approaches and advanced technologies as well as booster an innovative culture of learning, exchanging and operating.



RESPONSIVENESS

ASEANSI keeps abreast of and promptly responds to the emerging issues in the area of public sector auditing.

STRATEGIC GOALS AND STRATEGIC OBJECTIVES

To achieve the vision and mission, ASEANSAI has set four Strategic Goals for the 2022-2025, namely:

- SG 1: To foster capacity development among SAIs
- SG 2: To intensify the knowledge sharing among SAIs and with stakeholders
- SG 3: To strengthen the cooperation with regional and international partners
- SG 4: To improve internal governance and overall organizational management as a model international organization

SG 1

To foster capacity development among SAIs

The capacity development has been standing strong ever since the outset of ASEANSAI's establishment, being one of the key sets of measures to help member SAIs to enhance their professional competency.



Inheriting what we have already had and taking into consideration the requirements posted to the public audit institutions as well as enabling member SAIs to respond to the unprecedentedly complicated pandemic situation which has changed entirely how we live and work. ASEANSAI put more focus and allocate more resources on modernizing and expanding the capacity development activities and services to make them more available and accessible to member SAIs and respond to their needs. Along with that, ASEANSAI wishes to contribute to the enhancement of their professionalism, the effectiveness and efficiency of their operation. In order to realize this SG into reality, ASEANSAI set 2 Strategic Objectives which are presented as follows:

SO 1.1 ▶ To modernize and enhance the quality of training activities that practically meet the needs of member SAls

ASEANSAI chose to, inter alia, *assesses and strengthens Training Governance, Mechanisms, and Processes (TGMP Project)* in this period to provide a sound basis to modernize the training/coaching activities. Nowadays, active learning is encouraged, and practical application of learnings is viewed as the bigger part of the learning and development pie. In this sense, capacity building must now be viewed beyond classroom or formal trainings that requires the adoption of a learning and development approach, one that goes beyond formal learning interventions such as classroom training and workshops.

Accordingly, ASEANSAI shall develop the following constructs to support for its human resource management, learning and development which contributes greatly to managing staff performance, namely:

- (i) Learning and Development Framework (L & D) to cover audit re-skilling and upskilling and look at professional and leadership competency development and even skills gap training;
- (ii) Learning Needs Analysis (LNA) to ensure that the training needs of the member SAls staff are identified and reflected in a Compendium of Learning Interventions and Training Plans;
- (iii) Coaching and Mentoring Framework (CMF) to sustains learning and development;
- (iv) Learning Monitoring and Evaluation Framework and Policies (LM & E) to ensure that expected outcomes for learning interventions are adequately measured

and lessons learned are attained;

- (v) Talent Management Strategy to help assess the internal and external talent pools, determine the gaps available and needed talent and identify the best strategies for developing and acquiring the talent to fill gaps;
- (vi) Learning Management System (LMS) to modernize the delivery of L & D activities and allow other learning approaches such as blended learning to be implemented.

To meet the members' needs, ASEANSAI shall provide more training/coaching programs and put focus on new audit areas, namely SDGs audit, VUCA, disruptive technologies, etc. and on new audit types such as, IT auditing, environmental auditing, etc which are defined in the TGMP project. The programs are expected to equip the auditors of the member SAls with the appropriate knowledge and skills to deal with the challenges and grab the opportunities emerged from the new normal. The training/coaching programs are designed which may result to staff's capacities and create a learning culture in ASEANSAI.



SO 1.2 ▶ To enhance member SAI Capacity in achieving Quality, Effective and Efficient Operations

ASEANSAI shall also *provide support for member SAls in need to develop or review and revise the respective SAl's national audit methodologies and guidelines* in line with both national legal framework/legislation and the INTOSAI Framework of Professional Pronouncement (IFPP). This is one of the capacity building activities that member SAls still remain high demands. In this regard, ASEANSAI may provide updates of the IFPP amendment through official training workshops, talks on these updates for the member SAls. ASEANSAI may consider to provide experts to give advice on and/or mentoring the development of the guiding documents at the SAls' request.

