

ASEANSAI

ASEAN Supreme Audit Institutions



2023 Annual Report

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CHAPTER 1. INTRODUCTION

For many years, Supreme Audit Institutions (SAIs) of ASEAN member states have been involved in activities managed by INTOSAI and ASOSAI in building institutional frameworks and strengthening the capacity of SAIs. With the growing demands that SAIs of ASEAN member states is called to fulfil, a need to set up a forum that focuses to promote technical cooperation in public sector audit, inter alia, exchange of information, best practices, and lessons learned while addressing common problems faced within the ASEAN region came up. Thus, ten SAIs of ASEAN member states decided to set up a new organization named the ASEAN Supreme Audit Institutions (ASEANSAI).

ASEANSAI was established on 16 November 2011 in Bali, Indonesia. ASEANSAI encourages and promotes good governance within the ASEAN region. ASEANSAI is expected to encourage and promote good governance within the ASEAN region. Thus, ASEANSAI will focus on capacity development for SAIs of ASEAN member states and technical cooperations dealing with important and common audit issues in the ASEAN region.

The establishment of ASEANSAI is in line with the commitment of ASEAN member states to establish an ASEAN Community Vision by 2025 with the principle of good governance as stated in the Preamble of the ASEAN Charter. In achieving this goal, closer and more enhanced cooperation among SAIs of ASEAN member states is required. Therefore, ASEANSAI will also contribute positively and constructively as ASEAN's independent partner in relation to the enhancement of good governance to have a better government which will lead to the achievement of united, inclusive and resilient ASEAN community. Thus, ASEANSAI has been acknowledged as an entity associated with the ASEAN in February 2013.

In ASEANSAI, the Assembly is the highest decision-making body. The Executive Committee comprising of Chairperson and Vice Chairperson of ASEANSAI has task to provide recommendations, implementations, and monitor policies set by the Assembly. Four Committees (Training Committee, Strategic Planning Committee, Rules and Procedures Committee, and Knowledge Sharing Committee) and a Secretariat were established to implement the Assembly's decision, in line with the Strategic Goals and Objectives of ASEANSAI. In performing its functions, the Executive Committee shall be assisted by the ASEANSAI Secretariat.

On 1 – 3 November 2023, at the 7th ASEANSAI Summit, the Chairmanship of ASEANSAI was handed over from SAI of Myanmar to SAI of Philippines. Through the inauguration, SAI of Philippines and SAI of Singapore assumes as the ASEANSAI Chairperson and Vice Chairperson respectively led the organization for the period of 2023 – 2025.

CHAPTER 2. ASEANSAT ACTIVITIES

ASEANSAT Secretariat

The ASEANSAT secretariat evolves from time to time. The ASEANSAT Secretariat is mainly responsible to the ASEANSAT Executive Committee and is in charge of facilitating ASEANSAT activities and reporting the results of these activities in the form of semi-annual and annual reports.

The Audit Board of the Republic of Indonesia (BPK) performed the position of the Secretariat since 2011. According to the Rules and Procedures, the Secretariat function was assigned to SAI, who served as ASEANSAT's Chair. From 2011 to 2013, the Audit Board of the Republic of Indonesia served as ASEANSAT's inaugural Chair and Secretariat.

At the 2nd ASEANSAT Summit (General Assembly) in Brunei Darussalam in 2013, it was resolved that the Secretariat would be divided into two functions: administrative (held by SAI Brunei Darussalam) and secretariat (held by the Audit Board of the Republic of Indonesia). The Administrative Function is in charge of administrative concerns relating to ASEANSAT's chairmanship, whilst the Secretariat Function is in charge of more general secretarial tasks.

A more stable Secretariat is required to support the growth of ASEANSAT activities and ensure their continuity. At the fourth ASEANSAT Summit in 2017, all ASEANSAT members agreed to establish the ASEANSAT Longer-Term Secretariat, and BPK was elected as ASEANSAT Secretariat for the following six years. Following the election of the Audit Board of the Republic of Indonesia as the long-term Secretariat, the Audit Board of the Republic of Indonesia shall play a larger role as the driving force behind all ASEANSAT initiatives. Furthermore, the Audit Board of the Republic of Indonesia was re-elected as the long-term Secretariat during the 7th ASEANSAT Summit in 2023 for the year 2024-2029.

