



Grant Agreement for ASEANSAI-World Bank Cooperation

With the result from the ASEANSAI technical Meeting in Chiang Mai, Thailand in February 2016 and with reference to the ASEANSAI Rule and Procedure, the ASEANSAI Chairperson has signed the Grant Agreement for ASEANSAI-World Bank Cooperation in July 2016. The objective of this agreement is to strengthen the capacity of members of the ASEANSAI in accelerating the implementation of International Standards of Supreme Audit Institutions (ISSAIs) in each member country.

The grant agreement which is an amount of three hundred and twenty five thousand United States Dollars (U.S.\$325,000) will be effective from July 2016 until September 2018 and consists of the following parts:

1. Organizing workshop on ISSAI implementation, which focuses on internal control systems and risk-based audit.

2. Providing certification of ISSAI facilitators, and
3. Monitoring and evaluation of activities, including monitoring the database of certified ISSAI.

This grant will be managed by the ASEANSAI Secretariat and utilized for the Long term ASEANSAI Program on ISSAI Implementation (LTAPII) for Phase 2 commenced from 2016 to 2018. The ASEANSAI has launched the LTAPII for Phase I from 2015 to 2016 and Phase 2 from 2016 to 2018. The objective of the program is to create a pool of ISSAI Facilitators aimed at as sustained implementation of ISSAIs in the ASEAN region and SAI focusing on Risk-Based Approach in Financial Audit (RBAFA) ■

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Luang Prabang registered as a UNESCO World Heritage Site, Luang Prabang is the center of the Buddhism in Laos. A blend of traditional Lao and French architectures inherited from its colonial past, Luang Prabang is an amazing destination where time seems to stand still!



In Luang Prabang, religion is important, even their districts are named after their temple. There are some temples worth visiting such as Vat Visoun, with its legendary statue of Buddha, or Wat Aham which signifies "The Monastery of the Blossoming Heart" and served as the residence of Sangkhalat, the Supreme Patriarch of Laotian Buddhism during the 19th century. But a visit to Luang Prabang will not be complete without visiting Vat Xieng Thong, the golden monastery: considered as the most beautiful temples of the city with its low sweeping double-tiered roof and its rich interior and exterior decoration create an exceptionally fine example of the classic Laotian style architecture and its many bas reliefs narrating the story of King Thao Sisouthone.



Not so far, at the confluence of the Mekong and Nam Ou Rivers, you will discover Pak Ou, the caves of thousands of Buddhas. While you are here, discover the surroundings aboard a boat, to enjoy the beautiful landscapes!



Finally, about 30km from Luang Prabang, you will see the famous Khouang Sy Waterfalls. Situated in the heart of a tropical forest, the scenery alone is worth visiting. The water is translucent and the numerous natural pools are perfect for a swim.

Credit to Asiaholidays.info

ASEANSAI

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Audit Review Meeting (ARM) of Long-Term ASEANSAI Program on ISSAI Implementation (LTAP II) Phase 1, 25-29 July 2016, Thailand

The ARM of LTAPII Phase I was successfully held in Bangkok, Thailand from 25 to 29 July 2016, with the administrative support from Office of the Auditor General (OAG) of Thailand and GIZ.

It was preceded by the Workshop on Risk-Based Approach in Financial Audit (WRBAFA) on October 2015 in Hanoi, Vietnam. During the workshop, it was identified specific activities to be carried out by the SAI audit team within a specific timeframe; (1) preparation and submission of final audit plan; (2) conduct of pilot audit; and (3) preparation of the draft audit report.

The ARM is the last activity of Phase 1 of LTAPII. It was held with the purpose to identify the challenges that each SAI audit team has encountered in the conduct of the pilot audit as well as in the preparation of the audit report. It is likewise intended to discuss significant matters to ensure the smooth transition from Phase 1 to Phase 2 of LTAPII.

The participants from SAI Cambodia, SAI Malaysia, SAI Myanmar, SAI Indonesia, SAI Philippines, SAI Thailand, SAI Vietnam, and representative from GIZ as well as Subject Matter Expert (SME) from SAI Sweden attended the ARM.

During the ARM, each audit report of the SAI audit team has thru the process of quality assurance provided by the SME. The team also has identified the challenges during the pilot audit and managed to resolve these challenges. As the other meeting output, the Way Forward Plan for LTAPII Phase 2 have also been finalized ■



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Dear Readers of the ASEANSI Newsletter,

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

Starting from the audit review meeting of long-term ASEANSI program on ISSAI implementation (LTAPII), this edition highlights some more main activities, namely (i) ASEANSI 2nd focus group discussion on audit of revenue, (ii) accomplishments of LTAPII (Phase 1), (iii) the 7th strategic plan committee meeting on developing ASEANSI strategic plan 2018-2021, and last but not least (iv) the grant agreement for ASEANSI and World Bank cooperation. In this edition, also, we would like to bring you the brief description of Luang Prabang, in Lao PDR, which you could find in the Uniqueness column.

