## XIIII ASOSAI ASSEMBLY 10 - 13 FEBRUARY 2015

e-voting system was introduced by SAI of Malaysia. 39 SAIs casted their votes and the results were shown online. The newly elected governing board members and audit committee are:

Audit Committee

SAI of Jordan

Governing Board Members

SAI of Indonesia

SAI of Pakistan

- SAI of Saudi Arabia SAI of Thailand SAI of Turkey



At this session, the Chief Executive of the Confederation of Asia-Pacific (CAPA) made a special presentation on the roles, functions and activities of the organisation. This is followed by speeches from Mr. Matali Hj. Md. Yusof, ASEANSAI Chairman; SAI of Turkey on ECOSAI activities; Ms. Ellen M.A Schoten Van, Secretary

Accountants

General of Netherlands Court of Audit on EUROSAI activities; Mr. Tien Doan Xuan, Deputy Auditor General of Vietnam on the hosting of the 14th ASOSAI Assembly in 2018; Mr. Hwang Chan-Hyun, ASOSAI Secretary General and Dr. Josef Moser, INTOSAI Secretary General. The Plenary Session was declared closed by Tan Sri Dato' Setia Ambrin bin Buang.



## CONTROPOSITION 12 PERRICIARY 2015

The 6th ASOSAI symposium was successfully held on 12 February 2015 with the total of 810 participants from the public and private sectors including the ASOSAI delegates audit quality and effectiveness" was a shift from the thrust on transparency and accountability, which no doubt is still an emphasis and the cause for the SAI's existence. The ASOSAI Chairman, Tan Sri Dato' Setia Ambrin bin Buang said in his opening speech that the selection of the theme was aptly as the government systems, processes and procedures were transformed and innovated through the use of technology to increase the efficiency and effectiveness of the public service

The symposium comprised two sessions. The morning forum session on the symposium theme was moderated by the Comptroller & Auditor General of India and four panellists from the SAIs of Australia, China, Pakistan and Vietnam participated in the panel discussion. In the afternoon session, speakers from private entities such as Audit Command

Language (ACL) Services Ltd, private audit firms (PWC and KPMG) and IDI shared their insights and experiences on IT related topics. This symposium was an ideal platform where member SAIs could engage to explore the opportunities to leverage the use of technology in auditing and identify new auditing tools. Besides the symposium, exhibitions on the latest development, advances and IT services in the government and exhibitors showcased their products and services.



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# THE UNIQUENESS RAJA AMPAT

naia Ampat, or the Four Kings, is an archipelago Acomprising over 1,500 small islands, cays, and shoals in the northwest tip of Bird's Head Peninsula on the island of New Guinea, off the northeastern coast of Indonesia's West Papua province. The archipelago's four main islands are Misool, Salawati, Batanta, and Waigeo, and the smaller island of Kofiau. The name of Raja Ampat comes from local mythology that tells about a woman who finds seven eggs. Four of the seven eggs hatch and become kings that occupy four of Raja Ampat biggest islands whilst the other three become a ghost, a woman, and a stone.



Raja Ampat also known as "Underwater Paradise on Earth" because its area contains the highest recorded diversity of marine life on Earth, according to Conservation International. Diversity is considerably greater than any other area sampled in the Coral Triangle composed of Indonesia, Malaysia, Philippines, Papua New Guinea, Solomon Islands, and East Timor. Located at the heart of the world's coral reef biodiversity, Raia Ampat possesses the richest coral reef ecosystems in the world. Based on various studies by the world natural conservation agencies like Conservation International and Nature Conservancy, Raja Ampat waters were estimated to have 1397 fish species. It is not mistaken that the waters of Raja Ampat is also called "Capital for Fish in the World".