The Secretariat activities cover the following.

a. Facilitating and Organizing ASEANSAT Meetings

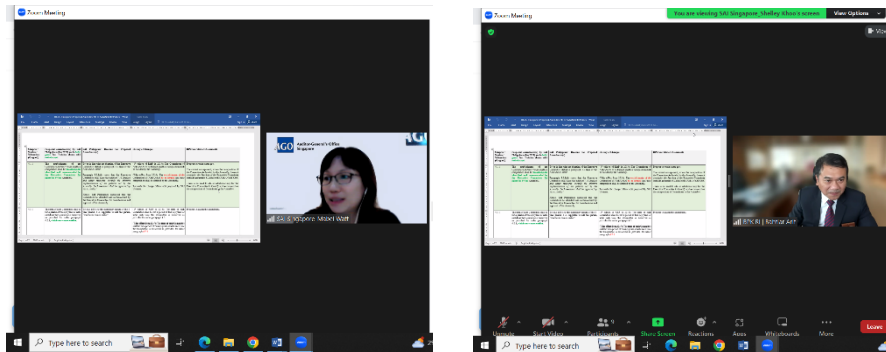
- 1) Discussion with SAI Singapore on the 4th Amendment to the ASEANSAT Rules and Procedures (R&P) on 28 January 2023 virtually.

This meeting is intended to discuss many suggested revisions to the ASEANSAT R&P. SAI Singapore is considering involving the Audit Board of the Republic of Indonesia as the ASEANSAT Secretariat in the preliminary discussion of the revision because several amendments concern the Executive Committee's function, the audit of the ASEANSAT Financial Report, and the Secretariat's role in providing administrative support to the ASEANSAT Executive Committee. This meeting also provided an opportunity for the Secretariat to provide preliminary feedback on R&P revisions, particularly those recommended by SAI Philippines.

This meeting was attended by the Secretary General of the Audit Board of the Republic of Indonesia as Head of the ASEANSAT Secretariat accompanied by the ASEANSAT Secretariat Team. Meanwhile, SAI Singapore was represented by Mabel Watt, Assistant Auditor General; Sabrina Fok, Deputy Director, Strategic Planning & Policy Department; Shelley Khoo, Assistant Director.

The results of the meeting are as follows:

- a) The RPC recommends following the current R&P until the R&P is changed to reflect the new objectives;
- b) RPC advised the Secretariat to sign the FS following the practices of ASOSAI and INTOSAI;
- c) The Secretariat will follow up on these suggestions after obtaining Assembly Approval and Financial Report procedures to ensure financial governance before the signing process.



2) ASEANSI Executive Committee Meeting on 30 March 2023 virtually

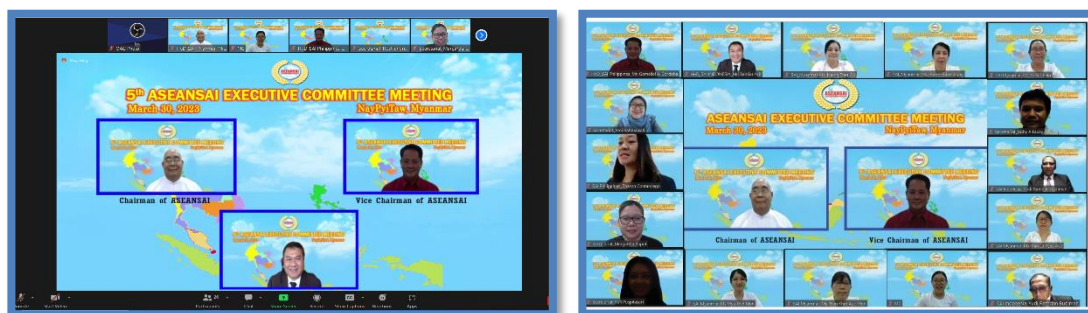
This meeting was attended by SAI Myanmar as Chairperson of ASEANSI, SAI Philippines as Vice Chairperson of ASEANSI, BPK as ASEANSI Secretariat, and SAI Thailand in its role as the ASEANSI Auditor (Observer).

This meeting discussed preparations for the 7th ASEANSI Senior Officials' Meeting (SOM), the 7th ASEANSI Summit, the extension of the Audit Board of the Republic of Indonesia's term as the ASEANSI Secretariat, the resolution of issues related to the ASEANSI Financial Report, and SAI Timor-Leste's membership in the organization.