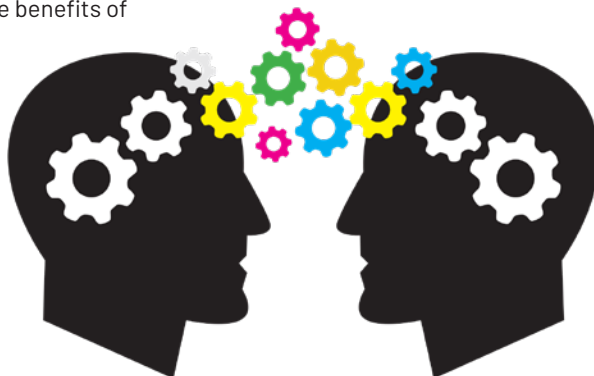
Along with that, ASEANSAI shall *support its member SAls to adopt and utilize performance*

management - related tools and concepts to boost up the effectiveness and efficiency of the SAls' operation. ASEANSAI is well aware of the internal strength – the strength of each member SAI – shall make up an essential foundation for further development of the organization in the future. It, therefore, wishes to support members to adopt and utilize the performance management - related tools and concepts such as SAI PMF, IntoSAINT and others. ASEANSAI shall provide the support in, but not limited to, the following type of activities: sessions/talks to update the new development of each tool and training for the full adoption of the tools and concepts. They can also have experts give advice for the utilization of the tools and concepts to the SAls in need.

SG 2

To intensify the knowledge sharing among member SAls and with other stakeholders

In this strategic plan period, ASEANSAI shall go to great length to enhance the present knowledge sharing activity lines along with developing and deploying the new lines, mechanisms to improve the quality and effectiveness of, to augment the benefits of knowledge being shared among the members and with the stakeholders. Through the activities, the stakeholders are expected to gain more understanding on the ASEANSAI, its members, its independence and the nature of its work. In implementation of this SG, ASEANSAI have agreed to achieve the 2 following Strategic Objectives:





ASEANSAI Strategic Planning Committee Meeting Developing the ASEANSAI Strategic Plan 2018 - 2021

Sheraton Bali Kuta Resort, 16 - 18 February 2017



The 8th SPC Meeting to Develop the ASEANSAI Strategic Plan 2018-2021 in February 2017

SO 2.1 ► To innovate, enhance various forms of knowledge sharing activities among ASEANSI and with stakeholders in a more effective and user – friendly way.

In which, ASEANSI shall *advocate and support for the safeguarding of SAI professionalism by new forms for knowledge sharing*. Presently, to promote the SAI professionalism, ASEANSI has maintained some mechanisms to share knowledge and experience among ASEANSI and with other regions which may be named as ASEANSI portal, newsletters, conferences, cooperative audits.

In the urgent requirement of the current context, and to respond to the higher demand in using advanced technologies in the region and the world, the ASEANSI shall take measures to encourage the use of other forms of knowledge sharing such as Research Projects, dialogues and talks. The details are demonstrated as following:

- **Research project:** ASEANSI shall take up this line of activity by studying the possibility of conducting a research project in this period. The products of the research project which can be listed as paper of

participating SAI's experience, report of meetings, the final product (guidance/ manual, etc.) shall be shared in the ASEANSI website and sent to all member SAI's through official communication tools.

- **Cooperative audit:** ASEANSI shall consider to conduct at least one cooperative audit in this strategic period on the topics of mutual interest to effectively enhance their professional capacity through this on-the-job training method. The product of the audit shall be uploaded in the ASEANSI website and made available for member SAI's as a reference source for their own purposes.
- **Conferences/dialogues/talks:** ASEANSI shall organize such activities to provide further forums for participants to share their experience and knowledge in the topics/themes of interest. ASEANSI may invite the external stakeholders or/and the other parties to give the fresh perspectives on the work and operation of ASEANSI.

SO 2.2 ► To support for and encourage the knowledge sharing activities among member SAI's and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns.

ASEANSI shall advocate and support for the safeguarding of SAI independence and any other current audit issues. The independence of SAI's have become one of the significant pillars of SAI's operation. In the previous SP, ASEANSI has put moderate effort for this activity and many of the members have raised

their special interest to continue receiving support from ASEANSI to enhance their independence in the new strategic period but in limited extent as there are differences in the national legal framework. ASEANSI shall therefore provide just advocacy for the safeguarding of SAI independence and support

for the SAls' course of safeguarding their independence. Accordingly, ASEANSAl shall organize the knowledge -exchanging sessions to raise awareness on the safeguarding of the independence, affirming the importance of SAls' independence during the meetings with the SAls' leaders, provide any other kind of support in this area at SAls' request.

