



# Meeting Materials

## The 4<sup>th</sup> ASEANSAI SUMMIT

### and other related meetings

5-6 November 2017  
Vientiane, LAO PDR



**MINUTES  
DONOR COORDINATION MEETING**







# Meeting Materials

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## **MINUTES OF DONOR COORDINATION MEETING**

**5<sup>th</sup> November 2017**

**Landmark Mekong Riverside Hotel, Vientiane, Lao PDR**

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### **1. DATE AND VENUE**

- 1.1 The 2017 ASEAN Supreme Audit Institutions (**ASEANSAI**) Donor Coordination Meeting was held on 5<sup>th</sup> November 2017.
- 1.2 The event took place in Diamond Room, Landmark Mekong Riverside Hotel, Vientiane, Lao PDR.

### **2. PARTICIPANTS OF THE 2017 ASEANSAI DONOR COORDINATION MEETING**

- 2.1 The 2017 ASEANSAI Donor Coordination Meeting was attended by 44 delegates/representatives 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**);
  - x) State Audit Office of Vietnam (**SAI Vietnam**);
  - xi) Asian Development Bank (ADB) from Manila Regional Office and ADB Lao resident Mission;
  - xii) Delegation of the European Union (EU) to Lao PDR ;



- xiii) German Government (GIZ);
- xiv) Office of the Auditor General of Norway (SAI Norway);
- xv) Swedish National Audit Office (SAI Sweden); and
- xvi) World Bank.

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

### **3. OPENING SPEECH FROM THE PRESIDENT OF THE STATE AUDIT ORGANIZATION OF LAO PDR**

3.1 Her Excellency Dr. Viengthong Siphandone, Vice Chairperson of ASEANSI and President of the State Audit Organization of Lao PDR delivered her Opening Speech.

3.2 In her speech, Her Excellency Dr. Viengthong Siphandone:

- ❖ conveyed her warm welcome to all representatives of ASEANSI members and development partners such as ADB, British Embassy in Vientiane, European Union to Lao PDR, German Government, SAI Norway, SAI Sweden, and the World Bank in the 2017 ASEANSI Donor Coordination Meeting.
- ❖ explained that past successes of ASEANSI in promoting competency development of auditors and in developing ISSAI auditing standards is one of the milestones in ASEANSI's 6-year history.
- ❖ as Vice Chairperson of ASEANSI and the next term of ASEANSI Chairperson, showed her interest to engaging with the ASEANSI Secretariat to establish a platform to integrate the technical features required to meet the mutual targets on a stable and established basis.
- ❖ Informed attendees that the main objective of the 2017 ASEANSI Donor Coordination Meeting is to reflect on past relationship, to develop new relationship and to chart a way forward between ASEANSI and development partners.

The full text of the Welcoming Address is as attached in **ANNEX 2**.



#### **4. STATEMENT FROM CHAIRMAN OF THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA**

4.1 His Excellency Dr. Moermahadi Soerja Djanegara, Chairman of the Audit Board of the Republic of Indonesia delivered his statement.

4.2 In his speech, His Excellency Dr. Moermahadi Soerja Djanegara:

- ❖ expressed his gratitude to all attendees for agreeing to join in with the 2017 ASEANSI Donor Coordination Meeting.
- ❖ pointed that a deeper strength and competency in public auditing is one of the needed matters, and ASEANSI with the assistance of International partners, is moving forward with ISSAI best practice development and knowledge sharing. Therefore, all members of ASEANSI recognize and appreciate the invaluable support of international partners.
- ❖ explained that in escalating the role of ASEANSI in regional and national levels, SAI Indonesia supports the implementation of ISSAI and other INTOSAI good practices, promote good performance of member SAIs, support member SAIs to fulfill their role towards the successful achievement of the Sustainable Development Goals, strengthen ASEANSI's active role within ASEAN agenda and improve the cooperation with regional and international partners. Further, as the head of ASEANSI Secretariat, Mr. Hendar Ristriawan will be hoping to formalize new long-term and flexible arrangements with each international partner within a Donor-Forum arrangement, giving benefits of an outlook-driven approach for shared capacity building objectives.
- ❖ pointed that the 2017 ASEANSI Donor Coordination Meeting is a platform for coordination among donors, implementers and SAIs to create synergy for donors and ensure the alignment of activities. Further, SAI Indonesia, in the capacity as ASEANSI Secretariat, welcome the donor's support in helping to achieve effectiveness and efficiency, and to achieve sustainable stakeholder satisfaction while ASEANSI pushes forward with its new strategic plan.

The full text of the Statement is as attached in **ANNEX 3**.



## **5. PHOTO SESSION**

- 5.1 After the speeches, there were group photos for all delegates and guests.

## **6. PRESENTATION FROM EACH ASEANSAL COMMITTEE CHAIRS ON ITS PRIORITIZED PROJECTS**

- 6.1 The Honorable Mr. Hendar Ristriawan presided the 2017 ASEANSAL Donor Coordination Meeting and opened the meeting by explaining the rules and proceeding of the meeting and information about the meeting agenda. Further, he invited all the donors to introduce themselves briefly.

- 1) Representative from GIZ introduced its delegates and explained its focus of cooperation as the following:
  - a) The German government has been supporting ASEANSAL since 2013 and it will end in 2018.
  - b) GIZ works with ASEANSAL as the regional organization in organizational development, supporting the ASEANSAL through its committees and aligning its support with the strategic plan of ASEANSAL.
- 2) Representative from World Bank introduced himself and expressed his heartfelt since he witnessed the establishment of ASEANSAL in 2011. The World Bank also witnessed the process of ASEANSAL sharing knowledge and capacity building. Currently, the World Bank has supported ASEANSAL in the area of ISSAL Implementation; this project shows good relationship and coordination among donors working together in ASEANSAL.
- 3) Representative from Swedish National Audit Office (SNAO) introduce its delegates and informed that the involvement of SNAO in the ASEAN starting in 2013 jointly with the GIZ Project.
- 4) Representative from ADB introduced its delegates and pointed out his involvement in the INTOSAL Donor Cooperation. He mentioned about the initiative of Global Call for Proposal from the INTOSAL where SAL can submit online proposal for its strategic plan and work plan to obtain funding.  
He also extended a general invitation that ADB will host a programme from IPSAS Board in May 2018.
- 5) Representative from SAL Norway introduced its delegates and informed that they have been involved with seven countries and one region (AFROSAL-e). He pointed out 4 focus areas: audit on extractive industries, IT Audit, Developing

Audit Management System and Environmental Audit. SAI Norway also actively participates in the development of SAI Performance Measurement Framework (PMF). He emphasized the need for synergies between bilateral and regional support.

- 6) Representative from European Union (EU) introduced its delegate and pointed out that EU has been increasingly engaging with SAIs, particularly in the regional level. They aimed at strengthening the accountability system and in this occasion they saw the opportunity in engaging increasingly with ASEANSAI (1) region to region dialogue and (2) ASEANSAI can represent a very useful platform to support further trilateral cooperation in the region. The EU intends to leverage the differences among SAIs in the region and work together with ASEANSAI and SAI in the region to strengthen the SAI cooperation. They expressed its willingness to engage with the continuation of the donor coordination meeting.

6.2 INTOSAI Donor Secretariat sent a video recording which was presented during the meeting. They presented about the Global Call for Proposal (GCP):

- a. INTOSAI Donor Cooperation is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and the Donor Community.
- b. The GCP seeks to match SAI capacity development proposals with donor funding or INTOSAI support. In this way it empowers SAIs in developing countries to drive forward their capacity and performance by ensuring that their proposals are SAI-led and aligned with the individual SAI's strategic plans.
- c. The support are provided by:
  - Development banks
  - Donor agencies
  - The SAI Capacity Development Fund
  - The INTOSAI Development Initiative
  - SAIs with their own development resources like Norway and Sweden
  - SAIs with in-kind support like India, Brazil and Mexico.
- d. The GCP provide multiple benefits, and can open numerous doors for SAIs:
  - Providing a gateway to multiple donors and providers of support.
  - Rolling process and proposals can therefore be submitted at any time. This essentially means SAI can adapt its submission to the donor processes and programme cycles, increasing the chances of success.



- The programme provides stronger peer to peer to support, as well as assistance with concept note development, and also ensures improved coordination amongst providers of support.

