

WORKSHOP ON AUDIT OF COMMUNITY DRIVEN DEVELOPMENT (CDD) PROJECT, OFFICE OF THE AUDITOR GENERAL OF THE UNION OF MYANMAR, 14 - 15 AUGUST 2014

With the support of the World Bank, the workshop on Audit of Community Driven Development (CDD) Project was held at the Office of the Auditor General of the Union, in Naypyitaw, Myanmar, from 14 to 15 August 2014.

The 30 delegates from the Office of the Auditor General of the Union and Regional Offices attended the course, and Mr. Frederick Yankey, Senior Financial Management Specialist and Hub leader (World Bank), delivered this 2-day program.

The workshop provided Financial Management requirements for the World Bank financed projects and Auditing requirements and importance to the World Bank.



GIZ WORKSHOP ON INTERNATIONAL AUDITING STANDARDS AND BASEL CORE PRINCIPLES WITH OFFICE OF THE AUDITOR GENERAL OF THE UNION OF MYANMAR, 25 - 26 AUGUST 2014



giz Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

GIZ Workshop on International Standards on Accounting and Auditing and Basel Core Principles with Office of the Auditor General of the Union was held at the Office of the Auditor General of the Union, in Naypyitaw, Myanmar, from 25 to 26 August 2014.

The 30 participants from the Office of the Auditor General of the Union and Regional Offices attended the workshop, and Mr. Shamim Diouman, consultant (GIZ), delivered this 2 days program.

The workshop provided an overview on ISA 540-Auditing estimates, fair value and disclosures and Basel Core Principles (BCP), and it became more practical with some case studies and also got more interactions from the participants

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Sultan Omar Ali Saifuddien mosque is located in Bandar Seri Begawan, the capital of the Sultanate of Brunei. Considered as one of the most beautiful mosques in the Asia Pacific, it is a place of worship for the Muslim community, a major landmark and a tourist attraction of Brunei.

Named after Omar Ali Saifuddien III, the 28th Sultan of Brunei who also initiated its construction, the mosque serves as a symbol of the Islamic faith in Brunei and dominates the skyline of Bandar Seri Begawan. The building was completed in 1958 and is an example of modern Islamic architecture.

The mosque unites Mughal architecture and Italian styles. Built in an artificial lagoon on the banks of the Brunei River the mosque has marble minarets and golden domes and a courtyard. The mosque's most recognizable feature - the main dome, is covered in pure gold. The mosque stands 52 m (171 ft) high and can be seen from virtually anywhere in Bandar Seri Begawan. The main minaret is the mosque's tallest feature. The minaret has an elevator to the top, where a visitor can enjoy a panoramic view of the city.

The interior of the mosque is for prayer only, with features such as stained glass windows, arches, semi-domes and marble columns. Nearly all the material used for the building were imported from abroad: the marble from Italy, the granite from Shanghai, the crystal chandeliers from England and the carpets from Saudi Arabia.

A bridge reaches across the lagoon to Kampong Ayer (Water Village) in the middle of the river. Another marble bridge leads to a structure in the lagoon meant as a replica of a 16th Century Sultan Bolkiah Mahligai Barge. The barge itself was completed in 1967 to commemorate the 1,400th anniversary of Nuzul Al-Quran (coming down of the Quran) and was used to stage the Quran reading competitions.

Source : Wikipedia

ASEANSAI

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NEWSLETTER

THE CHAIRMAN OF ASEANSAI REPORTS TO THE ASOSAI GOVERNING BOARD, 23 - 24 SEPTEMBER 2014



Yang Mulia Mr. Matali bin Haji Md. Yusof, the Auditor General of Brunei Darussalam and the Chairman of ASEANSAI was invited to attend the 47th ASOSAI Governing Board Meeting in Moscow, Russia Federation from 23 to 24 September 2014. The meeting was hosted by the Accounts Chamber of the Russian Federation. Yang Mulia Mr. Matali bin Haji Md. Yusof reported the progress of ASEANSAI activities to the ASOSAI Governing Board.

In the beginning of his address to the ASOSAI Governing Board, Yang Mulia Mr. Matali bin Haji Md. Yusof announced that SAI Brunei Darussalam had the honor of assuming the ASEANSAI Chairmanship from SAI Indonesia beginning from November 2013 as made official during the ASEANSAI General Assembly Meeting in Brunei Darussalam. The tenure of the chairmanship, he added, will run for two years.

Following this announcement, the Chairman of ASEANSAI proceeded to report the progress of activities of the committees under ASEANSAI since the last ASOSAI Governing Board Meeting in February 2013.