ASEANSAl shall also expand the knowledge sharing activities to cover more areas of mutual interest as well as to encourage the involvement of member SAls and stakeholders into such activities. The contributions of members SAls are expected to be professional expertise in the form of papers, articles, source experts, etc. with more regular frequency.

SG 3

To strengthen the cooperation with regional and international partners

Cooperation with stakeholders plays important role in development course of ASEANSAl. Thanks to the cooperation with and their technical support for the establishment and operation of the ASEANSAl so far have given ASEANSAl a stimulus for further steps toward

higher stages of advancement. In this period, ASEANSAl shall put a considerable attention to the external relationships to attract more technical assistance for the realization of this Strategic Plan. To do so, ASEANSAl is going to achieve two Strategic Objectives:

SO 3.1 ► To be involved actively and responsively into the ASEAN agenda

In recognition that ASEAN is the key stakeholder of ASEANSAl, ASEANSAl shall continue to *develop the relationship with ASEAN* by maintaining regular contact and meetings

with both the management level and technical level of ASEAN, updating and giving comments (if requested) on the agenda of ASEAN.

SO 3.2 ► To forge meaningful partnerships and maximize synergies with development partners and donors

In this period, ASEANSAl shall *emphasize the relationship with the development partners and donors*. Accordingly, ASEANSAl will strengthen the communication channels, keep regular contact with the traditional stakeholders and consider the possibility to commence relationship with the new donors and partners. ASEANSAl will share with them the SP and Work

Plans to seek possibilities and opportunities to renew the cooperative projects/programs and/or set up new projects on the areas of concerns; inviting them to provide expertise and/or participate in the professional activities such as training, knowledge-exchanging programs held by ASEANSAl.

SG 4

To improve internal governance and overall organizational management as an international organization

To become a model international organization, beside the profession-enhancing activities, ASEANSI shall need to improve the effectiveness and efficiency of its operation to become a trusted and professional organization. This undertaking shall help to

promote the internal governance of ASEANSI which is strongly believed to contribute to the successful implementation of the other SGs, SOs. ASEANSI shall implement four Strategic Objectives under this SG:

SO 4.1 ▶ To continue enhancing the effectiveness and efficiency of the organizational structure and functioning.

ASEANSI shall *carry out periodic review on its rules and procedures and revise them accordingly* (if needed). This effort is to facilitate its modus operandi and the coordination

mechanism to run as effectively and efficiently as possible with clear roles and responsibilities of the subsidiary bodies and member SAs.

SO 4.2 ▶ To ensure the effective supportive services for the implementation of ASEANSI's operations/activities and communication among SAs

The supportive services for the implementation of ASEANSI activities and communication among member SAs are vital to ensure the smooth flow of work conducted during the year, to keep leadership of ASEANSI posted of the

qualified information and data for the strategic directions and decision making. The supportive services can be done by the close and regular contact through official and unofficial communication platforms.

SO 4.3 ▶ To maintain the resilient financial management of ASEANSI

As a resilient finance is one of the convincing demonstrations of an effective and sustainable organization, ASEANSI shall *estimate the budget based on the activities proposed by the committees, optimising the use of the high - tech*

tools, platforms. To ensure the principles of accountability and transparency, the budget implementation shall be audited regularly by the audit committee.

SO 4.4 ► To improve the oversight function of ASEANSAI

The overall oversight shall be exercised by the EXCOM (Chair and Vice Chair of ASEANSAI) as the highest management body of ASEANSAI. Through the EXCOM annual meetings, the Biennial Senior Officials Meetings and Assemblies where they are hosts, EXCOM shall set the tone and direction in managing ASEANSAI, solve any issues raised at the highest level of ASEANSAI Management and member SAs, and ensure the smooth effective ontrack implementation of ASEANSAI programmes. Committees also play their important part in discharge of the oversight function by monitoring and evaluate each activity set in their respective Work Plans.

