

ASEANSAI

COMMEMORATION BOOK 2023-2025













Forging a Stronger ASEANSAI through Solidarity and Innovation

REPUBLIC OF THE PHILIPPINES COMMISSION ON AUDIT

ASEANSAI CHAIR 2023-2025



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List of Acronyms and Abbreviations

ASEAN Association of Southeast Asian Nations

ASEANSAI Association of Southeast Asian Nations Supreme Audit Institutions

ASEC ASEAN Secretariat

ASOSAI Asian Organization of Supreme Audit Institutions

BPK Audit Board of the Republic of Indonesia

CBC Capacity Building Committee

CDC Capacity Development Committee

COA Commission on Audit (of the Philippines)

GB Governing Board

IBP International Budget Partnership

IDI INTOSAI Development Initiative

IDM Instructors' Design Meeting

INCOSAI International Congress of Supreme Audit Institutions

INTOSAI International Organization of Supreme Audit Institutions

IntoSAINT Integrity Self-Assessment for Supreme Audit Institutions

ISAM IDI's SDGs Audit Model

KSC Knowledge Sharing Committee

KSE Knowledge Sharing Expert

M&E Monitoring and Evaluation

MES Monitoring and Evaluation System

MOU Memorandum of Understanding

RPC Rules and Procedures Committee

R&P Rules and Procedures

SAI Supreme Audit Institution

SDG Sustainable Development Goals

SNAO Swedish National Audit Office

SOM Senior Officials' Meeting

SP Strategic Plan

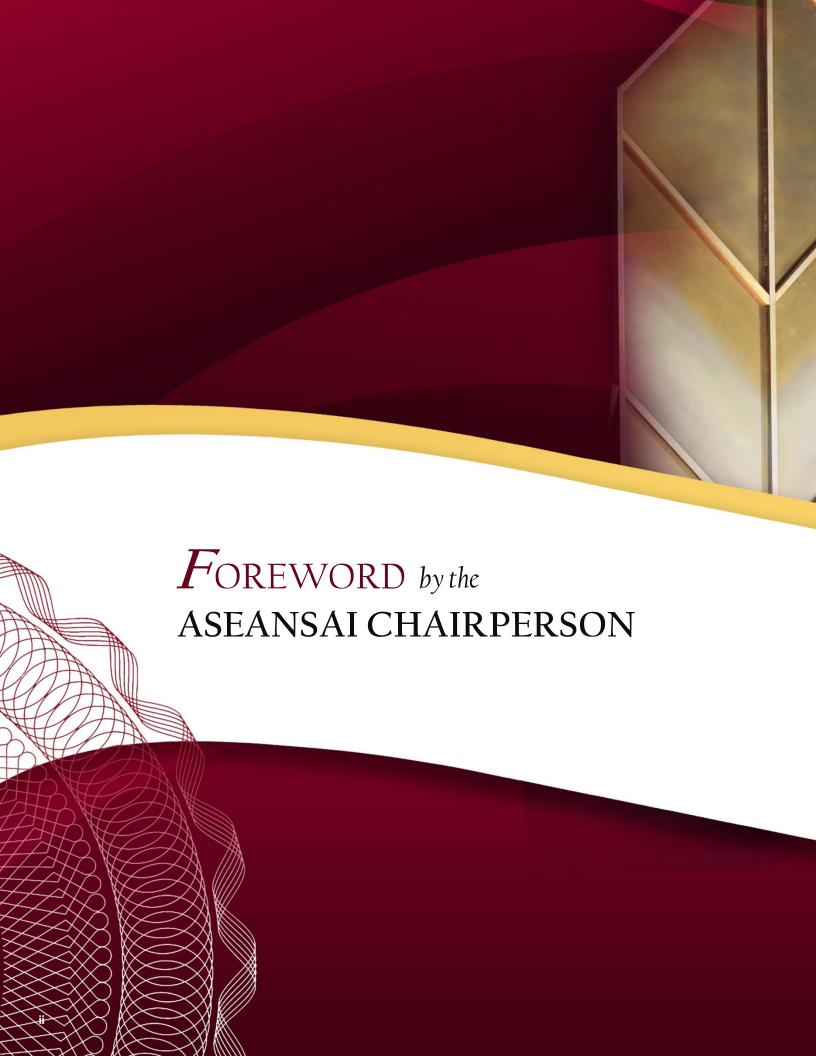
SPC Strategic Planning Committee

TC Training Committee

TFAR Task Force for ASOSAI Regulations

TOR Terms of Reference

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HIS EXCELLENCY GAMALIEL A. CORDOBA

Chairperson of the Commission on Audit Philippines and Chairperson of the ASEANSAI 2023-2025

Foreword by

His Excellency Gamaliel A. Cordoba

Chairperson of the Commission on Audit Philippines and Chairperson of the ASEANSAI 2023-2025

I am deeply honored to present the ASEANSAI Commemoration Book 2023-2025, with the theme "Forging a Stronger ASEANSAI through Solidarity and Innovation." This commemorative book encapsulates the collective efforts and shared commitment of the ASEAN Supreme Audit Institutions (SAIs) in strengthening the regional collaboration and advancing the principles of good governance, accountability, and transparency - as steadfast 'watchdogs' of public funds.

The Philippine Commission on Audit (COA) assumed the ASEANSAI Chairmanship in November 2023 and will conclude its term in November 2025. Throughout these two significant years, ASEANSAI focused its efforts and made significant progress toward its strategic goals. We actively engaged in initiatives that reflected our solidarity and reaffirmed our commitment to innovation. These accomplishments were made possible through the steadfast dedication of its member SAIs as well as the invaluable support of our development partners and other SAI organizations.

One of the notable accomplishments during the Chairmanship was the successful convening of the 7th ASEANSAI Summit in November 2023 in the Philippines, which established the Chairmanship's priorities and reaffirmed the unity and commitment of ASEAN member SAIs. This was followed by the 8th ASEANSAI Senior Officials' Meeting, held in Manila in July 2025, which served as another significant avenue for reinforcing collaboration and aligning our initiatives with ASEANSAI's strategic goals and objectives.

Further, ASEANSAI implemented several initiatives to enhance capacity-building and knowledge-sharing, including ASEANSAI Knowledge Sharing in auditing of Technical and Vocational Education and Training (TVET), the 4th Knowledge Sharing Committee Biennial Meeting, and various projects aligned with the Sustainable Development Goals (SDGs). These projects comprised activities such as Knowledge Sharing on SDG Voluntary National Review and Cooperative Audit on SDG Implementation – High-Level Dialogue on Issues and Challenges in Public Sector Auditing, and Knowledge Sharing Workshop on Public Debt Audit, among others. Collectively, these initiatives enriched the knowledge base of our member SAIs and fostered practical approaches to addressing common challenges in public sector auditing.

Furthermore, the Training Committee (TC), advanced capacity-building programs through activities such as the ASEANSAI Briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT), the Instructors' Design Meeting and Workshop on Strengthening Budget Credibility through External Audits, and the Learning Session ISSAI 140 - Quality Management for SAIs: An Overview, among others. In its pursuit of modernizing and enhancing the quality of training activities, as well as improving the competencies of SAIs' human resources, the TC developed three (3) frameworks: (1) Competency Framework, (2) Competency-based Learning and Development Framework, and (3) Coaching and Mentoring Strategy. Indeed, these initiatives not only strengthened professional competencies but also reinforced integrity and accountability as the foundational values of our community.

The Strategic Planning Committee also made significant strides, holding a series of meetings in 2024 and 2025 to develop the ASEANSAI Strategic Plan 2026-2029. This important undertaking ensured that our organization continues to pursue its long-term vision and objectives.

Beyond these activities, ASEANSAI continued to actively engage with regional and global partners, including ASOSAI, INTOSAI, and others. These collaborations have further expanded ASEANSAI's reach and influence, and positioning the organization as a vital contributor to the international discourse on public sector auditing and governance. In this regard, I would like to express my sincere gratitude to the Audit Board of the Republic of Indonesia, as the ASEANSAI long-term Secretariat, for their unwavering support and guidance throughout all ASEANSAI endeavors.

None of these successes and milestones would have been possible without the collective efforts of our members, committees, and partners. On behalf of the Commission on Audit, I extend my sincerest appreciation to each of you. You have indeed filled each page with memories that stand as a testament to the synergy, progress, and triumphs of ASEANSAI during these years.

As we close this chapter, I am honored to hand over the Chairmanship and hope that this Commemoration Book will inspire us all – to be the change we envision and to continue building a more accountable and innovation-driven ASEANSAI. May we all persist in advocating for accountability, transparency, and good governance across the region and for the benefit of the people we serve.





