

2012-2013

PLAN

ASEANSAI

Table of Contents

ASEANSAI PLAN 2012-2013	1
Annex 1: Strategic Plan Committee TOR	5
Annex 2: Strategic Plan Committee Work Plan	9
Annex 3: Rules and Procedures Committee TOR	12
Annex 4: Rules and Procedures Committee Work Plan	17
Annex 5: Knowledge Sharing Committee TOR	19
Annex 6: Knowledge Sharing Committee Work Plan	24
Annex 7: Training Committee TOR	26
Annex 8: Training Committee Work Plan	31
Annex 9: Secretariat TOR	33
Annex 10: Secretariat Work Plan	36

ASEANSAI PLAN 2012-2013

Background

ASEAN Supreme Audit Institutions (ASEANSAI) was established on November 16, 2011 in Bali, Indonesia. After its establishment, the first ASEANSAI Assembly was held to decide, among others, the organization structure which comprised of the Assembly, Executive Committee, Committees and Secretariat. The Executive Committee consisted of Chairman and Vice Chairman. In addition, the first Assembly approved the formation of four committees which were (i) Strategic Plan, (ii) Rules and Procedures; (iii) Training, and (iv) Knowledge Sharing Committees.

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

Based on the result of the Committee meeting, the ASEANSAI Plan 2011 – 2013 would be developed based on the TORs and work plans of the committees and would be endorsed at ASEANSAI meeting in Jaipur-India on February 29, 2012. ASEANSAI Plan 2011-2013 would be a guide for the Executive Committee and Committees to perform their activities in the period of 2012-2013 until the ASEANSAI Strategic Plan was developed.

Objectives

ASEANSAI Plan 2012-2013 has at least two objectives, which are:

1. To serve as guidance for the Committees in performing their activities in 2012-2013; and
2. To serve as a reference for the development of ASEANSAI Strategic Plan 2014-2017.

Expected Results

As a new organization, the ASEANSAI Plan 2012-2013 is intended to achieve at least two expected results, which are organizational development and capacity building.

1. Organizational Development

In principle, ASEANSAI organizational development began when its Agreement was signed. In other words, the ASEANSAI Agreement is a foundation for further organizational development.

The ASEANSAI plan 2012-2013 consists of three organizational development programs, which are (i) the development of the Strategic Plan 2014-2017, (ii) the development of Rules and Procedures, and (iii) organizational awareness campaign.

These three organizational development programs are executed by two of the Committees and the Secretariat. The Strategic Plan Committee is responsible for the development of the Strategic Plan 2014-2017. The Rules and Procedures Committee is in charge of developing the set of Rules and Procedures related to finance, administration, secretariat, meeting mechanisms, and decision-making procedures, among others. The Secretariat is responsible for providing support to the Executive Committee in the organizational awareness campaign, such as developing website, newsletter, relation building with other organizations, etc.

The Strategic Plan Committee, the Rules and Procedure Committee, and the Secretariat have developed terms of reference and work plans for 2012-2013, as provided in the Annextures of this document, which are:

- Annex 1: Strategic Plan Committe TOR;
- Annex 2: Strategic Plan Committee Work Plan;
- Annex 3: Rules and Procedures Committee TOR;
- Annex 4: Rules and Procedures Committee Work Plan;
- Annex 9: Secretariat TOR; and
- Annex 10: Secretariat Work Plan.

2. Institutional Capacity Building

In accordance with the Agreement on the Establishment of ASEANSAI, the main objective of ASEANSAI is to build capacity of member SAIs. The ASEANSAI Plan 2012-2013 consists of two institutional capacity building programs, which are (i) knowledge sharing, and (ii) training.

These two programs are executed by the Knowledge Sharing Committee and the Training Committee. The Knowledge Sharing Committee plans to conduct capacity building activities such as seminar, parallel audit, research project and secondment. The Training Committee plans to conduct capacity building programs based on Training Needs Assessment (TNA). The committee plans to hold a training program at least once a year.

The Knowledge Sharing Committee and the Training Committee have developed terms of reference and work plans for 2012-2013, as provided in the Annexures of this document, which are:

- Annex 5: Knowledge Sharing Committee TOR;
- Annex 6: Knowledge Sharing Committee Work Plan;
- Annex 7: Training Committee TOR; and
- Annex 8: Training Committee Work Plan.

Work Plan

1. Strategic Plan Committee

State Audit Office of Vietnam (SAV) has been appointed as the Chair of the Strategic Plan Committee with members consisting of SAIs of Indonesia, Malaysia and the Philippines. According to the Work Plan, the development of the draft ASEANSAI Strategic Plan 2014-2017 will be completed in 2012 and the next process will be more directed towards finalization of Strategic Plan in 2013. In May 2012, the committee will hold a meeting in Vietnam as the first step to develop the Strategic Plan.

2. Rules and Procedures

Auditor-General's Office (AGO) of Singapore has been appointed as the Chair of the Committee with members consisting of SAIs of Brunei, Lao P.D.R., Malaysia and Thailand. The set of Rules and Procedures is the important to develop ASEANSAI internal governance in finance, administration and secretariat. The Committee will finalize the Rules and Procedures in April 2013.

