

APPROVED



KNOWLEDGE SHARING COMMITTEE WORK PLAN 2024-2025

YEAR 2024

SG 2: To intensify the knowledge sharing among SAIs and with other stakeholder.

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

No.	Project	Activity	KPI	Explanation	Output	Outcome	Funding	Time	Responsible SAI	
									Lead (KSE)	Host
1.	Systemic planning, coordination, implementation, and evaluation of KSC Programs	4 th KSC Biennial Meeting	i. One (1) high level KSC meeting among KSC Members in 2024. ii. One (1) KSC Biennial Report to be shared on the ASEANSAI website. iii. KSC Meeting materials and Minutes of the Meeting in the ASEANSAI essential	To strategize in detail the KSC Work Plan for 2024 to 2025 To kick start planning for KSC programs for 2024 to 2025	The ASEANSAI programme will be handled with full commitment with the support from top management. Several online discussions will be held with KSC Members Representative before face-to-face Meeting	ASEANSAI members' commitment to KSC programmes will be at the highest.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total : USD 30,500	Jun 2024	Malaysia	Malaysia

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

No.	Project	Activity	KPI	Explanation	Output	Outcome	Funding (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
1.	Knowledge sharing on SDG Voluntary National Review (VNR)	Advancing Roles of SAI in Reviewing Voluntary National Review : A contribution to the achievement of SDGs	i. Knowledge sharing meeting material of Advancing Roles of SAI in Reviewing Voluntary National Review in ASEANSAI Essential. ii. An article about the knowledge sharing session on the ASEANSAI website	VNR is a critical component of reviewing the implementation of SDGs. The review of VNR proves a solid collaboration multi-stakeholder engagement between SAI and the government.	To organize a workshop on exchanging knowledge and experience with ASEAN countries in terms of lessons learnt, challenges and best practice in conducting the review process of the VNR. Summary report based on the obtained knowledge during the knowledge sharing session.	Good practices/ auditing techniques used can be shared and applicable to SAIs that lack in this area. KSE may also reach out to other stakeholders to widen the scope.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total : USD 30,500	July 2024 (flexible)	Indonesia	Indonesia (or hybrid mode)

No.	Project	Activity	KPI	Explanation	Output	Outcome	Funding (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
2.	Knowledge sharing on SDG Implementation Cooperative Audit Project of SDGs	SDG Implementation Cooperative Audit Project of SDGs in SAI Myanmar	i. Knowledge sharing workshop material of SDG Implementation Cooperative Audit in ASEANSAI Essential. ii. An article about the knowledge sharing session on the ASEANSAI website.	According to the training program from INTOSAI, ASOSAI and ASEANSAI, SAI Myanmar has conducted 3 cooperative audits based on the concept of performance Audit; SDG Implementation Audit; and Environmental Audit. This experience can be shared to members of ASEANSAI.	To organize an innovative knowledge sharing and experience with ASEAN countries in terms of audit tools, lessons learnt, challenges and awareness of the issues in the cooperative audit process. Summary report based on the obtained knowledge during the knowledge sharing session.	Good practices/auditing techniques used can be shared and applicable to SAI's that lack in this area. KSE may also reach out to other stakeholders to widen the scope.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total : USD 30,500	Sept 2024 (flexible)	Myanmar	Myanmar (or hybrid mode)
3.	Knowledge sharing on Environmental Management	Environmental Management and Protection in Industrial Zones	i. Knowledge sharing meeting material of Environmental	Environmental Management and Protection in Industrial Zones	To organize an innovative knowledge sharing	Good practices/auditing techniques	Airfare & accommodation by KSC Members	July 2024 (flexible)	Vietnam	Vietnam (or hybrid mode)

