



3RD ASEANSAI SENIOR OFFICIALS' MEETING

27th - 28th July 2015

THE RIZQUN INTERNATIONAL HOTEL
BANDAR SERI BEGAWAN
BRUNEI DARUSSALAM



MINUTES OF MEETING OF 3RD ASEANSI SENIOR OFFICIALS' MEETING
27th – 28th July 2015
The Rizqun International Hotel, Bandar Seri Begawan, Brunei Darussalam

1. DATE AND VENUE

- 1.1 The 3rd ASEAN Supreme Audit Institutions (ASEANSI) Senior Officials' Meeting (**SOM**) was held on 27th until 28th July 2015.
- 1.2 The event took place in Meeting Room 4, Level 4, The Rizqun International Hotel, Bandar Seri Begawan, Brunei Darussalam.

2. PARTICIPANTS OF THE ASEANSI GENERAL ASSEMBLY MEETING

- 2.1 The 3rd ASEANSI SOM was attended by 35 senior officials / delegates from:
- i) Jabatan Audit Brunei Darussalam (**SAI Brunei**);
 - ii) National Audit Authority of Kingdom of Cambodia (**SAI Cambodia**);
 - iii) The Audit Board of the Republic of Indonesia (**SAI Indonesia**);
 - iv) The State Audit Organization of Lao P.D.R. (**SAI Lao**);
 - v) Jabatan Audit Negara Malaysia (**SAI Malaysia**);
 - vi) Office of the Auditor General of the Union, the Republic of the Union of Myanmar (**SAI Myanmar**);
 - vii) The Commission on Audit of the Republic of Philippines (**SAI Philippines**);
 - viii) Auditor General's Office of Singapore (**SAI Singapore**);
 - ix) Office of the Auditor General of Thailand (**SAI Thailand**); and
 - x) State Audit Office of Vietnam (**SAI Vietnam**).

The list of attendees is as attached in **ANNEX 1**.

3. OPENING SPEECH BY THE CHAIRMAN OF ASEANSAI

3.1 His Excellency Mr. Matali bin Haji Md. Yusof, Chairman of ASEANSAI and Auditor General of Jabatan Audit Brunei Darussalam delivered the Opening Speech.

3.2 In his speech, His Excellency Mr. Matali bin Haji Md. Yusof:

- Conveyed his deepest gratitude to all the delegates for their presence in the 3rd ASEANSAI SOM.
- Reiterated his firm support for ASEANSAI to pursue its strategic direction of enhancing capacity building activities and extensive collaboration in the field of public sector auditing amongst its members.
- Expressed his hope that the meeting could focus on the two important issues that need to be resolved which were the finalisation of the draft Amendment to the ASEANSAI Agreement and the draft Memorandum of Understanding (**MoU**) between ASEANSAI and Asian Development Bank (**ADB**) that must be agreed by all parties so it could be signed during the ASEANSAI Summit in November 2015 in Phnom Penh, Cambodia.
- Expressed his thanks to GIZ for their support, goodwill and trust which have enabled ASEANSAI to conduct its activities for the past two years.

The full text of the Opening Speech is as attached in **ANNEX 2**.

4. SPEECH BY HEAD OF ASEANSAI SECRETARIAT FUNCTION

4.1 The Honorable Mr. Hendar Ristriawan, Secretary General the Audit Board of the Republic of Indonesia delivered as speech in his capacity as Head of ASEANSAI Secretariat Function.

4.2 In his speech, The Honorable Mr. Hendar Ristriawan:

- Conveyed that Senior Officials' Meeting was a result of ASEANSAI Assembly process and good communication between ASEANSAI members which reflected a commitment of togetherness to achieve consensus.
- Expected that the process and the result of the meeting will give the best thing for the future of ASEANSAI especially for the continuity of institutional and organisational capacity of ASEANSAI reflected by the revising the Agreement of ASEANSAI and establishing a clear cooperation with development partner.
- Informed all participants that World Bank has approved to support the Long Term ASEANSAI Programme on ISSAI Implementation (**LTAPII**) by providing a grant of USD 325,000.00.
- Expressed his sincere appreciation to Jabatan Audit Brunei Darussalam for the leadership in ASEANSAI these past two years and for hosting the 3rd ASEANSAI SOM.