In this Strategic Plan period, ASEANSAI shall review the Monitoring and Evaluation System (MES) and the Guideline to monitor and evaluate the implementation of the Strategic Plan so as to enhance their utility and effectiveness. The System and Guideline have been developed, revised and piloted several times through years. It has contributed impressively into the discharge of oversight function of the ASEANSAI, ensuring the Work Plans being conducted in line with the respective Strategic Plans. However, it still presents some shortcomings, causing difficulties in applying in reality.

The System and Guideline are also encouraged to apply in all activities of ASEANSAI and at all levels with the high hope that the activities are implemented on track and in time compared with the approved respective Work Plan and the Strategic Plan. ASEANSAI shall provide training on the revised guideline, promptly give

instruction and mentoring on the adoption of the revised Guideline for the Committees/SAs in need when they exercise the oversight on the activities carried out. Annual monitoring and evaluation meetings shall be conducted annually to provide a forum for Committees to look back on both achievements and the deficiencies of the previous Work Plans, to seek the recommendations on revision and amendment to the Work Plans of the next year/ periods, even that to the present Strategic Plan.

ASEANSAI expects to allocate an amount of resources to *develop its Guideline on Strategic Planning* which specifies the planning process in steps and is designed to match the nature and organisation of ASEANSAI. This will help the development of the next Strategic Plans more professional and future-oriented and in return, help the monitoring and evaluation on the implementation of Plans to be more comprehensive and objective.





ANNEX

IMPLEMENTATION MATRIX

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities			Outputs	Outcomes	
				Name of activity	Respon- sible SAI	Time			
SG 1: To foster capacity development among SAls									
SO 1.1: To modernize and enhance the quality of training activities that practically meet the need of member SAls	TC	Assessment and strengthening of Training Governance, Mechanisms, and Processes (TGMP Project)	<p>1. Training needs to be defined for the whole period</p> <p>2. The number of training –learning –development policies, strategies tools and interventions to be developed and used</p> <p>3. The number of internal and external experts to be managed</p>	<p>1. Establish ASEANSAI Learning and Development (L and D) and Competency Frameworks to strengthen policy support to TC activities</p> <p>2. Prepare for and conduct a Learning Needs Assessment (LNA) to ensure that L and D needs of member SAls are met, as supported by the TC members;</p> <p>3. Based on the results of Activity 2, identify learning interventions needed to address competency gaps.</p>	Philippines	2022–2023	TBD by ASEAN SAI/ donors/ mem- bers	<p>1. A Learning and Development Framework (1) and Competency Framework (2) is prepared within 1st quarter of 2022 that will guide the succeeding TC activities</p> <p>2. A Learning Needs Analysis (3) is conducted and LNA Report (4) is prepared within the 1st semester of 2022</p> <p>3. A Compendium of Learning Interventions (5) is prepared to support formal and informal learning interventions for member SAls competencies</p>	<p>1. Learning and development among member SAls are based on solid policy frameworks that enhanced the strategic trajectory of learning interventions</p> <p>2. Learning interventions are focused on the needs of the member SAls</p> <p>3. Programming of conduct of learning interventions is Enhanced</p> <p>4. Learning interventions are conducted efficiently</p>

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				4. Consult and coordinate with Secretariat and TC members on the technology support to both formal and informal learning interventions to leverage available technologies on learning management. 5. Prepare Coaching and Mentoring Strategies anchored on the Based on the established L and D Framework, and deliver the same to ensure the continuous development of needed competencies of member SAls 6. Design and develop learning interventions, based on the results of activities a, b and c to				4. A Learning Management System (6) is established within 2022 to support the conduct of virtual learning and other 5. Coaching and Mentoring Strategy and Policy (7) is adopted in the 2nd semester of 2022, that will support the TC works on non-formal learning interventions 6. Courseware (8) are designed and developed for identified formal learning interventions 7. A Learning Monitoring and Evaluation Framework and Policies (9) is	and training strategies become more inclusive 5. Competency developments are followed-through and made continuous that allowed for sustained and increased capacity building 6. Formal learning interventions are carried-out based on the identified needs, in a more systematic and efficient manner 7. Learning and development initiatives are improved through concrete