## **6.2 Presentation of Strategic Planning Committee**

- 6.2.1 The Honorable Mr. Hendar Ristriawan invited Ms. Do Thi Binh from SAI Vietnam as the representative of the Chair of ASEANSAI Strategic Planning Committee to present the prioritized projects of ASEANSAI Strategic Planning Committee.
- 6.2.2 In her presentation, Ms. Binh explained two prioritized projects of ASEANSAI Strategic Planning Committee, which are to coordinate with Committees Chairs on upgrading ASEANSAI's current Monitoring & Evaluation System (MES); and to support SPC in developing the ASEANSAI Strategic Plan 2022 – 2027. The presentation slide is as attached in **ANNEX 4**.

## **6.3 Presentation of Training Committee**

- 6.3.1 The Honorable Mr. Hendar Ristriawan invited Ms. Luz L. Tolentino from SAI Philippines as the representative of the Chair of ASEANSAI Training Committee to present the prioritized projects of ASEANSAI Training Committee.
- 6.3.2 In her presentation, Ms. Tolentino proposed three prioritized projects from ASEANSAI Training Committee, which are ASEANSAI Follow-Up Workshop on the Audit of Public Procurement (FUWAPP); Workshop on the Audit on Preparedness of Countries for Implementation of Sustainable Development Goals (SDGs); and Workshop on SAI Performance Measurement Framework (SAI PMF) for Future Assessors. More details about the projects can be seen in the slide presentation as attached in **ANNEX 5a**.
- 6.3.2 Ms. Tolentino also presented success stories of the ISSAI Implementation Programme on ASEANSAI (Long Term ASEANSAI Programme on ISSAI Implementation – LTAPII). She presented the success factor of LTAPII which involved ASEANSAI internal capacity (ISSAI Facilitators and Training Specialist of IDI, IT infrastructure, strong leadership and commitment of capacity building),

commitment and support of external partners (financial support from GIZ and World Bank) and technical assistance from Swedish National Audit Office (SNAO).  
The presentation slide as attached in **ANNEX 5b**.

#### **6.4 Presentation of Knowledge Sharing Committee**

- 6.4.1 The Honorable Mr. Hendar Ristriawan invited Mr. Roslan bin Abu Bakar from SAI Malaysia as the representative of the Chair of ASEANSAI Knowledge Sharing Committee to present the prioritized projects of ASEANSAI Knowledge Sharing Committee.
- 6.4.2 In his presentation, Mr. Roslan explained two prioritized project from ASEANSAI Knowledge Sharing Committee, which are good practices on SAI independence and sustainable development related issues. More details about the projects can be seen in the slide presentation as attached in **ANNEX 6**.

#### **6.5 Discussion**

- 6.5.1 After the presentations on the prioritized projects by ASEANSAI Committees, The Honorable Mr. Hendar Ristriawan invited all donors to give questions for the committees. Further, he introduced Mr. R. Yudi Ramdan from the ASEANSAI Secretariat to assist him in moderating the discussion.
- 6.5.2 Mr. Trygve Christiansen from SAI Norway expressed its interest to the implementation of SAI Performance Measurement Framework (PMF). SAI Norway is of the view that it would be very interesting to have a dialogue and they were offering support in kind to increase awareness in the region and in carrying out self assessment. They recognized the tools as new tools and sometimes can be sensitive for implementation.  
SAI Norway sought clarification on whether ASEANSAI has concrete activities on how to implement the tools or to increase awareness and how the activities will relate to the IDI.
- 6.5.3 Ms. Tolentino clarified that since the decisions lies with the respective Auditor-General, the SAI should be building the awareness first to convince the Auditor-General before proceeds further. She opined that creating awareness is a good strategy then self-assessment and followed by improving the SAI performance.



- 6.5.4 Mr. Srinivasan Janardanam from ADB commented on the process of SAI PMF application. SAI PMF is intended to be self assessment by the Auditor General then as a follow on to that, strategy and action plan developed which can be implemented appropriately depending on the issue of sensitivity.

He also mentioned another issue faced by the ADB related to accountability of project financial reporting and auditing which experienced delay in reporting and interfered with the quality and use of the report.

- 6.5.5 Ms. Karin Holmerin from Swedish National Audit Office (SNAO) offers the possible contribution from SNAO to ASEANSAI, based on the needs of ASEANSAI committees for outside expertise and area of support.

She also suggested the strategy on how to deal with the issue of sensitivity on the implementation of SAI PMF. Rather than to reveal the conclusion, it would be more beneficial to discuss the experience, process and how to manage it.

- 6.5.6 Ms. Tolentino pointed out the need from Training Committee that the expert needed would be based on the result of self-assessment, prioritization and identification.

- 6.5.7 Mr. Roslan from Knowledge Sharing Committee emphasized the ISSAI-based activities conducted by the ASEANSAI. Therefore, the expertise is expected to be knowledgeable on ISSAI and enriched with experience. He highlighted the importance of the expert to boost the confidence and good exposure to learn from developed country.

- 6.5.8 Ms. Binh from Strategic Planning Committee emphasize the need to upgrade the Monitoring and Evaluation System (MES), she intend to develop different tools to set the Key Performance Indicator (KPI) including setting of appropriate baseline.

- 6.5.9 Mr. Daniel Blessing from GIZ expressed its interest to continue the support to upgrade the MES and sought clarification on whether there will be longer term project for the Audit on Public Procurement or it will be scaled at the bilateral level.

6.5.10 Ms. Tolentino responded to GIZ by explaining that there is a need for the Follow Up Workshop on Audit of Public Procurement (FUWAPP) to expand its participants to ensure the involvement of SAIs.

6.5.11 Ms. Holmerin confirmed to support ASEANSAI by providing expert especially in relation to the Strategic Plan. She mentioned the need to provide clear timing for the support needed to arrange availability of the expert.

6.5.8 In the end of the discussion session, Mr. Ramdan concluded that

- ❖ Some donors expressed its interests on the following:
  - 1) SAI Norway offers to provide expertise on SAI PMF through sharing of experience
  - 2) SAI Sweden offers to continue supporting the LTAPII and to provide expertise on Strategic Plan to assist ASEANSAI Strategic Planning Committee (SPC) develop the next strategic plans.
  - 3) GIZ offers its support for upgrading the MES.
- ❖ To manage the relationship with the donors, it was agreed to conduct two main activities, which are focus on the coordination and information among donors working with SAI in ASEAN and ASEANSAI; and the support to ASEANSAI as organization and its regional activities.
- ❖ In coordinating and sharing information among donors working with SAI in ASEAN and ASEANSAI, it is planned to be done by sharing information via ASEANSAI newsletter, and developing an information-portal for the ASEANSAI-Donor forum that will be included in the ASEANSAI website.
- ❖ In the future, the information-portal will contain information on capacity building program undertaken by ASEANSAI including the information on support by the relevant donors as well as the information on any bilateral or multilateral cooperation between ASEANSAI member SAI and donors.
- ❖ The ASEANSAI Secretariat will be in the lead to create the information portal and expect input from each of the development partner to achieve a comprehensive overview on the activities.



- ❖ In focusing on support to ASEANSI as organization and its regional activities, it was agreed that a scoping mission is an initial activity that must be conducted before donors support ASEANSI. It aims to match the expectation between the donors and ASEANSI, and can define the area of cooperation and clarify the needs of the SAI. In the future, the ASEANSI Secretariat will assist to arrange the missions jointly with the relevant committee chairs and serve as an entry point for donors. Further, ASEANSI Strategic Plan will be the outline for the scoping missions.

## **7. CLOSING**

- 7.1 The Honorable Mr. Hendar Ristriawan expressed his satisfaction on the meeting results. He pointed that all attendees need to agree on the technical details of the new foundation between donors and ASEANSI. The ASEANSI Secretariat will contact all attendees to move forward on the issue.
- 7.2 Further, as the Head of the ASEANSI Secretariat, he conveyed his appreciation for the active participation of all attendees in the 2017 ASEANSI Donor Coordination Meeting.  
The presentation Head of Secretariat can be seen in **ANNEX 7**.
- 7.3 There were no other matters, the meeting ended at 12.30 PM.

# **MINUTES TECHNICAL MEETING**







## **MINUTES OF ASEANSAI TEHNICAL MEETING**

**5<sup>th</sup> November 2017**

**Landmark Mekong Riverside Hotel, Vientiane, Lao PDR**

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### **1. DATE AND VENUE**

- 1.1. The ASEAN Supreme Audit Institutions (ASEANSAI) Technical Meeting was held on 5<sup>th</sup> of November 2017.
- 1.2. The event took place in Diamond Room, Landmark Mekong Riverside Hotel, Vientiane, Lao PDR

### **2. PARTICIPANTS OF THE ASEANSAI TECHNICAL MEETING**

- 2.1. The ASEANSAI Technical Meeting was attended by 29 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. TECHNICAL MEETING**

- 3.1. The Honorable Mr. Hendar Ristriawan, Head of Secretariat Function of ASEANSAL welcomed all attendees to the ASEANSAL Technical Meeting. Mr. Ristriawan mentioned that the meeting functioned as a preparatory meeting to ensure the 4<sup>th</sup> ASEANSAL Summit held in the next day would run smoothly. Then, Mr. Ristriawan presented four agenda to be discussed in the meeting.

