

## FROM MEMBERS

### BPK RI SIGNED MOU WITH THE COA OF PHILIPPINES AND THE AUDIT DEPARTMENT OF BRUNEI DARUSSALAM



As an effort to develop its capacity among SAIs in the region of ASEAN, the Audit Board of the Republic of Indonesia (BPK RI) feels the need to carry out bilateral cooperations with other ASEANSAT members. After conducting bilateral cooperation with National Audit Department of Malaysia (2007), the National Audit Authority of the Kingdom of Cambodia (2010), and Supreme Audit Office of Vietnam (2011), in 2013, BPK RI signed MoUs with the Commission on Audit of the Philippines and the National Audit Department of Brunei Darussalam.

Following the declaration of the establishment of ASEANSAT, a bilateral cooperation with the COA Philippines firstly initiated when Mrs. Ma. Garcia M. Pulido Tan visited Jakarta on March 15, 2012. This visit generates a mutual agreement between BPK RI and COA Philippines to have a bilateral cooperation between both SAIs. This then is formalized by the signing of a MoU between the two SAIs on October 21, 2013 in Beijing, China, during the occasion of the XXI International Congress of Supreme Audit Institutions (INCOSAI). The MoU was signed by BPK



Chairman, Mr. Hadi Poernomo and the Chairperson of COA Philippines, Mrs. Ma Garcia M. Pulido Tan.

On this occasion, both SAIs also agreed on an action plan as the implementation of the MoU which is consisting of knowledge sharing on the management of audit on international donors, electronic auditing, and risk-based audit software/systems.

Moreover, the signing of MoU on bilateral cooperation between the BPK and the Audit Department of Brunei Darussalam was held on 5 November 2013 in Bandar Seri Begawan, by BPK Chairman, Mr. Hadi Poernomo and Auditor-General of Brunei Darussalam, Pengiran Haji Abdul Rahman bin Pengiran Haji Mat Salleh.

Before the signing of MoU undertaken, National Audit Department of Brunei Darussalam delegates had a visit to the BPK RI in September 2013. On the visit, both SAIs have mapped out several possible areas of cooperation that could be implemented, including performance auditing which focused on the audit methodology, as well as training management.

## » THE UNIQUENESS

# GRAND PALACE

Probably the most visited and remembered landmark of Thailand, The Grand Palace in Bangkok is where every visitor must pay a visit at least once in their lifetime. The construction of the Grand Palace began in 1782 during the reign of King Rama I, the founder of Chakri Dynasty, to become a royal residence, and it has been the utmost architectural symbol of Thailand ever since. The Grand Palace served as a significant royal residence until 1925 and is now used for ceremonial purposes only.

The Grand Palace is divided into three main zones: The Outer Court, home to royal offices, public buildings and the Temple of Emerald Buddha; the Middle Court, which is where the most important residential and state buildings are; and the Inner Court, which is exclusively reserved for the king, his queen and his consorts.

The major attraction of the Outer Court is the Temple of Emerald Buddha, the residence of Thailand's most sacred Buddhist sculpture: Phra Kaew Morakot (the Emerald Buddha), which was carved from flawless green jade, situated amid gold-gilded sculptures and ornaments, and fresco paintings of the main ordination hall.

Situated at the center of the Middle Court is Chakri Mahaprasat Throne Hall which was ordered by King Rama V to become his residence and a major throne hall. The construction began in 1876 and completed in 1882, revealing an outstanding architectural-style combining European structure and traditional Thai roof tiles and spires. The interior sees sophisticated decorations inspired by European renaissance era, adorned with royal portraits of Chakri Dynasty's monarchs. The building now only serves state functions and royal ceremonies.

At the far right of the Middle Court is Borom Phiman Mansion, which was also constructed during the reign of King Rama V in neo-renaissance style to become the residence of the crown prince. This most modern architecture within the Grand Palace compound later became the occasional residence of three succeeding kings. The mansion is not open to public and currently served as the official accommodation for visiting heads of state. Borom Phiman Mansion is part of Sivalai Garden complex, where the office of the Royal Household Bureau is. The garden was a recreation area for the royal women and children and is now used for receptions.

Sat between Sivalai Garden and Chakri Mahaprasat Throne Hall is Maha Monthien Prasat complex, home to the Audience Hall of Amarin Winitchai where royal ceremonies usually take place. While on the far left is Dusit Mahaprasat Thone Hall, which is an ideal archetype of traditional Thai architecture.

Getting there: One of the easiest, and most pleasurable, ways is taking the BTS skytrain to Saphan Taksin station, located atop Sathorn "Central" Pier. From here, take a Chao Phraya River Express boat to Chang Pier, and then it's a short walk to the Grand Palace's main entrance. Opening hours: Open daily from 8:30am to 3:30pm except during special royal ceremonies.