The conference resulting various points:

- a) Approval of the implementation of the Preparatory Meeting and Technical Meeting, the 7th SOM and Pre-Handover Meeting on July 3-5 2023 virtually;
- b) The method of organizing the 7th ASEANSI Summit will be determined after conducting a survey which will be sent by SAI Philippines as the Host of the meeting with the proposed implementation date being 6 – 8 November 2023;
- c) Approval of the extension of the Audit Board of the Republic of Indonesia's term of office as Secretariat until 2029;
- d) Approval to submit proposals for solutions of the ASEANSI Financial Statement (FS) issue, especially regarding the revision of the ASEANSI Rules and Procedures upon the signing of the ASEANSI FS by the Head of the Secretariat, to SAI Singapore as Chair of the RPC, as well as to ensure that the proposed proposals can be included in the revision of the Rules and Procedures which is currently ongoing;
- e) Agree to bring this issue to the 7th Senior Officials' Meeting (SOM) and the 7th ASEANSI Summit, to obtain a decision on the FS ASEANSI issue; and

- f) Approval to process SAI Timor-Leste's membership in ASEANSAI after Timor-Leste officially becomes a member of ASEAN, in accordance with the ASEANSAI Rules and Procedures (R&P) since Timor-Leste's current membership status in ASEAN is as an observer.

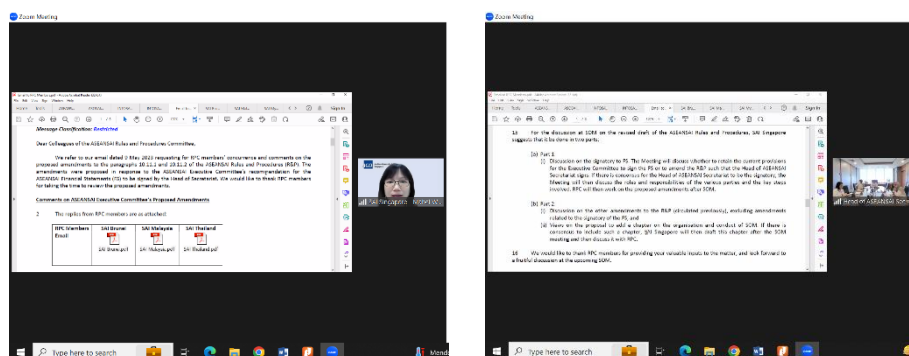


- 3) Discussion with SAI Singapore as Chair of ASEANSAI Rules and Procedures Committee (RPC) regarding the Progress on the Amendment of ASEANSAI R&P on 19 June 2023 virtually.

Following the results of the Executive Committee Meeting on March 30, 2023, where the Executive Committee recommended amendments to the R&P regarding the signature of the ASEANSAI Financial Statement by the Head of ASEANSAI Secretariat, SAI Singapore, as Chair of the RPC, distributed the proposed amendments to RPC members to obtain approval for the proposal. However, this suggestion unable to obtain consensus because RPC members believed that signing by the Executive Committee was required in the Financial Statement to show the ASEANSAI's financial governance.

This meeting was attended by the Secretary General of the Audit Board of the Republic of Indonesia as Head of the Secretariat, the ASEANSAI Secretariat Team and SAI Singapore represented by Mabel Watt (Assistant Auditor General), Cherrie Ng (Director), and Sabrina Fok (Deputy Director), agreed that the R&P concept would be carried out in two parts for discussion at the SOM: 1) Discussion of the signing of the FS; 2) Discussion of other R&P amendments (which have been released previously), excluding amendments related to signing the FS; as well as proposals for adding a chapter on the organization and implementation of SOM.

To anticipate ASEANSAI members's responses related to the proposal for the signing of the ASEANSAI FS, the Audit Board of the Republic of Indonesia will approach ASEANSAI members through a bilateral meeting before the SOM. If consensus is not established at the ASEANSAI SOM, it was agreed to support SAI Malaysia's proposal to organize a task force to conduct a full assessment of the ASEANSAI R&P, explore diverse perspectives, offer potential revisions, and develop an ASEANSAI R&P agreed upon by all ASEANSAI members.



- 4) Bilateral Meeting with the SAI Members of ASEANSI discussing the issue “Signatory of ASEANSI Financial Statement” on June 2023 virtually.

Following the Executive Committee Meeting and previous follow-up meetings on the issue of signing the ASEANSI Financial Statements, the Audit Board of the Republic of Indonesia as the ASEANSI Secretariat held bilateral meetings with several SAIs to inform the Senior Officials Meeting Agenda and highlighted potential issues related to the signing of the ASEANSI Financial Report and the concept of amendment to the ASEANSI Rules & Procedures. This is to ensure that the implementation of SOM run smoothly.