3. Knowledge Sharing

National Audit Department of Malaysia has been appointed as the Chair of the Knowledge Sharing Committee with members consisting of SAIs of Brunei, Cambodia, Myanmar, Lao P.D.R., the Philippines, and Thailand. The Committee will conduct activities such as symposiums, seminars, study visits, parallel audits, research projects, and secondment.

4. Training

Commission on Audit of the Philippines has been appointed as the Chair of the Training Committee with members consisting of SAIs of Brunei, Indonesia, Malaysia, and Thailand. Training activities are developed through needs assessment survey which will be conducted after the endorsement of the ASEANSAI Plan.

5. Secretariat ASEANSAI

The Audit Board of the Republic of Indonesia as the ASEANSAI Secretariat has the responsibility to prepare financial arrangements, administrative and secretarial support to the Executive Committee and Committees.

ASEANSAI STRATEGIC PLAN COMMITTEE TERMS OF REFERENCE

Background

1. The ASEANSAI was established on November 16, 2011 in Bali, Indonesia as a professional organization which is autonomous, independent and non-political. The ASEANSAI established four committees namely knowledge sharing committee, training committee, rules and procedures committee and strategic planning committee.
2. The Strategic Planning committee of strategic plan was formed to develop a strategic plan of ASEANSAI for the period of 2014 - 2017, as a guide to determine the strategic direction of the ASEANSAI and determine goals and objectives that describe how the ASEANSAI intends to achieve its vision and fulfil its mission.
3. In reference to Article 10 on “The Committees” of the ASEANSAI Agreement, the Strategic Plan Committee was formed which composed of the SAI of Vietnam as the Chair and the SAIs of Indonesia, Malaysia and the Philippines as the members of the Committee.
4. In furtherance of the provision of this Article and in order to carry out its mandate, this Terms of Reference and the corresponding Work Plan for 2012-2013 are hereby proposed.

Methodology

The INTOSAI Development Initiatives (IDI) has developed “the Strategic Planning Handbook” which has been used by SAIs as one of the references in developing strategic plan. The activities proposed in this Work Plan is in reference to this Handbook with some adjustments to be made to suit the condition of ASEANSAI.

Mandates

The primary mandate of the Strategic Plan Committee is to develop the strategic plan of ASEANSAI. In order to achieve this mandate, this committee will conduct the following activities and responsibilities:

1. To draft:
 - a. ASEANSAI Strategic Plan
 - b. ASEANSAI Implementation Plan
 - c. Strategic implementation Monitoring and evaluation system
2. To get the input from the other working committees and ASEANSAI Members

3. To review the implementation of the Strategic Plan and assess the achievement of ASEANSAI objectives

Objective and Work Plan

The objective of the Committee is to develop a strategic plan for the period 2014-2017 based on the assessment developed by the three other committees of the ASEANSAI.

The general work plan comprises activities as follow:

1. To gather the results of the needs assessment of the three other committees
2. To conduct a need assessment survey including the problem identification in order to determine the major issues in SAIs.
3. To create statements of vision, mission, and core values based on the result of a need assessment survey.
4. To identify strategic issues based on the result of a need assessment survey and develop strategic goals as a cascade of its mission.
5. To determine strategic objectives as an explanation of strategic goals.
6. To develop key performance indicators of ASEANSAI to measure the achievement of the Strategic Plan. An explanation on the relationship among the strategic goals, strategic objectives and the key performance indicators will be drawn up.
7. To develop the plan of the implementation of the strategic plan.
8. To disseminate the strategic plan to all Members of ASEANSAI and receive feedbacks.
9. To finalize the strategic plan and table it to the Assembly for approval.
10. To implement the strategic plan, including monitoring and evaluation from 2014 onwards.

The detailed work plan is presented in **Annex 2**.

Expected Outputs

The expected outputs of this Committee are:

1. ASEANSAI Strategic Plan
2. ASEANSAI Implementation Plan and its Monitoring and evaluation system

Meetings

1. SP Chair shall convene a meeting only when necessary. He is responsible for deciding on the location of the meeting and informing the SP members thereof. However, the SP members will meet at least once a year in an ordinary working session. Otherwise, the means of communication will be through e-mails.

2. The host SAI, in coordination with the SP Chair, is responsible for the meeting organization whilst the SP Chair is responsible for drafting the minutes of meeting. The draft minutes of meeting will be circulated for members' comments. After any amendments, the minutes will then be submitted to the Secretariat of ASEANSAI. The resolutions of the meeting shall be carried out by a consensus.

Decision making

1. The resolutions of the meeting shall be made by consensus. The areas for decision making include, inter alia, the outputs of the Committee (e.g. reports, papers and proposals) for submission to the ASEANSAI Assembly.
2. Where consensus cannot be achieved, the decisions of the Committee may be carried out by a simple majority of the total membership of the Committee, or in the case of a meeting, by a simple majority of the members present with the exception of the decision on the amendments to the SP Committee terms of reference, which requires a two-thirds majority of votes. Regardless of the number of delegates, each SAI participating in a decision making process has the right to one vote.