Beginning with the Strategic Plan Committee, he mentioned that the committee had helped to formulate the ASEANSAI Strategic Plan for 2014-2017 and its complementary monitoring and evaluation system. The Rules and Procedures Committee, he reported, had successfully developed a set of rules and procedures for the governing ASEANSAI, which were endorsed during the ASEANSAI General Assembly Meeting in November 2013 in Brunei Darussalam. The Knowledge Sharing Committee had primary activities that encompassed four events which were the ASEANSAI Symposium on "Enhancing Public Accountability in ASEAN to Achieve Regional Competitiveness and Prosperity" in Indonesia (19 January 2014), the "ASEANSAI Workshop on Knowledge Sharing" in Malaysia (29-30 May 2014), the "Focus Group Meeting: Research on Audit of Contract Procurement" in Malaysia (18-20 June 2014); and the "ASEANSAI Knowledge Sharing Workshop on International Standards of Supreme Audit Institutions (ISSAI) Implementation" in Indonesia (18-22 August 2014). Lastly, the Training Committee had managed to organize four training activities which were The Instructors' Design Meeting for the Risk-based Approach to Financial Audit (RBAFA) Workshop in Brunei Darussalam (29 June - 5 July 2013), the RBAFA Workshop in Malaysia (5-12 October 2013), the Instructors' Design Meeting for the Course Design and Instructional Techniques (CDIT) Workshop in Indonesia (17-28 March 2014), and the CDIT Workshop in Malaysia (9-20 June 2014).

In completing his report on the progress of ASEANSAI activities, Yang Mulia Mr. Matali bin Haji Md. Yusof also shared two notable accomplishments of ASEANSAI. These were ASEANSAI's agreement with Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) for donor cooperation, which was signed in Brunei Darussalam during the ASEANSAI General Assembly Meeting in November 2013, and ASEANSAI's accreditation by the Committee of Permanent Representative to be an entity associated with ASEAN on 6th February 2013.

Finally, the Chairman of ASEANSAI closed his address to the ASOSAI Governing Board by emphasizing that ASEANSAI's activities will always be conducted in line with INTOSAI's and ASOSAI's aims and objectives which, on the whole, are aimed at building the capacity of its members with the desire to safeguard a stable ASEAN Community.

The 47th ASOSAI Governing Board Meeting inter alia discussed a number of ASOSAI-related administrative and financial matters as well as reports on ASOSAI's training activities, ASOSAI's research project, and the preparation for the next ASOSAI Assembly which will be hosted by SAI Malaysia in February 2015.

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THE HEAD OF ADMINISTRATIVE FUNCTION'S NOTE



I am pleased to share with you the third edition of the newsletter for this year.

Amongst the articles in this edition are the articles on the Chairman of ASEANSAT reporting to the ASOSAT Governing Board and the INTOSAT Capacity Building Committee's Annual Meeting. The former article details Yang Mulia Matali bin Haji Md. Yusof, the Chairman of ASEANSAT, reporting on the progress of ASEANSAT activities during the 47th ASOSAT Governing Board Meeting in Moscow whereas the latter reports on SAI Malaysia and SAI Indonesia attending the INTOSAT Capacity Building Committee's Annual Meeting in Lima as representatives of ASEANSAT. Both articles showcase ASOSAT's and INTOSAT's recognition of ASEANSAT respectively.

Whilst these two articles give weight to evidence that ASEANSAT is well on its way towards achieving success, some of the other articles anecdotally share some activities of our fellow colleagues on building their capacity. SAI Myanmar, shares some details on the workshops they organized for their staff on Audit of Community Driven Development Project, and on International Standards and Basel Core Principles. SAI Lao PDR, on the other hand, writes on some of their participation in training activities abroad besides some key internal events.

Continuing with the theme on capacity building, SAI Philippines shares their experience as the project leader in conducting the ASEANSAT Knowledge Sharing Workshop on ISSATs which was held in August 2014.

Whereas, SAI Vietnam shared on their 20th anniversary. With regards to this, on behalf of the other ASEANSAT members, I wish to extend my heartfelt congratulations to our colleagues from SAI Vietnam for reaching 20 years since their inception. I wish them every success in all of their future endeavors towards executing their mandate and objectives.

Finally, this edition includes a Uniqueness column which shares some interesting facts on the beautiful, majestic and Islamic beacon of the capital of Brunei Darussalam – the Sultan Omar Ali Saifuddin Mosque.

I sincerely hope you will enjoy this edition. I continue to encourage all members to contribute to the newsletter to make it an enriching reading experience. In the spirit of ASEAN, let's together make the ASEANSAT Newsletter a reading material worthwhile of your time to keep up with the latest developments in ASEANSAT and its members.