The meeting was hosted by the Secretary General of the Audit Board of the Republic of Indonesia (Head of the ASEANSI Secretariat), accompanied by the ASEANSI Secretariat Team, who held separate bilateral meetings with the following SAIs:

- a) SAI Myanmar on 22 June 2023 represented by Ms. Si Si Chein, Deputy Permanent Secretary; Ms. Khin La Pyae Aye, Director IR; Ms. Lwin Lwin Thu, Deputy Director IR; and Ms. Lin Lin Phyu, Assistant Director.
- b) SAI Philippines on 22 June 2023 represented by Ms. Cora Lea A. Dela Cruz, Assistant Commissioner; Ms. Josephine B. Manalo, Director; Mr. Danilo V. Cabug Director; and Ms. Sharon C. Contarciego.
- c) SAI Thailand on 23 June 2023 represented by Dr. Sutthi Suntharanurak, Director of International Affairs Office; Mr. Pannuchit Posayanonda, Foreign Relations Officer, Senior Professional Level; Ms. Wanwarang Tipmanee; Senior Professional Auditor, International Audit Division.
- d) SAI Brunei Darussalam on 26 June 2023 represented by Pengiran Hajah Fauziah binti Pengiran Haji Muhammad Kifli, Deputy Auditor General; Hajah Hartini binti Haji Abdul Halim, Senior Assistant Auditor General; Ms. Norasmah binti Haji Ali, Senior Assistant Auditor General; Mr. Voo Kiaw Lan, Acting Assistant Auditor General Grade I; Ms. Siminah Intol, Auditor; and Mr. Fakhrol Anwar bin Jasdi, Auditor.
- e) SAI Malaysia on 28 June 2023 represented by Hon. Mr Roslan Abu Bakar, Deputy Auditor General of Malaysia (Government Companies); Mr. Saiful Anuar Mohd Jaafar, Director of Policy and International Relations Division; Ms. Radin Anjang Seri Kartika Radin Sukarno, Principal Assistant Director (Bilateral); Ms. Natasha Muhammad Merejok, Senior Assistant Director (Multilateral); and Ms. Umni Kalsom Datuk Mohammad, Assistant Director (Bilateral).

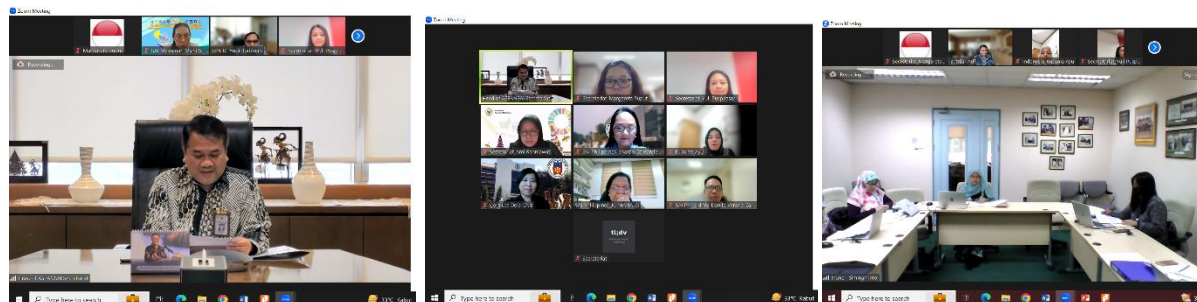
In the bilateral meeting, it was agreed that:

- a) There are two options regarding the status of financial statement issues, namely:

Option 1: maintain the status quo, with the Executive Committee as a signatory, based on their role as the responsible party for ASEANSI governance.

Option 2: accept the proposal for the Head of ASEANSI Secretariat to sign the financial statements and make the necessary changes to the R&P

- b) SAI Myanmar, Philippines, Brunei Darussalam, and Thailand agreed to option 2, for the Head of ASEANSI Secretariat to sign the ASEANSI financial report. Meanwhile, SAI Malaysia agreed to both options.



5) ASEANSI Technical Meeting on July 3 2023 virtually

This meeting was attended by all technical-level ASEANSI members for technical preparation and to ensure that the issues discussed at the SOM for the following day could run smoothly.

6) The 7th ASEANSI Senior Officials' Meeting (SOM) on 3 – 5 July 2023 virtually

The 7th Senior Officials' Meeting (SOM) was conducted to consider strategic matters that will be presented for decision or confirmation during the 7th ASEANSI Summit. The SOM which was attended by 51 persons from all mid-management level ASEANSI members, discussed the following agenda items:

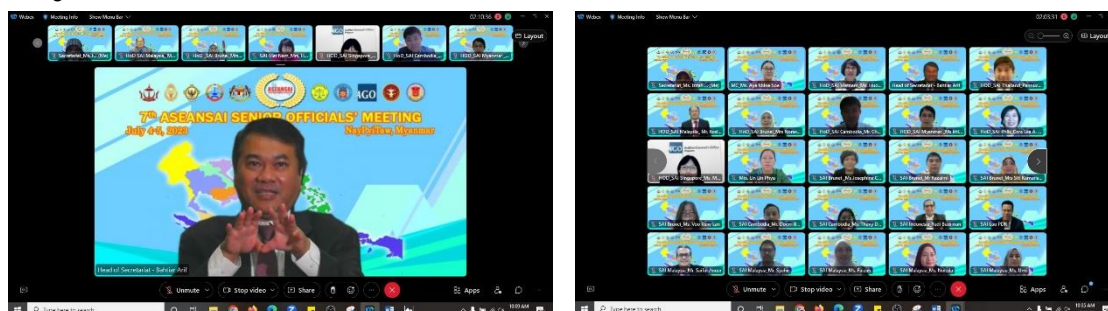
- a) Discussion on resolving problems related to the signing of the ASEANSI Financial Statements 2018 – 2019 and subsequent periods.
- b) 4th Revision of ASEANSI Rules and Procedures
- c) Committee Work Plan 2024 – 2025
- d) Status of Initiative Collaboration ASEANSI– Swedish National Audit Office (SNAO)
- e) Appointment of Longer-Term Secretariat for the period 2024 – 2029, the appointment of ASEANSI Auditor for FS 2022 -2023 and appointment of Chair of the Committee for the period 2024-2025
- f) Agenda for the 7th ASEANSI Summit
- g) Presentation of the 2018-2019 draft ASEANSI FS 2020-2021, a compilation of budget proposals and status of cooperation with development partners.

The following issues were agreed at the meeting:

- a) Head of ASEANSI Secretariat as a signatory to the ASEANSI Financial Statements (FS), and this arrangement will be applied from the Financial Statements 2018 – 2019 and subsequent periods. The decision will be accommodated in the revised ASEANSI Rules & Procedures, and the amended draft will be distributed to all members three weeks after the implementation of the SOM.
- b) Final draft revision of ASEANSI Rules and Procedures to be approved at the 7th ASEANSI Summit.
- c) Approval of the 2024-2025 Committee Work Plan to be adopted at the 7th ASEANSI Summit.
- d) Agenda for the 7th ASEANSI Summit.

- e) Approval of the appointment of BPK as Longer-Term Secretariat for the period 2024 - 2029, the appointment of SAI Thailand as ASEANSAI Auditor for FS 2022-2023, and appointment of Committee Chair for the period 2024-2025.

The Audit Board of the Republic of Indonesia Secretary General chaired this meeting in his capacity as Head of the ASEANSAI Secretariat and was accompanied by the Audit Board of the Republic of Indonesia delegation and the ASEANSAI Secretariat Team.



- 7) Pre-Hand over of ASEANSAI Chairmanship on 5 July 2023 virtually

The Audit Board of the Republic of Indonesia as ASEANSAI Secretariat attended the Pre-Handover meeting, which was a discussion and technical preparation for the 7th ASEANSAI Summit and the transfer of Chairmanship from SAI Myanmar to SAI Philippines, which was also attended by an observer delegation from SAI Singapore, who will become the next Vice Chairperson of ASEANSAI. Technical and operational matters were discussed further for future relations between the Chair and the Secretariat. SAI Myanmar conveyed experiences, lessons learned, and best practices during the 2 years of carrying out its role as Chair of ASEANSAI.

- 8) 7th ASEANSAI Summit on 1 – 3 November 2023 at Manila, Philippines

Series of activities for the 7th ASEANSAI Summit began with a preparatory meeting between the Executive Committee and the ASEANSAI Secretariat to discuss technical preparations and consolidation on 1 November 2023, followed by a Technical Meeting attended by 26 participants from all ASEANSAI member SAIs to discuss the agenda for ASEANSAI Summit as well as to ensure that all SAI agree so that everything runs smoothly. Those meetings were led by the ASEANSAI Secretariat while the ASEANSAI Summit was led by the Chairperson.

The 7th ASEANSAI Summit was held on 2 November 2023 in Manila and attended by 78 participants from all ASEAN members, representatives from the ASEAN Secretariat, ASOSAI Secretariat, and Ambassadors or representatives of ASEAN Member Countries' Embassies in Manila.

Based on consensus, the points or documents agreed upon at the 7th ASEANSAI Summit are as follows:

- a) Approval of the Annual Results Report 2023 and the 4th Revision of Rules and Procedures;
- b) Launching Report on Cooperative Research SAI Independence in ASEAN Countries: Implementing Foresight Tools for Preferable Future and Fundamental Guideline in Construction Audit;
- c) Approval of ASEANSAI Management for 2023-2025, namely: Inauguration of Chairperson of Commission on Audit of the Philippines as ASEANSAI Chairperson, Auditor General Singapore as ASEANSAI Vice Chairperson, the Audit Board of the Republic of Indonesia as ASEANSAI Secretariat

2024-2029, SAI Thailand as Auditor of ASEANSI Financial Statements 2022-2023, ASEANSI's Committees' Chairs, Approval of the Work Plan and extension of cooperation with the Swedish National Audit Office (SNAO).



b. Facilitating and Organizing External Organization Meetings and Development Partners

1) Discussion on the cooperation between ASEANSI and SNAO on 8 March 2023 virtually

The meeting was attended by the Head of the ASEANSI Secretariat and the Secretariat team to continue the previous discussion regarding how SNAO can support ASEANSI's goals strategically and to strengthen capacity in the ASEAN region and also collaboration between ASEANSI members with representatives from the Swedish National Audit Office (SNAO), namely: Anna Jannesson and Dr. Jenny Öhman.