Reporting

SP Chair is responsible to send semi-annual reports to the Executive Committee and to carry out final reporting to the Assembly on the overall Committee's activities and status of the ongoing plan.

Funding

The SP activities will be funded by the relevant SAI member countries. All costs in respect of the participation in meetings such as travel and accommodation expenses which are not offered by the host SAI shall be borne by the respective attending delegates. Other costs related to the meetings such as costs for venue and meals shall be covered by the host SAI.

Roles and responsibility of the Chairman

As the leader of the SP, the Chairman is responsible for the overall performance of the programmes including:

- i. Coordinating SP activities, including planning, implementation, monitoring and reporting;
- ii. Coordinating and maintaining contacts with members of the SP and other ASEANSAI Committees.

Roles and Responsibilities of the Committee

- i. Developing strategic plan based on the needs assessment.
- ii. Communicating the approved strategic plan to the secretariat
- iii. Coordinating the activities with the other committees.
- iv. Aligning the ASEANSAI SP with the other SAI Organizations and ASEAN.

ASEANSAI RULES AND PROCEDURES COMMITTEE TERMS OF REFERENCE

Background

1. ASEANSAI was established on 16 November 2011 in Bali, with the signing of the Agreement by SAIs of ASEAN Member States. The ASEANSAI is a professional organisation which is autonomous, independent and non-political.
2. Pursuant to Article 10 of the ASEANSAI Agreement, the Rules and Procedures Committee comprising the SAI of Singapore (as Chairman), SAI of Brunei, SAI of Lao, SAI of Malaysia and SAI of Thailand was formed on 16 November 2011.
3. The Terms of Reference of the Rules and Procedures Committee are described in the paragraphs below.

Mandate

4. The mandate of the Rules and Procedures Committee is:
 - (a) to develop the rules and procedures for the implementation of the ASEANSAI Agreement; and
 - (b) to review and update the rules and procedures as and when required by the ASEANSAI Assembly.
5. The rules and procedures may consist of those pertaining to financial, administrative and secretariat matters, meeting proceedings, decision making and any other areas where, in view of the Committee, there should be rules and procedures established.
6. The rules and procedures shall not be inconsistent with the provisions in the ASEANSAI Agreement.

Objective

7. The objective of the Committee is to develop and maintain a set of rules and procedures which fosters sound governance and financial management of the ASEANSAI.

Work Plan

8. The Committee shall develop a work plan for the key activities of the Committee to meet the expected deliverables.

Deliverables

9. The key deliverable is a set of ASEANSAI Rules and Procedures to be tabled for approval by the Assembly in accordance with the approved work plan.

Duties of Chairman

10. The duties of the Chairman of the Committee include:
 - (a) Organising and chairing the meetings of the Committee;
 - (b) Managing the flow of information among all members of the Committee; and
 - (c) Reporting to the ASEANSAI Assembly on the work of the Committee as and when required to do so.

Duties of Members

11. All members shall participate in the Committee's deliberation and in the implementation of the Committee's work plan thereby contributing to achieving the Committee's objective.

Decision Making

12. Decisions by the Committee shall be made by consensus, via meetings or circulation. The areas for decision making include, inter alia, the outputs of the Committee (e.g. reports, papers and proposals) for submission to the ASEANSAI Assembly.
13. Where consensus cannot be achieved, the decisions of the Committee may be made by a simple majority of the total membership of the Committee, with the exception of the decision to amend the Committee's terms of reference, which requires a two-third majority. Each member SAI has the right to one vote.

Reporting Mechanism

14. The Rules and Procedures Committee shall report to the ASEANSAI Assembly through the Executive Committee.
15. The reporting shall be carried out at least once in every two years, in tandem with the Assembly meeting.

16. The Chairman shall send semi-annual reports to the Executive Committee and carry out final reporting to the Assembly on the Committee's overall activities and status of the ongoing projects.

Amendment

17. Any amendment to these Terms of Reference shall be made by consensus of the ASEANSAI Assembly.

For details on the conduct of Committee meetings, please see **Annex A**.

Conduct of Committee Meetings

Hosting of Meetings

1. Meetings of the Committee shall be held in the Chairman's country or in another country as agreed upon by the Committee.
2. The cost of venue and meals for Committee meetings shall be borne as follows:
 - (i) For meetings held in the Chairman's country or in another country other than that of the Committee members, the cost of venue and meals shall be borne by the Chairman; and
 - (ii) For meetings held in the country of one of the Committee members, the cost of venue and meals shall be borne by that Committee member.
3. Committee members shall bear the cost of travel, accommodation and other expenses for attending Committee meetings.

Quorum

4. A simple majority of the total membership of the Committee shall constitute a quorum at any meeting of the Committee. A member's attendance at a meeting can be by other modes of communication e.g. videoconferencing, where necessary and practical.

Notice of Meeting and Agenda

5. The Chairman shall notify members of the meeting at least three weeks before the date of the meeting.
6. The Chairman shall be responsible for drawing up the agenda of each meeting. The agenda shall be circulated to members of the Committee at least two weeks before the meeting takes place.