The abundance of natural resources of Raja Ampat archipelago lies not only found in its waters but also on its land. The land contour without mount or mountains exceeding 1000 meter above the sea level makes the forest in the lands of Raja Ampat lowland forest. The diversity of wildlife living in the forests of Raja Ampat is extraordinarily rich. The conservation of wildlife habitats is protected in the nature reserve. In addition, the forests of Raja Ampat are also paradise for numerous protected rare birds such as yellow-crested white cockatoo bird (Cacatua galerita), forest kingfisher (Halcyon macleayii), and julang Irian (Aceros plicatus).

Raia Ampat as part of the West Papua province in island of Papua, is rich of various music, dance and exotic crafting arts of Papua. Each tribe distributed in many islands of Raja Ampat usually has its own dances and custom ways. The common characteristics of the dance and music of Raja

Ampat is lively dancing movement and accompanied by typical percussive instruments of Papua named Tifa, gong (mambokon) and drums (bakulu).

Geographical location in the archipelago equator makes Raja Ampat archipelago a humid and hot tropical island. Sunny weather with blue or cloudy white skies is a common weather lasting almost along the year. The time before until the sunset is the best moment until the moment before sunrise is the best time to capture the nature of Raja Ampat. In this range of time Raja Ampat will present the scenic view no word can describe.









# ASEANSAIM

## ASEANSAI ASSEMBLY MEETING 2015

On the morning of 8th February 2015, the ASEAN Supreme Audit Institutions (ASEANSAI) held its ASEANSAI Assembly Meeting at the Royale Chulan Hotel in Kuala Lumpur, Malaysia. The meeting brought together more than 40 delegates from 9 ASEANSAI member states. Also in attendance during the opening ceremony of the ASEANSAI Assembly Meeting were observers from various international organisations such as Deutsche Gesellschatt fuer Internationale Zusammenerbait Gmbh (GIZ), Asian Development Bank (ADB) Bank, World Bank and the ASEAN Secretariat as well as representatives from the ASEAN Diplomatic corps and senior officials of the National Audit Department of Malaysia.

His Excellency Tan Sri Dato' Setia Ambrin bin Buang, Auditor General of National Audit of Malaysia as Chair of ASEANSAI



Knowledge Sharing Committee and host of the ASEANSAI Assembly Meeting in his welcoming remarks emphasised the need for closer regional cooperation among the supreme audit institutions to address issues of common interests in view of the new developments and challenges in the government and public sector auditing environment. He pointed out that this type of cooperation is in line with the

2015 ASEAN Community. His Excellency further added that the benefit for ASEAN is to encourage the enhancement of accountability, transparency, efficiency and effectiveness of ASEAN programmes. His Excellency Tan Sri Ambrin also reported on the progress and achievements of activities carried out by the Knowledge Sharing Committee (KSC) since 2012. His Excellency also expressed his strong support for the strategic collaboration initiative between ASEANSAI and the development partners - GIZ, ADB and World Bank to enhance the capacity building and knowledge sharing of the ASEANSAI member countries.



His Excellency Mr. Matali bin Haji Md. Yusof, Auditor General of Brunei Darussalam as Chairman of ASEANSAI in his opening address highlighted the significant milestones achieved by ASEANSAI since its inception whereby in the past three years, ASEANSAI has organised more than twenty (20) activities in the forms of meetings, seminars, workshops and symposiums. He acknowledged and thanked the dedicated efforts of the

ASEANSAI Secretariat, the Knowledge Sharing Committee, the Training Committee, the Rules and Procedures Committee and the Strategic Planning Committee to enhance the capacity building of ASEANSAI members.

The Chairman also emphasised the need for ASEANSAI to stay relevant in the evolving complex environment and achieve the expectations of its public stakeholders by prioritising effective capacity building activities and best practices and quality assurance among its members. On another note, the Chairman also conveyed his deepest appreciation to the GIZ for their support in ASEANSAI's knowledge sharing and training

His Excellency ended his opening address for the ASEANSAI Assembly Meeting by calling for a "common voice" among the auditor generals of ASEANSAI in line with ASEAN's ideals of "one voice, one community" by emphasising on close collaboration and constructive engagement as to reflect common agendas on significant issues relating to ASEANSAI which can be resolved together.