Entrance fee: 500 Baht, inclusive of access to Wat Phra Kaew, The Royal Thai Decorations & Coins Pavilion and Queen Sirikit Museum of Textile, which are located within the Grand Palace compound, and to Vimanmek Mansion Museum on Ratchawithi Road. Additional 100 Baht for a rental personal audio guide in English, French, German, Spanish, Russian, Japanese or Mandarin.

Website: [www.palaces.thai.net](http://www.palaces.thai.net)



# ASEANSAT

## NEWSLETTER

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## ASEANSAT General Assembly



The ASEANSAT General Assembly Meeting held on November 6, 2013 in Indera Kayangan Ballroom, Empire Hotel and Country Club Bandar Seri Begawan, Brunei Darussalam was attended by more than 64 delegates including the Heads of Supreme Audit Institutions (SAIs) from ASEAN member states as well as observers from the ASEAN Secretariat, International Organisation of Supreme Audit Institutions, Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ) and World Bank.

Pengiran Haji Abd Rahman bin Pengiran Haji Mat Salleh, the Auditor General of Jabatan Audit Brunei Darussalam in his welcoming address stated that the national audit institutions in ASEAN member states play an important role in safeguarding stability and prosperity through the enhancement of public accountability and transparency, thus leading to better governance in their respective jurisdictions.

Mr. Hadi Poernomo, the Chairman of ASEANSAT 2011-2013 cum Chairman of the Audit Board of the Republic of Indonesia (BPK RI) in his opening address recalled his two-year tenure as Chairman of ASEANSAT and said that in every meeting attended by members of ASEANSAT, he felt a sense of exceptional togetherness and friendship in the building and development of ASEANSAT.

The meeting was officially opened by Mr. Hadi Poernomo, Chairman of ASEANSAT 2011-2013. The delegates and observers also witnessed the handover of the ASEANSAT chairmanship 2013-2015 by Mr. Hadi Poernomo, the Chairman of Audit Board of the Republic of Indonesia (BPK RI) to Pengiran Haji Abd Rahman bin Pengiran Haji Mat Salleh, the Auditor General of Jabatan Audit Brunei Darussalam. At the same time, Madam Som Kim Suor, the Auditor General of the National Audit Authority of Cambodia, was appointed as the Vice Chairman of ASEANSAT.

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## SECRETARIAT'S NOTE



How time flies! It has been two years since ASEANSAT was established, ASEANSAT has conducted various capacity building activities for the development of audit capacity as well as institutional capacity of its members. In 2012, we had conducted workshop on Quality Assurance on Financial Audit, Symposium on Good Governance, and Parallel Auditing Seminars on Financial Management Accountability Index (FMAI) and Non-Revenue Water (NRW). Meanwhile on 2013, ASEANSAT Training Committee conducted the Risk Based Approach on Financial Audit.

Beside those activities, ASEANSAT also has finalized The ASEANSAT Strategic Planning 2014-2017, ASEANSAT Rules and Procedures 2014-2017, Training Plan 2013-2017, and Knowledge Sharing Committee Work Plan 2014-2017. All those documents have been endorsed by the Assembly during ASEANSAT General Assembly Meeting which was conducted in Brunei Darussalam on 6 November 2013. For those achievements, I would like to congratulate and say thank you to all ASEANSAT members. I believe that those achievements can not be accomplished without ASEANSAT members' support.

I would also like to say thank you and give appreciation to all members for supporting ASEANSAT Secretariat during the period of BPK's Chairmanship for ASEANSAT. We had received many supports from all members to manage the secretariat and we also got many lessons from ASEANSAT during the first and second year its establishment.

In this edition, please accept my warmest congratulation on the appointment of Auditor General of Brunei Darussalam as the Chairman of ASEANSAT and Auditor General of Cambodia as the Vice Chairman of ASEANSAT. I believe under the leadership of the Jabatan Audit Brunei Darussalam and National Audit Authority, Cambodia, ASEANSAT will grow faster to enhance the organization and audit capacity building of ASEANSAT. I am confident that all ASEANSAT members will always give their support to the new Chairmanship of ASEANSAT for building a better ASEANSAT.

Regards

Hendar Ristriawan

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## ACTIVITIES

### BPK RI AND JAN MALAYSIA RUN SOCIAL INTERACTION PROGRAM IN PONTIANAK



BPK RI re-encountered JAN Malaysia in a Social Interaction Program (SIP) between BPK RI Representative Office of West Kalimantan Province and JAN Malaysia Negeri Serawak in Pontianak, West Kalimantan, Indonesia, 4 – 7 December 2013. This event is aimed as a media to share knowledge on audit as well as hospitality between two offices which share the same geographic borders.

