**MINUTES OF ASEANSAI RULES AND PROCEDURES COMMITTEE MEETING NO. 1/2012**

**Date and Time:** Thursday, 9 February 2012, 11:30hrs

**Venue:** Sutera Habour Resort, The Pacific Sutera, Function Room 8 Level 3, Kota Kinabalu, Sabah

**Present:** Ms Mabel Watt (Chairman, representing AG of Singapore)

 Assistant Auditor-General, SAI of Singapore

 DK Siti Norbaya PG Shahminan

 Acting Senior Assistant Auditor General, SAI of Brunei

 Mr Alounyadeth Syhanouvong

 Technical Staff, SAI of Lao

 Ms Zainun binti Taib

 Deputy Director, SAI of Malaysia

 Ms Alifah Aida Lope Abdul Rahman

 Principal Assistant Audit Director, SAI of Malaysia

 Mr Thanapol Komarakul Na Nakorn

 Director of Legal Office, SAI of Thailand

 Mr Pannuchit Posayanonda

 Legal Officer, SAI of Thailand

**In attendance:** Ms Vivien Wee (Secretary)

 Senior Audit Officer, SAI of Singapore

 Ms Juska Meidy Enyke Sjam (Representative from Secretariat)

 Head of International Relations Division, SAI of Indonesia

 Mr Ganesh Rao (Rapporteur)

 Assistant Director of Audit, SAI of Malaysia

 Ms Zikra (Rapporteur)

 International Relations Officer, SAI of Indonesia

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| **1.** | **Address by Chairman** |
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| 1.1 | On behalf of the Auditor-General of Singapore, Mr Lim Soo Ping, Ms Mabel Watt gave a short address to welcome all members to the Committee meeting. She also invited each member to introduce themselves to the rest of the Committee. |
| **2.**  | **Meeting Agenda** |
| 2.1 | Chairman briefed members on the agenda for the Rules and Procedures Committee meeting (Annex A) to be held on 9 and 10 February 2012.  |
|  | *[Afternote: The meetings scheduled on 10 February 2012 were cancelled as the closing of the ASEANSAI Committee Meetings was brought forward to 10 February 2012, 12pm.]* |
| **3.**  | **Comments Received from Members on Draft Terms of Reference (TOR) and Work Plan sent by Chairman on 17 and 19 January 2012** |
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| 3.1 | The meeting noted that the SAI of Singapore had sent a draft TOR and work plan for the Rules and Procedures Committee (Annex B) to all members on 17 January 2012 and 19 January 2012 respectively to seek their comments.  |
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| 3.2 | Chairman briefed members on the comments received so far from the SAI of Brunei and Malaysia (Annex C). The meeting deliberated on the comments and agreed on the following:* + 1. The TOR and work plan of the Committee should be finalised as soon as possible, to guide the Committee in its coming activities.
		2. The Committee may, in the course of developing the rules and procedures, be required to carry out research on specific topics (e.g. the need for Audit Committee, internal audit, corporate governance etc.) and give its proposals accordingly.
		3. The meeting agreed that it would make sense for the Rules and Procedures Committee to be a standing committee as the set of rules and procedures, after approval by the Assembly, would need to be reviewed and updated.
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| 3.3 | The meeting agreed that the issue of whether the other three committees i.e. the Strategic Planning Committee, Knowledge Sharing Committee, and the Training Committee should also be standing committees should be brought up for discussion with the chairmen of the committees later in the afternoon. *[Afternote: Following the meeting with the chairmen of the other three committees and the Secretariat on 9 February 2012, the Chairman informed the members on 10 February 2012 that the Secretariat will bring up this matter for discussion at the next Assembly meeting.]* |
| 3.4 | A typo error pointed out by SAI of Malaysia in item 14 of the draft work plan has since been amended. |
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| **4** | **Comments on Draft TOR after Amendments by Chairman** |
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| 4.1 | The Secretariat informed (via circulation), on 3 February 2012, that each committee is to ensure that their respective TORs contain the minimum attributes prescribed by the secretariat (Annex D), for better standardisation.  |
| 4.2 | Chairman updated the meeting that SAI of Singapore has amended the TOR to insert attributes that were lacking, based on the latest requirements by the Secretariat. The meeting ran through the amended draft TOR (Annex E) and comments on the respective sections of the TOR were as follows: |
| 4.2.1 | *Background*Ms Siti commented that it is not necessary to mention the establishment of other committees in paragraph 2 of the TOR. The meeting agreed that the background should only mention the Rules and Procedures Committee specifically. |
| 4.2.2 | *Mandate / Objective*In response to Mr Pannuchit’s question on whether paragraph 5 of the TOR should be placed under the “Objective” of the Committee instead, the meeting discussed and decided that it should remain under the “Mandate” of the Committee. |
| 4.2.3 | With regard to Ms Zainun’s comments that the mandate and objective of the Committee should be separate sections as they are different in nature, the meeting agreed that Chairman will draft a separate section on the objective of the committee and seek members’ comments thereafter. |
| 4.2.4 | *Work Plan*With regard to paragraph 8 of the TOR, Ms Siti raised concerns that the Assembly meeting to be held in Brunei (tentative date is around November 2013) should be considered as the 2nd ASEANSAI Assembly and the Assembly meeting in Jaipur (for the approval of the TOR and work plan) should not be termed as the “ASEANSAI Assembly”. The meeting agreed that the phrase “ASEANSAI Assembly” will be amended to the “meeting of the Assembly” and Chairman will clarify this matter with the Assembly. *[Afternote: Chairman has raised this matter to the Secretariat on 9 February 2012.]* |
| 4.2.5 | *Deliverables*The meeting noted a similar concern (mentioned in paragraph 4.6) on the use of the phrase “3rd ASEANSAI Assembly” and agreed that the phrase “meeting of the Assembly” should be used instead. |
| 4.2.6 | *Duties of Members*In response to Ms Aida’s and Ms Zainun’s comments that the TOR should state the minimum number of members required, conditions on reappointment of members and conditions for appointment of chairman, Chairman responded that she will clarify this matter at the meeting with the chairmen of the other committees later that afternoon.*[Afternote: Chairman informed committee members on 10 February 2012 that it is decided that these issues shall be covered in the ASEANSAI rules and procedures.]* |
| 4.2.7 | As regards whether the Committee may accept new members during the 2-year term, the meeting referred to the ASEANSAI Agreement (which details that the composition of the Committee be determined by the Assembly) and was of view that this is possible if Assembly’s approval has been obtained. Notwithstanding this, this matter would be more appropriately taken up during the drafting of the ASEANSAI rules and procedures. *[Afternote: Chairman has taken note of comments from members in paragraphs 4.2.1 to 4.2.7 and made the necessary amendments to the draft TOR sent to all members on 15 February 2012.]* |
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| **5.** | **Discussion on Issues raised by ASEANSAI Secretariat** |
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| 5.1 | The meeting deliberated on the four issues raised by the ASEANSAI Secretariat during its briefing earlier in the morning and agreed on the following:1. As the Committee has no plans to conduct any needs assessment surveys, the Committee does not need the Secretariat to provide any coordination work in this regard.
2. Each committee should have the flexibility of holding its own meeting as and when required. Having to conduct parallel meetings for all committees may not be feasible as each committee may be at different stages of the implementation of their respective work plans.