The Guest of Honour, The Honourable Dato' Sri Anifah bin Haji Aman, Minister of Foreign Affairs, delivered a special speech on ASEAN Community where he stated that the main role of Malaysia, as Chairman of ASEAN, is to ensure the full implementation of the Roadmap for ASEAN Community (2009-2015) and to develop a Post-2015 Vision document to ensure ASEAN's sustainability covering

all elements of peoples' well-being and livelihood. He also acknowledged the active role of ASEANSAI in fostering governmental accountability and good governance. He hoped that the role and capacity of ASEANSAI would be further enhanced under the Post-2015 Vision document of ASEAN.

A speech on the role of SAI leadership in ISSAIs implementation was also delivered by Ms. Archana P. Shirsat, Deputy Director General and Head of Capacity Development for INTOSAI Development Initiative (IDI), whereby she stressed that four elements were required to realise ISSAIs implementation which include a culture of quality, insistence on performance, accountability and lastly learning and development.

This was later followed by the commencement of the ASEANSAI Assembly Meeting chaired by the Chairman of ASEANSAI, Auditor General of Brunei Darussalam. Among the highlights of the ASEANSAI Assembly Meeting were reports from the ASEANSAI Secretariat Function, Training Committee and the Strategic Planning Committee as well as seeking of consensus from the Assembly on the proposal on the Strengthening of ASEANSAI Secretariat and ADB Proposal on Regional Technical Assistance (RETA) for ASEANSAI.

In the early afternoon, there was a focus group discussion on ISSAIs Implementation between IDI representatives and ASEANSAI aimed at discussing the possible elements of cooperation between ASEANSAI and IDI in the ISSAI Implementation Project.

ASEANSAI ASSEMBLY MEETING 2015

ASEANSAI CHAIRMAN PRESENTS SPEECH ON THE ACTIVITIES OF ASEANSAI DURING THE

THE STRATEGIC PLAN COMMITTEE (SPC) MEETING "COMMUNICATING THE ASEANSAI MONITORING SYSTEM" 19 – 23 JANUARY 2015

ONOR COORDINATION MEETING 7 FEBRUARY 2015

PROPOSAL FOR MALAYSIA'S RSOG TO INITIATE ASEAN AUDITORS GROUP XIII ASOSAI ASSEMBLY 10 - 13 FEBRUARY 2015

THE UNIQUENESS - RAIA AMPAT INDONESIA



## THE HEAD OF ADMINISTRATIVE FUNCTIONES NOTE

Greetings readers!

I am very pleased to share that, over my tenure of overseeing the publication of the newsletter so far, this edition's call for the contribution of articles has been one of those that was very positive.

Having said that, I wish to convey my sincerest appreciation to all those who have taken their time and effort to write up their articles and submitted them. It is unfortunate, however, that we are unable to include all of them in this edition. Nonetheless, I have personally earmarked them to be included in the next

In this premiere edition of 2015, the Administrative Function is pleased to share exciting updates on ASEANSAI activities. The highlight among these activities is the ASEANSAI Assembly Meeting which was recently held in February in Kuala Lumpur, Malaysia. This meeting included reports from the ASEANSAI Secretariat Function, Training Committee and the Strategic Planning Committee as well as the seeking of consensus from the Assembly on the proposal on the Strengthening of ASEANSAI Secretariat and the Asian Development Bank's Proposal on Regional Technical Assistance (RETA) for ASEANSAI.

Other ASEANSAI activities included in this article are the Donor Cooperation Meeting which was convened a day prior to the ASEANSAI Assembly Meeting to coordinate and obtain clarification on donors' roles in their cooperation with ASEANSAI, and the Strategic Planning Committee Meeting on "Communicating the ASEANSAI Monitoring System" held in January in Jakarta, Indonesia to discuss on the dissemination and application of the monitoring system.

