

MINUTES OF MEETING OF 3RD ASEANSAI SENIOR OFFICIALS' MEETING 27th – 28th July 2015

The Rizqun International Hotel, Bandar Seri Begawan, Brunei Darussalam

1. DATE AND VENUE

- 1.1 The 3rd ASEAN Supreme Audit Institutions (ASEANSAI) Senior Officials' Meeting (**SOM**) was held on 27th until 28th July 2015.
- 1.2 The event took place in Meeting Room 4, Level 4, The Rizqun International Hotel, Bandar Seri Begawan, Brunei Darussalam.

2. PARTICIPANTS OF THE ASEANSAI GENERAL ASSEMBLY MEETING

- 2.1 The 3rd ASEANSAI SOM was attended by 35 senior officials / delegates from:
 - i) Jabatan Audit Brunei Darussalam (SAI Brunei);
 - ii) National Audit Authority of Kingdom of Cambodia (**SAI Cambodia**):
 - iii) The Audit Board of the Republic of Indonesia (**SAI Indonesia**);
 - iv) The State Audit Organization of Lao P.D.R. (SAI Lao);
 - v) Jabatan Audit Negara Malaysia (**SAI Malaysia**);
 - vi) Office of the Auditor General of the Union, the Republic of the Union of Myanmar (**SAI Myanmar**);
 - vii) The Commission on Audit of the Republic of Philippines (SAI Philippines);
 - viii) Auditor General's Office of Singapore (SAI Singapore);
 - ix) Office of the Auditor General of Thailand (SAI Thailand); and
 - x) State Audit Office of Vietnam (**SAI Vietnam**).

The list of attendees is as attached in ANNEX 1.

3. OPENING SPEECH BY THE CHAIRMAN OF ASEANSAI

- 3.1 His Excellency Mr. Matali bin Haji Md. Yusof, Chairman of ASEANSAI and Auditor General of Jabatan Audit Brunei Darussalam delivered the Opening Speech.
- 3.2 In his speech, His Excellency Mr. Matali bin Haji Md. Yusof:
 - Conveyed his deepest gratitude to all the delegates for their presence in the 3rd ASEANSAI SOM.
 - Reiterated his firm support for ASEANSAI to pursue its strategic direction of enhancing capacity building activities and extensive collaboration in the field of public sector auditing amongst its members.
 - Expressed his hope that the meeting could focus on the two important issues that need to be resolved which were the finalisation of the draft Amendment to the ASEANSAI Agreement and the draft Memorandum of Understanding (MoU) between ASEANSAI and Asian Development Bank (ADB) that must be agreed by all parties so it could be signed during the ASEANSAI Summit in November 2015 in Phnom Penh, Cambodia.
 - Expressed his thanks to GIZ for their support, goodwill and trust which have enabled ASEANSAI to conduct its activities for the past two years.

The full text of the Opening Speech is as attached in **ANNEX 2**.

4. SPEECH BY HEAD OF ASEANSAI SECRETARIAT FUNCTION

4.1 The Honorable Mr. Hendar Ristriawan, Secretary General the Audit Board of the Republic of Indonesia delivered as speech in his capacity as Head of ASEANSAI Secretariat Function.

- 4.2 In his speech, The Honorable Mr. Hendar Ristriawan:
 - Conveyed that Senior Officials' Meeting was a result of ASEANSAI
 Assembly process and good communication between ASEANSAI members which reflected a commitment of togetherness to achieve consensus.
 - Expected that the process and the result of the meeting will give the
 best thing for the future of ASEANSAI especially for the continuity of
 institutional and organisational capacity of ASEANSAI reflected by the
 revising the Agreement of ASEANSAI and establishing a clear
 cooperation with development partner.
 - Informed all participants that World Bank has approved to support the Long Term ASEANSAI Programme on ISSAI Implementation (LTAPII) by providing a grant of USD 325,000.00.
 - Expressed his sincere appreciation to Jabatan Audit Brunei Darussalam for the leadership in ASEANSAI these past two years and for hosting the 3rd ASEANSAI SOM.

Full text of the speech is as attached in **ANNEX 3**.

5. PHOTO SESSION

5.1 After the speeches, all the delegates and guests had photo sessions with His Excellency Mr. Matali bin Haji Md. Yusof.

6. 3RD ASEANSAI SENIOR OFFICIALS' MEETING

6.1 The Honourable Mr. Hendar Ristriawan presided the 3rd ASEANSAI SOM and opened the meeting by explaining the rules and proceeding of the meeting and information about the meeting agenda. He welcomed comments from the delegates. The presentation slides can be seen in **ANNEX 4**.

6.2 Agenda 1: Finalisation of the Draft Amendment to ASEANSAI Agreement

- 6.2.1 The Honourable Mr. Hendar Ristriawan presented the status of the draft Amendment to ASEANSAI Agreement since the first circulation to all ASEANSAI members for comments in December 2014 and the progress after the ASEANSAI Technical Meeting in last February 2015 in Kuala Lumpur, Malaysia. The proposed Amendment and the matrix can be seen in **ANNEX 5**.
- 6.2.2 He further highlighted that the ASEANSAI Secretariat Function had discussed with SAI Singapore as the Chair of Rules and Procedures Committee matters pertaining to Handing Over, Running Costs, Staffing Requirements and Intellectual Property Rights, and the Chair of Rules and Procedures Committee agreed that some of those matters will be stipulated in the ASEANSAI Rules and Procedures.
- 6.2.3 The Honourable Mr. Hendar Ristriawan also briefed that the draft Amendment to ASEANSAI Agreement had been circulated on 13th June 2015 upon receiving agreement from all 10 member SAIs to have a single secretariat with a tenure of six (6) years. On 19th June 2015, SAI Malaysia had proposed to include a clause on legal capacity in the Amendment of Agreement as a basis for ASEANSAI to sign a MoU with a donor or third party, and in this context it is with ADB. He explained that this proposal will have some impacts on the process of finalising the draft agreement and it will delay the signing the MoU with ADB whereby commitments have already been given and the project plan already in place.

- 6.2.4 The Honourable Mr. Hendar Ristriawan presented the following proposals to seek agreement from the meeting:
 - i) While it was agreed on the importance of legal capacity to avoid contingent liabilities in the future, to amend the agreement, the issue needs to be brought to the highest forum in the Summit for decision.
 - ii) As stipulated in the Rules and Procedures part nine paragraph 9.7 stating that "Upon Assembly's approval of the draft Donor Agreement/MoU, the Chairman of ASEANSAI shall represent the Assembly to be the signatory of the donor agreement/MoU". This can be assumed that the Chairman on behalf of ASEANSAI can sign the MoU between ASEANSAI and ADB.
 - iii) Based on the previous consideration, SAI Indonesia proposed to agree on the existing draft of the Amendment of ASEANSAI Agreement in this 3rd ASEANSAI SOM so that ASEANSAI will soon have a strong Secretariat to keep its sustainability.
- 6.2.5 Based on the feedbacks from all ASEANSAI members, the meeting has reached consensus that the signing of draft Amendment of ASEANSAI Agreement will be done during the upcoming ASEANSAI Summit on 5 November 2015 in Cambodia. The Honourable Mr. Hendar Ristriawan recommended all ASEANSAI members to proceed with their internal clearance from their respective government to meet the three (3) months internal clearance for some member SAIs to ensure that the clearance can be obtained before the ASEANSAI Summit.

The presentation slide can be seen in **ANNEX 4**.

6.3 Agenda 2: Proposed Agenda for the ASEANSAI Summit

6.3.1 The Honourable Mr. Hendar Ristriawan explained the tentative programme and agenda which have been lined up for the ASEANSAI Summit to be held

on 5 November 2015 in Phnom Penh, Cambodia. The meeting aims to witness the handover of ASEANSAI Chairmanship from SAI Brunei Darussalam to SAI Cambodia. He also informed that during the Opening Session, there will be keynote speeches by The Secretary General of ASEAN, The Chairman of INTOSAI. The presentation slide can be seen in **ANNEX 4** and the proposed agenda in **ANNEX 6**.

- 6.3.2 The meeting agreed with SAI Cambodia's proposal to include Cambodia's National Anthem during the Opening Session and took note that the Audience with His Majesty Raja Preah Bat Samdech Preah Boromneath Norodom Sohamoni to Audience with the Prime Minister of Cambodia.
- 6.3.3 It was also agreed to include in the agenda, the approval of Chair and members of ASEANSAI committees.
- 6.3.4 However, the proposal to hold a Symposium during the ASEANSAl Summit was not agreed and it was suggested to have it at a different time.
- 6.3.5 Regarding SAI Malaysia's proposal for ASEANSAI to be the external auditor for ASEAN Secretariat, the meeting agreed for SAI Malaysia to prepare and submit a proposal paper to all ASEANSAI members for feedbacks / opinions.

6.4 Agenda 3: Presentation on the ASEANSAI Committees' Work Plan 2016 - 2017

6.4.1 The Honourable Mr. Hendar Ristriawan informed that the Chairman of ASEANSAI had requested each ASEANSAI Committee to align their work plan with the ASEANSAI Strategic Plan. He invited representative from each Chair of ASEANSAI Committee to present their draft Work Plan 2016 – 2017.

6.5 Agenda 3.1: Executive Committee

6.5.1 Pengiran Hajah Fauziah binti Pengiran Haji Muhammad Kifli representing ASEANSAI Executive Committee reported that the draft ASEANSAI Executive Committee's Work Plan 2016 – 2017 had been circulated to its

members - SAI Cambodia and SAI Indonesia for comment. The comments from SAI Indonesia have been incorporated in the revised draft Work Plan. as in **ANNEX 7**

6.5.2 It was commented that draft ASEANSAI Executive Committee's Work Plan 2016 – 2017 should be endorsed by the Assembly not by ASEANSAI Executive Committee, that the activity on the Endorsement of Rules and Procedures to be moved to September 2016, and to consolidate ASEANSAI Executive Committee's Work Plan and Secretariat's Work Plan into one.

6.6 Agenda 3.2: Knowledge Sharing Committee

- 6.6.1 Dr. Masiah binti Ahmad representing the Chair of ASEANSAI Knowledge Sharing Committee presented the draft ASEANSAI Knowledge Sharing Committee's Work Plan 2016 2017 and informed that there were some projects with no project lead such as revenue and health service. The presentation slide can be seen in **ANNEX 8**.
- 6.6.2 SAI Malaysia offered to be the project lead for the Audit of Revenue, SAI Indonesia offered to be the project lead for the Audit of Health Services, and SAI Vietnam offered its willingness to be the project lead for the Audit of Poverty Reduction and Foreign Assisted Fund.

6.7 Agenda 3.3: Training Committee

- 6.7.1 Ms. Melanie R. Anonuevo representing the Chair of ASEANSAI Training Committee presented the draft ASEANSAI Training Committee's Work Plan 2016 2017. The presentation slide is as attached in **ANNEX 9**.
- 6.7.2 Ms. Melanie asked SAI Malaysia for confirmation on the status of the preparation of the Procurement Audit Manual which is a project under the ASEANSAI Knowledge Sharing Committee in order to revise and align ASEANSAI Training Committee's timeline with its progress. SAI Malaysia informed that the manual will be finalised in September 2015 during the

- Focus Group Meeting in Kota Kinabalu, Malaysia and thereon will need about two (2) months for endorsement before the manual is ready for use.
- 6.7.3 SAI Brunei Darussalam as the host of the Instructors' Design Meeting for the Audit of Procurement has no objection for the meeting to be postponed to a later date.
- 6.7.4 SAI Cambodia enquired whether there is any fund sponsored by other donors or external parties for ASEANSAI activities. SAI Philippines replied that there was no other donor and so far only the World Bank has offered to sponsor ISSAI Implementation for the second phase.
- 6.7.5 SAI Malaysia commented that there is a need to scrutinise the budget for all ASEANSAI Committees and also to identify which projects will be funded by GIZ and World Bank.
- 6.7.6 SAI Philippines also commented that there are 16 activities to be conducted in 2016 which involve time and resources. Besides that SAI Philippines also has other activities with other organisations. Therefore, SAI Philippines expressed the need to prioritise the ASEANSAI activities to be conducted following the ASEANSAI Strategic Plan.

6.8 Agenda 3.4: Strategic Planning Committee

- 6.8.1 Ms. Ha Thi My Dzung presented the draft ASEANSAI Strategic Planning's Work Plan 2016 2017 on behalf of the Chair of ASEANSAI Strategic Planning Committee. The presentation slide can be seen in **ANNEX 10**.
- 6.8.2 Ms. Ha Thi My Dzung informed that SAI Vietnam has received comments on difficulties in using the "Monitoring and Evaluation System" form which had been circulated by ASEANSAI Strategic Planning Committee. The form had been revised and circulated to all SAIs for feedback on the format. The system has been in piloting stage. SAI Vietnam as the Chair of Strategic Planning Committee will deliver the annual results report to the Executive Committee.

- 6.8.3 SAI Philippines informed that it has used the forms several times for progress report such as resources and outcome. In addition, SAI Philippines enquired as to who should compile the semi-annual and annual report – whether it is the Chair of ASEANSAI Strategic Planning Committee or Secretariat.
- 6.8.4 SAI Indonesia commented that there are currently two reports semi-annual and annual report which are requested by the ASEANSAI Executive Committee and also ASEANSAI Strategic Planning Committee. One way to harmonise is to accommodate the two formats where ASEANSAI Strategic Planning Committee can take the information from the progress to use it for the annual report.

6.9 Agenda 3.5: Rules and Procedures Committee

6.9.1 Ms. Ng Lip Nin on behalf of the Chair of ASEANSAI Rules and Procedures Committee presented the draft ASEANSAI Rules and Procedures Committee's Work Plan 2016 – 2017. The draft ASEANSAI Rules and Procedures Committee's Work Plan 2016 – 2017 can be seen in ANNEX 11.

6.10 Agenda 3.6: Secretariat

- 6.10.1 Mr. Raden Yudi Ramdan Budiman from the ASEANSAI Secretariat Function presented the draft ASEANSAI Secretariat's Work Plan 2016 – 2017. The presentation slide can be seen in ANNEX 12.
- 6.10.2 The meeting agreed that each ASEANSAI Committee will bring the draft Work Plan 2016 2017 to be endorsed in the ASEANSAI Summit.

6.11 Agenda 4: Other Matters

6.11.1 The Honourable Mr. Hendar Ristriawan informed that there were seven other matters to be discussed under this agenda.

6.12 Agenda 4.1: Status of Memorandum of Understanding between ASEANSAI and ADB

- 6.12.1 The Honourable Mr. Hendar invited the floor for comment on the agenda.

 The draft MoU can be seen in **ANNEX 13**.
- 6.12.2 SAI Philippines recommended to have clear division of activities to be funded by GIZ and ADB to prevent any duplication on the support for ISSAI activities. There was unclear element in the Annex 1 of the draft MoU.
- 6.12.3 SAI Malaysia agreed with SAI Indonesia and stressed that the issue should be addressed before the signing of the draft MoU to allow the respective committees to act accordingly.
- 6.12.4 Taking the comments from the floor, SAI Indonesia proposed to remove the Annex 1 from the draft MoU and will forward the proposal to ADB for their feedback.

6.13 Agenda 4.2: Draft Financial Statement 2014 and Interim Financial Statement 2015

- 6.13.1 The Honourable Mr. Hendar Ristriawan invited Mr. Raden Yudi Ramdan Budiman to present the draft Financial Statement for year ended 31 December 2014 and interim Financial Statement 2015 that have prepared by the ASEANSAI Secretariat based on accrual basis and in accordance to the International Public Sector Accounting Standards. The presentation slide can be seen in **ANNEX 4**.
- 6.13.2 SAI Indonesia informed that it will inform the ASEANSAI Executive Committee to submit a letter to GIZ to request information on the allocation of fund for ASEANSAI activities.

6.14 Agenda 4.3: Proposed Budget 2016 – 2017 for ASEANSAI Activities

- 6.14.1 The Honourable Mr. Hendar Ristriawan informed that GIZ through a letter dated 17 June 2015 informed that starting from 2016, GIZ will change its focus to only provide support on the implementation of ISSAI standards in financial audit and on organisational development of ASEANSAI. The letter is attached in **ANNEX 14**. Therefore, ASEANSAI should be more selective in defining the activities for 2016 and ahead. Other activities than ISSAIs implementation will be funded from the annual contribution or the respective SAIs, as stated on Paragraph 7.10 7.11: Funding of Expenses:
 - 7.10 The cost of venue and meals for Executive Committee meetings shall be borne as follows:
 - (i) For meetings held in the Chairman's country or Vice Chairman's country, the cost of venue and meals shall be borne by the Chairman or Vice Chairman respectively; and
 - (ii) For meetings held in another country as agreed upon by the Executive Committee and host country, the cost of venue and meals shall be borne by the Chairman and/or the host country or the member SAI of the host country as agreed between them.
 - 7.11 The cost of travel, accommodation and other expenses for attending Executive Committee meetings shall be borne by the respective member SAIs.
- 6.14.2 The Honourable Mr. Hendar Ristriawan presented the proposed budget for each ASEANSAI committee for activities in 2015 2017. The presentation slide can be seen in **ANNEX 4**.

- 6.14.3 SAI Malaysia informed that Knowledge Sharing Committee will write to each project lead for the amount of budget required in order to have more accurate figures to be reported in work plan for the ASEANSAI Summit.
- 6.14.4 SAI Vietnam commented following the shift in the focus of GIZ support, the costs to be borne by the hosting SAI should be made clearer for example the host SAI can sponsor the cost of the meeting package, transportation and social programme.
- 6.14.5 The meeting agreed that each committee will prioritise the activities to be conducted and activities to be funded by GIZ and self-funded by the ASEANSAI Committees such as: the use of ASEANSAI Annual Contribution, Host SAI contribution on meeting package and venue, participating SAI contribution on airfare and accommodation are to be segregated. The proposed budget is to be submitted one month after the SOM.

6.15 Agenda 4.4: Appointment of ASEANSAI Committees for 2015 - 2017

- 6.15.1 The Honourable Mr. Hendar Ristriawan invited the floor for comments on this agenda.
- 6.15.2 The meeting took note of the proposals from the delegates:
 - SAI Malaysia offered to continue to be the Chair ASEANSAI of Knowledge Sharing Committee.
 - SAI Philippines expressed its intention to continue as the Chair of ASEANSAI Training Committee.
 - SAI Vietnam informed that since the Monitoring and Evaluation System
 has not been finalised, it proposed to continue as the Chair of
 ASEANSAI Strategic Planning Committee.
 - SAI Singapore also proposed to continue as the Chair of ASEANSAI Rules and Procedure since the ASEANSAI Rules and Procedures is yet to be revised.

 SAI Brunei Darussalam, SAI Lao and SAI Thailand expressed their wishes to join ASEANSAI Strategic Planning Committee as members.

6.16 Agenda 4.5: Appointment of the Next Secretariat

- 6.16.1 The Honourable Mr. Hendar Ristriawan informed following the outcome of the ASEANSAI Assembly in February 2015 in Kuala Lumpur, Malaysia, it was agreed that ASEANSAI will have a single Secretariat to provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI; to manage finances of the ASEANSAI and to be accountable for the usage of funds as approved by the Assembly. Based on the proposed article 11 of the draft Protocol Amending the Agreement on Establishment of ASEAN Supreme Audit Institutions (ASEANSAI), the Secretariat shall be appointed by the Assembly with a tenure of six years. The election of the Secretariat shall be stipulated by Rules and Procedures. There are two pre-conditions: first is about the mechanism and the second is about the candidacy. The mechanism to elect a Single Secretariat shall be stated in the Rules and Procedures in which the process can be done after the amendment signed in the Summit. Meanwhile, the transitional Secretariat will follow the previous practice; Secretariat arrangement will be taken by Secretariat Function and Administration Office as implemented in previous Secretariat. Afterward, the process of appointment the Secretariat will be done after the approval of the amendment of agreement.
- 6.16.2 SAI Thailand enquired on the start date of the tenure of the Secretariat. SAI Indonesia informed that the tenure will be from the date of appointment and further suggested that this matter be addressed in the ASEANSAI Rules and Procedure.
- 6.16.3 The meeting agreed that appointment of the new ASEANSAI secretariat will be endorsed in the upcoming Summit and the drafting/amending the ASEANSAI Rules and Procedures will be done subsequently.