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				ensure the efficient programming of these interventions					
				7. Design and develop the Monitoring and Evaluation Framework and Policies for L and D is prepared to ensure that expected outcomes for learning interventions are adequately measured and lessons learned are attained					
				8. Craft strategies to manage and develop pool of internal and external subject matter experts to ensure an efficient and effective talent pipeline					
								developed in the 2 nd semester of 2022	feedbacking mechanisms
								8. A Talent Management Strategy (10) is crafted within the 2nd semester of 2022 to support the identification and ways of engagement with prospective subject matter experts and consultants	8. Quality and effectiveness of learning interventions is increased through better strategies and engagement with prospective subject matter experts

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
		Expansion of training/ coaching to cover the new audit areas and types meeting the needs of member SAls	Increased number of training/coaching interventions on the new audit areas and types	To be determined after the TGMP	Philippines	2023-2025	ASEAN SAI/ donors/ members	TBD	1. Capacity of a source of auditors sent by the member SAls is enhanced 2. Strengthened training portfolio of ASEANSAl that respond to emerging audit areas and other collective interests of member SAls

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
SD 1.2: Enhance SAI Capacity in achieving Quality, Effective and Efficient Operations	TC	Improvement of Organizational Performance through ISSAI implementation and adoption of SAI PMF and other related measurement tools	Increased number of member SAI's aware of ISSAI-based audit standards and/or guidelines	1. Conduct learning sessions/ workshops on the INTOSAI Framework of Professional Pronouncement (IFPP).	TBD	TBD	ASEAN SAI/ donors/ members	1. TC Reports on the workshops/ sessions conducted 2. Issues/challenges that hinder the adoption of SAI-PMF within ASEANSAI are identified	1. Awareness level of ASEANSAI Members is increased and Issues/ Challenges on the adoption of SAI PMF communicated with the IDI SAI PMF Advisory Group for possible disposition. 2. Increased level of awareness on the IFPP 3. Increased level of awareness of ASEANSAI members on IntoSAINT as a tool to assess integrity.
				2. Provide the advice for the member SAI's in need in developing/ revising the national standards in accordance to IFPP 3. Conduct SAI PMF Awareness Workshops 4. Conduct briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT)					

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities			Outputs	Outcomes
				Name of activity	Respon- sible SAI	Time		
SG 2. To intensify the knowledge sharing among SAIs and with stakeholders								
SO 2.1: To innovate, enhance various forms of knowledge sharing activities among ASEANSAI and with stakeholders in a more effective and user – friendly way	KSC	Advocating and supporting for the safeguarding of SAI professionalism by new forms for knowledge sharing	1. The increased number of new forms being created and applied 2. The increased number of new areas/topics of mutual concern to be shared 3. The increased number of guidelines/ reports/ articles/ researches/ etc. to be released and shared to the SAIs	1. Hold KSC meetings to discuss on the new forms of knowledge sharing	Malaysia/ member SAIs (To be deter- mined in the Workplan)	2022– 2025	30,500 USD/ event	1. 02 – 04 meetings to be held term of KSC Technical Meeting & KSV Biennial Meeting (2022 & 2024) 2. KSC meeting reports and minutes to be released; 3. 01 Guideline/ manual to be produced; 4. 03-04 knowledge sharing sessions/ year to be held. 2. Respective good practices/ auditing techniques used can be shared and applicable to SAIs in need
				2. Conduct knowledge sharing activities on the new audit topics (Procurement Audit in State Owned Enterprise, Auditing Public Private Partnership (PPP), Technical and Vocational Education and Training, Citizen Participatory Audit, etc.)				