Minutes of Meeting

7. The Chairman shall be responsible for drafting the minutes of every meeting of the Committee. The draft minutes shall be sent to all Committee members present at the meeting for comments and proposed amendments. Based on the comments and proposed amendments, the Chairman shall finalise and approve the minutes.

8. The Chairman shall circulate the approved minutes of meeting to all Committee members and the Secretariat within two months from the date of the meeting.

**ASEANSAI RULES AND PROCEDURES COMMITTEE
WORK PLAN**

Working Period : 2012-2013
Committee Members : SAI of Brunei, SAI of Lao, SAI of Malaysia, SAI of Singapore (Chair) and SAI of Thailand

	No	Activities	2012												2013												Output
			1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
Terms of Reference and Work Plan	1	Committee members to send comments on draft Terms of Reference (TOR) and Work Plan to Chairman (by end Jan 2012)																								Comments from Committee members	
	2	Chairman to send revised draft TOR and Work Plan to Committee members (by 7 Feb 2012)																								Revised draft TOR and Work Plan	
	3	Committee to meet in Kota Kinabalu, Malaysia to discuss draft TOR and Work Plan (after seeking members' comments) (9 - 11 Feb 2012)																								Minutes of meeting	
	4	Chairman to finalise draft TOR and Work Plan and submit them to the ASEANSAI Secretariat (by 17 Feb 2012)																								Finalised draft TOR and Work Plan	
	5	Secretariat to table TOR and Work Plan at Assembly meeting in Jaipur, India for approval (29 Feb 2012 - 3 Mar 2012)																								Approved TOR and Work Plan	
Develop draft rules and procedures	6	Committee members to agree on draft outline and to draft rules and procedures for respective sections (1 Mar - end May 2012)																								Draft sections of rules and procedures	
	7	Committee members to circulate their respective sections to other Committee members for comments (by end Jun 2012)																							Comments from Committee members		
	8	Committee members to send revised draft sections and outstanding matters to Chairman (by end Jul 2012)																								Revised draft sections of rules and procedures	
	9	Chairman to prepare 1 st draft of rules and procedures and submit to the Secretariat for consideration to be adopted as interim rules and procedures (by mid Sep 2012)																								1 st draft of rules and procedures	
	10	Committee members to give comments on the 1 st draft of rules and procedures and outstanding matters to Chairman (by mid Oct 2012)																								Comments from Committee members	
	11	Chairman to evaluate comments and prepare 2 nd draft of rules and procedures (by end Nov 2012)																								2 nd draft of rules and procedures	
Finalise draft rules and procedures	12	Chairman to obtain comments on 2 nd draft of rules and procedures and outstanding matters from ASEANSAI Members (by end Dec 2012)																							Comments from ASEANSAI Members		
	13	Chairman to evaluate comments and prepare 3 rd draft of rules and procedures (by end Jan 2013)																							3 rd draft of rules and procedures		
	14	Committee to settle any outstanding matters and adopt finalised draft rules and procedures (by end Mar 2013)																							Result of discussion and finalised draft rules and procedures		
	15	Chairman to submit finalised draft rules and procedures to Secretariat (by end Apr 2013)																							Finalised draft rules and procedures		

ASEANSAI KNOWLEDGE SHARING COMMITTEE TERMS OF REFERENCE

1. Background

1.1 The ASEANSAI was duly formed on November 16, 2011 in Bali, Indonesia as a professional organization which is autonomous, independent and non-political. Among its objectives are to build capacity and promote cooperation and understanding in the field of public sector auditing among the Members of ASEANSAI through exchange and sharing of experiences as well as lessons learnt.

1.2 In reference to Article 10 on “The Committees” of the ASEANSAI Agreement, the ASEANSAI Knowledge Sharing Committee (ASEANSAI KSC) was formed. During ASEANSAI’s First Assembly on November 16, 2011, it was agreed that the Auditor General of Malaysia shall be the Chairman of the Committee.

1.3 In continuance of the provision of this Article and in order to carry out its mandate, the ASEANSAI KSC Terms of Reference and Work Plan for 2012-2013 are developed.

2. Mandate

The primary mandate of the KSC is to encourage ASEANSAI cooperation, collaboration and continuous improvement through knowledge sharing. The scope of work includes the followings:

- i. To facilitate knowledge sharing programmes among the ASEANSAI member countries through implementation of programmes and dissemination of results;
- ii. To identify avenues for facilitating knowledge sharing, collaboration and partnership which would strengthen research on public sector audits;
- iii. To encourage the sharing of auditing guidelines and manuals;
- iv. To assist ASOSAI and INTOSAI in the provision of information and data as well as research projects on issues of mutual interest and concern;
- v. To seek cooperation and collaboration in public audits with other regional audit organizations, if it is within the mandate of the respective SAIs; and
- vi. To define the goal and expected outputs and outcomes of the committee.