6.17 Agenda 4.6: Appointment of Auditor for Financial Statement for Year Ended 31 December 2014 and 31 December 2015

- 6.17.1 The Honourable Mr. Hendar Ristriawan explained that following the Rules and Procedures of ASEANSAI, the financial statements of ASEANSAI shall be subject to biennial audits by an auditor approved by the Assembly, and that the members of ASEANSAI (other than those in Executive Committee) may volunteer to be the auditor.
- 6.17.2 He clarified that SAI Myanmar was previously appointed as auditor for ASEANSAI Financial Statements for the fiscal year 2012 and 2013, and SAI Myanmar had audited the Financial Statements for the two years. Thus, the appointment for the next auditor is for the audit of the ASEANSAI Financial Statements for the fiscal year of 2014 and 2015. The auditor shall conduct audit in accordance to the International Standards of Supreme Audit Institution on Financial audits and render the report to the Assembly within three months after receiving the financial statement.
- 6.17.3 SAI Thailand voluntarily proposed to be the next auditor. However, notice for self-nomination to be the next auditor will be circulated after the meeting and the proposal will be endorsed in the ASEANSAI Summit. In the case of more than one SAI voluntarily nominated to be auditor, it was agreed that the SAI with the most votes will be appointed as the auditor.

6.18 Agenda 4.7: External Auditor of ASEAN Secretariat

- 6.18.1 The Honourable Mr. Hendar invited SAI Malaysia to discuss the additional agenda regarding the external auditor for ASEAN Secretariat.
- 6.18.2 SAI Malaysia proposed ASEANSAI to be the external auditor for ASEAN Secretariat in relation to Strategic Goal 1 which is to promote ASEANSAI in ASEAN community and to meet the key performance indicator in the ASEANSAI Strategic Plan.

- 6.18.3 SAI Malaysia further informed that ASEAN Secretariat has paid USD451,272 to PricewaterhouseCoopers (PwC). The rationale to be the external auditor is to fulfill the role for ASEANSAI in ASEAN to contribute towards the realization of the mission and goals of ASEAN, to enhance the financial management and governance of ASEAN and cost saving for ASEAN.
- 6.18.4 The meeting noted some comments from the floor pertaining to the mandate in conducting the audit for the projects under ASEAN.
- 6.18.5 The meeting agreed that SAI Malaysia will prepare a proposal paper and circulate it to all ASEANSAI members for their comments.

6.19 Agenda 5: Presentation on the ISSAI Implementation

- 6.19.1 The Honourable Mr. Hendar Ristriawan invited SAI Philippines to present the project on ISSAI Implementation. The presentation slide is as attached in **ANNEX 15**.
- 6.19.2 The meeting agreed to waive the signing of the Statement of ISSAI Commitment due to some SAIs are not able to sign it. However, ASEANSAI members agreed to give full support on ISSAI Implementation.

6.20 Wrap up and The Way Forward

- 6.20.1 The Honourable Mr. Hendar Ristriawan presented the points which have been agreed by the ASEANSAI members for further actions. The presentation slide can be seen in **ANNEX 16**.
- 6.20.2 On Agenda 1: Finalisation of The Amendment to ASEANSAI Agreement, as agreed in the meeting, all ASEANSAI members will proceed with internal clearance for the draft Protocol Amending the Agreement on Establishment of ASEAN Supreme Audit Institutions (ASEANSAI) to enable the Agreement to be endorsed during the upcoming ASEANSAI Summit.

- 6.20.3 On Agenda 2: Proposed Agenda of ASEANSAI Summit, it was agreed in the meeting to include Cambodia's National Anthem and the ASEANSAI song during the Opening Session; Audience with His Majesty Raja Preah Bat Samdech Preah Boromneath is to be replaced with Audience with Prime Minister of Cambodia; Approval of Chair and members of ASEANSAI Committees, as well as appointment of ASEANSAI Auditor for Financial Statement 2014 and 2015 will be included in the agenda. SAI Indonesia will discuss the tentative agenda with ASEANSAI Executive Committee and circulate to all ASEANSAI members after the SOM.
- 6.20.4 On Agenda 3: ASEANSAI Committees' Work Plans 2016 2017, the meeting agreed that the ASEANSAI Committees' Work Plans 2016-2017 will be revised to include the detailed proposed budget to be submitted to ASEANSAI Secretariat one month after the SOM for endorsement in the ASEANSAI Summit.
- 6.20.5 On Agenda 4: Other Matters, as agreed in the meeting that:
 - i) Status of MoU Between ASEANSAI and ADB

The MoU will be postponed due to the clarity of activities described in Annex 1 of the MoU as the activities are supported by GIZ and World Bank until 2017. However, SAI Indonesia will seek possibility of future cooperation with ADB.

ii) Draft Financial Statement 2014 and Interim Financial Statement 2015

The draft Financial Statement 2014 and Interim Financial Statement 2015 will be endorsed in the ASEANSAI Summit. The meeting also agreed that the Chairman of ASEANSAI will send a formal letter to GIZ to request information on activities to be funded under Phase 2.

iii) Proposed Budget 2016 - 2017 for ASEANSAI Activities

The proposed budget should disclose which activities are to be funded by GIZ, ASEANSAI fund and self-funded.

iv) Appointment of ASEANSAI Committees for 2015 - 2017

The meeting accepted the proposals that the current Chairs of the ASEANSAI Committees will be reassume the chairmanship for 2015 - 2017 as follows:

- SAI of Malaysia will reassume the Chairmanship of the Knowledge Sharing Committee
- SAI of the Philippines will reassume the Chairmanship of Training Committee
- SAI of Vietnam will reassume the Chairmanship of the Strategic Planning Committee
- SAI of Singapore will reassume the Chairmanship of the Rules and Procedures Committee

The meeting also accepted the intentions of SAI Brunei Darussalam, SAI Laos and SAI Thailand to join the Strategic Planning Committee as members.

v) Appointment of the next Secretariat

Chairman of ASEANSAI will circulate notice to all SAIs for selfnomination to be the next ASEANSAI Secretariat one month after SOM. The proposal will be brought for approval in the ASEANSAI Summit.

The Honourable Mr. Hendar Ristriawan expressed SAI Indonesia's willingness to be the next ASEANSAI Secretariat.

vi) Appointment of Auditor for Financial Statement for Year Ended 31

December 2014 and 31 December 2015

Nomination to be the next Auditor for the Financial Statements for Year Ended 31 December 2014 and 31 December 2015 will be issued one month after the SOM by the Chairman of ASEANSAI, and the proposal will be approved in the ASEANSAI Summit.

SAI Thailand expressed their willingness to be the next Auditor for the Financial Statements for Year Ended 31 December 2014 and 31 December 2015.

7. CONCLUDING REMARKS

- 7.1 The Honourable Mr. Hendar Ristriawan congratulated all delegates for making the 3rd ASEANSAI SOM a success.
- 7.2 The Honourable Mr. Hendar Ristriawan informed that ASEANSAI Secretariat would prepare and circulate the Minutes of Meeting to all ASEANSAI members for feedback. The outcome of the 3rd ASEANSAI SOM will be brought up to the upcoming ASEANSAI Summit in Phnom Penh, Cambodia on 5th November 2015.
- 7.3 The Honourable Mr. Hendar Ristriawan also took the opportunity to convey few words relating to the next ASEANSAI Secretariat, that since SAI Indonesia has been appointed as ASEANSAI Secretariat for the past four years and with sufficient resources in term of staff, budget, IT support and international networking as well as to keep up the momentum of ASEANSAI sustainability to effectively support the new Chairmanship, SAI Indonesia nominated itself to be the next ASEANSAI Secretariat.
- 7.4 He further reiterated that the signing of the letter of commitment of ISSAI implementation has agreed to be waived.

8. CLOSING

- 8.1 Pengiran Hajah Fauziah expressed her great pleasure to bring the 3rd ASEANSAI SOM to a close. She took the opportunity to express her appreciation to all delegates for contributions to the success of the meeting. She further added that the meeting was a collective commitment and dedication which were not only exemplary, but the epitome of the unity and spirit of ASEANSAI.
- 8.2 She also extended her thanks to The Honourable Mr. Hendar Ristriawan, Head of ASEANSAI Secretariat Function and Secretary General of Badan Pemeriksa Keuangan Republik Indonesia, for the excellent chairing of the meeting.
- 8.3 There being no other matters, the meeting ended at 11:30am.

ANNEX 1 PARTICIPANTS LIST

3rd ASEANSAI Senior Officials' Meeting

Bandar Seri Begawan, Brunei Darussalam

27th – 28th July 2015

Na.		****	
SAI Brunei			
1	Pengiran Hajah Fauziah binti Pengiran Haji Muhd Kifli	Senior Assistant Auditor General/Head	
		of Delegate	
2	Hajah Hartini binti Haji Abdul Halim	Acting Senior Assistant Auditor	
		General/Delegate	
3	Norasmah binti Haji Ali	Assistant Auditor General	
		Grade I/Delegate	
4	Voo Kiaw Lan	Senior Auditor/Delegate	
5	Fakhrul Anwar bin Jasdi	Acting Senior Auditor/Delegate	
6	Fuad Wadji bin DP Haji Mohamad Murad	Auditor/Delegate	
SAI	Cambodia		
7	Mr. Long Atichbora	Deputy Secretary General/Head of	
		Delegate	
8	Mr. Chea Sophat	Deputy Director of Technical	
		Department/Delegate	
9	Ms. Kong Leakhena	Chief of International Relation	
		Office/Delegate	
	Indonesia		
10	Mr. Hendar Ristriawan	Secretary General of BPK and Head of	
		Secretariat/Head Of Delegate	
11	Mr. Raden Yudi Ramdan Budiman	Head, Bureau of Public Relations and	
		International/Delegate	
12	Ms. Felicia Yudhaningtyas	Head, Sub Directorate of Strategic	
		Planning/Delegate	
13	Ms. Ami Rahmawati	Head, Sub-Division of INTOSAI,	
		ASOSAI, ASEANSAI Relations/Delegate	
14	Ms. Yuli Puspitasari	Staff, Sub-Division of INTOSAI, ASOSAI,	
		ASEANSAI Relations/Delegate	
15	Ms. Izzah Annisa	Staff, Sub-Division of INTOSAI, ASOSAI,	
		ASEANSAI Relations/Delegate	
SAI			
16	Mr. Padapphet Sayakhot	Vice President of SAO/Head of	
		Delegate	
17	Mr. Amphayvanh Phanthavong	Director General/Delegate	
18	Mr. Sonephet Dorabout	Head Of Division/Delegate	
19	Mr. Chantheuane Boulome	Technical/Officer/Secretariat/Delegate	
	Malaysia	D:	
20	Mr. Zulkipli bin Abdullah	Director/Head of Delegate	
21	Dr. Masiah binti Ahmad	Deputy Director/Delegate	
22	Ms. Siti Maisarah binti Muhamad Radzali	Assistant Audit Director/Delegate	

SAI	Myanmar	
23	Ms. Khin San Oo	Director General of the
		Administration, Training and Research Department/Head of Delegate
SAI	Phillipines	
24	Mrs. Melanie R. Anonuevo	Director IV/Delegate
25	Ms. Maria Realiza R. Ysmael	Director III/Delegate
SAL	Singapore	
26	Ms. Ng Lip Nin	Group Director/Head of Delegate
27	Mr. Ong Li Xiang	Assistant Director/Delegate
SAL	Thailand	
28	Ms. Unchalee Jaroensap	Director of Executive Support and
		Cooperation/Delegate
29	Mr. Pannuchit Posayanonda	Legal Officer, Professional
		Level/Delegate
30	Ms. Wirunya Thongkhiew	International Relations Officer,
		Professional Level/Delegate
SAI	Vietnam	•
31	Dr. (Mr.) Doan Xuan Tien	Deputy Auditor General/Head of Delegate
32	Ms. Ha Thi My Dzung	General Director/Delegate
33	Ms. Pham Tra Uyen	Deputy Head of Division/Delegate
34	Mr. Le Manh Cuong	Secretary to the Deputy Auditor
	-	General/Delegate
35	Mr. Bach Do	Official at Multilateral Divisional of
		International Cooperation
		Department/Translator

ANNEX 2 OPENING SPEECH BY CHAIRMAN OF ASEANSAI



AUDIT DEPARTMENT PRIME MINISTER'S OFFICE BRUNEI DARUSSALAM

3rd ASEANSAI SENIOR OFFICIALS' MEETING

OPENING SPEECH by
Yang Mulia Mr. Matali bin Haji Md. Yusof
Auditor General of
Jabatan Audit
Brunei Darussalam

The Rizqun International Hotel,
Brunei Darussalam
27 July 2015
09:20am – 09:25am

Bismillahir Rahman Nir Rahim

The Honourable Mr. Hendar Restriawan, the Secretary General of Badan Pemeriksa Keuangan Republik Indonesia and Head of ASEANSAI Secretariat Function,

Respected Senior Officials of the Audit Department of Brunei Darussalam,

Distinguished Delegates,

Ladies and Gentlemen,

Assalamualaikum warrahmatullahi wabarakatuh and a very good morning.

Before I begin, I would like to convey my deepest gratitude to all the delegates from the ASEANSAI national audit institutions for their presence here in this Senior Officials' Meeting in Bandar Seri Begawan, Brunei Darussalam.

Also, the presence of senior representatives of the Chairs of the Strategic Planning Committee, the Rules and Procedures Committee, the Knowledge Sharing Committee and the Training Committee in attendance today is a strong statement

to discuss outstanding issues which are yet to be resolved since the ASEANSAI Assembly and Technical Meeting in Kuala Lumpur in February this year. My highest appreciation for your kind attendance in today's meeting.

Distinguished Delegates,

I promise this speech will be short as this meeting has important agendas that need to be addressed within the next two days.

However, I would like to highlight an important issue that needs to be resolved as a result of SAI Malaysia's opinion for the inclusion of a legal capacity clause in the draft amendment of the ASEANSAI Agreement in the view that a legally binding MoU, which in this case is the MoU between ASEANSAI and Asian Development Bank, would ensure that the interests of all parties under the MoU are properly safeguarded.

In view of this, I hope that this issue which will be discussed in this meeting with comments from all SAIs would reach a favourable resolution so that the MoU between ASEANSAI and ADB hopefully can be signed.

Distinguished Delegates,

Furthermore, I would also like to comment on the activities stated in the work plans 2016/2017 and the proposed budget for these activities in relation to the Strategic Planning Committee, the Knowledge Sharing Committee and the Training Committee should take into consideration that certain activities of ASEANSAI can be conducted with our own audit institutions' limited resources.

Such an initiative is a positive sign to our donors that ASEANSAI can still pursue the strategic direction of enhancing capacity building activities and extensive collaboration in the field of public sector auditing among ASEANSAI members and still achieve the expectations of its public stakeholders.

Taking into account these factors, it is best to take all the opportunities provided by governments, regional audit organisations as well as individual audit institutions. For example, the number of audit courses in the form of seminars and workshops that has been afforded by various governments such as the Indian Technical Cooperation Program (ITEC) and Malaysian Technical Economic Program (MTCP).

Not forgetting to mention individual SAIs such as SAI China has also recently conducted an audit workshop for South East Asian SAIs and ASOSAI has also planned a seminar on 'SAI Management' for December 2015. By attending such events, we would be able to benefit greatly in increasing our knowledge in the field of public sector auditing.

Last but not least, we are thankful to GIZ for their gracious support, goodwill and trust which have enabled us to conduct many of the ASEANSAI activities for the past two years.

Distinguished Delegates,

I also need to reiterate my previous speech during the ASEANSAI Assembly Meeting that if we envision ASEANSAI as a respected and effective regional institution that can assist ASEAN to promote the essence of a good governance and accountability culture in all the individual member countries, then ASEANSAI will need to respond proactively to stay relevant in this fast changing complex environment and achieve the expectations of its public stakeholders by prioritising effective capacity building activities and best practices and quality assurance among ASEANSAI members.

That said, special emphasis should be made on promoting ISSAIs through such activities as embracing these standards, whenever possible, adds value and benefits to independent public auditing and to our public stakeholders. And this will strengthen our role as Supreme Audit Institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, in accordance with the United Nations Resolution A/66/209 adopted in the 66th United Nations General Assembly in 2011.

On the other hand, close collaboration among ASEANSAI member states would need to be maintained but ASEANSAI also need to focus on collaboration with other individual SAIs as to ensure that ASEANSAI can perform its activities for many years to come so as to contribute positive and constructively to the ASEAN Community.

Distinguish Delegates,

I hope that taking into account what I have said, this meeting will be able to focus clearly what needs to be resolved in an effective manner before the agenda items are brought to the forefront of the ASEANSAI Summit this coming November in Phnom Penh, Cambodia and agreed upon by all the Heads of ASEANSAI.

Before I close my speech, kindly allow me to express my sincere hope for the fruitful outcome of this meeting and I hope everyone will enjoy the warm hospitality since your arrival here in Bandar Seri Begawan.

Thank you.

Wabillahitaufiq wal hidayah wassalmualaikum warrahmatullahi wabarakatuh.

ANNEX 3

SPEECH BY HEAD OF SECRETARIAT FUNCION



SPEECH BY SECRETARY GENERAL OF BPK RI AT OPENING CEREMONY OF THE 3RD ASEANSAI SENIOR OFFICIALS' MEETING Bandar Seri Begawan, 27 July 2015

Honorable Auditor General of Brunei Darussalam as Chairman of ASEANSAI, Yang

Mulia Awang Matali bin Haji Md. Yusof;

Respected representatives of all ASEANSAI member countries; Ladies and gentlemen,

Assalamualaikum Warrahmatullahi Wabarakatuh Good morning and may peace be upon us all.

First of all, as we are still in the spirit and festivities of Eid al Fitr, allow me to say Happy Eid Mubarak to all Muslim colleagues. May the blessings from Allah light the world and guide us in taking the right path to world peace. Amin Ya Rabbal 'Alamin.

Second of all, sincere appreciation is righteously given to Jabatan Audit Brunei Darussalam for the leadership in ASEANSAI this past 2 years and for hosting this important meeting as we approach the ASEANSAI Summit in November this year.

Ladies and gentlemen,

This Senior Officials Meeting today is a result of ASEANSAI Assembly process and good communication between ASEANSAI members which reflects a commitment of togetherness to achieve consensus. The finalization of the amendment of Agreement ASEANSAI and the draft of MoU between ASEANSAI and ADB are the evidences that



we, ASEANSAI members, have tried to give the best result for ASEANSAI in the future.

For the next two days, we gather here for the 3rd ASEANSAI Senior Officials' Meeting. We hope that the process and its result will give the best thing for the future of ASEANSAI especially for the continuity of institutional and organizational capacity of ASEANSAI reflected by the revising the Agreement of ASEANSAI and establishing a clear cooperation with development partner.

Since its inception nearly 4 years ago, thanks to the active participation from all members, ASEANSAI has developed and progressed tremendously. As a regional institution, we have received recognition by INTOSAI, ASOSAI, the ASEAN Secretariat as well as international donor agencies with their interest in funding our activities. In this opportunity, I would like to inform you the latest news from the World Bank in which World Bank have agreed on our proposal related to the ISSAI Implementation Project. The Word Bank agreed to support the project with grant and the amount is USD325.000. We hope that in the future, the possibility to have an assistance from the donors will increase. It depends on our effort to convince the donors about our commitment to implement and achieve the work plan of the existing programs and activities aligned with the ASEANSAI Strategic Plan.

Ladies and gentlemen,

Compared to other regional audit organizations, ASEANSAI still learning from peers and more well-developed organizations as well as learn from our own experience. As

ASEANSAI
SECRETARIAT FUNCTION OF ASEANSAI

the secretariat function, BPK has learned from AFROSAI-e and OLACEF on how they

develop their institutional and organizational capacity. We believe that ASEANSAI

has been on the right path to maintain the clear direction under the ASEANSAI

Strategic Plan. 2015 (two thousand fifteen) is the first year ASEANSAI Strategic Plan

implementation. It will be the best time for us to ensure the strong foundation for

upcoming achievement.

Today's and tomorrow's meetings, we will discuss, exchange ideas and at times

make decisions for the better of the organization in the future.

Ladies and gentlemen,

Finally, I wish us all a fruitful two-day meeting and an enjoyable stay here. I am

confident that this meeting will bring ASEANSAI into another level of an effective

organization. I hope that the process and the result of the Senior Officials Meeting

will accomplish its objectives and be endorsed at the upcoming ASEANSAI Summit in

Phnom Penh.

Thank you very much.

