



ANNUAL RESULTS REPORT FOR THE YEAR 2023

Hanoi, November 2023



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ABBREVIATION LIST

ASEANSAI	: ASEAN Supreme Audit Institutions
SAI	: Supreme Audit Institution
MES	: Monitoring and Evaluation System
SP	: Strategic Plan
SG	: Strategic Goal
SO	: Strategic Objective
SPC	: Strategic Planning Committee
KSC	: Knowledge Sharing Committee
TC	: Training Committee
RPC	: Rules and Procedures Committee
SAI PMF	: SAI Performance Measurement Framework

Executive Summary

The ASEANSAI Strategic Plan (SP) 2022 – 2025 was approved at the 6th Summit in November the first, 2021. The Plan focuses primarily on four strategic goals for all organization lines, including: To foster capacity development among SAIs; To intensify the knowledge sharing among SAIs and with stakeholders; To strengthen the cooperation with regional and international partners; and To improve internal governance and overall organizational management as a model international organization.

The year 2023 is the second year in the implementation of ASEANSAI Strategic Plan 2022-2025. In accordance with the Committees' Work Plans, the ASEANSAI planned to conduct 27 activities in 2023, including: 03 of Executive Committee, 14 of Secretariat, 01 of Rules and Procedures; 02 of SPC, 4 of KSC and 3 of TC. Almost activities have been implemented as set out in the Work Plans and organized in either virtual method or hybrid mode. This transitional period and selection of the organization methods hence made the preparatory arrangement more time consuming.

The detailed relevant information are explained in the table below on “*ASEANSAI's Strategies Progress towards Strategic Plan 2022 – 2025 for the year 2023*”.

SPC's evaluation and recommendations

- Special thanks and high appreciation to all Committees! Though facing many challenges, ASEANSAI's Committees have made great efforts to implement almost activities in the Work Plan.
- A number of activities have not been completed so far, however, they are all in progress or/and tentatively planned to be finished in the end of 2023 or be continued in 2024 Work Plan due to objective reasons. For Activity 2 of SPC: *To review and revise the MES guidelines*, which depends on the support from SNAO, following the discussion with the Secretariat on the ASEANSAI MOU with SNAO, this activity shall be reflected in the 2024 Work Plan and implemented in the period of 2024-2025. As Chair of SPC, SAI Vietnam also takes initiative to coordinate with the Secretariat to seek for technical assistance to execute this activity.
- In the context of post COVID-19 and consideration of limited resources, some activities were changed to virtual or hybrid mode. As a result, the financial expenses for activities have significantly reduced.
- For challenges encountered when conducting activities set out in the Work Plan, Committees have found the solutions or carrying out necessary and proper adjustments to achieve the aimed objectives.

GENERAL INTRODUCTION TO ASEANSAI AND THE STRATEGIC PLAN FOR THE PERIOD OF 2022-2025

Brief introduction to ASEANSAI

ASEAN Supreme Audit Institutions (ASEANSAI) is the organization of ten Supreme Audit Institutions (SAIs) of the member states of ASEAN. ASEANSAI role is to promote and encourage good governance within the ASEAN region. Thus, ASEANSAI focuses on capacity development of SAIs of ASEAN member states and technical cooperation dealing with common and typical public audit issues in the ASEAN region.

After ASEANSAI establishment in 2011, the first Assembly was held to decide, among the others, the organization structure which comprised of the Assembly, Executive Committee, Committees and Secretariat. The Executive Committee consisted of Chairman and Vice Chairman. In addition, the first Assembly approved the formation of four committees which were (i) Strategic Planning, (ii) Rules and Procedures; (iii) Training; and (iv) Knowledge Sharing.

A need for an Annual Results Report

In order to effectively run the organization, it is significantly important and necessary to develop a strategic plan pertaining to the vision, mission and objectives which ASEANSAI wishes to achieve, standing on its core values. The ASEANSAI Strategic Planning Committee (SPC) is in charge of developing the Strategic Plan for ASEANSAI during each period and monitoring its implementation by using the Monitoring and Evaluation System (MES) in order to provide quantitative and qualitative analysis on the progress towards strategic objectives of the Organization.