(The meeting adjourned for lunch break at 12:30hrs and resumed at 14:00hrs) |
| 5.2 | The meeting continued to discuss on the issues raised by the ASEANSAI secretariat:1. The Committee should report to the Assembly through the Executive Committee, and it would be logical for all ASEANSAI committees to follow the same reporting line.

(b) The Committee may require administrative and manpower support from the Secretariat in the event that committee meetings have to be organised. Other support required could include assistance to publicise events and to seek advice from the Executive Committee and Assembly. |
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| **6.** | **Proposed Approach to the Drafting of ASEANSAI Rules and Procedures** |
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| 6.1 | Chairman updated the committee that SAI of Singapore has prepared a draft outline of the ASEANSAI rules and procedures (Annex F), with reference to relevant materials from other international and regional associations such as INTOSAI, ASOSAI and EUROSAI.  |
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| 6.2 | Chairman emphasised that the proposed draft outline is not exhaustive and it would be sent to all members for comments before it is finalised.  |
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| 6.3 | Chairman proposed that the finalised draft outline be divided into 5 portions and each member may volunteer to draft a portion. The allocation of parts to members may be on a first-come-first-serve basis. SAI of Singapore will draft the remaining last portion and do the overall coordination. SAI of Singapore will also provide some reference materials to members.  |
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| 6.4 | As mentioned in paragraph 3.2 (b), research on specific topics may be required in the course of developing the draft rules and procedures. Members will carry out research on topics relating to their respective areas, where necessary.  |
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| 6.5 | The meeting agreed to Chairman’s proposal in paragraphs 6.1 to 6.3.  |
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| **7** | **Comments on Draft Work Plan** |
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| 7.1 | The meeting noted that the deadline for completion of the final draft of the rules and procedures is targeted to be in February 2013 based on the timeline in the draft work plan. Ms Siti updated the Committee that the Assembly meeting to be held in Brunei is tentatively scheduled in November 2013. Furthermore, some of the members would be busy during the 1st quarter of the year with their audits for accounts ending on 31 Dec. In view of these, the Committee may wish to consider extending its deadline.  |
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| 7.2 | The meeting agreed that the deadline for submission of the final draft of the rules and procedures to Secretariat should be extended by 2 months i.e. to April 2013.  *[Afternote: Chairman has amended the work plan to extend the deadline for completion of the final draft of the rules and procedures and sent the revised version to members on 15 February 2012.]* |
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| **8.** | **Follow-up Actions** |
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| 8.1 | Chairman informed the meeting that SAI of Singapore will amend the draft TOR and work plan to incorporate comments from members and send the revised drafts to members for comments.  |
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| 8.2 | Chairman reiterated that the draft outline of the rules and procedures prepared by SAI of Singapore is not exhaustive and will be sent to all members for comments. Members will volunteer to draft one (out of five) portion of the rules and procedures, after the draft outline has been agreed by all members. |
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| **9.**  | **Any Other Matters** |
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| 9.1 | Chairman requested members to provide their respective designation, email and contact number to facilitate future correspondence. (Refer to Annex G for contact list.) |
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| 9.2 | There being no other matters, the meeting ended at 15:30hrs. |
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