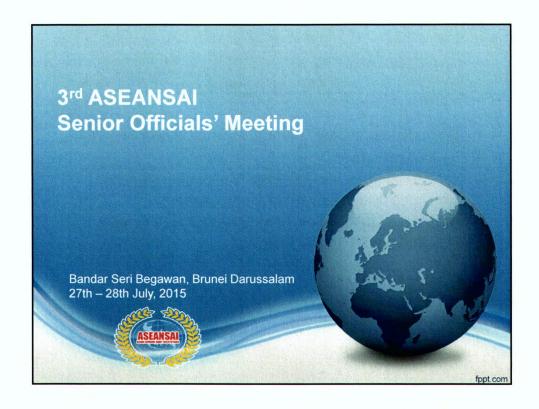
THE SECRETARIAT FUNCTION OF ASEANSAI

THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA

Secretary General – Hendar Ristriawan

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ANNEX 4 PRESENTATION SLIDES FOR DAY 1



Agenda



- 1. Finalization of the draft Amendment of ASEANSAI Agreement
- 2. Proposed Agenda for the ASEANSAI Summit
- 3. Presentation on the ASEANSAI Committees' Work Plan 2016/ 2017
- 4. Other matters

ASEANSAI Agreement

- Discussed during the Technical Meeting in February 2015
- Various responses
- > Secretariat has followed up the outstanding issues and circulated to all member SAI for further input
- As of today, 10 members of ASEANSAI agreed to have Secretariat with 6 years tenure.

ASEANSAI Agreement Contain

Summary:

NAA Cambodia OAG Thailand

Agree single secretariat Agree single secretariat

Agree tenure 6 years Agree tenure 6 years

SAV

Agree single secretariat

Agree tenure 6 years

SAO of Lao PDR **COA of Philippines** Agree single secretariat Agree single secretariat Agree tenure 6 years Agree tenure 6 years

OAG Myanmar

Not attending Assembly Meeting, agree with single secretariat and 6 years tenure by providing official letter

dated 8 May 2015

AGO Singapore

Agree single secretariat

Agree tenure 6 years

Jabatan Audit Brunel Agree single secretariat

Agree tenure 6 years

Darussalam

JAN Malaysia

Agree single secretariat

Agree tenure 6 years

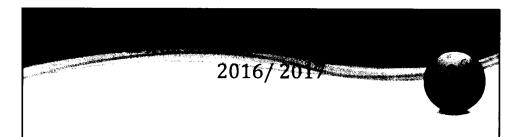
ASEANSAI Agreement

- However, referring to the letter from the AG of JAN Malaysia, they propose to include a clause on the Legal Capacity as a basis to sign the MoU with ADB
- This proposal will have some impacts in process of finalizing the draft of the agreement and delaying the signing of MoU between ASEANSAI and ADR
- Secretariat proposes some points:
 - Legal capacity is important to avoid contingent liabilities in the future. It will brought to the highest forum in the Summit to be decided
 - 2. As stipulated at the Rules and Procedures, Chairman on behalf of ASEANSAI can sign the MoU
 - 3. Propose to agree the existing draft of the amendment of agreement

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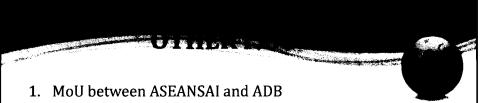


- Handover of ASEANSAI Chairmanship from SAI of Brunei to SAI of Cambodia
- The Signing of the amendment of ASEANSAI Agreement
- Time/Venue : 5 November 2015 in Pnom Penh, Cambodia
- Proposed Agenda
 - Opening by sing the national anthem of Cambodia and ASEANSAI song
 - Speeches
 - Appointment of ASEAN Secretariat
 - Report from each Committees
 - The Signing of the amendment of ASEANSAI Agreement
 - Handover of ASEANSAI Chairmanship
 - Speech from the new Chairman of ASEANSAI
 - Proposal to become an external auditor to ASEAN and ASEAN Secretariat > will discuss it specifically later
 - Inviting OLACEFS ? > will discuss later
 - ASEANSAI Symposium > discuss further on technical mechanism
 - Appointment of auditor for ASEANSAI
 - Courtesy call, Head of SAIs
 - Discuss more on the amendment agreement before we bring it to the Assembly



Each Commitees' work plan need to align with the ASEANSAI work plan

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- 2. Draft of Financial Statement 2014 and Interim Financial Statement 2015
- 3. Appointment of the Auditor for Financial Statement for Year ended 31 December 2014 and 31 December 2015
- 4. Proposed budget for 2016 -2017 ASEANSAI Activities
- 5. Appointment of the Committee for 2015 2017
- 6. Proposal of the next Secretariat
- 7. External Auditor for ASEAN Project



Agreed that the MoU will be signed by Chairman on behalf of ASEANSAI

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• In accordance to the Rules and Procedures of ASEA.

The Chairman (assisted by the Secretariat) had prepared the annual financial statement for FY 2014 and interim Semester I 2015 using accrual basis and in accordance with the International Public Sector Accounting Standards (Point 9 part 37)





CONTENTS OF THE REPORT

- A set of unaudited financial statements for FY 2014 and FY 2015 (as of June 30th 2015);
- Comparative statements for the financial year;
- A statement of actual contributions and expenses for the financial year in comparison with the budgeted figures;
- Management discussion and analysis for the financial year.

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SUMMARY OF FINANCIAL STATEMENTS FY 2014

• In 2014, ASEANSAI received total amount of USD 6,807.48 from the annual contribution of 10 SAI members.

Amount Transferred		Ехро	enses	
	Received by BNI	BNI Charges	Other Charges	Received by ASEANSAI Account
USD 7,000.00	USD 6,837.48	USD 35.49	USD 157.03	USD 6,807.48

 In 2014, there was no operational expenditures thus December 2014 the Cash Account in ASEANSAI was US 7,552.63.

	<u>Note</u>	2014	2013
ASSETS			
Cash and cash equivalents	3.1	\$7552.63	\$777.01
Account Receivable	3.2	\$0.00	\$0.00
TOTAL ASSETS		\$7552.63	\$777.01
EQUITY AND LIABILITIES			
LIABILITIES			
Advances payment on annual contribution	3.3	\$0.00	\$0.00
Total Current liabilities		\$0.00	\$0.00
NET ASSET/EQUITY			
Net asset at the beginning of the year	3.4	\$777.01	\$157.51
Surplus for current period	3.5	\$6775.62	\$619.50
Total net assets/ equity		\$ 7552.63	\$ 777.01
TOTAL EQUITY + LIABILITIES		\$7552.63	\$777.01

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SUMMARY OF FINANCIAL STATEMENTS FY 2015 (as of June 30th 2015)

• In 2015, ASEANSAI received total amount of USD 4,798.22 from the annual contribution of 7 SAI members.

Amount Transferred			Expe	enses			
	Received by BNI	1	l Charges	Othe	r Charges	Received by ASEANSAI Account	
USD 4,900	USD 4,822.54	USD	24.32	USD	77.46	USD	4,798.22

In 2015, there was no expenditures thus by the June 2015 the Cash Account in ASEANSAI was USD 12,350.8

	Note	2015
ASSETS		
Cash and cash equivalents	3.1	\$12350.85
Account Receivable	3.2	\$2100.00
TOTAL ASSETS		\$14450.85
EQUITY AND LIABILITIES		
LIABILITIES		
Advances payment on annual contribution	3.3	\$0.00
Total Current liabilities		\$0.00
NET ASSET/EQUITY		
Net asset at the beginning of the year	3.4	\$7552.63
Surplus for current period	3.5	\$6898.22
Total net assets/ equity		\$ 14450.85
TOTAL EQUITY + LIABILITIES		\$14450.85

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GIZ Statement on Grants to support ASEANSAI's activities

- Phase 1 of the project (March 2013 August 2015)
 GIZ allocating 2,5 Milion Euro (about 3,2 Milion USD)
 and the total spent up to October 2014 1,5 Milion Euro (about 1,9 Milion USD).
- Phase 2 of the project (Sep 2015 Dec 2018)
 GIZ will allocate 4 Milion Euro (about 5,1 Mio USD)

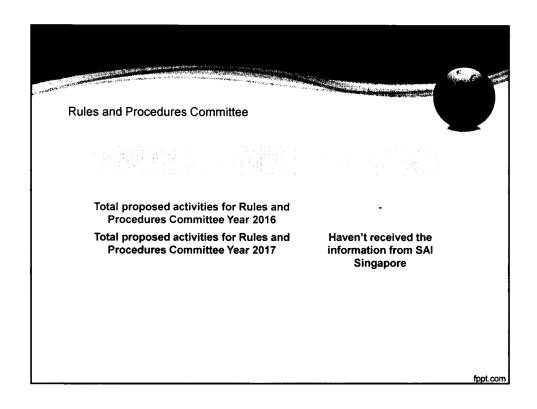


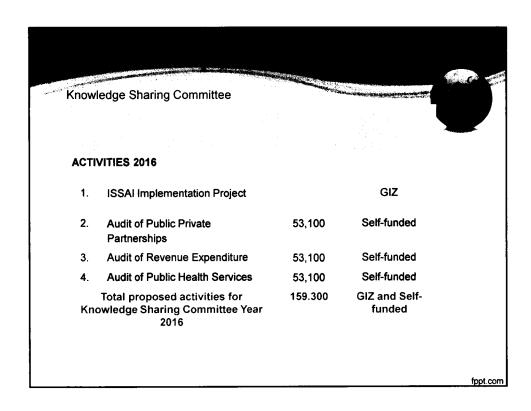
❖ The change of the GIZ focus in supporting ASEANSAI.

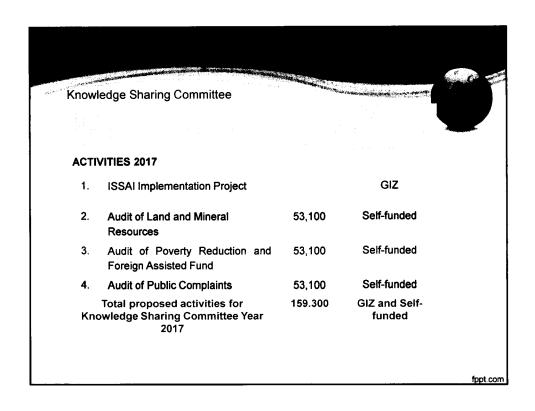
Available sources to cover ASEANSAI activities:

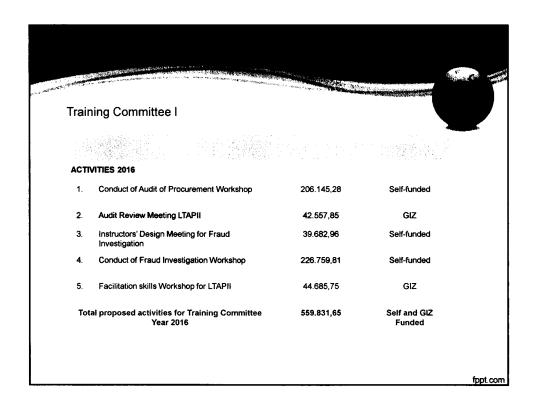
- Annual contribution
- ❖ Voluntary Contribution from Host SAI and other participating SAI (Rules and Procedures Para 7.10 – 7.11: Funding of Expenses)

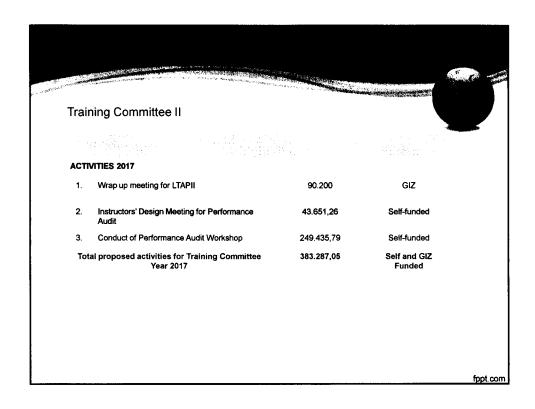
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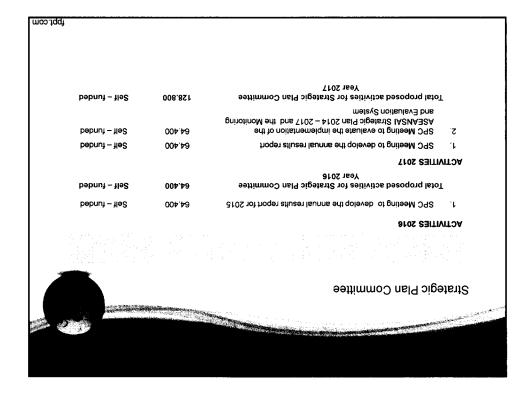


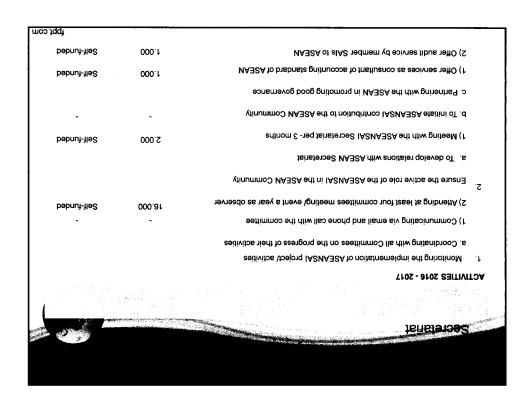


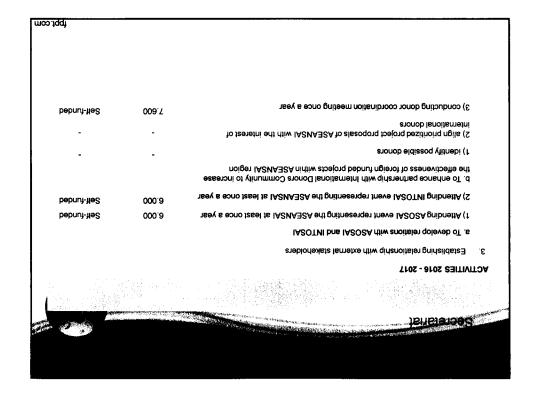


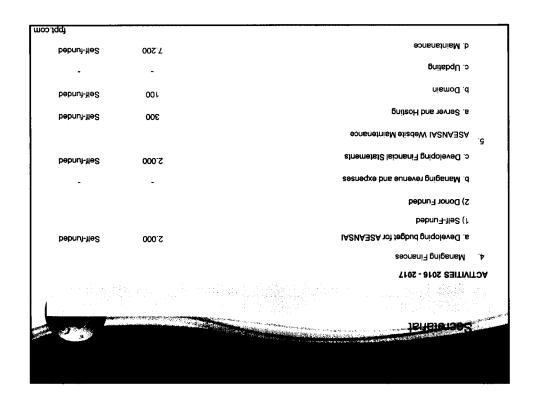


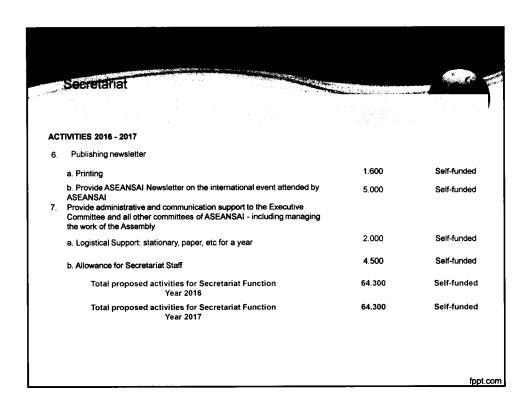


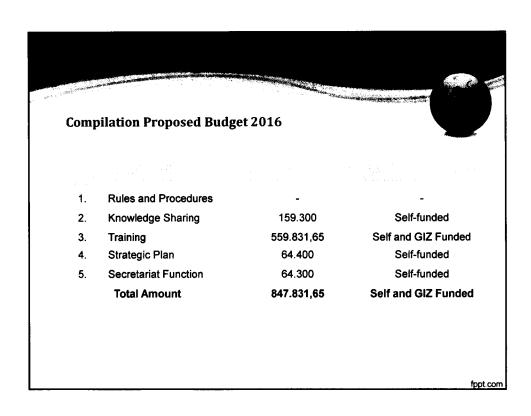


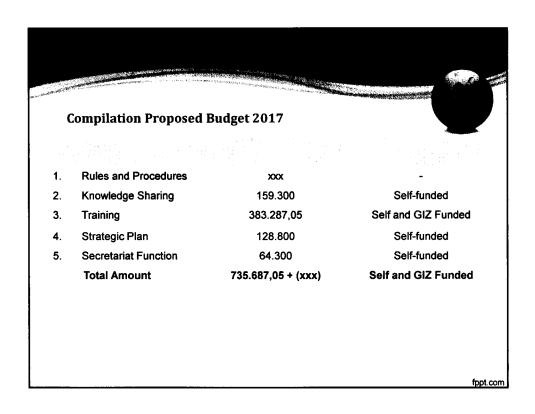


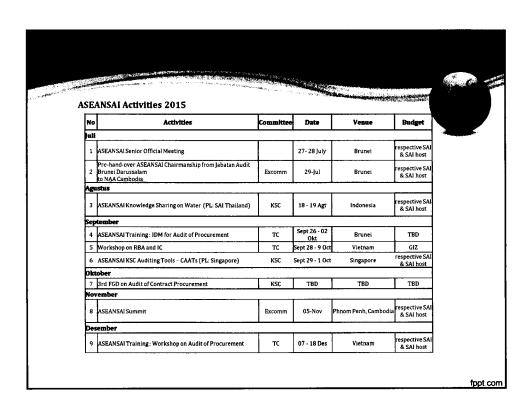


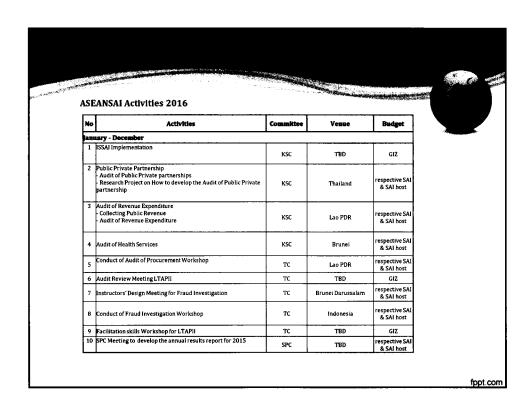


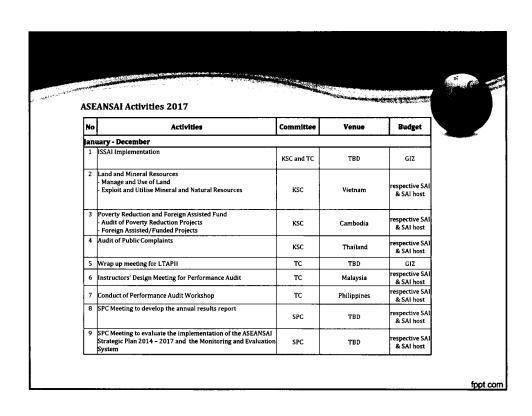


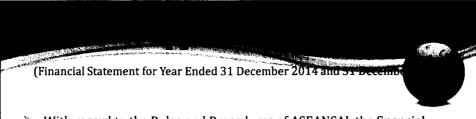






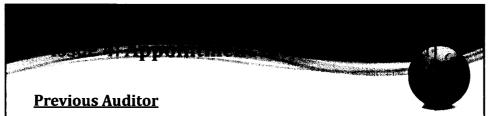






- ➤ With regard to the Rules and Procedures of ASEANSAI, the financial statements of ASEANSAI shall be subject to biennial audits by an auditor approved by the Assembly (*Part 9 point 42*).
- Furthermore, the members of ASEANSAI (other than those in Executive Committee) may volunteer to be the auditor (*Part 9 point 43*).

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• FY 2013 and FY 2014: SAI of Myanmar

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- The appointed auditor shall audit the financial stateme in accordance to International Standards of Supreme Audit Institution on Financial Audits (Part 9 point 45);
- The report shall be rendered to the Assembly within 3 months after the auditor receive the financial statements
- The auditor may be reappointed, subject to the approval of the Assembly (part 9 point 44)

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SXHE 5. Appointmen



Rules and Procedures

- ➤ Part 4 Point 4.4 : The term of each committe shall be for a period of two years or until such time the committee is dissolved.
- ➤ Part 4.Point 4.2 : The Committees of ASEANSAI shall be formed from among the Members of ASEANSAI. Each Committee shall comprise a minimum of three (3) Members of ASEANSAI.