The Annual Results Report, as a tool of the MES, yearly analyzes the progress and draws conclusions on whether ASEANSAI committees have proceeded their activities as planned, or there is any need to adjust the Plan for the next year(s). The report therefore provides a basis for the review of the Work Plans for the upcoming year which allows ASEANSAI to regulate the implementation strategy to actual development in a timely manner. The progress towards the ASEANSAI Strategic Objectives is relevant for making decisions. In case the performance is not proceed as envisaged, the management must consider the reasons for the discrepancy, and customize some strategies to adapt to the ASEANSAI Work Plan.

Snapshot of the Strategic Plan 2022 - 2025

Vision

To be a trusted, dynamic and professional organization of Supreme Audit Institutions which promotes good governance in the ASEAN region

Mission

ASEANSAI is an autonomous, independent, professional and non-political organization of the Supreme Audit Institutions of ASEAN countries. It is established to foster cooperation and understanding among its members and with its stakeholders, to involve actively and responsively into ASEAN Agenda and to enable the members to implement their mandates within dynamic operating environments and uncertainties.

Core Value

Respect

Professionalism

Partnership

Innovation

Responsiveness

Strategic Goal	Strategic Objective	Committee in charge
SG 1. To foster capacity development among SAIs	SO 1.1. To modernize and enhance the quality of training activities that practically meet the needs of member SAIs	Training Committee
	SO 1.2. To enhance member SAIs' Capacity in achieving quality, effective and efficient operations	Training Committee
SG 2. To intensify the knowledge sharing among SAIs and with stakeholders	SO 2.1. To innovate, enhance various forms of knowledge sharing activities among ASEANSAI and with stakeholders in a more effective and user-friendly way	Knowledge Sharing Committee
	SO 2.2. To support for and encourage the knowledge sharing activities among member SAIs and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns	Knowledge Sharing Committee and/or Training Committee
SG 3. To strengthen the	SO 3.1. To be involved actively and responsively into the	Secretariat

cooperation with regional and international partners	ASEAN Agenda	
	SO 3.2. To forge meaningful partnerships and maximize synergies with development partners and donors	Secretariat
SG 4. To improve internal governance and overall organizational management as a model international organization	SO 4.1. To continue enhancing the effectiveness and efficiency of the orgational structure and functioning	Rules and Procedures Committees
	SO 4.2. To ensure the effective supportive services for implementation of ASEANSAT's operations/ activities and communication among member SAs	Secretariat
	SO 4.3: To maintain the resilient financial management of ASEANSAT	Secretariat
	SO 4.4: To improve the oversight function of ASEANSAT	Executive Committee and Strategic Plan Committee

ASEANSAI's Strategies Progress towards Strategic Plan 2022– 2025 for the year 2023

Performance of Work Plans and Budget	
Have the activities been implemented according to the Committee Work Plans?	A majority of activities has been implemented in accordance with the Committee Work Plans
Has the budget been spend as planned?	
Progress towards the Strategic Plan	
Strategic Objective 1.1 <i>(Contributed by the TC)</i> To modernize and enhance the quality of training activities that practically meet the needs of member SAIs	Strategic approach:
	Conducted activities: 1/1 but not yet achieved the set outputs <i>Establish ASEANSAI Competency Framework and Learning and Development Framework to strengthen policy support to TC activities</i> According to the plan, a Competency Framework and Learning and Development Framework based on ISSAI 150 prepared will guide the succeeding TC activities. In reality, the Draft Competency Framework was already floated to TC members for comments in June 2023 and still awaits for other responses. For Learning and Development Framework, the draft is undergoing review and will be submitted to the TC members for comments in December 2023. <u>Reason for discrepancies</u> was that The preparation of the policy framework was initiated in 2023 instead of 1 st quarter of 2022 due to the ratification of ISSAI 150 and related guidance in November 2022. This is to ensure that the Frameworks are aligned to the newly-ratified professional competence standard (ISSAI 150 -Guidance 1950 and 1951) The Competency Framework and Learning and Development Framework will be the subject of the first two activities of the TC for 2024).
	Progress towards the Strategic Objective: N/A

