

## SAO Thailand's Participation in the 10th ASOSAI Seminar on Environmental Auditing and the 10th Working Meeting of ASOSAI WGEA



The State Audit Office of the Kingdom of Thailand (SAO Thailand) participated in the 10th ASOSAI Seminar on Environmental Auditing and the 10th ASOSAI WGEA Working Meeting on February 24–25, 2025, in Yogyakarta, Indonesia. At the event, SAO Thailand received the 3rd ASOSAI Green Vision Award for its 2022–2024 initiative, “Adapting Changing Climate: The Auditing Journey of SAI Thailand.”

This recognition reflects the strategic leadership of Auditor General Mr. Monthien Charoenpol and the State Audit Commission's commitment to addressing climate challenges through high- standard audits. SAO Thailand was also appointed as the project leader for cooperative research on research-oriented environmental audit practices and is set to assume the chairmanship of INTOSAI WGEA in July 2025.

During the event, Dr. Sutthi Suntharanurak shared lessons from the Mekong River Basin SDG audit (2020–2021), conducted in collaboration with Vietnam and Myanmar. The audit showcased effective cross-SAI collaboration, predictive audit methods, and the use of big data and visualization tools to guide climate adaptation policies.

SAO Thailand also presented the project “Optimizing Climate Adaptation through Accountability,” focusing on Climate Expenditure Analysis and Climate Technology audits aligned with the Sustainable Development Goals (SDGs) and the Paris Agreement. Additionally, Ms. Nunnapat Rueangsri and Ms. Phattraravee Pavaputsakul shared findings on waste management issues in Kamphaengphet Province, recommending stronger enforcement, infrastructure upgrades, and improved monitoring systems for sustainability.



Dear Colleagues,

I am pleased to present the first volume of the ASEANSAI Newsletter for 2025. This edition showcases updates and highlights of ASEANSAI's activities from January to March 2025.

Among the features, you'll find insights into the contribution of SAI Myanmar in its readiness for the transition to IPSAS as Part of Public Financial Management Reform and SAO Thailand's Participation in the 10th ASOSAI Seminar on Environmental Auditing and the 10th Working Meeting of ASOSAI WGEA.

Our “Uniqueness” Column highlights Balai Khazanah Islam Sultan Haji Hassanal Bolkiah: A One-Stop Islamic Tourism Destination.

As always, we welcome submissions from ASEANSAI members in articles, special reports, news updates, or other materials relevant to ASEANSAI's work. Please feel free to share your contributions with us at [aseansai@bpbk.go.id](mailto:aseansai@bpbk.go.id).

Thank you for your continued support, and I hope you enjoy this edition of the newsletter.  
Happy reading!

Warm Regards,  
Bahtiar Arif

[www.aseansai.org](http://www.aseansai.org)



+62 21-255 4900



[aseansai@bpbk.go.id](mailto:aseansai@bpbk.go.id)



@aseansai\_sec or The ASEANSAI Secretariat



ASEAN Supreme Audit Institutions (ASEANSAI)

Secretariat

The Audit Board of the Republic of Indonesia

Jalan Gatot Subroto No. 31,

Jakarta – Indonesia



# ASEANSAI

## Newsletter



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## SAI Myanmar's Role in IPSAS Transition for Public Financial Management Reform



SAI Myanmar is leading the transition from Generally Accepted Accounting Principles (GAAP) to the International Public Sector Accounting Standards (IPSAS) to improve transparency and accountability in public financial management (PFM). This move is part of Myanmar's broader public sector reform aimed at enhancing fiscal discipline and operational efficiency.

The transition is outlined in SAI Myanmar's 2023–2027 Strategic Plan and supported by an IPSAS Transition Plan and Roadmap. With assistance from development partners, SAI Myanmar has provided training on both cash basis and accrual basis IPSAS to its staff and personnel from various government agencies.

To further support implementation, IPSAS materials have been published in English and Burmese, and a Diploma in IPSAS Training Program was launched in 2023. Experienced staff members now serve as lecturers, helping to build institutional knowledge and strengthen public sector capacity.

Through continued education, collaboration, and institutional development, SAI Myanmar remains committed to enhancing financial reporting and public trust.

### SAI Contacts

Jabatan Audit Brunei Darussalam Bangunan 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 Teklia, Sangkat Teklia, 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 Areesampan, 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

## Philippines' Citizen Participatory Audit: Advancing Transparency and Accountability

### Background and Implementation

Launched in 2012 by the Commission on Audit (COA) with ANSA-EAP, the Citizen Participatory Audit (CPA) Program aims to enhance transparency and citizen involvement in public audits. Institutionalized in 2018, CPA integrates civil society into audits of key services such as schools, water systems, and revenue collection.

### Institutionalization and Growth

By 2023, CPA had completed 93 audits on areas including waste management, COVID-19 funds, and PhilHealth. In 2025, it expanded to include flood control and water access, with updated guidelines under development to further strengthen citizen oversight.

### Impact and Future Directions

Recognized by OGP and GIFT, CPA promotes civic engagement and accountability. As COA expands the program, CPA remains a global model for participatory governance and improved public service delivery.

## Vietnam's Audit Standards: Strengthening Audit Efficiency and Financial Transparency



In response to Vietnam's rapid economic growth and global integration, the State Audit Office of Vietnam (SAV) is strengthening public financial transparency and sustainability. As an independent agency established under the 2013 Constitution, SAV plays a vital role in overseeing public finance and asset management, fulfilling its mandate to the National Assembly and the public.

To support this mission, SAV has developed a system of State Auditing Standards (SAS) aligned with international best practices and the International Standards of Supreme Audit Institutions (ISSAIs), while remaining tailored to Vietnam's unique context. The SAS was officially issued on November 15, 2024.

To ensure effective implementation, SAV conducted wide-ranging dissemination activities in March 2025, equipping civil servants and public employees with the knowledge to apply the new standards. This move enhances SAV's independence, operational efficiency, and professional competence—solidifying its standing within the INTOSAI community.

## Balai Khazanah Islam Sultan Haji Hassanal Bolkiah: A One-Stop Islamic Tourism Destination



Balai Khazanah Islam Sultan Haji Hassanal Bolkiah is more than just a museum—it is a gateway to the rich and diverse heritage of Islamic civilization. Designed by world-renowned architecture firm, Pei Partnership, the museum is home to nine exhibition galleries.



This remarkable institution is a treasure trove of Islamic art and artefacts, a collection owned personally by His Majesty Sultan Haji Hassanal Bolkiah Mu'izzaddin Waddaulah ibni Al-Marhum Sultan Haji Omar 'Ali Saifuddien Sa'adul Khairi Waddien, Sultan and Yang Di-Pertuan of Brunei Darussalam. With a mission to position itself as a "One-Stop Islamic Tourism Destination," Balai Khazanah Islam Sultan Haji Hassanal Bolkiah offers visitors a deeply immersive experience featuring rare handwritten Qur'an collections, Islamic manuscripts, an eclectic collection of prayer beads, walking sticks, fossils, intricately crafted ancient astronomical instruments used by Islamic scholars, replicas of objects belonging to the Prophet Muhammad ﷺ and many more.



Explore The Herb Garden, featuring over 54 medicinal plant species. The museum embodies His Majesty the Sultan of Brunei's vision to preserve Islamic scholarly heritage through research, exhibitions, and education.

### The Uniqueness