Words of
ACKNOWLEDGMENT by the
COMMISSIONERS of the
PHILIPPINE COMMISSION ON AUDIT

Words of Acknowledgment by the **Honorable Commissioners** of the Philippine Commission on Audit

The ASEANSAI Commemoration Book 2023-2025, themed "Forging a Stronger ASEANSAI through Solidarity and Innovation," captures the spirit of partnership, progress, and resilience that defines ASEANSAI. It showcases the key achievements during the Chairmanship of SAI Philippines and underscores the continued unity and shared commitment that reinforce ASEANSAI's strength as a regional organization.

We are honored that the Commission on Audit (COA) had the opportunity to lead ASEANSAI during this pivotal period. Indeed, this Commemoration Book stands as a testament to our shared commitment to excellence in public auditing, capacity building, and governance reform – fueled by innovation and strengthened through collaboration.

Therefore, on behalf of the COA, as Chair of ASEANSAI, we extend our sincere gratitude to all ASEAN member SAIs and Committees for their zealous support and active engagement throughout our Chairmanship. We also wish to acknowledge with deep appreciation the ASEANSAI Secretariat and the editorial team of the Professional and Institutional Development Sector of this Commission for their invaluable coordination, assistance, dedication, and professionalism in the preparation of this Commemoration Book. Your contributions were instrumental to the successful realization of this publication.

Further, we extend our heartfelt gratitude to all contributors who generously shared their insights and experiences. Your valuable input has greatly enriched the content of this book and exemplifies the spirit of collaboration that defines ASEANSAI.

Guided by the principles of unity, integrity, and innovation, we remain committed to advancing ASEANSAI's mission of promoting good governance and accountability across our region.

We are confident that, through continued solidarity and innovation, ASEANSAI will further strengthen the community of SAIs in the years ahead.



Commission on Audit Philippines



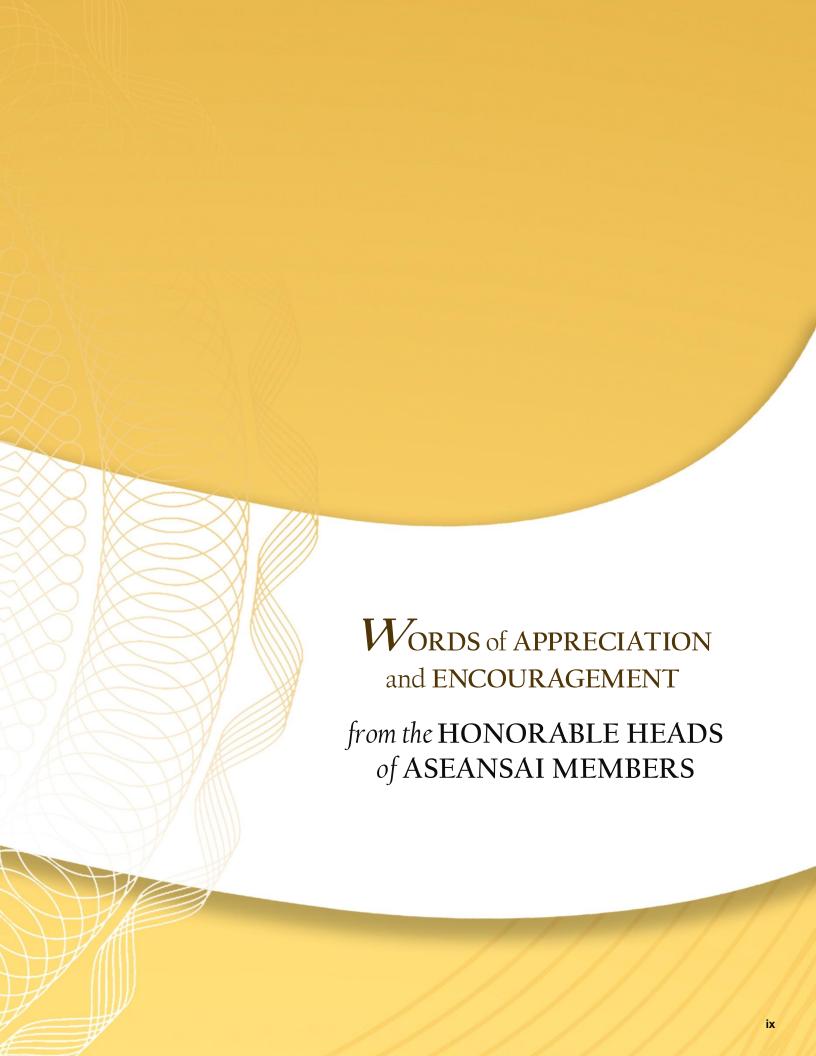
MARIO G. LIPANA Commissioner



DOUGLAS MICHAEL N. MALLILLIN

Commissioner







Jabatan Audit Negara Brunei Darussalam



His Excellency Dato Paduka Yusop Mahmud

Auditor General of Jabatan Audit Brunei Darussalam

FORGING A STRONGER ASEANSAI THROUGH SOLIDARITY AND INNOVATION

It is both a privilege and an honour for me, as the Auditor General of Brunei Darussalam, to contribute to this commemorative publication that signifies another significant milestone in ASEANSAI's collective journey towards fostering good governance, transparency, and accountability within the ASEAN region.

The theme "Forging a Stronger ASEANSAI Through Solidarity and Innovation" greatly captures the spirit of our shared mission from 2023 to 2025—a period defined by strengthened audit capacities, institutional resilience, and meaningful collaboration among our member Supreme Audit Institutions (SAIs). Solidarity has been the cornerstone of our success, enabling us to work cohesively across borders and cultures, while innovation continues to drive our evolution—adopting digital tools, data analytics, and emerging technologies to effectively address the ever-changing governance landscape. These efforts reflect our shared commitment to realising ASEANSAI's vision: to be a trusted, dynamic and professional organisation of Supreme Audit Institutions which promotes good governance in the ASEAN region.

Jabatan Audit Brunei Darussalam reaffirms its unwavering alignment with the current and future ASEANSAI Strategic Plan, particularly in enhancing institutional development, supporting regional capacity building, and fostering innovative audit practices. ASEANSAI's active participation in knowledge-sharing and training activities, and peer engagements underscores our commitment to collaborative learning and continuous improvement.

I wish to express sincere appreciation to SAI Philippines for its exemplary leadership as Chair of ASEANSAI for the period 2023-2025, and to the ASEANSAI Secretariat led by SAI Indonesia, along with all committees—the Strategic Planning Committee, Rules and Procedures Committee, Knowledge Sharing Committee, and Training Committee—for their dedication and contributions to advancing ASEANSAI's objectives.

Let us embrace innovation as a crucial force for advancement and continue to strengthen the bonds that unite us as we look to the future. I am confident that through our collective efforts, ASEANSAI will continue to serve as a dynamic platform that empowers our SAIs to uphold public trust and to contribute a vital role towards good governance in ASEAN.

Together, let us advance with unity, creativity, and a mission to forge a more resilient ASEANSAI for generations to come.

Her Excellency Dr. Som Kim Suor

Auditor General of National Audit Authority of Cambodia

PROFESSIONAL DEVELOPMENT OF SAIS: ADVANCING TRANSPARENCY, ACCOUNTABILITY, AND EFFECTIVENESS IN PUBLIC FINANCIAL MANAGEMENT

On behalf of the National Audit Authority (NAA) of Cambodia, I warmly congratulate the Commission on Audit of the Republic of the Philippines and the Auditor General Office of Singapore for their leadership of ASEANSAI during 2023–2025.

Since its establishment, ASEANSAI has played a vital role in strengthening the institutional capacities of member SAIs. Notable achievements include the advancement of capacity building through technical support and regional collaboration, implementation of the Strategic Plan, amendments to the Rules and Procedures, establishment of a long-term Secretariat, and effective execution of committee work plans.

In accordance with its legal obligations and professional responsibilities, the NAA conducts the annual audit of the Draft Law on the State Budget Settlement. This report is submitted to the National Assembly, the Senate, and the Royal Government, promoting transparency and informing improvements in public financial management.

Key contributions of the NAA include:

- Auditing a wide range of entities across national and sub-national levels
 including ministries, institutions, national banks, public enterprises, financial
 and public administration agencies.
- Assessing fraud risks and tailoring audit procedures to mitigate them
 effectively.
- Recommending enhancements to internal control systems to prevent fraud and material misstatements.
- Following up on audit findings by reporting to relevant authorities and advocating for implementation, despite the absence of enforcement powers.