	Next steps: N/A
Strategic Objective 1.2 <i>(contributed by TC)</i> To enhance SAI capacity in achieving quality, effective and efficient operations KPI:	Strategic approach:
	Conducted activities: 1/2 Activities on progress: 1/2 (tentatively all done by the end of November/early December 2023) <i>* Conduct learning sessions/workshops on the INTOSAI Framework of Professional Pronouncement (IFPP) (4-6 October 2023)</i> <i>As planned, the workshop is to be organized on 16-18 August 2023 in-person or by virtual. Then it was finally agreed to be conducted on 4-6 October 2023 in virtual mode.</i> <i>* Conduct briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT)</i> <i>The meeting will be organized by the end of November/early December 2023.</i>
	Progress towards the Strategic Objective: The workshop/meeting are expected to achieve 100% of the objective according to the work plan with full attendance from invited partners.
	Next steps:
Strategic Objective 2.1 <i>(contributed by KSC)</i> To innovate, enhance various forms of knowledge sharing activities among ASEANSAI and with stakeholders in a more effective and user - friendly way. KPI:	Strategic approach:
	Conducted activities: 3/4 <i>- Activity 1: Developing ASEANSAI guideline on the new audit topics “Fundamental Audit Guideline on Construction Projects” (endorse by KSC on 13 September 2023)</i> <i>- Activity 2: Conduct knowledge sharing in auditing of project /program involving joint venture of Government and private sector [Public Private Partnership (PPP)] (30 August 2023)</i> <i>- Activity 4: Conduct knowledge sharing in auditing of Procurement Audit in State Owned Enterprise (on progress (20 September 2023)</i> Activities on progress: 1/4 <i>- Activity 3: Conduct knowledge sharing in auditing of Technical and Vocational Education and Training (TVET) (expectedly end of December 2023)</i>

	<p><i>In which:</i></p> <ul style="list-style-type: none"> - Activity 1 has been conducting according to the WP since January to September 2023. Now the Guideline has been endorsed on 13 September 2023 by Chair of KSC and will be presented as Agenda 4 in the 7th ASEANSAI Summit. This is an opportunity for ASEANSAI members cooperate and collaborate in increasing the effectiveness of construction audits through the development of standardized, practical and comprehensive guideline incorporating best practices. <p>Challenges encountered was while drafting and distributing the questionnaire/survey to gather data on the level of understanding of ASEANSAI members regarding construction audit.</p> <ul style="list-style-type: none"> - Activity 2 has been following the WP with a workshop on Public-Private Partnership successfully organized on 30 August 2023. The workshop received active and enthusiastic participation from participants with very insightful questions, thoughtful comments, and willingness to share experiences truly enriched the discussions and added value to the learning experience for everyone involved. - Activity 3 on conducting knowledge sharing in auditing of Technical and Vocational Education and Training (TVET) is on progress and expected to be done in December 2023. The TOR of the workshop have been produced and discussed in the Committee's 3rd biennial Meeting. - Activity 4 on conducting knowledge sharing in auditing of Procurement Audit in State Owned Enterprise Conducted virtually on the 20 September 2023. The workshop received active and enthusiastic participation with the participants' dedication to the topic and willingness to engage with the material had a positive impact on the overall quality of the workshop. <p>Progress towards the Strategic Objective:</p> <p>Going to achieve 100% of objective as set out in the work plan</p> <p>Next steps:</p> <ul style="list-style-type: none"> - For activity 1: N/A - For activity 2: N/A - For activity 3: Will be updated after the implementation of the workshop - For activity 4: N/A
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<p>Strategic Objective 2.2 (contributed by KSC)</p> <p>To support for and encourage the knowledge sharing activities among member SAIs and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns.</p> <p>KPI:</p>	<p>Strategic approach:</p> <p>Conducted activities: 1/1 (the activity set for the Work Plan 2022, and was reported completed by the end of 2022)</p> <p>- <i>Activity 1: Recommendation on next course of action for ASEANSAI independence - Cooperative Research on SAI independence in ASEAN countries: Implementing Foresight Tools for Preferable Future</i> (May - December 2022)</p> <p>Research have been conducted and the progress have been presented at a meeting in Malaysia on 28 – 30 November 2022. Final report already sent to the Secretariat and will be endorsed in the ASEANSAI Summit (Agenda 3).</p> <p>The research affirms that while SAI independence is necessary for SAIs’ effective operation in the future, more is needed. SAIs must become more responsive and ready to tackle the challenges of the VUCA and BANI world.</p> <p>This research project significantly contributes to our understanding of the future of SAI independence. It leverage the collective knowledge and experience of multiple ASEANSAI to offer valuable insights and strategies. These can help SAIs enhance their resilience and adaptability in rapid global changes, ensuring they remain independent, responsive, and effective guardians of public accountability.</p> <p>Progress towards the Strategic Objective: 100%</p> <p>Next steps:</p> <p>In 2023, SAI Thailand implement this research in Cooperative Workshop or Cross Learning International Program (CLIP)</p>
<p>Strategic Objective 3.1 (contributed by Secretariat)</p> <p>To be involved actively and responsively into the ASEAN</p>	<p>Strategic approach:</p> <p>Conducted activities: 2/2</p> <p>- <i>Activity 1: Maintain regular contact and meetings with both the management level and technical level of ASEAN</i></p>