Full text of the speech is as attached in **ANNEX 3**.

5. PHOTO SESSION

- 5.1 After the speeches, all the delegates and guests had photo sessions with His Excellency Mr. Matali bin Haji Md. Yusof.

6. 3RD ASEANSAI SENIOR OFFICIALS' MEETING

- 6.1 The Honourable Mr. Hendar Ristriawan presided the 3rd ASEANSAI SOM and opened the meeting by explaining the rules and proceeding of the

meeting and information about the meeting agenda. He welcomed comments from the delegates. The presentation slides can be seen in **ANNEX 4**.

6.2 Agenda 1: Finalisation of the Draft Amendment to ASEANSAL Agreement

6.2.1 The Honourable Mr. Hendar Ristriawan presented the status of the draft Amendment to ASEANSAL Agreement since the first circulation to all ASEANSAL members for comments in December 2014 and the progress after the ASEANSAL Technical Meeting in last February 2015 in Kuala Lumpur, Malaysia. The proposed Amendment and the matrix can be seen in **ANNEX 5**.

6.2.2 He further highlighted that the ASEANSAL Secretariat Function had discussed with SAI Singapore as the Chair of Rules and Procedures Committee matters pertaining to Handing Over, Running Costs, Staffing Requirements and Intellectual Property Rights, and the Chair of Rules and Procedures Committee agreed that some of those matters will be stipulated in the ASEANSAL Rules and Procedures.

6.2.3 The Honourable Mr. Hendar Ristriawan also briefed that the draft Amendment to ASEANSAL Agreement had been circulated on 13th June 2015 upon receiving agreement from all 10 member SAIs to have a single secretariat with a tenure of six (6) years. On 19th June 2015, SAI Malaysia had proposed to include a clause on legal capacity in the Amendment of Agreement as a basis for ASEANSAL to sign a MoU with a donor or third party, and in this context it is with ADB. He explained that this proposal will have some impacts on the process of finalising the draft agreement and it will delay the signing the MoU with ADB whereby commitments have already been given and the project plan already in place.

6.2.4 The Honourable Mr. Hendar Ristriawan presented the following proposals to seek agreement from the meeting:

- i) While it was agreed on the importance of legal capacity to avoid contingent liabilities in the future, to amend the agreement, the issue needs to be brought to the highest forum in the Summit for decision.
- ii) As stipulated in the Rules and Procedures part nine paragraph 9.7 stating that "Upon Assembly's approval of the draft Donor Agreement/MoU, the Chairman of ASEANSAL shall represent the Assembly to be the signatory of the donor agreement/MoU". This can be assumed that the Chairman on behalf of ASEANSAL can sign the MoU between ASEANSAL and ADB.
- iii) Based on the previous consideration, SAI Indonesia proposed to agree on the existing draft of the Amendment of ASEANSAL Agreement in this 3rd ASEANSAL SOM so that ASEANSAL will soon have a strong Secretariat to keep its sustainability.

6.2.5 Based on the feedbacks from all ASEANSAL members, the meeting has reached consensus that the signing of draft Amendment of ASEANSAL Agreement will be done during the upcoming ASEANSAL Summit on 5 November 2015 in Cambodia. The Honourable Mr. Hendar Ristriawan recommended all ASEANSAL members to proceed with their internal clearance from their respective government to meet the three (3) months internal clearance for some member SAIs to ensure that the clearance can be obtained before the ASEANSAL Summit.

The presentation slide can be seen in **ANNEX 4**.

6.3 **Agenda 2: Proposed Agenda for the ASEANSAL Summit**

6.3.1 The Honourable Mr. Hendar Ristriawan explained the tentative programme and agenda which have been lined up for the ASEANSAL Summit to be held on 5 November 2015 in Phnom Penh, Cambodia. The meeting aims to witness the handover of ASEANSAL Chairmanship from SAI Brunei Darussalam to SAI Cambodia. He also informed that during the Opening

Session, there will be keynote speeches by The Secretary General of ASEAN, The Chairman of INTOSAI. The presentation slide can be seen in **ANNEX 4** and the proposed agenda in **ANNEX 6**.

