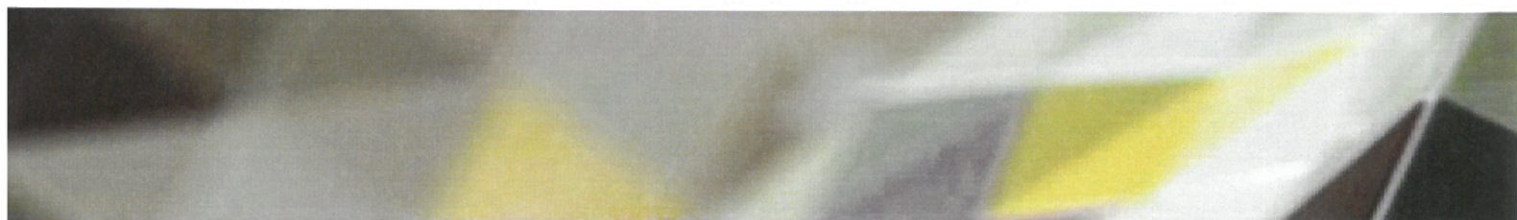


REPORT ASEANSAI ACTIVITIES 2016

**ASEAN SUPREME AUDIT INSTITUTIONS
ASEANSAI - 2016**



FOREWORD

ASEANSAI has passed five years since its establishment. Over the years, there have been various activities undertaken with active participation and contribution from all members, in which some of them are supported by development partners.

During 2016, ASEANSAI has organized many activities consisting of training and sharing knowledge forum. ASEANSAI outstanding program, called Long-term ASEANSAI Program on ISSAI Implementation (LTAPII), has entered into Phase 2. Under this phase, ASEANSAI has conducted Audit Review Meeting in July 2016, aiming to review the result of pilot audit and discuss the difficulties as well as challenges faced during Phase 1 and Instructor's Design Meeting in November 2016 aiming to design the course material to be delivered in 2017.

Under the sharing knowledge activities, ASEANSAI has conducted Workshop on Audit of Public Procurement in November 2016 using the guideline developed in 2015. Another activity held in 2016 was the development of guideline on audit revenue.

At international activities, ASEANSAI has a privilege to present its achievement at the 50th ASOSAI Governing Board Meeting in Thailand. Further, an opportunity to introduce ASEANSAI to the INTOSAI community was held in the XXII INCOSAI Abu Dhabi by opening the ASEANSAI booth exhibition. The booth aimed to display the profile of ASEANSAI, its activities and its achievement.

Under the framework of cooperation with other stakeholders, ASEANSAI continued its relations with development partner consisting of GIZ, World Bank, and ADB as well as other international organization such as Swedish National Audit Office (SNAO), ASOSAI, and INTOSAI Development Initiative (IDI). The outstanding ASEANSAI achievement was the Grant Agreement signing with the World Bank on the area of establishment of ISSAI Facilitators Pool for ASEANSAI.

In this opportunity, I would like to highlight the strategic changes of the ASEANSAI organization structure. The signing of the protocol on amending the ASEANSAI Agreement on 8 December 2016 in Abu Dhabi, United Arab Emirates, has brought ASEANSAI into single and longer term Secretariat. It is expected that the new Secretariat will be a driving force for ASEANSAI in managing all activities and the able to maintain the sustainability of ASEANSAI activities particularly related to the cooperation with the external parties including to the ASEAN Secretariat.

As the conclusion, I hope this report will provide an overview on the ASEANSAI activities that undertaken during 2016.



Som Kim Suor

Chairperson ASEANSAI
Auditor General Cambodia

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ACTIVITY REPORT OF THE ASEANSAI 2016

I. INTRODUCTION

From a simple notion, a great organization was born. ASEANSAI was designed to stand independently and professionally as a part of the ASEAN Community. Based on the core value of togetherness, sharing, understanding, respecting and enhancing, this organization was designed to stand independently and professionally but still remained as a part of the ASEAN Community.

ASEANSAI was declared in the Summit of ASEAN Member States on November 16, 2011, during the 19th ASEAN Summit in Nusa Dua, Bali, Indonesia. The establishment was done by the signing of ASEANSAI Agreement by ten Head SAIs in ASEAN. The Audit Board of the Republic of Indonesia (BPK) has taken a lead to establish the ASEANSAI and hosted the ASEANSAI Summit at that important event. All SAIs in ASEAN have supported and given strong commitment to build SAIs capacity together through the ASEANSAI.