<p>agenda</p> <p>KPI:</p>	<p>- Activity 2: Update and give suggestions (if requested) on the agenda of ASEAN</p> <p>ASEANSAI has participated at Forum of Entities associated with ASEAN since its first meeting in 2017. It was then followed by the invitations to participate to other ASEAN Meetings. During the meeting, ASEANSAI has the opportunity to exchange information as well as develop and maintain relation with other entities associated with ASEAN. On some events, ASEANSAI is also requested to give intervention or input on certain topic related to the ASEAN.</p> <p>Therefore, these various engagements provide opportunity for ASEANSAI to be more involved in the future activities. In the future, it will strengthen the cooperation between the two organizations.</p> <p><u>Challenges encountered:</u></p> <ol style="list-style-type: none"> 1. ASEANSAI is sometimes invited to attend a meeting whereby the topic was not related to the main core of Supreme Audit Institutions. 2. The interest within entities associated with ASEAN and also the ASEAN itself are varies. It is a challenge to find common issues or interest. In addition, the timing, nature and also condition among the organizations are also different. This condition needs more time for identification and further deliberation in developing a collaboration. <p>Progress towards the Strategic Objective:</p> <p>Achieved 100% of objectives as expected</p> <p>Next steps:</p> <ol style="list-style-type: none"> 1. Maintaining the relations and getting better understanding on how to engage with the ASEAN Community. 2. Seeking opportunity to share an initiative for organizing collaborative event with the other Entities Associated with ASEAN, to be involved actively and responsively into the ASEAN agenda.
<p>Strategic Objective 3.2</p> <p><i>(contributed by Secretariat)</i></p> <p>To forge meaningful partnerships and maximize synergies with</p>	<p>Strategic approach:</p> <p>Conducted activities: 4/4</p> <p>- Activity 1: Strengthen the communication channels;</p> <p>- Activity 2: Consider the possibility to commence relationship with the new donors and partners;</p>

