

**The Chairperson of ASEANSAI  
at The 50th ASOSAI  
Governing Board Meeting**  
(Chiang Mai, Thailand, 15-16 Feb. 2016)

During the 50th ASOSAI Governing Board Meeting (GBM) which was held in Chiang Mai, Thailand, on 15-16 February, 2016 with participation of 64 delegates (Governing Board and Audit Committee member SAs, Observers, and other invited organizations, including CCAF-FCVI Inc. and UN Women), H.E. Madam Som Kim Suor, Auditor General of the National Audit Authority of the Kingdom of Cambodia, in her capacity as chairperson of



ASEANSAI was also invited to attend the said meeting. In between the agendas of this GBM, hosted by the Office of the Auditor General of Thailand, the Chairperson of ASEANSAI delivered her speech on the on-going progress of ASEANSAI in 2015 related to training activities, knowledge sharing activities, research projects, and ASEANSAI assembly meeting relation and cooperation as well as ASEANSAI publication.

The aforementioned progresses and results depend largely on the contribution and participation of SAI member states and the supports from the National Assembly and Government of member states as well as developing partner like the International Coopera-

tion Project of the Federal Republic of Germany (GIZ).

Although ASEANSAI has made many accomplishments, there are some remaining challenges attributable to different languages, distinguished traditions and way of work; therefore, in order to attain a common objective, time and coordination are necessarily needed. Specifically, the consensual agreement on the term of ASEANSAI Secretariat has not been reached, so with some time, all the members are expected to have consensus on this issue.

ASEANSAI is situated in a political geography of Association of South East Asia Nations called ASEAN. ASEANSAI, therefore, needs to have clearly defined roles and is in need of building its capacity in performing its role in order to become ASEAN partner and to support Economic Integration of ASEAN.

In the capacity as ASEANSAI Chairperson, she firmly believes that after the ASEAN become a single economics community, ASEANSAI should upgrade the cooperation with ASEAN to the next level and the ASEANSAI member in particular shall cooperate on an on-going basis on the knowledge and experience sharing in the field of public auditing because of our similar context. Furthermore, ASEANSAI will continue implementing the current strategic plan, committees' work plans and the endorsement of the 3rd ASEANSAI Assembly held in Kingdom of Cambodia in November 2015. ASEANSAI will actively take part in ASOSAI activities included in the ASOSAI Strategic Plan 2016-2021 ■

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**Koh Rong Samloem**  
*Paradise Found*  
**In Cambodia** **The Uniqueness**

Koh Rong Samloem is situated eighteen kilometres due west of Sihanoukville, the main beach resort of Cambodia, and is reachable in about forty-five minutes by fast ferry or about two hours using one of the slower converted fishing boats depending on the conditions.

Koh Rong Samloem measures approximately nine kilometres long and five kilometres at its widest point although the distance from Saracen Bay on the sunrise side of the island to the sunset side of the island is little more than a pleasant one-kilometre walk through the jungle and boats can be hired for trips around the island to visit the different beaches.

Koh Rong Samloem Island's main feature is the white sand enclosed bay named Saracen Bay boasting an unspoiled three-kilometre long beach on which much of the recent high quality development has taken place and is the location of the main boat pier that links the island with mainland. From Saracen Bay there are paths which allow visitors staying in the bay to reach the other beaches on the island and explore the island's attractions.



**Utterly serene and beautiful**

Calm, clear water laps lazily on idyllic white sand beaches, and there's not much else to do but kick back and enjoy the sun, sand and waves. Word will get out – it always does. So get to these islands before they become overrun with tourists.



Currently Koh Rong Samloem is trending on social networks and has been recently named by the Huffington Post as one of *the Places You Need to see in the Next Decade*.

The 2016/17 high season consists of the period from November through May, which is the usual tourist season for Cambodia, as well as the European holiday season of July and August.

There are comfortable bungalows suitable for honeymooners and romantic couples searching for the deserted tropical island experience as well as a growth in accommodation suitable for families with children including resorts that have 24 hour electricity, air conditioning, a swimming pool and family bungalows with multiple rooms.

Scuba diving and fishing trips are available from the island and can be arranged through the locals or the bungalow operators. Also there are great places for snorkeling around the island if you tire of lazing on the beach or swimming in the pure turquoise waters. Kayaking, jungle trekking and mountain biking are just some of the organised activities that are offered although the majority of visitors are content to kick back and enjoy the beautiful beaches and amazing views ■

**ASEANSAI**  
NEWSLETTER

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**The 3rd ASEANSAI Summit,  
Phnom Penh, Cambodia**

The 3rd ASEANSAI Summit was held on 5 November 2015 in Phnom Penh, Cambodia. The main purpose of the meeting is to hand over the ASEANSAI Chairmanship and endorsement of the ASEANSAI outstanding issues including ASEANSAI activities report for 2013 - 2015 and the next ASEANSAI Work plan for 2015 – 2017. The Summit was attended by ten ASEANSAI members and the representatives from Donors.