- ➤ In line with the upcoming amended of ASEANSAI Agreement, ASEANSAI will have one Secretariat .
- ➤ Based on the proposed article 11 of the amendment agreement, the Secretariat shall be appointed by the Assembly with The tenure is 6 years.
- > The appointment of Secretariat will be conducted after the approval of the amendment of agreement.
- > The transitional Secretariat will follow the previous practice; Secretariat arrangement will be taken by Secretariat Function and Administration Office, as implemented in previous Secretariat.

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The 40th ASEAN Audit Committee recommended Internal Audit Evaluation Division (IAED) request ASEANSAI assistance to conduct audit for project proponent/implementing agency in its respective country.

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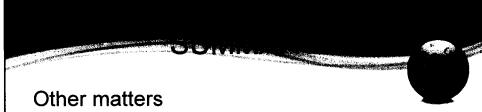
- Finalization of the amendment agreement
 We will proceed existing agreement to be endorsed during upcoming Summit.
- **Proposed agenda for ASEANSAI Summit**All SAIs agree with the proposed agenda with some slightly changes (Symposium, Courtesy Call among Head of SAIs and others)

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ASEANSAI Committes' Workplan

To assure the effectiveness of the work plan activities and considering the limitation of available resources, all committees agrees to synchronize the work plan. They should submit the revised work plan to the secretariat a month before the Summit.



- 1. Signing MoU between ASEANSAI and **ADB**
- we will postpone the MoU with the ADB because of the clarity of Annex 1 already conducted by GIZ and World Bank until 2017.
- · We will seek possibility with the ADB for looking any cooperation with ASEANSAI in the future.

2. Draft Financial Statement 2014 ad Inte. Financial Statement 2015

A need to ask GIZ to specify on the activities to be funded during the project phase 2.



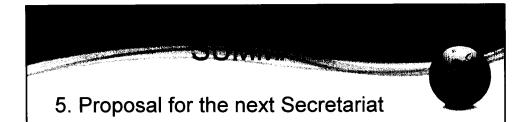
3. Proposed Budget 2016 – 2017 for ASEANSAI activities

There is segregation for activities to be funded by GIZ and to be self-funded (such as: the use of ASEANSAI Annual Contribution, Host SAI contribution on meeting package and venue, participating SAI contribution on airfare and accommodation)

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4. Appointment of ASEANSAI Committees for 2015 - 2017

- SAI of Malaysia will reassume the chairmanship at the KSC for 2015 – 2017
- SAI of the Philippines will reassume the Chairmanship at Training Committee for 2015 - 2017
- SAI of Vietnam will reassume the chairmanship at the SPC for 2015 – 2017
- SAI of Singapore will chairmanship at the Rules and Procedures for 2015 – 2017



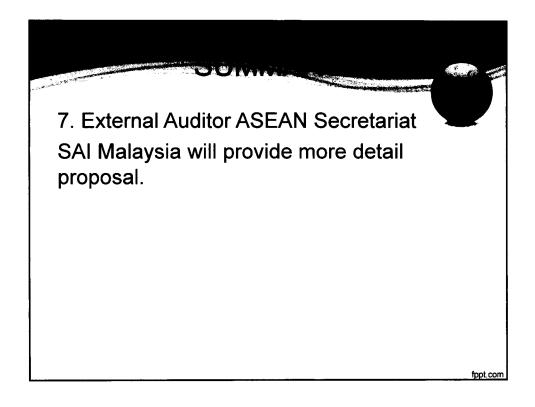
- The appointment of next secretariat will be held during Summit after signing the Amendment of agreement by asking the SAI who nominate themselves to be the next secretariat and give to the Assembly to appoint Secretariat by selection process.
- Nomination for becoming the next secretariat will be opened before the Summit.

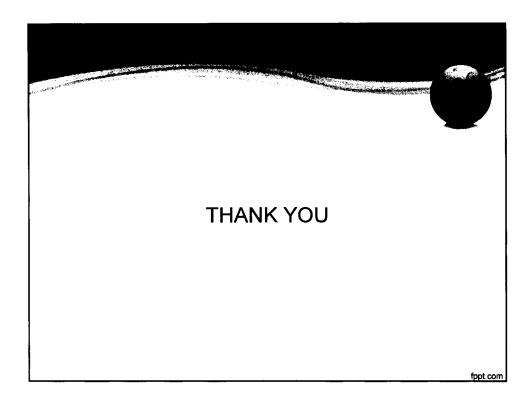
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6. Appointment of Auditor for Financial Statement for Year Ended 31 December 2015 and 31 December 2016

The Secretariat will encourage the SAI to propose to be Auditor for FS Year ended 31 December 2015 and 31 December 2016 and wait the candidacy up to one month after SOM.

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ANNEX 5

PROPOSED AMENDMENT TO ASEANSAI AGREEMENT AND MATRIX

PROTOCOL AMENDING THE AGREEMENT ON

THE ESTABLISHMENT OF THE ASEAN SUPREME AUDIT INSTITUTIONS (ASEANSAI)

We, Heads of Supreme Audit Institutions, referred to singularly as "Member of ASEANSAI" and collectively as "Members of ASEANSAI";

WHEREAS, that the sustainability of the future of ASEANSAI shall be maintained by elevating the role of the ASEANSAI Secretariat as a driving force of the organization through knowledge management, project management, communication and administration, external relations and event management;

TAKING INTO CONSIDERATION, the endorsement of restructuring the ASEANSAI Secretariat ("the Secretariat") by the Members of ASEANSAI at the ASEANSAI Assembly Meeting in Kuala Lumpur on February 8, 2015;

DESIRING to amend the Agreement on the Establishment of the ASEANSAI ("the Agreement") pursuant to Article 19 of the Agreement in order to restructure the Secretariat;

HAVE AGREED AS FOLLOWS:

Article 1

Article 11 shall be amended to read as follows:

"Article 11

THE SECRETARIAT

- 1. The Secretariat shall be headed by a Head of Secretariat.
- 2. The Secretariat shall be appointed by the Assembly.
- The tenure of the Secretariat shall be for a period of six years with possible reelection to the next term with the approval of the Assembly.
- 4. The Secretariat shall:
 - a. be responsible to the Chairman of ASEANSAI;

- assist the Executive Committee of the ASEANSAI in managing the work of the Assembly;
- c. provide administrative and communications support to the Executive Committee and all other committees of ASEANSAI;
- d. manage the finances of the ASEANSAI and be accountable for the usage of funds as approved by the Assembly; and
- e. perform any other duties as directed by the Executive Committee of the ASEANSAI.
- 5. Generally, all expenditure related to the functioning of the Secretariat shall be borne by the Member of the ASEANSAI appointed as the Secretariat. However the Secretariat may invoke the use of the ASEANSAI funds, if the expenditure item is budgeted and approved by the Assembly prior to incurrence of expenditure.
- The Member of the ASEANSAI appointed as the Secretariat shall provide the staff and premises necessary for the functioning of the Secretariat.
- 7. The election mechanism for the Secretariat shall be further regulated in the Rules and Procedures."

Article 2

PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

The protection of intellectual property rights shall be enforced in conformity with the national laws, rules and regulations of all Members of the ASEANSAI and with other international agreements to which all Members of the ASEANSAI are parties to.

Article 3

The title for Article 20 shall be amended to "FINAL PROVISIONS".

Article 4

The Articles as amended shall be reordered in numerical order.

Article 5

This Amendment shall be deposited with the Secretary-General of ASEAN, who shall promptly furnish a certified copy thereof to each Member of ASEANSAI.

Article 6

This Amendment shall enter into force on the date of its signing and shall become an integral part of the Agreement.

IN WITNESS WHEREOF, the undersigned, have signed this Amendment.

DONE at Phnom Penh on 5 November in the year of 2015 in a single original copy of the English language.

XXXXXX

Auditor General of Jabatan Audit Brunei Darussalam for the Government of Brunei

Darussalam

XXXXXX

Auditor General of National Audit Authority of the Kingdom of Cambodia

XXXXXX

Chairman of the Audit Board of the Republic of Indonesia

XXXXXX

President of the State Audit Organization of the Lao People's Democratic Republic

XXXXXX

Auditor General of Malaysia for the Government of Malaysia

XXXXXX

Union Auditor General of Myanmar

XXXXXXX

Chairperson of the Commission on Audit of the Republic of the Philippines

XXXXXXX

Auditor General of Singapore for the Government of Singapore

XXXXXXX

Auditor General of Thailand

XXXXXXX

Auditor General of the State Audit Office of the Socialist Republic of Vietnam

Result of ASEANSAI Assembly Meeting Proposal on Restructuring ASEANSAI Secretariat Kuala Lumpur 08 February 2015

Agree single secretariat	Agree tenure 6 years				
Agree single secretariat	Agree tenure 6 years				
Agree single secretariat	Agree tenure 6 years				
Agree single secretariat	Agree tenure 6 years				
Agree single secretariat	Agree tenure 6 years				
Not attending Assembly Meeting, agree with single secretariat and 6 years tenure b providing official letter dated 8 May 2015					
Agree single secretariat	Agree tenure 6 years				
Agree single secretariat	Agree tenure 6 years				
Agree single secretariat	Agree tenure 6 years				
	Agree single secretariat Agree single secretariat Agree single secretariat Agree single secretariat Not attending Assembly Meeting, providing official letter dated 8 Ma Agree single secretariat Agree single secretariat				

Outstanding Matter on the Amendment of Agreement of ASEANSAI To be settled on The 3rd ASEANSAI Senior Officials Meeting Brunei Darussalam, 27 - 28 July 2015

Ou	tstanding matter:	
	ues	Proposal
1.	Re-election Limitation	 We propose that the re-election procedures as the following: Re-election of the Secretariat should be subject to the approval of the Assembly Re-election limitation of the secretariat shall be treated same with the tenure of Committee Chair, there are not stipulated on the Rules and Procedures.
2.	Election Mechanism	 We propose that the election mechanism shall be stipulated on the ASEANSAI Rules and Procedures, with the following procedures: A year before the accomplishment of incumbent secretariat, Assembly shall evaluate Secretariat performance Based on the evaluation, assembly shall decide whather they will extend the incumbent Secretariat tenure or give opportunity to other SAIs; If the Assembly agrees to extend the tenure of incumbent Secretariat, it will be reinaugurated on the Assembly meeting; Whereas Assembly decides to provide another opportunity to other SAIs, the Chairman of ASEANSAI invites nominations to all ASEANSAI members The Executive Committee will verify the application for nomination and submit it to the Assembly; If there are more than one candidates, the Assembly should be the one deliberating and deciding on the selection of the Secretariat, by consensus; The selected SAI will be inaugurated on the Assembly Meeting.
3.	Administrative Matters relating to Handing Over	Explanation: 1. Transfer of documents Currently, transfer documents has been stipulated on the Rules and Procedures R5.12 2. Transfer of Bank Account

		Currently, arrangement of Bank Transfer has been stipulated on the Rules and Procedures R9.16 3. Transitional Arrangement Currently, transitional arrangement has been stipulated on the Rules and Procedures R5.12 However we propose in the Rules and Procedures stipulating the handing over mechanism, as follow: 1. During the transition period, the incumbent secretariat shall transfer ASEANSAI Secretariat documentation including the latest progress report and Secretariat Correspondence, either internally or externally, documents on MoU with the third parties, the pending matters on ASEANSAI project activities and financial statement. 2. Previous secretariat will assist the new secretariat during transition period in the limited term and conditions depend on the agreement of both parties. (i.e. maximum 6 months)
4.	Running Costs	 We propose that the cost of the Secretariat be borne by the SAI who served as the Secretariat and be included in the Amendment of ASEANSAI Agreement The Secretariat is permitted to use the ASEANSAI funds as long as it has been budgeted and approved by the Assembly. If it has not been budgeted yet, the fund disbursement shall be approved by the Assembly. Proposed Clause in Amendment of Agreement: "Generally, all expenditure related to the functioning of the Secretariat shall be borne by the member SAI appointed as the Secretariat. However the Secretariat may invoke the use of the ASEANSAI funds, if the expenditure item is budgeted and approved by the Assembly prior to incurrence of expenditure."
5.	Staffing Requirements	 We propose to add a high level clause on staff and premise requirement to be stated in the Amendment, while detailed requirement, if necessary, may be stated in the Rules and Procedure. Proposed Clause in Amendment of Agreement: "The member SAI appointed as the Secretariat shall provide the staff and premises necessary for the functioning of the Secretariat." Details such as minimum number of staff and staff requirements such as English proficiency may be specified in the Rules and Procedures.

6.	Malaysia on Protection of	Proposed additional clause in Amendment of Agreement: "The protection of intellectual property rights shall be enforced in conformity with the respective domestic national laws, rules and regulations of the Member of ASEANSAI and with other international agreements signed by the Members of ASEANSAI."
----	---------------------------	---

MATRIX PROPOSED DRAFT AMENDMENT ASEANSAI AGREEMENT For The 3rd ASEANSAI Senior Officials Meeting

					Comm	ents/Input	.			
Article/ Clause	SAI	SAI	SAI Lao	SAI	SAI	SAI	SAI	SAI Singapore	SAI	SAI
	Brunei	Cambodia		Indonesia	Malaysia	Myanmar	Philippines		Thailand	Vietnam
PROTOCOL IN AMENDING THE AGREEMENT ON	agree	agree	agree	agree	agree	agree	agree	PROTOCOL	agree	agree
THE ESTABLISHMENT OF THE ASEAN SUPREME		1					İ	AMENDING THE		
AUDIT INSTITUTIONS (ASEANSAI)								AGREEMENT ON		
						}		THE		
								ESTABLISHMENT OF		
		1					,	THE ASEAN		
								SUPREME AUDIT		
								INSTITUTIONS		
		l						(ASEANSAI)		
								(ASEANSAI)		
We, Heads of Supreme Audit Institutions, referred	agree	agree	agree	agree	agree	agree	agree	agree	agree	agree
to singularly as "Member of ASEANSAI" and							_	J		
collectively as "Members of ASEANSAI";										
WHEREAS, that the sustainability of ASEANSAI in	agree	agree	agree	agree	agree	agree	Agree	WHEREAS, that the	agree	agree
the future shall be maintained by arising								sustainability of the		
ASEANSAI Secretariat role as a driving force of the							ļ	future of ASEANSAI		
organization through knowledge management,								shall be maintained		
project management, communication and								by elevating the role		
administration, external relations and event								of the ASEANSAL		
management;								Secretariat as a		
								driving force of the		
								organization		
								through knowledge		
						j		management,		
								project		
								management,		
								communication and		
								administration,		
								external relations		
								and event		
								management;		
								management,		
										1

	Comments/ Input										
Article/ Clause	SAI	SAI	SAI Lao	SAI	SAI	SAI	SAI	SAI Singapore	SAI	SAI	
TAKING INTO CONSIDERATION, the endorsement	Brunei	Cambodia		Indonesia	Malaysia	Myanmar	Philippines	TAKING INTO	Thailand	Vietnam	
·	Agree	agree	agree	agree	agree	agree	agree		agree	agree	
of restructuring ASEANSAI Secretariat at the								CONSIDERATION,			
ASEANSAI Assembly Meeting in Kuala Lumpur on							;	the endorsement of			
February 8, 2015;								restructuring the			
								ASEANSAI			
		1						Secretariat ("the			
:								Secretariat") by the			
								Members of			
								ASEANSAI at the	:		
								ASEANSAI Assembly			
								Meeting in Kuala			
								Lumpur on February			
								8, 2015;			
DESIRING to amend the Agreement on the	agree	agree	agree	agree	agree	agree	Agree	DESIRING to amend	agree	agree	
Establishment of the ASEANSAI in order to								the Agreement on			
restructure the Secretariat;								the Establishment of			
								the ASEANSAI ("the			
·								Agreement")			
								pursuant to Article			
								19 of the Agreement			
								in order to			
·								restructure the			
								Secretariat;			
HAVE AGREED AS FOLLOWS:	agree	agree	agree	agree	agree	agree	agree	agree	agree	agree	
			i								
Article 1											
Article 11 shall be amended to read as follows:	agree	agree	agree	agree	agree	agree	agree		agree	agree	
"Article 11											
THE SECRETARIAT											
1. The Secretariat shall be headed by a Head											
of Secretariat.											
2. The Secretariat shall be appointed by the											
Assembly.								3 The *** **			
3. The tenure of the Secretariat shall be six								3. The tenure of the Secretariat			
years and can be reelected to the next								shall be for a			
, and and an an an and the time them								period of six			

	<u> </u>				Comm	nents/Input				
Article/ Clause	SAI	SAI	SAI Lao	SAI	SAI	SAI	SAI	SAI Singapore	SAI	SAI
·	Brunei	Cambodia		Indonesia	Malaysia	Myanmar	Philippines		Thailand	Vietnam
term with the approval of the Assembly								years with		
4. The Secretariat shall								possible		
a. be responsible to the Chairman of								reelection to the next term		
ASEANSAI		}						with the		
b. assist the Executive Committee of the								approval of the		
								Assembly.		
ASEANSAI in managing the work of										
the Assembly										
c. provide administrative and										
communication support to the										
Executive Committee and all other										
committees of ASEANSAI;								d managa tha		
d. manage finances of the ASEANSAI and	1. The							d. manage the finances of		
accountable for the usage of funds as	election							the		
approved by the Assembly; and	mechanis	1						ASEANSAI		
e. perform any other duties as directed	m 2. The							and be		
by the Executive Committee of the	'handing							accountable		
ASEANSAI	over mechanis							for the usage of		
	m'							funds as		
5. Generally, all expenditure related to the		1						approved		
functioning of the Secretariat shall be								by the		
borne by the member SAI appointed as the								Assembly;		
Secretariat. However the Secretariat may								and 5. Generally, all		
invoke the use of the ASEANSAI funds, if								expenditure		
the expenditure item is budgeted and								related to the		
approved by the Assembly prior to								functioning of		
incurrence of expenditure.								the Secretariat		
6. The member SAI appointed as the								shall be borne by the Member		
Secretariat shall provide the staff and			1		•			of the		
·								ASEANSAI		
premises necessary for the functioning of								appointed as		
the Secretariat.								the Secretariat.		
7. Election mechanism for SAI of the								However the Secretariat may		
Secretariat shall be further regulated on								invoke the use		
the Rules and Procedures								of the		
			-					ASEANSAI		
								funds, if the		
								expenditure item is		
								item is budgeted and	i .	
								approved by		

					Comm	ents/Input				
Article/ Clause	SAI	SAI	SAI Lao	SAI	SAI	SAI	SAI	SAI Singapore	SAI	SAI
	Brunei	Cambodia		Indonesia	Malaysia	Myanmar	Philippines	the Assembly	Thailand	Vietnan
								prior to		
								incurrence of		
								expenditure.		
							ł	6. The Member of		
								the ASEANSAI		
								appointed as		
							ļ	the Secretariat shall provide		
								the staff and		
						ļ		premises	ĺ	
						1		necessary for the functioning		
								of the		
								Secretariat.		
				;				7. The election mechanism for		
				;				the Secretariat		
								shall be further		
								regulated in the Rules and		
						:		Procedures."		
Article 3	agree	agree	agree	agree	agree	agree	agree	Article 2	agree	agree
PROTECTION OF INTELLECTUAL PROPERTY										
RIGHTS								The protection of		
The protection of intellectual property rights shall								intellectual property		
be enforced in conformity with the national laws,								rights shall be		
rules and regulations of the Parties and with other								enforced in conformity with the		
international agreements to which both Parties							}	national laws, rules		
are a party to.								and regulations of		
ore a party to.								all Members of the ASEANSAL and with		
								other international		
								agreements to		
								which all Members of the ASEANSAI are		
								parties to.		
Article 4	agree	agree	agree	agree	agree	agree	agree	Article 3	agree	agree
The title for Article 20 shall be amended to be								The title for Article		
FINAL PROVISIONS								20 shall be amended		
			1					to "FINAL PROVISIONS".		
Article 5	agree	agree	agree	agree	agree	agree	agree	Article 4	agree	agree
The Articles as amended, shall be reordered in			1							
numerical order						1	1		[1