<p>development partners and donors.</p> <p>KPI:</p>	<p><i>- Activity 3: Share with partners the SP and WPs to seek possibilities and opportunities to review the cooperative projects/ programs and/ or set up new projects on the areas of concern: meetings and plans to gain the agreement from donors and development partners;</i></p> <p><i>- Activity 4: Invite the partners to provide expertise for and/ or participate in the professional activities such as training, knowledge-exchanging programs held by ASEANSAI.</i></p> <p>As per plan:</p> <p><i>- For activity 1.</i> Organized 02 meetings with donors/development partners to discuss the possibility to renew/create new projects/programs;</p> <p>As the MoU with SNAO has ended in 2022, a series of follow up Meetings has been managed to seek possibility in extending the cooperation.</p> <p><i>- For activity 2.</i> Relationship with the 01 new donors/partners to be set up;</p> <p>A draft MoU with SNAO has been prepared with the proposed area of collaboration from each committee and secretariat.</p> <p><i>- For activity 3.</i> 01 plans on the extending/creating new projects; Renewed MoU/ 01 MoU signed/ 01 commitment from Development Partner;</p> <p>ASEANSAI is on the midst process of the MoU extension with SNAO</p> <p><i>- For activity 4.</i> Subject matter experts from donors/development partners available to support ASEANSAI activities</p> <p>Actual implementation: The request and possible area for supporting ASEANSAI has been informed to SNAO</p> <p><u>Challenges encountered:</u></p> <ol style="list-style-type: none"> 1. Some development partners need MoU signing as a foundation to support ASEANSAI activities. Meanwhile, the internal process within the ASEANSAI to agree on an MoU is quite challenging and takes times. Sometimes, we missed the opportunity of having support from the development partners due the process of obtaining approval which pass the time line. 2. The MoU signing process sometimes also affects the availability of resources (SME and budget support) that has been agreed earlier. This is because process passing through the Fiscal Year and beyond the time of the implementation of the supported activities.
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	<p>Progress towards the Strategic Objective:</p> <p>The above activities are managed in sequence and cannot be separated from each other. One activity will affect to the next activity. The relations among ASEANSAI with other regional organizations and development partners sometimes cannot be solely acknowledged by the number of an agreement of MoU signed. This acknowledgement can be seen by the opportunity received by ASEANSAI to present its profile, achievement and success story at various international meetings.</p> <p>Through maintaining relations and communications with the development partners both existing or the new one, it is expected that ASEANSAI will be able to expand its cooperation as well as to open the windows opportunity with other international SAI partners, stakeholders and international donor community.</p> <p>The Secretariat found that the above series of activities will not only forge meaningful partnerships and maximize synergies with development partners but also gain benefit from them by being introduced to other new development partners for having future cooperation with ASEANSAI.</p> <p>Next steps:</p> <p>Secretariat tries to manage the cooperation with the international partners by proposing the partner to provide Subject Matter Expert. For some partners, this method can be addressed directly without having an MoU signed.</p>
<p>Strategic Objective 4.1 (contributed by Rules & Procedures Committee)</p> <p>The activities of the Rules and Procedures Committee (RPC) contribute to the Strategic Objective of improving the management and organisation of</p>	<p>Strategic approach:</p> <p>Conducted activities: 3/3</p> <p>As per Work Plan: 1. Committee to consider member SAIs' comments on improvements to the Rules and Procedures. To incorporate where appropriate.</p> <p>2. Committee to circulate draft of revised R&P (incorporating SAIs' inputs) to member SAIs for concurrence.</p> <p>3. After discussion of the revised R&P at SOM, the Committee to submit final draft of revised R&P to Secretariat for circulation to Assembly for approval.</p>