ASEANSAI itself is an independent, autonomous, and non-political organization that becomes a forum to enhance capacity and collaboration in the field of public sector auditing in ASEAN region. One of its objective is to contribute positively and constructively to the ASEAN Community. This is conducted by exchanging knowledge and experience in conducting audit in each member SAI. Further to achieve the objective, ASEANSAI becomes an entity associated with the ASEAN on February 2013.

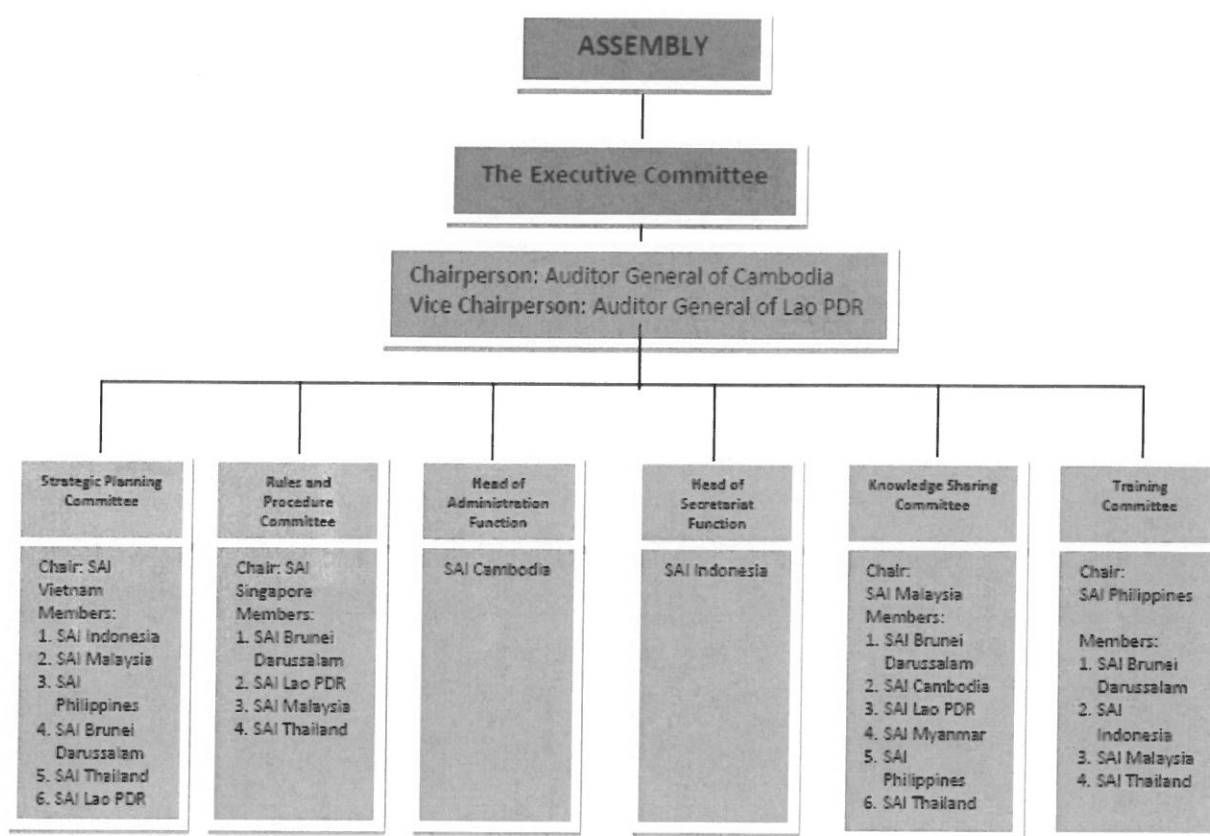
The membership of ASEANSAI comprises of 10 SAIs of the ASEAN Member States. It consists of four important bodies; Assembly, Executive Committee, Secretariat and the Committee. Assembly, as a decision-making body, is composed of all ASEANSAI members who serves as the Auditor General or Head of each SAI while Executive Committee comprises of the Chairperson and Vice Chairperson of ASEANSAI.

During the last three years, Secretariat was divided into Secretariat Function and Administration Function. Secretariat Function was administered by SAI Indonesia while Administration Function was administered by SAI served as the Chairman of ASEANSAI, SAI Brunei Darussalam (2013-2015) and SAI Cambodia (2016-2017). Through the signing of the protocol on amending the ASEANSAI Agreement, the ASEANSAI Secretariat has merged and shall be appointed by the Assembly for tenure of six (6) years with possible re-election for further terms. As the follow up of the amendment, currently, ASEANSAI is processing the revision of its Rules and Procedures. During the transitional period until the new Secretariat is appointed, SAI Indonesia continues its role as the Secretariat Function and SAI Cambodia continue its role as Administration Function.