Also included in this newsletter are the XII ASOSAI Assembly and the 6th ASOSAI Symposium which were hosted by one of our fellow ASEANSAI members, the National Audit Department of Malaysia. In the former, we get to read the Chairman of ASEANSAI, Mr. Matali bin Haji Md. Yusof's report on the activities of ASEANSAI before the ASOSAI Assembly in which he emphasized ASEANSAI's commitment to close cooperation with ASOSAI. The latter, on the other hand, was a symposium on the theme of "Leveraging technology to enhance audit quality and effectiveness" which provided a platform for the attendees to explore the opportunities to leverage the use of technology in auditing and identify new auditing tools.

Additionally, there is also an article submitted by Badan Pemeriksa Keuangan, Republik Indonesia on His Excellency Dr. Harry Azhar Azis' proposal for Malaysia's Razak School of Government to initiate an ASEAN Auditors' Group to conduct an audit on ASEAN's programs.

Finally, as per the customary practice, we have included a Uniqueness column on Raja Ampat for your reading leisure.

I personally hope you will enjoy reading this edition of the newsletter. As I have previously iterated, I kindly invite all members to submit their articles to make the newsletter an even more enriching reading experience.

Before I end my note for this newsletter, I also would like to take this opportunity to personally congratulate His Excellency Tan Sri Dato' Setia Ambrin bin Buang and the National Audit Department of Malaysia for successfully hosting the recent XIII ASOSAI Assembly and for being elected as Chair of ASOSAI.

### Warm Regards

Pengiran Hajah Fauziah Binti Pengiran Haji Muhammad Kifli SENIOR ASSISTANT AUDITOR GENERAL

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## astanisai chairman priesents SPEECH ON THE ACTIVITIES OF ASEANSAI DURING THE XIII ASOSAI ASSEMBLY



From 10th to 13th February 2015, the Asian Organisation of Supreme Audit Institutions (ASOSAI) held its XIII ASOSAI ASSEMBLY in Kuala Lumpur, Malaysia. The meeting brought together 173 delegates from 39 Supreme Audit Institutions in their capacities as members of ASOSAI as well as 10 observers from various international organisations. The Audit Department of Brunei Darussalam was represented by Mr. Matali bin Haji Md. Yusof, Auditor General of Brunei

During the proceedings of the 2nd Plenary Session, XIII ASOSAI ASSEMBLY on 13th February 2015, the Auditor General of Brunei Darussalam in his capacity as Chairman of ASEANSAI gave a speech on the activities of ASEANSAI. In his speech, the Chairman highlighted the notable achievements accomplished by ASEANSAI since its establishment in November 2011. Among the latest developments of ASEANSAI highlighted was the implementation of the ASEANSAI 2014-2017 Strategic Plan which was complemented by a monitoring and evaluation system developed by the Strategic Planning Committee; the development of a set of rules and procedures to enhance the governance and financial management of ASEANSAI by the Rules and Procedures Committee; ASEANSAI Workshop on ISSAI Implementation organised by the Knowledge

ASEANSAI ASSEMBLY

MURRITUNIG 2015

The proceedings continued on with the ASEANSAI Technical

Meeting chaired by Mr. Hendar Ristriawan, Head of the

ASEANSAI Secretariat Function which continued into the

late afternoon to discuss the outstanding issues from the

ASEANSAI Assembly Meeting concerning the restructuring

of the ASEANSAI Secretariat in relation to the tenure of

the ASEANSAI Secretariat and its role as a driving force;

amendments of the ASEANSAI Agreement related to the

ASEANSAI Secretariat; as well as ADB proposal on RETA for

ASEANSAI.

Sharing Committee; as well as the ASEANSAI Workshop on INTOSAINT conducted by the Training Committee.

The Chairman further acknowledged that such significant activities would not have been possible without the great efforts the Secretariat has taken to approach and coordinate with donors agencies such as GIZ to secure assistance in terms of financial and technical assistance especially to facilitate the activities of ASEANSAI since 2014. He also stressed the important role of the Secretariat in organising and coordinating ASEANSAI meetings and activities which were instrumental in giving directions about the future activities of ASEANSAI. He clearly complimented the collaboration by ASEANSAI members in its various activities fits well with the ASEAN cooperative spirit of togetherness despite the geographical, political, social and cultural diversity of the ASEAN region.