We continue to encourage audited entities to implement audit recommendations and strengthen their governance practices. The NAA carries out financial, performance, and compliance audits, along with audits of public infrastructure projects and concession agreements. Each year, we publish approximately 100 reports, with key findings made available online to promote transparency and build public trust

As part of our ongoing support for national reforms, particularly the Public Financial Management Reform Program, we actively share knowledge, address challenges collaboratively, and strengthen professional development across the audit community. By embracing digital technologies and aligning with international standards, we aim to enhance audit quality and contribute to the efficient administration of public funds.

I wish all esteemed colleagues continued health, success, and fulfillment in your endeavors.

Thank you.



National Audit Authority Cambodia





The Audit Board of the Republic of Indonesia



Her Excellency Dr. Isma Yatun

Chair of The Audit Board of the Republic of Indonesia

FORGING A STRONGER ASEANSAI THROUGH SOLIDARITY AND INNOVATION

Over the past fourteen years since its establishment, ASEANSAI has consistently advanced as a dynamic and reputable regional platform, empowering its members and fostering good governance throughout the ASEAN region. This remarkable journey is a testament to our collective spirit of solidarity, mutual support, and unwavering commitment to transformative innovation.

Every milestone achieved, lesson acquired, and partnership established plays a vital role in strengthening the foundation of ASEANSAI. This legacy is one that merits our recognition and celebration.

During its tenure as Chair of ASEANSAI from 2023 to 2025, the Commission on Audit (COA) of the Republic of the Philippines has powerfully embodied the theme "Forging a Stronger ASEANSAI Through Solidarity and Innovation." This leadership approach has fostered an environment of inclusion and innovation, significantly revitalising our collective sense of solidarity and restoring the vital momentum that was challenged by the global pandemic. The enduring spirit of solidarity stands as a fundamental pillar of our regional development, driving us toward a more united and prosperous future.

The development of the ASEANSAI Commemoration Book 2023-2025 marks a significant milestone in our collective journey, showcasing our institutional memory and dedication to knowledge sharing.

This publication transcends a mere catalogue of accomplishments; it embodies our resolute commitment to inclusivity and the strong, collaborative spirit among ASEANSAl members. Together, we are not just shaping our futurewe are inspiring growth and progress for all.

As a proud member of ASEANSAI and host of the Secretariat, the Audit Board of the Republic of Indonesia wholeheartedly reaffirms its unwavering support for this significant initiative. We believe that this commemorative endeavour will not only serve as a valuable repository of our shared history but also as a beacon of inspiration and guidance for future generations of auditors.

It will inspire them to build upon the strong foundation we have established through collaboration and innovation.

In conclusion, let us continue to embody the spirit of solidarity and foster our regional cooperation through unwavering mutual respect and empowerment. May this publication symbolise our resilience, unity, and shared vision for a stronger and brighter ASEANSAI.

His Excellency Viengthavisone Thephachanh

President of the State Audit Organization of the Lao PDR

On behalf of the State Audit Organization of the Lao People's Democratic Republic (SAI Lao), I would like to extend my sincere gratitude to H.E. Gamaliel A. Cordoba, Chairperson of the Commission on Audit of the Republic of the Philippines and Chair of ASEANSAI during the 2023–2025 term, on the successful conclusion of his term as chairman of the ASEANSAI. I am profoundly appreciative of the unwavering commitment of all ASEANSAI members to the improvement of the relevance and role of our Supreme Audit Institutions in the pursuit of "Forging a Stronger ASEANSAI Through Solidarity and Innovation."

Under Philippines' Chairmanship, we have established a strong foundation for a resilient ASEANSAI community by fostering unity, innovation, and mutual support. This community is dedicated to the advancement of excellence, transparency, and integrity in public sector auditing throughout our region.

I urge us to reflect on our accomplishments, remain receptive to new opportunities, and proudly uphold our shared values as we commemorate this significant milestone. We should persist in our efforts to develop continuously, innovate boldly, and collaborate closely.

Together, we will foster a legacy of professionalism, trust, and a significant contribution to good governance in ASEAN.

In this regard, I wish H.E. Gamaliel A. Cordoba happiness and greater success in your noble endeavor.

In a spirit of unity and respect,

President State Audit Organization of the Lao PDR

Viengthavisone Thephachanh



State Audit Organization Lao PDR





Jabatan Audit Negara Malaysia



Her Excellency Dato' Seri Wan Suraya Wan Mohd Radzi

Auditor General of Jabatan Audit Negara Malaysia

I would like to extend my sincere appreciation to His Excellency Mr. Gamaliel A. Cordoba, Chairperson of the Commission on Audit Republic of the Philippines (SAI Philippines) for his exceptional leadership as ASEANSAI Chairman from 2023–2025.

Under the commendable leadership of SAI Philippines, ASEANSAI has made remarkable strides in forging a stronger regional audit community, anchored on solidarity and driven by innovation. SAI Malaysia deeply appreciates the proactive initiatives of SAI Philippines in strengthening institutional partnerships and advancing capacity development across the region.

A hallmark achievement of this Chairmanship is the formulation of three pivotal ASEANSAI Training Frameworks. These frameworks reflect not only visionary foresight, but also a deep understanding of the evolving needs of ASEAN SAIs. They provide practical and sustainable tools to build a more agile, skilled, and future-ready audit community, truly embodying the spirit of innovation.

SAI Philippines has also played a vital role in cultivating collaboration, resilience, and professional excellence among ASEANSAI members. The strong foundations laid down during this period will continue to guide and inspire future efforts in strengthening public sector auditing across ASEAN.

With sincere appreciation and warm congratulations, I would like to extend my best wishes to SAI Philippines for its continued success and unwavering dedication to public service and audit excellence.

Words of Appreciation and Encouragement from

Her Excellency Prof. Dr. Khin Naing Oo

Union Auditor General, Office of the Auditor General of the Union of Myanmar

It has been 14 years since the official establishment in November 2011. Over this period, the ten Supreme Audit Institutions of the Southeast Asia have worked hand in hand, conjointly experiencing ups and downs throughout the community's development journey. Through mutual support and commitment, we have made remarkable efforts to consistently advance along the path toward an ASEANSAI characterized by respect, professionalism and partnership. The Office of the Auditor General of the Union of Myanmar is proud to be part of this esteemed organization, making modest contributions to its collective success.

Taking this opportunity, on behalf of the Office of the Auditor General of the Union of Myanmar, I would like to extend my sincere congratulations on the remarkable achievements of ASEANSAI and express our deep appreciation for the invaluable contributions of the Commission on Audit of the Republic of Philippines (SAI Philippines) since assuming the ASEANSAI Chairmanship at the 7th Summit in 2023.

During its tenure as the Chairperson of ASEANSAI, SAI Philippines has demonstrated strong and effective leadership, making substantial progress toward ASEANSAI's vision, mission and strategic goals. Notably, in its role as Chair of the Training Committee and as an active member of both the Strategic Planning Committee and the Knowledge Sharing Committee, SAI Philippines has delivered outstanding performance in building capacity with integrity, excellence, and professionalism. Furthermore, its active participation in INTOSAI and ASOSAI initiatives, particularly its leadership as Chair of the INTOSAI Working Group on Public Debt Audit, has provided valuable insights and best practices that benefit all ASEANSAI members.

Looking ahead, I reaffirm my commitment to supporting ASEANSAI in achieving its goals. We are confident that the newly appointed the Auditor General's Office of Singapore as Chairperson of ASEANSAI and the State Audit Office of the Kingdom of Thailand as Vice Chairperson of ASEANSAI will bring fresh momentum to the organization and will successfully sustain ASEANSAI's progress during the period 2025-2027, as we work collaboratively towards continuing to enhance professional capacity and promoting good governance in the ASEANSAI community.



Office of the Auditor General of the Union Myanmar





Auditor-General's Office Singapore



His Excellency Mr. Ng Wai Choong

Auditor General of Auditor-General's Office of Singapore

I would like to extend my deepest gratitude to His Excellency Mr. Gamaliel A. Cordoba and the Commission on Audit of the Republic of the Philippines for their leadership and dedication as Chairperson of ASEANSAI from 2023 to 2025. Under His Excellency's stewardship, ASEANSAI has remained steadfast in our commitment to capacity development, peer learning, and regional cooperation.

The remarkable achievements of ASEANSAI would not have been possible without the contributions of the ASEANSAI Strategic Planning Committee, Knowledge Sharing Committee, Training Committee, and SAI Indonesia, in its role as the ASEANSAI Secretariat. Their tireless efforts have helped to sustain the momentum of our shared initiatives and fostered exchanges of knowledge and best practices across the region.

In my capacity as Chair of the Rules and Procedures Committee (RPC), I am particularly grateful to our RPC members — SAIs of Brunei Darussalam, Lao PDR, Malaysia, Myanmar, and Thailand — and all ASEANSAI members for their constructive inputs provided during the recent review of the ASEANSAI Rules and Procedures (R&P). The enhanced provisions in the R&P will further strengthen our governance framework and streamline operations, positioning ASEANSAI to better address future challenges collectively.

