

Swedish National Audit Office Strengthens Collaboration with ASEANSI Secretariat

The Swedish National Audit Office (SNAO) embarked on a significant visit to the Office of the ASEANSI Secretariat in Jakarta, Indonesia, from September 19 to 21, 2023. The aim of SNAO's visit to the ASEANSI Secretariat was to strengthen the existing partnership and engage in discussions about the future activities of ASEANSI.

The ASEANSI Secretariat delegation, representing the Audit Board of the Republic of Indonesia (BPK), was led by the Secretary General, who serves as the Head of the ASEANSI Secretariat. The delegation also included Director of the Public Relations and International Cooperation, Deputy Director of International Cooperation, Head of the INTOSAI, ASOSAI, and ASEANSI Subdivision, and staff from the IAA Subdivision serving as the ASEANSI Secretariat Team. On the other side, the SNAO delegation consisted of two Senior International Advisors, Jenny Öhman and Anna Jannesson.

One of the main highlights of the visit was a courtesy call by the SNAO delegation to the Secretary General of BPK, who also serves as the Head of the ASEANSI Secretariat. During this meeting, various important points were discussed. Both parties expressed appreciation for SNAO's support and hope for continued collaboration. SNAO committed to providing mixed support, including strategic

plans, "Train the Trainer" programs, and regional workshops. Proposed areas of cooperation from ASEANSI committees were also discussed.

As part of the visit's outcomes, SNAO will report the results and proposals for extending the MoU with ASEANSI to Auditor General Helena Lindberg, while BPK will report the meeting's outcomes to the Executive Committee and other ASEANSI members. A Letter of Intent will be sent to extend cooperation between ASEANSI and the Swedish National Audit Office.



SAIs CONTACTS

Jabatan Audit Brunei Darussalam Banguan Bahirah, Jalan Menteri Besar, Berakas 'A'BB3910, Bandar Seri Begawan, Brunei Darussalam Tel: +673 (2) 38 05 76, 77, 78 Fax: +673 (2) 38 43 36 National Audit Authority of Cambodia #5, St. Duong Ngeab 3, Phoum Tektla, Sangkat Tektla, Khan Sensok, Phnom Penh, Cambodia Tel: +855-23-21 4616 Fax: +855-23-21 4616 The Audit Board of the Republic of Indonesia Jln. Gatot Subroto no 31 Jakarta Pusat Tel: +62 (21) 2554 9000 Fax: +62 (21) 572 0944 State Audit Organization Of The Lao PDR PO-Box-10067 Vientiane Municipality, Lao PDR Tel: +(856) 2121 7651/6268 Fax: +(856) 2124 4250 National Audit Department of Malaysia No. 15, Level 1-5, Persiaran Perdana, Precinct 2, 62518, Putrajaya, Malaysia Tel: +60 3 88 88 90 00 Fax: +60-3-88 88 97 01 Office of the Auditor General (OAG) of the Union, Office Building No. 12, Naypyitaw, Myanmar Tel: +(95) - 67 - 407335 Fax: +(95) - 67 - 407339 Commission on Audit Commonwealth Avenue, Quezon City, Philippines Tel: +(632)-952 57 00 Local 1011 Fax: +(632)-931 92 23 Auditor-General 's Office Singapore 55 Newton Road 08-02/03 Revenue House Singapore 307987 Tel: +(65) 6355 4605/06 Fax: +(65) 6221 3185 State Audit Office of the Kingdom of Thailand Soi Areeasampan, Rama VI Road Bangkok 10400, Thailand Tel: +(66) 2271 8080/8078 Fax: +(66) 2618 5772 State Audit Office of Vietnam 116 Nguyen Chanh Street, Cau Giay District, Ha Noi, Vietnam Tel: +(84) 4628 22150 Fax: +(84) 4628 22159

The Uniqueness



Luang Prabang: A Fusion of Rich Heritage and Natural Beauty

Luang Prabang is located in northern Laos at the heart of a mountainous region. The town is built on a peninsula formed by the Mekong and the Nam Khan River. Mountain ranges (in particular the PhouThao and PhouNang mountains) encircle the city in lush greenery.

Many legends are associated with the creation of the city, including one that recounts that Buddha would have smiled when he rested there during his travels, prophesying that it would one day be the site of a rich and powerful city. Known as Muang Sua, then Xieng Thong, from the 14th to the 16th century the town became the capital of the powerful kingdom of Lane Xang (Kingdom of a Million Elephants), whose wealth and influence were related to its strategic location on the Silk Route. The city was also the centre of Buddhism in the region. Luang Prabang takes its name from a statue of Buddha, the Prabang, offered by Cambodia.