The opening ceremony was attended by the BPK RI's Head of Principal Directorate of Planning, Evaluation, Research and Development, Dr. Bambang Pamungkas, and acting as host is the Head of BPK RI's Representative Office of West Kalimantan Province, Mr. Didi Budi Satrio. Meanwhile the JAN Malaysia delegation was led by the Deputy Auditor General of JAN Malaysia, Yang Berbahagia Dato Mustafa bin Hj. Saman and the Head of Audit Office of Serawak, Mr. Khalid Khan Bin Abdullah Khan.

The agenda of SIP was commenced with the meeting between two offices to present the profile of two offices and share experience on audit of road infrastructure management. On the second day, the staffs of BPK RI West Kalimantan and JAN Malaysia Negeri Serawak blend in the sport activity and some games. The delegation had a social program on the third day of SIP by visiting some points of interest such as the Equator Museum.

SIP is one of the forms of bilateral cooperation between BPK RI and JAN Malaysia which is dedicated to the representative offices. Prior to this, the first SIP had been conducted in Medan, North Sumatra, Indonesia, it was involving BPK RI Representative Office of North Sumatra Province and JAN Malaysia Northern Areas.



### THE ASEANSAT ASSEMBLY MEETING

ASEANSAT conducted Assembly Meeting on 25 October 2013 in Beijing, China during the INCOSAT Meeting. The meeting aims to discuss the pending issue before the ASEANSAT General Assembly meeting which will be conducted in Brunei Darussalam on November 2013. The meeting were attended by all ASEANSAT members.

In the Meeting, all members agreed that the Golden Paddy with globe and ASEAN Map will be the ASEANSAT's logo and also agreed that the ASEANSAT Song will be endorsed in Brunei Darussalam. Meanwhile, regarding the ASEANSAT Strategic Plan and the ASEANSAT Rules and Procedures, the SAI of Vietnam as the Chair will circulate the ASEANSAT Strategic Plan based on the comment and inputs before its endorsement in ASEANSAT General Assembly Meeting as well as the SAI of Singapore.



In that meeting the Assembly also agreed to the establishment of the Permanent Secretariat and Administration Office and the SAI of Indonesia's proposal to be the Permanent Secretariat. However, some pending issues remained to be settled in order that all members can sign the Amendment of ASEANSAT Agreement.

There were pending issues regarding this amendment of ASEANSAT Agreement, there are the specific term of the permanent secretariat because some country were suggested that the Permanent Secretariat needs to have a specific term. The other pending issue on the amendment of ASEANSAT Agreement is that some member are still in the process of obtaining legal advice and approval from government to sign the agreement. These pending issues will be communicated further by email before the General Assembly Meeting. If the pending issues are resolved before the General Assembly Meeting, the signing of the amendment should take place after the proposal for Permanent Secretariat and Administration Office is presented and agreed by the Assembly in Brunei Darussalam.

Another topic that has been discussed in the Assembly Meeting is the cooperation between ASEANSAT and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) to support ASEANSAT Activities. Although the Assembly has discussed this matter but some pending issues remained to be settled before the signing of MOU between ASEANSAT and GIZ. If the pending issues are resolved before the General Assembly Meeting, the proposal of cooperation between ASEANSAT and GIZ should be approved first by Assembly before the signing of MOU between ASEANSAT and GIZ.

### SAV IS TO ISSUE THE STRATEGIC PLAN 2013 – 2017



In implementation of the Development Strategy to 2020 promulgated in April 2010, and under IDI-ASOSAT guidelines within the framework of the Strategic Planning Programme, the State Audit Office of Vietnam (SAV) is completing and will issue its medium-term Strategic Plan for 2013 – 2017.

The draft sets forth Vision, Mission and Core Value for the development of SAV to 2017 as following:

**Vision:** 'To become a responsible, creditable, professional and modern public finance inspection agency making important contribution to the national industrialization and modernization consistent with international practices and standards.'

**Mission:** 'Improving performance capacity, legal effectiveness, operational quality and efficiency of the State Audit Office to be a helpful tool of the State in audits and oversights of management and use of public budget, funds and property.'

**Core Values:** 'Transparency - Quality - Efficiency - Constantly value added - Integrity - Professionalism - Brightness'

To achieve its Vision, Mission and Core Values, SAV defines 8 strategic goals for the Plan including:

1. To strengthen SAV's legal status and performance effectiveness.
2. To improve auditor capability in terms of quantity, quality, structure and professionalism.
3. To build capacity in implementing international standards.
4. To develop capacity in medium term audit planning.
5. To enhance the quality of audit quality control.
6. To add value and benefits via assessment of economy, effectiveness and efficiency in management and use of public budget, funds and property.
7. To develop auditing activities upon risk-based assessments.
8. To boost use of information technology into auditing work.

By late October 2013, the draft will be sent for soliciting comments among SAV system and is expected to be approved by the Auditor General shortly after that. In addition, SAV will develop separate plans on disseminating relevant documents thereon and annual work plans.