3. Membership

3.1 The Committee has six members comprising a Chair and five other members. The members bring with them a wide range of knowledge and experiences in public sector audits. The team members appointed to the committee are listed as follows:

- | | | | |
|----|---|---|----------|
| 1. | SAI of Malaysia | - | Chairman |
| 2. | SAI of Brunei Darussalam | - | Member |
| 3. | SAI of Cambodia | - | Member |
| 4. | SAI of Lao People's Democratic Republic (PDR) | - | Member |
| 5. | SAI of the Republic of the Union of Myanmar | - | Member |
| 6. | SAI of the Republic of the Philippines | - | Member |
| 7. | SAI of Thailand | - | Member |

3.2 Other ASEANSAI members may write to chairman of ASEANSAI KSC to express their interest in participating in the committee.

4. Objectives and General Work Plan

4.1 Objectives

- i. To develop knowledge sharing programmes among ASEANSAI member countries through exchange of ideas, experiences and best practices in the field of public sector audit;
- ii. To assist and support ASOSAI and INTOSAI and other organisations in knowledge sharing and research collaboration development

4.2 General Work Plan

In order to accomplish the objectives, the general work plan for the 2012-2013 has been formulated as follows:

- i. Symposium, seminar, study visits relating auditing areas of mutual interest;
- ii. Parallel Audits on topics such as Water Resource Management, Hazardous Waste Management, Audit of Public Debts, Human Resource Development, etc, if it is within the mandate of the respective SAIs;
- iii. Research Projects on Quality Assurance in Auditing, Impact of Climatic Change, Establishment of SAI's Key Performance Indicators (KPIs), etc;
- iv. Sharing/dissemination of audit Guidelines/Manuals such as on Internal Auditing in the Public Sector, SAI's KPIs, Public Debts, Human Resource Development, procurement, risk based audit, fraud/investigative/forensic Audit, information technology audit through ASEANSAI portal and other media of communication.

- v. Secondment Programme on areas such as Financial Management Accountability Index, investigative/forensic audit, performance audit, peer review, audits on United Nations (UN) and other specialized UN agencies.

4.3 Proposed Work Plan for 2012-2013

The proposed Work Plan for 2012-2013 is depicted in **Annex 6**

5. Expected Outputs and Outcomes

5.1 Outputs expected are:

- Annual Report of ASEANSAI KSC Activity and Financial Performance
- Knowledge Sharing Activity & Financial Report
- Parallel Audits Reports
- Research Projects Reports
- Guidelines and manuals
- ASEANSAI Knowledge Sharing Portal linked to ASEANSAI website

5.2 Potential Outcomes are:

- Promotion of SAIs cooperation, collaboration and continuous improvement through knowledge sharing (best practice studies as well as research on issues of mutual interest and concern);
- Information sharing network aiming at enhancing the commitment of ASEANSAI members, offering mutual services and bridging possible gaps between management knowledge and information need among SAIs;
- Dissemination of KSC products - guidelines, survey, studies, databases and websites;
- Strengthening communication among ASEANSAI members as a result of free flow of information, ideas, experience and knowledge; and
- Promotion of partnerships with other organisations and academic / research institutions, including professional associations.

6. Meetings

6.1 The KSC shall meet at least once a year and it will be hosted on a rotation basis among the members. In addition, the KSC shall participate in the joint meeting of the 4 committees as specified by ASEANSAI Secretariat.

6.2 The host SAI, in coordination with the KS Chair, is responsible for the meeting organisation whilst the KS Chair is responsible for drafting the minutes of meeting. The draft minutes of meeting will be circulated for members' comments. After any amendments, the minutes will then be submitted to the Secretariat of ASEANSAI.

7. Decision Making

The resolutions of the meeting shall be made by consensus. The areas for decision making include, inter alia, the outputs of the Committee (e.g. reports, papers and proposals) for submission to the ASEANSAI Assembly. Where consensus cannot be achieved, the decisions of the Committee may be carried out by a simple majority of the total membership of the Committee, or in the case of a meeting, by a simple majority of the members present with the exception of the decision on the amendments to the KS terms of reference, which requires a two-thirds majority of votes. Regardless of the number of delegates, each SAI participating in a decision making process has the right to one vote.

8. Reporting

The Knowledge Sharing Chair is responsible to send semi-annual reports to the Executive Committee and to carry out final reporting to the Assembly on the Committee's overall activities and status of the ongoing projects.

9. Funding

The KSC activities will be funded by the relevant SAI member countries. All costs in respect of the participation in meetings such as travel and accommodation expenses which are not offered by the host SAI shall be borne by the respective attending delegates. Other costs related to the meetings such as costs for venue and meals shall be covered by the host SAI.

10. Roles and Responsibilities of the Chairman

As the leader of the KSC, the Chairman is responsible for the overall performance of the programmes including:

- i. Coordination of knowledge sharing activities, including programmes' design, implementation, monitoring and reporting;
- ii. Coordinating and maintaining contacts with members of the Knowledge Sharing Committee, other ASEANSAI Committees, ASOSAI, INTOSAI and other knowledge sharing programme partners;
- iii. Custody of knowledge sharing portal

11. Roles/Responsibilities of the Committee

- i. Identification and selection of appropriate knowledge sharing programme;
- ii. Develop programme design;
- iii. Implementation of the programme and analysis;
- iv. Preparation of technical progress reports and financial reports;
- v. Development of knowledge management system;
- vi. Linkages of programme activities among members, ASEANSAI and appropriate organisation (ASOSAI, INTOSAI or other organisations); and

- vii. Communication on knowledge sharing activities and results through mails, phone or emails.