Luang Prabang is exceptional for both its rich architectural and artistic heritage that reflects the fusion of Lao traditional urban architecture with that of the colonial era. Its remarkably well-preserved townscape reflects the alliance of these two distinct cultural traditions.

Luang Prabang architecture is rich in wooden structures, stone temples, and brick houses. The town's pagodas, or "Vat," are among the most sophisticated Buddhist temples in Southeast Asia. Wat Xieng Thong, a 16th-century complex

structure, is remarkable from both archaeological and Lao iconographic perspectives. The built heritage is harmonious with the natural environment, with Mount Phousi at its heart. Ceremonies and Buddhist religious practices maintain the sanctity of the site.

Ref.: <https://whc.unesco.org/en/list/479/>



ASEANSI

NEWSLETTER

VOLUME III | 2023

The 7th ASEANSI Senior Officials' Meeting

The 7th ASEANSI Senior Officials' Meeting (SOM) was recently held from 4 to 5 July 2023. This important event, attended by 52 senior officials and delegates from the ten ASEANSI countries, was held virtually via the Webex platform.

His Excellency Mr. Tin Oo, Chairperson of ASEANSI and Union Auditor General of the Office of the Auditor General of the Union of Myanmar delivered the Opening Speech through the pre-recorded video clip.

The primary objective of the 7th ASEANSI SOM was to discuss critical matters that would be presented for approval at the upcoming 7th ASEANSI Summit. Among the topics on the agenda were the finalization of the revised ASEANSI Rules and Procedures, the completion of the ASEANSI Work Plan

for 2024-2025, considerations regarding financial statement issues, and other strategic matters.

In closing, Mr. Bahtiar Arif, Head of the ASEANSI Secretariat, reminded all ASEANSI members to submit the draft revisions required by each ASEANSI Committee to the ASEANSI Secretariat. The draft revisions will be brought to the 7th ASEANSI Summit in November 2023 for approval by the members.



on this issue

The 7th ASEANSI Senior Officials' Meeting

ASEANSI Knowledge Sharing on State Owned Enterprise Procurement Audit

Swedish National Audit Office Strengthens Collaboration with ASEANSI Secretariat

the uniqueness

Why ASEANSI Should Prepare Next Generation Capability for the Next Normal Era

The 10th Tripartite Meeting of the Head of Supreme Audit Institutions Cambodia – Laos – Vietnam had been successfully concluded

Note from the Head of SECRETARIAT

SAIs Contacts

ASEANSAI Knowledge Sharing on State Owned Enterprise Procurement Audit

The 10th Tripartite Meeting of the Head of Supreme Audit Institutions Cambodia – Laos – Vietnam had been successfully concluded

by SAI Vietnam



On September 20, 2023, the Supreme Audit Office of Lao PDR (SAI Lao PDR) organized the ASEANSAI Knowledge Sharing Workshop on State Owned Enterprise (SOE) Procurement Audit in virtual mode. The workshop was attended by 33 participants from ASEANSAI member.

The main objective of the workshop was to encourage and develop knowledge sharing about procurement audit in SOEs among ASEAN member countries. The workshop discussed varied viewpoints, experiences, and best practices in public sector auditing.

The workshop was officially opened by H.E. Datuk Wan Suraya Wan Mohd Radzi, the Auditor General of Malaysia. Following the opening remarks, there were presentations on SOE procurement audit from SAI Lao PDR, Thailand, the Philippines, and Indonesia.

The presentations covered a wide range of topics, including the legal and regulatory framework for SOE procurement in each country, the key risks associated with SOE procurement, Audit approaches for assessing the effectiveness of SOE procurement systems and controls, Case studies of SOE procurement audits.

The workshop was closed by Ms. Kittar SORPHABMIXAY, Acting Head of Division of SAO. In her closing remarks, she thanked the participants for their active participation and expressed hope that the workshop had been beneficial for all concerned.

The ASEANSAI Knowledge Sharing Workshop on SOE Procurement Audit was a valuable opportunity for SAI practitioners to learn from each other and share their experiences and best practices. The workshop will help to improve the effectiveness and efficiency of SOE procurement audits in ASEANSAI member.

The 10th Tripartite Meeting of the Head of Supreme Audit Institutions Cambodia – Laos – Vietnam, co-chaired by Auditor General of National Audit Authority of Cambodia Som Kim Suor, President of State Audit Organization of Laos Viengthavison Thephachanh and Auditor General of State Audit Office of Vietnam Ngo Van Tuan, was held on August 29, 2023 in Da Nang, Vietnam.

As agreed at the 9th Tripartite Meeting in 2021, the 10th Tripartite Meeting this year hosted by SAI Vietnam focused on the theme “Follow-up on audit recommendations”.