No.	Project	Activity	KPI	Explanation	Output	Outcome	Funding (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
	and Protection in Industrial Zones and Craft Villages	and Craft Villages	<p>Management and Protection in Industrial Zones and Craft Villages in ASEANSAI Essential.</p> <p>ii. An article about the knowledge sharing session on the ASEANSAI website.</p>	<p>and Craft Village in Vietnam is crucial as the issue of prolonged pollution in Vietnam rivers is mainly caused by the unsatisfactory discharge of wastewater sources from craft villages, and industrial zones production.</p>	<p>and experience with ASEAN countries in management and protection in industrial zones and craft village.</p> <p>Summary report based on the obtained knowledge during the knowledge sharing session.</p>	<p>used can be shared and applicable to SAIs that lack in this area.</p> <p>KSE may also reach out to other stakeholders to widen the scope.</p>	<p>Meeting package and local transport by Host SAI</p> <p>Total : USD 30,500</p>			



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No.	Project	Activity	KPI	Explanation	Output	Outcome	Funding (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
1.	Knowledge sharing on Public Debt Audit or Strengthening Budget Credibility Through External Audit	Public Debt Audit or Strengthening Budget Credibility Through External Audit	i. Knowledge sharing meeting material Public Debt Audit or Strengthening Budget Credibility Through External Audit in ASEANSAI Essential. ii. An article about the knowledge sharing session on the ASEANSAI website	Public Debt Audit or Strengthening Budget Credibility Through External Audit	To organize a workshop on exchanging knowledge and experience with ASEAN countries in terms of lessons learnt, challenges and best practices in conducting Public Debt Audit or Strengthening Budget Credibility. Summary report based on the obtained knowledge	Good practices/ auditing techniques used can be shared and applicable to SAIs that lack in this area. KSE may also reach out to other stakeholders to widen the scope.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total : USD 30,500	July 2025 (flexible)	Philippines	Philippines (or hybrid mode)

No.	Project	Activity	KPI	Explanation	Output	Outcome	Funding (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
					during the knowledge sharing session.					
2.	Cooperative Research on SAIs in ASEAN and Moving Forward to Digital Organization	SAIs in ASEAN and Moving Forward to Digital Organization	i. Knowledge sharing meeting material of SAIs in ASEAN and Moving Forward to Digital Organization in the ASEANSAI Essential. ii. An article about the knowledge sharing session on the ASEANSAI website.	This study is the implementation research which SAIs could apply the conceptual framework and finding results to improve the Digital Transformation (DT) strategic plan in the future.	To study the implementation of DT concepts for SAIs and the preparation of the digital organization of SAIs within ASEANS countries. Cooperative Audit Report	Will apply digital transformation framework for SAI by Otia and Bracci (2022) KSE may also reach out to other stakeholders to widen the scope.	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total : USD 30,500	July 2025 (flexible)	Thailand	Thailand (or hybrid mode)
3.	Knowledge sharing on Contemporary Issues and Challenges in	Contemporary Issues and Challenges in Public Sector Auditing	i. Knowledge sharing meeting material of Contemporary Issues and	The new method of knowledge sharing session (dialogue session) is expected to encourage KSE to	To organize a dialogue session with the participation of Head of SAI/ Deputy Head of	Good practices/ auditing techniques used can be shared and	Airfare & accommodation by KSC Members	July 2025 (flexible)	Malaysia	Malaysia (or hybrid mode)

No.	Project	Activity	KPI	Explanation	Output	Outcome	Funding (physical)	Time	Responsible SAI	
									Lead (KSE)	Host
	Public Sector Auditing		<p>Challenges in Public Sector Auditing in ASEANSAI Essential.</p> <p>ii. An article about the knowledge sharing session on the ASEANSAI website.</p>	<p>be more innovative in organizing KSC activities.</p>	<p>SAI as the panellist in Contemporary Issues and Challenges in Public Sector Auditing in ASEAN countries.</p> <p>Summary report based on the obtained knowledge during the knowledge sharing session.</p>	<p>applicable to SAIs that lack in this area.</p> <p>KSE may also reach out to other stakeholders to widen the scope.</p>	<p>Meeting package and local transport by Host SAI</p> <p>Total : USD 30,500</p>			