



ASEANSAI TRAINING COMMITTEE WORKPLAN

For Biennium 2022-23

Strategic Goal 1: Foster capacity development among SAIs										
Strategic Objective 1.1 Modernise and enhance the quality of training activities that practically meet the needs of member SAIs										
Project	Activity	KPI	Explanation for SP Alignment	Output	Outcome	Funding Source	Time	Responsible Committee	Responsible SAI	
									Lead	Host
1.1.1 Assessment and strengthening of Training Governance, Mechanisms, and Processes (TGMP Project)	a. Establish ASEANSAI Learning and Development (L and D) and Competency Frameworks to strengthen policy support to TC activities	<i>L and D and Competency Frameworks are delivered and used within the planned timeframe</i>	Clarifies enabling policy on Learning and Development	A Learning and Development Framework (1) and Competency Framework (2) is prepared within 1st quarter of 2022 that will guide the succeeding TC activities	Learning and development among member SAIs are based on solid policy frameworks that enhanced the strategic trajectory of learning interventions	n/a	2022 1 st qtr	TC	SAI Phils	n/a
	a.1. Audit Review Meeting on Compliance Audit: success stories, challenges, and lessons learned	Increased number of member SAIs with ISSAI-based audit standards and guidelines	In accordance with the Strategic Plan 2018-2021	Post workshop reports including presentation of compliance and performance audits, and procurement audit reports for pilot audit conducted	Improved capacity of member SAIs in different auditing areas	Airfare, Accommodation & Meeting package - <i>for possible funding support</i>	20-22 July 2022	TC	SAI Phils	SAI Lao PDR (or virtual)
	a.2. Audit Review Meeting on WAPP Phase 2: success stories, challenges, and lessons learned									SAI Singapore (or virtual)
	a.3. Audit Review Meeting on Performance Audit: success stories, challenges, and lessons learned									SAI Brunei Darussalam (or virtual)

Strategic Goal 1: Foster capacity development among SAIs

Strategic Objective 1.1 Modernise and enhance the quality of training activities that practically meet the needs of member SAIs

Project	Activity	KPI	Explanation for SP Alignment	Output	Outcome	Funding Source	Time	Responsible Committee	Responsible SAI	
									Lead	Host
	b. Prepare for and conduct a Learning Needs Assessment (LNA) to ensure that L and D needs of member SAIs are met, as supported by the TC members	<i>LNA is delivered within the desired timeframe</i>	Allows the TC to identify learning and development needs	A Learning Needs Analysis (3) is conducted and LNA Report (4) is prepared within the 1 st semester of 2022	Learning interventions are focused on the needs of the member SAIs	n/a	1 st sem 2022	TC	SAI Phils	n/a
	c. Based on the results of Activity b, identify learning interventions needed to address competency gaps.	▪ <i>Learning Needs Analysis becomes the basis for selecting interventions</i>	Enhances quality of learning interventions and make them more effective	▪ A Compendium of Learning Interventions (5) is prepared to support formal and informal learning interventions for member SAIs competencies	▪ Programming of conduct of learning interventions is enhanced	n/a	EO 2022	TC	SAI Phils	n/a
	d. Consult and coordinate with Secretariat and TC members on the technology support to both formal and informal learning interventions to leverage available technologies on learning management.	▪ <i>Optimal use of the LMS is achieved within the planned timeframe</i>	Modernizes the conduct of both formal and informal interventions	A Learning Management System (6) is established within 2022 to support the conduct of virtual learning and other	Learning interventions are conducted efficiently and training strategies become more inclusive	n/a	EO 2022	TC	SAI Phils	n/a
	e. Prepare Coaching and Mentoring Strategies anchored on the Based on the established L and D	<i>Competency development though formal means is supported with informal methods</i>	Expands learning interventions beyond classrooms to	Coaching and Mentoring Strategy and Policy (7) is adopted in the 2 nd semester of 2022, that	Competency developments are followed-through and made continuous that	n/a	2 nd Sem. 2022	TC	SAI Phils	n/a