It is with great honour that SAI Singapore assumes the ASEANSAI Chairmanship for the 2025–2027 term. We are committed to building upon the robust legacy of our predecessors and fostering deeper collaboration among ASEANSAI members in the years ahead.

His Excellency Mr. Chalermphol Pensoot

President of the State Audit Commission of the State Audit Office of the Kingdom of Thailand

On behalf of the State Audit Commission and the State Audit Office of the Kingdom of Thailand, I would like to extend our sincerest appreciation to His Excellency Mr. Gamaliel Asis Cordoba, Chairperson of the Commission on Audit of the Republic of the Philippines, for your outstanding leadership and considerable contributions as the Chairman of ASEANSAI for the term 2023–2025.

Since its establishment in late 2011, ASEANSAI has diligently carried out its duties in strengthening audit capacity and promoting mutual understanding among member SAIs. It has served as a key platform for facilitating research, training, and continuous education in public sector auditing. Over time, ASEANSAI has grown to be recognized as a significant auditing organization at both regional and global levels, building strong cooperation with international institutions across the public auditing landscape.

Under your capable leadership, ASEANSAI has successfully implemented an effective work plan and propelled meaningful initiatives that broadened the collective knowledge and experience. Your chairmanship during a time of post-pandemic transformation has helped strengthen the resilience of our community. Through inclusive collaboration and strategic foresight, ASEANSAI has advanced its position as a forward-looking and adaptive organization. The support of the Vice Chair, Auditor-General's Office of Singapore, and the ASEANSAI Secretariat, the Audit Board of the Republic of Indonesia, has also played a vital role in ensuring continuity and shared success.

This year also marks a historic occasion for the State Audit Office of the Kingdom of Thailand as we celebrate the 150th Anniversary of Public Auditing in Thailand. This milestone reflects our enduring commitment to accountability, transparency, and public sector integrity. It is with great pride that we commemorate this achievement while reaffirming our dedication to contributing actively to the INTOSAI, ASOSAI, and ASEANSAI community.

Looking ahead, we extend our heartfelt congratulations to the Auditor-General's Office of Singapore as the newly appointed Chair of ASEANSAI. We are confident that under your leadership, ASEANSAI will continue to advance its strategic goals and achieve even greater success in promoting professionalism and good governance across the region.

As the State Audit Office of the Kingdom of Thailand prepares to assume the role of Vice Chair of ASEANSAI in the next term, we stand ready to work closely with the Chair and all member SAIs to strengthen our collective vision and drive forward ASEANSAI's shared objectives with renewed momentum.

In this spirit, we once again express our deep appreciation to the Commission on Audit of the Philippines for your exceptional stewardship, and we look forward to continuing this journey of progress and innovation together with all ASEANSAI members.



State Audit Office Thailand





State Audit Office Thailand



His Excellency Mr. Monthien Charoenpol

Auditor General of the State Audit Office of the Kingdom of Thailand

On behalf of the State Audit Office of the Kingdom of Thailand, I would like to express our congratulations to His Excellency Mr. Gamaliel Asis Cordoba, Chairperson of the Commission on Audit of the Republic of the Philippines, for the successful completion of his tenure as Chairman of ASEANSAI.

Amid the evolving post-pandemic context, you have guided ASEANSAI with strategic foresight, enhancing its role as a collaborative platform for knowledge exchange, capacity development, and the promotion of good governance in the ASEAN region. Through your leadership, ASEANSAI has continued to grow as a dynamic and adaptive organization, committed to building stronger institutions and more transparent public auditing sectors.

We are also honored to have been entrusted with the role of External Auditor of ASEANSAI, a position officially endorsed during the ASEANSAI Summit in the Lao People's Democratic Republic. This responsibility reaffirms our commitment to upholding transparency, accountability, and high professional standards within the organization.

As Thailand celebrates the 150th Anniversary of Public Auditing, we proudly reaffirm our long-standing commitment to integrity, accountability, and public governance. Guided by a clear and inspiring motto, "Developing capable, public-spirited and digitally enabled staff," we are committed to focusing on the development of capable and virtuous staff, equipping them with cutting-edge digital technology, and fostering a strong commitment to public spirit.

Looking ahead, we extend our warm congratulations to the Auditor-General's Office of Singapore as the incoming Chair of ASEANSAI. The State Audit Office of Thailand stands ready to support the new Chair as Vice Chair of ASEANSAI in the next term. We are eager to work collaboratively with all member SAIs to further advance our shared goals with renewed energy and collective purpose.

With my highest regards and best wishes to you and your colleagues.

His Excellency Mr. Ngô Văn Tuấn

Auditor General of the State Audit Office of Viet Nam

Dear Colleagues,

ASEANSAI continues to affirm its position as pioneering professional organization in promoting accountability, transparency, and effectiveness in public governance across the ASEAN region. Through these efforts, ASEANSAI contributes to sustaining peace, stability, and prosperity, while helping realize the ASEAN Community Vision 2045 and other endorsed strategic plans.

As Chair of the ASEANSAI Strategic Planning Committee, the State Audit Office of Viet Nam is honored to accompany the Supreme Audit Institutions (SAIs) in our joint efforts to promote cooperation, strengthen institutional capacity, and uphold our core values of Respect, Professionalism, Partnership, Innovation, and Responsiveness.

In the context of regional and global challenges, such as the rapid advancement of digital technologies and growing demands for audits in sustainable development areas, SAI Philippines, as Chair of ASEANSAI for the 2023–2025 term, has demonstrated outstanding leadership. Its breakthrough initiatives have significantly advanced knowledge sharing, reinforced institutional capacities, and contributed significantly to raising ASEANSAI's reputation at both regional and international forums. These efforts have maintained strong bonds among members and international partners. The State Audit Office of Viet Nam sincerely appreciates the professionalism, dedication, and responsibility exemplified by SAI Philippines. The achievements attained clearly reflect the solidarity and contributions of the ASEANSAI community, laying a solid foundation for the institution's sustainable development.

We firmly believe that with a spirit of unity, dynamism, and continuous innovation, along with the effective contributions of all member SAIs, ASEANSAI will continue making significant milestones and affirm its essential role in promoting transparent, effective, and sustainable public governance across the region.

We extend our heartfelt congratulations to SAI Philippines for its remarkable contributions and accomplishments during its term. At the same time, we convey our best wishes to SAI Singapore, the incoming Chair of ASEANSAI for the 2025–2027 term, with high expectations for continued cooperation and innovation, leading ASEANSAI into a new and thriving stage. The State Audit Office of Viet Nam remains committed to providing ongoing support and actively contributing to a stronger, more resilient ASEANSAI.



State Audit Office Viet Nam











Profile of the PHILIPPINE COMMISSION ON AUDIT



I. COA At-a-Glance

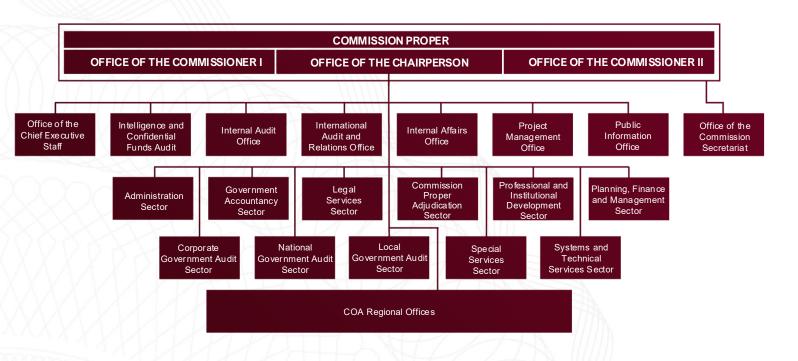
VISION

A trustworthy, respected and independent audit institution that is an enabling partner of government in ensuring a better life for every Filipino.

MISSION

To ensure accountability for public resources, promote transparency, and help improve government operations, in partnership with stakeholders, for the benefit of the Filipino people.

ORGANIZATIONAL STRUCTURE



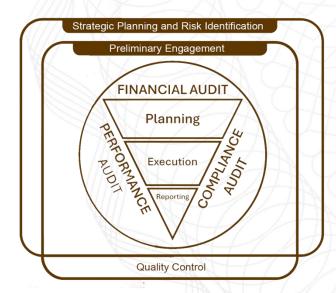
PERSONNEL COMPLEMENT

Encompasses a diverse array of professionals, including auditors, accountants, legal experts, engineers, and administrative staff, all working collaboratively to fulfill the COA's mission.