**ASEANSAI KNOWLEDGE SHARING COMMITTEE
WORK PLAN**

No.	Activities	2012												RESPONSIBLE SAI	OUTPUT
		1	2	3	4	5	6	7	8	9	10	11	12		
1	Symposium on Good Governance	To Be Discussed												Brunei/Indonesia	Sharing & dissemination of information, experiences & best practices
2	Dissemination of auditing guidelines & manuals													Malaysia	Sharing of guidelines & manuals
3	Workshop on Water Management Audit													Malaysia	- Sharing knowledge, experiences and guidelines - Develop guidelines
4	Risk-based audit approach in state company auditing	To Be Discussed												Philippines	- Sharing knowledge & experiences - Guidelines
5	Implementation of e-audit	To Be Discussed												Indonesia	- Sharing knowledge & experience - Guidelines
6	Seminar/Workshop - Financial Management Accountability Index													Malaysia	- Sharing experiences & guidelines - Develop guidelines
7	Climatic change audit	To Be Discussed												Indonesia	- Sharing & dissemination information - Guidelines - Parallel audit report

No.	Activities	2012												RESPONSIBLE SAI	OUTPUT
		1	2	3	4	5	6	7	8	9	10	11	12		
8.	Workshop on Procurement of IT / infrastructure project/public works	To Be Discussed												Philippines & Thailand	Guidelines
9.	Seminar on Quality Assurance in Financial Audit	To Be Discussed												Lao PDR	Research Report

No.	Activities	2013												RESPONSIBLE SAI	OUTPUT				
		1	2	3	4	5	6	7	8	9	10	11	12						
1	Risk-based audit software	To Be Discussed												Philippines	Sharing of knowledge & experiences				
2	Performance audit in public/government enterprises																	Malaysia	Sharing of knowledge & experiences
3	Preventive audit to prevent damage before initiating project	To Be Discussed												Thailand	- Sharing of knowledge & experiences - Guidelines				

ASEANSAI TRAINING COMMITTEE TERMS OF REFERENCE

Background

The ASEAN Supreme Audit Institutions (ASEANSAI) was established on November 16, 2011 in Bali, Indonesia as a professional organization which is autonomous, independent and non-political. Among its objectives are to build capacity among the members in the field of public sector auditing and to promote research, training and continuous education along the same area through sharing of experiences and lessons learned.

In reference to Article 10 on “The Committees” of the ASEANSAI Agreement, the Training Committee was formed and comprised of SAI of the Philippines as the Chair and the SAIs of Brunei, Indonesia, Malaysia and Thailand as the members for 2011-2013.

Mandate

The Training Committee is given the mandate to plan, deliver, evaluate and report training programmes and activities as a form of capacity building to its members through the ASEANSAI.

Functions

1. To conduct a needs assessment survey (**Annex 7a**) among the members to determine their specific areas for capacity building;
2. To propose a training plan including proposed budget based on the results of the survey to be submitted to the Executive Committee via the Head of Secretariat for approval;
3. To develop the program/training/workshop to address the identified needs;
4. To conduct the programs/trainings/workshops based on the approved training plan;
5. To monitor the application of learnings from the programs/trainings/workshops conducted and collect data/information on lessons learned; and
6. To render annual report to the ASEANSAI Secretariat on the training activities conducted and evaluated.

The performance of these functions requires constant coordination, exchange of information, and close collaboration with the members of the Training Committee and the Secretariat.

Objectives and Work Plan

Objectives

The Training Committee has the following objectives:

1. To strengthen institutional capacity building through the conduct of training programs for ASEANSAI
2. To coordinate with ASOSAI, INTOSAI, INTOSAI Development Initiatives (IDI) and other organizations for necessary support to the training activities for ASEANSAI

Work Plan

In order to accomplish these objectives, the following activities shall be performed for the period 2011-2013:

1. Develop and administer needs assessment survey and analyze survey results, end of April 2012;
2. Develop training plan for approval by the ASEANSAI Secretariat, end of May 2012;
3. Design training programs/workshops based on approved training plan, end of August 2012 (for calendar year 2012) and end of August 2013 (for calendar year 2013);
4. Implement training programs/workshops, end of September 2012 (for calendar year 2012) and end of September 2013 (for calendar year 2013);
5. Monitor learnings from the training programs/workshops and collect data/information on lessons learned, end of November 2012 (for calendar year 2012) and end of November 2013 (for calendar year 2013); and
6. Prepare and submit report on the results of the training programs/workshops conducted and evaluated, end of December 2012 (for calendar year 2012) and end of December 2013 (for calendar year 2013).

The detailed work plan is shown in **Annex 8**.

