REPORT OF THE ASEANSAI KNOWLEDGE SHARING (KS) WORKSHOP

RENAISSANCE HOTEL, KUALA LUMPUR

29-30 MAY, 2014

1. Background

1.1   The primary mandate of the Knowledge Sharing Committee (KSC) is to encourage ASEANSAI cooperation, collaboration and continuous improvement through knowledge sharing. As members of the KSC, our role is to ensure that we provide access to existing methods, techniques and experiences and how we learn from each other practices.

1.2   The idea of conducting the ASEANSAI KS workshop was agreed upon by the Chair of the ASEANSAI Knowledge Sharing Committee to help us identify and choose mechanisms for improving our knowledge management (KM) and knowledge sharing. The assistance from GIZ experts was enlisted to work with the KSC member in the workshop.

2. ASEANSAI KS Workshop

2.1   The ASEANSAI KS Workshop was held from May 29 and 30, 2014 in Kuala Lumpur and was attended by 21 participants from SAI of Brunei, Cambodia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Vietnam and facilitated by 4 GIZ experts namely Dr. Denis Roy (Senior Advisor); Dr. Jan Schwaab (KM & KSC Expert); Ms. Jana Leutner (Advisor) and Ms. Lucia Auge (Assistant of KM and KSC Expert). Two observers from SAI of Indonesia, Mr. Wahyudi and Mr Hery W. Wibowo were also present at the workshop.

2.2   The Workshop was officiated by Mr. Zulkipli Abdullah, Special Audit & Research Sector on May 29, 2014. In his remarks, he emphasised the need for the ASEANSAI members to work cooperatively and collaboratively through sharing of best practices and exchange of lessons learnt in the field of public sector auditing. One of the core functions of ASEANSAI is the management of knowledge and the sharing of the knowledge between members SAIs.

2.3   The workshop utilised several methodologies such as presentations, group discussions, bilateral interviews and management games (Triggering Change and Cooperation Game). The participants participated actively by giving their views and opinions on the matters of discussion. Before the end of the day, the key points were summarised in the wrap-up session and those points were again reflected on the next day.

2.4   Background of the formation of ASEANSAI KSC which included the objectives; scope of work; roles & responsibilities of the Chair, Members (Individual, Project Group, Project Lead), achievements of KSC in 2012 to 2013 as well as the KSC Work Plan 2014 – 2017 which was endorsed during the 2nd General Assembly in Brunei in November 2013 was presented by Dr. Masiah Ahmad, Deputy Director of Research.

2.5   Dr. Jan Schwaab who the GIZ expert on KM and KS provided an overview of the topics on benefits and challenges of KM and KS, KS Case 1: OLACEFS' KM System and KS Case 2: GIZ Sector Networks. According to him, to achieve the best in knowledge sharing, there should be openness and trust; incentives for sharing and well defined intellectual property rights. There are 4 critical success factors for the implementation of KM and KS which are:

1. KM and KS as a strategy – Are there options for quick wins to start with?
2. KM and KS as a process – How can we move quickly to get results? (the champions, fast movers, etc) as well as defining roles and outcomes.
3. KM and KS as assets – Are there any strengths or assets which have been successfully established or are used by a SAI that can be shared?
4. KM and KS as an attitude – What is the best way to maintain and foster commitment of member SAI?

3.   KS Expectations and Strengths

3.1   A group discussion on identifying the expectations of each SAI was conducted and facilitated by the GIZ experts. The key points are that the participants expected the KS activities to enhance the quality of public audits, professionalism and credibility of a SAI through various mechanisms as a stepping stone towards deeper regional integration, the ultimate tool to enable "togetherness" and a good opportunity to exhibit national strengths. The common understanding derived from the discussion were categorised into the following three matters:

I. KS for ISSAIs Implementation
• Pool of ISSAI facilitators
• identify guidelines „not applicable" and explain
• Customization: taking into account the national context
• Having (selected) documents in local language (interpretation, translation)
• Learning from others, Secondmend on ICATs, Joint in-house trainings
• ISSAI day / market place
• Training needs assessment as basis for systematic training approach for ISSAI

• Publication on progress and gaps in ISSAI implementation • Youtube & Social Media for exchange on ISSAI implementation • Joint seminar series on ISSAI implementation (annual sharing exercise) • Cascading methodology to share knowledge from training returnees • Peer Review on ISSAI implementation	
II. KS for Trainings (Inputs. Methods, Results)	
• Joint definition of content and relevant topics • KSC outputs should be inputs to TC activities >> Systematic training approach (series, e.g. Starting with ISSAI) – et vice versa (e.g. Sharing success stories) • Experience from Vietnam: support workshop on INTOSaint • Strengthen cooperation between KSC and TC (also linking with IT) • Joint in-house training	
III. KS on Basic Documents	
• Openness & trust: how do we create an environment of sharing • Recognition for best articles • To what extent can SAI share their manuals & guidelines	

3.2 The list of strengths identified by each SAI during the bilateral interview is shown below:

No.	SAI	Strengths
1.	Brunei	• Shared Portal • Risk-Based Audit Methodology
2.	Cambodia	• Experienced in hosting events • ISSAIs Facilitators • Follow-up Audits • Good Support from Stakeholders • Strong Audit Law
3.	Indonesia	• Financial Audit • Investigative and Forensic Audit • Audit of Disaster-related Aids • Chair of WGEA • Parallel Audits • Training Centre • Tools (GIS, e-audit in Financial Audit) • ISSAIs Facilitators