Auditor General of Vietnam Ngo Van Tuan emphasized that Cambodia, Laos, and Vietnam are close neighbors with long historical relationships. The three SAIs have had many meaningful activities on multilateral cooperation, especially within the framework of INTOSAI, ASOSAI, ASEANSAI and successfully organized 09 Tripartite Meetings of the Head of Supreme Audit Institutions Cambodia – Laos – Vietnam (from 2009-2021).

Regarding the theme of the 10th Tripartite Meeting, Auditor General of Vietnam highlighted that monitoring the implementation of audit recommendations in audit activities is an essential and significant stage, which measured the effectiveness, efficiency and tangible impact of an audit. The rate and efficiency of implementing audit conclusions and recommendations determined the value and expected impact of each Supreme Audit Institution (SAI) on the economy and social well-being of the country.

Auditor General of National Audit Authority of Cambodia Som Kim Suor emphasized that the 10th Tripartite Meeting proved the stance and goodwill of the three SAIs in continuing to strengthen cooperation, exchange experiences among the three parties. SAI Cambodia found the chosen theme of

the Meeting, which acts as a bridge reflecting the needs of SAIs, to be suitable in showcasing the crucial role of SAI in ensuring sustainability and operational efficiency, especially the ability in supporting the Government.

President of State Audit Organization of Laos Viengthavison Thephachanh further shared the significance of this Meeting, highlighting its valuable nature as an opportunity for delegations of the three SAIs to exchange and share information, experiences while strengthening solidarity, mutual understanding and facilitating agreement on promoting future co-operation in enhancing the quality and efficiency of audit activities.

During the Meeting, delegates focused on exchanging, presenting reports and evaluating the status of state budget revenue audit of the three SAIs since the 9th Tripartite Meeting in 2021 to present. Besides, delegates discussed and proposed cooperation orientation till the 11th Tripartite Meeting, as well as proposed topics for the 11th Tripartite Meeting in 2025 in Cambodia.

The symposium “Auditing in the new normal” held as part of the Meeting, focused on exchanging and discussing the implementation, challenges, outcomes and solutions in the coming time to conduct audits in the new normal circumstances. The shared objective of the three parties was to improve audit quality, effectively contributing to serving the country and the citizens. Given the unpredictable economic, political and social conditions, the three SAIs acknowledged the heightened significance of integrating information technology in all activities, especially in audit activity.

During the Meeting, participants had the opportunity to attend three presentations delivered by representatives of the three SAIs on “Follow-up on audit recommendations” and

discussed the legal framework, international practices; best practice and lessons learned from each country; challenges faced by SAIs and solutions to improve the quality of monitoring the implementation of audit recommendations.

At the closing session, Auditor General of Vietnam Ngo Van Tuan evaluated that the Meeting successfully concluded completed its agenda with a sense of urgency, seriousness and open discussion.

While the three SAIs of Cambodia - Laos – Vietnam are relatively young institutions, there still be great expectations from the people, the Government and the National Assembly on supreme audit institutions for improving the management and use of public finance and assets.

In this context, as part of their collective endeavor to enhance qualifications and strengthen the legal framework, the cooperation and sharing of lessons and valuable experiences will assist the three SAIs in asserting their roles in order to meet the expectations of the people and to gradually catch up with the qualifications and standards of supreme audit institutions worldwide.





Dear Colleagues,

I am delighted to present to you the third edition of the ASEANSAI Newsletter for 2023.

In this edition, we bring you the latest updates on the activities that took place from July to September 2023. These include the 7th ASEANSAI Senior Officials' Meeting, Swedish National Audit Office visit to ASEANSAI Secretariat, ASEANSAI Knowledge Sharing on State Owned Enterprise Procurement Audit.

We are also pleased to feature an insightful contribution from SAI Thailand with the article titled "Why ASEANSAI Should Prepare Next Generation Capability for the Next Normal Era". And also SAI Vietnam with the article titled "The 10th Tripartite Meeting of the Head of Supreme Audit Institutions Cambodia – Laos – Vietnam had been successfully concluded".

Furthermore, in our "Uniqueness" section, we showcase the pristine beauty Luang Prabang: A Fusion of Rich Heritage and Natural Beauty, located in northern Laos.

Lastly, the Secretariat always welcomes your submission of articles, special reports, news and other materials related to the ASEANSAI and member's activities. Please share and submit the materials to the Secretariat at aseansai@bpk.go.id.

Stay safe and enjoy reading!

Warm Regards,

Bahtiar Arif

 @aseansai_sec

 The ASEANSAI Secretariat

 www.aseansai.org

Why ASEANSAI Should Prepare Next Generation Capability for the Next Normal Era

by Dr. Sutthi Suntharanurak¹

Since 2012 ASEANSAI has played the active role in promoting good governance, transparency, and accountability within the ASEAN region. However, after the pandemic as we transition into the "next normal" era, characterized by rapid technological advancements, changing global dynamics, and evolving societal needs, it is imperative for ASEANSAI to prepare its next generation of capabilities. This article explains the reasons why ASEANSAI should prepare our auditors and staffs for the next generation.