Thank you for your continuous support in ASEANSAT.

Yours sincerely,

Pengiran Hajah Fauziah Binti Pengiran Haji Muhammad Kifli

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SAI PHILIPPINES PROJECT LEADER IN ASEANSAT KNOWLEDGE SHARING WORKSHOP ON ISSATs HELD IN BANDUNG, INDONESIA 18 - 22 AUGUST 2014

The ASEAN Supreme Audit Institutions' Knowledge Sharing Committee (ASEANSAT-KSC) conducted a Knowledge Sharing Workshop on International Standards of Supreme Audit Institutions (ISSATs) last 18 - 22 August 2014. The workshop was held at the Padma Hotel in Bandung, West Java, Indonesia. The event was attended by 21 delegates from nine member countries of ASEANSAT, namely: Brunei, Cambodia, Myanmar, Malaysia, Indonesia, Lao PDR, Philippines, Thailand and Vietnam. The five-day workshop was facilitated by a team from GIZ (Deutsche Gesellschaft for Internationale Zusammenarbeit) headed by Dr. Denis Rene Roy and assisted by Ms. Karin Gabrielle Holmerin, an ISSAT expert from the Swedish National Audit Office. The delegates from the Commission on Audit were Director Wilfredo A. Agito - as the designated Project Leader of SAI-Philippines with three IDI-trained Financial Audit ISSAT facilitators, namely, Director Cora Lea A. dela Cruz, Supervising Auditor Josephine B. Manalo, and Auditor Mary Joyce G. Eruma. The SAI - Philippines is the Project Leader for this KSC's event.

The workshop was aimed to enhance the capacity building of ASEANSAT member-countries in carrying out the implementation of ISSATs in each SAI. The objectives of the workshop were as follows:

- Build on the strengths of member-SAIs thru sharing of knowledge and experience on ISSAT implementation;
- Build a communication network to help SAIs in implementing the ISSATs;
- Identify problems on implementing the applicable ISSAT requirements and the possible solutions to these problems;
- Prepare an Action Plan indicating staggered implementation of Financial Audit ISSATs and the possible solutions to the problems that may be encountered; and
- Establish a monitoring and evaluation mechanism for ISSAT implementation by member-SAIs.



All delegates shared experiences, best practices and challenging issues in the implementation of the Financial Audit ISSATs. The workshop principally covered 5 out of 15 ISSATs, namely: 1210 (Agreeing the Terms of Audit Engagements), 1300 (Planning Phase), 1315 (Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment), 1320 (Materiality in Planning and Performing an Audit) and 1330 (The Auditor's Responses to Assessed Risks).

Evident in the participants' comments after the workshop is the desire to exchange knowledge and share best practices on ISSAT implementation. Sharing of best practices could help participants obtain buy-in from their top SAI management. To facilitate sharing, the establishment of a communication network ASEANSAT members needs to be addressed by the KSC and the Project Leader.

With the enthusiasm of the workshop participants and all those who shared their efforts in making this workshop a success, ASEANSAT will surely gain progress in ISSAT implementation.

Through focus group discussion sessions, the delegates identified the problems / issues encountered and proposed solutions to address the challenging issues. These recommendations will be eventually used as a framework to further improve ISSAT implementation in respective SAIs. Among the propositions presented were as follows:

- Continue knowledge sharing workshops on ISSATs;
- Support to raise awareness of top management and Auditor Generals;
- Concrete ideas: develop Frequently-Asked Questions (FAQ), training of trainers, create pool of experts, and create knowledge sharing network.

Towards the end of the workshop, each of the delegates shared individual reflections on the Knowledge Sharing activities undertaken.

The officials and staff, including the delegates from host, SAI - Indonesia, extended its full support in providing social programs, which was warmly appreciated by all the delegates and the facilitators.

STATE AUDIT OFFICE OF VIETNAM CELEBRATED ITS 20TH ANNIVERSARY, 11 JULY 2014

On 11 July 2014, the State Audit Office of Vietnam (SAV) celebrated its 20th anniversary of establishment and was conferred with the Second - Class Independence Medal by the State of Vietnam.

Since its inception in 1994, the SAV has recorded constant achievements in its organisational, institutional and professional developments. With its total workforce of nearly 2,000 staff members, the SAV is now structured into 31 department-level affiliated units, of which, 8 are specialized audit departments, 7 are advisory departments and 3 are service units at the central level, and 13 offices at regional level spreading all over the country.

Article 118 of the new Constitution of Vietnam in 2013 stipulates for the first time that "the State Audit Office shall be the agency established by the National Assembly, operate independently and abide only by the laws, with the function of auditing the management and use of public finance and assets". The current State Audit Law (2005) will be revised accordingly and expected to be passed by the National Assembly in 2015.