On the opening ceremony, Auditor General of Cambodia as the host of the meeting and Auditor General of Brunei Darussalam, as the Chair of ASEANSAI period 2013 – 2015 delivered the opening speeches. There were also some guest speakers conveying their speeches: H.E. Tan Sri Dato' Setia Ambrin bin Buang, Chair of ASOSAI and Auditor General Malaysia, H.E. Mr. Yang Ningsheng, Director General of CNAO's Kunming Regional Office as special representative of Auditor General of China as the Chair of INTOSAI and Mr. Alexander Beetz, GIZ Team Leader for Support to ASEANSAI.



*SAI Cambodia appointed to be the Chairperson of ASEANSAI for 2016-2017*

Chairman of ASEANSAI for the period of 2015 – 2017.

As the newly-appointed Chairperson of ASEANSAI, H.E. Madam Som Kim Suor, Auditor General of Cambodia led the Summit with the following result:

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THE 3RD ASEANSAI SUMMIT, PHNOM PENH, CAMBODIA

NOTE FROM THE HEAD OF ADMINISTRATIVE FUNCTION

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ASEANSAI FOCUS GROUP DISCUSSION ON AUDIT OF REVENUE VIENTIANE, LAO PDR, 2-4 MARCH 2016

THE 2ND INTOSAINT WORKSHOP CONDUCTED IN VIETNAM IN NOVEMBER 2015

ASEANSAI TECHNICAL MEETING 16TH FEBRUARY 2016 , THAILAND

THE CHAIRPERSON OF ASEANSAI AT THE 50TH ASOSAI GOVERNING BOARD MEETING (CHIANG MAI, THAILAND, 15-16 FEB. 2016)

SAIS CONTACTS

THE UNIQUENESS



## NOTE FROM THE HEAD OF ADMINISTRATIVE FUNCTION



Dear Readers of the ASEANSAT Newsletter,

In our current capacity as the Administrative Function of ASEANSAT, the National Audit Authority of Cambodia (SAI Cambodia) have a great pleasure to present the first volume of the ASEANSAT Newsletter for 2016. This edition provides columns related to progress and activities of ASEANSAT and some members of ASEANSAT.

Readers will find results of the third ASEANSAT Summit held on 5<sup>th</sup> November 2015 in Phnom Penh Cambodia. This includes the hand-over ceremony of the ASEANSAT Chairmanship from SAI Brunei Darussalam to SAI Cambodia, the endorsement on chairs and members of each ASEANSAT Committees, as well as the appointment of the ASEANSAT Auditor, and the ASEANSAT Committee Work Plans 2015-2017.

This edition highlights significant activities of ASEANSAT members contributing to the development of SAI's capacity and audit profession. These encompass the 2<sup>nd</sup> IntoSAINT Workshop conducted on 25-26 November 2015 in Vietnam; Regional Workshop on Enhancing the Roles of SAs in Selected ASEAN Countries organized on 22-24 March 2016 in Ho Chi Minh City, Vietnam; ASEANSAT Focus Group Discussion on Audit of Revenue took place on 2-4 March 2016 in Vientiane, Lao PDR; and the 5<sup>th</sup> ASOSAI Governing Board Meeting held on 15-16 February 2016 in Chiang Mai, Thailand.

We hope all esteemed readers enjoy reading the articles and find them useful for our community. We encourage all ASEANSAT members to contribute article (s) or materials to the upcoming newsletter in order to make it a better platform for sharing professional experience and exchanging information.

Best regards,

CHEA SOPHAT

Head of ASEANSAT Administrative Function  
Director of International Relations Department  
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## ➤ The 3rd ASEANSAT Summit, Phnom Penh, Cambodia

1. Approval on the appointment of ASEANSAT Secretariat and Administrative Function during the transitional period before signing the Protocol on Amending the ASEANSAT Agreement for the single and longer-term Secretariat. It was agreed that National Audit Authority of Cambodia to be the Administrative Function and the Audit Board of the Republic of Indonesia as the Secretariat Function;

2. Approval on the ASEANSAT Committees with the following composition:

- Strategic Planning Committee is chaired by SAI Vietnam with three members which are SAI Indonesia, Malaysia, Philippines, Brunei Darussalam, Thailand and Lao PDR.

- Rules and Procedure Committee is chaired by SAI Singapore. The four members are SAI Brunei, Lao PDR, Malaysia and Thailand.

- Knowledge Sharing Committee is chaired by SAI Malaysia. There are seven members which are SAI Brunei, Cambodia, Lao PDR, Myanmar, Philippines, Thailand and Vietnam.

- Training Committee is chaired by SAI Philippines with four members, SAI Brunei, Indonesia, Malaysia and Thailand.

3. Approval on the appointment of SAI Thailand as the ASEANSAT Auditor for Financial Statements for Year Ended 2014 and 2015.

4. Approval on the ASEANSAT Committee Work Plans 2016 – 2017 ■

## ASEANSAT Newsletter

### ASEANSAT SECRETARIAT

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## Regional Workshop on Enhancing the Roles of SAs in Selected ASEAN Countries

Regional Workshop on Enhancing the Roles of Supreme Audit Institutions (SAIs) in Selected ASEAN Countries was successfully held in Ho Chi Minh City, Vietnam on March 22nd-24th 2016, with the administrative support from State Audit Office of Vietnam (SAV) and Asian Development Bank (ADB).