Other ASEANSAI body is the Committee which was formed from the members of ASEANSAI. ASEANSAI Committee consists of Executive Committee, Strategic Planning

Committee, Rules and Procedure Committee, Knowledge Sharing Committee, and Training Committee. The term of each Committee shall be a period of two years or until such time the committee is dissolved upon the completion of expected outcomes which is the subject to approval of the Assembly.

ORGANIZATION STRUCTURE OF ASEANSAI PERIOD 2015-2017



Note

Auditor General of Cambodia
Auditor General of Lao PDR
Head of Secretariat Function
Head of Administration Function

: **Mrs. Som Kim Suor**
 : **Mrs. Viengthong Siphandone**
 : **Mr. Hendar Ristriawan**
 : **Mr. Sophat Chea**

II. THE CONTENTS OF THE REPORT

This chapter will explain about the activities conducted by ASEANSAI during 2016.

1. ASEANSAI Secretariat

ASEANSAI Secretariat Function collaborates with Administrative Function in assisting the Executive Committee to manage the works of the Assembly; including facilitating and managing the Assembly and relation with external Stake Holders. Activities undertaken by Secretariat covers:

a. ASEANSAI Technical Meeting

The ASEANSAI Technical Meeting was held on 16 February 2016, side to side with the 50th ASOSAI Governing Board Meeting in Chiang Mai, Thailand. The Executive Committee gave authority to Mr. Hendar Ristriawan, Head of Secretariat Function, to lead the meeting. The meeting aimed to seek input and perspective from ASEANSAI members on the settlement of ASEANSAI Agreement and arrangement for cooperation with donors.

The Technical meeting was attended by 12 delegates from five SAIs, namely SAI Cambodia, Indonesia, Malaysia, Thailand and Vietnam. The meeting agreed on the following matters:

1. Cooperation with donors should be managed by the Secretariat under the consultation with ASEANSAI Chairperson,
2. ASEANSAI Chairperson should be the signatory of the agreement/MoU with donors. This is in line with the ASEANSAI Rules and Procedures, paragraph 9.7 explaining that upon Assembly's approval of the draft donor agreement/MoU, the Chairman of ASEANSAI shall represent the Assembly to be the signatory of the donor agreement /MoU.
3. Final draft of the protocol on amending the ASEANSAI Agreement will be circulated to all ASEANSAI members to obtain internal clearance and will be signed during XXII INCOSAI in Abu Dhabi, UAE.

b. Project Management Workshop

In November 2015, the National Audit Authority of Cambodia (NAA) took over the Chairmanship of ASEANSAI and the State Audit Office of Lao PDR (SAO) assumed its tasks as the Vice-Chairman of the organization. Meanwhile, the Audit Board of the Republic of Indonesia (BPK) acts as the Secretariat Function of ASEANSAI. All three SAIs have the responsibility to assure a smooth progress of ASEANSAI events and should therefore be trained in effective project management.

In order to prepare the sound and good ASEANSAI project management, a Project Management Workshop was held in Royal Orchid Sheraton Hotel, Bangkok, Thailand on 23-26 May 2016. It was attended by participants from NAA, SAO, BPK, as well as representatives and trainers from GIZ. The objectives of the workshop are to prepare

those three-focal points of ASEANSAT, to coordinate the implementation of ASEANSAT events according to the Strategic Plan and to inform the relevant steps in project management to be implemented in the future events of ASEANSAT.

The topic discussed on the workshop consists of the main aspects of project management, means to apply basic project management tools on ASEANSAT, challenges and solutions to be done when facing the stalled-project, ways to present a project to cooperation partner, and process of informal communications among technical staff.

As the follow up of the workshop, participants planned to revise and evaluate the implementation of ASEANSAT Strategic Plan by; simplifying the log frame from all Strategic Objectives, introducing the draft Strategic Goal no. 2 and no. 3 to Training Committee and Knowledge Sharing Committee, and involving result-based management on drafting the Strategic Plan.

c. IDI Workshop with INTOSAT Regions

ASEANSAT as the new sub-regional organization was invited by INTOSAT Development Initiative (IDI) to attend an IDI workshop with INTOSAT Regions from 31 August to 2 September 2016 in Oslo, Norway. The workshop aimed to discuss the 2016 Regional Strategic Management Framework and introduce INTOSAT Competency Framework and program Monitoring and Follow Up.