Strategic Goal 1: Foster capacity development among SAIs										
Strategic Objective 1.1 Modernise and enhance the quality of training activities that practically meet the needs of member SAIs										
Project	Activity	KPI	Explanation for SP Alignment	Output	Outcome	Funding Source	Time	Responsible Committee	Responsible SAI	
									Lead	Host
	Framework, and deliver the same to ensure the continuous development of needed competencies of member SAIs		hasten competency development	will support the TC works on non-formal learning interventions	allowed for sustained and increased capacity building					
	f. Design and develop learning interventions, based on the results of activities a, b and c to ensure the efficient programming of these interventions	<i>Learning needs identified are addressed through the design and development of Coursewares and Coaching or Mentoring Strategies</i>	Concretizes the learning interventions to make learning and development activities more focused	Coursewares (8) are designed and developed for identified formal learning interventions (<i>Annexure A for the initial planned courses for 2022 will be provided</i>)	Formal learning interventions are carried-out based on the identified needs, in a more systematic and efficient manner	n/a	2022/2023	TC	SAI Phils	n/a
	g. Design and develop the Monitoring and Evaluation Framework and Policies for L and D is prepared to ensure that expected outcomes for learning interventions are adequately measured and lessons learned are attained	<i>M and E Policies and Framework is established within the planned period to support lessons learning</i>	Improves quality of learning interventions through formal feedbacking and lessons learning mechanisms	A Learning Monitoring and Evaluation Framework and Policies (9) is developed in the 2 nd semester of 2022	Learning and development initiatives are improved through concrete feedbacking mechanisms	n/a	2 nd Sem. 2022	TC	SAI Phils	n/a

Strategic Goal 1: Foster capacity development among SAIs										
Strategic Objective 1.1 Modernise and enhance the quality of training activities that practically meet the needs of member SAIs										
Project	Activity	KPI	Explanation for SP Alignment	Output	Outcome	Funding Source	Time	Responsible Committee	Responsible SAI	
									Lead	Host
	h. Craft strategies to manage and develop pool of internal and external subject matter experts to ensure an efficient and effective talent pipeline	<i>A pool of SMEs is established based on the Strategy</i>	Ensure that quality SMEs are maintained to improve learning and development interventions	A Talent Management Strategy (10) is crafted within the 2 nd semester of 2022 to support the identification and ways of engagement with prospective subject matter experts and consultants	Quality and effectiveness of learning interventions is increased through better strategies and engagement with prospective subject matter experts	n/a	2022 - 2023	TC	SAI Phils	n/a

Strategic Goal 1: Foster capacity development among SAIs										
Strategic Objective 1.2 Enhance SAI Capacity in achieving Quality, Effective and Efficient Operations										
Project	Activity	KPI	Explanation for SP Alignment	Output	Outcome	Funding Source (in-person)	Time	Responsible Committee	Responsible SAI	
									Lead	Host
1.2.1 Improving Organizational Performance through ISSAI implementation and adoption of SAI PMF and other related measurement tools	a. Conduct SAI PMF Awareness Workshop	<i>Workshop conducted within planned timeframe and participants understand the benefits of adopting SAI PMF to measure SAI organizational performance</i>	ASEANSAI shall encourage its member SAIs to adopt and utilise performance management - related tools and concepts to enhance the effectiveness and efficiency of the SAIs' operation.	TC Report on the workshop conducted Issues/challenges that hinder the adoption of SAI-PMF within ASEANSAI are identified	Awareness level of ASEANSAI Members is increased and Issues/Challenges on the adoption of SAI PMF communicated with the IDI SAI PMF Advisory Group for possible disposition.	Airfare, Accommodation & Meeting package - <i>for possible funding support</i>	22-24 June 2022 3 days (tentative)	TC	SAI Phils	SAI Indonesia (or virtual)

Strategic Goal 1: Foster capacity development among SAIs										
Strategic Objective 1.2 Enhance SAI Capacity in achieving Quality, Effective and Efficient Operations										
Project	Activity	KPI	Explanation for SP Alignment	Output	Outcome	Funding Source (in-person)	Time	Responsible Committee	Responsible SAI	
									Lead	Host
	b. Conduct learning sessions/workshops on the INTOSAI Framework of Professional Pronouncement (IFPP).	<i>Participants are provided with updated information needed in the development/ updating of their audit methodologies and guidelines within the planned timeframe</i>	Supports member SAIs in the development, review and revision of their respective audit methodologies and guidelines in line with the INTOSAI Framework of Professional Pronouncement (IFPP).	TC Report on the learning sessions/workshops conducted	Increased level of awareness on the IFPP	Airfare, Accommodation & Meeting package - <i>for possible funding support</i>	16-18 August 2023 3 days (tentative)	TC	Ph	SAI Vietnam (or virtual)
	c. Conduct briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT)	<i>Participants are introduced to the basic principles and methodologies of IntoSAINT.</i>	SAINT stands for Self-Assessment INTeegrity. It is a tool that enables public sector organisations (SAI) to assess their vulnerability and resilience to integrity violations.	Training Report on the IntoSAINT briefing sessions conducted	Increased level of awareness of ASEANSAI members on IntoSAINT as a tool to assess integrity.	Airfare, Accommodation & Meeting package - <i>for possible funding support</i>	23-25 October 2023 3 days (tentative)	TC	Ph	SAI Malaysia (or virtual)