The meeting was held with the purpose to enhance the role of SAs in adapting and implementing International Standards of Supreme Audit Institutions (ISSAIs) as well as to discuss the role of SAs in combating fraud and corruption. The participant actively discussed and exchanged their views and opinions in the workshop ■

## ASEANSAT Focus Group Discussion on Audit of Revenue Vientiane, Lao PDR, 2-4 March 2016

Governments today face increasing demands for services by the public in an environment of limited resources. Thus, by ensuring tax and revenue systems are managed effectively, governments can maximize revenues in order to fulfill its responsibility for the wellbeing of their citizens by ensuring the security of a state; manage the economy to bring about growth and development as well as to maintain and improve the quality of the environment.

Taking into consideration the above condition, ASEANSAT Knowledge Sharing Committee held the 1st Focus Group Discussion on the Audit of Revenue from 2 to 4 March 2016



and sharing knowledge and current practices and also developing a general guideline on revenue audits.

As revenue or tax collection has been cited as one of the high risk areas that are prone to leakage and mismanagement, revenue audit plays a significant role in the field of public sector auditing. With limited auditing guidance materials available, there is a need for ASEANSAT to



in Vientiane, Lao PDR. The research aims to enhance the audit capability of ASEANSAT member countries in auditing revenue by exchanging

collaboratively address this issue to overcome the shortcomings and promote best practices in revenue audit.

## The 2nd IntoSAINT Workshop conducted in Vietnam in November 2015



The SAI of Vietnam, the State Audit Office of Vietnam (SAV), had its second IntoSAINT workshop during 25-26 November 2015.

The workshop was subsequent to the 1<sup>st</sup> one held in December 2012 and moderated by peers from SAs of the Netherlands and Korea. The four Vietnamese ASEANSAT-certified IntoSAINT moderators have conducted the workshop. One IntoSAINT expert from the SAI of Indonesia and one senior expert from GIZ were invited to help and observe the event to assure its compliance with the guidelines in the *Manual IntoSAINT 2013*.



The evaluation was conducted on the entire SAV. Nineteen junior leaders from 16 of the total 32 subordinate departmental units of SAV participated the workshop as the assessors, and around 25 organisational processes were pre-selected for assessment and evaluation. During the workshop, the assessors identified Contracting and Inspection / audit as the two most vulnerable areas, and Complexity, Change / Dynamics and Management be the three most important clusters of vulnerability enhancing factors to the present business processes of SAV. The assessors also pointed out *Audit and monitoring*, and *Responsibility* as the least mature clusters of controls in the integrity control system (ICS) of SAV.

After doing gap analysis of the vulnerability and ICS maturity, the assessors came up with over 20 recommendations to reduce the vulnerability level and to strengthen the control maturity in SAV. A report of the workshop results after being re-formatted to the Vietnamese practical context was sent to one of the Deputy Auditors General who is currently in charge of international affairs and audit quality control.

The next IntoSAINT workshop is expected to be held in 2017 ■

## ASEANSAT TECHNICAL MEETING 16th February 2016

Le Meridien Hotel, Chiang Mai, Thailand

The ASEANSAT Technical Meeting was held on 16th February 2016 in Excursion Meeting Room 3rd floor at Le Meridien Hotel, Chiang Mai, Thailand. The meeting was participated by 12 delegates from 5 SAs; namely SAI Cambodia, SAI Indonesia, SAI Malaysia, SAI Thailand, SAI Vietnam.

After welcoming all the delegates, Mr. Hendar Ristriawan, Head of Secretariat Function, mentioned that there were two important issues which were very crucial for the sustainability of ASEANSAT to be discussed during the meeting, namely (1)-the settlement on the draft protocol in amending ASEANSAT Agreement and (2)-the Cooperation with Donors. Authorized by the Executive Committee, the Secretariat led the meeting with the following results:

Agenda 1: Settlement on the draft Protocol on Amending the ASEANSAT Agreement

The Secretariat would circulate the latest draft of Protocol for approval from all members SAs

All members SAs were expected to send their approval on the first week of March

Based on the approval from the member SAs, the Secretariat would send a formal letter with the draft Protocol requesting all members SAs to proceed their internal clearance

By early June, it is expected that all members SAs have obtained their internal clearance

For time and venue of the Protocol signing, it should be conducted in the INCOSAI (December 2016 in Abu Dhabi) or in any international event.

Agenda 2: Cooperation with Donors

The World Bank has approved to support ASEANSAT on the long term ASEANSAT Program on ISSAI Implementation (LTAPII) amounting USD 325,000.00.

With regards to the signatory of the agreement / MoU with donors, conveyed that the ASEANSAT Chairperson should be the signatory of the agreement / MoU with donors. This is in line with the ASEANSAT rules and procedures.

Based on the meeting, all 5 AGs agreed upon the latest draft of Protocol and suggested to have the MoU signing by this year and to discuss its technical arrangement on this technical meeting. For the issues on the cooperation with donors, it was also agreed that fund shall be managed by the Secretariat under the consultation with ASEANSAT Chairperson ■