6.3.2 The meeting agreed with SAI Cambodia's proposal to include Cambodia's National Anthem during the Opening Session and took note that the Audience with His Majesty Raja Preah Bat Samdech Preah Boromneath Norodom Sohamoni to Audience with the Prime Minister of Cambodia.

6.3.3 It was also agreed to include in the agenda, the approval of Chair and members of ASEANSAI committees.

6.3.4 However, the proposal to hold a Symposium during the ASEANSAI Summit was not agreed and it was suggested to have it at a different time.

6.3.5 Regarding SAI Malaysia's proposal for ASEANSAI to be the external auditor for ASEAN Secretariat, the meeting agreed for SAI Malaysia to prepare and submit a proposal paper to all ASEANSAI members for feedbacks / opinions.

6.4 Agenda 3: Presentation on the ASEANSAI Committees' Work Plan 2016 – 2017

6.4.1 The Honourable Mr. Hendar Ristriawan informed that the Chairman of ASEANSAI had requested each ASEANSAI Committee to align their work plan with the ASEANSAI Strategic Plan. He invited representative from each Chair of ASEANSAI Committee to present their draft Work Plan 2016 – 2017.

6.5 Agenda 3.1: Executive Committee

6.5.1 Pengiran Hajah Fauziah binti Pengiran Haji Muhammad Kifli representing ASEANSAI Executive Committee reported that the draft ASEANSAI Executive Committee's Work Plan 2016 – 2017 had been circulated to its members - SAI Cambodia and SAI Indonesia for comment. The comments from SAI Indonesia have been incorporated in the revised draft Work Plan. as in **ANNEX 7**

- 6.5.2 It was commented that draft ASEANSI Executive Committee's Work Plan 2016 – 2017 should be endorsed by the Assembly not by ASEANSI Executive Committee, that the activity on the Endorsement of Rules and Procedures to be moved to September 2016, and to consolidate ASEANSI Executive Committee's Work Plan and Secretariat's Work Plan into one.

6.6 Agenda 3.2: Knowledge Sharing Committee

- 6.6.1 Dr. Masiah binti Ahmad representing the Chair of ASEANSI Knowledge Sharing Committee presented the draft ASEANSI Knowledge Sharing Committee's Work Plan 2016 – 2017 and informed that there were some projects with no project lead such as revenue and health service. The presentation slide can be seen in **ANNEX 8**.
- 6.6.2 SAI Malaysia offered to be the project lead for the Audit of Revenue, SAI Indonesia offered to be the project lead for the Audit of Health Services, and SAI Vietnam offered its willingness to be the project lead for the Audit of Poverty Reduction and Foreign Assisted Fund.

6.7 Agenda 3.3: Training Committee

- 6.7.1 Ms. Melanie R. Anonuevo representing the Chair of ASEANSI Training Committee presented the draft ASEANSI Training Committee's Work Plan 2016 – 2017. The presentation slide is as attached in **ANNEX 9**.
- 6.7.2 Ms. Melanie asked SAI Malaysia for confirmation on the status of the preparation of the Procurement Audit Manual which is a project under the ASEANSI Knowledge Sharing Committee in order to revise and align ASEANSI Training Committee's timeline with its progress. SAI Malaysia informed that the manual will be finalised in September 2015 during the Focus Group Meeting in Kota Kinabalu, Malaysia and thereon will need about two (2) months for endorsement before the manual is ready for use.

- 6.7.3 SAI Brunei Darussalam as the host of the Instructors' Design Meeting for the Audit of Procurement has no objection for the meeting to be postponed to a later date.
- 6.7.4 SAI Cambodia enquired whether there is any fund sponsored by other donors or external parties for ASEANSAI activities. SAI Philippines replied that there was no other donor and so far only the World Bank has offered to sponsor ISSAI Implementation for the second phase.
- 6.7.5 SAI Malaysia commented that there is a need to scrutinise the budget for all ASEANSAI Committees and also to identify which projects will be funded by GIZ and World Bank.
- 6.7.6 SAI Philippines also commented that there are 16 activities to be conducted in 2016 which involve time and resources. Besides that SAI Philippines also has other activities with other organisations. Therefore, SAI Philippines expressed the need to prioritise the ASEANSAI activities to be conducted following the ASEANSAI Strategic Plan.