SNAO identified three areas for collaboration with ASEANSI: collaboration with the Secretariat by the Strategic Plan; regional workshops for the benefit of ASEANSI members (targeting various areas such as Performance Audit and Compliance Audit related to SDGs, Quality Management, and Financial Statements at the next level); and Training of Trainers (TOT) by assisting SAI in providing training on related topics.

2) The 7th ASEAN Forum of Entities on 15 March 2023

The forum that was held as in person meeting at the ASEAN Hall, ASEAN Heritage Building Jakarta, brought together all ASEAN entities to meet and have open discussions with H.E. Dr. Kao Kim Hourn, Secretary General of ASEAN, on various topics related to ASEAN issues. This forum serves as a platform for collaboration and dialogue among these entities, with a focus on advancing the ASEAN Community Vision 2025.

ASEAN Secretary General Dr Kao Kim Hourn encouraged active contribution and mutual collaboration between entities to advance ASEAN regional integration and development. The forum continuously serves as a platform to enhance relations between ASEC, ASEAN-related entities, sectoral bodies, and centers, and foster cooperation among themselves. The German Government provided support for this year's event through the GIZ cooperation project. The ASEANSI Secretariat represented ASEANSI delegations at the meeting.

3) The 56th ASEAN Day on 8 August 2023

The ASEANSI was invited by H.E. Dr. Kao Kim Hourn, Secretary-General of ASEAN to attend the 56th ASEAN Day which was hosted in person at the ASEAN Secretariat. The event was opened by the

Secretary General of ASEAN and also attended by the President of the Republic of Indonesia to deliver a keynote address accompanied by Minister of Foreign Affairs Retno Marsudi, followed by ceremonies and continued with High-Level Discussion: Toward the ASEAN Indo-Pacific Forum 2023 with speakers including M Arsjad Rasjid, Chairman of KADIN Indonesia, Mahendra Siregar, Chairman of the Indonesian Financial Services Authority, and Ajeng Parameswari, President of Digital Business (Online Cinema & VCampus), Visinema Group.

At the same time, the fourth annual ASEAN Online Sale Day (AOSD), Southeast Asia's largest online shopping event, was also released. AOSD combines the greatest ASEAN goods and services from throughout the area into a single e-commerce platform. This program is expected to accelerate the regional transition to digital platforms and encourage consumers and businesses to engage in e-commerce, given the importance of digital integration as a *main engine* of ASEAN economic growth. The Head of the ASEANSAT Secretariat attended this celebration to represent ASEANSAT.

4) SNAO visit to ASEANSAT Secretariat on 18 – 22 October 2023

During the visit, SNAO conducted courtesy calls with the Head of ASEANSAT Secretariat and technical discussions. As a follow-up, SNAO will be communicating the meeting's outcomes and the proposed extension of the MoU with ASEANSAT to Auditor General Helena Lindberg, as well as provide additional information about SNAO's response or approval of the ASEANSAT proposal. While the ASEANSAT Secretariat will report the results of the meeting to ASEANSAT members at the 7th ASEANSAT Summit and then send a Letter of Intent to convey the intention of the proposed extension of cooperation as well as the proposed areas of cooperation to SNAO.

c. Manage Other Secretarial Activities

1) Managing Website

The ASEANSAT website was launched at the ASEANSAT Meeting held in Jaipur, India on 29 February 2012. This site is a forum for sharing and exchanging information, knowledge, and experience between its members in public sector auditing. The site displays the ASEANSAT profile (organization and basic information), information about SAT members of ASEANSAT, news and information related to public sector audits, ASEANSAT activities, ASEANSAT publication and the ASEANSAT gallery.

The Secretariat manages and maintains this website, which includes:

- Update information
- Renew the design (if needed)
- Ensure the site run well as it can be accessed easily
- Encourage all ASEANSAT members to participate in sending articles or writings

2) ASEANSAT Essentials

The ASEANSAT website embedded an additional function named "ASEANSAT Essentials" served as the ASEANSAT Knowledge Management System (data repository) for ASEANSAT's activities. It was launched on February 27th, 2019 during the Workshop on the ASEANSAT Knowledge System in Jakarta. This name

demonstrates that the content included in this platform is essential to members' knowledge exchange and capacity-building needs.

