

# ASEANSAI KNOWLEDGE SHARING COMMITTEE (KSC)



## BACKGROUND

- ▶ Article 10 on “The Committees” of the ASEANSAI Agreement – ASEANSAI Knowledge Sharing Committee (KSC) was formed.
- ▶ ASEANSAI’s 2nd General Assembly in November, 2013, in Brunei Darussalam – Chairmanship of the Auditor General of Malaysia of the KSC Committee has been extended for another two years period (2013 – 2015).

## 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; and
- ii. To assist and support Asian Organization of Supreme Audit Institution (ASOSAI) and International Organization of Supreme Audit Institution (INTOSAI) and other organisations in knowledge sharing and research collaboration development.

## SCOPE OF WORK

- i. To facilitate knowledge sharing 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;

## Cont. SCOPE OF WORK

- 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 organisations, if it is within the mandate of the respective SAIs; and
- vi. To define the goal and expected outputs and outcomes of the committee.

## MEMBERSHIP

No.	SAI	Position
1.	Malaysia	Chair
2.	Brunei Darussalam	Member
3.	Kingdom of Cambodia	Member
4.	Lao People's Democratic Republic (PDR)	Member
5.	Republic of the Union of Myanmar	Member
6.	Republic of the Philippines	Member
7.	Thailand	Member
8.	Vietnam	Member

## ROLES AND RESPONSIBILITIES – CHAIR

The Chairman is responsible for the overall performance of the KSC activities including:

- i. Coordination and facilitating the knowledge sharing activities (programmes' design, implementation, monitoring and reporting) through mails, phone or emails;
- ii. Supporting training and capacity building initiatives;
- iii. Communicating and coordinating with members of the Knowledge Sharing Committee, other ASEANSI Committees, ASOSAI, INTOSAI and other knowledge sharing bodies or organisations;

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- iv. Custody of knowledge sharing portal in the ASEANSI website which include publication of auditing guidelines and other guidance materials as well as related reports and news;
- v. Convening the annual KSC meeting by working closely with the host country on the venue and timing;
- vi. Leading the development of the 4 year Work Plan and monitoring the implementation of the Work Plan;

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- vii. Supporting the development of projects by providing relevant materials as well as reviewing and commenting on the documents;
- viii. Presenting the KSC Work Plan at the biennial ASEANSAI Summit/General Assembly; and
- ix. Preparing the progress report/financial report and circulating it to the members.

## ROLES AND RESPONSIBILITIES – MEMBERS

Individual	Project Group
i. Participating as Project Leaders or members;	i. Commenting on and approving draft and final guidance materials, project work plans, progress reports and other draft documents;
ii. Supporting the development of projects by providing relevant materials, reviewing and commenting the documents;	ii. Promoting and facilitating information exchange and capacity building; and
iii. Participating actively in the discussions; and	iii. Providing technical expertise and best practices in support of various projects.
iv. Hosting the KSC meetings and activities.	

## ROLES AND RESPONSIBILITIES – PROJECT LEADER

- i. Preparing a project document (objectives, methodology, work plan, deliverables and reporting) for approval by the Chairman/ASEANSAI Summit;
- ii. Executing the project by assigning roles and organising workload among members;
- iii. Undertaking research and soliciting information from the relevant SAls; and
- iv. Preparing the project progress report to be submitted to the Chairman.

## KSC ACTIVITIES 2011–2013 – WHAT HAS BEEN ACHIEVED?

Activity	Date	Venue	Output
KSC Meeting	9 – 10 February 2012	Kota Kinabalu, Sabah	Draft KSC TOR and Work Plans 2012–2013
Endorsement of the KSC Work Plan	29 February 2012	Jaipur, India	Final KSC Work Plan
Parallel Auditing Seminars on Financial Management Accountability Index (FMAI) and Non–Revenue Water (NRW)	31 October – 2 November 2012	Penang	<ul style="list-style-type: none"> <li>• FMAI Handbook</li> <li>• NRW Guidelines</li> <li>• Seminar Report</li> </ul>
Symposium on Good Governance	28 & 29 November 2012	Brunei Darussalam	<ul style="list-style-type: none"> <li>• Slides presentation</li> <li>• Symposium report</li> </ul>
Submission of the biennial report	June & December 2014	–	Progress reports are submitted to the Secretariat

## CHRONOLOGY OF DEVELOPING KSC WORK PLAN 2014 – 2017

No	Activities	2013												Output
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	
1	Letter to ASEANSAl Members requesting for proposed knowledge sharing topics (15 March 2013)													Feedback from ASEANSAl Members
2	Letter to ASEANSAl Members on ranking of proposed topics and indicating their participation (Lead/Participant) (23 May 2013)													Feedback from ASEANSAl Members
3	ASEANSAl Knowledge Sharing Committee (KSC) Meeting in Malacca (26 - 27 June 2013)													Minutes of meeting Draft KSC Work Plan 2014-2017
4	Circulate the Draft KSC Work Plan to ASEANSAl Members for comments (5 July 2013)													Comments from ASEANSAl Members
5	ASEANSAl members to give comments on the draft ASEANSAl KSC Work Plan 2014-2017 (before 29 July 2013)													Comments from ASEANSAl Members