The presentation slides can be seen in **ANNEX 2**.

### **4. Agenda 1: Revised ASEANSAL Rules and Procedures**

- 4.1. Mr. Ristriawan pointed out that based on decision made during The 4<sup>th</sup> Senior Officials Meeting (SOM) on 4<sup>th</sup> – 5<sup>th</sup> of August 2017, the ASEANSAL Rules and Procedures was to be revised. Mr. Ristriawan reminded that following the decision, the Rules and Procedures Committee (RPC) circulated draft of the revised ASEANSAL Rules and Procedures to all ASEANSAL members on 28<sup>th</sup> of August 2017. There were no objections received from the ASEANSAL members to the revised ASEANSAL Rules and Procedures.
- 4.2. Mr. Ristriawan highlighted that based on the due process, the revised ASEANSAL Rules and Procedures was considered final and ready to be endorsed in the 4<sup>th</sup> ASEANSAL Summit the next day.

### **5. Agenda 2: Appointment and Approval of the Secretariat of ASEANSAL**

- 5.1. Mr. Ristriawan stated that based on decision made during the 4<sup>th</sup> SOM on 4<sup>th</sup> – 5<sup>th</sup> of August 2017, the ASEANSAL members agreed on the appointment of SAI of Indonesia to be the longer term ASEANSAL Secretariat for period 2017 – 2023. As SAI of Indonesia has met requirements stated in the revised ASEANSAL Rules and Procedures, SAI of Indonesia could function legally as the longer term Secretariat of ASEANSAL.
- 5.2. Mr. Ristriawan said that the appointment would be endorsed in the 4<sup>th</sup> ASEANSAL Summit, Agenda 3 of Meeting Session I the next day.

## **6. Agenda 3: Confirmation on the ASEANSAI Strategic Plan of 2018 – 2021**

- 6.1. Mr. Ristiawan said that the 3<sup>rd</sup> Agenda of this Technical Meeting was confirmation on the ASEANSAI Strategic Plan of 2018 – 2021 and its Implementation Matrix. Then, Mr. Ristiawan invited Ms. Do Thi Binh from SAI of Vietnam to make presentation on the ASEANSAI Strategic Plan of 2018 – 2021 and the Implementation Matrix.
- 6.2. Ms. Binh pointed out that the session of the technical Meeting is the final review for the Implementation Matrix which will be endorsed at the Summit. She went through the latest draft of Strategic Plan and sought confirmation from the Committees for the Implementation Matrix.
- 6.3. The Meeting agreed on the final version of the Mission, Vision, Strategic Goals and Strategic Objectives. The discussion mainly focused on the implementation matrix.
- 6.4. The adjustments made to the proposed implementation matrix are as follows:
  - a. Additional activity for the Interim Wrap up Meeting on the Long-term ASEANSAI Programme on ISSAI Implementation (LTAPII) rescheduled from December 2017 to January 2018 to be conducted in Manila, Philippines.
  - b. Clarification from Mr. Roslan for the activity number 2 under the KPI 1.2.1, Project Evaluation Meeting at Senior Officials Level is the same activity as the Interim Wrap up Meeting. Therefore, in the implementation matrix will be amended as “Project Evaluation Meeting at Senior Officials Level/ Wrap Up Meeting for LTAPII”
  - c. Deletion of the activity number 2 under the KPI 2.1: Knowledge sharing on SAI PMF application (Independence domain excluded).
  - d. Additional activity for the KPI 2.2, Fraud Audit Workshop which will be held in Jakarta in 2018.
  - e. Pending confirmation from SAI Lao for the Host SAI to conduct Knowledge Sharing Workshop on audit of SDGs.
- 6.5. After the presentation, Mr. Ristiawan thanked Ms. Binh and asked the ASEANSAI members whether further clarification was required on the ASEANSAI Strategic Plan of 2018 – 2021 and the Implementation Matrix.

- 6.6. Since there were no further comments from the ASEANSI members, Mr. Ristiawan concluded that the ASEANSI Strategic Plan 2018 – 2021 and the Implementation Matrix was ready to be endorsed in the 4<sup>th</sup> ASEANSI Summit the next day.

## **7. Agenda 4: The Result of Donor Coordination Meeting (DCM)**

- 7.1. Mr. Ristiawan commenced the 4<sup>th</sup> Agenda of the Technical Meeting by explaining briefly about the Donor Coordination Meeting (DCM) held on 5<sup>th</sup> of November 2017 at 09.00 – 12.30 before the Technical Meeting:

7.1.1. The DCM was attended by 44 participants and 6 donor organizations such as, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), World Bank (WB), Asian Development Bank (ADB), Swedish National Audit Office (SNAO), SAI of Norway, and European Union (EU).

7.1.2. The DCM purposed to promote the ASEANSI profile to the donors, to build network between ASEANSI and the donors, and to provide opportunity for further cooperation between ASEANSI and the donors and between ASEANSI members and the donors.

7.1.3. Committees of the ASEANSI presented the potential programs on their Work Plans so that the donors could obtain understanding on how to give the most contribution to ASEANSI and to the ASEANSI members.

7.1.4. During the meeting, some donors expressed their interest in some proposed activities of ASEANSI:

- a. SAI of Norway offers to provide expertise on SAI Performance Measurement Framework (PMF);
- b. Swedish NAO offers to continue supporting the LTAPII and to provide expertise on Strategic Plan to assist ASEANSI Strategic Planning Committee (SPC) develop the next strategic plans.
- c. GIZ offers its support for upgrading the Monitoring and Evaluation System (MES).

7.2. Mr. Ristiawan pointed out that the DCM had brought all required information, experience, and expertise from ASEANSI members and the donors that showed



mutual interest on cooperation. Mr. Ristiawan highlighted that the donors explicitly expressed their willingness to support ASEANSI, therefore ASEANSI needed to build a robust communication platform for further cooperation with the donors.

7.3. Mr. Ristiawan continued to explain that ASEANSI and ASEANSI Secretariat would develop the robust communication platform in two activities:

- a. The first activity is the coordination and information among donors working with SAI in ASEAN and ASEANSI by developing portal of communication. ASEANSI planned to develop an information portal to be included in the ASEANSI website to function as the ASEANSI-Donor Forum. It would provide information on the supports being provided by the donors, the activities being carried out by ASEANSI and its members, and bilateral or multilateral cooperation between ASEANSI members and the particular donors.
- b. The second activity was organizing scooping mission to support ASEANSI. This activity aimed to match expectation of ASEANSI and the donors, defining the area of cooperation needed by ASEANSI members. The Strategic Plan of ASEANSI could serve as an outline for the scooping mission. ASEANSI Secretariat would assist to organize the scooping mission jointly with related Committee Chairs. The mission would be an entry point for the donors to support the ASEANSI.

7.4. Mr. Ristiawan invited the meeting participants for discussion on developing communication platform between ASEANSI and the donors. This discussion was led by Mr. Yudi Ramdan Budiman from Secretariat Function of ASEANSI.

7.4.1. Some matters highlighted during the discussion are:

- a. Ms. Tolentino suggested that the prioritized project proposed by the Committee is linked each other, it will not stand alone but should be coordinated in a holistic manner.
- b. Mr. Roslan pointed out on how to match the expectation between donors and ASEANSI in order to obtain support for financing the ASEANSI activities.
- c. Mr. Sophat informed that different donors will offer different scheme of support. It depends on the proposal from ASEANSI.
- d. Mr. Yudi highlighted the importance of financial sustainability after the support from GIZ and World Bank ended in 2018. Therefore secretariat see the need to establish

the communication platform between ASEANSI and Donors to maintain relation which will lead to engagement or cooperation for supporting ASEANSI.

7.4.2. The discussion acknowledged the need for the donors' support to ASEANSI.

7.4.3. The support would be managed accordingly to ensure efficient arrangement for the donors. Therefore, ASEANSI Secretariat proposed to develop the communication platform between ASEANSI and the donors.

7.4.4. The proposal to develop the communication platform would be reported in the ASEANSI Summit on the next day for approval.