ASEANSAI TC Learning and Development for Results Strategic Trajectory 2022-2025

Document 1: Learning and Development for Results: A Business Case for Change The ASEANSAI Training Committee Strategic Trajectory 2022-2025

A. The Training Committee Mandate

From its inception in 2011, the ASEANSAI had recognized the criticality of capacity building among its members particularly in the field of *public sector auditing* and adopted the *continuous education* philosophy to foster organizational development. Aligned to this aspiration is the creation of a Training Committee that is mandated to *plan, deliver, evaluate and report on training programmes and activities* with the SAI Philippines as the Chair and the SAIs of Brunei, Indonesia, Malaysia and Thailand as members. The Terms of Reference (TOR) of the ASEANSAI Training Committee (TC) particularly indicated that the membership composition was for the biennium 2011-2013. The said TOR also emphasized that the TC members have to constantly coordinate and collaborate in the performance of its functions as enumerated in Box A. The overall objectives of the TC, as indicated in the same TOR, revolve around the a) *Strengthening of institutional capacity building through the conduct of training programs for ASEANSAI; and, b) Coordination with ASOSAI, INTOSAI, IDI and other Organizations for necessary support to the training activities for ASEANSAI.*

As an integral part of its functions, the TC needs to meet once a year to be hosted by the committee Chair and Members, on a rotation basis. The Committee's agreements are based on consensus and its activities are jointly funded by the ASEANSAI and other donor organizations as well as the SAI member countries. The TC is composed of SAI Philippines as the Chair and SAIs of Brunei Indonesia, Malaysia and Thailand as members.

Box A. TC functions

- a. *Conduct a needs assessment survey among the members to determine their specific areas of capacity building;*
- b. *Propose a training plan including proposed budget based on the results of the survey to be submitted to the Executive Committee via the Head of Secretariat for approval;*
- c. *Develop the program/training/workshop to address the identified needs;*
- d. *Conduct the programs/trainings/workshops based on the approved training plan;*
- e. *Monitor the application of learnings from the programs/trainings/workshops conducted and collect data/information on lessons learned, and;*
- f. *Render annual report to the ASEANSAI Secretariat on the training activities conducted and evaluated.*



ASEANSAI TC Learning and Development for Results Strategic Trajectory 2022-2025

B. Gains from previous initiatives

Following the establishment of the ASEANSAI in 2011, initial activities for the biennium 2011-2013 were undertaken including the conduct of needs assessment survey and the design of training programs. It was in the next biennium, however, that stronger traction was gained in capacity development done through formal trainings. In 2015, the LTAPII eLearning Course on Risk-based Audit Approach in Financial Audit was delivered where draft audit plans of participating SAIs were prepared, and 27 SAIs were capacitated in financial audit planning using the risk-based audit approach with the involvement of 11 ISSAI facilitators and mentors from 6 SAIs. In October of the same year, a workshop on Risk-based Financial Audit (RBFA) was conducted in Hanoi, Vietnam and participated in by 26 delegates from 9 SAIs, under the guidance of an SME.

Aligned to the objective of improving audit capacity of member SAIs, the TC conducted the Training Design and Product Development Meeting for the workshop on the Audit of Public Procurement (WAPP) in January of 2016, an activity originally planned in the previous biennium. The conduct of the WAAP involved a series of meetings with the active participation of auditors from SAI Malaysia, mostly funded by the GIZ. In April 2016, a LTAPII coordination meeting was held to discuss the kind of support to be provided to participating SAIs that would be conducting pilot audits as a requirement of the workshop on RBAFA and in May 2016, a complete courseware on the Audit of Public Procurement was produced. To ensure the smooth delivery of the LTAPII, a meeting between the GIZ and the Philippine Commission on Audit (COA) took place in June 2016. Still relating to ISSAI and Audit of Procurement activities, the TC convened for the LTAPII audit review meeting in July 2016, and in November 2016, the conduct of workshop on WAPP was delivered with 23 capacitated SAI Auditors in the audit of public procurement. For the facilitation skills workshop (FSW) in November 2016, the World Bank supported the TC in the conduct of the said workshop. The workshops during the year were expected to contribute to the outcome of the program during the biennium 2016-2017.