In its Development Strategy to 2020 (2010) and particularly the Strategic Plan 2013-2017 (2013), the SAV sets its priorities in building capacity of its staff and organisation, and improving audit quality of which the application of IT in auditing activities and implementation of ISSATs are emphasized. SAV will also focus on assessing the economy, efficiency and effectiveness of the management and utilization of public finance and assets so as to provide reliable, accurate and timely information for the management and administration of public finance and assets in Vietnam.

In total, the SAV has since then detected and recommended for financial treatment with the amount of VND147,580 billion (equivalent to USD7 billion) of which VND29,148 billion was increased to the national budget revenues and VND22,365 billion was reduced from the national budget expenditures. At the same time, based on audit findings, the SAV has made recommendations on revising and supplementing hundreds of legal documents and policies for better public finance and assets management. The audit reports published by the SAV are one of the important basis for allocation and settlement of the annual budget of both the central and local governments.

STATE AUDIT OFFICE OF VIETNAM HELD PRESS CONFERENCE ON AUDIT RESULTS, 25 JULY 2014

On 25 July 2014, the State Audit Office of Vietnam (SAV) held a press conference in Hanoi, Vietnam to make public the results of its audits in 2013 and the follow-up reviews to its audit recommendations in 2012. The event took place in conjunction with the National Assembly's Financial and Budgetary Committee as required by provisions under the State Audit Law.

In 2013, the SAV audited financial statements for 2012 of 150 entities in public sector, and of the State budget final account for 2012 of the nation. Results from the audits of the State-owned enterprises, banking and financial institutions were enquired most by the auditees and the correspondents.

Through the audits, the SAV made recommendations to the Government and the Prime Minister for financial treatments of VND22,800 billion (approximately USD1.1 billion) where the state budget 2012 would be increased by VND15,100 billion of revenue and decreased by VND5,100 billion of expenses. Also, the SAV proposed for revision and/or cancellation of 72 legal documents and policies, and five suspected cases of legal violation were transferred to investigative agencies from the results of the audits.

Certain resolutions and policies were also recommended by the SAV to the National Assembly to ratify the State budget final account for the year 2012, and to correctly present the national revenues and expenses, and closely manage the national resources.



INTOSAI CAPACITY BUILDING COMMITTEE ANNUAL MEETING, 9 - 11 SEPTEMBER 2014



The Capacity Building Committee (CBC) is the INTOSAI advocate for, and custodian of, SAI capacity development. CBC facilitates initiatives in support of SAIs and regions, building their capacities and enhancing their capabilities. To fulfill its strategically important role, CBC needs to add value to the capacity-building sphere of INTOSAI by at least :

- Partnering with those already in the capacity-building game, encouraging capacity-building providers and practitioners, especially the IDI, to focus on their areas of strength, enabling a greater impact of their efforts where possible;
- Facilitating a greater capacity-building role for the INTOSAI regions, from both a participation and an accountability angle, while recognising their diversity;
- Supporting capacity building through knowledge sharing, for example by championing communities of practice, supporting inter- and cross regional knowledge sharing, or encouraging coordinated audits

To address issue on facilitating greater capacity-building role for the INTOSAI regions and inter-regional cooperation, CBC invited eight regional SAI organizations namely EUROSAT, ASOSAI, OLACEF, AFROSAT, CAROSAI, ARABOSAI, PASAI, and ASEANSAT to explain the profile, organization, objective and achievements as well as knowledge to share with other regional SAI organizations, to the Annual CBC Meeting 9-11 September 2014 in Lima Peru.

Besides those objectives, for ASEANSAT this meeting was an opportunity to promote and introduce the profile, objective and achievement ASEANSAT. Most of all, the invitation to ASEANSAT at this CBC meeting indicating INTOSAI recognition to ASEANSAT. This invitation also means opportunity for ASEANSAT to gain recognition from other external parties.

The ASEANSAT establishment has been officially recognized through the status of ASEANSAT as the entity associated with ASEAN, listed in the category of "other stakeholders" by the Secretary-General of ASEAN on 21 February 2013. Within its Southeast Asia scope, ASEANSAT has also conducted a series of communication and visits to introduce itself; one of them was the official visit to ASEAN Inter-Parliamentary Assembly (AIPA) office. Within broader scope, Asia, ASEANSAT got its chance to introduce itself to the 44th meeting of the ASOSAI Governing Board in Jaipur, India in February 2012. ASEANSAT also presented its workplan and implementation at the 46th meeting of ASOSAI Governing Board in February 2013 in Manila Philippines.