8,820

active employees as of June 30, 2025

THE AUDIT FRAMEWORK



Serves as a comprehensive guide outlining the principles, methodologies, and standards that auditors follow to ensure the effective and objective examination of financial records, performance, and compliance.

The COA Audit Framework begins with a unified process of strategic planning and risk identification which allows COA to determine priority areas and allocate limited resources effectively. Through preliminary engagement activities at the sector, cluster, and regional levels, COA ensures that audit teams meet ethical and professional standards, possess the required competence, and adhere to quality control mechanisms throughout the audit process. The COA has institutionalized the use of audit manuals and guidance, both general and specific to each audit stream (financial, performance, and compliance), to ensure audit quality and reporting.

AUDIT REPORTS

Serve as a crucial mechanism for communicating audit findings, recommendations, and insights to auditees, policymakers, and the general public. The reports play a pivotal role in promoting transparency, accountability, and good governance within the public sector.

Annual Audit Report (AAR)

Audit report documenting the results of financial audit conducted for a calendar period

Consolidated Annual Audit Report (CAAR)

Audit report on the results of audit of a national government agency with Regional Offices and field/operating units; and for a government corporation with regional branches and/or field offices. It is the consolidated report of the head office and the regional/division/district branch/field offices and subsidiaries, if needed/required, of such agency.

Performance Audit Report

Audit report documenting the results of performance audit conducted on program/project/activity for a defined period

Compliance Audit Report

Audit report documenting the results of compliance audit conducted on a subject matter for a defined period

Management Letter

Audit report on the results of audit of the regional/branch office, field/operating unit, staff bureau and line office with complete set of books of accounts; or an audit report on agencies with complete set of books of accounts but no financial statements submitted as of the deadline set by COA and league/federation of local government units and local elective officials.

II. Constitutional Mandate

1987 PHILIPPINE CONSTITUTION ARTICLE IX-D THE COMMISSION ON AUDIT

SECTION 1 (1). There shall be a Commission on Audit composed of a Chairman and two Commissioners, who shall be natural-born citizens of the Philippines and, at the time of their appointment, at least thirty-five years of age, certified public accountants with not less than ten years of auditing experience, or members of the Philippine Bar who have been engaged in the practice of law for at least ten years, and must not have been candidates for any elective position in the elections immediately preceding their appointment. At no time shall all Members of the Commission belong to the same profession.

SECTION 1 (2). The Chairman and the Commissioners shall be appointed by the President with the consent of the Commission on Appointments for a term of seven years without reappointment. Of those first appointed, the Chairman shall hold office for seven years, one Commissioner for five years, and the other Commissioner for three years, without reappointment. Appointment to any vacancy shall be only for the unexpired portion of the term of the predecessor. In no case shall any Member be appointed or designated in a temporary or acting capacity.

SECTION 2 (1). The Commission on Audit shall have the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations with original charters, and on a post-audit basis: (a) constitutional bodies, commissions and offices that have been granted fiscal autonomy under this Constitution; (b) autonomous state colleges and universities; (c) other government-owned or controlled corporations and their subsidiaries; and (d) such nongovernmental entities receiving subsidy or equity, directly or indirectly, from or through the Government, which are required by law or the granting institution to submit to such audit as a condition of subsidy or equity. However, where the internal control system of the audited agencies is inadequate, the Commission may adopt such measures, including temporary or special pre-audit, as are necessary and appropriate to correct the deficiencies. It shall keep the general accounts of the Government and, for such period as may be provided by law, preserve the vouchers and other supporting papers pertaining thereto.

SECTION 2 (2). The Commission shall have exclusive authority, subject to the limitations in this Article, to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties.

SECTION 3. No law shall be passed exempting any entity of the Government or its subsidiary in any guise whatever, or any investment of public funds, from the jurisdiction of the Commission on Audit.

SECTION 4. The Commission shall submit to the President and Congress, within the time fixed by law, an annual report covering the financial condition and operation of the Government, its subdivisions, agencies, and instrumentalities, including government-owned or controlled corporations, and non-governmental entities subject to its audit, and recommend measures necessary to improve their effectiveness and efficiency. It shall submit such other reports as may be required by law.

III. Principal Duties

- 1. Examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property owned or held in trust by, or pertaining to, the government.
- 2. Promulgate accounting and auditing rules and regulations including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties.
- 3. Submit annual reports to the President and the Congress on the financial condition and operation of the government.
- 4. Recommend measures to improve the efficiency and effectiveness of government operations.
- 5. Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto.
- 6. Decide any case brought before it within 60 days.
- 7. Performs such other duties and functions as may be provided by law.

IV. Core Values

God Centeredness

We believe that everything comes from God and, therefore, our highest accountability is to Him.

Patriotism

We commit to serve the interest of the Filipino people and the country which shall have priority over all other considerations.

Excellence

We pursue world-class audit services availing of state-ofthe-art technology in conformity with international standards and best practices.

Integrity

We discharge our mandate in adherence to moral and ethical principles and the highest degree of honesty, independence, objectivity and professionalism.

Professionalism

We believe in the continuous enhancement of the skills, competence and expertise of our personnel in the basic right of every member of the organization to self-development and well being.

Courtesy, Modesty and Humility

We uphold and practice courtesy, modesty and humility at all times, and acknowledge that we do not have a monopoly of technical expertise.

Reverence for Truth and the Rule of Law

We pledge to remain steadfast in our sworn duty to uphold COA's ideals out of reverence for truth and the rule of law.

V. Official Seal

The COA Logo features the image of a *kalasag*, a large shield used by pre-colonial Filipinos, reflecting the mandates of the COA as a guardian of public accountability.

The three silver stars on the blue background represent the national scope of jurisdiction of the COA. The seven gold coins on red base represent the seven functions of the COA.



VI. History

Auditing as a tool for effective governance has been recognized and practiced since the Spanish colonial era. One proof of this was the residencia, an inquiry into the administration of an outgoing Governor General and consequently of other officials. Conducted by the Royal Audiencia, it was designed to hold colonial officials to strict accountability for all acts during their term of office. Another was the visita de tierra, a visit of inspection made every three years, which often revealed glaring anomalies in the handling of local government accounts.

Colonial officials also performed investigations akin to audit at the time. One was a fraud audit of sorts for galleon trade conducted in the early 1700s. Another, which involved the inspection of the Misericordia de Manila in 1751, had shades of financial audit.

In 1739, a Royal Decree by the King of Spain established the royal exchequer which was the national treasury of that era. All books of accounts of the Spanish colonial government were required to pass through the scrutiny and certification of the contador or the accountant and that of the oidor, a representative of the Spanish crown, who by the nature of his duties may be considered as the precursor of the auditor.

By mid-19th century, the Tribunal de Cuentas was created. It functioned as the supreme auditing institution of the islands until the end of the Spanish rule in 1898. Staffed by a president, two auditors, a fiscal, accountants and examiners, the Tribunal had exclusive jurisdiction over the audit of all financial matters affecting the colony. These personnel, all appointees of the King, were required by law to review all vouchers and to cross-check them against corresponding entries in the books of accounts.

The Birth of an Institution

Nurturing a nascent government requires a mixture of boldness and prudence. And at a time when the early Philippine government was being zealously fleshed out by its American rulers emboldened by their newfound power, then President William McKinley ensured a healthy dose of prudence in these activities.

An unnumbered memorandum signed on May 8, 1899, by McKinley gave birth to the Office of the Auditor for the Philippine Islands.

By 1900, the Office had become a fixture of government. The civil government was formally ushered in 1901 under William Howard Taft. The major change in the nature of government had ripple effects in the structure of government. One result of such change was the conversion of the Office of the Auditor of the Philippine Islands to the Bureau of the Insular Auditor.



INTOSAI SEAL MARKER AT THE COA CENTRAL OFFICE COMPOUND, QUEZON CITY, PHILIPPINES

Growth and Changes: Becoming A Stronger Institution

As the nation celebrated its independence with the promulgation of the 1935 Constitution, the institution also reached a milestone. The 1935 Constitution expressly provided for a General Auditing Office, thereby elevating the audit institution to a constitutional body. Renamed as the General Auditing Office or GAO, it now embarked on a full Filipinization of the institution as a reflection of the government-wide transition to self-governance. For the first time, the institution was headed by a Filipino Auditor General in the person of the Hon. Jaime Hernandez.

As a major stride towards the independence of the audit institution, the GAO was explicitly placed under the direction and control of an Auditor General to separate it as an organization from the Executive and other departments of the government.