The Chairman further added that ASEANSAI was established to act as a pillar of national integrity in their respective countries and it plays an important role in enhancing and promoting the idea of an integrated, transparent and viable ASEAN community. The Chairman made clear that the establishment of ASEANSAI was not to act as a standard setting body nor to create new guidelines. Thus, it can be said that activities of ASEANSAI are closely aligned with INTOSAI and ASOSAI.

Last but not least, the Chairman reiterated ASEANSAI's commitment to close cooperation with ASOSAI as both regional organisations which share a similar goal on promoting good governance can colloborate closely to enhance their members' capacities as supreme audit institutions.

THE STRATEGEC PLAN COMMITTEE PROPOSAL FOR MALAYSIA'S (SPC) MILETING COMMUNICATING ROOG TO INITIATIE ASIEAN ASEANSAI MONITORING **SYSTEM® 19 – 23 JANUARY 2015** 



The Strategic Plan Committee (SPC) Meeting on the topic of "Communicating the ASEANSAI Monitoring System" was successfully held in Jakarta, Indonesia on January 19th - 23rd 2015, with the administrative support from the State Audit Office of Vietnam (SAV).

The meeting was attended by SAI Vietnam, SAI Indonesia, SAI Brunei Darussalam, SAI Cambodia, SAI Lao PDR, SAI Malaysia, SAI Philippines, and SAI Thailand as the participants with technical assistance provided by Subject Matter Expert (SME) from Gesellschaft für Internationale Zusammenarbeit (GIZ). The meeting was held with the purpose to disseminate and apply the monitoring system which supports the progress of the Strategic Plan 2014 - 2017 to ASEANSAI members, and to develop the draft of the annual report for reporting purpose in the ASEANSAI Assembly Meeting on February 8th, 2015 in Malaysia. The participant actively discussed and exchanged their views and opinions on the topic.

The SAV will prepare and present the Monitoring System on behalf of Strategic Plan Committee in the ASEANSAI Assembly. It is also decided that the SPC will remind Committees for submitting the bi-annual report with the newest format.

## DONOR COORDINATION MUSETTING 7 FEBRUARY 2015

Regarding to the ISSAI Implementation project in 2015, based on results of Bandung Workshop and Manila Meeting 2014, it is necessary to have a clear action plan to clarify responsibilities for each participant within the project. The action plan also includes project activities allocation and responsibilities for each donor. Considering each donor has different source and ways in supporting the ASEANSAI project, a meeting to discuss the itment from each donor is required.

Donor coordination meeting was held on 7 February 2015 in Kuala Lumpur Malaysia, a day before ASEANSAI Assembly Meeting 2015. The occasion is considered as perfect time to coordinate all the donors to have a common idea about how the project of ISSAI implementation will be done and funded effectively. The meeting aimed at:

- Discussing the ISSAI Implementation action plan which will be supported by donors; and coordination among all donors.
- Allocating and clarifying the roles and responsibilities of each · Finding specific alternatives for World Bank to arrange a
- Memorandum of Understanding (MoU) with ASEANSAI on ISSAI Implementation Project;

• Discussing the ADB project on Regional Technical Assistance (RETA) and its alignment with the ISSAI Implementation

• Discussing the ISSAI Implementation action plan which will be supported by donors; and coordination among all donors.