Progressing to 2017, the TC conducted the ASEANSAI Quality Assurance Training in April of the same year, and a facilitation workshop was held in Lao PDR in May 2017 attended by 24 auditors of member SAIs, as part of the implementation of LTAPII Phase 2. Subsequently, Field Workshops on LTAPII ISSAI implementation (Phase 2) were held in Lao PDR, Vietnam and Myanmar between September and December 2017. The objective of the workshop was to facilitate the understanding of RBAFA based on ISSAI requirements. Still in 2017, an ASEANSAI Instructors' Design Meeting for Workshop on Fraud Investigation was held in Brunei Darussalam in October to develop a course design and workshop materials for the Workshop in Fraud Audit/Investigation and 4 Course Designers from the SAIs of Malaysia, Thailand and Philippines were in attendance together with 1 representative from the TC, the TC Secretariat, and the host SAI Secretariat.

At the start of biennium 2018-2019, activities were performed that took off from the residual works of LTAPII Phase 2 such as the conduct of interim wrap-up meeting where challenges were identified in the implementation of some work plans most notably due to difficulty



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in determining a common timeframe for implementation and the differing reporting frameworks of the SAIs. In July of 2018, a wrap up meeting for LTAPII was held in Malaysia that dealt with the evaluation of the LTAPII Phase 2 participants and the draft plan for the support and assistance on ISSAI implementation including the selection of 4 LTAPII graduates that will be involved in the ASEANSAI-IDI Programme ISSAI-based Cooperative Financial Audit as mentors and, 7 LTAPII graduates to be involved in the ASEANSAI Sustainability Programme for the LTAPII Financial Audit. Relative to the Course Design and Development Workshop (CDDW) on Financial Audit conducted in October 2018, 6 LTAPII graduates from Cambodia, Indonesia, Lao PDR, Malaysia, Philippines, and Thailand had prepared the Courseware for Financial Audit for specific areas of Risk Assessment, Materiality and Risk Response. During the same year, a survey was conducted on SAIs awareness of the Supreme Audit Institution Performance Measurement Framework (SAI PMF) and a Follow-up Workshop on the Audit of Procurement was held where common challenges, risks and good practices were clarified including the mitigation measures. It is also during 2018 that the Fraud Audit Workshop/Workshop on Fraud Investigation was undertaken for 24 participants from the member SAIs and funded by the GIZ. However, the planned activity to encourage and support member SAIs in the conduct of SDG-related auditing did not materialize.

Operating under the Strategic Objectives of assisting the member SAIs national audit standards and guidelines aligned with ISSAIs and providing support to the SAIs to progress in auditing thru capacity building, the TC conducted in August 2019 a Pre-course Design Meeting for the Instructors' Design Meeting on the Audit of Public Procurement based on the enhanced ASEANSAI guidelines prior to the planned Writeshop in Singapore. The Instructor's Design Meeting on the Audit of Public Procurement was planned after the revision of the said Manual/Guidelines. However, the planned courses to be delivered in the last year of the biennium 2019-2020 had hit a snag following the onset of the COVID pandemic. During 2020, the TC Chair had to make reconsiderations of TC work plan and change its course. The possibility of conducting in-person meetings/workshops and trainings was rendered impossible and due to this, the Coursewares for planned in-person trainings on Compliance, Financial, Procurement and Performance Audits were reprogrammed to 2021. This is particularly driven by the need of the TC to convert the coursewares for the aforementioned trainings into virtual coursewares and this needed time. After a series of virtual meetings and courseware refinements, the TC is able to lay out its plan to deliver the said residual activities within 2021 and it has gotten back on track.

C. Current and Future States of the ASEANSAI Training Committee and its Works

The ASEANSAI TC deliveries had so far been couched on audit skilling and are directly related to the three main types of auditing in the public sector. Foremost of these is the LTAPII which provided the vital cog in mainstreaming the training activities amongst the member SAIs. The targeting of competency build-up in the ASEANSAI was always embedded in its Strategic Objectives. For the biennium 2018-2021, the TC contributed to the Strategic Goals (SG) deliveries in rendering *support on the implementation of ISSAI and INTOSAI good practices* (SG 1) and, in *promoting good performance of member SAIs* (SG 2). The achievement of these SGs were particularly caused by the activities undertaken by the TC under SO 1.2: *Assist member SAIs in*



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developing national audit standards and guidelines aligned to ISSAIs, SO 2.1: Support member SAIs to utilize performance related tools and concepts, SO 2.2: Support member SAIs to progress in auditing through capacity building; and SO 3.1: Encourage and support member SAIs to conduct SDG-related auditing. Given the nature of business of member SAIs, it was imperative for the TC to undertake capacity-building initiatives that center on auditing.