	****	4 ** 40**			Comn	ents/Input				
Article/ Clause	SAI	SAI	SAI Lao	SAI	SAI	SAI	SAI	SAI Singapore	SAI	SAI
·	Brunei	Cambodia		Indonesia	Malaysia	Myanmar	Philippines		Thailand	Vietnam
Article 6	agree	agree	agree	agree	agree	agree	agree	Article 5	agree	agree
This Amendment shall be deposited with the								This Amendment		
Secretary-General of ASEAN, who shall promptly								shall be deposited with the Secretary-		
furnish a certified copy thereof to each ASEAN								General of ASEAN,		
Member State.								who shall promptly		
Weinber State.								furnish a certified copy thereof to each		
								Member of		
					-			ASEANSAI.		
Article 7	agree	agree	agree	agree	agree	agree	agree	Article 6	agree	agree
This Amendment shall enter into force on the date								This Amendment		
of its signing and shall become an integral part of								shall enter into		
ASEANSAI Agreement 2011.								force on the date of		
ASEANSAL AGI COMENT 2011.			1					its signing and shall become an integral		
								part of the		
							2000	Agreement.		
IN WITNESS WHEREOF, the undersigned, have	agree	agree	agree	agree	agree	agree	agree	Agree	agree	agree
signed this Amendment.										
DONE at Phnom Penh on this 5 November in the	agree	agree	agree	agree	agree	agree	agree	DONE at Phnom	agree	agree
year of 2015 in a single original copy of the English								Penh on 5 November in the		
language.								year of 2015 in a		
iunguage.								single original copy		
								of the English		
			L	1				language.	1	1

ANNEX 6 PROPOSED AGENDA FOR ASEANSAI SUMMIT 2015



TENTATIVE PROGRAMME AND AGENDA FOR THE ASEANSAI SUMMIT SOKHA PHNOM PENH HOTEL & RESIDENCE (TBC) PHNOM PENH, CAMBODIA, 4TH – 6TH NOVEMBER 2015

	Arrival of Delegates in Phnom Penh, Cambodia							
10.00 – 12.00	eparatory Meeting between Executive Committee and Secretariat nction rticipants: Representatives from SAI Brunei, SAI Cambodia, SAI Laos R and SAI Indonesia							
12.00 - 13.00	Break							
13.00 – 16.00	Technical Meeting between representatives from 10 SAIs Participants: Representatives from 10 SAIs							
19.00 – 20.30	Welcoming Dinner							
20.30	Dry Run Participants: SAI Brunei, SAI Cambodia, SAI Laos PDR and SAI Indonesia							
08.30	Arrival of Delegates Venue: Sokha Phnom Penh Hotel & Residence Dress Code: Formal							
08.45	Arrival of Heads of SAIs Venue: Holding Room of Sokha Phnom Penh Hotel & Residence							
08.50	OPENING SESSION							
08.50 - 09.00	National Anthem of the Kingdom of Cambodia							
08.50 – 09.00	ASEANSAI Song							
09.00 - 09.10	Welcoming Address by Her Excellency Madam Som Kim Suor, Vice Chairman of ASEANSAI and Auditor General of Cambodia							
09.10 - 09.20	Opening Address by His Excellency Mr. Matali bin Haji Md. Yusof, Chairman of ASEANSAI and Auditor General of Brunei Darussalam							
09.20 – 09.30	Speech by His Excellency Mr. Le Luong Minh, Secretary General of ASEAN (TBC)							

The second second second	
09.30 – 09.40	Speech by His Excellency Mr. Liu Jiayi, Chairman of INTOSAI and Auditor General of China (TBC)
09.40 – 09.50	Speech by His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Chairman of ASOSAI and Auditor General of Malaysia (TBC)
09.50 – 10.15	Photo Session for Heads of SAIs Photo Session for Heads of SAIs and All Delegates
10.15 – 10.30	Tea/ Coffee Break
10.30	MEETING SESSION
10.30 – 10.40	Opening Remarks by Chairman of ASEANSAI His Excellency Mr. Matali bin Haji Md. Yusof
10.40 – 10.50	Agenda I: Reports by ASEANSAI Committees
10.40 – 10.50	 Report by Chair of Strategic Planning Committee By Auditor General of Vietnam
10.50 – 11.00	Report by Chair of Rules and Procedures Committee By Auditor General of Singapore
11.00 – 11.10	Report by Chair of Knowledge Sharing Committee By Auditor General of Malaysia
11.10 – 11.20	Report by Chair of Training Committee By Auditor General of Philippines
11.20 – 11.30	 Report by Head of Administration Function By Senior Assistant Auditor General of Jabatan Audit, Brunei Darussalam
11.30 – 11.40	Report by Head of Secretariat Function By Secretary General of Badan Pemeriksa Keuangan, Republic of Indonesia
11.40 – 12.00	Agenda 2: The Signing of the Amendment of ASEANSAI Agreement
12.00 – 12.15	Agenda 3: Appointment of New Chairman and Vice Chairman of ASEANSAI / Handover of Chairmanship of ASEANSAI
12.15 – 14.00	Lunch

14.00 – 14.10	Opening Address by New Chairman of ASEANSAI By Her Excellency Madam Som Kim Suor
14.10 – 14.20	Remarks by the new appointed of Vice Chairman of ASEANSAI By Her Excellency Dr. Mrs. Viengthong Siphandone
14.20 – 14.30	Agenda 4: Appointment and Approval of the Secretariat of ASEANSAI
	Agenda 5: Appointment and Approval of ASEANSAI Committees
	i) Strategic Planning Committee
14.30 – 15.10	ii) Rules and Procedures Committee
	iii) Knowledge Sharing Committee
	iv) Training Committee
15.10 – 15.30	Agenda 6: Appointment and Approval of ASEANSAI Auditor for Financial Statements for Year Ended 2014 and 2015
15.30 – 15.45	Tea/ Coffee Break
	Agenda 7: Presentation and Approval of ASEANSAI Committees' Work Plans 2016 – 2017
	i) Executive Committee
15.45 – 16.15	ii) Secretariat
15.45 - 16.15	iii) Strategic Planning Committee
	iv) Rules and Procedures Committee
	v) Knowledge Sharing Committee
	vi) Training Committee
16.15 – 16.30	Closing of ASEANSAI Summit by Chairman of ASEANSAI
Hay I Box	Andrew Company of the
	Social Programme
TBC	Venue: TBC Participants: All Delegates
12.00 – 13.00	Lunch hosted by Auditor General of Cambodia
13.00 – 15.00	Free Activities (Delegates and Spouse)
15.00 – 16.00	Audience with Prime Minister of Cambodia (TBC) Participants: Heads of SAIs
Saturgey, 78 Nov	
	Departure of Delegates

ANNEX 7

EXECUTIVE COMMITTEE WORK PLAN 2016 – 2017

ASEANSAI EXECUTIVE COMMITTEE WORK PLAN

2016-2017

Working Period :
Committee Members * :

SAI of Cambodia and SAI of Laos

	A-4-44	. "					į	2016	3 :										1	20	017					
No	Activities	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
	ASEANSAI Executive Committee Activities																				,					
	 1.1) Monitoring the progress of the implementation of Work Plan 2016/2017 1.2) Evaluating the implementation of working plan 1.3) Alignment of working plan 																									
	1.4) Providing inputs on the strategic plan, rules and procedures, training and knowledge sharing		1.				- Lau																			
	1.5) The endorsement of rules and procedures																									
1	1.6) Preparing Draft Work Plan 2017/2018																									
	Report activities of Executive Committee to the Assembly (i) Semi-annual reports (on calendar year basis); and (ii) At the minimum, a report on the overall activities and status of ongoing projects of the Executive Committee, covering the entire period of its term.			The state of the s																						
	1.8) The Chairman (assisted by the Secretariat) shall prepare the annual financial statements (covering each of the financial year during its term)																								:	
	Meeting with ASEANSAI Members																									
2	2.1) Executive Committee Meeting																									
	2.2) Assembly Meeting																									
_	2.3) Summit																								1 1 1	
3	Institutional Relation With Related Organizations																									
	Working to visit to the Secretariat of ASEAN, AIPA, ASOSAI, INTOSAI, etc to introduce ASEANSAI							1		: ·																
4	Preparation the handover of chairmanship																									

ANNEX 8

PRESENTATION SLIDES FROM KNOWLEDGE SHARING COMMITTEE



Content

- Background
- □ Knowledge Sharing Needs Survey
- □ SAIs Responses
- □ Proposed Work Plan and Budget 2016 2017
- □ Output and Outcome of KSC Activities

Background

The KSC Work Plan 2014 – 2017 was endorsed during the ASEANSAI 2nd Assembly in Brunei Darussalam on 6 – 7 November 2013









Knowledge Sharing Needs Survey

19 June 201*5*

 Letter and Survey on the existing work plan was circulated to all members

Submission date: 10 July 2015

 Response received: 7 SAIs (Brunei, Cambodia, Indonesia, Lao PDR, Myanmar, Thailand and Vietnam)

SAIs Responses

No.	Project Cluster	Project Lead	Host SAI	Participant
	Year 2016			
1.	Public Private Partnership Audit of Public Private partnerships Research Project on How to develop the Audit of Public Private partnership	Thailand	Thailand	Indonesia
2.	Revenue Expenditure Collecting Public Revenue Audit of Revenue Expenditure	-	Lao PDR	Indonesia Lao PDR Thailand Cambodia
3.	Audit of Health Services	-	Brunei	Indonesia Myanmar Thailand

Notes

- 1. Project Lead for Audit of Revenue:?
- 2. Audit of Health Services will be postponed to 2017 if there is no takers

Cont...

No.	Project Cluster	Project Lead	Host SAI	Participant	
	Year 2017				
1.	Land and Mineral Resources Manage and Use of Land Exploit and Utilise Mineral and Natural Resources	Indonesia	Vietnam	Indonesia Thailand	
2.	Poverty Reduction and Foreign Assisted Fund	-	Cambodia	Cambodia Indonesia Thailand	
3.	Audit of Public Complaints	Thailand	Thailand	Indonesia	

Notes:

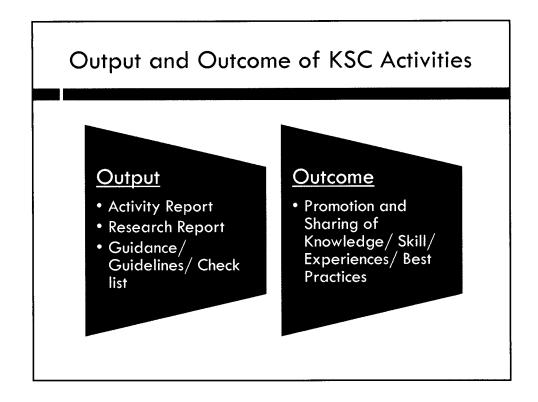
- 1. Project Lead for Poverty Reduction and Foreign Assisted Fund: ?
- 2. This project will be postponed if there is no takers

Proposed Work Plan and Budget 2016 – 2017

No.	Project Cluster	Project Lead	Host SAI	Estimated Budget
	Year 2016			
1.	ISSAI Implementation Project	Philippines	-	GIZ
2.	Audit of Public Private Partnerships	Thailand	Thailand	USD53,100
3.	Audit of Revenue	ŝ	Lao PDR	USD53,100
4.	Audit of Health Services	ŝ	Brunei	USD53,100

Cont...

No.	Project Cluster	Project Lead	Host SAI	Estimated Budget
	Year 2017	•		
1.	ISSAI Implementation Project	Philippines	-	GIZ
2.	Audit of Land and Mineral Resources	Indonesia	Vietnam	USD53,100
3.	Audit of Poverty Reduction and Foreign Assisted Fund	?	Cambodia	USD53,100
4.	Audit of Public Complaints	Thailand	Thailand	USD53,100



ASEANSAI KSC WORK PLAN 2014-2017

A meeting was held on June 26 - 27, 2015 attended by 7 SAIs to deliberate on the proposed topics, ranking analysis, ASEANSAI KSC framework and timeline. It was agreed that the 23 projects were grouped into 10 clusters. Details of the 10 project clusters, SAIs leading the project clusters and proposed timeline of implementation are given below:

No.	Name of the Project Cluster	Project Leader SAI/ Host SAI
	Yesi Air	
1.	Auditing Standards ISSAI Adaptation and Implementation Developing and Implementing Audit Activities based on Risk Management The Application of Risk Based Audit in Financial Audit.	Philippines
2.	Auditing Tools Use of Computer-Assisted Audit Tools (CAATs) to Enhance Audit Efficiency	Singapore
	Year 2015	
3.	 Contracts and Procurements Audit of Capital Expenditure for Establishment of Infrastructure (Buildings, Road and Bridges) Audit of Contracts and Procurements Audit on Capital Expenditure for Procurement of Machineries and Furniture 	Malaysia
4.	Water	Lead: Thailand
	 Audit on Flood Mitigation Projects Audit of Hydroelectric Entities River of Life Projects 	Host: Indonesia
	Year 24 (C	
5.	Public Private Partnership Audit of Public Private Partnerships Research Project on How to Develop the Audit of Public Private and Partnership	Thailand
6.	Revenue Expenditure Collecting Public Revenue Audit of Revenue Expenditure	Lao PDR
7.	Health Services (Beds and Linen, Ambulance and Hospital Services) • Audit on Public Service	Myanmar / Brunei

ASEANSAI KSC WORK PLAN 2014-2017

	(89) A 1 1 7	
8.	Land and Mineral Resources	Lead: Indonesia
	 Manage and Use of Land Exploit and Utilise Mineral and Natural Resources 	Host: Vietnam
9.	Poverty Reduction and Foreign Assisted Fund	Cambodia/Vietnam
	 Audit of Poverty Reduction Projects Foreign Assisted/Funded Projects 	
10.	Public Complaints	Thailand
:	Audit of Complaints Letter	

The project leaders/project groups are required to submit project initiation document for approval of Chairman and KSC 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.

PROPOSED KSC ACTIVITIES 2015-2016 TO BE SUPPORTED BY GIZ

						Estimated Budget					
No.	Event	Time	Project Lead	Participant	Secretariat	Accomodation	Meeting Package	Transportation	Venue	Others	
1.	2 nd & 3 rd Focus Group Discussion on Audit of Contract Procurement	June & October 2015	Malaysia	20 pax	2 pax	5 days @22 pax @USD150 @2 times = USD33,000	3 days @22 pax @ USD150 @2 times = USD19,800	20 pax @ USD1,000 @2 times= USD40,000	1 st FGD - Kuala Lumpur 2 nd FGD - TBC	USD15,000	
2.	Final Focus Group Discussion on Audit of Contract Procurement	February 2016	Malaysia	20 pax	2 pax	5 days @22 pax @USD150 = USD16,500	3 days @22 pax @ USD150 = USD9,900	20 persons @ USD1,000 = USD20,000	TBC	USD7,500	
3.	Workshop on use of Computer- Assisted Audit Tools	End Sept or Early Oct 2015	Singapore	20 pax	2 pax	5 days @22 pax @USD200 @1 times = USD22,000	3 days @22 pax @ USD150 @1 times = USD9,900	20 pax @ USD1,000 @1 times= USD20,000	Singapore	USD10,000	
4.	Audit of Flood Mitigation	2015	Thailand/ Indonesia			To be fil	led up by SAI Inde	onesia			
5.	Audit of Public Private Partnership	2016	Thailand	20 pax	2 pax	5 days @ 22 pax @ USD 150 @ 3 times = USD49,500	3 days @ 22 pax @ USD 100 @3 times = USD19,800	20 pax @ USD1,000 @ 3 times= USD60,000	TBC	USD10,000	
6.	Audit of Revenue Expenditure	2016	Lao PDR	20 pax	2 pax	5 days @ 22 pax @ USD 150 @ 3 times = USD49,500	3 days @ 22 pax @ USD 100 @3 times = USD 19,800	20 pax @ USD1,000 @ 3 times= USD60,000	TBC	USD10,000	
7.	Audit of Public Health Services	2016	Myanmar/Brunei	20 pax	2 pax	5 days @ 22 pax @ USD 150 @ 3 times = USD49,500	3 days @ 22 pax @ USD 100 @3 times = USD 19,800	20 pax @ USD1,000 @ 3 times= USD60,000	ТВС	USD10,000	



ASEANSAI AS EXTERNAL AUDITOR FOR ASEAN SECRETARIAT

27- 28 July 2015

BY SAI MALAYSIA

Background

Minutes of ASEAN Audit Committee Meeting:

The 40th ASEAN Audit Committee recommended Internal Audit and Evaluation Division (IAED) to request assistance from ASEANSAI to conduct audit for project proponent/implementing agency in its respective country.

Background of ASEAN Secretariat

- □ Internal Audit and Evaluation Division, there are only 2 auditors to audit ASEAN Projects
- $\hfill\Box$ The current Auditor PwC (estimated fees of USD451,272

ASEAN Secretariat External Auditor

Year	Audit Scope	External Auditor
2008 - 2010	Audit of individual fund per request	Appointment of auditor was based on individual fund. The appointed auditor during 2008 - 2010 were: KAP Hendrawinata Gani & Hidayat (Grant Thornton); KAP Purwantono, Sarwoko & Sandjaja (Ernst & Young); KAP Johannes & Rekan (INAAID), KAP Tanubrata Sutanto Fahmi & Rekan (BDO), PwC, KAP Johannes Patricia Juara & Rekan
2011	Audit of consolidated Trust and Project Funds (TPF)	PwC
2012	Audit of consolidated TPF and Annual Operational Budget (AOB)	PwC
2013	Audit of consolidated TPF and Annual Operational Budget (AOB)	PwC
2014	Audit of consolidated TPF and Annual Operational Budget (AOB)	PwC

Cont...

- ☐ There are 471 projects totaling to USD133.91 Million:
 - □ 164 projects with reports
 - 189 projects without reports amounting to USD25.61 Million
 - □ 118 projects are in progress

Rationale

- Role of ASEANSAI in ASEAN To contribute to the realization of the mission and goals of ASEAN
- Enhanced the financial management and governance of ASEAN
- 3. Cost saving to ASEAN

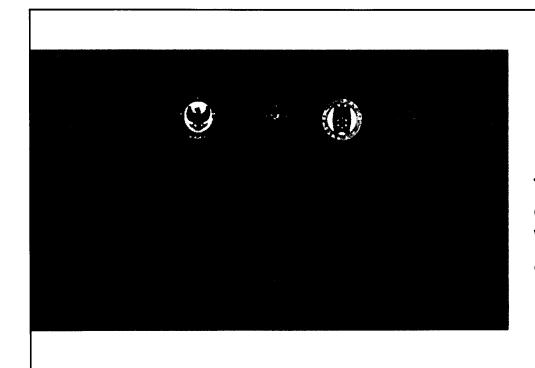
Background of ASEAN Audit

- □ Objectives:
 - □ Audit the financial statements of ASEAN Secretariat
 - Value for money audit on ASEAN projects
- □ Mechanisms:
 - ASEAN SAIs will audit the respective ASEAN projects.

Way Forward

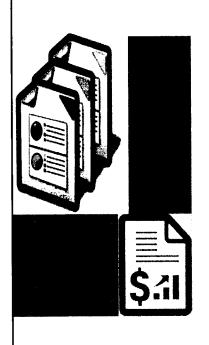
- Circulation of the Proposal Paper as well as invitation letter to ASEANSAI members by the ASEANSAI Secretariat.
- SAI who wishes to be an external auditor has to write formally to the ASEANSAI Secretariat.
- 3. ASEANSAI will discuss with ASEAN to apply as the external auditor.