<p>ASEANSAI.</p> <p>KPI:</p>	<p>Actual implementation: 1. RPC held a meeting on 15 March 2023 to discuss ASEANSAI members' comments and inputs to the draft 4th revision of the ASEANSAI Rules and Procedures (R&P).</p> <p>2. On 27 April 2023, RPC circulated the draft of revised R&P to members SAIs for concurrence.</p> <p>3. The draft revised R&P was discussed at the 7th Senior Officials' Meeting on 4 July 2023 and Based on SOM's inputs, SAI Singapore as Chairman of the RPC had made further amendments to the draft R&P. The draft was circulated to all members SAIs for concurrence on 26 July 2023.</p> <p>Progress towards the Strategic Objective: Achieved objective set out in the Work Plan</p> <p>Next steps:</p>
<p>Strategic Objective 4.2 (contributed by Secretariat)</p> <p>To ensure the effective supportive services for the implementation of ASEANSAI's operations/ activities and communication among SAIs</p> <p>KPI:</p>	<p>Strategic approach:</p> <p>Conducted activities: 3/3</p> <ul style="list-style-type: none"> - Activity 1: Managing the Knowledge Management System - Activity 2: Issue ASEANSAI Newsletter - Activity 3: Coordination Meeting (as a buffer): Series of meeting among the Committees as well as bilateral meeting with some SAIs to discuss some ASEANSAI issues has been organized during January – September 2023. <p>Progress towards the Strategic Objective:</p> <ul style="list-style-type: none"> - For activity 1: There is active participation from some ASEANSAI Committees in completing the information related to the ASEANSAI Activities in the ASEANSAI Essentials. <p>The Secretariat highly appreciate their effort and encourage other Committees to do similar action</p> <p><u>Budget:</u> There is a budget needed to maintain the Google Suit account every year. This cost borne by the BPK as the ASEANSAI Secretariat.</p> <p>The project initially was supported by German Government. During the handover of the project, we did not anticipate about the maintenance cost of the G-Suit account.</p>

Considering that the project is important for the sustainability and data repository of the ASEANS AI activities, therefore, we decide that the Secretariat will cover the cost.

Challenges encountered:

1. Non complete / delay in completing the existing information in the Essentials. Secretariat needs support from the committees in updating the repository because most information of an event/ project/ meeting or activity are kept by respective committee. Sometimes, committees are occupied with other task so there is delay in completing the data repository.
2. The changes of the contact person for ASEANS AI from the SAI members in the technical level and due to lack of transfer knowledge from the predecessor to the successor. This condition also affects the maintenance and or the awareness to access the Essentials.

- **For activity 2:** As of July 2023, two publications of the ASEANS AI Newsletter have been issued. The next publication is expected to be issued by end of September 2023.

By issuing the ASEANS AI Newsletter regularly, is expected that the information related to ASEANS AI and its members is communicated well to ASEANS AI members and it related stakeholders (internal and external). Not only the committees and ASEANS AI members but also the external parties such as ASEANS AI Development Partners will be well informed about the current progress of ASEANS AI.

Challenges encountered:

For the volume I of the year 2023, the Secretariat found difficulties to find article for the Newsletter since there was less ASEANS AI activities in the first quarter of the 2023. However, with more approach, we can get the support from members and the Committees of ASEANS AI, and then we can issue the publication in timely manner.

In general, sometime it is challenging to obtain participation from the ASEANS AI members. However, by the time goes by, we learnt that some members have actively participated in contributing the article for the Newsletter.

- **For activity 3:** A Coordination Meeting scheduled to be organized once in a year as a buffer and when needed.