However, progressing into the next Strategic Planning period (2022-2025), the ASEANSAI has redefined its Strategic Goals and the resulting Strategic Objectives that require the recalibration of the TC strategic roadmap as well. In the new Strategic Plan, the TC is the main contributor to the expected results under SG 1: *Foster capacity development among SAIs* and is accountable to deliver two Strategic Objectives: SO 1.1: *Modernize and enhance the quality of training activities that practically meet the needs of member SAIs* and, SO 1.2: *Enhance professionalism, effectiveness, and efficiency of member SAIs operations.* Obtaining the benefit of knowing the real business of capacity development, changes indeed need to be proposed commencing with this business case.

Referencing to the TC achievements in the past biennia, it is surmised that the primary focus leaned toward formal trainings, an approach that does not effectively support a learning and coaching culture. Building this kind of culture emphasizes that the ways of learning has significantly changed that formal trainings are considered to be not sufficient anymore. Nowadays, active learning is encouraged, and practical application of learnings is viewed as the bigger part of the learning and development pie. In this sense, capacity building must now be viewed beyond classroom or formal trainings that requires the adoption of a learning and development approach, one that goes beyond formal learning interventions such as classroom training and workshops. In *IDI's Learning for Impact – A Better Practice Guide for SAIs*, it is emphasized that *training programs are no longer sufficient on their own or appropriate for delivering learning to help people develop.* As a vital subset of human resource management, learning and development contributes greatly to managing a staff performance. In consideration of the preceding, capacity building must therefore be anchored on a good **Learning and Development Framework (L & D)** that not only covers audit re-skilling and upskilling but also looks at professional and leadership competency development and even skills gap training.

For learning and development within an organization to be effective, such must be based on a need. This is also the point of focus of Strategic 1.1 of the SP for 2022-2025, that also requires for a *modernized and enhanced quality of training activities.* With this as a guide for all the TCs activities, it is important that creating learning interventions that are based on a need is highlighted as one essential activity of the TC. In the past, training needs assessment was undertaken by the Committee particularly at the first biennium of the first ASEANSAI Strategic Planning period. However, this only involved a simple survey that centered on what was wanted and not necessarily on what was needed primarily because task analysis was not undertaken. For the TC to be effective, it has to undertake a **Learning Needs Analysis (LNA)** to ensure that the training needs of the member SAIs staff are identified and reflected in a **Compendium of Learning Interventions** that are fed into a formal **Competency Framework** that serves as a guide in identifying learning



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interventions including the formal and informal L & D Courses contained in a **Learning and Development Plan (LDP)**, formerly the Training Plan.

As part of the breadth and scope of learning and development, coaching and mentoring plays a critical role in people development. In the same IDI guidance, it is highlighted that part of the *responsibilities of the line management for managing learning is the provision of learning opportunities and coaching to their staff*. Engaging closely with the staff through coaching and mentoring can support member SAIs to develop its staff's capacities and create a learning culture. The ASEANSAI needs to cultivate a coaching and mentoring culture. This is not to declare that coaching and mentoring were not practiced within the organization, but this learning approach has to be rendered concrete and formal because it sustains learning and development. A good **Coaching and Mentoring Framework (CMF)** thus becomes a necessity.

Positioning the activities on capacity building is also greatly influenced by the ability of the TC on talent resourcing. Access to quality subject matter experts and resource persons has been a challenge to the TC that sustaining a talent pool becomes a primary consideration. Building a sustainable talent pipeline requires a robust policy and frame of engagements that is also founded on clearly-planned learning interventions. It is therefore important for the TC to create a **Talent Management Strategy** that involves the assessment of internal and external talent pools, determining the gaps available and needed talent and identifying the best strategies for developing and acquiring the talent to fill gaps. Further and as the TC adopts a continuous improvement philosophy in the delivery of the needed L & D interventions and having to engage in a multi-cultural setting and differences, feedbacking must take an important seat in the whole L & D idea. In the past, trainings and other interventions undertook a quality control mechanism of feedbacking but only at the monitoring level and evaluation on the learning interventions was not institutionalized. It is for this reason that the TC has to concretize a **Learning Monitoring and Evaluation Framework and Policies (LM & E)** which in specific terms can ensure that expected outcomes for learning interventions are adequately measured and lessons learned are attained.