Expected Outputs

The following are the expected outputs:

1. Needs assessment survey forms
2. Accomplished needs assessment survey forms
3. Report on survey results
4. Proposed training plan and budget
5. Training program design
6. Report on training programs conducted and evaluated

Meetings

1. The Training Committee shall meet at least once a year to be hosted on rotation basis by the Committee Chair and members;
2. The cost of venue and meals for Committee meetings shall be borne by the host SAI;
3. The cost of travel, accommodation and other expenses for attending Committee meetings shall be borne by each attendee; and
4. The host SAI, in coordination with the Training Committee Chair, is responsible for the meeting organization whilst the Training Committee Chair is responsible for drafting the minutes of meeting. The draft minutes of meeting will be circulated for members' comments. After any amendments, the minutes will then be submitted to the Secretariat of ASEANSAI.

Decision Making

Agreements on Committee meetings shall be based on consensus. Where consensus cannot be achieved, the decisions of the Committee may be carried out by a simple majority of the total membership of the Committee, or in the case of a meeting, by a simple majority of the members present with the exception of the decision on the amendments to the Training Committee terms of reference, which requires a two-thirds majority of votes. Regardless of the number of delegates, each SAI participating in a decision making process has the right to one vote.

Reporting

The Training Committee shall render an annual report to the ASEANSAI Assembly through the Executive Committee at least once in two years. An interim report may, however, be submitted if deemed appropriate.

The Training Committee Chair is responsible to send semi-annual reports to the Executive Committee and to carry out final reporting to the Assembly on the Committee's overall activities and status of the ongoing projects.

Funding

The training activities shall be jointly funded by the ASEANSAI, donor organisation and respective SAI member countries. The expenses for the training programme shall be borne as follows:

1. For trainings conducted in the ASEANSAI training centres, the host SAI shall bear the cost of training materials, meals, accommodation and other expenses while the cost of airfare and other related expenses shall be borne by each participating SAI.
2. For trainings conducted in hotels, the host SAI shall bear the cost of training materials, venue, meals and other training expenses while the cost of airfare, accommodation and other related expenses shall be borne by each participating SAI.

Roles and Responsibilities of the Committee Chair

The Chair of the Training Committee shall have the following roles and responsibilities:

1. Formulate and implement the Training Committee's work plan;
2. Convene the Training Committee at least once a year to formulate the ASEANSAI training activities and assess previous year performance of the Committee;
3. Coordinate closely with the ASEANSAI Secretariat and other committees to ensure alignment of the Committee programs and activities to the overall ASEANSAI objectives and strategies;
4. Establish and maintain linkages with ASOSAI, INTOSAI Development Initiative, and other SAIs for technical assistance, support and provision of IDI Training Specialists in the design and delivery of the training programs;
5. Submit annual report to the Assembly thru the ASEANSAI Executive Committee on the training activities conducted and evaluated and other required reports; and
6. Explore various sources including development partners/funding institutions for additional resources for ASEANSAI training programs/activities.

Roles and Responsibilities of the Committee

The members of the Training Committee shall have the following roles and responsibilities:

1. Perform the Committee's mandated functions;
2. Participate actively in the annual and special meetings of the Committee;
3. Establish and maintain linkages with ASOSAI, INTOSAI Development Initiative, other SAIs and other training providers/institutions for technical assistance and support in the design and delivery of the training programs;
4. Submit the training report which is prepared by the host SAI to the Executive Committee via the ASEANSAI Secretariat within 1 month after the conduct of the training;
5. Assist in preparing annual report to the Assembly thru the Executive Committee on the training activities conducted and evaluated and other required reports; and
6. Assist in exploring various sources including development partners/funding institutions for additional resources for ASEANSAI training programs/activities.

**ASEANSAI TRAINING COMMITTEE
WORK PLAN**

Working Period : 2012-2013
 Chairperson : SAI Philippines
 Purpose : To design and implement the ASEANSAI-sponsored trainings.

No.	Activities	2012												2013												Outputs
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
1	Develop needs assessment (NA) survey.	x	x																							Draft NA Survey form
2	Request comments from the other members of the Training Committee (TC) and the Secretariat.	x	x	x	x																					Activity report (e.g., number of SAIs who submitted comments)
3	Finalise survey instrument and circulate among members through the Secretariat.			x	x																					Final NA Survey form
4	Collate and analyse results of the survey.			x	x																					Report on Survey Results
5	Develop training plan.				x	x																				Proposed Training Plan
6	Submit to the Secretariat for approval.					x																				Letter addressed to the Secretariat

No.	Activities	2012												2013												Outputs
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
7	Through the Secretariat, identify subject matter expert (SME) and/or training specialists to assist in designing training programs/ workshops.						x																			List of SME and training specialists
8	Design training programs/ workshops based on approved training plan.							x	x											x	x					Training programs/ workshops and package of training materials
9	Implement the training programs/ workshops.									x												x				Activity report
10	Conduct monitoring of learnings from the training programs/ workshops and collect data/ information on lessons learned.										x	x											x	x		Activity report
11	Prepare report on the results of the training programs/ workshops.												x												x	Activity report

ASEANSAI SECRETARIAT TERMS OF REFERENCE

Background

ASEANSAI was established on November 16, 2011 in Bali. In getting started on the activities of the organization, the Assembly appointed the Chairman and Vice Chairman. To carry out administrative support for the Executive Committee, the Chairman appointed the Head of Secretariat.