	<p>The organization of the meeting depend on the need of the ASEANSAI. It can be attended by technical or senior officials 'level. Through a coordination meeting is expected that we can address important or strategic issues in due course before table the issue to more strategic level of meeting such as SOM or Assembly Meeting.</p> <p>During the 2023, as issue related to the Financial Statement has been raised and need to be settled before the organization of the ASEANSAI 7th Senior Officials' Meeting, series of meeting has been arranged to discuss and to find solution for the issue including the organization of the ASEANSAI Executive Committee. Relevant Committees and SAIs are invited to give input and consideration to find the best solution for all parties.</p> <p>For another condition, a buffer meeting can also serve to ensure the flow of information about some issues can be communicated to all ASEANSAI members well. If there is a decision need to be undertaken, coordination meeting will serve as a bridging to follow up or take necessary action to anticipate delay of having decision in the SOM or Assembly Meeting. This is expected to improve the organization of governance of the ASEANSAI.</p> <p><u>Challenges encountered:</u></p> <p>On some occasion, there is a need to involve high level officer to make decision for strategic issue. Then, a technical meeting would not be enough to address the issue.</p> <p>Next steps:</p> <p>- <i>For activity 1:</i></p> <ul style="list-style-type: none"> + Encouraging all Committees to be more active in completing and updating the existing information (updated, record, and achieve the activities) + Using the Essentials as a platform to share or distribute materials for ASEANSAI activities (training, meeting, workshop, etc) + As a trigger, the Secretariat has been managed to share the materials for Summit and Senior Officials' Meeting in the Essentials since 2019. For future necessary action, the Secretariat will put empty folder with the title of the activities of the Committee (according to the Work Plan) inside the Essentials under each committee's folder. This
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	<p>is to encourage the use of the Essentials in terms of updating the information as well as to maintain the access from the ASEANSAI members.</p> <ul style="list-style-type: none"> - For activity 2: The Secretariat will endeavour to encourage all members to participate by reminding and seek support from them by informing the plan for the next publication and request their participation through email. - For activity 3: We will keep the coordination meeting as a buffer to ensure that we have a platform to discuss strategic issue or at least distribute the information as earlier as we can and obtain view from technical level to address the issue then table it in the SOM or Assembly Meeting.
<p>Strategic Objective 4.3 (contributed by Secretariat)</p> <p>To maintain the resilient financial management of ASEANSAI</p> <p>KPI:</p>	<p>Strategic approach:</p>
	<p>Conducted activities: 3/5</p> <ul style="list-style-type: none"> - Activity 1. Planning on financial activities - Activity 2. Recording on financial activities - Activity 3. Monitoring on financial activities and revise accordingly - Activity 4. Reporting on financial activities - Activity 5. Conduct the audit on the financial statements
	<p>Progress towards the Strategic Objective:</p> <p>Due to the audit of the Financial Statement for year ended 2018 and 2019 has not been finished yet and need more time to address the issue for the signatory of the audited Financial Statement, the finalisation of the Financial Statement 2021 and 2022 is delayed.</p> <p>We are unable to finalise the Financial Statement for the mentioned year since we would like to ensure that all revision/ Correction made for the Financial Statement 2018 – 2019 accommodated accordingly.</p> <p>Based on the result of the 7th ASEASAI SOM, the solution will be accommodated in the ASEANSAI Rules & Procedures which will be approved at the 7th ASEANSAI Summit.</p>

	<p>Therefore, the finalisation of the Financial Statement 2018 – 2019 as well as the conduct of the audit for the Financial Statement 2020, 2021 and 2022 probably cannot be implemented until the issue can be addressed properly.</p> <p><u>Main challenges</u> was about the issue of the signatory of the Financial Statement for the past year period.</p> <p>Next steps: Waiting the endorsement of the revision of Rules and Procedures which accommodates the arrangement of financial statement issue at the 7th ASEANSAI Summit. Following this endorsement, the auditor of ASEANSAI can finish their audit task properly.</p> <p>Suggested changes: Since the issue will not affect the business as usual of the financial activities as well as the activity to draft of the Financial Statement, therefore we consider that there is no need to change the work plan.</p> <p>The Secretariat still continue process to make initial draft of the Financial Statement for year ended 2021, 2022 and 2023 to ensure that we can continue the process right after the approval of the ASEANSAI Rules and Procedures.</p>
<p>Strategic Objective 4.3 <i>(Contributed by Executive Committee)</i> To maintain the resilient financial management of ASEANSAI</p>	<p>Strategic approach:</p> <p>Conducted activities: 0/1 Activities on progress: 1/1 - Activity 1: Reviewing and Signing of Financial Statement</p> <p>The 7th SOM meeting agreed that the Head of Secretariat to sign the Financial Statements 2018-2019 and the future ASEANSAI Financial Statements and these should be tabled to the 7th Summit for approval.</p> <p>This activity could not be completed because EX COM has not received a consensus from all member SAIs regarding the Financial Statements to be signed by EC (Chairman and Vice Chairman)</p> <p>The preparation of the financial statements for 2022 and 2023 as well as the audit of the unaudited financial statements for 2020 and 2021 have been delayed because the audited financial statements for 2018 and 2019 have not yet been signed.</p>
	<p>Progress towards the Strategic Objective:</p>