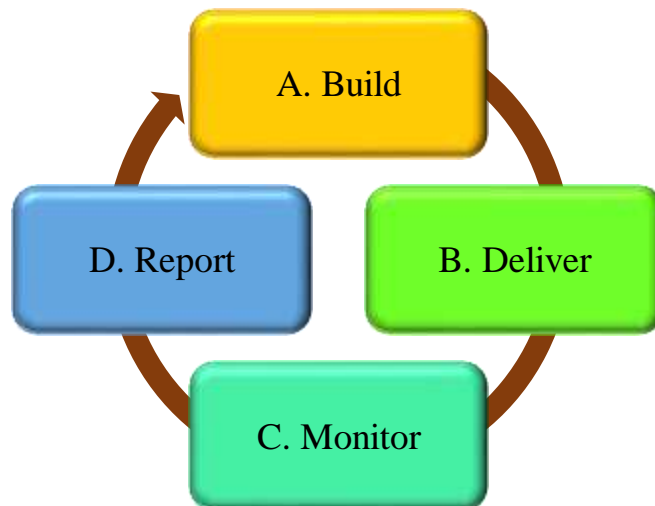
Against the backdrop of quality, effectiveness and efficient operations, the TC has to support the SAIs capacity to adopt, adapt and sustain. Leveraging on available technology and building new ones is a must. A good **Learning Management System (LMS)** will modernize the delivery of L & D activities and allow other learning approaches such as blended learning to be implemented. Adopting and adapting also means that current professional practices and standards come into play. The **INTOSAI Professional Pronouncements**, the **SAI PMF Implementation Strategy** and the **IntoSAINT Project** are expected to guarantee that the ASEANSAI is also at the forefront of modernizing its ways of working by embracing quality assurance mechanisms and raising the bar for professional integrity and independence. It must be expected that the SAIs capacity on these will be built within the strategy period.



D. Bridging the Gap for Learning and Development in ASEANSAI for Clearer Value and Strategic Intent

Learning and Development, by its nature, is a process. As such, it thus needs to be anchored on clear governance mechanisms and policies and must also recognize the learning theory of reinforcement where the learner is presumed to act on stimuli and can be conditioned or reinforced to achieve the expected outcome. Given this, the TC needs to be precluded from rendering random and arbitrary decisions on the identification and management of L & D interventions that it has to have a clear strategic pathway. For the purpose of defining its works, the TC adopts the following work delivery framework that is based on its mandated functions and guides the TC work planning activities:

Figure A: TC Work Delivery Framework



a. Build

This phase relates to the concretization and adoption of formal Learning and Development policies and strategies to strengthen the foundation for L & D activities of the TC and clarify related accountabilities. These include the following constructs:

- a. ASEANSAI Learning and Development framework
- b. ASEANSAI Competency Framework
- c. Learning Needs Analysis of ASEANSAI auditors
- d. Compendium of Learning Interventions
- e. Learning Management System
- f. Coaching and Mentoring Strategy



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- g. Learning Monitoring and Evaluation Framework
- h. Talent Management Strategy including engagements with SMEs and Internal Resource Persons
- i. Formal Learning Intervention Plan and related Coursewares based on LNA
- j. Workshops Materials for SAI PMF, IFPP and IntoSaint Sessions

b. Deliver This phase relates to the delivery of learning interventions as planned. The activity can either be formal or informal intervention.

c. Monitor This phase refers to the monitoring and evaluation activities to be undertaken for every learning intervention delivered, for feedbacking, learning and continuous improvement

d. Report This phase contains the activities as regards TC performance reporting and other reporting requirements

E. Implementation of TC Strategy

This TC Business Case feeds into the Committee’s Results Framework (Document 2) that are eventually granularized in the TC Workplan and an Activity Workplan will be prepared for every activity identified in the TC Workplan. To align the Results Framework to the ASEANSAI SP for 2022-2025, Strategic Objective 1.2 is restated as *Enhance SAI Capacity in achieving Quality, Effective and Efficient Operations* to reflect a widened scope but not changing the intent of the Objective. The activities were also restated for the same reason.

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ASEANSAI TRAINING COMMITTEE RESULTS FRAMEWORK 2022-2023

Document 2: Training Committee Results Framework For 2022-2023 Biennium

About the Training Committee Results Framework for 2022-2023:

The ASEANSAI Training Committee (TC) Results Framework serves as its strategic planning tool which ensures that the developed results are situated within a Logical Framework thereby aligning all the expected results such as the Strategic Objectives, Activities, Outputs and Outcomes, among others, in one logic chain. The Framework shows the logical explanation of how capacity development results are expected to be achieved. This means that if the results at one level are achieved, the results at the next level above can also be achieved if the critical assumptions are sustained and the related risks are appropriately managed.