4.	Lao PDR	• Independent Organisation • Reporting Twice a Year • Training Centre • Procurement Audit
5.	Malaysia	• Training Centre • Auditing Manuals/Guidelines • Qualified Staff • Experienced in hosting events • Financial Audit, Financial Management Accountability Index, Performance Audit and Government Companies' Audit) • Specialised Audits (ICT, Water Management, Environmental) • 12 Reference Auditing Groups • Customised ISSAI Manual and ISSAIs Facilitators • Follow-ups & AG Online Dashboard
6.	Myanmar	• Budget Execution Audit • Performance Audit • ISSAIs Facilitators • Training Centre • Website • In the process of establishing Environmental Audit • Translation Facility
7.	Philippines	• Recruitment Independence • Training Centre • ISSAIs Facilitators • Adjudicatory Function – Fiscal & Audit • Website • UN auditors
8.	Thailand	• Financial Audit • Performance Audit including on environmental • Investigative Audit • Public Private Partnership Audit (Flood Mitigation) • Complaint Letter • ASEANSAI Project Leader for Work Plan 2014-2017
9.	Vietnam	• Training Centre • Auditing Manuals • Follow up Audit

4.   KS Activity on ISSAI Implementation and Adaptation

The 30th morning of June 2014 was dedicated to discuss on how to implement the KS activity on ISSAI implementation focusing on the purpose, scope and tangible results of the activity.

The results of discussion were as follows:

1.	Workshop will be held in August 18 – 21, 2014 in Indonesia
	- Each SAI will prepare a Country Paper. - The contents of the paper include listing of non-applicable ISSAIs, challenges faced by SAIs of implementing ISSAIs and discussion on ISSAIs gap.
2.	Scope of Focus
	Based on the validation of the status implementation of ISSAIs among the member SAIs, it was decided that the workshop will focus on ISSAIs on Financial Audit Guidelines.
3.	Task and Deadlines
	- Guiding questions and workshop announcement to be sent out by Philippines by June 9, 2014. - Invitation letter to be sent out by KSC Chair by June 9, 2014. - Philippines will revise the TOR by June 16 as well as the draft agenda. - The country paper will be send to Philippines by July 15, 2014. - Each SAI will identify the participants. The nominees for the workshop should be responsible for ISSAI implementation on Financial Audit and preferably IDI certified
4.	Sharing of Resources
	- Inventory on training facilities. - A need to identify ISSAIs facilitators among the SAIs who can help to train more ISSAI facilitators. - TOR for ASEANSAI practice group for ISSAIs has to be developed. - ISSAI facilitators training programmes have to be formulated by the Training Committee. KSC has to communicate to the Training Committee on this matter. - Establish Reference Group for ISSAI and channel of communication. - Sharing of customised ISSAIs manual among the SAIs of the same language through ASEANSAI website - Each SAI has to translate the ISSAIs manual in their local languages.
5.	Monitoring
	- KSC Chair will monitor the implementation of ISSAIs by requesting the member SAIs to submit the status of implementation - Each SAI should monitor the implementation of ISSAIs - An e-Forum or group mails can be utilised to discuss on the implementation of ISSAIs

5. Workshop Evaluation

The results of the evaluation based on 6 possible answers ranging from strongly disagree to non-applicable were shown as follows:

No.	Aspect	Evaluation
1.	Preparation and Organisation of the Event	Generally, participants strongly agreed that the workshop was well organised in terms of travel arrangement, location, conference facilities, food, etc. However they highlighted that it would be appreciated if the agenda and content of the workshop including the materials to be communicated early to enable them to be prepared on the topics.
2.	Content and Implementation of the Event	Majority of the participants strongly agreed that the content and implementation of the workshop was very good. Majority of the participants felt that the duration of the workshop was just right.
3.	Design and Facilitation of the Event	Majority of the participants were very happy with the structure, approach and atmosphere of the workshop
4.	Use of the Workshop Results for ASEANSAI/in the workplace	Half of the participants strongly agreed that they can utilised the workshop methodologies to conduct the workshop at the respective SAIs.
5.	Follow-up	• Request for second engagement workshop • Share the workshop results with other ASEANSAI committees through ASEANSAI portal • Organised mid-term/annual meeting to evaluate the ASEANSAI events • Continue to have more KS events on auditing related matters. • Focus on selective agenda and objectives • Monitoring of ISSAI implementation

6. Way Forward for the KS in ASEANSAI

6.1 The Report on the ASEANSAI Knowledge Sharing Workshop to be sent before June 9, 2014 by the KSC Chair to ASEANSAI Chair and distributed to all SAIs.

6.2 Mapping of Strength in terms of facilitators and facilities by the KS Chair

6.3 The workshop material and results will be put on the ASEANSAI website by KSC Chair.

6.4 The distribution of the email list to all the KS participants.

6.5 Determination of the second KS Engagement Workshop by the KSC Chair.

6.6 Set up the dialogue between KSC and Training Committee.

7. Conclusion

7.1 The closing ceremony of the workshop was held at the National Audit Academy on June 30, 2014. Datuk Hj Anwari bin Suri, Deputy Auditor General of Malaysia in his closing speech recorded his appreciation to GIZ and the KS participants on their contributions and commitments to the success of the workshop. He highlighted the various initiatives undertaken by SAI of Malaysia to enhance the capacity building of the auditors. He shared his views on the importance of KSC in fulfilling the mission, vision and objectives of ASEANSAI. He also emphasised the need for SAIs to comply with International Standards of Supreme Audit Institutions (ISSAIs) to raise SAI's credibility and professionalism.

7.2 Excellent design, facilitation and moderation of the workshop by the GIZ experts and active involvement of the participants in the discussion have contributed to the success of the workshop. It has brought a sense of togetherness and openness among the participants to share knowledge and experiences. The GIZ experts have shared a good methodology of handling a workshop and obtaining consensus which the SAIs can utilised when conducting a workshop.