The workshop was attended by 42 participants from regional organizations of INTOSAT such as AFROSAT-E, ASOSAT, CAROSAT, EUROSAT, PASAT, ARABOSAT, OLACEFS and committee under the INTOSAT namely Capacity Building Committee (CBC), Knowledge Sharing Committee (KSC) INTOSAT Secretariat dan host SAT for XXII INCOSAT.

ASEANSAT, represented by the Secretariat and Training Committee, held a side meeting with IDI to discuss future cooperation between IDI and ASEANSAT. The meeting was attended by Deputy Director General IDI, Capacity Development Manager 3i Financial Audit and representative from ASOSAT Capacity Development Administrator. On the side meeting, IDI offered cooperation with ASEANSAT for 3i Management Programme Phase 2 with some alternatives. Further, IDI will also involve resource person from ASOSAT other than ASEANSAT member. IDI intends to gather all the support from across the region to support the program.

d. ASEAN, AIPA and ASEANSAT Workshop

The ASEANSAT Secretariat attended ASEAN, AIPA and ASEANSAT Workshop held in Jakarta, Indonesia from 2 to 3 November 2016. The workshop aims to discuss areas of cooperation between ASEANSAT and the ASEAN Secretariat as well as the modalities for the ASEAN-AIPA Retreat 2017.

Led by Deputy Secretary General of ASEAN for Community and Corporate Affairs Department, H.E. AKP Mochtan, trilateral workshop between the ASEAN Secretariat (ASEC), the Secretariat of AIPA and ASEAN Supreme Audit Institutions (ASEANSAT) Secretariat was attended by about 22 participants from the ASEAN Secretariat, AIPA Secretariat, ASEANSAT Secretariat and GIZ.

The participants agreed on the need to strengthen cooperation between the three secretariats and other relevant ASEAN agencies with regard to the role of ASEAN, involvement of the ASEAN community and capacity development of each institution. Furthermore, the workshop also discussed the 50th anniversary of ASEAN and invited each organization to join in the commemoration.

e. ASEANSAI Booth Exhibition in the XXII INCOSAI 2016

ASEANSAI establishment has been officially recognized through the status of ASEANSAI 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, ASEANSAI has also conducted a series of communication and visits to introduce its existence.

Within broader scope, Asia, ASEANSAI have introduced its profile during the 44th meeting of the ASOSAI Governing Board in Jaipur, India in February 2012. Following this, ASEANSAI also presented its work plan and its implementation at the 46th Meeting of ASOSAI Governing Board in February 2013 in Manila, Philippines. ASEANSAI also has the opportunity to present itself at the INTOSAI CBC Annual Meeting in Lima Peru 9-11 September 2014. In February 2015, ASEANSAI has presented its activities at the 50th ASOSAI Governing Board Meeting in Chiang Mai, Thailand.

In 2016, the INCOSAI XXII Meeting in Abu Dhabi has provided valuable moment for ASEANSAI to show its existence in international community. ASEANSAI open the booth exhibition from 6 - 11 December on the INCOSAI to promote and introduce the profile, objective, programme and achievement of ASEANSAI in a broader scope of international communities.

The exhibition was supported by all ASEANSAI members in which they provided activities reports, guidance that have been developed and other ASEANSAI products. With the support from German Cooperation, the booth also displayed ASEANSAI publication materials (i.e. organization profile leaflet, brochure Strategic Plan, newsletter, ASEANSAI Book and some ASEANSIA souvenirs).

f. Signing Ceremony Protocol on Amending the ASEANSAI Agreement

On 8th December 2016, ten Head of SAI in ASEAN region signed the protocol on amending the ASEANSAI Agreement as a side meeting during the XXII INCOSAI 2016 in Abu Dhabi National Exhibition Center, Abu Dhabi, United Arab Emirates.

The amendment of ASEANSAI agreement was triggered by the need of ASEANSAI to have a strong Secretariat to maintain its sustainability. As a new established organization, ASEANSAI should be supported by Secretariat that plays role as a driving force of the organization through knowledge management, project management, communication and administration external relation particularly with donors as well as event management.

With the signing of the amendment of Agreement, the ASEANSAI Secretariat was merged becoming single secretariat. New Secretariat will be a driving force for ASEANSAI in managing all activities and the able to maintain the sustainability of ASEANSAI activities particularly related to the cooperation with the external parties.

2. ASEANSAI Committee Activities

a. Strategic Planning Committee

The 7th Strategic Plan Committee Meeting on Developing the ASEANSAI Strategic Plan 2018-2021

SAI Vietnam as the Chair of SPC held the 7th SPC Meeting on "Developing the ASEANSAI Strategic Plan 2018-2021" from 16-17 August 2016 in Hanoi, Vietnam. The meeting was attended by 15 delegates from 8 SAI members of SPC; SAI Cambodia, SAI Brunei Darussalam, SAI Indonesia, SAI Lao PDR, SAI Malaysia, SAI Philippines, SAI Thailand, and SAI Vietnam.