In 1972, the country was placed under Martial Law. Government experienced a major upheaval, and the GAO was not exempted. The GAO was renamed COA and was granted broader powers under the new Constitution promulgated in 1973. Under this Constitution, COA was given a broader area of audit coverage by including the accounts of all subdivisions, agencies, instrumentalities of government and government-owned-and-controlled corporations among those to be examined, audited and settled.

As opposed to having an Auditor General single-handedly leading the GAO, the new Constitution provided for a three-man collegial COA. This change aimed to strengthen the independence of the auditing office and improve the quality of its decisions, given the rationale that a three-man body was less susceptible to pressure than an office held by a single person. It worked as a built-in internal check within the Commission and encouraged opposing views to surface thereby resulting in earnest consultation and better deliberation.



"HISTORY OF THE COMMISSION ON AUDIT" MURAL (1979) BY CARLOS VALINO JR. AT THE COA CENTRAL OFFICE MAIN BUILDING LOBBY

In the years that ensued, the Commission was a hub of activity. A landmark legislation on auditing, Presidential Decree 1445 or the Government Auditing Code, was promulgated in 1978. A Standard Government Chart of Accounts was likewise issued which greatly facilitated financial audit for computerization purposes. The Commission also implemented its comprehensive audit program focusing on the 3Es: economy, efficiency and effectiveness. Installation of this program represented a break from tradition that laid undue emphasis on compliance and voucher audit. And on top of all these, the Commission embarked on a massive reorganization and professionalization of its personnel.

This era will also be remembered for the significant involvement of COA in international events such as initiating the establishment of the Asian Organization of Supreme Audit Institutions (ASOSAI), on to sponsorships of trainings for Asia's auditors and culminating with the hosting of the XI International Congress of Supreme Audit Institutions (INCOSAI) in 1983. It was also during this time that a COA Chairman was first elected to the United Nations Board of Auditors.

Years later, the world witnessed the 1986 EDSA Revolution. It was truly a historical event that highlighted the need for reforms in government as a whole. It provided everyone a chance for introspection and created an avenue towards change. As fate would have it, the COA again found itself working under a new government, under a new Constitution and with an even broader scope of authority.

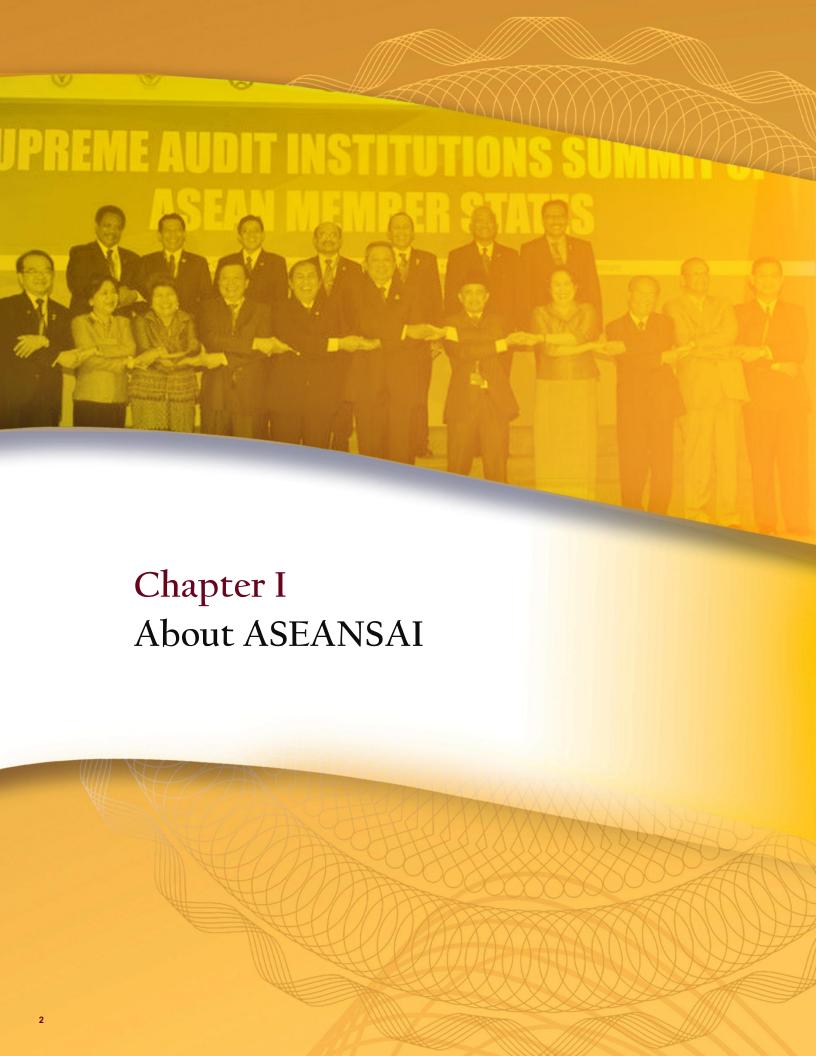
The 1987 Constitution maintained the independence of COA as the supreme auditing arm of the Philippine government. Moreover, the Constitution reiterated COA's role as the sole official external auditor of government agencies as well as government-owned and-controlled corporations (GOCCs). In other words, the previous practice of some GOCCs and other government agencies of hiring private accounting firms as a requirement of foreign funding institutions to act as their auditors for foreign-assisted projects was no longer allowed.

Change, it seems, is the inescapable destiny of the Commission. But as history proves, whatever the nature of change brought about by national political events, the Commission manages to make it for the better.



COMMISSION ON AUDIT MONUMENT (1977) BY NATIONAL ARTIST FOR SCULPTURE NAPOLEON ABUEVA COA CENTRAL OFFICE, QUEZON CITY, PHILIPPINES







7th ASEAN Supreme Audit Institutions (ASEANSAI) Summit

1-3 NOVEMBER 202 MANUA PHILIPPINES

ANALYSIS A



INAUGURAL SUMMIT DECLARING THE ESTABLISHMENT OF THE ASEANSAI, NUSA DUA, BALI, NOVEMBER 16, 2011. RETRIEVED FROM THE ASEANSAI WEBSITE.

1.1 Background

For many years, SAIs of ASEAN member states have been involved in activities offered by the INTOSAI and ASOSAI in building institutional frameworks and strengthening the capacity of SAIs. However, with the growing demands that SAIs of ASEAN member states are called to fulfill, they feel the need to have 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. Due to this need, the 10 SAIs of ASEAN member states decided to set up a new organization named the ASEANSAI.

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 by 2015 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.

On November 16, 2011, 10 SAIs gathered in Bali, Indonesia, namely, Audit Department of Brunei Darussalam, National Audit Authority of the Kingdom of Cambodia, Audit Board of the Republic of Indonesia, State Audit Organization of Lao People's Democratic Republic, Jabatan Audit Negara Malaysia, Office of the Auditor General of the Republic of the Union of Myanmar, Commission on Audit of the Republic of the Philippines, Auditor-General's Office of Singapore, State Audit Office of the Kingdom of Thailand, and State Audit Office of the Socialist Republic of Vietnam to sign the Agreement on the Establishment of ASEANSAI.

On the same day, the First Assembly of ASEANSAI was held and essential things were agreed upon such as the chairmanship of ASEANSAI, financial contribution, and the setting up of committees to perform special tasks.

Currently, the Commission on Audit of the Republic of the Philippines is the Chairperson of ASEANSAI while the Auditor-General 's Office of Singapore is the Vice Chairperson of ASEANSAI for the period of 2023-2025.

1.2 Objectives

The objectives of ASEANSAI include the following:

- 1. To build capacity and promote cooperation and understanding among the members of ASEANSAI through the exchange and sharing of knowledge and experiences in the field of public sector auditing so as to strengthen the audit institutions;
- 2. To provide a conducive environment and facilities to promote research, training, and continuous education among the members of ASEANSAI through the sharing of best practices and exchange of lessons learned; and
- 3. To serve as a center of information and as an ASEANSAI link with other international organizations and institutions in the field of public sector auditing.

1.3 Functions

The functions of ASEANSAI include the following:

- 1. To create and maintain a data bank of best practices, standards, and methodologies in the field of public sector auditing;
- 2. To organize seminars, workshops, studies, or other activities related to the exchange of knowledge and experiences in the field of public sector auditing;
- 3. To undertake other activities that will promote good governance and cooperation among Members of ASEANSAIs.