## **8. CONCLUSION**

8.1. The Honorable Mr. Hendar Ristriawan, Head of Secretariat Function of ASEANSI, thanked Mr. Yudi Ramdan Budiman for leading discussion on developing communication platform between ASEANSI and the donors and for presenting the 5<sup>th</sup> Agenda of the Technical Meeting.

8.2. Mr. Ristriawan concluded the Technical Meeting as follows:

1. The revised ASEANSI Rules and Procedures would be endorsed in the Assembly of the 4<sup>th</sup> ASEANSI Summit.
2. The appointment of SAI Indonesia as the longer term ASEANSI Secretariat would be endorsed in the Assembly of the 4<sup>th</sup> ASEANSI Summit. SAI Indonesia would legally function as the longer term ASEANSI Secretariat.
3. The ASEANSI Strategic Plan of 2018-2021 would be endorsed in the Assembly of the 4<sup>th</sup> ASEANSI Summit.
4. The issue that the ASEANSI Secretariat would manage the establishment of the donor communication platform would be reported in the 4<sup>th</sup> ASEANSI Summit.
5. The Agenda of the 4<sup>th</sup> ASEANSI Summit would be for endorsement on the agreed issues as agreed in the SOM.

## **9. CLOSING**

- 9.1. The Honorable Mr. Hendar Ristriawan, Head of Secretariat Function of ASEANSAL, thanked all the attendees of the Technical Meeting and expected that the 4<sup>th</sup> ASEANSAL Summit held in the next day would run smoothly.
- 9.2. There were no other matters, the Technical Meeting ended at 04.00 PM.

**MINUTES**  
**4<sup>th</sup> ASEANSAI SUMMIT**







## MINUTES OF MEETING OF 4<sup>th</sup> ASEANSAT SUMMIT

6<sup>th</sup> November 2017

Landmark Mekong Riverside Hotel, Vientiane, Lao PDR

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### 1. DATE AND VENUE

- 1.1 The 4<sup>th</sup> ASEAN Supreme Audit Institutions (**ASEANSAT**) Summit was held on 6<sup>th</sup> November 2017.
- 1.2 The event took place in Grand Ballroom, Landmark Mekong Riverside, Vientiane, Lao PDR.

### 2. PARTICIPANTS OF THE ASEANSAT SUMMIT

- 2.1 The 4<sup>th</sup> ASEANSAT Summit was attended by 60 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**).
  - xi) Observers from:
    - 1) ASEAN Secretariat
    - 2) Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH;
    - 3) World Bank
    - 4) Swedish National Audit Office

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

### **3. WELCOMING ADDRESS BY THE VICE CHAIRPERSON OF ASEANSAL**

3.1 Her Excellency Dr. Viengthong SIPHANDONE, Vice Chairperson of ASEANSAL and President of State Audit Organization of Lao PDR delivered her Welcoming Address.

3.2 In her speech, Her Excellency Dr. Viengthong SIPHANDONE:

- ❖ Emphasized that ASEANSAL has continually developed itself by investing in technical capacity building and development of public audit for all member of ASEANSAL.
- ❖ Highlighted that ASEANSAL has emphasized and regarded the internal and external cooperation as the key to improving its role regionally and internationally.
- ❖ ASEANSAL has successfully tailored and implemented the ASEANSAL Strategic Plan 2014-2017. A number of productive activities have been conducted through the Action Plan of the relevant Committees.
- ❖ Expected that the upcoming Strategic Plan 2018 – 2021 will be able to strengthen capacity and to promote cooperation among the member SAs.

The full text of the Welcoming Address is as attached in **ANNEX 2**.

### **4. OPENING ADDRESS BY THE CHAIRPERSON OF ASEANSAL**

4.1 Her Excellency Madam Som Kim Suor, Chairperson of ASEANSAL and Auditor General of National Audit Authority of Cambodia delivered the Opening Address.

4.2 In her speech, Her Excellency Madam Som Kim Suor

- ❖ Conveyed a brief accomplishment made by the ASEANSAL since the 3<sup>rd</sup> ASEANSAL Summit in November 2015 in Cambodia. Those accomplishments cannot be reached without participations and contributions of SAI members,

governments of each respective SAI's members together with the Development Partners.

- ❖ Stated common challenges that ASEANSI has to face and require collaboration from all members, such as financial constraints for activities implementation, restructuring of the Secretariat, the implementation of the Strategic Plan 2018-2021 and the application of the Principle of Consensus which demands more time and resources because of each SAI member's different procedures and needs. However, differences in language and tradition require a compromise among the ASEANSI members.
- ❖ Took the opportunity to express her sincere gratitude to all heads of SAI members and partners for the supports and for the invaluable inputs during her tenure.

The full text of the Opening Speech is as attached in **ANNEX 3**.

## **5. SPEECH BY THE CHAIR OF ASOSAI**

5.1 His Excellency Datuk Juhari bin Haron, Representative Chairman of ASOSAI and Deputy Auditor General of Malaysia delivered the speech.

5.2 In his speech, His Excellency Datuk Juhari bin Haron:

- ❖ Stated that ASOSAI has made progress and achievements in promoting greater efficiency, accountability, effectiveness and transparency have found its place in the United Nations General Assembly Resolution A/66/209 and United Nations Post 2015 Agenda
- ❖ Informed that ASOSAI has constantly supported its member SAI's in achieving its goals through two main pillars, which are capacity development initiatives and fruitful knowledge sharing.
- ❖ The role of SAI's in auditing government activities will always have the support from ASOSAI. Therefore, ASOSAI will always create opportunities to collaborate with INTOSAI and ASEANSI Community.
- ❖ Finally, ASOSAI welcomes any form of collaboration from ASEANSI especially on the auditing of the United Nations Agenda 2030: Sustainable Development Goals or SDGs.

The full text of the Welcoming Address is as attached in **ANNEX 4**.

## **6. SPEECH BY ASEAN SECRETARIAT**

6.1 His Excellency Mr. AKP Mochtan, Deputy Secretary General of ASEAN delivered the speech.

6.2 In his speech, His Excellency Mr. AKP Mochtan:

- ❖ Emphasized that ASEANSAI can play pivotal role in strengthening ASEAN's governance, which subsequently contributes to the regional integration process.
- ❖ Wished to call on the ASEANSAI to explore the prospect to be auditor for the ASEAN Secretariat
- ❖ Stated that the ASEANSAI's role in developing capacity of Supreme Audit Institutions of ASEAN Member States and strengthening technical cooperation to deal with common audit issues with a view to enhancing good governance in the ASEAN region is indispensable.
- ❖ Expressed support to ASEANSAI and ASEANSAI Secretariat in the new year of chairmanship.

The full text of the speech Deputy Secretary General of ASEAN is as attached in **ANNEX 5**.

## **7. SPECIAL ADDRESS BY DEPUTY PRIME MINISTER OF THE LAO PDR**

7.1 His Excellency Mr. Sonexay SIPHANDONE, Deputy Prime Minister of the Lao PDR delivered the Special Address.

7.2 In his speech, His Excellency Mr. Sonexay SIPHANDONE:

- ❖ Iterated ASEAN has initiated regional cooperation mechanisms which provided a solid platform for ASEAN's engagement with Dialogue Partners and external parties. It also created opportunities to engage with one another on important



regional and global issues with a view to find appropriate ways and means to enhance cooperation and address common challenges together.

- ❖ Highlighted that ASEAN has recognized the important role of ASEANSAI in translating the Blueprints into policies, programs, and projects in line with the respective legislation of ASEAN Member States. This role has been incorporated as one of the cooperation areas within the ASEAN Community Vision 2025.
- ❖ Emphasized that one of the important responsibilities of the Supreme Audit Institutions is the promotion of anti-corruption in the functioning and governance of the state which will enhance trust and confidence of the public as well as domestic and foreign investors. Most importantly it will support the development of the ASEAN Community through strengthening good governance and transparency in the public sector.
- ❖ Expected that the Summit will provides a great opportunity to agreed upon future actions towards contributing to the effective realization of ASEAN Community Vision objectives including strengthening the rule of law, maintaining financial and monetary stability, implementation of socio-economic development plans, the fight and prevention against corruption, and promotion of investment, among others.

The full text of the Special Address is as attached in **ANNEX 6**.

## **8. PHOTO SESSION**

- 8.1 After the speeches, there were group photos for all Heads of delegate and for all Heads, delegates and guests.