The meeting focused on the discussion of the ASEANSAI activities according to the committee work plan which has been implemented during the year 2014 -2016 to find recommendation and approaches in developing the 2018 – 2021 ASEANSAI Strategic Plan. The meeting finally resulted two alternatives, they are (a) continue the existing Strategic Plan with adjustment or; (b) develop new ASEANSAI Strategic Plan for period 2018-2021.

As the way forward, all ASEANSAI members and committees will be requested to send activities/results of their works in 2016 for updating the assessment of Strategic Plan implementation (in December 2016); SAI Vietnam will (1) circulate summary of discussion (2) develop action plan for Strategic Plan 2018-2021; (3) finalize the summary of discussion among SPC members; and (4) circulate the survey questionnaires for developing ASEANSAI Strategic Plan 2018 – 2021 among SPC members and sending to all ASEANSAI members.

b. Rules and Procedures Committee

On 8th December 2016, ten Head of SAIs in ASEAN region signed the protocol on amending the ASEANSAI Agreement as a side meeting during the XXII INCOSAI 2016 in Abu Dhabi National Exhibition Center, Abu Dhabi, United Arab Emirates. All of the ASEANSAI members agree to restructure the ASEANSAI Secretariat with longer-term period and to include the inclusion of the protection of intellectual property right.

To follow it up, the Rules and Procedures Committee was assigned to revise the ASEANSAI Rules and Procedures. The committee would come up with proposed revisions of the Rules and Procedures and incorporate the amendments to ASEANSAI Agreement as well as any other changes in policies or procedures. It is expected that the revision of the ASEANSAI Rules and Procedures will be endorsed during the 4th ASEANSAI Summit 2017 in Vientiane, Lao.

c. Knowledge Sharing Committee

ASEANSAI Knowledge Sharing activity on the development of Audit Guidance on audit of Revenue

One of activity managed by ASEANSAI KSC is the development of audit guidance. Based on its work plan, KSC develop an audit guidance on audit of revenue. The process of the development was organized through 3 series of Focus Group Discussion. The FGD itself aims to enhance the audit capability of ASEANSAI member countries in auditing revenue

by exchanging and sharing of knowledge and current practices and to develop a guideline on revenue audits.

The 1st FGD on the audit of revenue

ASEANSAI Knowledge Sharing Committee held the 1st Focus Group Discussion on the Audit of Revenue from 2 to 4 March 2016 in Vientiane, Lao PDR. Attended by 21 participants from Supreme Audit Institution (SAI) of Cambodia, Indonesia, Laos PDR, Malaysia, Philippines, Thailand and Vietnam, The FGD was facilitated by Mr. Paul Chai Sin Ngee, Deputy Director of Customs Audit Branch and SAI Malaysia as Project Leader.

Led by SAI of Malaysia, all ASEANSAI member SAIs are involved on this project. The 1st FGD resulted the first draft of the guideline. Then, SAI Malaysia as the Chair of the KSC have published the Report of the Research Project on Revenue Audit as well as the 1st draft of ASEANSAI General Guideline on Revenue Audit.

The 2nd FGD on Audit of Revenue

The 2nd FGD on Audit of Revenue was held in Cambodiana Hotel, Phnom Penh, Cambodia from 18 to 20 July 2016. Attended by 19 participants from SAI Cambodia, Indonesia, Lao PDR, Malaysia, Philippines, Thailand and Vietnam, the FGD was facilitated by Mr. Paul Chai Sin Ngee, Deputy Director of Customs Audit Branch, and SAI Malaysia as Project Leader.

The FGD agreed on the contents and the presented draft report. As the follow up, SAI Malaysia finalized the draft by amending some paragraph to make the draft guidance more understandable.

The 3rd FGD on Audit of Revenue

The 3rd FGD was held in Kuala Lumpur, Malaysia on 24 - 26 October 2016. The FGD, attended by 19 participants from SAI Cambodia, Indonesia, Malaysia, Philippines, Thailand and Vietnam, was facilitated by Mr. Paul Chai Sin Ngee, Deputy Director of Customs Audit Branch, and SAI Malaysia as Project Leader.

As agreed during 2nd FGD, SAI Malaysia has amended some paragraphs in the report to ensure a better understanding of the issues presented in the relevant country papers. On the 3rd FGD, all participants agreed on the final draft of the guidance.