6.8 Agenda 3.4: Strategic Planning Committee

- 6.8.1 Ms. Ha Thi My Dzung presented the draft ASEANSAI Strategic Planning's Work Plan 2016 – 2017 on behalf of the Chair of ASEANSAI Strategic Planning Committee. The presentation slide can be seen in **ANNEX 10**.
- 6.8.2 Ms. Ha Thi My Dzung informed that SAI Vietnam has received comments on difficulties in using the "Monitoring and Evaluation System" form which had been circulated by ASEANSAI Strategic Planning Committee. The form had been revised and circulated to all SAIs for feedback on the format. The system has been in piloting stage. SAI Vietnam as the Chair of Strategic Planning Committee will deliver the annual results report to the Executive Committee.
- 6.8.3 SAI Philippines informed that it has used the forms several times for progress report such as resources and outcome. In addition, SAI Philippines

enquired as to who should compile the semi-annual and annual report – whether it is the Chair of ASEANSAL Strategic Planning Committee or Secretariat.

- 6.8.4 SAI Indonesia commented that there are currently two reports - semi-annual and annual report which are requested by the ASEANSAL Executive Committee and also ASEANSAL Strategic Planning Committee. One way to harmonise is to accommodate the two formats where ASEANSAL Strategic Planning Committee can take the information from the progress to use it for the annual report.

6.9 Agenda 3.5: Rules and Procedures Committee

- 6.9.1 Ms. Ng Lip Nin on behalf of the Chair of ASEANSAL Rules and Procedures Committee presented the draft ASEANSAL Rules and Procedures Committee's Work Plan 2016 – 2017. The draft ASEANSAL Rules and Procedures Committee's Work Plan 2016 – 2017 can be seen in **ANNEX 11**.

6.10 Agenda 3.6: Secretariat

- 6.10.1 Mr. Raden Yudi Ramdan Budiman from the ASEANSAL Secretariat Function presented the draft ASEANSAL Secretariat's Work Plan 2016 – 2017. The presentation slide can be seen in **ANNEX 12**.
- 6.10.2 The meeting agreed that each ASEANSAL Committee will bring the draft Work Plan 2016 – 2017 to be endorsed in the ASEANSAL Summit.

6.11 Agenda 4: Other Matters

- 6.11.1 The Honourable Mr. Hendar Ristriawan informed that there were seven other matters to be discussed under this agenda.

6.12 Agenda 4.1: Status of Memorandum of Understanding between ASEANSI and ADB

- 6.12.1 The Honourable Mr. Hendar invited the floor for comment on the agenda. The draft MoU can be seen in **ANNEX 13**.
- 6.12.2 SAI Philippines recommended to have clear division of activities to be funded by GIZ and ADB to prevent any duplication on the support for ISSAI activities. There was unclear element in the Annex 1 of the draft MoU.
- 6.12.3 SAI Malaysia agreed with SAI Indonesia and stressed that the issue should be addressed before the signing of the draft MoU to allow the respective committees to act accordingly.
- 6.12.4 Taking the comments from the floor, SAI Indonesia proposed to remove the Annex 1 from the draft MoU and will forward the proposal to ADB for their feedback.

6.13 Agenda 4.2: Draft Financial Statement 2014 and Interim Financial Statement 2015

- 6.13.1 The Honourable Mr. Hendar Ristriawan invited Mr. Raden Yudi Ramdan Budiman to present the draft Financial Statement for year ended 31 December 2014 and interim Financial Statement 2015 that have prepared by the ASEANSI Secretariat based on accrual basis and in accordance to the International Public Sector Accounting Standards. The presentation slide can be seen in **ANNEX 4**.
- 6.13.2 SAI Indonesia informed that it will inform the ASEANSI Executive Committee to submit a letter to GIZ to request information on the allocation of fund for ASEANSI activities.