3) Publication of ASEANSAL Newsletter

ASEANSAL publishes a bulletin called ASEANSAL Newsletter every three months. The ASEANSAL Newsletter is one of the communication media among ASEANSAL members to share information and knowledge.

The ASEANSAL Newsletter consists of activity columns, information column contributed by SAI members of ASEANSAL regarding SAI' activities and one column to show ASEANSAL countries's uniqueness (rotated for each edition based on alphabetical order). All ASEANSAL members can contribute articles to each edition of the bulletin, which can be short articles, special reports, news, and other materials related to public sector auditing and other related fields.

4) Annual Contribution and Financial Report

Managing the Annual Contribution

The payment mechanism has been outlined in the Rules and Procedures; after each year, the Head of the Secretariat will issue an invoice to ASEANSAL members. All annual contributions are paid in US dollars by cheque, cash, or bank transfer. Then, the Secretariat will send a receipt to the respective ASEANSAL members.

Arranging the Financial Statements

The ASEANSAL Financial Statements are prepared annually on an accrual basis in compliance with International Financial Reporting Standards (IFRS) and published in US dollars. The secretariat prepares the report, which is signed by the Executive Committee and audited every two years by ASEANSAL member auditors before being approved by all members.

Strategic Planning Committee

ASEANSAL Annual Monitoring and Evaluation Meeting (AMEM) on 3 October 2023 virtually

SAI Vietnam hosted an annual meeting to analyze the implementation of ASEANSAL Work Plan in 2023, discuss best practices and issues encountered, and this information uses as a base to revise work plans for 2024 (if needed).

The meeting, which was attended by SPC members, also reviewed the 2023 Annual Result Report, which was taken from the Committee Progress Report as part of the implementation of the ASEANSAL Strategic Plan 2022-2025, which will be further reported and approved at the 7th ASEANSAL Summit in 2023.

Rules and Procedures Committee (RPC)

ASEANSAL RPC Meeting 2023 on 15 March 2023 in Singapore

The meeting was attended by RPC members and was intended to consider proposed modifications to the Rules and Procedures (R&P). The RPC Chair guided the meeting through suggested revisions to the R&P that had already been agreed upon by committee members, as well as comments from ASEANSAL members. Furthermore,

the final draft will be distributed for review by all ASEANSAL members before being submitted to the 7th ASEANSAL Senior Officials' Meeting for ratification at the 7th ASEANSAL Summit.

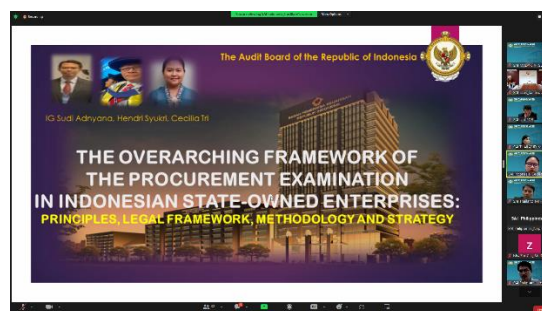
Knowledge Sharing Committee

- a) ASEANSAL KSC on Developing Fundamental Guideline in Construction Audit (the 1st Meeting) on 5 – 7 June 2023 virtually.

SAI Brunei Darussalam as Knowledge Sharing Expert (KSE) hosted this meeting to discuss initial draft of the 'Fundamental Guideline in Construction Audit' as well as comments from prior surveys and assessments. This meeting also agreed to complete the revision of the draft 'Fundamental Guideline in Construction Audit' in the third week of June 2023, final approval of the draft at the SOM in July 2023, final circulation to obtain feedback from all ASEANSAL members in July-August 2023, finalization in August-September 2023, and book printing in October 2023, as well as book distribution at the ASEANSAL Summit in November 2023.

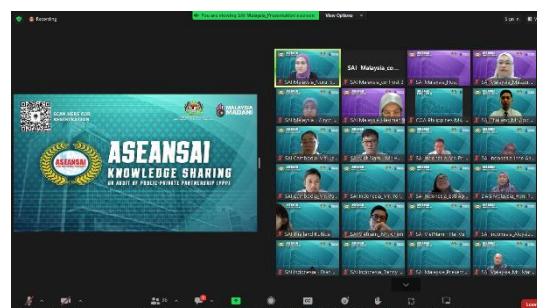
- b) ASEANSAL Knowledge Sharing in Procurement Audit in State Owned Enterprise (SOE) 20 September 2023 virtually.