In summary, the meeting agreed on some matter, they are (1) SAI Malaysia furnished the final draft of the Revenue Audit Guidelines and sent a copy to all participating SAIs; (2) The research project and the ASEANSAI Revenue Audit Guidelines was presented as an output of an ASEANSAI project at INCOSAI 2016 in Abu Dhabi, UAE in December 2016; (3) SAI Philippines will use the ASEANSAI Revenue Audit Guidelines to develop the revenue audit training module for training purposes at ASEANSAI level. All participating SAIs could use this guideline to deliver training in revenue auditing; (4) as all participants agreed that this research project was very beneficial for participating SAIs, it was proposed to have a workshop on revenue audit in the future.

ASEANSAI Knowledge Sharing on Audit of Health Services

One of the project cluster implemented in 2016 is the Workshop on Audit of Health Services which was held 3 – 4 August 2016 in Brunei Darussalam. Attended by 18 participants from eight SAIs, this workshop was divided of two activities. The first activity, SAI Indonesia as the project leader, shared knowledge about Audit of Health Services in

three topics, i.e., (a) research on topics of Health Services Auditing and National Health Security; (b) Technique/ Audit Procedures of National Social Security System (Health) in Indonesia; (c) Lesson learned from Performance Auditing on National Health Security Program (at Ministry of Health, Social Security Agency of Health, and Indonesia's General Public Hospitals (public health service providers). The second activity was sharing knowledge and experiences on Audit of Health Services from other SAIs.

At the end, the workshop provides some recommendations to be undertaken by ASEANSI as below:

1. To conduct the research project on performance audit related to health service;
2. To produce the performance audit guidelines on health service and share the content of audit guidelines to ASEANSI members; and
3. To give the training or assistance to the SAI's auditors who have not conducted the performance audit yet, such as auditors of SAI Cambodia.

ASEANSI Knowledge Sharing on Audit of Public Private Partnerships

With regards to implement the KSC work plan period 2014-2017, SAI Thailand conducted the Knowledge Sharing Workshop on Audit of Public Private Partnerships (PPP) from 30 August-1 September in Bangkok, Thailand. It was attended by 13 persons from 7 member countries; SAI Indonesia, SAI Lao PDR, SAI Malaysia, SAI Philippines, SAI Singapore, SAI Thailand and SAI Vietnam.

The purpose of this workshop is to develop knowledge sharing about auditing management among ASEAN member countries through various perspectives, experiences, research, and best practices in the field of public sector audit. Further, for the best result of the workshop, SAI Thailand also invited the lecturer, researcher, prosecutor, economist, engineer, and anti-corruption experts to share their own ideas and perspectives on PPP projects.

During the workshop, SAI Thailand together with the invited experts shared the 5 topics to the participants, as the following:

1. PPP and the important of auditing economic value added project;
2. Overview of Auditing Public Private Partnerships;
3. PPP : Legal perspective and Macroeconomic policy;
4. Promoting Good Governance in Public Private Partnerships; and
5. Sharing audit experience in PPP project.

As the follow up, SAI Thailand summarized the knowledge sharing report in auditing public private partnership and disseminated them to ASEANSIA members. The workshop is also expected be a forum to promote SAIs cooperation, collaboration, and continuous improvement through knowledge sharing.

d. Training Committee

ASEANSI Coordination Meeting on LTAPII

To support and monitor the progress of Long-Term ASEANSI Programme on ISSAI Implementation (LTAPII), a Coordination Meeting on LTAPII was held from 20 to 22 April 2016 in Jakarta, Indonesia. The meeting was attended by 15 participants from BPK (ISSAI Sub Project Leader on Risk-Based Audit), JAN Malaysia (Sub Project Leader on ISSAI Facilitator Pool), COA of Philippines (ISSAI Project Leader), ASEANSI Secretariat Function and GIZ Representatives.

Objective of this meeting were to clarify the continuity of LTAPII programme after the Phase 1 ended on July 2016, role and responsibility of the related parties and to prepare smooth transition from phase 1 to phase 2

In this meeting, the participants agreed upon the alternatives based on its priority for the certification, the MoU arrangement between ASEANSAI and IDI detailed activities for phase 2 and its preparation. Moreover, to ensure the smooth transition from Phase 1 to Phase 2 the meeting participants also agreed upon the need to accelerate the process by drafting action plan before Audit Review Meeting, quality assurance process of the pilot audit and the arrangement with the Subject Matter Expert from Sweden National Audit Office.

This meeting was followed up by a Mentor Meeting to clarify role and responsibility each parties and evaluation from the audit plan as the final assignment from the e-learning website.