We hope all esteem readers enjoy reading the articles and find them useful to our community. We encourage all ASEANSI 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,

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ASEANSI 2nd Focus Group Discussion on Audit of Revenue 18-20 July 2016, Cambodia



Regarding to the ASEANSI Knowledge Sharing Committee's Work Plan 2016-17, the research project on Revenue Audit was planned to be implemented by the 7 member states. This research aims to enhance the audit capacity of the ASEANSI Members in auditing revenue by exchanging and sharing knowledge and particularly current practices as well as developing a general guideline on audit of revenue.

After the first meeting in Laos, the Second Focus Group Discussion on Audit of Revenue was held from 18-20 July 2016 in Phnom Penh,



Cambodia. The 2nd FGD was duly held to discussion on the finalizing the research project and the Generic/General Guideline on Revenue Audit. The purpose of the guidelines is to facilitate revenue audit and to assist SAs in conducting an effective audit on government revenue.

The meeting discussion was participated by 19 representatives from 7 SAs, namely SAI Cambodia, SAI Indonesia, SAI Laos PDR, SAI Malaysia, SAI Philippines, SAI Thailand, and SAI Vietnam.

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Accomplishments of LTAPII (Phase 1)



In support of the ASEANSI's strategic goal 3, "to strengthen the organizational and audit capacity of member-SAs," and strategic objective 4, "to improve audit capacity building of member-SAs," the LTAPII was conceptualized. Accordingly, the training on risk-based audit (RBA) and internal control is found to be necessary in order to ensure proper implementation of ISSAIs among ASEANSI member states. The training on RBA is important to gain a better understanding on RBA approach in relation to ISSAI 1315 and 1330. On the other hand, the training on Internal Control is deemed to provide a clear understanding of the standardized control framework (ISSAI 1315) to assist the auditor in understanding and evaluating an entity's internal control.

The earlier activities of the programme aimed at capacitating the participants with knowledge and skills on risk-based approach in financial audit to enable them to implement a pilot audit in their respective SAs using risk-based approach in accordance with the ISSAIs. An audit team of three members from nine ASEANSI members joined the programme. Those who participated in the online course for the audit planning phase were the same set of participants who worked on the key phases of the programme: planning, execution, and reporting.

Source: Report of ASEANSI Training Committee



THE 7TH STRATEGIC PLAN COMMITTEE MEETING ON DEVELOPING ASEANSI STRATEGIC PLAN 2018 - 2021 16th - 17th - August 2016 Hanoi, Vietnam

The Strategic Plan Committee (SPC) Technical Meeting was held from 16th - 17th August 2016. The event took place in SAV Headquarter, 111 Tran Duy Hung, Cau Giay, Hanoi. The SPC Technical Meeting was attended by 16 delegates from: National Audit Authority of Kingdom of Cambodia (SAI Cambodia); Jabatan Audit Brunei Darussalam (SAI Brunei); The Audit Board of the Republic of Indonesia (SAI Indonesia); The State Audit Organization of Lao P.D.R (SAI Lao); Jabatan Audit Negara Malaysia (SAI Malaysia); The Commission on Audit of the Republic of the Philippines (SAI Philippines); Office of the Auditor General of Thailand (SAI Thailand), and State Audit Office of the Socialist Republic of Vietnam (SAI Vietnam).

The meeting focused on (i) Evaluation on the results of the implementation of ASEANSI Strategic Plan 2014 - 2017 in 2015; and (ii) Discussion on the approaches to develop the ASEANSI Strategic Plan 2018 - 2021. After the discussion, the meeting has been concluded in the following: (1) Request all ASEANSI members/ Committees to send activities/ results of their works in 2016 for up-



dating assessment of Strategic Plan implementation by December 2016; (2) Circulate the summary of discussion by the first half of September; (3) Develop Action Plan for developing Strategic Plan 2018 - 2021 by the first half of September; (4) Finalize the summary of discussion among SPC members by the second half of September; (5) Circulate the survey questionnaires for developing ASEANSI Strategic Plan 2018 - 2021 among SPC members by the second half of September before sending to all ASEANSI members by the second half of October 2016.