1.4 Committees

ASEANSAI set up four committees to perform special tasks:

- 1. Strategic Planning Committee (SPC) to develop the Strategic Plan, chaired by SAI of Vietnam with SAIs of Indonesia, Malaysia, Philippines, Brunei Darussalam, Thailand, and Lao PDR as the members;
- 2. Rules and Procedures Committee (RPC) to develop rules and procedures, chaired by SAI of Singapore with SAIs of Brunei Darussalam, Lao PDR, Malaysia, Thailand, and Myanmar as the members;
- 3. Knowledge Sharing Committee (KSC) to develop and implement the plan for knowledge sharing, chaired by SAI of Malaysia with SAIs of Brunei Darussalam, Cambodia, Lao PDR, Myanmar, Philippines, Thailand, Vietnam, and Indonesia as the members; and
- 4. Training Committee (TC) to develop and implement the plan for training, chaired by SAI of the Philippines with SAIs of Brunei Darussalam, Indonesia, Malaysia, Thailand and Myanmar as the members.

In the early establishment of ASEANSAI, to run the organization, there came a need to develop an ASEANSAI plan. Therefore, two initiatives were taken which were the Executive Committee meeting and the ASEANSAI Committee meeting. The objective of these meetings was to develop the terms of reference (TOR) and work plan of the Committees.

Each ASEANSAI Committee prepares a yearly work plan as per the strategic plan prepared for each dedicated period and implements the activities according to the work plans.

1.5 Organization Structure of ASEANSAI

The 1st ASEANSAI Assembly decided, among others, the organization structure which comprised of the Assembly, Executive Committee, Committees and Secretariat. In addition, the first Assembly approved the formation of four committees which were (i) Strategic Plan, (ii) Rules and Procedures; (iii) Training, and (iv) Knowledge Sharing Committees.

The Assembly, as the highest decision-making body, is composed of all member SAIs, each represented by its Auditor General or Head. The Executive Committee, on the other hand, consists of the Chairperson and Vice Chairperson of ASEANSAI. Overall, ASEANSAI's membership comprises the 10 SAIs of the ASEAN Member States.

At present, His Excellency Gamaliel A. Cordoba, Chairperson of the Commission on Audit, SAI Philippines, serves as the ASEANSAI Chairperson while His Excellency Ng Wai Choong, Auditor General of the Auditor General's Office of Singapore, SAI Singapore, serves as the ASEANSAI Vice-Chairperson for the period 2023-2025. The current organizational structure of the ASEANSAI is presented below:



The above-mentioned Committees have been established by the Assembly to carry out [its] decision in accordance with the goals and objectives of the ASEANSAI. Thus, each Committee draws up a work plan periodically to support the fulfillment of the ASEANSAI's vision and mission, and the implementation of the Strategic Plan.

1.6 ASEANSAI Strategic Plan for CY 2022-2025: An Overview

This document reflects the collective vision, priorities, and strategic direction of the ASEANSAI as it continues to strengthen public sector auditing across the region. Grounded in the principles of collaboration, capacity development, and knowledge sharing, the plan outlines key initiatives designed to enhance audit quality, promote good governance, and support sustainable development within ASEAN member states.

VISION

To be a trusted, dynamic and professional organization of Supreme Audit Institutions which promote 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 VALUES

Respect | Professionalism | Partnership | Innovation | Responsiveness

STRATEGIC GOALS AND OBJECTIVES

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

SO 1.2: To enhance member SAIs' Capacity in achieving Quality, Effective and Efficient Operations

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

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

SG 3: TO STRENGTHEN THE COOPERATION WITH REGIONAL & INTERNATIONAL PARTNERS **SO 3.1:** To be involved actively and responsively into the ASEAN agenda

SO 3.2: To forge meaningful partnerships and maximize synergies with development partners and donors

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 organizational structure and functioning

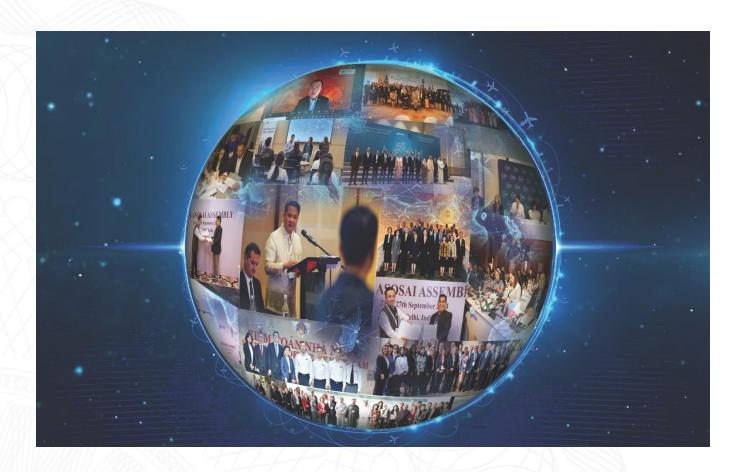
SO 4.2: To ensure the effective supportive services for implementation of ASEANSAI's operations/activities and communication among member SAIs

SO 4.3: To maintain the resilient financial management of ASEANSAI

SO 4.4: To improve the oversight function of ASEANSAI

1.7 Cooperation with ASOSAI and INTOSAI

All member institutions of ASEANSAI are concurrently members of the ASOSAI and the INTOSAI. Some of them are also members of the ASOSAI Governing Board and Chair of INTOSAI Working Groups, respectively. This shared membership presents valuable opportunities for mutual support and knowledge exchange. ASEANSAI stands to benefit significantly from strategic collaboration with these organizations, particularly in enhancing the effectiveness and reach of its initiatives. Furthermore, ASEANSAI may engage with other INTOSAI Regional Working Groups to strengthen its activities and promote regional integration in public sector auditing.







Chapter II

ASEANSAI Meetings Conducted and Attended during SAI Philippines' Chairmanship





Under SAI Philippines' Chairmanship, member SAIs strengthened engagements that reaffirmed the Association's commitment to enhanced institutional coordination, effective planning, and meaningful cooperation.

ASEANSAI Executive Committee Technical Meeting: Chairmanship Pre-Handover NOVEMBER 1, 2023, MANILA, PHILIPPINES

In preparation for the 7th ASEANSAI Summit, senior officials from ten member-SAIs convened on November 1, 2023, for the ASEANSAI Technical Meeting in Manila. The session was dedicated to ensuring the smooth conduct of the upcoming Summit and to addressing key strategic and organizational matters vital to ASEANSAI's continued growth and effectiveness.

Presided over by Mr. Bahtiar Arif of SAI Indonesia, Head of ASEANSAI Secretariat, the meeting served as a platform for aligning operational and governance priorities ahead of the Summit.

The meeting resulted in the following key agreements and decisions:

- Inclusion of the amendments to the ASEANSAIR&P in the agenda of the Summit
- Review and endorsement of the work plans of the committees and Secretariat for 2024-2025
- Presentation of the ASEANSAI Annual Result Report for 2023
- Appointment of committee chairs and confirmation of new committee compositions to be formalized during the Summit

Additionally, the member-SAIs reached a consensus to welcome SAI Myanmar as the new member of the RPC and TC.



MR. BAHTIAR ARIF, HEAD OF ASEANSAI SECRETARIAT, PRESIDING THE ASEANSAI EXECUTIVE COMMITTEE MEETING FOR THE 7TH SUMMIT



DELEGATES FROM SAIS OF SINGAPORE, VIETNAM, THAILAND, AND MYANMAR DURING THE ASEANSAI TECHNICAL MEETING

7th ASEANSAI Summit in the Philippines

NOVEMBER 2, 2023, MANILA, PHILIPPINES

The 7th ASEANSAI Summit, held on November 2, 2023, in Manila, Philippines, marked a defining milestone in regional cooperation. Hosted by COA, the SAI of the Philippines, the Summit celebrated the formal turnover of ASEANSAI Chairmanship from the Office of the Auditor General of the Union, the SAI of Myanmar, to SAI Philippines for the term 2024-2025.

Around 68 delegates representing the ten member-SAIs convened in the first in-person Summit after the global pandemic hit in 2020. The delegations were headed by:

- Dr. Khin Naing Oo, Auditor General of SAI Myanmar
- Dr. Isma Yatun, Auditor General of SAI Indonesia
- Ms. Datuk Wan Suraya Wan Mohd Radzi, Auditor General of SAI Malaysia
- Dato Paduka Haji Yusop bin Haji Mahmud, Auditor General of SAI Brunei
- Mr. Viengthavisone Thephachanh, President of SAI Lao PDR
- · Ms. Goh Soon Poh, Auditor General of SAI Singapore
- · Mr. Suon Sitthy, Deputy Auditor General of SAI Cambodia
- Ms. Ha Thi My Dzung, Deputy Auditor General of SAI Vietnam
- Ms. Jinda Mahuttanawat, State Audit Commissioner of SAI Thailand

Also gracing the occasion were esteemed members of the diplomatic community, including ambassadors and representatives from the Association of Southeast Asian Nations (ASEAN) member states. Among them were H.E. Phan Peuv (Cambodia), H.E. Dato' Abdul Malik Melvin Castelino (Malaysia), H.E. Tull Traisorat (Thailand), and H.E. Dodo Sudradjat, (Minister/Deputy Chief of Mission, Indonesia), along with other envoys representing Myanmar, Brunei, Lao PDR, Vietnam. The event likewise welcomed Mr. Jiang Haiying, representing the Secretary General of the ASOSAI, and Dr. Sasikala Sankaran, representing the Secretary General of the ASEAN. Undersecretary Antonio A. Morales was the guest speaker on behalf of the Department of Foreign Affairs Secretary Enrique A. Manalo.