	<p>Next steps: Rules and Procedures Committee will make necessary amendments to the ASEANSI Rules and Procedures after the 7th ASEANSI Senior Officials Meeting and will be tabled at the upcoming 7th ASEANSI Summit for Assembly's approval.</p>
<p>Strategic Objective 4.4 (contributed by Executive Committee)</p> <p>To continue enhancing the effectiveness and efficiency of the organizational structure and functioning</p> <p>KPI:</p>	<p>Strategic approach:</p>
	<p>Conducted activities: 2/2</p> <ul style="list-style-type: none"> - <i>Activity 1: Organize the Executive Committee meeting in June 2023.</i> - <i>Activity 2: 7th Senior Officials Meeting in July 2023</i> <p>In which:</p> <ul style="list-style-type: none"> - Activity 1: The Executive Committee meeting was held on 30 March 2023 with the attendance of 26 delegates on virtual platform. <p>The meeting agreed that the proposed solution related to the appropriate signatory of Financial Statements is suitable to settle outstanding issues on the Financial Statements and it should be brought to the 7th ASEANSI SOM and 7th ASEANSI Summit.</p> <p>EXCOM Meeting is to be held to solve the problem and ensure the smooth implementation of the ASEANSI programme. The EXCOM meeting will set the tone and course for managing ASEANSI, with the help of the Head of the Secretariat.</p> <p>The main challenges encountered are to get consensus related to the setting of approval for the appropriate signatory of Financial Statements due to various points of view of member SAIs.</p> <ul style="list-style-type: none"> - Activity 2: The 7th Senior Officials Meeting was held on 3th -5th July 2023 with the participation of 52 participants from 10 SAIs. The Meeting agreed upon the 8 agenda items brought to the 7th ASEANSI Summit. <p>The Senior Official's Meeting was scheduled to be organized once in two years to discuss the agenda items that should be tabled at the ASEANSI Summit.</p> <p>The main challenges encountered were Technical Issues and Time Limitations for preparing and arranging SOM meetings.</p>
	<p>Progress towards the Strategic Objective:</p>

	<p>Next steps:</p> <ul style="list-style-type: none"> - For activity 1: The EXCOM will endeavor to discuss and formulate the Strategy of coordination among the Executive Committee for the implementation of ASEANSAI activities. - For activity 2: To discuss the potential issues that will be tabled at the 7th ASEANSAI Summit for approval
<p>Strategic Objective 4.4 (contributed by SPC)</p> <ul style="list-style-type: none"> - The leaderships and Chairs of Committees to be well informed of the implementation of the SP so as to make the proper decisions to adjust if necessary - The effectiveness and efficiency of the monitoring and evaluation tool shall be enhanced <p>KPI:</p>	<p>Strategic approach:</p>
	<p>Conducted activities: 1/2</p> <ul style="list-style-type: none"> - Activity 1: Organize the annual monitoring and evaluation meeting through the Committees Progress Report (The meeting will be organized on 03 October 2023) - Activity 2: Review and upgrade the MES guidelines (Waiting for support from the Swedish National Office).
	<p>Progress towards the Strategic Objective:</p> <p>Achieved 50% of objectives as expected</p>
	<p>Next steps:</p> <p>(1) SPC should make great efforts to encourage Committees to closely follow up the MES Guideline in order to implement the SP as well as monitor and evaluate the SP implementation in an effective and timely way. Meanwhile, the Committee itself should collaborate more closely with the Secretariat in communication with SNAO to keep planned activities conducted on time.</p> <p>(2) SPC also seeks for other technical assistance to make sure the activity is carried out in time (within the period of 2024-2025)</p>

