

Introduction

In reference to Article 10 of the ASEANSAI Agreement on “The Committees”, the Training Committee (TC) was formed, along with 3 other committees, during the 1st ASEANSAI General Assembly on November 16, 2011 in Bali, Indonesia.

The TC is chaired by the Chairperson of the Commission on Audit, SAI Philippines, and has as its members the SAIs of Brunei Darussalam, Indonesia, Malaysia and Thailand.

Mandate

The TC is given the mandate to plan, deliver, evaluate and report training programmes and activities as a form of capacity building for ASEANSAI member-SAIs.

Objectives and Work Plan

Objectives

The Committee has the following objectives:

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

To realize the above objectives, the TC has to pursue three major activities. These are the following:

1. Determination of the training needs of the members;
2. Design and development of the training/course/seminar/workshop; and
3. Delivery/conduct of the training/course/seminar/workshop.

To carry out these major activities, the TC is mandated to conduct needs analysis or needs assessment survey among the members, the result of which is translated into a proposed work plan which includes the schedule of activities and the proposed budget necessary for its implementation.

A concomitant task is the design and development of the training programs/courses and their eventual delivery/conduct.

Work Plan

A summary of the TC’s Work Plan for the period 2016-2017 is contained in this document. Annex 1 of this plan explains the specific activities that have to be carried out by the Training Committee to ensure the efficient and effective delivery of its major programs.

The proposed budget is attached as Annex 2 of this document.

Projects Planned for 2016-2017

Using the results of the initial survey, and considering that majority of the priority training programs (contained in the Work Plan for 2012-2015) have not been undertaken, these projects/activities have been reiterated in the Work Plan for 2016-2017 and their conduct spread over these 2 years.

A summary of the details of these projects and activities, such as specific dates, the host SAI, the target participants and selection criteria, are as follows:

CALENDAR YEAR 2016				
PROJECTS/ACTIVITY	DATE	HOST SAI	SELECTION CRITERIA	
			Facilitators	Participants ¹
1. Conduct of Workshop on Audit of Procurement	14-25 March 2016	Lao PDR	<ul style="list-style-type: none"> The members of the team that designed and developed the course materials in 2015 	<ul style="list-style-type: none"> A team of at least 3 participants from the SAI with 3-year audit experience
2. Audit Review Meeting for LTAPII (Phase 1)	2 nd week of May 2016	TBD	<ul style="list-style-type: none"> ISSAI Facilitators/ Mentors which participated in the online audit planning (31 Aug- 18 Sept 2015) and audit planning meeting (3-13 Oct 2015) 	<ul style="list-style-type: none"> The SAI audit team which completed the LTAPII audit planning meeting, conducted the pilot audit on Financial Audit and issued the corresponding audit report.
3. Design Meeting for Workshop on Fraud Investigation	04-15 July 2016	Brunei Darussalam	<ul style="list-style-type: none"> Preferably middle-level SAI staff with 5 years' experience in conducting fraud investigations and have experience in designing training programs 	N/A
4. Conduct of Fraud Investigation Workshop	07-18 Nov 2016	Indonesia	<ul style="list-style-type: none"> The same team members which designed and 	<ul style="list-style-type: none"> A team of at least 2 participants from the SAI with 3-year

¹ It is essential that all participants must be fluent in English.

CALENDAR YEAR 2016				
PROJECTS/ACTIVITY	DATE	HOST SAI	SELECTION CRITERIA	
			Facilitators	Participants ¹
			developed the materials for this workshop in July 2016	audit experience or experience in conducting fraud investigations
5. Facilitation Skills Workshop for LTAPII (Phase 2)	Oct 2016 (2 weeks)	TBD	<ul style="list-style-type: none"> • Preferably IDI-certified training specialists and ISSAI Facilitators/ Mentors 	<ul style="list-style-type: none"> • All qualified graduates of Phase 1 of the LTAPII
CALENDAR YEAR 2017				
1. Wrap-up meeting for LTAPII (Phase 2)	March 2017	TBD	<ul style="list-style-type: none"> • ISSAI Facilitators/ Mentors • Project Management Team 	N/A
2. Design meeting for Performance Audit	10-21 April 2017	Malaysia	<ul style="list-style-type: none"> • Preferably middle-level SAI staff with 5 years' experience in conducting performance audits and have experience in designing training programs 	N/A
3. Workshop on Performance Audit	04-18 Sept 2017	Philippines	<ul style="list-style-type: none"> • The same team members which designed and developed the materials for this workshop in April 2017 	<ul style="list-style-type: none"> • A team of at least 2 participants from the SAI with 3-year experience in conducting performance audit