In reference to the ASEANSAI Agreement Article 11 on “Secretariat”, the Secretariat of the ASEANSAI shall come from the same SAI as the Chairman and is headed by a Head of Secretariat. During the First Assembly on November 16, 2011, it was agreed that the Secretary General of the Audit Board of the Republic of Indonesia shall be the Head of the Secretariat. It was also agreed that the Secretariat would undertake tasks to support the activities of the ASEANSAI.

In order to carry out the activities of the Secretariat and achieve its purpose, the Secretariat composed a Terms of Reference and Work Plan for 2012-2013 (**Annex 10**).

Mandate

The Secretariat has the mandate to provide administrative support to the Executive Committee. It has the following functions and duties:

1. To be responsible to the Chairman of the ASEANSAI;
2. To assist the Executive Committee of the ASEANSAI in managing the work of the Assembly;
3. To manage the finances of the ASEANSAI and to be accountable for the usage of funds as approved by the Assembly; and
4. To perform any other duties as directed by the Executive Committee of the ASEANSAI.

In the implementation, the duties carried out include organizing meetings, administering programs, managing the flow of information among all members of ASEANSAI, managing finances, and other duties to ensure smooth operation of the ASEANSAI.

General Work Plan

For 2012-2013, the Secretariat will accomplish four objectives that ought to be attained by means of specific activities, which are described as follows:

1. **OBJECTIVE 1:** Providing administrative support to all activities of ASEANSAI including managing finances
Activities:
 - 1.1. Administrative arrangements of the secretariat;
 - 1.1.1 Planning the budget;
 - 1.1.2 Managing finances;
 - 1.1.3 Supporting, observing and reporting activities of the members;
 - 1.2. Establishing the organizing committee (OC) to run the Secretariat
 - 1.3. Endorsement of ASEANSAI as a legal entity (internal for BPK RI);
 - 1.4. ASEAN's Endorsement of ASEANSAI as Entity Associated with ASEAN.
2. **OBJECTIVE 2:** Facilitation of collaborations and management of communication flow for members of ASEANSAI
Activities:
 - 2.1 Publicizing, promoting, and encouraging development activities;
 - 2.2 Building relationships with INTOSAI, ASOSAI, Donors, and other organizations;
 - 2.3 Facilitating ASEANSAI meetings;
 - 2.4 Developing website;
 - 2.5 Publishing newsletter;
 - 2.6 Creating ASEANSAI LOGO;
 - 2.7 Developing communication media;
3. **OBJECTIVE 3:** Supporting the development of Committees' work plan and monitoring the work plan implementation
Activities:
 - 3.1 Communicating with the Committees in the planning phase;
 - 3.1.1 The Executive Committee meeting in Brunei Darussalam;
 - 3.1.2 The Committee Meeting in Kota Kinabalu, Malaysia
 - 3.2 Monitoring the progress of the development of work plan;
 - 3.3 Arranging meetings to finalize the work plan;
 - 3.4 Monitoring the implementation of work pan
4. **OBJECTIVE 4:** Ensuring a smooth transfer of responsibilities of Chairman and Secretariat to the next Chairman of ASEANSAI
Activities:
 - 4.1 Preparing the handover of Chairmanship and Secretarial responsibilities;
 - 4.2 Developing financial report;
 - 4.3 Developing report of accountability;
 - 4.4 Preparing the next ASEANSAI Assembly.

Expected Products

Products expected from the Secretariat's endeavours:

1. ASEANSAI Website.
2. ASEANSAI Newsletter
3. Tool for collaboration and communication
4. Budget Plan
5. Secretariat Bank Account
6. ASEANSAI Logo
7. Activity reports to be tabled before the Executive Committee
8. Financial Report to be tabled before the ASEANSAI Assembly
9. Accountability Report to be tabled before the ASEANSAI Assembly

ASEANSAI SECRETARIAT WORK PLAN

Working Period : 2012-2013
 Head of Secretariat : Secretary General of the Audit Board of the Republic of Indonesia

No	Activities	2012												2013												Output
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
OBJECTIVE 1: Providing administrative support to all activities of ASEANSAI including managing finances																										
1	Administrative arrangement of the Secretariat																									
	a. Planning the budget																									Activity report
	b. Managing Finances																									Activity report
	c. Supporting, observing and reporting activities of the members																									Activity report
2	Establishing the organizing committee (OC) to run the Secretariat																									OC
3	Endorsement of ASEANSAI as a legal entity (internal for BPK RI)																									Activity report
4	ASEAN's Endorsement of ASEANSAI as Entity Associated with ASEAN																									Activity report
OBJECTIVE 2: Facilitation of collaborations and management of communication flow for members of ASEANSAI																										
1	Publicizing, promoting, and encouraging development activities																									Activity report
2	Building relationships with ASOSAI, INTOSAI, Donors and other organizations																									Activity Report, Database
3	Facilitating ASEANSAI Meetings																									Activity Report
4	Developing Website																									ASEANSAI Website
5	Publishing newsletter																									ASEANSAI Newsletter
6	Creating the ASEANSAI Logo																									Logo of ASEANSAI
7	Developing communication media																									Media/Tool for collaboration and

