

KNOWLEDGE SHARING COMMITTEE WORK PLAN 2022-2023

YEAR 2022

SG 2: To intensify the knowledge sharing among SAIs and with other stakeholders

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.

No	Project	Activity	KPI	Explanation for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
1	Systematic planning, coordination, implementation and evaluation of KSC programs.	3rd KSC Biennial Meeting	i. One (1) high level KSC meeting among KSC Members in 2022 ii. One (1) KSC Biennial Report to be shared in ASEANSAI website	To strategize in detail the KSC Work Plan smoothly for 2022-2023. To kick start planning for KSC programs for 2024-2025.	The ASEANSAI programme will be handled with full commitment with the support top management. A number of online discussions will be held with KSC	ASEANSAI members' commitment for KSC programmes will be at the highest. Members' professionalism in auditing and management will be much enhanced.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	March 2022 (flexible)	Malaysia	Malaysia (or virtual)

			iii. KSC Meeting Materials and Minutes of Meeting in the ASEANSI Essential		Members representative before face to face meeting.					
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No	Project	Activity	KPI	Explanation for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
2	Recommendation on next course of action for ASEANSI independence	Lesson Learnt on ASEANSI Members Independence	i. One (1) report on ASEANSI independence to be produced as an article/journal in ASEANSI Newsletter	This is the continuation of the Workshop on ASEANSI Independence conducted in Bangkok, Thailand 2019.	Questionnaires to update on status and analysis A number of online discussions before a face-to-face meeting.	SAIs with differences in jurisdiction and learn from the best practices To put the recommendation into action	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	April to June 2022 (flexible)	Thailand	Thailand (or virtual)

					Study visit/(s) involving Auditor General/ Deputy Auditor Generals and delegates on more independent SAI (depending the COVID-19 situation at the time)					
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SG 2: To intensify the knowledge sharing among SAIs and with other 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.

No	Project	Activity	KPI	Explanation s for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
3	Developing ASEANSAI guideline in construction audit	Fundamental Guideline in Construction Audit	i. Knowledge sharing materials (i.e. reference document used to develop guideline) of Construction Audit in ASEANSAI Essential ii. An article about the knowledge sharing session in the ASEANSAI website.	Construction price is escalating but some project are poorly planned and implemented. Knowledge Sharing Expert (KSE) is encouraged to use various forms of knowledge sharing in delivering the programs as well as collaboration work.	Senior Auditors (more than 10 years) are expected to contribute in developing the auditing guideline. A number of online discussions to be conducted before face to face meeting.	Good practices/ auditing techniques used can be shared and applicable to SAIs that lack in this auditing area. KSE may also reach out to other stakeholders to widen the scope.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	April - July 2022 (flexible)	Brunei	Brunei (or virtual)

No	Project	Activity	KPI	Explanation s for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
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4	Knowledge Sharing in auditing the medicine procurement	Medicine Procurement Audit	<p>i. Knowledge sharing materials (i.e. country papers with slides) of Medicine Procurement Audit in ASEANSAI Essential</p> <p>ii. An article about the knowledge sharing session in the ASEANSAI website</p>	<p>Procurement cost the Governments at their highest expenditure. Medicine procurement will require specialized audit skills.</p> <p>Knowledge Sharing Expert (KSE) is encouraged to use various forms of knowledge sharing in delivering the programs as well as collaboration work.</p>	Mid-level Auditors (5-10 years) to Senior Auditors (more than 10 years) are expected to share their experience in auditing.	<p>Good practices/ auditing techniques used can be shared and applicable to SAIs that lack in this auditing area.</p> <p>KSE may also reach out to other stakeholders to widen the scope.</p>	<p>Airfare & accommodation by KSC Members</p> <p>Meeting package and local transport by Host SAI</p> <p>Total: USD 30,500</p>	August 2022 (flexible)	Myanmar	Myanmar (or virtual)