ANNEX 9 PRESENTATION SLIDES FROM TRAINING COMMITTEE





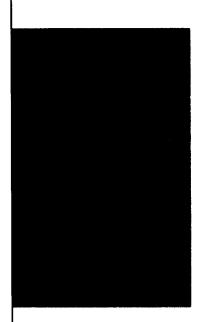
2016-2017 Training Committee Work Plan and Budget



Training Committee Work Plan and Budget

Projects and activities from -

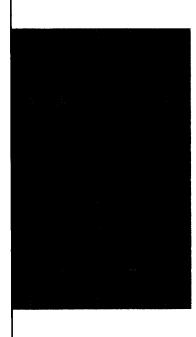
- 1. Previous needs survey
- 2. Long-term ASEANSAI Programme on ISSAI Implementation (LTAPII)



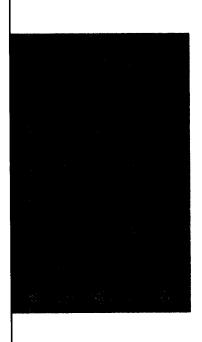
- 1. Conduct of the Workshop is tentatively scheduled on 14-25 March 2016
- 2. Participants:
 - A team of at least 3 participants per SAI
 - At least 3 year audit experience, preferably in audit of procurement
- 3. Proposed budget (plane fare and accommodation) = USD 206,145.28
- 4. Proposed host SAI: Lao PDR



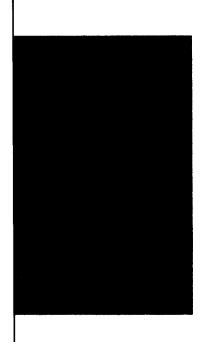
- 1. Conduct of the Design Meeting is tentatively scheduled on 4-15 July 2016
- 2. Course Designers:
 - 6-8 trainers who have experience in course designing and in fraud investigation
- 3. Participants:
 - At least 3 year experience in fraud investigation
- 4. Proposed budget (plane fare and accommodation) = USD 39,682.96



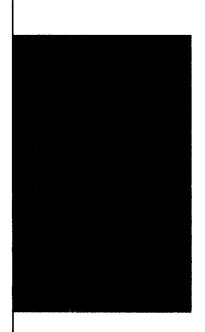
- 1. Conduct of the Workshop is tentatively scheduled on 7-18 November 2016
- 2. Participants:
 - A team of at least 3 participants per SAI
 - At least 3 year experience, preferably in investigating fraud
 - Proposed budget (plane fare and accommodation) = USD 226,759.81
- 3. Proposed host SAI: Indonesia



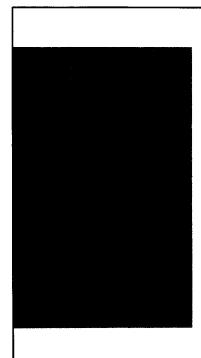
- 1. Conduct of the Audit Review Meeting slated for the 2nd week of May 2016
- 2. Participants:
 - Mentors and current ISSAI Facilitators who attended the design meeting in Cambodia in June 2015
 - The SAI team which participated in the online audit plan in Aug-Sept 2015 and those who submitted the audit reports
 - Proposed budget (plane fare and accommodation) = USD 42,557.85
- 3. Proposed host SAI: To be determined (TBD)



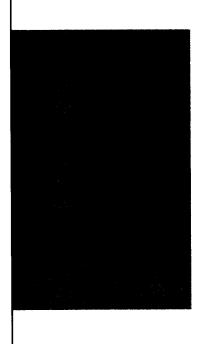
- Conduct of the Facilitation Skills
 Workshop is tentatively scheduled in
 October 2016
- 2. Participants:
 - Mentors and current ISSAI
 Facilitators of the online audit plan
 - Participants who have completed
 Phase I of the LTAPII
 - Proposed budget (plane fare and accommodation) = USD 44,685.75
- 3. Proposed host SAI: TBD



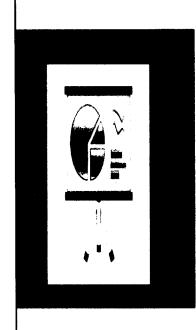
- 1. Conduct of the Wrap-up Meeting for LTAPII in March 2017
- 2. Participants:
 - Mentors and current and newly certified ISSAI Facilitators
 - Proposed budget (plane fare and accommodation) = USD 90,200
- 3. Proposed host SAI: TBD



- 1. Conduct of the Design Meeting is tentatively scheduled on 10-21 April 2016
- 2. Course Designers:
 - 6-8 trainers who have experience in course designing and in conducting performance audit
- 3. Participants:
 - At least 3 year experience in performance audit
- 4. Proposed budget (plane fare and accommodation) = USD 43,651.26



- 1. Conduct of the Workshop is tentatively scheduled on 4-15 September 2017
- 2. Participants:
 - Course designers of Performance Audit Workshop
 - A team of at least 3 participants with 3year performance audit experience
- 3. Proposed budget (plane fare and accommodation) = USD 249,435.79
- 4. Proposed host SAI: Philippines



Training Committee Work Plan and Budget for 2016-2017

USD 943,118.7



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 training plan submitted to the Executive Committee through the Head of the Secretariat for approval. The plan includes the proposed budget for the conduct of the proposed training programs.

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

Work Plan

The TC's Work Plan for the period 2016-2017 (Annex 1) will focus on the capacity-building components of the Long-Term Programme on ASEANSAI ISSAI Implementation (LTAPII).

A. Background of the LTAPII

The LTAPII), which consists of two projects, spans a period of three years, leading up to the certification of ASEANSAI ISSAI Facilitators in 2017. In 2014, several initiatives have been undertaken relative to the LTAPII. On June 14-26, 2015, a team of ISSAI facilitators met in Phnom Penh for the Training Design and Product Development Meeting to develop the courseware for an eLearning Course on Risk Based Audit in Financial Audit, develop the online platform for the Programme's eLearning component, as well as firm up the agenda for the period 2016-2017 on the conduct of pilot audits, audit review/planning meetings and the certification process of ISSAI Facilitators for the region. This meeting resulted in the determination of the key programme activities, outcome and outputs as detailed below:

B. Programme Activities

The Programme implementation will be spread out through a three-year period. It will be divided into two phases, with each phase having the following projects:

- 1. Phase 1
 - 1. Project 1 Workshop on Risk-based Audit (RBA) in Financial Audit
- 2. Phase 2
 - 1. Project 2 Creation/Establishment of the ISSAI Pool of Facilitators

C. Outcomes and outputs

Phase 1

Outputs:

- 1. An online course on Audit Planning;
- 2. A two-week Workshop on Risk-based Approach in Financial Audit;
- 3. Thirty (30) capacitated auditors; and
- 4. RBA courseware for ISSAI rollout in ASEANSAI

Outcomes:

1. Participating SAIs completing their audits using the Risk-Based Audit (RBA) and/or ISSAIs.

Phase 2

Outputs:

- 1. Thirty (30) capacitated auditors and IDI-Certified ISSAI Facilitators;
- 2. A well-managed pool of IDI-Certified ISSAI Facilitators which will be tapped to fulfil the needs of SAIs within the ASEAN region; and

- 3. Data base of ASEANSAI Resources
 - a. List of experts (ISSAI Facilitators, Resource Persons, Subject Matter Experts)

Outcomes

1. Better performance of SAIs in the ASEAN through high quality audits resulting from the adoption of ISSAIs

Projects Planned for 2016-2017

The details of the activities under Project 1-Phase 1 of the LTAPII, such as specific dates for the conduct of the projects/activities, the host SAI, etc. are shown in Annex 1.

The proposed budget for these activities is detailed in Annex 2.

YEAR	TITLE OF WORKSHO P/EVENT	DATE	HOST SAI*	INSTRUCTORS/ SECRETARIAT	TARGET PARTICIPANTS	CRITERIA ¹ FOR SELECTION	Plane Fare ²	Accommo- dation ³	Budget USD TOTAL
	Conduct of Audit of Procurement Workshop	14-25 Mar	Lao PDR	Preferably the graduates of the CDIT Workshop with audit experience, plus 1 subject matter expert	A team of at least 3 participants per SAI	At least 3-year audit experience, preferably in audit of procurement	58,564.00	147,581.28	206,145.28
2016	Audit Review Meeting for LTAPII	2 nd week of May	TBD	Mentors and ISSAI Facilitators involved in design meeting in June 2015 in Cambodia (11); 2 TC and 1 ASEANSAI Secretariat	A team of at least 3 participants per SAI	 Those conducting or involved in financial auditing for 5 years; Are committed to be engaged or involved throughout the entire ISSAI implementation programme (2015-2017). 	30,062.85 ⁴	12,495 ⁵ (170/day x 5 days x 14) + 5% contingency	42,557.85
	Instructors' Design Meeting for Fraud Investigation	04-15 July	Brunei Darussalam	Preferably the graduates of the CDIT Workshop with audit experience	24 participants from each SAI (2 x 10 SAIs, 2 TC Secretariat, and 1 ASEANSAI Secretariat Function)	Trainers in respective SAIs involving subjects on fraud investigations	11,273.57	28,409.39	39,682.96

¹ It is essential that all participants must be fluent in English (both written and oral communication)
2 To be shouldered by participants' respective SAIs
3 To be shouldered by participants' respective SAIs
4 To be shouldered by GIZ
5 To be shouldered by GIZ

ASEANSAI TRAINING COMMITTEE PROPOSED BUDGET CY 2016-2017

YEAR	TITLE OF WORKSHO P/EVENT	DATE	HOST SAI*	INSTRUCTORS/ SECRETARIAT	TARGET PARTICIPANTS	CRITERIA ^T FOR SELECTION	Plane Fare ²	Accommo- dation ³	Budget USD TOTAL
	Conduct of Fraud Investigation Workshop	07-18 Nov	Indonesia	TBD	A team of at least 3 participants with 3-year audit experience	At least 3 years' experience in investigating fraudulent transactions encountered in audit	64,420.40	162,339.41	226,759.81
	Facilitation skills Workshop for LTAPII	Octobe r	TBD	IDI-Certified ISSAI facilitators and IDI-certified Training Specialists from ASEANSAI	30 SAI participants, 2 TC Secretariat, and 1 ASEANSAI Secretariat Function)	Those who have been certified as completing Phase 1 of the LTAPII	31,566.00 ⁶	13,119.75 ⁷ (170/day x 5 days x 14) + 5% mark up	44,685.75
	SUB-TOTAL							559,831.65	
YEAR	TITLE OF WORKSHO P/EVENT	DATE	HOST SAI*	INSTRUCTORS	TARGET PARTICIPANTS	CRITERIA FOR SELECTION	Plane Fare ⁸	Accommo- dation ⁹	Budget USD
2017	Wrap up meeting for LTAPII	March	TBD	IDI-Certified ISSAI facilitators (new and old)	IDI-Certified ISSAI facilitators (new and old) TC Secretariat, and 1 ASEANSAI Secretariat Function)	IDI-Certified ISSAI facilitators (new and old)	52,800 (1,200 x 44)	37,400 (170 x 44 x 5 days)	90,200

⁶ To be shouldered by GIZ
⁷ To be shouldered by GIZ
⁸ To be shouldered by participants' respective SAIs
⁹ To be shouldered by participants' respective SAIs

ASEANSAI TRAINING COMMITTEE PROPOSED BUDGET CY 2016-2017

YEAR	TITLE OF WORKSHO P/EVENT	DATE	HOST SAI*	INSTRUCTORS/ SECRETARIAT	TARGET PARTICIPANTS	CRITERIA ¹ FOR SELECTION	Plane Fare ²	Accommo- dation ³	Budget USD TOTAL
	Instructors' Design Meeting for Performance Audit	10-21 April	Malaysia	Preferably the graduates of the CDIT Workshop with audit experience	NA	It is essential that all participants must be fluent in English	12,400.93	31,250.33	43,651.26
	Conduct of Performance Audit Workshop	04-15 Sept	Philippines	TBD	A team of at least 3 participants with 3-year audit experience	It is essential that all participants must be fluent in English	70,862.44	178,573.35	249,435.79
									383,287.05

Notes: * Subject to confirmation by the Heads of SAIs
A ten percent mark up for every year starting 2016, for plane fare and accommodation of Instructors, SMEs and participants;

ANNEX 10

PRESENTATION SLIDES FROM STRATEGIC PLANNING COMMITTEE



ASEANSAI

STRATEGIC PLAN COMMITTEE

State Audit Office of Vietnam

27 July, 2015

Strategic Plan Committee (SPC)

Contents of the presentation:

- Summary of SPC's activities
- Difficulties faced in the implementation of the Monitoring and Evaluation System
- Recommendations
- SPC's Work plan 2016-2017
- Results of survey on SAI's perception

Summary of SPC's Activities since 2nd ASEANSAI Assembly Meeting

- In November 2013: The 2nd ASEANSAI Summit officially approved the ASEANSAI Strategic Plan 2014 2017 in Brunei.
- In January 2014: The SPC chaired a parallel technical meeting in Jakarta, Indonesia to discuss the Committees' Work Plan and Budget Plan 2014 2015, and plan out the development of the Monitoring and Evaluation system
- In May 2014: The 5th SPC Meeting was held in Da Nang, Vietnam in May 2014 to develop a draft of the Monitoring and Evaluation system; and agreed the ASEANSAI result framework with defined concrete outcomes of the Strategic Plan:

Summary of SPC's Activities (continued)

- In June 2014: The SPC finalized and sent the system tools to the Executive Committee for reporting and to proceed with piloting the system within ASEANSAI.
- In October 2014: A meeting among SAV, BPK and GIZ was organized in Hanoi, Vietnam in order to review the piloting stage of the system, adjust and finalize the system tools which was sent to the Executive Committee.
- In January 2015: The SPC opened a meeting in Indonesia in January 2015 on communicating the Monitoring system to ASEANSAI members in order to communicate and understand the monitoring system and draft the progress report and annual reports for 2014 using the monitoring tools.
- From November 2014 until now: The SPC sent the system tools to ASEANSAI members for the application within ASEANSAI subsequent events; disseminated the system tools to Committees and the ASEANSAI Secretariat to request for Progress Report which will be combined and submitted to the Executive Committee by SPC.

Difficulties faced in the implementation of the Monitoring and Evaluation System

- The System has not been officially approved and is now in the process of piloting application
- Committees' Work Plans 2014 2015 did not express the concrete results in align with the strategic objectives under the ASEANSAI Strategic Plan 2014 2017.
- The Progress Reports and the reports on the results of work plan implementation were not provided in time so that the SAV could draft the evaluation report.

Recommendations

- Activities in the Committees' Work Plans should be aligned with the strategic objectives under the ASEANSAI Strategic Plan 2014 – 2017 and in conformity with the reality.
- For each activity, it should show the concrete results in align with the strategic objectives under the ASEANSAI Strategic Plan 2014 2017.

SPC's Work Plan 2016 – 2017

STRATEGIC PLAN COMMITTEE WORK PLAN 2016 – 2017

No.	Form of activities	Time
	YEAR 2016	
1.	To develop the Annual Results Report for 2015	March
	a. Gather, synthesize and develop the Annual Results Report in coordination with the Secretariat based on the Committee Progress Report from Committees	January February
	b. Send the Annual Results Report to EC by March of the following year	March
2.	To develop the report on SPC's work plan implementation to send Secretariat Functions	June & December
3.	To develop the report on evaluation of the ASEANSAI Strategic Plan 2014 - 2017 implementation based on the Monitoring and Evaluation system	June & December
	Attend and observe the Committees' activities to evaluate the implementation of ASEANSAI Strategic Plan 2014 – 2017 by SPC members' representatives	According to Work plans of KSC 2014 – 2017 and TC 2013 – 2017 (06 workshops as planned)

SPC's Work Plan (continued)

	YEAR 2017	
1.	To develop the Annual Results Report for 2016	March
	a. Gather the Committee Progress Report (Committee Chair will send reports to SPC and Secretariat Functions in December 2016)	December
	b. Synthesize and develop the Annual Results Report in coordination with the Secretariat based on the Committee Progress Report from Committees	January February
	c. Send the Annual Results Report to EC by March of the following year	March
2.	To develop the report on SPC's work plan implementation to send Secretariat Functions	June December
3.	To develop the report on evaluation of the ASEANSAI Strategic Plan 2014 – 2017 implementation based on the Monitoring and Evaluation system	June & December
	 Attend and observe the Committees' activities to evaluate the implementation of ASEANSAI 	According to Work plan. of KSC 2014 - 2017 and
	Strategic Plan 2014 – 2017 by SPC members' representatives	TC 2013 – 2017 (05 workshops as planned)

Results of Survey on SAI's perception

Response from 8/10 SAIs

- All members feel that ASEANSAI activities are implemented in a professional manner;
- 40 % of ASEANSAI members feel that ASEANSAI contributes to the good governance of ASEAN region;
- Half of the respondents feel that the ASEANSAI Monitoring system supports
 the implementation of the strategic plan but not all ASEANSAI members
 understand the monitoring system;
- Only some ASEANSAI members feel that ASEANSAI supports their SAI in building capacity and most feel that ASEANSAI could better promote the cooperation among its members;
- Most members feel that ASEANSAI could have more constructive and beneficial relations with other stakeholders;
- Most members feel that ASEANSAI does not communicate to its members in a timely manner;
- Most members feel that the work of the Committees only partly benefits their SAIs.





STATE AUDIT OFFICE OF VIETNAM

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STRATEGIC PLAN COMMITTEE WORK PLAN 2016 – 2017

No.	Form of activities	Time
	YEAR 2016	
1.	To develop the Annual Results Report for 2015	March
	a. Gather, synthesize and develop the Annual Results Report in coordination with the Secretariat based on the Committee Progress Report from Committees	January/ February
	b. Send the Annual Results Report to EC by March of the following year	March
2.	To develop the report on SPC's work plan	June &
	implementation to send Secretariat Functions	December
3.	To develop the report on evaluation of the	June &
	ASEANSAI Strategic Plan 2014 – 2017 implementation based on the Monitoring and Evaluation system	December
	Attend and observe the Committees' activities to evaluate the implementation of ASEANSAI Strategic Plan 2014 – 2017 by SPC members' representatives	According to Work plans of KSC 2014 – 2017 and TC 2013 – 2017 (06 workshops as planned)
	YEAR 2017	
1.	To develop the Annual Results Report for 2016	March
	a. Gather the Committee Progress Report (Committee Chair will send reports to SPC and Secretariat Functions in December 2016)	December

	b. Synthesize and develop the Annual Results Report in coordination with the Secretariat based on the Committee Progress Report from Committees	January/ February
,,,	c. Send the Annual Results Report to EC by March of the following year	March
2.	To develop the report on SPC's work plan implementation to send Secretariat Functions	June December
	implementation to send secretariat I unctions	December
3.	To develop the report on evaluation of the ASEANSAI Strategic Plan 2014 – 2017 implementation based on the Monitoring and Evaluation system	June & December
3.	To develop the report on evaluation of the ASEANSAI Strategic Plan 2014 – 2017 implementation based on the Monitoring and	June &

^{*} Note: Based on the Committees' Work Plans, SPC will appoint representatives to attend and serve as observers to participate in the workshops/ events

^{*} References: - ASEANSAI Training Committee (TC) proposed budget CY 2013 – 2017

⁻ ASEANSAI Knowledge Sharing Committee (KSC) work plan 2014 – 2017

⁻ ISSAI implementation Project

ANNEX 11 RULES AND PROCEDURES COMMITTEE WORK PLAN

2016 - 2017

Draft

ASEANSAI RULES AND PROCEDURES COMMITTEE GENERAL WORK PLAN

Working Period

2016-2017

Committee Members *

SAI of Brunei, SAI of Lao, SAI of Malaysia, SAI of Singapore (Chair) and SAI of Thailand

The amendments to the ASEANSAI agreement (to incorporate the proposed changes to the ASEANSAI Secretariat) is scheduled to be approved at the November 2015 ASEANSAI Summit. Once the amendments are approved, the Committee shall proceed to update the ASEANSAI Rules and Procedures to incorporate the amendments to the ASEANSAI agreement as well as any other changes in policies or procedures. Please refer to the table below for the proposed timeline for the revisions to the ASEANSAI Rules and Procedures:

*Assuming no change in composition.