6.14 Agenda 4.3: Proposed Budget 2016 – 2017 for ASEANSAl Activities

- 6.14.1 The Honourable Mr. Hendar Ristriawan informed that GIZ through a letter dated 17 June 2015 informed that starting from 2016, GIZ will change its focus to only provide support on the implementation of ISSAl standards in financial audit and on organisational development of ASEANSAl. The letter is attached in **ANNEX 14**. Therefore, ASEANSAl should be more selective in defining the activities for 2016 and ahead. Other activities than ISSAls implementation will be funded from the annual contribution or the respective SAls, as stated on Paragraph 7.10 – 7.11: Funding of Expenses:

7.10 The cost of venue and meals for Executive Committee meetings shall be borne as follows:

- (i) For meetings held in the Chairman's country or Vice Chairman's country, the cost of venue and meals shall be borne by the Chairman or Vice Chairman respectively; and*
- (ii) For meetings held in another country as agreed upon by the Executive Committee and host country, the cost of venue and meals shall be borne by the Chairman and/or the host country or the member SAl of the host country as agreed between them.*

7.11 The cost of travel, accommodation and other expenses for attending Executive Committee meetings shall be borne by the respective member SAls.

- 6.14.2 The Honourable Mr. Hendar Ristriawan presented the proposed budget for each ASEANSAl committee for activities in 2015 - 2017. The presentation slide can be seen in **ANNEX 4**.

- 6.14.3 SAI Malaysia informed that Knowledge Sharing Committee will write to each project lead for the amount of budget required in order to have more accurate figures to be reported in work plan for the ASEANSI Summit.
- 6.14.4 SAI Vietnam commented following the shift in the focus of GIZ support, the costs to be borne by the hosting SAI should be made clearer for example the host SAI can sponsor the cost of the meeting package, transportation and social programme.
- 6.14.5 The meeting agreed that each committee will prioritise the activities to be conducted and activities to be funded by GIZ and self-funded by the ASEANSI Committees such as: the use of ASEANSI Annual Contribution, Host SAI contribution on meeting package and venue, participating SAI contribution on airfare and accommodation are to be segregated. The proposed budget is to be submitted one month after the SOM.

6.15 Agenda 4.4: Appointment of ASEANSI Committees for 2015 - 2017

- 6.15.1 The Honourable Mr. Hendar Ristriawan invited the floor for comments on this agenda.
- 6.15.2 The meeting took note of the proposals from the delegates:
- SAI Malaysia offered to continue to be the Chair ASEANSI of Knowledge Sharing Committee.
 - SAI Philippines expressed its intention to continue as the Chair of ASEANSI Training Committee.
 - SAI Vietnam informed that since the Monitoring and Evaluation System has not been finalised, it proposed to continue as the Chair of ASEANSI Strategic Planning Committee.
 - SAI Singapore also proposed to continue as the Chair of ASEANSI Rules and Procedure since the ASEANSI Rules and Procedures is yet to be revised.

- SAI Brunei Darussalam, SAI Lao and SAI Thailand expressed their wishes to join ASEANSI Strategic Planning Committee as members.

6.16 Agenda 4.5: Appointment of the Next Secretariat

- 6.16.1 The Honourable Mr. Hendar Ristriawan informed following the outcome of the ASEANSI Assembly in February 2015 in Kuala Lumpur, Malaysia, it was agreed that ASEANSI will have a single Secretariat to provide administrative and communication support to the Executive Committee and all other committees of ASEANSI; to manage finances of the ASEANSI and to be accountable for the usage of funds as approved by the Assembly. Based on the proposed article 11 of the draft Protocol Amending the Agreement on Establishment of ASEAN Supreme Audit Institutions (ASEANSI), the Secretariat shall be appointed by the Assembly with a tenure of six years. The election of the Secretariat shall be stipulated by Rules and Procedures. There are two pre-conditions: first is about the mechanism and the second is about the candidacy. The mechanism to elect a Single Secretariat shall be stated in the Rules and Procedures in which the process can be done after the amendment signed in the Summit. Meanwhile, the transitional Secretariat will follow the previous practice; Secretariat arrangement will be taken by Secretariat Function and Administration Office as implemented in previous Secretariat. Afterward, the process of appointment the Secretariat will be done after the approval of the amendment of agreement.
- 6.16.2 SAI Thailand enquired on the start date of the tenure of the Secretariat. SAI Indonesia informed that the tenure will be from the date of appointment and further suggested that this matter be addressed in the ASEANSI Rules and Procedure.
- 6.16.3 The meeting agreed that appointment of the new ASEANSI secretariat will be endorsed in the upcoming Summit and the drafting/amending the ASEANSI Rules and Procedures will be done subsequently.