## **9. SPEECH BY CHAIRMAN OF INTOSAI**

- 9.1 His Excellency Dr. Harib Saeed Al Amimi, President of SAI UAE and Chairman of INTOSAI delivered a speech through video recording.
- 9.2 In his speech, Dr. Harib Saeed Al Amimi:

- ❖ Highlighted the importance of engagement between regional and sub regional organization. In the global level, the regional and sub regional is expected to assist SAIs in the coordinated and professional manner.
- ❖ Emphasized the challenge of SAIs is to meet the increasing demands from the stakeholders for professional and quality audits. To fulfill this demand, many countries will need assistance from the regional and sub regional organization. The main challenge is to make the capacity sufficient to provide the expertise and technical support suitable with the SAI's need.
- ❖ Believed that by understanding the global standard and providing tools to SAIs to meet the requirement should be implemented to regional and sub regional responsibility. It is a challenge but INTOSAI will seek to support ASEANSAI through various channels.
- ❖ Taken note of the IDI' role in ASEAN region and encouraged more linkages (such as financial auditing and accounting subcommittee – which is chaired by SAI UAE). He found the importance to support one another.
- ❖ Wished the success of ASEANSAI Summit and awaiting for the outcome.

## **10. 4<sup>th</sup> ASEANSAI SUMMIT MEETING SESSION I**

10.1 Her Excellency Madam Som Kim Suor chaired the 4<sup>th</sup> ASEANSAI Summit and opened the meeting by highlighted remarkable achievements of the ASEANSAI. She also extended her appreciation and admiration to all ASEANSAI committees, Secretariat Function and Administration Function.

10.2 She gave a brief acknowledgment on the recent development by each ASEANSAI Committee. Then she moved to the meeting agenda items for the Meeting Session I.

The full text of the remarks can be seen in **ANNEX 7**.

## **11. Agenda 1: Reports ASEANSAI Committees and Approval Activity Report**

### **11.1 Report by Chair of Strategic Planning Committee**

11.1.1 His Excellency Dr. Ho Duc Phoc, Auditor General Vietnam conveyed an introduction for the report of the Strategic Planning Committee and invited Ms. Ha Thi My Dung, Director General of International Cooperation Department, SAI Vietnam representing Chair of ASEANSAT Strategic Planning Committee (SPC):

- ❖ Reported the activities conducted by the SPC since the last ASEANSAT Summit in November 2015 until 2017.
  - 1) SPC finalized and communicated the Monitoring and Evaluation system (MES) to all members SAs for comprehensive application in ASEANSAT
  - 2) SPC finalized ASEANSAT Strategic Plan (SP) 2018 – 2021 with the contribution of all SPC members and Committee Chairs, especially technical support from GIZ.
  - 3) SPC developed the Work Plan for period 2018 – 2019
- ❖ Informed that after four years of implementation, some challenges were identified including insufficient inputs in quantitative and qualitative analysis in Committee Progress Report by Committee Chairs and consequently Annual Result Report by SPC in measuring the overall implementation of the SP 2014 – 2017.
- ❖ Highlighted the new SP will focus on continuing capacity development, promoting good practices, strengthening ASEANSAT's role and influencing actively in the region and knowledge sharing.
- ❖ Informed that during the period, SPC has well performed its responsibilities in terms of both carrying out its primary mandate and coordinating with the Secretariat in monitoring the implementation of the SP.

The presentation slide can be seen in **ANNEX 8a** and report of the SPC as in **ANNEX 8b**.

11.1.2 After the report by SPC, His Excellency Madam Som:

- ❖ Expressed her appreciation for the comprehensive progress reporting
- ❖ Invited the Assembly to approve the progress report of the Strategic Planning Committee for 2015-2017.

11.1.3 The meeting endorsed the Report of SPC for period of 2015 – 2017

## 11.2 Report by Chair of Rules and Procedures Committee

11.2.1 His Excellency Mr. Willie Tan Yoke Meng, Auditor-General of Singapore and the Chairman of ASEANSAI Rules and Procedures Committee (**RPC**):

- ❖ Informed that the RPC had reviewed and amended the Rules and Procedures after the signing of the Protocol on amending the ASEANSAI Agreement in December 2016 and other feedback received from ASEANSAI members.
- ❖ Highlighted that the revised Rules and Procedures will better serve the needs of ASEANSAI and provide useful guidance on ASEANSAI's financial, administrative and secretariat matters.
- ❖ Extended his sincere gratitude to the members of the Rules and Procedures Committee for their contributions and their willingness to be reappointed as Committee members in work years 2018 and 2019.

The report of the RPC can be seen in **ANNEX 9**.

11.2.2 After the report from RPC, Her Excellency Madam Som Kim Suor:

- ❖ Expressed appreciation to the RPC for reporting the progress and their effort on revising the Rules and Procedures of ASEANSAI.
- ❖ Invited the Assembly to approve the progress report of the Rule and Procedures Committee.

11.2.3 The meeting approved the Report of RPC for the period 2015 – 2017.

## 11.3 Report by Chair of Knowledge Sharing Committee

11.3.1 His Honorable Mr. Roslan bin Abu Bakar, Director of Research, Corporate and International Affairs Division JAN Malaysia and Representative Chairman of ASEANSAI Knowledge Sharing Committee (**KSC**):

- ❖ Reported that nine projects were completed under KSC in 2016, consist of three series of Focus Group Discussion on Research in Revenue Audit, one Knowledge Sharing Project on Audit of Health Services, one Workshop on

Public Private Partnership and 4 series of Long Term ASEANSAl Programme on ISSAl Implementation (LTAPII).

- 1) The three series of FGDs are completed and the Research Project Report on Revenue Audit and the ASEANSAl Guideline on Revenue Audit as the outcome has been published.
  - 2) Knowledge Sharing Project on Audit of Health Services involved sharing knowledge about research on Health Services Auditing and National Health Security, Techniques/Audit Procedures of National Social Security System and Lesson Learned from Performance Auditing on National Health Security at General Public Hospital. Other participating SAls also has successfully presented their country papers.
  - 3) The project has successfully gathered experts in such field such as university professors, researchers, economists, engineers, prosecutors and anti-corruption agencies to contribute their perspectives in PPP Project. Five critical topics were extensively discussed namely; PPP and the importance of auditing economic value added project; overview of auditing PPP; legal perspectives and macroeconomic policy; promoting good governance in PPP and sharing audit experiences in PPP project.
- ❖ Reported that nine projects were completed under KSC in 2016, consist of Focus Group Discussion on Audit of Revenue, Knowledge Sharing Project on Audit of Health of Services, Workshop on Public Private Partnership and the Long-Term ASEANSAl Programme on ISSAl Implementation (LTAPII).

The presentation slide can be seen in **ANNEX 10a** and report of the KSC as in **ANNEX 10b**.

11.3.2 After the report from KSC, Her Excellency Madam Som Kim Suor:

- ❖ Expressed appreciation to KSC for reporting the progress of research project on Revenue Audit which is a compendium of best practice related to auditing revenue.
- ❖ Invited the Assembly to approve the progress report of the Knowledge Sharing Committee.

11.3.3 The meeting approved the Report of KSC for the period 2015 – 2017.



#### 11.4 Report by Chair of Training Committee

11.4.1 Mrs. Susana S. Medez, Assistant Director Commission on Audit of Philippines and Representative Chairman of ASEANSAI Training Committee (TC):

- ❖ Presented the accomplishments of the TC and explained the activities for 2015-2017 based on the classification as the following:
  - 1) Design and Development
  - 2) Implementation of LTAPII Projects
  - 3) Delivery of Training
  - 4) Evaluation of TC Results

The presentation slide can be seen in **ANNEX 11a** and report of the TC as in **ANNEX 11b**.

11.4.2 After the report from TC, Her Excellency Madam Som Kim Suor:

- ❖ Expressed appreciation to TC for reporting the progress in relation to the continuation of Long-term Program on ISSAI Implementation (LTAPII).
- ❖ Invited the Assembly to approve the progress report of the Training Committee.

11.4.3 The meeting approved the Report of TC for the period 2015 – 2017.

#### 11.5 Report by Head of Administration Function

11.5.1 Mr. Chea Sophat, Director International Relations Department National Audit Authority of Cambodia and Head of Administration Function reported on the administrative works conducted since November 2015 until 2017:

- ❖ Reported that in coordination with the Secretariat Function, Administration Function has providing support to Executive Committee for some ASEANSAI events.
- ❖ Reported that Administration Function has provided administrative support to the Chairperson of ASEANSAI, facilitated collaboration and management of communication flow among ASEANSAI members, prepared the transfer of Chairmanship

The report of the Administration Function can be seen in **ANNEX 12**.