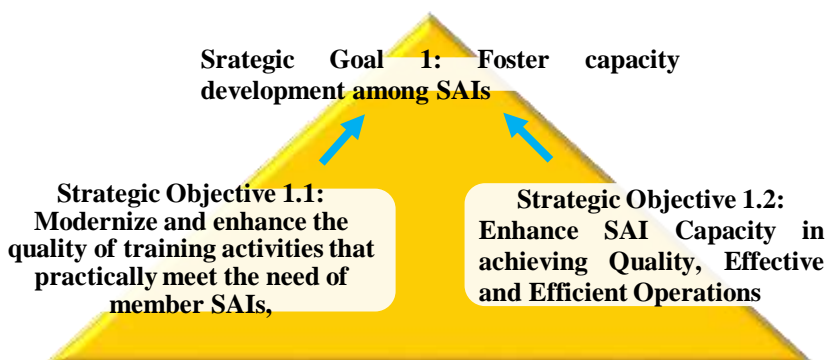
The Results Framework presented below, diagrams the cause-and-effect logic, a core element in developing capacities within the region and provides the background and general introduction of the TC work commitments for 2022-2023 in its strategic planning, project identification and in monitoring and evaluation of its work deliveries. In developing the TC Results Framework, key consideration is given to the Strategic Goal 1: To foster capacity development among the SAIs and the resulting Strategic Objectives *1.1: to modernize and enhance the quality of training activities that practically meet the need of member SAIs*; and *1.2: Enhance SAI Capacity in achieving Quality, Effective and Efficient Operations*. With these, it is imperative upon the Committee, therefore, that the results statements in the results chain define what will be achieved at the end of the workplan period. In this sense, the results statements at any given level must be stated as completed results of action or processes and not the actions or processes themselves.

The Training Committee Results Framework

The Figures presented below represent the pathways that can lead the TC to perform and achieve its objectives, as represented by Strategic Goal No. 1, and clarify its commitments that can lead to the intended change. The Framework, represented by Figure A and Matrix A below, reflect the causal relationship of one level of results to another and provides a detailed description of a particular project or program showing how the activities will lead to the outputs and outcomes and eventually the Strategic Objectives and Goals. Essentially, the relationship of all results within one project is linear and must be clear as it supports the work planning activities of the TC.



ASEANSAI TRAINING COMMITTEE RESULTS FRAMEWORK 2022-2023



*Figure A:
Top-Level
Results as
reflected in
the
ASEANSAI
Strategic
Plan*

Based on the top-level results that are culled from the Strategic Plan for 2022-2023, the ASEANSAI Training Committee identified the following results at the Outcome and Output levels that are fed into the TC Workplan for the same period. These results are presented in the following Matrix A:

**Matrix A: Training Committee Outcome and Output Levels of Results
for 2022-2023 Biennium**

Strategic Objective 1.1: Modernize and enhance the quality of training activities that practically meet the need of member SAIs.				
Project	Activities/Inputs	KPI	Outputs	Outcomes
1.1.1 Assessment and strengthening of Training Governance, Mechanisms, and Processes (TGMP Project)	a. Establish ASEANSAI Learning and Development (L and D) and Competency Frameworks to strengthen policy support to TC activities	▪ <i>L and D and Competency Frameworks are delivered and used within the planned timeframe</i>	▪ A Learning and Development Framework (1) and Competency Framework (2) is prepared within 1 st quarter of 2022 that will guide the succeeding TC activities	▪ Learning and development among member SAIs are based on solid policy frameworks that enhanced the strategic trajectory of learning interventions
	b. Prepare for and conduct a Learning Needs Assessment to ensure that L and D needs of member SAIs are met, as supported by the TC members;	▪ <i>LNA is delivered within the desired timeframe</i>	▪ A Learning Needs Analysis (3) is conducted and LNA Report (4) is prepared within the 1 st semester of 2022	▪ Learning interventions are focused on the needs of the member SAIs
	c. Based on the results of Activity b, identify learning interventions	▪ <i>Learning Needs Analysis becomes the</i>	▪ A Compendium of Learning Interventions (5) is prepared EO	▪ Programming of conduct of learning interventions is