## Cont. CHRONOLOGY OF DEVELOPING KSC WORK PLAN 2014 – 2017

No	Activities	2013												Output
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	
6	Prepare the Final KSC Work Plan 2014 – 2017 and Circulate to ASEANSAl Members (7 August 2013)													Final KSC Work Plan 2014 - 2017
7	Submission of the Final KSC Work Plan 2014 – 2017 to the ASEANSAl Secretariat (early September 2013)													Final KSC Work Plan 2014 - 2017
8	Discussion on the Final KSC Work Plan 2014 – 2017 in Beijing, China (25 October 2013)													Final KSC Work Plan 2014 - 2017
9	Endorsement of the ASEANSAl KSC Work Plan 2014 – 2017 in Brunei Darussalam (6 – 7 November 2013)													KSC Work Plan 2014 – 2017

## KSC ACTIVITIES 2014 – 2017

Activity	Date	Venue	Outcome
Symposium on “Enhancing Public Accountability in ASEAN to Achieve Regional Competitiveness and Prosperity”	January 2014	Jakarta	<ul style="list-style-type: none"> <li>• Symposium reports</li> <li>• Presentation slides</li> </ul>
Focus Group Meeting on Audit of Contract Procurement	18 – 20 June 2013	Johore	<ul style="list-style-type: none"> <li>• Country Papers</li> <li>• Reports</li> <li>• Best Practice Guidance</li> </ul>

## ASEANSAI KNOWLEDGE SHARING COMMITTEE

No.	Project Cluster	Project Leader SAI/ Host SAI
Year 2014		
1.	Auditing Standards/Guidelines <ul style="list-style-type: none"> <li>• ISSAI Adaptation and Implementation</li> <li>• Developing and Implementing Audit Activities based on Risk Management</li> <li>• The Application of Risk Based Audit in Financial Audit.</li> </ul>	Philippines



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No.	Name of the Project Cluster	Project Leader SAI/ Host SAI
Year 2015		
2.	<b>Contracts and Procurements</b> <ul style="list-style-type: none"> <li>Audit of Capital Expenditure for Establishment of Infrastructure (Buildings, Road and Bridges)</li> <li>Audit of Contracts and Procurements</li> <li>Audit on Capital Expenditure for Procurement of Machineries and Furniture</li> </ul>	Malaysia
3.	<b>Water</b> <ul style="list-style-type: none"> <li>Audit on Flood Mitigation Projects</li> <li>Audit of Hydroelectric Entities</li> <li>River of Life Projects</li> </ul>	Lead: Thailand Host: Indonesia
4.	<b>Auditing Tools</b> <ul style="list-style-type: none"> <li>Use of Computer-Assisted Audit Tools (CAATs) to Enhance Audit Efficiency</li> </ul>	Singapore

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No.	Name of the Project Cluster	Project Leader SAI/ Host SAI
Year 2016		
5.	<b>Public Private Partnership</b> <ul style="list-style-type: none"> <li>Audit of Public Private Partnerships</li> <li>Research Project on How to Develop the Audit of Public Private and Partnership</li> </ul>	Thailand
6.	<b>Revenue Expenditure</b> <ul style="list-style-type: none"> <li>Collecting Public Revenue</li> <li>Audit of Revenue Expenditure</li> </ul>	Lao PDR
7.	<b>Health Services (Beds and Linen, Ambulance and Hospital Services)</b> <ul style="list-style-type: none"> <li>Audit on Public Service</li> </ul>	Myanmar / Brunei

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No.	Name of the Project Cluster	Project Leader SAI/ Host SAI
Year 2017		
8.	<b>Land and Mineral Resources</b> <ul style="list-style-type: none"> <li>• Manage and Use of Land</li> <li>• Exploit and Utilise Mineral and Natural Resources</li> </ul>	Lead: Indonesia Host: Vietnam
9.	<b>Poverty Reduction and Foreign Assisted Fund</b> <ul style="list-style-type: none"> <li>• Audit of Poverty Reduction Projects</li> <li>• Foreign Assisted/Funded Projects</li> </ul>	Cambodia
10.	<b>Public Complaints</b> <ul style="list-style-type: none"> <li>• Audit of Complaints Letter</li> </ul>	Thailand

## MATTERS OF EMPHASIS

- ▶ The project leaders/project groups are required to submit project initiation document for approval of Chairman and KSC Members at the earliest.
- ▶ The project initiation document should include synopsis of the project, expected timelines, contact details of the project leader/members and so forth. The project leaders/project groups are also expected to furnish the progress report of the undertaken project from time to time to the KSC Chairman.

# THANK YOU

Often, we are too slow to recognise  
how much and in what ways we can assist each other  
through sharing expertise and knowledge

Owen Arthur