ASEANSAI Training Design and Product Development Meeting (TDPDM) on the Workshop on Audit of Public Procurement (WAPP)

ASEANSAI Training Design and Product Development Meeting for the Workshop on the Audit of Public Procurement (WAPP) were held in Manila, Philippines from 23 to 26 May 2016 and attended by the participants from SAI Malaysia and Philippines, with the support from the GIZ-ASEANSAI project. The meeting aimed to finalize the course design and workshop materials for the WAPP, determine the agenda for the WAPP and assign roles and responsibilities of course designers during the conduct of the WAPP.

The meeting has been discussed and produced the following result:

- 1) Course design of complete workshop materials or courseware;
- 2) Structure and content of WAPP;
- 3) Prescribed action plan requiring the WAPP participants' application of learning;
- 4) Matrix of workshop schedule and assignment of instructors/facilitators for the conduct of the WAPP assignments, and
- 5) Monitoring template for the completion of action plan.

ASEANSAI Mentor Meeting on LTAPII

To ensure the smooth transition of the project, ASEANSAI Mentor Meeting on LTAPII was held in Manila, Philippines from 31 May to 3 June 2016 with the support by German Cooperation. The meeting was attended by 22 participants from the mentor, Project Leader and Sub Project Leader and Subject Matter Expert from Swedish National Audit Office. Another objective of the meeting is to provide a forum for having coordination between Training Committee, Knowledge Sharing Committee and Secretariat and to discuss the need of having expert from SNAO as the expert on LTAPII.

Under the framework of LTAPII, ASEANSAI launched a few initiatives to accelerate ISSAI implementation in member countries through holistic approach. These included mapping the baseline of ISSAI implementation and training programs to improve the knowledge of staff of member SAIs.

The meeting participants agreed upon the assessment/review/evaluation tools, discussing and coordinating on the role and responsibility and preparing the agenda for Audit Review Meeting. The meeting result have been followed up with the preparation of Audit Review Meeting and review of the audit report.

ASEANSAI Audit Review Meeting for LTAPII (Phase 1)

The Audit Review Meeting of LTAPII Phase I was held in Bangkok, Thailand from 25 to 29 July 2016, with the support from Office of the Auditor General (OAG) of Thailand and GIZ. The meeting was a continuation of the LTAPII activities series and as the last activity for the phase 1 LTAPII. All of the LTAPII participants were involved in the series of activities to obtain certification on ISSAI namely (1) prepare and submit final audit plan; (2) conduct pilot audit; and (3) prepare draft audit report.

The ARM 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. 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, the Quality Assurance of each audit report of the SAI audit team was reviewed by the SME. The team also has identified the challenges during the pilot audit and managed to resolve these challenges.

Workshop on the Audit of Public Procurement

The Training Committee led by SAI of Philippines conducted workshop on the Audit of Public Procurement held from 31 October to 6 November 2016 in Nay Phi Taw, Myanmar. using the Guideline that was developed in 2015 by Knowledge Sharing Committee. The workshop was attended by 23 participants from seven members SAI of ASEANSAI and representative from ASEAN Secretariat. The workshop aimed to capacitate audit team members of participating SAIs in the audit of public procurement.

Workshop was conducted using the andragogy learning method with less explanation and focused on case studies, discussions, sharing knowledge and experience of instructors and participants related to public procurement and examination of public procurement in each country. In addition, each group made a presentation on the particular case study.

On the last day of the workshop, a Way Forward session moderated by the TC Representative and Instructor/Facilitator from SAI Philippines was conducted where participants have to submit the a) Action Plan 1 (Commitment part); b) Action Plan 2 (Commitment and Implementation parts) containing detailed audit procedures; and c) Risk Assessment Matrix. These served as the post-workshop requirements that the participants have to submit to the TC to complete the workshop and to receive the Certificates of Training.

Design Meeting on Facilitation Skills Workshop for LTAPII (Phase 2)

Following the end of the phase 1 LTAPII, SAI Malaysia as Sub project lead of LTAPII Phase 2 together with SAI Philippines as Project lead of LTAPII, held the Design Meeting of Facilitation Skills Workshop for LTAPII from 14-24 November 2016 in Kuala Lumpur, Malaysia. The meeting was attended by participants from four ASEANSAI member countries; SAI Indonesia, SAI Malaysia, SAI Philippines, and SAI Thailand.

The purposes of the meeting were to develop and finalize the course design and workshop materials for Facilitation Skills Workshop (FSW), to determine the agenda of FSW, to

assign roles and responsibilities of course designers during FSW, and to develop criteria for participants' certification on LTAPII.