6.17 Agenda 4.6: Appointment of Auditor for Financial Statement for Year Ended 31 December 2014 and 31 December 2015

6.17.1 The Honourable Mr. Hendar Ristriawan explained that following the Rules and Procedures of ASEANSI, the financial statements of ASEANSI shall be subject to biennial audits by an auditor approved by the Assembly, and that the members of ASEANSI (other than those in Executive Committee) may volunteer to be the auditor.

6.17.2 He clarified that SAI Myanmar was previously appointed as auditor for ASEANSI Financial Statements for the fiscal year 2012 and 2013, and SAI Myanmar had audited the Financial Statements for the two years. Thus, the appointment for the next auditor is for the audit of the ASEANSI Financial Statements for the fiscal year of 2014 and 2015. The auditor shall conduct audit in accordance to the International Standards of Supreme Audit Institution on Financial audits and render the report to the Assembly within three months after receiving the financial statement.

6.17.3 SAI Thailand voluntarily proposed to be the next auditor. However, notice for self-nomination to be the next auditor will be circulated after the meeting and the proposal will be endorsed in the ASEANSI Summit. In the case of more than one SAI voluntarily nominated to be auditor, it was agreed that the SAI with the most votes will be appointed as the auditor.

6.18 Agenda 4.7: External Auditor of ASEAN Secretariat

6.18.1 The Honourable Mr. Hendar invited SAI Malaysia to discuss the additional agenda regarding the external auditor for ASEAN Secretariat.

6.18.2 SAI Malaysia proposed ASEANSI to be the external auditor for ASEAN Secretariat in relation to Strategic Goal 1 which is to promote ASEANSI in ASEAN community and to meet the key performance indicator in the ASEANSI Strategic Plan.

6.18.3 SAI Malaysia further informed that ASEAN Secretariat has paid USD451,272 to PricewaterhouseCoopers (PwC). The rationale to be the external auditor is to fulfill the role for ASEANSAI in ASEAN to contribute towards the realization of the mission and goals of ASEAN, to enhance the financial management and governance of ASEAN and cost saving for ASEAN.

6.18.4 The meeting noted some comments from the floor pertaining to the mandate in conducting the audit for the projects under ASEAN.

6.18.5 The meeting agreed that SAI Malaysia will prepare a proposal paper and circulate it to all ASEANSAI members for their comments.

6.19 Agenda 5: Presentation on the ISSAI Implementation

6.19.1 The Honourable Mr. Hendar Ristriawan invited SAI Philippines to present the project on ISSAI Implementation. The presentation slide is as attached in **ANNEX 15**.

6.19.2 The meeting agreed to waive the signing of the Statement of ISSAI Commitment due to some SAIs are not able to sign it. However, ASEANSAI members agreed to give full support on ISSAI Implementation.

6.20 Wrap Up and The Way Forward

6.20.1 The Honourable Mr. Hendar Ristriawan presented the points which have been agreed by the ASEANSAI members for further actions. The presentation slide can be seen in **ANNEX 16**.

6.20.2 On Agenda 1: Finalisation of The Amendment to ASEANSAI Agreement, as agreed in the meeting, all ASEANSAI members will proceed with internal clearance for the draft Protocol Amending the Agreement on Establishment of ASEAN Supreme Audit Institutions (ASEANSAI) to enable the Agreement to be endorsed during the upcoming ASEANSAI Summit.

6.20.3 On Agenda 2: Proposed Agenda of ASEANSAL Summit, it was agreed in the meeting to include Cambodia's National Anthem and the ASEANSAL song during the Opening Session; Audience with His Majesty Raja Preah Bat Samdech Preah Boromneath is to be replaced with Audience with Prime Minister of Cambodia; Approval of Chair and members of ASEANSAL Committees, as well as appointment of ASEANSAL Auditor for Financial Statement 2014 and 2015 will be included in the agenda. SAI Indonesia will discuss the tentative agenda with ASEANSAL Executive Committee and circulate to all ASEANSAL members after the SOM.

6.20.4 On Agenda 3: ASEANSAL Committees' Work Plans 2016 – 2017, the meeting agreed that the ASEANSAL Committees' Work Plans 2016-2017 will be revised to include the detailed proposed budget to be submitted to ASEANSAL Secretariat one month after the SOM for endorsement in the ASEANSAL Summit.