ASEANSAT TRAINING COMMITTEE RESULTS FRAMEWORK 2022-2023

Strategic Objective 1.1: Modernize and enhance the quality of training activities that practically meet the need of member SAIs.				
Project	Activities/Inputs	KPI	Outputs	Outcomes
	<p>needed to address competency gaps.</p> <p>d. Consult and coordinate with Secretariat and TC members on the technology support to both formal and informal learning interventions to leverage available technologies on learning management.</p> <p>e. prepare Coaching and Mentoring Strategies anchored on the established L and D Framework, and deliver the same to ensure the continuous development of needed competencies of member SAIs</p> <p>f. Design and develop learning interventions, based on the results of activities a, b and c to ensure the efficient programming of these interventions</p>	<p><i>basis for selecting interventions</i></p> <p>▪ <i>Optimal use of the LMS is achieved within the planned timeframe</i></p> <p>▪ <i>Competency development through formal means is supported with informal methods</i></p> <p>▪ <i>Learning needs identified are addressed through the design and development of Coursewares and Coaching or Mentoring Strategies</i></p>	<p>2022 to support formal and informal learning interventions for member SAIs competencies</p> <p>▪ A Learning Management System (6) is established within 2022 to support the conduct of virtual learning and other related activities and the current needs of member SAIs within the biennium</p> <p>▪ Coaching and Mentoring Strategy and Policy (7) is adopted in the 2nd semester of 2022, that will support the TC works on non-formal learning interventions</p> <p>▪ Coursewares (8) are designed and developed for identified formal learning interventions (<i>See Annexure A for the initial planned courses for 2022</i>)</p>	<p>enhanced</p> <p>▪ Learning interventions are conducted efficiently and training strategies become more inclusive</p> <p>▪ Competency developments are followed-through and made continuous that allowed for sustained and increased capacity building</p> <p>▪ Formal learning interventions are carried-out based on the identified needs, in a more systematic and efficient manner</p>



**ASEANSAT TRAINING COMMITTEE RESULTS FRAMEWORK
2022-2023**

Strategic Objective 1.1: Modernize and enhance the quality of training activities that practically meet the need of member SAIs.				
Project	Activities/Inputs	KPI	Outputs	Outcomes
	<p>g. Design and develop the Monitoring and Evaluation Framework and Policies for L and D is prepared to ensure that expected outcomes for learning interventions are adequately measured and lessons learned are attained</p> <p>h. Craft strategies to manage and develop pool of internal and external subject matter experts to ensure an efficient and effective talent pipeline</p>	<ul style="list-style-type: none"> ▪ <i>M and E Policies and Framework is established within the planned period to support lessons learning</i> ▪ <i>A pool of SMEs is established based on the Strategy</i> 	<ul style="list-style-type: none"> ▪ A Learning Monitoring and Evaluation Framework and Policies (9) is developed in the 2nd semester of 2022 ▪ A Talent Management Strategy (10) is crafted within the 2nd semester of 2022 to support the identification and ways of engagement with prospective subject matter experts and consultants 	<ul style="list-style-type: none"> ▪ Learning and development initiatives are improved through concrete feedbacking mechanisms ▪ Quality and effectiveness of learning interventions is increased through better strategies and engagement with prospective subject matter experts



ASEANSAI TRAINING COMMITTEE RESULTS FRAMEWORK 2022-2023

Strategic Objective 1.2: Enhance SAI Capacity in achieving Quality, Effective and Efficient Operations				
Project	Activities/Inputs	KPI	Outputs	Outcomes
1.2.1 Improving Organizational Performance through ISSAI implementation and adoption of SAI PMF and other related measurement tools (IOP Project)	a. Prepare for and conduct SAI PMF Awareness Workshop b. Prepare for and conduct learning sessions/workshop on the INTOSAI Framework of Professional Pronouncement (IFPP). c. Prepare for and conduct briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT)	<ul style="list-style-type: none"> ▪ Workshop conducted within planned timeframe and participants understand the benefits of adopting SAI PMF to measure SAI organizational performance ▪ Participants are provided with updated information needed in the development/ updating of their audit methodologies and guidelines. ▪ Participants are introduced to the basic principles and methodologies of IntoSAINT. 	<ul style="list-style-type: none"> ▪ TC Report on the workshop conducted ▪ Issues/challenges that hinder the adoption of SAI-PMF within the ASEANSAI are identified ▪ TC Report on the learning sessions/workshops conducted ▪ TC Report on the Into SAINT briefing sessions conducted 	<ul style="list-style-type: none"> ▪ Awareness level of ASEANSAI members is increased and Issues/Challenges on the adoption of SAI PMF communicated with the IDI SAI PMF Advisory Group for possible disposition. ▪ Increased level of awareness on the IFPP ▪ Increased level of awareness of ASEANSAI members on IntoSAINT as a tool to assess integrity.