No	Project	Activity	KPI	Explanation s for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
5	Knowledge Sharing in auditing involving civil society organisation (CSO)	Citizen Participatory Audit	i. Knowledge sharing materials (i.e. country papers with slides) of Citizen Participatory Audit in ASEANSAI Essential ii. An article about the knowledge sharing session in the ASEANSAI website	Auditing skills are changing with times. CSOs are the group that impacted directly from the Government projects. Involving CSOs in auditing will add value to SAIs. Knowledge Sharing Expert (KSE) is encouraged to use various forms of knowledge	Senior Auditors (more than 10 years) are expected to share their experience in auditing.	Good practices/ auditing techniques used can be shared and applicable to SAIs that lack in this auditing area. KSE may also reach out to other stakeholders to widen the scope.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	Sept 2022 (flexible)	Philippines	Philippines (or virtual)

				sharing in delivering the programs as well as collaboration work.						
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YEAR 2023

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No	Project	Activity	KPI	Explanations for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
6	Knowledge Sharing in auditing of TVET	Technical and Vocational Education and Training	i. Knowledge sharing materials (i.e. country papers with slides) of auditing TVET in ASEANSAI Essential ii. An article about the knowledge sharing session in the ASEANSAI website	TVET is now seen as important technical skills required to develop countries beside academic education. Knowledge Sharing Expert (KSE) is encouraged to use various forms of knowledge	Junior and mid-level auditors	Enhance auditors' competencies and skills to be proficient in this audit area.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	March 2023 (flexible)	Cambodia	Cambodia (or virtual)

				sharing in delivering the programs as well as collaboration work.						
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No	Project	Activity	KPI	Explanations for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
7	Knowledge Sharing in Procurement Audit in State Owned Enterprise (SOE)	Procurement Audit in State Owned Enterprise	i. Knowledge sharing materials (i.e. country papers with slides) on Audit of Procurement in ASEANSAI Essential ii. An article about the knowledge sharing	SOE usually applies guidelines used in Performance and Compliance Audit. However the approach might be different due to the different setting of SOE compares to pure public or	Mid-level Auditors (5-10 years) to Senior Auditors (more than 10 years) are expected to share their experience in auditing.	Good practices/auditing techniques used can be shared and applicable to SAIs that lack in this auditing area. KSE may also reach out to other stakeholders	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	April 2023 (flexible)	Lao PDR	Lao PDR (or virtual) (TBC)

			session in the ASEANSI website	private sector. Knowledge Sharing Expert (KSE) is encouraged to use various forms of knowledge sharing in delivering the programs as well as collaboration work.		to widen the scope.				
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No	Project	Activity	KPI	Explanations for SP alignment	Output	Outcome	Funding resource (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
8	Knowledge Sharing in auditing of project / program involving joint venture	Auditing Public Private Partnership (PPP)	i. Knowledge sharing materials (i.e. country papers with slides) of Auditing	Government operation is providing social services to public. Private is operating on	Mid-level Auditors (5-10 years) to Senior Auditors (more than 10 years) are	Good practices/ auditing techniques used can be shared and applicable to	Airfare & accommodation by KSC Members Meeting	May 2023 (flexible)	Malaysia	Malaysia (or virtual)

	of Government and private sector		<p>PPP in ASEANSAI Essential</p> <p>ii. An article about the knowledge sharing session in the ASEANSAI website</p>	<p>profit motives. Combination of the sectors as an initiatives to expedite the project, lowering the cost, at the same time serve the public needs.</p> <p>Knowledge Sharing Expert (KSE) is encouraged to use various forms of knowledge sharing in delivering the programs as well as collaboration work.</p>	<p>expected to share their experience in auditing.</p>	<p>SAIs that lack in this auditing area.</p> <p>KSE may also reach out to other stakeholders to widen the scope.</p>	<p>package and local transport by Host SAI</p> <p>Total: USD 30,500</p>			
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