1. Emergence of New Technologies: The digital revolution has brought about numerous new technologies, from artificial intelligence to Blockchain. These technologies have the potential to transform the way audits are conducted, making them more efficient, accurate, and insightful. Hence, ASEANSAI members must equip their staffs with the knowledge and tools to harness these technologies effectively.

2. Changing Global Dynamics: The global landscape is shifting, with new economic powers emerging and geopolitical tensions rising. This necessitates a more agile and adaptive approach to auditing, ensuring that ASEANSAI members can respond swiftly to these changes and provide relevant insights.

3. Evolving Societal Needs: The expectations of the public are changing. People demand more transparency, accountability, and responsiveness from their governments. ASEANSAI should eager the members to evolve their auditing practices to meet these demands, ensuring that they remain relevant and impactful.

4. Enhancing Regional Collaboration: The challenges of the next normal era are not confined to national borders. They are regional, if not global, in nature. ASEANSAI must foster greater collaboration among its members, sharing best practices, insights, and resources to address these challenges collectively.

5. Building Future-Ready Talent: The next generation of auditors must be equipped with a diverse set of skills, from data analytics to critical thinking. ASEANSAI should signal to the members to invest in training and development programs to nurture this talent, ensuring that they are ready to tackle the challenges of the next normal era.

The next normal era presents both challenges and opportunities. By preparing its next generation of capabilities, ASEANSAI can not only steer these challenges but also seize the opportunities, driving greater transparency, accountability, and good governance in the ASEAN region. Hence, the preparing the new skillsets is inevitable.

Preparing New Skillsets for Staff of ASEANSAI Members: Essential and Professional Skills for the Next Normal Era

Building on the importance of preparing ASEANSAI for the next normal era, it's crucial to equip the staff of its member institutions with the right skillsets. These skills can be broadly categorized into essential skillsets, which are foundational and applicable across various roles, and professional skillsets, which are specific to the auditing profession.

Essential Skillsets

1. Digital Literacy: In an increasingly digital world, staff must be comfortable using a range of technologies, from basic office software to more advanced tools. This includes understanding cybersecurity best practices and navigating virtual collaboration tools.

2. Critical Thinking: The ability to analyze information objectively, evaluate different perspectives, and make informed decisions is crucial. This skill is especially important when reviewing complex financial statements or assessing policy implications.

3. Adaptability: The next normal era is characterized by rapid change. Staff must be adaptable, willing to learn, unlearn, and relearn as the situation demands.

4. Communication Skills: Effective communication, both written and verbal, is key. Staff should be able to convey complex information in a clear and concise manner, tailored to the audience's needs.

5. Collaboration: As regional challenges require collective solutions, the ability to work effectively in teams, both within and across institutions, is vital.

Professional Skillsets

1. Data Analytics: With the rise of big data, auditors must be proficient in data analytics. This includes understanding how to gather, process, and interpret large datasets to derive meaningful insights.

2. Forensic Auditing: As fraud and corruption become more sophisticated, forensic auditing skills, which

involve investigating financial discrepancies and irregularities, are increasingly important.

3.Risk Management: Understanding potential risks, both financial and operational, and developing strategies to mitigate them is crucial in the auditing profession.

4. Specialized IT Auditing: With institutions increasingly relying on IT systems, auditors must understand how these systems work, potential vulnerabilities, and best practices for ensuring their integrity.

5.Regulatory and Compliance Knowledge: Given the evolving regulatory landscape, auditors must stay updated on the latest regulations, standards, and compliance requirements.

6. Foresight Skill in Auditing: Foresight refers to the ability to anticipate future trends, challenges, and opportunities. It involves understanding the potential implications of current actions and decisions in the long term. The inclusion of foresight as a professional skillset emphasizes the evolving role of auditors. It underscores the need for auditors to be forward-thinking, proactive, and equipped to guide organizations through the uncertainties of the future.

In conclusion, preparing the staff of ASEANSAI members for the next normal era is not just about imparting new skills but also fostering a culture of continuous learning. By investing in both essential and professional skillsets, ASEANSAI can ensure that its members remain at the forefront of good governance, transparency, and accountability, ready to tackle the challenges and seize the opportunities of the next normal era.

¹Dr.Sutthi Suntharanurak is the Director of International Affairs Office of State Audit Office of the Kingdom of Thailand. In addition, he is a representative of SAO Thailand in ASEANSAI Knowledge Sharing Committee and a member of Task Force of INTOSAI Auditor Professionalisation