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
SO 2.2: To support for and encourage the knowledge sharing activities among member SAls and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns	KSC	Advocating and supporting for the safeguarding of SAI independence and any other current audit issues	Increased percentage of member SAls aware of ISSAI 10 and best practices of safeguarding the SAI Independence Baseline: Target: - SAls: 8-9 - Activities: 02 per year. - Participants: 20/activity - Reports: 1	1. Conduct a symposiums/ seminars on SAI Independence, including ISSAI 10	TBD	TBD	TBD	1. Questionnaires to update on status and analysis;	1. Member SAls enhance their knowledge of importance of independence and take actions to safeguard it 2. Independence of member SAls is further reinforced
				2. Hold meetings with senior leaders of SAls to advocate for the SAI independence				2. A number of online discussions before a face-to-face meeting.	
				3. Knowledge Sharing Session within ASEANSAI and also involvement by other regions i.e. EUROSAL, ASOSAI, AFROSAL and etc.				3. Study visit(s) involving Auditor General/ Deputy Auditor Generals and delegates on more independent SAI (depending the COVID-19 situation at the time);	
								4. 02 KSC Report (Cooperative Environment Audit & Independence)	

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities			Outputs	Outcomes
				Name of activity	Respon- sible SAI	Time		
SG 3: To strengthen the cooperation with regional and international partners								
SO 3.1: To be involved actively and responsibly into the ASEAN agenda	1. Secre- tariat 2. EXCOM	Enhancement of the cooperation with ASEAN	Number of ASEAN Agenda to be suggested on by ASEANSAI Baseline: Target: - Activities: 1 meeting/year. - Participants: 30 people/ meeting; - 01 time/year to provide comments on agenda	1. Maintain regular contact and meetings with both the management level and technical level of ASEAN; 2. Update and give suggestions (if requested) on the agenda of ASEAN;	TBD	TBD	-	The relationship with ASEAN is further strengthened by the increase of the mutual understanding and cooperation
SO 3.2: To forge meaningful partnerships and maximize synergies with development partners and donors	1. Secre- tariat 2. EXCOM	Strengthening the relationship with other development partners and donors	Number of cooperation activities with potential partners. Baseline: Target: - Activities: 1 regular meeting/year;	1. Strengthen the communication channels; 2. Keep regular contact with the traditional stakeholders; 3. Consider the possibility to commence relationship with the new donors and partners;	TBD	TBD	-	Great synergies with development partners and donors which strengthen the cooperation with regional and international

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
			<ul style="list-style-type: none"> - Project/ program: 01 project to be renewed; 01 new project to 	4. Share with partners the SP and Work Plans to seek possibilities and opportunities to renew the cooperative projects/ programs and/ or set up new projects on the areas of concern: meetings and plans to gain the agreement from donors and development partners				discuss the possibility to renew/create new projects/ programs; 4. 02 plans on the extending/ creating new projects; 01 renewed MoU/01 MoU signed/ 01 commitment from Development Partner; 5. Subject matter experts from donors/ development partners available to support ASEANSAI activities	
				5. Invite the partners to provide expertise for and/ or participate in the professional activities such as training, knowledge-exchanging programs held by ASEANSAI.					

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities			Outputs	Outcomes
				Name of activity	Respon- sible SAI	Time		
SG 4: To improve internal governance and overall organizational management as a model international organization								
SO 4.1: To continue enhancing the effectiveness and efficiency of the organisational structure and functioning	RPC	Reviewing and revision of ASEANSAT Rules and Procedures (R&P)	Updated Rules and Procedures meets the emerging needs for management and governance of ASEANSAT - Baseline: 0 - Target: Every 2 years	1. Committee to review and propose improvements, if any, to the ASEANSAT R&P	R&P	2022-2025	-	The organizational governance of ASEANSAT is strengthened
				2. Committee to circulate the proposed draft of revised R&P (if any) to member SAs for comments 3. Committee to consider member SAs' comments and incorporate relevant revision 4. Committee to circulate revised draft to member SAs for agreement 5. Committee to submit final draft of revised R&P to Secretariat for Assembly's approval				

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPIs (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
	RPC	Reviewing and revision of TORs of Committees (if required)	Number of revised TORs in accordance with the revised R&P Baseline: 0 Target: 100% (if there is R&P to be revised)	Committees to review and revise the TOR according to the revised R&P	All committees			The TORs of the committees to be revised	
SD 4.2: To ensure the effective supportive services for the implementation of ASEANSAL's operations/ activities and communication among SAls	Secretariat	Provision of supportive services for the implementation of ASEANSAL's operations/ activities and communication among SAls	Number of activities to be supported by the Secretariat Baseline: Target:- - Activities: organized 1 Coordination Meeting in a year. If needed; issue 4 ANL in a year. - Participants: ASEANSAL members - Reports: Minutes of Meeting	1. Managing the Knowledge Management System 2. Issue ASEANSAL newsletters 3. Coordination Meeting (as a buffer)	TBD	TBD	-	1. Information to be updated in the ASEANSAL Essentials and website 2. ANL published quarterly 3. Minutes of Meeting	The management of the ASEANSAL activities is effective and efficient thanks to the fully supported services