11.5.2 After the report from Administration Function, Her Excellency Madam Som Kim Suor:

- ❖ Thanked the Head of the Administrative Function for reporting on the progress made particularly in relation to coordination and support to the Executive Committee for the last 2 years.
- ❖ Invited the Assembly to approve the progress report of the Administration Function.

11.5.3 The meeting approved the Report of Administration Function for the period of 2015 - 2017.

## 11.6 Report by Head of Secretariat Function

11.6.1 His Excellency Dr. Moermahadi Soerja Djanegara, Chairman of the Audit Board of Indonesia conveyed the introductory statement:

- ❖ Informed that the report is a form of accountability of Secretariat and good demonstration of ASEANSAI's commitment to organizational strength.
- ❖ Highlighted the roles and responsibilities of Secretariat as mandated by the Agreement of ASEANSAI.
- ❖ Invited Honorable Dr. Hendar Ristriawan, Secretary General Audit Board of the Republic of Indonesia and Head of Secretariat Function to report the detail secretariat work from 2015 to 2017.
- ❖ His Honorable Dr. Hendar Ristriawan, reported the activities conducted by the Secretariat in the duration of 2015 – 2017 in the following roles and responsibilities:
  - 1) Responsible to the Chairperson of ASEANSAI by submitting of the activity report through Executive Committee.

- 2) To assist the Executive Committee in managing the work of the Assembly through facilitating various meeting, collaborating with SPC to encourage alignment of Committee' Work Plan with ASEANSAI Strategic Plan, compiling the ASEANSAI budget 2018 – 2019 based on inputs from the Committees.
- 3) To manage the finances of ASEANSAI by preparing the Financial Statement for year ended 31 December 2016 and Interim Financial Statement as of September 2017 which disclosed funds received from the Annual Contribution and from the donors.
- 4) To keep record and documents of ASEANSAI
- 5) To maintain communication with external parties by informing the result of the Donor Coordination Meeting held on 5 November 2017.  
Secretariat is planning to establish foundation for the communication platform with donors. The platform will involve coordination and information among donors working with SAls in ASEAN and ASEANSAI (through portal of communication) and scooping mission (as initial engagement with the donors).
- 6) To perform any other duties as directed by the Executive Committee.

The presentation slide can be seen in **ANNEX 13a** and report of the Secretariat Function as in **ANNEX 13b**.

11.6.2 After the report from Secretariat Function, Her Excellency Madam Som Kim Suor:

- ❖ Expressed her appreciation on the progress made particularly in relation to the coordination with donors and ASEANSAI members and also for supporting the Executive Committee for the last 2 years.
- ❖ Invited the Assembly to approve the progress report of the Secretariat Function.

11.6.3 The Assembly approved the Report of Secretariat Function for the period of 2015 - 2017.

## 12. **Agenda 2: Approval of the Revised Rules and Procedures of ASEANSAI**

- 12.1 Her Excellency Madam Som Kim Suor recapped that the Rules and Procedures have been revised following the signing of the protocol on amending the ASEANSI Agreement in December 2016 which paved the way for the establishment of a longer Secretariat with 6-year term.
- 12.2 Her Excellency Madam Som highlighted that as a result of the above, Rule and Procedures Committee has revised the ASEANSI's Rules and Procedures which was adopted in the 2<sup>nd</sup> ASEANSI Summit in 2013.
- 12.3 Her Excellency Madam Som also emphasized that the revised Rules and Procedures were discussed and agreed at the 4th ASEANSI Senior Officials' Meeting in August, 2017 in Siem Reap, Cambodia with some additions and supplementation to the existing Rules and Procedures as follows:
- ❖ Adding paragraph 1.5 related to seeking comments and decision from the ASEANSI Assembly
  - ❖ Editing paragraph 1.11 related to notification on the termination of ASEANSI membership.
  - ❖ Editing paragraph 4.8 related to the work plan of each committee to be aligned with the ASEANSI Strategic Plan and adding paragraph 4.16 related to the Monitoring and Evaluation System of ASEANSI
  - ❖ Revising Part 5 regarding the nomination and procedure for appointing the Secretariat, its function and resources for the Secretariat's operations
  - ❖ Adding Part 10 related to Protection of Intellectual Property Right to be in line with Article 2 of the Protocol Amending the Agreement on the Establishment of ASEANSI.
- 12.4 The Assembly approved the revised Rules and Procedures which can be seen in **ANNEX 14.**

### **13. Agenda 3: Appointment and Approval of the ASEANSI Secretariat**

- 13.1 Her Excellency Madam Som Kim Suor iterated Paragraph 5.2 of the ASEANSI Rules and Procedures which has been approved under the previous Agenda item, which stated that:

- ❖ during the transitional period, the Assembly could retain the existing Secretariat to continue their work until the appointment of the new Secretariat.
- 13.2 Her Excellency Madam Som Kim Suor recalled that the 4<sup>th</sup> Senior Officials' Meeting had agreed to support SAI Indonesia self-nomination to be the Secretariat for 2018-2023 and the appointment will be approved in the 4th ASEANSI Summit.
- 13.3 The Assembly approved of the appointment of SAI Indonesia as the Secretariat for 2018-2023.
- 13.4 H.E. Dr. Moermahadi Soerja Djanegara, Chairman of the Audit Board of the Republic of Indonesia conveyed a statement:
- ❖ Expressed his appreciation to all ASEANSI members, for entrusting SAI Indonesia to be the long term ASEANSI Secretariat for the period of 2018 – 2023.
  - ❖ Assured that SAI Indonesia will continue its commitment as the driving force and maintain the sustainability of ASEANSI for the benefit of all its members.
  - ❖ Stated that SAI Indonesia will submit all requirements and documents needed as the long term Secretariat in accordance with the revised rules and procedures.
- 13.5 Her Excellency Madam Som Kim Suor expressed her gratitude to SAI Indonesia for its commitment.

#### **14. Agenda 5: Appointment of New Chairperson and Vice-Chairperson of ASEANSI for 2017-2019**

- 14.1 Her Excellency Madam Som Kim Suor iterated Article 6 of the Agreement on the Establishment ASEANSI stating that:
- ❖ Appointment of the Chairman and Vice Chairman is rotated in alphabetical order of country name unless decided otherwise by the Assembly;
  - ❖ The term of office of the Chairman of ASEANSI shall be for two years; and
  - ❖ The Vice Chairman shall be the next Chairman.

- 14.2 Her Excellency Madam Som Kim Suor highlighted that based on the result of the 4<sup>th</sup> Senior Officials' Meeting, State Audit Organization of Lao PDR accepted to be the Chair of ASEANSI and Jabatan Audit Negara Malaysia will be the Vice Chair for the period of 2017 to 2019.
- 14.3 Her Excellency Madam Som Kim Suor invited the Assembly to approve the appointment of State Audit Organization of Lao PDR as Chair and Jabatan Audit Negara Malaysia as Vice Chair of ASEANSI from 2017 to 2019.
- 14.4 The meeting approved the appointment of the State Audit Organization of Lao PDR as the Chair of ASEANSI and Jabatan Audit Negara Malaysia as the Vice Chair of ASEANSI.
- 14.5 Her Excellency Madam Som Kim Suor then officially handed over the ASEANSI Chairmanship by handing over the ASEANSI Gavel and an ASEANSI Book entitled "Spirit of togetherness for Achievement" to Her Excellency Dr. Viengthong Siphandone, President of SAI Lao PDR.

## **15. 4<sup>th</sup> ASEANSI SUMMIT MEETING SESSION II**

- 15.1 Her Excellency Dr. Viengthong SIPHANDONE, newly appointed Chairperson of ASEANSI and President of State Audit Office of Lao PDR delivered the opening address:
- ❖ Extended her appreciation to the outgoing Chairperson of ASEANSI, H.E. Madam Som Kim Suor and her gratitude to all committees for their immense achievements.
  - ❖ Encouraged the close-knit cooperation from all parties to achieve the ASEANSI's objectives
  - ❖ Invited all of head of SAs and all the international organizations to broaden knowledge sharing and capacity development of ASEANSI and to address the current challenges encountered by the ASEANSI community.

The full text of the Opening Address is as attached in **ANNEX 15**.

- 15.2 His Excellency Dato Juhari bin Haron, representative of newly appointed Vice Chairperson of ASEANSAI and Deputy Auditor General Jabatan Audit Malaysia delivered the remarks:
- ❖ Expressed that SAI Malaysia has been looking forward to expand its vast knowledge and experiences. Also iterated that ASEANSAI members are not only close to each other geographically, but also close at heart as the ASEANSAI family.
  - ❖ Sought cooperation from ASEANSAI members to render its supports.