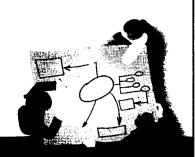
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	No	Activities	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
S	1	Committee to update the ASEANSAI Rules and Procedures to incorporate amendments to ASEANSAI Agreement as well as any other changes in policies or procedures. (By end Feb 2016)																								
Procedures	2	Committee to circulate draft amendments to member SAIs for comments (By end May 2016)																								
of Rules and	3	Committee to consider member SAIs' comments and incorporate relevant revision. (By end Jun 2016)																								
Update o	4	Committee to circulate revised draft to member SAIs for concurrence (By end Aug 2016)																								
	5	Committee to submit draft amendments to Secretariat for circulation to Assembly for approval (By end Sep 2016)	-																							

ANNEX 12 PRESENTATION SLIDES FROM ASEANSAI SECRETARIAT

ASEANSAI

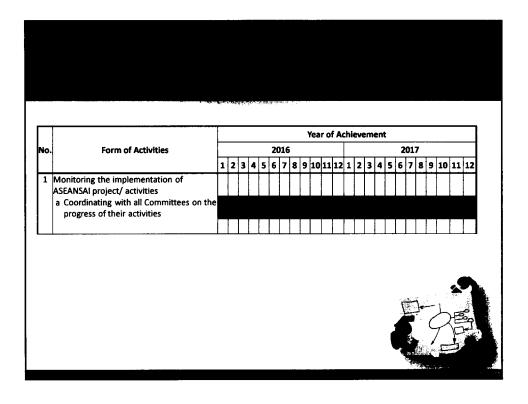
Secretariat Work Plan 2016-2017

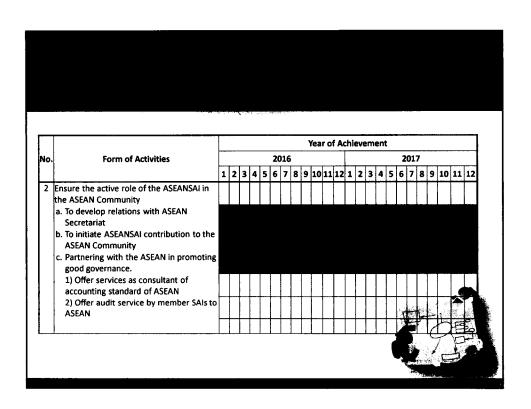
3rd Senior Officials' Meeting Bandar Seri Begawan, Brunei Darussalam 27-28 July 2015

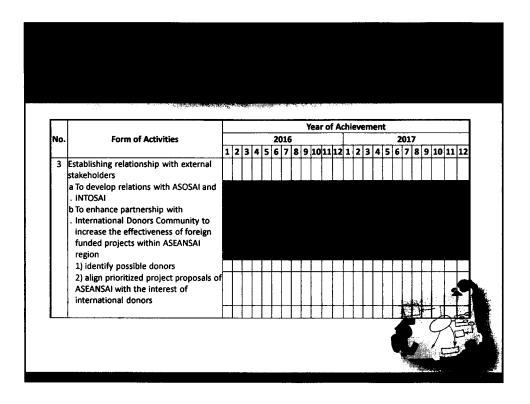


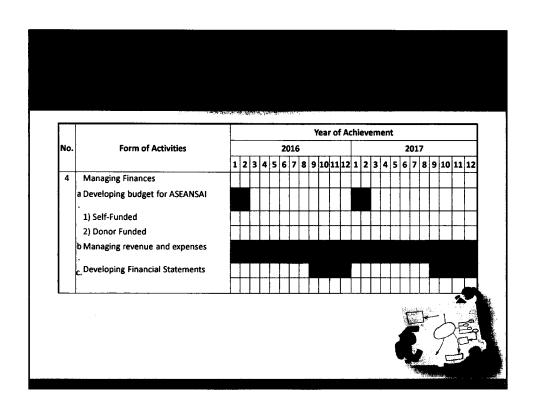
Outline

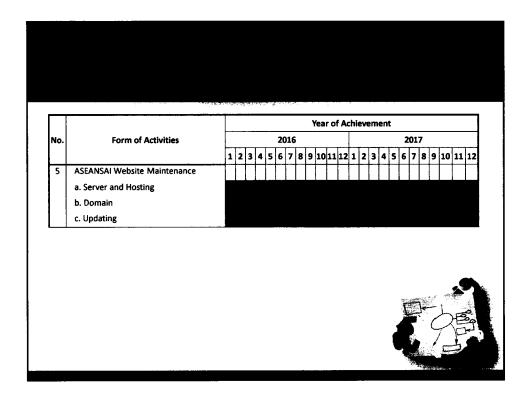
- 1. Ensure the active role of the ASEANSAI in the ASEAN Community;
- 2. Establishing relationship with external;
- 3. Managing Finances;
- 4. ASEANSAI Website Maintenance;
- 5. Publishing newsletter;
- 6. Provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI

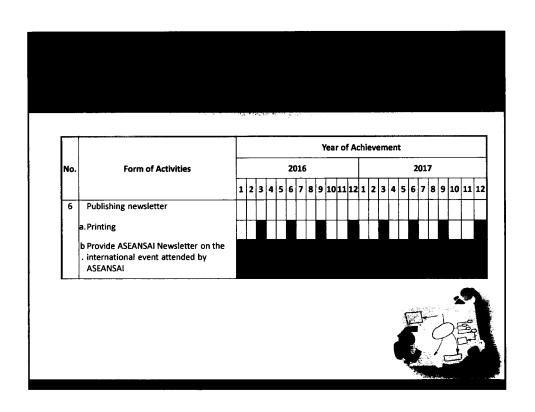












		-						D1(Yea	r of	Ac	hie	ve	me	nt		201	_				
No.	Form of Activities	L		Γ	Γ	Γ	1	Ī	T	Т	Т	Г	Γ		1	Т	Т	Τ	Γ				[Γ
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3 4	5	6	7	8	9	10	11	12
7	Provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI - including managing the work of the Assembly																							

		art water on a retirem consistent	A VILA NATION AND AND AND AND AND AND AND AND AND AN		LAN		
No.	Form of Activities	Plane Fare	Budg Accommodati on	Package	Others (if any such as stationary)	Total Budget	Propose d Funding Resource es
1	Monitoring the implementatin of ASEANSAI project/ activities a Coordinating with all Committeess on the progress of their activities 1) Communicating via email and phone call with the committee 2) Attending at least four committees meeting/ event a year as observer	12,000	4,000	-		16,000	self- funded
2	Ensure the active role of the ASEANSAI in the ASEAN Community a. To develop relations with ASEAN Secretariat 1) Meeting with the ASEANSAI Secretariat per-3 months b. To initiate ASEANSAI contribution to the ASEAN Community c. Partnering with the ASEAN in promoting good governance. 1) Offer services as consultant of accounting standard of ASEAN 2) Offer audit service by member SAIs to ASEAN			2,000 - 1,000		2,000	self- funded self- funded

		Water		<u> </u>		 	
No.	Form of Activities	Plane Fare	Accommodation	get (in USD) Meeting Package	Others (if any such as stationary)	Total Budget	Proposed Funding Resources
3	Establishing relationship with external						
	stakeholders a. To develop relations with ASOSAI and INTOSAI						
	Attending ASOSAI event representing the ASEANSAI at least once a year	4,500	1,500			6,000	self-funded
	2) Attending INTOSAI event representing the	4.500				6.000	self-funded
	ASEANSAI at least once a year b. To enhance partnership with International Donors Community to increase the effectiveness of foreign funded projects within ASEANSAI region 1) identify possible donors	4,500	1,500			5,000	sen-rundeu
	align prioritized project proposals of ASEANSAI with the interest of international donors						
	a) conducting donor coordination meeting once a year	4,500	600	2,500	-	7,600	self-
4	Managing Finances Developing budget for ASEANSAI				1	1	41.
	Developing budget for ASEANSAI			2,000	1	1	40

	PROPOSE	ים שני	DGEI	PL/	AIN		
			Bude	et (in USD)			Propose
No.	Form of Activities	Plane Fare	Accommodatio n	Meeting Package	Others (if any such as stationary)	Total Budge	
5	ASEANSAI Website Maintenance						self-
	a. Server and Hosting b. Domain		†	_	300	300	funded self-
	c. Updating		†	ţ	100	100	funded self- funded
	d. Maintanance			-	7200	7,200	self- funded
6	Publishing newsletter a. Printing				1600	1,600	self- funded
i	b. Provide ASEANSAI Newsletter on the international event attended by ASEANSAI		-		5000	5,000	self- funded
7	Provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI - including						29

THANK YOU

ASEANSAI SECRETARIAT WORK PLAN

Working Period: 2016 - 2017

Head :

						·					Ye	ar o	f A	chie	eve	mer	nt								
No	Form of Activities)16												017					
		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	Monitoring the implementatin of ASEANSAI project/ activities a Coordinating with all Committeess on the progress of their activities																								
1	Ensure the active role of the ASEANSAI in the ASEAN Community a. To develop relations with ASEAN Secretariat b. To initiate ASEANSAI contribution to the ASEAN Community c. Partnering with the ASEAN in promoting good governance. 1) Offer services as consultant of accounting standard of ASEAN																								
2	Offer audit service by member SAIs to ASEAN Establishing relationship with external stakeholders																								
	a. To develop relations with ASOSAI and INTOSAI		ĺ																•						

	-		Year of Achievement 2016 2017																							
No.		Form of Activities																								
			1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5_	6	7	8	9	10	11	12
		To enhance partnership with International Donors Community to increase the effectiveness of foreign funded projects within ASEANSAI region																								
		identify possible donors align prioritized project proposals of ASEANSAI with the interest of international donors																								
3	a.	Managing Finances Developing budget for ASEANSAI 1) Self-Funded 2) Donor Funded																								
		Managing revenue and expenses Developing Financial Statements																								
4		ASEANSAI Website Maintenance a. Server and Hosting b. Domain c. Updating												_		-										
5	Į.	Publishing newsletter Printing Provide ASEANSAI Newsletter on the international event attended by ASEANSAI																								
67		Provide administrative and communication support to the Executive Committee and all other committees of ASEANSAI - including managing the work of the Assembly																								

ANNEX 13

DRAFT MEMORANDUM OF UNDERSTANDING BETWEEN ASEANSAI AND ADB





Memorandum of UnderstandingMEMORANDUM OF UNDERSTANDING (MOU)

between

THE ASEAN SUPREME AUDIT INSTITUTIONS The Association of Southeast Asian Nations Supreme Audit Institutions (hereinafter referred as HEREINAFTER REFERRED TO AS "ASEANSAI");

a**And**

The Asian Development BankTHE ASIAN DEVELOPMENT BANK (hereinafter referred asHEREINAFTER REFERRED TO AS "ADB")

On enhancing roles of ASEANSAI to support its member countries ON ENHANCING ROLES OF ASEANSAI TO SUPPORT ITS MEMBER COUNTRIES

The ASEANSAI and the ADB (hereinafter referred to singularly as "Participant" and collectively as "Participants"),

TAKING INTO CONSIDERATION that ASEANSAI is a regional association of Supreme Audit Institutions (<u>hereinafter referred to as "SAIs"</u>) in the Association of Southeast Asian Nations (<u>hereinafter referred to as "ASEAN"</u>) Member States and is an associated entity of ASEAN;

UNDERLINING that ASEANSAI is a professional organization which is autonomous, independent, and non-political;

UNDERLINING that ASEANSAI aims to facilitate exchange of experience and strengthen the capacities of member SAIs in the field of public sector audit to enhance their role and status as external audit institutions in the ASEAN region;

RECOGNIZING that the SAIs make a key contribution to establishing transparency in public finances and to improving oversight over governance;

RECOGNIZING that the SAIs, as institutions of external financial control, help to ensure that public funds are allocated efficiently and effectively for providing public services;

RECOGNIZING that the SAIs are critical components of good financial government and hence good governance in general;

BOTH ASEANSAL AND ADB HAVE REACHED THE FOLLOWING UNDERSTANDINGSHave reached the following understandings:

PARAGRAPH 1
OBJECTIVES

Page 1 of 7

- 1. The objectives of this Memorandum of Understanding (hereinafter referred to as "this MOU") are to focus on supporting the ASEANSAI in helping to improve the capacity of its members through the Project investment activities (hereinafter referred to as "the Project").
- The Project shall include, but <u>is_not limited to, to those the activities</u> indicated in Annex 1 to this MOU. The content of the Project under as contained in Annex 1 is may be subject to further refinements between ADB and the ASEANSAL which are to be mutually decided by both Participants.
- 3. The Project under Annex 1 will be implemented from [month] January 2015 to January 2017.

Comment [AGO1]: We suggest to let ASEANSAI Secretariat to insert the "month" upon the signing of this MOU.

- 4. The ADB and ASEANSAIBoth Participants may also mutually decide to add further Projects in accordance with Paragraph 2, Article 1 of this MOU.(2)1.
- 5. The Project will contribute to the following:

I

- to strengthen the capacity of the ASEANSAI to better assist its members so that
 there is sustained improvement in national public sector accountability,
 transparency, and governance; and
- ii. to bring together ASEANSAI and ADBboth Participants in common approaches that provide a strategic focus for ASEANSAI and ADBboth Participants in strengthening the capacity of ASEANSAI members, and also provide a variety of mechanisms for facilitating the ADB's funding and support in line with the ASEANSAI mandate, priorities, and requirements.

PARAGRAPH 2 UNDERLYING PRINCIPLES

- 1. To achieve the MOU-objectives of this MOU, the ADB recognizes the following principles underlying its support to the ASEANSAI:
 - the ADB will recognize and respect the specific positions of the SAIs based on their respective national laws; and
 - ii. the_ADB's support to the ASEANSAI will be established in accordance with a coordinated approach : ADB may channel their support inand effected via a variety of modalities. ThisThe coordinated approach aims to ensure that the ADB's investment activities are more harmonized, transparent and collectively effective.
- ASEANSAI and ADBBoth Participants recognize that the Project is based on prioritized programmes set by the ASEANSAI and in line with theits ASEANSAI Strategic Plan 2014-2017 whichthat has been agreed on by both ADB and ASEANSAIParticipants.

PARAGRAPH 3
ASEANSAI-DONOR AGENCIES COORDINATION

Page 2 of 7

1. ASEANSAI and ADBBoth Participants will coordinate between themselves and with other stakeholders including with other development partners (<a a="" dps")<="" href="https://example.com/hereinafter/referred to_as_">, including the Japan International Cooperation Agency ("JICA"), the World Bank, and the German Agency for International Cooperation, ("GIZ") to in order to:
iimplement the Project as one of the program <u>me</u> s of cooperation;
<u>ii.</u> <u>and</u> -channel the support <u>(including funding)</u> on the basis of mutually_agreed concepts and activity plans to avoid overlapping or duplication of support; and
te-achieve alignment across support program <u>me</u> s.
4.2 The ASEANSAI will perform a coordinating role in conjunction with the ADB and other DPs, which includes the following:
i. <u>to provide strategic guidance and counselling onabout DP</u> relations to properly implement the Project;
ii. <u>to coordinate with the other DPs -and other related entities, including the ASEAN and the ,-International Organisation of Supreme Audit Institutions ("INTOSAI")</u> , to align support <u>for</u> te the Project; and
iii. <u>to report the progress of the Project</u> to the ASEANSAlits Executive Committee and the Assembly regarding the Project.

PARAGRAPH 4 CONFIDENTIALITY

- ASEANSAI and ADBBoth Participants shall observe the confidentiality and secrecy of all documents, information, and other data received from or supplied to the other parties as a result of or in the course of discussions leading up to the implementation of this MOU or any other agreement made pursuant to this MOU, as well as during the period of the implementation of the Project, or any other agreements made pursuant to the Project.
- Both ASEANSAI and ADBParticipants agree that the provisions of this Paragraph 4 of this MOU shall continue to have effect be binding between ASEANSAI and ADB notwithstanding the completion of the Project and or anythe suspension, termination, or expiry of this MOU.

PARAGRAPH 5 REVISION, MODIFICATION AND AMENDMENT

- ASEANSAI and/or ADBEither Participant may request in writing a revision, modification or amendment of all or any part of the Projecthis MOU.
- Any revision, modification or amendment <u>mutually</u> agreed <u>uponte</u> by ASEANSAI and ADBboth <u>Participants</u> will be incorporated into writing as <u>further</u> annexesand will form part of the <u>Project documents</u> this MOU. Such further annexes will form part of the Project documents.

3. Such revision, modification or amendment will come into effect on such date as may be determined by both ASEANSAI and ADBParticipants in writing.

Any revision, modification, or amendment will not prejudice the rights and obligations arising from or based on this MOU prior or up to the date of such revision, modification, or amendment, unless otherwise mutually agreed upon by the Participants.

PARAGRAPH 6 EFFECT OF MEMORANDUM OF UNDERSTANDING

- This MOU will only serve as a document to record the intentions of ASEANSAL and ADBboth Participants to implement the Project.
- 2. Except for With the exception of Paragraph 4 of this MOU, this MOU— does not constitute or create, is not intended to and is not intended shall not be deemed to constitute or create, any obligations under domestic or international law, whether express or implied, and will-shall not give rise to any legal process, and will not be deemed to constitute or create any legally binding or enforceable obligations, expressed or implied.

PARAGRAPH 7 SETTLEMENT OF DISPUTES

Any differences or disputes between ASEANSAI and ADBthe Participants concerning the interpretation, implementation or application of any of the provisions of this MOU will be settled amicably through mutual consultations and negotiations between ASEANSAI and ADBboth Participants, without reference to any third party or international tribunal.

PARAGRAPH 8 ENTRY INTO EFFECT, <u>DURATION</u> AND TERMINATION

- This MOU will come into effect upon signature by the authorized representatives of ASEANSAI and ADB.on the date of signing and will continue to have effect until January 2017.
- 1.2. This MOU may be extended for such periods as may be decided by mutual agreement of the Participants. All the provisions in this MOU, subject to any revision, amendment(s), or modification(s) thereof, will apply during its continuance.
- 2.3. The This MOU may be terminated by the mutual consent of ASEANSAI and ADB, or by either ASEANSAI or ADB, a Participant giving at least six (6) months written notice in writing prior to the intended date of termination to the other Participant.
- | 3.4. The termination of this MOU will not affect any on-going programmes and projects undertaken under this MOU until the completion of such programmes and projects, unless ASEANSAL and ADB decide otherwiseboth Participants mutually agree otherwise in writing.
- 4.5. This MOU summarizes the findings and recommendations as discussed during the fact-finding mission held on 1 October 2014.

Page 4 of 7

IN WITNESS WHEREOF, the duly-authorized representatives of the ASEANSAI and the ADB have signed this MOU.	
SIGNED at on this day of each being equally valid in	2015, in two originals in the English language,
For ASEANSAI (ASEAN Supreme Audit Institutions)	For ADB (Asian Development Bank)
Matali bin Haji Md. Yusof Chairman of the ASEANSAI	Agustina Musa Senior Financial Management Specialist, of Southeast_——Asia Regional Department of the ADB
	Date

ANNEX 1

KEY ACTIVITIES FOR THE ASEANSAI MEMBERSAnnex 1 Key Activities for the ASEANSAI Members (the Project¹)

- The Project (Project Code: ADB Project No. 47291-001), which was approved by the ADB in December 2014, is funded by the ADB's Japan Fund for Poverty Reduction.
- 1.2. The Project will have consist of the following key investment activities for the participation of the members of the ASEANSAI:

SECTION A WORKSHOP ON REGIONAL KNOWLEDGE SHARING ON THE INTERNATIONAL STANDARDS OF SUPREME AUDIT INSTITUTIONS (HEREINAFTER REFERRED TO AS "ISSAI") IMPLEMENTATION PROJECT, PART 2 (HEREINAFTER REFERRED TO AS "ISSAI WORKSHOP 2")Workshop on Regional Knowledge Sharing on ISSAI Implementation Project Part 2

- 1. The members of the ASEANSAI will be invited to participate in a regional workshop on the ISSAI Implementation Project (the ISSAI Workshop 2), which is as a continuation workshop of the Workshop on the Regional Knowledge Sharing on the ISSAI Implementation Project, Ppart 1 (hereinafter referred to as the "ISSAI Workshop 1") held in Bandung in August 2014. This series of ISSAI Workshop 2 Implementation Project shall align with the previous workshop under the joint coordination of the ISSAI Project Leader and the ASEANSAI Secretariat, shall be aligned with the ISSAI Workshop 1.
- 2. The pPreliminary objectives of the ISSAI Wworkshop are as follows:
 - to rReviewing and disseminateing lessons on how ASEANSAI members have improved their compliance with on the five ISSAI requirements discussed during the ISSAI Implementation PartWorkshop 1; and
 - <u>ii.</u> to dDiscussion on the ISSAI requirement (the rest-remaining ten 10 ISSAI requirements left undiscussed from the ISSAI Workshop 1; and Implementation Part 2)
 - iii. <u>to_and_prepareation_of</u> road maps to further improve on the progress<u>of the ISSAI Workshop 1:-</u>
 - <u>Development PartnersDPs</u> will be invited to share with them—workshop participants funding requirements for the activities contained in the said road maps.
 - b. The contents of these road maps will may be implemented the exit strategy and can be used by the members of the ASEANSAI to effect and its members to roll out the lessons learnt from the ISSAI Workshop 2, to with the aim of fully complying with all fifteen the ISSAI requirements on financial audit.
- 3. The ISSAI Wworkshop 2 will be held in is scheduled on December 2015.

¹ The Project will be financed by ADB Project No: 47291-001 funded by the Japan Fund for Poverty Reduction, approved in December 2014.