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
SD 4.3: To maintain the resilient financial management of ASEANSAI	1. Secretariat 2. EXCOM	Enhancement of Financial Resilience	1. Financial Statement reports annually 2. Unqualified opinion of the Financial Statement Baseline: 02 FS; 02 audit reports Target:- - Activities: 02 FS/year. 02 audit reports/year - Participants: people - Reports: 1	1. Planning on financial activities 2. Recording on financial activities 3. Monitoring on financial activities and revise accordingly 4. Reporting on financial activities 5. Conduct Financial Stress Testing and Forecasting: Implementing robust cash flow forecasts, including dynamic scenarios and consolidation as well as stress testing and data-driven approaches. 6. Conduct the audit on the financial statements	TBD	TBD	-	Financial statements to be issued and audited	1. All member SAls exercise good governance 2. All member SAls are equipped with prerequisite crisis management skills.

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI(subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Respon- sible SAI	Time	Budget (USD)		
SO 4.4: To improve the oversight function of ASEANSAI	EXCOM	Overall monitoring on the implementation of ASEANSAI programme	Number of meetings to be held to solve the problem and ensure the smooth implementation of ASEANSAI programme	Conduct EXCOM regular meetings, Senior Officials meeting and Assemblies to review and ensure the implementation of ASEANSAI programmes on track	EXCOM	TBD	TBD	1. Meeting minutes; 2. The revised programmes and timeframes if needed	The ASEANSAI achieves the targets and objectives set in the Strategic Period
	Committees	Monitoring on the implemen- tation of the respective committees' Work Plans	Number of events to be monitored in accordance with the MES Guidelines	Conduct the M&E activity - level tools to monitor the imple- mentation of the respective committees' Work Plans	Commit- tees	2022- 2025	N/A	1. Reports on activities implemented 2. Committee Progress Reports	The Committees achieve the target and objectives set in the Strategic Period
	SPC	Enhancement of M&E process	The MES guideline to be revised and applied Baseline: 01 Target: 01 revision of MES guideline; 04 M&E meetings;	1. Conduct survey on the need for MES guideline revision 2. Meetings to review and revise the MES guideline 3. Finalized the revised MES guidelines	Viet Nam	2024- 2025	24,000 USD/ meeting	- 01 survey report on the need; - 02 - 03 meetings to be organized; - 01 guideline to be revised.	1. The oversight function of ASEANSAI is enhanced 2. The leadership of ASEANSAI and the committees are promptly informed with the information of high quality

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI(subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
		Promotion of the MES guideline adoption into the operation of ASEANSAI	The number of activities applied MES guideline into operation of ASEANSAI Baseline: 80% Target: 100%	1. Provide training on the revised MES guideline; 2. Promptly provide instruction and mentoring for the adoption of the Guideline for committees 3. Organize the annual monitoring and evaluation meeting	Viet Nam	2023 2022-2025 2022-2025	TBD	<ul style="list-style-type: none"> - 01 training to be organized; - 100% committees to be provided with instruction and mentoring if needed; - 01 monitoring and evaluation meeting to be organized annually; 01 report to be produced to inform the decision - making of ASEANSAI leadership 	3. The strategic planning is more enhance to practically meet up with the member SAIs' needs
				1. Develop a Strategic Planning Guideline 2. Develop the Strategic Plan for 2026-2029 in accordance with the Strategic Planning Guideline	Viet Nam	2022-2025	TBD	<ol style="list-style-type: none"> 1. Meetings minutes to develop the Strategic Planning Guideline 2. The Strategic Planning Guideline to be produced 3. The new Strategic Plan is developed in accordance with the Strategic Planning Guideline 	
		Enhancement of the strategic planning	The Strategic Plan to be developed in a more scientific need-based manner						



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