The full text of the remarks is as attached in **ANNEX 16**.

- 15.3 Her Excellency Dr. Viengthong SIPHANDONE chaired the Meeting Session II and started the meeting by recalling the result of the Meeting Session I.
- 15.4 Her Excellency Dr. Viengthong SIPHANDONE mentioned the remaining agenda items for the meeting session II:
- ❖ Approval of the ASEANSAI Strategic Plan 2018 – 2021
  - ❖ Appointment and Approval of ASEANSAI Committees
  - ❖ Appointment and Approval of ASEANSAI Auditor for Financial Statements for Year Ended 2016 and 2017
  - ❖ Presentation and Approval of ASEANSAI Committees' Work Plans, and Budget Plan of the ASEANSAI Secretariat for the period 2018 – 2019
- 15.5 The meeting participants approved the agenda of the Meeting Session II.

## **16. Agenda 5: Approval of the ASEANSAI Strategic Plan 2018 – 2021**

- 16.1 Her Excellency Dr. Viengthong SIPHANDONE recalled that the process of the development of ASEANSAI Strategic Plan 2018 – 2021 started since August 2016. She mentioned that SAI Vietnam as the Chair of the Committee has circulated the draft to all members SAIs and incorporated inputs received from the circulation into the draft Strategic Plan.
- 16.2 Her Excellency Dr. Viengthong SIPHANDONE stated that the final draft has been presented and agreed upon during the 4<sup>th</sup> Senior Official Meeting.



16.3 Ms. Ha Thi My Dung presented the final draft of the Strategic Plan on behalf of Chair of Strategic Planning Committee.

- ❖ Informed that based on the 4<sup>th</sup> SOM in August 2017, SAI Vietnam as SPC Chair has incorporated all contributions from its members and Committees' Chairs to finalize the last version. The contributions were mainly the adding in term of activities, budget and time to implement projects and activities led by Committees' Chairs.
- ❖ Presented the agreed Strategic Goals (SG) and Strategic Objectives (SO) and highlighted that during period of 2018 – 2021, ASEANSAI will put its focus on continuing capacity development, pushing up the communication channels with ASEAN and international partners, supporting member SAIs to utilize performance related tools and concepts as well as conducting SDG- related auditing that align with INTOSAI efforts in launching capacity development programs on SDGs. In addition to that, the improvement of organizational governance of ASEANSAI is of high priority.
- ❖ Highlighted the implementation of the SP will be performed in selective and efficient manner.
- ❖ Encouraged the distribution of activities/ projects under each SG and SO.

The presentation slide can be seen in **ANNEX 17a** and final draft of the Strategic Plan 2018-2021 as in **ANNEX 17b**.

16.4 The Assembly approved the ASEANSAI Strategic Plan for the year 2018 – 2021.

## **17. Agenda 6: Appointment and Approval of ASEANSAI Committees 2018 - 2019**

17.1 Her Excellency Dr. Viengthong SIPHANDONE restated the result of the 4<sup>th</sup> ASEANSAI Senior Officials' Meeting in Cambodia:

- ❖ SAI Vietnam will continue as the Chair of Strategic Planning Committee
- ❖ SAI Singapore will continue as the Chair of the Rules and Procedures Committee
- ❖ SAI Malaysia will continue as the Chair of the Knowledge Sharing Committee
- ❖ SAI Philippines will continue as the Chair of the Training Committee.

- 17.2 The Assembly approved the appointment of the Chair of ASEANSAL Committees for the period 2018 - 2019.
- 17.3 Her Excellency Dr. Viengthong SIPHANDONE also informed that the Committees' membership for the period of 2018 – 2019 remains the same as the previous committees'. The current composition of the ASEANSAL committees:
- ❖ Strategic Planning Committee  
SAI Vietnam is the Chair and it has a total of six members which are SAI Brunei, Indonesia, Lao PDR, Malaysia, Philippines and Thailand.
  - ❖ Rules and Procedure Committee  
SAI Singapore is the Chair and the four members are SAI Brunei, Lao PDR, Malaysia and Thailand.
  - ❖ Knowledge Sharing Committee  
SAI Malaysia is the Chair and there are seven members which are SAI Brunei, Cambodia, Lao PDR, Myanmar, Philippines, Thailand and Vietnam.
  - ❖ Training Committee  
SAI Philippines is the Chair with four members, SAI Brunei, Indonesia, Malaysia and Thailand.
- 17.4 The Assembly approved the membership of the ASEANSAL Committees for the period 2018 - 2019.

## **18. Agenda 7: Appointment and Approval of ASEANSAL Auditor for Financial Statements for Year Ended 2016 and 2017**

- 18.1 Her Excellency Dr. Viengthong SIPHANDONE:
- ❖ Expressed her gratitude to Office of the Auditor General of Thailand for their valuable time and immense effort in auditing the ASEANSAL's financial statements for the year ended 31 December 2014 and 31 December 2015.
  - ❖ Restated the result of the 4<sup>th</sup> Senior Officials' Meeting that Office of the Auditor General of Thailand has expressed its interest to become the auditor for the ASEANSAL's financial statements for the year ended 31 December 2016 and 31 December 2017.
  - ❖ Iterated the ASEANSAL Rules and Procedures paragraphs [9.42 and 9.43 that Members of ASEANSAL (other than those in the Executive Committee and

Secretariat) may volunteer to be the auditor, which may also be re-appointed, subject to the approval of the Assembly.

- ❖ Invited the Assembly to approve SAI Thailand to be re-appointed as the Auditor for ASEANSI financial Statements for the year 2016 and 2017.

18.2 The Assembly approved the re-appointment of SAI Thailand as the Auditor for ASEANSI Financial Statements for the year ended 31 December 2016 and 31 December 2017.

18.3 His Excellency General Chanathap Indamra, Chairman of the State Audit Commission of Thailand gave his confirmation of acceptance for the appointment as the ASEANSI Auditor for the year ended 31 December 2016 and 31 December 2017.

## **19. Agenda 8: Presentation and Approval of ASEANSI Committees' Work Plans and Budget for 2018 – 2019**

19.1 Excellency Dr. Viengthong SIPHANDONE invited the Committees to present the work plan for 2018 – 2019.

### **19.2 Executive Committee Work Plan**

19.2.1 His Excellency Padapphet Sayakhot, Vice President State Audit Office of Lao PDR and representative of the Executive Committee (**EC**) presented the proposed Work Plan for 2018 – 2019:

- ❖ Informed that the EC Work Plan for 2018 – 2019 cascades from the Strategic Goals 5.
- ❖ The activities conducted aimed at expanding cooperation with ASEAN, ASOSAI, INTOSAI, IDI and AIPA.

The proposed work plan can be seen in **ANNEX 18**.

19.2.2 The Assembly approved the Executive Committee Work Plan for the year 2018 – 2019.

### **19.3 Strategic Planning Committee Work Plan**

19.3.1 Ms. Ha Thi My Dung, Director General of International Cooperation Department State Audit Vietnam and representative Chair of ASEANSAI Strategic Planning Committee (SPC) presented he proposed Work Plan for 2018 – 2019:

- ❖ Delivered the consideration for need to review and upgrade Monitoring and Evaluation System (MES) for better application based on the result of SPC's identification:
  - 1) The MES was unable to capture comprehensive picture of ASEANSAI activities with full information.
  - 2) The difference in level of understanding on the application of the MES among the committees which led to invalid measuring activity/event conducted
  - 3) The Key Performance Indicator (KPI) approach was unable to produce qualified annual Monitoring and Evaluation (M&E) Report to provide sufficient information in setting the baseline/target.

The presentation slide and proposed work plan can be seen in **ANNEX 19a** and **ANNEX 19b**.

19.3.2 The Assembly approved the Strategic Planning Committee Work Plan for the year 2018 – 2019.

#### 19.4 Rules and Procedures Committee Work Plan

19.4.1 His Excellency Willie Tan Yoke Meng, Auditor-General of Singapore as the Chair of Rules and Procedures Committee presented the proposed Work Plan for 2018 – 2019.

- ❖ Presented that for period of 2018 – 2019, Rules and Procedures Committee will focus on reviewing and proposing improvements to the Rules and Procedures (R&P), where appropriate. Proposed revisions to the R&P if any would be circulated to member SAIs for comments before they are finalized for approval at ASEANSAI Assembly.

The proposed work plan can be seen in **ANNEX 20**.