ASEANSAI TRAINING COMMITTEE
Schedule of Activities

Working Period : **2016 – 2017**

Chairperson : **The Commission on Audit of the Republic of the Philippines**

Members : **Jabatan Audit Brunei Darussalam**
The Audit Board of the Republic of Indonesia
Jabatan Audit Negara Malaysia
Office of the Auditor General of Thailand

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
CALENDAR YEAR 2016																										
1	1. Conduct of pilot audits by the SAIs audit teams - Phase 1 of the LTAPII 2015 October - 2016 March																									
	Monitor progress of pilot audits being conducted by SAI audit teams that were trained on conducting Risk-Based Audit in Financial Audit (LTAPII Phase 1)																									<ul style="list-style-type: none"> Draft audit reports from 9 participating SAI audit teams

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		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	2. Conduct of Workshop on Audit of Procurement 14-25 March 2016																										
	Preparatory activities																										<ul style="list-style-type: none"> • Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											<ul style="list-style-type: none"> • Final list of participants
																											<ul style="list-style-type: none"> • Final list of training team members
																										<ul style="list-style-type: none"> • Final workshop arrangements 	
2	Management of the conduct of the workshop																									<ul style="list-style-type: none"> • 20 capacitated auditors in procurement audit • Official revised training materials for ASEANSAI for Audit of Procurement 	

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		
	3. Audit Review Meeting for the LTAPII 2 nd week of May 2016																										
1	Preparatory activities																										<ul style="list-style-type: none"> • Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											<ul style="list-style-type: none"> • Final list of participants
																											<ul style="list-style-type: none"> • Final list of training team members
2	Meeting management																										<ul style="list-style-type: none"> • Reviewed audit reports of 9 SAI audit teams
3	Monitoring of SAI issuance of audit report																										<ul style="list-style-type: none"> • Issued audit reports by 9 participating SAIs
4	Rendering of quality assurance of audit reports																										<ul style="list-style-type: none"> • Quality-assured audit reports issued by 9 participating SAIs.

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		
4. Conduct of Design Meeting for Fraud Investigation 4-15 July 2015																											
1	Preparatory activities																										<ul style="list-style-type: none"> • Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											<ul style="list-style-type: none"> • Final list of participants
																											<ul style="list-style-type: none"> • Final list of training team members
																											<ul style="list-style-type: none"> • Final workshop arrangements
2	Management of design meeting																										<ul style="list-style-type: none"> • Official training materials for ASEANSAI Workshop on Fraud Investigation

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
	5. Facilitation Skills Workshop of LTAPII Phase 2 October 2016																									
1	Preparatory activities																									<ul style="list-style-type: none"> • Invitation letters to SAI Heads for (a) participants and (b) facilitators
																										<ul style="list-style-type: none"> • Final list of participants
																										<ul style="list-style-type: none"> • Final list of training team members
																										<ul style="list-style-type: none"> • Package of workshop materials
																										<ul style="list-style-type: none"> • Final workshop arrangements
2	Workshop Management																									<ul style="list-style-type: none"> • 27 capacitated facilitators • Draft action plans of participating SAI audit teams as regards ISSAI implement-

No	Form of Activities	Year of Achievement																								Outputs
		2016												2017												
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	
																										ation in their respective SAIs
3	Monitoring of approved action plans of participating SAI audit teams																									<ul style="list-style-type: none"> Status report of approved SAI Action Plans
6. Conduct of Workshop on Fraud Investigation 7-18 November 2016																										
1	Preparatory activities																									<ul style="list-style-type: none"> Invitation letters to SAI Heads for (a) participants and (b) facilitators
																										<ul style="list-style-type: none"> Final list of participants
																										<ul style="list-style-type: none"> Final list of training team members
																										<ul style="list-style-type: none"> Final workshop arrangements
2	Workshop management																									<ul style="list-style-type: none"> 27 capacitated facilitators in conducting fraud

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		
																										investigations	
CALENDAR YEAR 2017																											
	1. Wrap up meeting for LTAPII March 2017																										
1	Preparatory activities																										<ul style="list-style-type: none"> • Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											<ul style="list-style-type: none"> • Final list of participants
																											<ul style="list-style-type: none"> • Final list of training team members
																											<ul style="list-style-type: none"> • Final workshop arrangements
2	Meeting management																										<ul style="list-style-type: none"> • Draft project report for Phase 1 of the LTAPII