During the meeting, it was agreed upon following points:

1. Facilitators would review and give comments on all materials, and then SAI Malaysia will collect all online-comments from facilitators for the final course materials.
2. Certification program for ASEANSAT LTAPII to be finished at the end of 2017.
3. Participants would draft an action plan, as one of the expected FSW output, which would be implemented in respective SAIs.
4. Parties in charge with the monitoring and evaluation (monev) of action plan would be the project lead, sub project leads, mentors on phase 1 and facilitators on phase 2. For phase 1, the monev will be done by evaluating the audit report conducted on phase 1; while for phase 2, the monev mechanism would be discussed later.
5. After the FSW and certification process, ASEANSAT would be reviewed by World Bank at the end of 2017. The review will include the achievement of 75% of certified facilitators involve in audit assignment and deliver ISSAI training as well as establishment of 2 pilot project selected in ASEANSAT member countries.

3. Other Activities

The activities classified under this category are the activities which are not included in the work plan or the activities are not belonging to any committees.

a. Regional Workshop on Enhancing the Roles of Supreme Audit Institutions (SAIs) in selected ASEAN Countries

Regional Workshop on Enhancing the Roles of Supreme Audit Institutions (SAIs) in Selected ASEAN Countries was held in Ho Chi Minh City, Vietnam from March 22nd to 24th 2016, hosted by SAI Vietnam with support from Asian Development Bank (ADB).

The workshop was attended by SAI Brunei Darussalam, SAI Bhutan, SAI Cambodia, SAI Indonesia (BPK), SAI Lao PDR, SAI Malaysia, SAI Mongolia, SAI Myanmar, SAI Singapore, SAI Thailand, SAI Philippines, SAI Vietnam, and representative from Asian Development Bank.

The meeting was held with the purpose to enhance the role of SAIs in adapting and implementing International Standards of Supreme Audit Institutions (ISSAIs) as well as to discuss the role of SAIs in combating fraud and corruption.

b. The 2nd Regional Workshop on ISSAI Compliance and Forensic Audit

Following the 1st Regional Workshop on "Enhancing the Roles of SAIs in Selected ASEAN Countries", the Asian Development Bank (ADB) held the 2nd Regional Workshop on "ISSAI Compliance and Forensic Audit" designated to participants from ASEANSAT on 15-17 November 2016, at the National Audit Academy Jabatan Audit Malaysia in Nilai, Malaysia.

The workshop aimed to discuss the compliance of the International Standard of SAIs (ISSAIs) on financial audit, the insertion of forensic audit, and the action plan to further improve the ISSAI compliance of the members of the ASEANSAT.

During the workshop, participants from SAI Myanmar, SAI Lao PDR, SAI Cambodia, SAI Philippines, SAI Vietnam, SAI Malaysia, SAI Brunei Darussalam, SAI Indonesia as well as representative from GIZ and ADB discussed and shared the progress of financial audit guidelines in compliance with ISSAI, monitoring of ISSAI Compliance by ASEANSAI, the experience on implementation of revised financial audit guidelines, donor assistance in ISSAI and its implementation, and fraudulent schemes in project financial statements.

c. Annual Meetings of INTOSAI Capacity Building Committee and INTOSAI-Donor Cooperation Steering Committee

On the INTOSAI's Capacity Building Committee (CBC) and the INTOSAI-Donor Cooperation (IDC) Steering Committee meeting that held in Cape Town, South Africa, from 3—6 October 2016, SAI Philippines attended the meeting as the representation of ASEANSAI .

Some topics discussed during the Meeting which may be considered and/or prioritized by ASEANSAI Committees are those on Quality Assurance Review, SAI PMF, Peer Review and Cooperative Audits. The knowledge of the SAIs on these topics is very important because it enables them to determine gaps between their practices; and the ISSAIs and other relevant INTOSAI benchmarks.

III. CONCLUSION

In the 5 years of its establishment, ASEANSAI has been growing into more active and productive organization. ASEANSAI has conducted various activities to build capacity and promote cooperation between the members through seminar, workshop, and other activities in the field of public sector auditing.

ASEANSAI is also starting to gain the interest from the ASOSAI and other regional groups at international level. This is reflected by the invitations to present the ASEANSAI activities and increasing requests to work with other organization, particularly the development partners.

The benefit of ASEANSAI should not only for SAI in ASEAN members, but also for its environments inside ASEAN region. People are now more conscious about their role in participating in the conduct of governments. Governments are also trying to fulfill the world demands for transparency, accountability, and open participation. The more responsive government to the demands of its people, the more capable they overcome today's challenges. Thus, a meaningful collaboration between government and stakeholders shall be continuously promoted within ASEAN.