The meeting was opened by AG of SAI Malaysia, Tan Sri Dato' Setja Ambrin bin Buang, and attended representatives of responsible SAIs : Philippine (project leader), Malaysia and Indonesia (sub project leader), Brunei and Indonesia (Secretariat). 3 representatives of development partners were from from GIZ (Alexander Beetz, Jana Leutner, Daniel Blessing, Dennis Roy), Worldbank (Roberto Tarallo, Chris Fabling) and Asian Development Bank (Agustina Musa). The discussion was led by Bahtiar Arif (Secretariat Function) The meeting results a clear understanding of responsibilities for each donors within



## AUIDITORS GROUP



PUTRAJAYA, Feb 12 2015 (Bernama) Indonesia's Audit Board chairman, Harry Azhar Azis has proposed that Malaysia's Razak School of Government (RSOG) initiate grouping auditors from ASEAN countries to make an audit on the success rate of ASEAN's programmes.

He said the RSOG could lead the initiative since Malaysia was now the chairman of the Association of Southeast Asian Nations (ASEAN).

"Accountability becomes a major topic as it could reflect on how the government manages its resources in the most efficient and effective way to increase public welfare. "In this context, accountability will smoothen the path of the countries in implementing the measures stated within the ASEAN Economic Community (AEC) blueprint in order to achieve the ASEAN Community."

Harry said this at a seminar entitled, 'ASEAN Community - The Role of Public Accountability', at the RSOG, here, today. The seminar was attended by the diplomatic community, public sector officers, ASEAN secretariat committee members and academicians.

He said ASEANSAI was established in 2011 with the aim of building capacity and promoting cooperation and understanding among members in the field of public sector auditing so as to strengthen the audit

He said the idea of the establishment of ASEANSAI was to encourage and promote good governance within the ASEAN region. Harry said ASEAN would come to a new era and reach a major milestone with the formation of the ASEAN Community this year.

Malaysia is the chairman of ASEAN this year and Kuala Lumpur is expected to host the launch of the ASEAN Community by Dec 31.

BERNAMA

## XXXXX ASSEMBLY 10 - 13 FEBRUARY 2015

The Asian Organization of Supreme Audit Institutions (ASOSAI) held its XIII Assembly and 6th Symposium in Kuala Lumpur from 10 to 13 February 2015. 180 delegates from 39 countries including observers from International Organization of Supreme Audit Institutions (INTOSAI), INTOSAI Development Initiatives (IDI), African Organization of Supreme Audit Institutions (AFROSAI), European Organization of Supreme Audit Institutions (EUROSAI), INTOSAI Journal, Confederation of Asian and Pacific Accountants (CAPA) as well as the international donor organizations and the Malaysian Institute of Accountants (MIA) attended



The Opening Ceremony of the Assembly on 10 February, 2015 began with the Malaysian National Anthem and recital of prayers. The Welcome Address was delivered by Auditor General of Malaysia, Tan Sri Dato' Setia Ambrin Buang followed by the Opening Address by the ASOSAI Chairman, Mr. Shashi Kant Sharma. The Prime Minister of Malaysia, YAB Dato' Sri Mohd Najib bin Tun Hi Abdul Razak gave his keynote address which was followed by the official launching of the XIII ASOSAI Assembly



The first plenary session of the Assembly commenced after the short break and the Chairman of ASOSAI, Mr. Shashi Kant Sharma led the session with the supporting addresses from Dr. Sun Baohou, Deputy Auditor General of China National Audit Office on behalf of the INTOSAI Chairman, Mr. Liu Jia Yi and Dr Josef Moser, Secretary General of INTOSAI. Following the addresses, various committees presented the achievements and progress reports since the last Assembly in 2012 in Jaipur, India. The documents approved and adopted at the assembly included the ASOSAI financial statements and the report of the Audit Committee on external audit results for FYs 2012-2014; the three-year budget plan for FYs 2016-2018; the Financial Rules and the Auditing Policies for ASOSAI effective 2016 and the ASOSAI Strategic Plan 2016-2021.

The Second Plenary Session of the assembly was chaired by the new ASOSAI Chairman cum the Auditor General of Malaysia, Tan Sri Dato' Setia Ambrin bin Buang on 13 February 2015. The session convened with the voting of the six Governing Board Members and two Audit Committees for the period 2015 to 2018. For the first time in the ASOSAI Assembly,

(Continue To Page 5)