SECTION B (i) RELATED FOLLOW-UP ACTIVITIES FLOWING FROM ISSAI WORKSHOP 2 Related activities as follow up from ISSAI Implementation Project Part 2

- 1. The rRoad maps prepared during the from ISSAI Implementation Workshop Part 2 could be amay form the basis of follow-up of activities or any other form to follow up action plan of to the said Wworkshop.
- 1.2 The <u>follow-up</u> activities <u>referred to in Sub-paragraph 1 above, if implemented, are scheduled to be implemented <u>during yearin</u> 2016.</u>

ANNEX 14 GIZ LETTER TO ASEANSAI SECERTARIAT



giz Support to ASEAN Supreme Audit Institutions

H.E. Mr. Hendar Ristriawan Head of ASEANSAI Secretariat Function Secretary General of the Audit Board of the Republic of Indonesia German Development Cooperation

Regional Project Support to ASEAN Supreme Audit Institutions (ASEANSAI)

No. 17, Street 306, Beoung Keng Kang I.
P. O Box 81
Phnom Penh, Cambodia.
T +855 23 86 01 10
M alexander.beetz@giz.de

17 June 2015

Your Excellency,

Thank you very much for your kind letter of 15 May 2015. My team and me appreciate the kind words you wrote about our cooperation.

The first phase of our project (2013-2015) has ended and since May 2015 we are now in the second phase (2015-2018).

For the second phase, the German Federal Government who is financing the GIZ support to ASEANSAI, has requested from us certain changes in the cooperation approach:

- The German Federal Government wants us to focus on implementation of ISSAI standards in financial audit and on organizational development of ASEANSAI.
- The German Federal Government wants us to support ASEANSAI activities but does not want that we finance the basic structure of the organization (e.g. committee meetings, general assemblies).
- The German Federal Governments wants that there are areas of ASEANSAI activities where GIZ is not involved so that it can be seen that ASEANSAI is not just active because of external support but is driven from within by its members.

We think that the focus on the implementation of ISSAI standards in financial audit and on organizational development will allow us to give good and sustainable support to ASEANSAI.

The area of implementation of ISSAI standards in financial audit has so far been the most successful area of our cooperation.

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Registered offices Bonn and Eschborn, Germany

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Registered at Local court (Amtsgericht) Bonn, Germany Registration no. HRB 18384 Local court (Amtsgericht) Frankfurt am Main, Germany Registration no. HRB 12394

Chairman of the Supervisory Board Dr Friedrich Kitschelt, State Secretary

Management Board Tanja Gönner (Chair) Dr Christoph Beier (Vice-Chair) Dr Hans-Joachim Preuß Cornelia Richter



Page 2/2

With regard to these priorities for our cooperation in the second phase and the information we received until now on the proposed activities, we would like to offer support to the planned Knowledge Sharing Committee activities concerning Combined Internal Control and Risk-based Audit.

I'm looking forward to seeing you again soon and wish you all the best.

Yours Sincerely

Alexander Beetz Project Manager Dr. Denis Roy Senior Advisor

ANNEX 15 PRESENTATION SLIDES ON ISSAI IMPLEMENTATION



Training Committee











Long-Term ASEANSAI Programme on ISSAI Implementation (LTAPII)

Background and Details

Commission on Audit Philippines Overall Project Leader

Earlier ISSAI Initiatives

- Adoption of ISSAIs at the 20th INCOSAI in 2010
- Signing of Statement of Commitments in 2013 by SAIs to implement ISSAIs in Phnom Penh; 8 out of 20 signatories were ASEANSAI members
- Launching of INTOSAI Development Initiative's (IDI) 3i Programme covering the period 2013-2014

ASEANSAI Start-up Efforts

- Knowledge sharing activities
 - May 2014 in Kuala Lumpur, Malaysia
 - Identified the need to be capacitated on the ISSAIs
 - -August 2014 in Bandung, Indonesia
 - Identified the need for training on internal control and risk-based audit based on 5 ISSAIs discussed

ASEANSAI Start-up Efforts

· Action planning-cum-meeting

- October 2014 in Manila, Philippines
 - To addressed the need for training on identified areas; and
 - To increase the members of ISSAI Pool of Facilitators
- Call for proposals to become sub-project leaders for 2 projects

ASEANSAI Start-up Efforts

- Coordination meeting among overall project leader and sub-project leaders
 - March 2015 in Manila, Philippines
 - SAI Philippines Overall Project Leader
 - SAIs Indonesia and Thailand Co-Sub-Project Leaders for the Workshop on Risk-Based Audit in Financial Audit
 - SAI Malaysia Sub-Project Leader for Certification of ASEANSAI ISSAI Facilitators

THE LTAPII

- Strategic objective
 - To develop the organizational and audit capacity of ASEANSAI members in implementing the ISSAIs at the (a) SAI and (b) ASEANSAI levels.
- Span of 3 years
 - 2015 to 2017



THE LIBER

- Programme Phases
 - 1st phase
 - to provide members experience in ISSAI implementation and to develop the necessary skills to implement ISSAIs in their SAIs
 - 2nd phase
 - to increase the number of certified ISSAI Facilitators who are experienced and have developed their skills in implementing the ISSAIs

THE LTAPII – PHASE 1

- Project objective
 - To implement a pilot audit in Financial Audit using risk-based audit in accordance with the ISSAIs
- Project duration
 - June 2015 to August 2016



THE LYAPH - PHASE:



- Project activities
 - Design meeting (June 2015, Cambodia)
 - eLearning course on Risk-Based Audit in Financial Audit
 - 31 August to 18 September 2015
 - Online development of audit plans
 - 19 September 2015
 - Audit planning meeting
 - 5-13 October 2015 in Vietnam

THE LTAPIL - PHASE 1



- Project activities
 - Conduct of pilot audits
 - 2015 October to 2016 March
 - Audit review meeting
 - 2nd week of May 2016
 - SAIs issue audit reports
 - 2016 June









THE LTAPII - PHASE 1

- Participants
 - Current work experience is on Financial Audit with five years of this experience;
 - Must be able to speak and write in English
 - Must possess basic computer knowledge and skills
 - Must be able to complete the requirements of:
 - Online course (draft audit plan)

- Audit planning meeting (Oct in Vietnam)
- Committed to complete all LTAPII activities



THE LTAPII - PHASE 1

- Role of Participants in the online course
 (31 August 18 September 2015)
 - Log in online at least 2 hours a day
 - Based on facts in the case study to be provided
 - · Prepare audit plan
 - Accomplish templates used in exercises
 - Apply learning to SAI
 - Prepare actual audit plan to be uploaded in the online portal

THE LTAPII - PHASE 1

- Role of Participants in the audit planning meeting (5-13 October 2015, Vietnam)
 - Bring real case audit plan, together with all supporting documents
 - Finalize audit plan, after hearing inputs from Mentors and SMEs
 - Receive inputs on execution and reporting



THE LTAPII - PHASE 1

- Role of Participants in pilot audit (2015 November to 2016 March)
 - Execute audit program
 - Prepare audit report



THE LTAPH - PHASE 1

- Role of Participants in audit review meeting (2016 May)
 - Finalize audit reports after receiving inputs from Mentors and SME



THE LTAPII - PHASE 2

- Objectives
 - To provide participants skills to implement ISSAIs in their SAIs
 - To increase members in the ASEANSAI Pool of ISSAI Facilitators
- Qualified participants
 - Those who completed <u>all</u> the requirements of Phase 1, especially the audit report
- Project duration
 - 2016 August to 2017 March

THE LTAPH - PHASE 2

- Activities
 - Conduct of Facilitation Skills Workshop (2016 October)
 - Preparation of Action Plans by participating SAIs on ISSAI roll-out in their SAIs
 - Certification of new ISSAI Facilitators
 - Wrap up meeting for Phases 1 and 2 of the LTAPII (2017 March)

PROVISION OF SUPPORT



- SAI Heads
 - Authorize participation of selected audit teams and Mentors/ISSAI Facilitators in all face-to-face activities
 - Allow the conduct of pilot audits

- Sign audit reports and action plans for ISSAI roll out in their SAIs

PROVISION OF SUPPORT

- Development partners
 - In 2014, GIZ agreed to provide support to activities in the project on ISSAI Implementation
- ASEANSAI Project Team

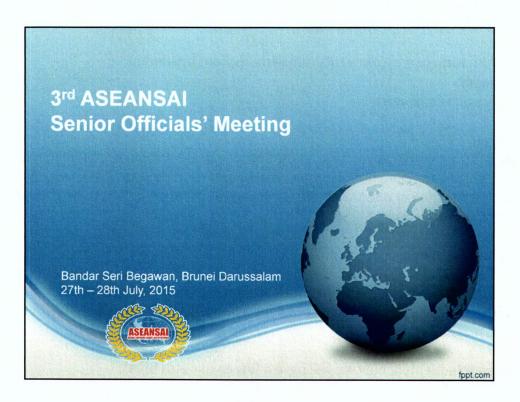
 Strong cooperation and coordination among the members of the team



PROVISION OF SUPPORT

- ASEANSAI Project Support Team
 - Commitment and availability
 - ASEANSAI IDI-certified ISSAI Facilitators
 - Subject Matter Experts from Swedish National Audit Office and ASEAN SAIs
 - ASEANSAI IDI Accredited Training Specialists
 - Development Partner from GIZ

ANNEX 16 WRAP UP AND WAY FORWARD



Respected delegates of all ASEANSAI member countries;

Ladies and gentlemen,

Assalamualaikum Warrahmatullahi Wabarakatuh

Good morning.

I'm glad to see all of you today. I believe that all of us have the same spirit to finalise the meeting to accomplish the meeting objective.

Ladies and gentlemen,

We have now come to the second day of the Senior Officials Meeting. For today meeting, we will have two main agenda. First agenda will be presentation from SAI of Philippines about the ISSAI implementation project. And the second agenda will be about wrap up and the way forward.

Now, without further ado, I would like to invite SAI of Philippines to give the presentation on ISSAI implementation project. Please, the floor is yours.

(Mendengarkan presentasi) (Setelah selesai mengikuti presentasi)

Thank you. Is there any comments or questions from the floors? (Menunggu) (Jika tidak ada komentar)

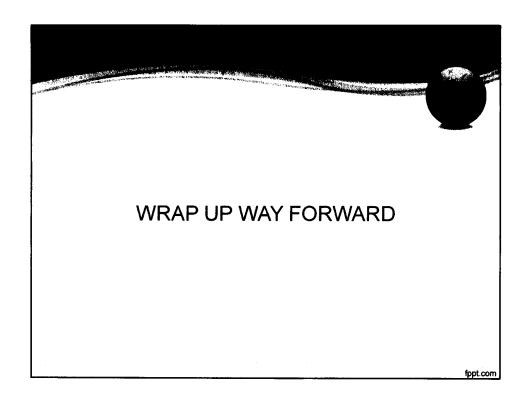
Thank you.

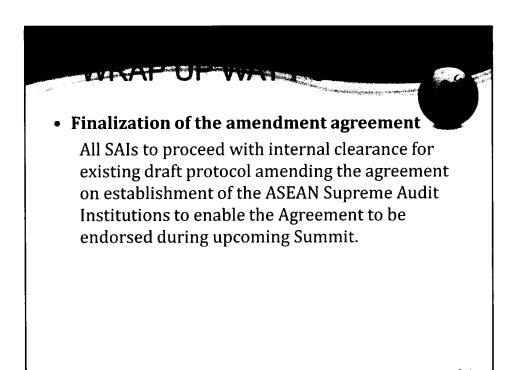
Ladies and gentlemen, as we have learnt from the presentation of SAI Philippines, the project of ISSAI implementation project is a longert term project. That is why, as the Secretariat function of ASEANSAI, We encourage all of member SAIs to be committed in participating the project.

Ladies and Gentlemen,

Based on the agenda, after the first presentation, we shoul have a coffee break. I would like to offer you, do you want to have a break first or do you want to continue to the last agenda?

Ladies and Gentlemen, now we will have a fifteen minutes break. We will start the meeting in next fifteen minutes. Thank you



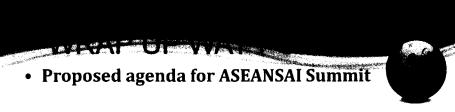


Ladies and Gentlemen,

We will continue our meeting with the wrap up and way forward.

After the two days meeting with a very fruitful and constructive discussion, I would like to read the summary or the decision we agreed and the way forward.

The first is about finalization of the amendment of agreement. All the meeting participants agree that All SAIs will proceed with internal clearance for existing draft protocol amending the agreement on establishment of the ASEAN Supreme Audit Institutions to enable the Agreement to be endorsed during upcoming Summit.



All SAIs agree with the proposed agenda.

There are some changes have been proposed:

- To include Cambodia's national anthem and ASEANSAI song.
- Courtesy call to Prime Minister of Cambodia to replace audience with His Majesty Raja Preah Bat Samdech Preah Boromneath.
- Approval of Chair and members of ASEANSAI committees.
- Appointment of Auditor for FS 2014 and 2015

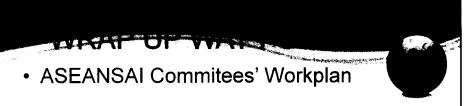
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The second topic related to proposed agenda for ASEANSAI Summit, All SAIs agree with the proposed agenda.

There are some proposed changes:

- First, to include Cambodia's national anthem and ASEANSAI song.
- Second, Courtesy call to Prime Minister of Cambodia to replace audience with His Majesty Raja Preah Bat Samdech Preah Boromneath.
- •Third, Approval of Chair and members of ASEANSAI committees.
- •Fourth, Appointment of Auditor for FS 2014 and 2015

The detail agenda will be discussed with the Executive Committee and circulated to the member of ASEANSAI after the SOM.



All of SAIs agree to the proposed Work Plan.

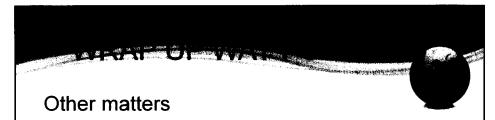
In order to achieve the effectiveness of activities and considering the availability of resources, all committees will synchronize and revise the work plan including the proposed budget in detail.

The revised work plan 2016-2017 should be submitted to Secretariat one month after the SOM.

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For ASEANSAI Committees' work plan, all of SAIs agree to the proposed Work Plan. In order to achieve the effectiveness of activities and considering the availability of resources, all committees will synchronize and revise the work plan including the proposed budget in detail.

It is expected that the revised work plan 2016-2017 should be submitted to Secretariat one month after the July SOM.



- Signing MoU between ASEANSAI and ADB
- The MoU with the ADB will be postponed because of the clarity of Annex 1 as activities described already supported by GIZ and World Bank until 2017.
- SAI Indonesia will seek possibility of future cooperation with ADB.

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For other matters that we have discussed, the first issue on the signing MoU between ASEANSAI and ADB, we have agree on some items:

First, The MoU with the ADB will be postponed because of the clarity of Annex 1 as activities described already supported by GIZ and World Bank until 2017.

Second, SAI Indonesia will seek possibility of future cooperation with ADB.

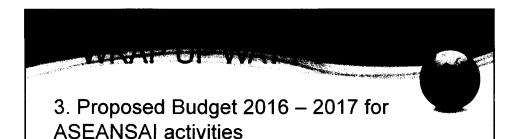


2. Draft Financial Statement 2014 and Interim Financial Statement 2015

 Formal letter to GIZ to request activities to be funded during the project phase 2 to be specified.

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Related to the draft financial statement two thousand and fourteen and Interim financial statement two thousand fifteen, SAIs agree that Chair of ASEANSAI to send formal letter to GIZ, requesting information on activities to be funded during the project phase 2.



Activities to be funded by GIZ and self funded by the ASEANSAI Committees such as: the use of ASEANSAI Annual Contribution, Host SAI contribution on meeting package and venue, participating SAI contribution on airfare and accommodation are segregated.

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With regards to the Proposed Budget 2016 – 2017 for ASEANSAI activities, It is agreed that Activities to be funded by GIZ and self funded by the ASEANSAI Committees such as: the use of ASEANSAI Annual Contribution, Host SAI contribution on meeting package and venue, participating SAI contribution on airfare and accommodation are segregated.



4. Appointment of ASEANSAI Committees for 2015 - 2017

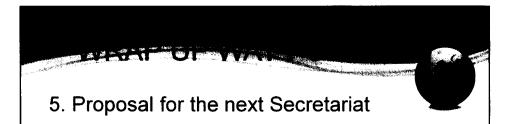
- SAI of Malaysia will reassume the chairmanship of the KSC for 2015 – 2017
- SAI of the Philippines will reassume the Chairmanship of Training Committee for 2015 - 2017
- SAI of Vietnam will reassume the chairmanship of the SPC for 2015

 2017
- SAI of Singapore will reassume the chairmanship of the Rules and Procedures for 2015 – 2017
- SAI Brunei Darussalam, SAI Laos and SAI Thailand wish to join SPC as members.

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While for Appointment of ASEANSAI Committees for 2015 – 2017, All of current Committees' Chair agree to reassume the chairmanship until 2017. As we see in the display,

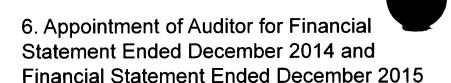
- •SAI of Malaysia will reassume the chairmanship of the KSC for 2015 2017
- •SAI of the Philippines will reassume the Chairmanship of Training Committee for 2015 2017
- •SAI of Vietnam will reassume the chairmanship of the SPC for 2015 2017
- •SAI of Singapore will reassume the chairmanship at the Rules and Procedures of 2015 2017
- •It is also agreed that SAI Brunei Darussalam, SAI Laos and SAI Thailand wish to join SPC as members.



- Circulation for self nomination for the next secretariat will be issued one month after SOM for approval in the ASEANSAI Summit.
- The approval of appointment of the next secretariat will be held during Summit after signing the Amendment of agreement.

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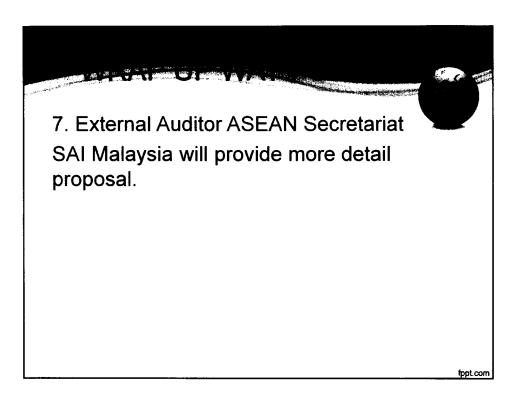
For the Proposal of the next Secretariat, self nomination for the next secretariat will be issued one month after SOM for approval in the ASEANSAI Summit.



>> SAI Thailand agreed to become an auditor for Financial Statement Ended 2015 and Financial Statement Ended 2016.

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Related to the issue on Appointment of Auditor for (two thousand fifteen) and two thousand sixteen), it is agree that the Secretariat will request SAIs to propose as Auditor for 2015 – 2016 and wait the candidacy up to one month after SOM.



For the last issue aboout External Auditor ASEAN Secretariat, SAI Malaysia will provide more detail on this proposal.

Those are the summary of the SOM. Is there any comments or input? (Menunggu masukan dari Floors) (Jika ada) Yes Please (Jika tidak ada komentar)

Ladies and Gentlemen,

I think we deserve to get applause toward on what we have achieved during the SOM. (Mengajak tepuk tangan) (Setelah tepuk tangan selesai)

The meeting has been very productive in resulting some points that we have agreed related to ASEANSAI activities. After SOM, we will circulate the Summary of Discussion to member SAIs for feed back. Afterward, we will bring the SOM Result to the upcoming Summit in Phnom Penh in November fifth.

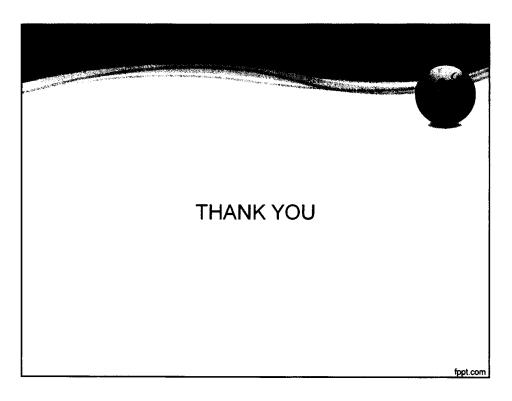
Ladies and Gentlemen,

In this opportunity, on behalf of BPK, I would like to convey some words related to the next ASEANSAI Secretariat. Since BPK has been experiencing as ASEANSAI Secretariat for four years and has sufficient resources in term of staff, budget, IT support and international networking as well as keeps the momentum of ASEANSAI sustainability to effectively support the new Chairmanship, We would like to propose BPK' self nomination to be longer term ASEANSAI Secretariat in the next Summit in Phnom Penh.



It has been agreed that the signing of the letter of commitment of ISSAI Implementation is waived.

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Thank you for your very active participation, on behalf of the Secretariat function, I convey our highest apprecaition to you all. Now I gave the floor to Jabatan Audit Brunei Darussalam.

Thank you.

(tepuk tangan)