Within another broader extent, international scope, this time ASEANSAT has its chance to present itself at the CBC Annual Meeting in Lima Peru 9-11 September 2014. This is an honor and a great opportunity for ASEANSAT to receive its first international official invitation. In addition, ASEANSAT, compared to other regional organization invited at CBC Annual Meeting, is the smallest organization in term of members, as well as the youngest organization.

At this CBC meeting held in Lima, a new focus is launched for the committee. In five theme discussions, the CBC's members and stakeholders discussed the future of capacity building in INTOSAI – its challenges and potential. The issues for discussion includes the capacity building impact of coordinated audits, the needs and possibilities of public sector auditor certification and accreditation, inter-regional cooperation as well as the importance of forging strategic partnerships when strengthening SAI capacity. In Lima, a joint CBC work plan is created based on the agreed priorities, and a number of smaller working groups will be set up to bring the issues forward.

ASEANSAT representatives consist of 3 people from 2 countries, namely from SAI Indonesia and SAI Malaysia. Delegates from SAI Malaysia are Anwari bin Datuk Suri (Deputy AG of SAI Malaysia) and Mohd Roslan Dah (Senior Audit Officer of SAI Malaysia) while delegate from SAI Indonesia is Wahyudi (as the ASEANSAT Secretariat Function). Datuk Anwari bin Suri assigned as the person to represent ASEANSAT and give presentations at the CBC meeting. He presented the following matters:

- Establishment and SAI members
- The purpose of the establishment of the organization
- Functions of the organization
- The organizational structure
- Current board of executive council and committee membership
- Strategic plan
- Committee workplans : knowledge sharing and training
- Committee activities : knowledge sharing and training

In this event, Datuk Anwari discussed with Kimi Makwetu, Auditor-General of South Africa as the Chairman of INTOSAI CBC. Datuk Anwari also met the IDI Director General, Einar Gorrissen and Monika González-Koss, INTOSAI Director of Strategic Planning. He also conducted a series of discussions with several chairman and representatives from the seven regional SAI organizations (EUROSAT, ASOSAI, OLACEF, AFROSAT, CAROSAI, ARABOSAI, PASAI) regarding prospect cooperation with ASEANSAT. Datuk Anwari also delivered books ASEANSAT "From Ideas into Reality", ASEANSAT leaflets, newsletters to his counterparts.

With the growing recognition to ASEANSAT's profile and achievement, it is expected that in the near future ASEANSAT organization is recognized as well as ASOSAI and INTOSAI, as well as other regional organizations within INTOSAI. ASEANSAT is expected to be acknowledged as regional organizations that encourages professionalism, mutual support and understanding in the area of public auditing. ASEANSAT requires appropriate and diplomatic marketing strategy to capture any substantial moment to introduce itself and use vigorous approach to obtain the recognition from related parties. To endorse it, ASEANSAT should be able to show its significant achievements, as well as its value and benefit to society, SAI members, the Southeast Asian region, and contribute to international world. ASEANSAT also must be supported by strong secretariat management and skilled secretariat staffs.

7TH NATIONAL ASSEMBLY ORDINARY SESSION STATE AUDIT ORGANIZATION OF LAO, PDR, 7 - 25 JULY 2014

INTERNAL EVENTS



During the 7th National Ordinary Session held on 7 - 25 July 2014, Dr. Viengthong Siphandone, President of State Audit Organization of Lao PDR reported on the implementation of the result of auditing for fiscal year 2013-2014 and operation plan of State Audit Organization fiscal year 2014 - 2015.

Leaders of State Audit Organization have rolled out on audit law for the entities and provincial level: General provisions, State Audit missions, Organization of audit, The Council of State audit, Rights and Obligations of the Audited Entity, Prohibitions, Monitoring of the audit activities, Budget, Uniforms, Logo, Auditor cards and seals, Rewards with regard to those with merits and Sanctions with regard to those with infringements and Final provisions.



EXTERNAL PARTICIPATIONS

State Audit Organization of Lao PDR has continued to participate in trainings and workshop internationally and regionally especially with Asian countries such as:



The Course Design And Development And Institutional Techniques Workshop held in Kuala Lumpur, Malaysia from 9 to 20 June 2014 as arranged by the ASEANSAT Training Committee.



A Training Course on "The Pre-Audit Arrangement Workshop for Cooperative Audit on Mekong River Basin" in Vietnam from 15 - 17 April 2014.



Training Course on "Government Audit on Public Construction Works" in Japan from 21 June - 13 July 2014



A Training Course on "Performance Audit" in Malaysia from 15 - 28 June 2014.