No	Form of Activities	Year of Achievement																								Outputs	
		2016												2017													
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		
	3. Workshop on Conducting Performance Audit 4-18 September 2017																										
1	Preparatory activities																										<ul style="list-style-type: none"> • Invitation letters to SAI Heads for (a) participants and (b) facilitators
																											<ul style="list-style-type: none"> • Final list of participants
																											<ul style="list-style-type: none"> • Final list of training team members
																											<ul style="list-style-type: none"> • Final workshop arrangements
2	Workshop management																										<ul style="list-style-type: none"> • 20 capacitated facilitators in conducting performance audit

BUDGET ESTIMATES (IN US DOLLARS)									
NATURE OF ACTIVITY/ EVENT	YEAR/ DATE	HOST SAI	SHOULDERED BY GIZ			SHOULDERED BY SAIs		TOTALS	
			ACCOM- MODATION	PLANE FARE	MEETING PACKAGE	ACCOM- MODATION	PLANE FARE	GIZ	SAIs
1. Conduct of Workshop on Audit of Procurement	14-25 March 2016	Lao PDR	20,400	15,000	20,000	61,200	45,000	55,400	106,200
2. Audit Review Meeting for LTAPII	2 nd week of May 2016	TBD	31,146	69,000	8,800	0	0	108,146	0
3. Design Meeting for Fraud Investigation	04-15 July 2016	Brunei Darus-salam	20,400	15,000	15,000	40,800	30,000	50,400	70,800
4. Facilitation Skills Workshop for LTAPII	Oct 2016 (2 weeks)	TBD	93,840	69,000	23,000	0	0	185,840	0
5. Conduct of Fraud Investigation	07-18 Nov 2016	Indonesia	20,400	15,000	15,000	40,800	30,000	50,400	70,800
Sub-total for 2016								450,186	247,800

BUDGET ESTIMATES (IN US DOLLARS)									
NATURE OF ACTIVITY/ EVENT	YEAR/ DATE	HOST SAI	SHOULDERED BY GIZ			SHOULDERED BY SAIs		TOTALS	
			ACCOM- MODATION	PLANE FARE	MEETING PACKAGE	ACCOM- MODATION	PLANE FARE	GIZ	SAIs
6. Wrap-up meeting for LTAPII	March 2017	TBD	16,150	28,500	4,750	0	0	49,400	0
7. Design meeting for Performance Audit	10-21 April 2017	Malaysia	20,400	15,000	5,000	0	0	40,400	0
8. Workshop on Conducting Performance Audit	04-18 Sept 2017	Philippines	20,400	15,000	15,000	40,800	30,000	50,400	70,800
Sub-total for 2017								140,200	70,800
GRAND TOTALS								590,386	318,600

Note: Each expenditure item shouldered by the SAIs (see “totals” column) should be divided by 10 SAIs to get the cost to be shouldered by each SAI.

Annex 1
Details of Computation

Event/Date	Number of Attendees			Rates Used (in US Dollars)		
	Facilitators/ Mentors	Secretariat/ Project Team	Participants	Accom- modation	Plane Fare	Meeting Package ¹
1. Conduct of Workshop on Audit of Procurement, 14-25 March 2016	6	4	30 (10 SAIs@3/SAI)	170/day/ person	1,500/ Person	50/day/ person
2. Audit Review Meeting for LTAPII, 2 nd week of May 2016						
Days 1-2	12	7	0	170/day/ person	1,500/ Person	50/day/ person
Days 3-5	12	7	27	170/day/ person		50/day/ person
3. Design Meeting for Fraud Investigation, 04-15 July 2016	6	4	20 (10 SAIs@2/SAI)	170/day/ person	1,500/ Person	50/day/ person
4. Conduct of Fraud Investigation, 07-18 Nov 2016	6	4	20 (10 SAIs@2/SAI)	170/day/ person	1,500/ Person	50/day/ person
5. Facilitation Skills Workshop for LTAPII, Oct 2016 (2 weeks)	12	7	27	170/day/ person	1,500/ Person	50/day/ person
6. Wrap-up meeting for LTAPII March 2017	12	7	0	170/day/ person	1,500/ Person	50/day/ person

¹ Excluding weekends

Event/Date	Number of Attendees			Rates Used (in US Dollars)		
	Facilitators/ Mentors	Secretariat/ Project Team	Participants	Accom- modation	Plane Fare	Meeting Package ¹
				person	Person	person
7. Design meeting for Performance Audit	6	4	0	170/day/ person	1,500/ Person	50/day/ person
8. Workshop on Performance Audit	6	4	20 (10 SAIs@2/SAI)	170/day/ person	1,500/ Person	50/day/ person