19.4.2 The Assembly approved the Rules and Procedures Committee Work Plan for the year 2018 – 2019.

## 19.5 Knowledge Sharing Committee Work Plan

19.5.1 His Honorable Mr. Roslan Bin Abu Bakar Director Research, Corporate and International Affairs Jabatan Audit Negara Malaysia and representative Chair of Knowledge Sharing Committee presented the proposed Work Plan for 2018 – 2019.

- ❖ To support the implementation of ISSAIs and other INTOSAI good practices by conducting Knowledge Sharing on awareness for good practices about SAI Independence and continuing activities of LTAPII phase 2
- ❖ To promote good performance of member SAIs by updating procurement audit manual and conducting Instructor's Design Meeting (IDM) on the updated Audit Public Procurement (WAPP)
- ❖ To support member SAIs to fulfill their role towards the successful achievement of the SDGs by building awareness on SDGs-related audit issues

The presentation slide and proposed work plan can be seen in **ANNEX 21a** and **ANNEX 21b**.

19.5.2 The Assembly approved the Knowledge Sharing Committee Work Plan Work Plan for the year 2018 – 2019.

## 19.6 Training Committee Work Plan

19.6.1 Mrs. Susana S. Medez, Assistant Director Commission on Audit of Philippines and representative Chair of Training Committee presented the proposed Work Plan for 2018 – 2019.

- ❖ To support the implementation of ISSAIs and other INTOSAI good practices through the Project Evaluation Meeting at Senior Officials level/ Wrap Up meeting for LTAPII
- ❖ To promote good performance of member SAIs by raising awareness workshop for member SAIs on SAI PMF, conducting Follow Up Workshop for Workshop on Audit of Public Procurement (WAPP) (including the success stories, challenges, lesson learned, input for updating the Public Procurement Audit Manual), conducting Workshop on Fraud Audit/ Investigation, conducting Instructor's Design Meeting (IDM) on the updated Manual on Audit of Public

Procurement, conducting Workshops on Audit of Public Procurement (Phase II) and concluding with the Audit Review & Wrap Up Meeting.

- ❖ To support member SAIs to fulfill their role towards the successful achievement of the SDGs by developing/ compiling briefing materials on the SDGs for ASEANSAI auditors and continued by conducting briefing on the SDGs for auditors.

The presentation slide and proposed work plan can be seen in **ANNEX 22a** and **ANNEX 22b**.

19.6.2 Mrs. Luz L. Tolentino from Commission on Audit of Philippines, addressed an issue related to the hosting of some activities under the Training Committee and seek for confirmation from relevant SAIs.

- ❖ SAI Philippines confirmed to host the Follow Up on Workshop on Audit of Public Procurement (FU-WAPP).
- ❖ SAI Indonesia confirmed as the host for the Workshop on Fraud Audit/ Investigation and SDGs Building awareness on SDGs-related audit issues

19.6.3 The Assembly approved the Training Committee Work Plan for the year 2018 – 2019.

## 19.7 **ASEANSAI Secretariat Work Plan and Budget Compilation**

19.7.1 His Excellency Dr. Moermahadi Soerja Djanegara, Chairman of the Audit Board of the Republic of Indonesia;

- ❖ conveyed introductory statement by stating that support for Secretariat Work Plan will help create a collective vision of ASEANSAI internally and raise its profile externally.
- ❖ Iterated that the focused of the Secretariat Work Plan are actively promoting SAI independence, expanding cooperation with international SAI partners and stakeholders, expanding cooperation with international donors and improving the management and organization of ASEANSAI.
- ❖ Invited Honorable Dr. Hendar Ristriawan, Secretary General Audit Board of the Republic of Indonesia and Head of Secretariat Function to explain the details of Secretariat Work Plan.

19.7.2 Honorable Dr. Hendar Ristriawan presented:

- ❖ to promote safeguarding the independence of member-SAIs and in particular on how this intersects with the ASEAN Inter-Parliament Assembly (AIPA) by conducting meetings/joint seminars on the importance of SAI independence with AIPA
- ❖ to extend and strengthen the existing relations with ASEAN and the ASEAN Economic Agenda (AEC) by building of connections within ASEAN region which can deliver a wider and solid common purpose, for SAI independence, and in other critical areas.
- ❖ to expand cooperation with international SAI partners, stakeholders and international donors by building stronger communication and coordination mechanisms with ASOSAI and INTOSAI, including establishing MoUs, will help integrate procedures and provide means of ensuring high standards in auditing practices.
- ❖ to improve management and organization of ASEANSAI by enhancing the internal and external communication strategy, streamline internal coordination, and maintain transparent management of ASEANSAI Finances.
- ❖ budget compilation from all committees for the 2018 – 2019 activities

The presentation slide, proposed work plan and budget compilation 2018-2019 can be seen in **ANNEX 23a**, **ANNEX 23b** and **ANNEX 23c**.

19.7.3 The Assembly approved the Secretariat Work Plan for the year 2018 – 2019.

19.7.4 The Assembly approved the ASEANSAI Budget Compilation for the period of 2018 – 2019.

## **20. Closing ASEANSAI Summit**

19.8 Her Excellency Dr. Vienthong Siphandone expressed her sincere gratitude to all Head of SAIs and representatives for the good understanding and cooperation so the meeting progressing smoothly as planned.

19.9 Her Excellency Dr. Vienthong Siphandone summarized the key results of the Summit as following:



- ❖ Highly congratulated Her Excellency Madam Som Kim Suor for excellent and successful leadership of ASEANSAI for 2015-2017.
- ❖ Congratulated SAI Malaysia for becoming the Vice Chairperson of ASEANSAI.
- ❖ Congratulated the Audit Board of Republic of Indonesia for its appointment as the ASEANSAI Secretariat for the next six years.
- ❖ Reiterated her gratitude to SAI Vietnam, Singapore, Malaysia, and the Philippines for the voluntary nomination to continue chairing the Strategic Planning Committee, Rule and Procedures Committee, Knowledge Sharing Committee and Training Committee, respectively.
- ❖ Expressed her appreciation for the untiring effort of the Chairs and all the members of the Committees for collaborating and providing supports to the implementation of Committee's Work Plan and ASEANSAI Strategic Plan.
- ❖ Extended her gratitude to His Excellency General Chanathap Indamra, Chairman of the State Audit Commission of Thailand as the Auditor for the ASEANSAI Financial Statement for the financial year 2016 and 2017.
- ❖ Restated the approved Work Plans of ASEANSAI Committees and the Secretariat including the Budget Compilation:
  - 1) The Executive Committee is committing on (1) improving the cooperation with regional and international partners, and (2) strengthening organizational governance of ASEANSAI through a range of support projects and activities
  - 2) The Strategic Planning Committee is planning to (1) review for upgrading MES; disseminate the updated MES to all member SAIs, identifying the training needs for the MES and conduct trainings; (2) to monitor and Evaluate the implementation of ASEANSAI Strategic Plan for 2018 – 2021 by using MES, and arrange annual monitoring; (3) Develop two-year SPC' WPs for the period 2020 – 2021; and (4) Initiate the ASEANSAI SP 2022 – 2025.
  - 3) The Rules and Procedures Committee is planning to review and propose improvements to the ASEANSAI Rules and Procedures (R&P) where appropriate.
  - 4) The Knowledge Sharing Committee is planning to (1) Build awareness on SDGs-related audit issues ;(2) Identify prioritized SDGs-related audit through survey to prepare courseware; (3) Conduct knowledge sharing workshop on audit of SDGs; and (4) Develop guidelines on SDGs - related audit based on IDI- KSC guidance

- 5) The Training Committee is planning to (1) Conduct follow-up workshop for the Audit of Public Procurement (WAPP); (2) Develop the briefing Materials on the SDGs for the ASEANSAL Auditors; (3) Conduct the briefing on the SDGs for the Auditors; (4) Raise awareness of member SAs on SAI PMF (through conducting awareness workshop); (5) Update Procurement Audit Manual taking into consideration the Post-Workshop Report; (6) Instructor's Design Meeting on the updated Audit of Public Procurement; (7) Conduct workshops on Audit of Public Procurement; (8) Conduct of Pilot Audit; (9) Review and wrap up
- 6) The Secretariat is planning to carry out a number of activities that (1) support the implementation of ISSAI and other INTOSAI good practices; (2) strengthen ASEANSAL active role within ASEAN agenda; (3) improve the cooperation with regional and international partners; and (4) strengthen organizational governance of ASEANSAL.

19.10 Her Excellency Dr. Vienthong Siphandone officially declared the closing of the 4<sup>th</sup> ASEANSAL Summit.

19.11 The meeting ended at 16:15 pm.