6.20.5 On Agenda 4: Other Matters, as agreed in the meeting that:

i) Status of MoU Between ASEANSAL and ADB

The MoU will be postponed due to the clarity of activities described in Annex 1 of the MoU as the activities are supported by GIZ and World Bank until 2017. However, SAI Indonesia will seek possibility of future cooperation with ADB. ←

ii) Draft Financial Statement 2014 and Interim Financial Statement 2015

The draft Financial Statement 2014 and Interim Financial Statement 2015 will be endorsed in the ASEANSAL Summit. The meeting also agreed that the Chairman of ASEANSAL will send a formal letter to GIZ to request information on activities to be funded under Phase 2.

iii) Proposed Budget 2016 - 2017 for ASEANSI Activities

The proposed budget should disclose which activities are to be funded by GIZ, ASEANSI fund and self-funded.

iv) Appointment of ASEANSI Committees for 2015 - 2017

The meeting accepted the proposals that the current Chairs of the ASEANSI Committees will be reassume the chairmanship for 2015 - 2017 as follows:

- SAI of Malaysia will reassume the Chairmanship of the Knowledge Sharing Committee
- SAI of the Philippines will reassume the Chairmanship of Training Committee
- SAI of Vietnam will reassume the Chairmanship of the Strategic Planning Committee
- SAI of Singapore will reassume the Chairmanship of the Rules and Procedures Committee

The meeting also accepted the intentions of SAI Brunei Darussalam, SAI Laos and SAI Thailand to join the Strategic Planning Committee as members.

v) Appointment of the next Secretariat

Chairman of ASEANSI will circulate notice to all SAIs for self-nomination to be the next ASEANSI Secretariat one month after SOM. The proposal will be brought for approval in the ASEANSI Summit.

The Honourable Mr. Hendar Ristriawan expressed SAI Indonesia's willingness to be the next ASEANSI Secretariat.

- vi) Appointment of Auditor for Financial Statement for Year Ended 31 December 2014 and 31 December 2015

Nomination to be the next Auditor for the Financial Statements for Year Ended 31 December 2014 and 31 December 2015 will be issued one month after the SOM by the Chairman of ASEANSI, and the proposal will be approved in the ASEANSI Summit.

SAI Thailand expressed their willingness to be the next Auditor for the Financial Statements for Year Ended 31 December 2014 and 31 December 2015.

7. CONCLUDING REMARKS

- 7.1 The Honourable Mr. Hendar Ristriawan congratulated all delegates for making the 3rd ASEANSI SOM a success.
- 7.2 The Honourable Mr. Hendar Ristriawan informed that ASEANSI Secretariat would prepare and circulate the Minutes of Meeting to all ASEANSI members for feedback. The outcome of the 3rd ASEANSI SOM will be brought up to the upcoming ASEANSI Summit in Phnom Penh, Cambodia on 5th November 2015.
- 7.3 The Honourable Mr. Hendar Ristriawan also took the opportunity to convey few words relating to the next ASEANSI Secretariat, that since SAI Indonesia has been appointed as ASEANSI Secretariat for the past four years and with sufficient resources in term of staff, budget, IT support and international networking as well as to keep up the momentum of ASEANSI sustainability to effectively support the new Chairmanship, SAI Indonesia nominated itself to be the next ASEANSI Secretariat.
- 7.4 He further reiterated that the signing of the letter of commitment of ISSAI implementation has agreed to be waived.

8. CLOSING

- 8.1 Pengiran Hajah Fauziah expressed her great pleasure to bring the 3rd ASEANSAL SOM to a close. She took the opportunity to express her appreciation to all delegates for contributions to the success of the meeting. She further added that the meeting was a collective commitment and dedication which were not only exemplary, but the epitome of the unity and spirit of ASEANSAL.
- 8.2 She also extended her thanks to The Honourable Mr. Hendar Ristriawan, Head of ASEANSAL Secretariat Function and Secretary General of Badan Pemeriksa Keuangan Republik Indonesia, for the excellent chairing of the meeting.
- 8.3 There being no other matters, the meeting ended at 11:30am.