SAI Lao PDR as KSE organized Knowledge Sharing in Procurement Audit in SOE which focuses on government policy in the field of public procurement and the inspection process. This workshop aims to encourage and organize knowledge-sharing activities related to Audit of Procurement in State-Owned Enterprises among ASEAN member countries from various perspectives, experiences, and best practices in the field of public sector audits.



- c) ASEANSAL Knowledge Sharing in Auditing of Project / Program Involving Joint Venture (Auditing Public Private Partnership - PPP) on 30 August 2023 virtually.

This workshop which was organized by SAI Malaysia as KSE, has the objective to increase the competence of ASEANSAL members in the field of conducting audits through knowledge sharing regarding audit approaches, experiences, and best practices in carrying out performance audits of Public-Private partnerships and attended by 36 participants from eight SAIs member of ASEANSAL.



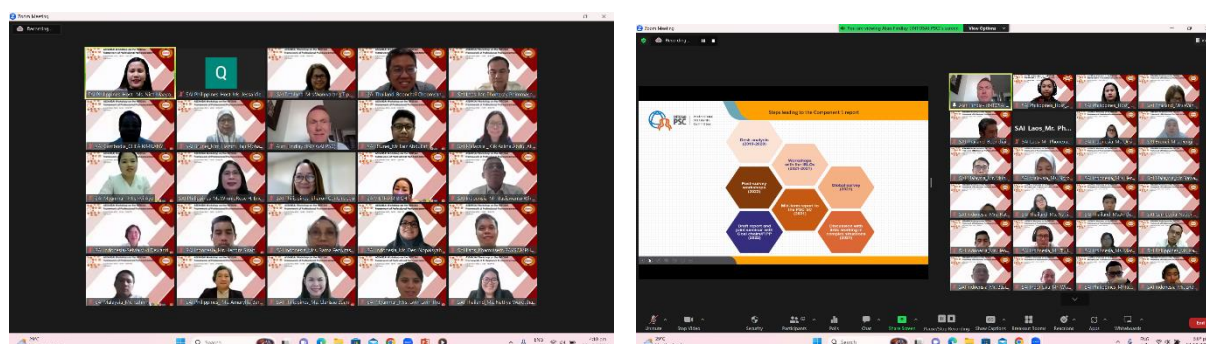
- d) ASEANSI Knowledge Sharing in Auditing of Technical and Vocational Education and Training (TVET) on 15 December 2023 virtually.

Following the work plan of the ASEANSI Knowledge Sharing Committee (KSC) for 2023, SAI Cambodia as the KSE Project organized “ASEANSI Knowledge Sharing Workshop on Technical and Vocational Education and Training (TVET)” on 15 December 2023 via online attended by 54 participants from seven ASEAN country members. This workshop aimed at exchanging experience, knowledge, and best practices to increase the competency and capacity of SAI ASEANSI members in the field of performance audits related to technical and vocational education training.

Training Committee

- a) ASEANSI Workshops on the INTOSAI Framework of Professional Pronouncement (IFPP) on 4-6 October 2023 virtually.

The Briefing on INTOSAI Framework of Professional Pronouncement was conducted by SAI Philippines to encourage independent and effective audits and to assist INTOSAI members in creating a professional approach based on each SAI's mandate and obligations following national laws and regulations. This workshop gave ASEANSI members information on the latest advancements in IFPP as well as revisions to the International Standards of Supreme Audit Institutions (ISSAIs), allowing attendees to gain a deeper knowledge of the new ISSAI framework.



- b) ASEANSI Briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT) on 14 December 2023 virtually.

SAI Philippines presented a workshop on IntoSAINT to introduce the basic principles, methodology, and benefits of implementing it. This meeting also aims to discuss the latest IntoSAINT Handbook or Assessment Tool and urge attendees to become certified IntoSAINT moderators.



CHAPTER 3. CONCLUSION

ASEANSAI has witnessed its SAls members' various significant development progress for more than ten years. Moreover, the strengthening position of SAls in their respective countries, improved capacity, and heightened audit quality have led to effective value generation for all parties and have aimed at generating more benefits in public sector administration. These achievements were made possible also with the support and active participation from Development Partners.

The current development of ASEANSAI is moving in conjunction with on-going progress of ASEAN in implementing the 2025 vision, on the part of upholding the good governance practices in the ASEAN region. As a symbol of SAI unity in the ASEAN region, ASEANSAI will continue to support member SAI to fulfil their role to strengthen the role within ASEAN region and to improve cooperation with regional and international partners. It will eventually led in achieving better governance, transparency, and accountability which will not only benefit each individual country but ASEAN as a whole.