The Summit formally opened with inspiring messages from Dr. Khin Naing Oo of SAI Myanmar, outgoing ASEANSAI Chair, and Hon. Gamaliel A. Cordoba, the Chairperson of SAI Philippines, incoming ASEANSAI Chair.



DR. KHIN NAING OO, AUDITOR GENERAL OF SAI MYANMAR, HANDS-OVER THE GAVEL TO SYMBOLIZE THE TURN-OVER OF CHAIRMANSHIP OF THE ASEANSAI TO COMMISSION ON AUDIT CHAIRPERSON GAMALIEL A. CORDOBA ON (FROM COA PUBLIC INFORMATION OFFICE)



THE HEADS OF DELEGATIONS OF ASEANSAI MEMBERS DOING THE ICONIC ASEAN HANDSHAKE THE 7TH ASEANSAI SUMMIT (FROM COA PUBLIC INFORMATION OFFICE)

The significant matters discussed in the Summit included:

- Approval of the ASEANSAI Annual Results Report for 2023
- Adoption of the 4th Revision of ASEANSAI Rules and Procedures
- Launch of the Cooperative Research on SAI Independence in ASEAN Countries: Implementing Foresight Tools for Preferable Future
- Launch of the Fundamental Guideline in Construction Audit
- Formal handover of Chairmanship of ASEANSAI to SAI Philippines

In addition, the Summit reaffirmed leadership roles within ASEANSAI's committees and governance bodies for 2024-2025:

- SAI Thailand as the ASEANSAI Auditor for Financial Statements (FY 2022-2023)
- SAI Vietnam as the Chair of the Strategic Planning Committee
- SAI Singapore as Chair of the Rules and Procedures Committee
- SAI Malaysia as Chair of the Knowledge Sharing Committee
- SAI Philippines as Chair of the Training Committee
- SAI Indonesia as the ASEANSAI Secretariat

The new composition of the Rules and Procedures and Training Committees, work plans, and the ASEANSAI proposed budget for 2024-2025 were likewise presented and approved.

8th ASEANSAI Senior Officials' Meeting

JULY 9-10, 2025, MANILA, PHILIPPINES

In its capacity as the Chairperson of the ASEANSAI, COA, the SAI of the Philippines, hosted the 8th ASEANSAI Senior Official's Meeting (SOM) on July 9-10, 2025, preceded by its Preparatory Meeting on July 8, 2025, in Manila.

The gathering brought together 26 senior officials representing the ten member-SAIs to discuss strategic matters related to the organization's governance, sustainability, and future directions.

The meeting was graced by Hon. Mario G. Lipana, Commissioner of SAI Philippines, who delivered the opening remarks. In his message, Commissioner Lipana underscored the ASEANSAI's pivotal role in promoting good governance in the ASEAN region. Assistant Commissioner Lito Q. Martin, Head of Delegation of SAI Philippines, likewise participated in the event.



FROM LEFT TO RIGHT: DEPUTY AUDITOR GENERAL AZMAN BIN MAHMOOD OF JABATAN AUDIT NEGARA MALAYSIA, DEPUTY DIRECTOR GENERAL VILAYVANH KEOKEANCHANH OF THE STATE AUDIT ORGANIZATION OF LAO PEOPLE'S DEMOCRATIC REPUBLIC, DIRECTOR TEGUH WIDODO OF THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA (BPK), DIRECTOR CHEA SOPHAT OF NATIONAL AUDIT AUTHORITY OF REPUBLIC OF CAMBODIA, HAJAH SITI KAMARIAH BINTI HAJI MOHIDDIN, ACTING SENIOR ASSISTANT AUDITOR GENERAL OF JABATAN AUDIT BRUNEI DARUSSALAM, COA COMMISSIONER MARIO G. LIPANA, DIRECTOR GENERAL YUDI RAMDAN BUDIMAN OF BPK, DIRECTOR GENERAL THANDAR LAY OF THE OFFICE OF THE AUDITOR GENERAL OF THE UNION, THE REPUBLIC OF THE UNION OF MYANMAR, COA ASSISTANT COMMISSIONER LITO Q. MARTIN OF THE PROFESSIONAL AND INSTITUTIONAL DEVELOPMENT SECTOR, ASSISTANT AUDITOR-GENERAL MABEL WATT OF THE AUDITOR-GENERAL'S OFFICE OF SINGAPORE, DIRECTOR KHANAMPORN PHILAPURANA OF THE OFFICE OF THE AUDITOR GENERAL OF THE AUDITOR GENERAL OF THE AUDITOR-GENERAL AND THE STATE AUDIT OFFICE OF VIETNAM DOING THE ICONIC ASEAN HANDSHAKE DURING DAY 1 OF THE 8TH ASEANSAI SENIOR OFFICIALS' MEETING (FROM COA PUBLIC INFORMATION OFFICE)

The delegates engaged in in-depth discussions led by the organization's committees, each presenting key initiatives that will define ASEANSAI's operational and strategic roadmap. Among the major agenda items were:

- Finalization of the draft ASEANSAI Strategic Plan for CY 2026-2029 by the SPC Chair (SAI Vietnam)
- Revised ASEANSAI Rules and Procedures by the RPC Chair (SAI Singapore)
- Proposed ASEANSAI Competency-Based Learning and Development Framework, Competency Framework, and Coaching and Mentoring Strategy by the TC Chair (SAI Philippines)

The work plans of the ASEANSAI committees for 2026-2027 were likewise presented and discussed.

The Senior Officials also deliberated on key organizational matters, including:

- Draft Financial Statements for FY 2024 and Interim Statement for FY 2025
- Compilation of the Proposed Budget for FY 2026-2027
- Appointment of new committee chairs and members
- Confirmation of an external auditor for the next two years
- Cooperation with development partners

The meeting also featured discussions on preparations for the upcoming 8th ASEANSAI Summit to be hosted by SAI Singapore as the incoming Chair and the confirmation of SAI Thailand on its role as the next Vice Chair. Additionally, delegates were briefed on the ASEANSAI Young Leaders' Programme.



MS. KHANAMPORN PHILAPURANA, HEAD OF DELEGATION OF SAI THAILAND, CONVEYING HER APPRECIATION FOR THE EC WORK PLAN PRESENTED DURING THE 8TH ASEANSAI SOM



ASSISTANT AUDITOR-GENERAL MABEL WATT, HEAD OF DELEGATION OF SAI SINGAPORE, DISCUSSING THE PREPARATION FOR THE 8TH ASEANSAI SUMMIT DURING THE PRE-HANDOVER ASEANSAI CHAIRMANSHIP MEETING WITH SAI PHILIPPINES (CHAIR) AND SAI INDONESIA (ASEANSAI SECRETARIAT)

Pre-Handover ASEANSAI Chairmanship Meeting JULY 10, 2025, MANILA, PHILIPPINES

As the Commission on Audit, the SAI of the Philippines, prepared to pass the mantle of leadership to its successor, a Pre-Handover ASEANSAI Chairmanship Meeting was convened on July 10, 2025, immediately following the SOM in Manila.

The Executive Committee, composed of SAI Philippines as the outgoing Chair, SAI Singapore as the incoming Chair and SAI Indonesia as the Secretariat, gathered to discuss the initial plans presented by SAI Singapore in relation to its preparatory activities in hosting the 8th ASEANSAI Summit scheduled for November 2025. The Committee also deliberated on the proposed outline of the ASEANSAI Commemoration Book for CY 2023-2025 and defined each SAI's roles and responsibilities in this project.

The highlight of the meeting was the ceremonial handover of the ASEANSAI flag and gavel which symbolizes the transition of chairmanship from SAI Philippines to SAI Singapore.



FROM LEFT: DIRECTOR OLYMPIA P. BALUGAY, REGIONAL OFFICE NO. I, DIRECTOR MARY JOYCE G. ERUMA, PROFESSIONAL DEVELOPMENT OFFICE, ASSISTANT COMMISSIONER LITO Q. MARTIN, PIDS, ASSISTANT AUDITOR-GENERAL MABEL WATT AND DEPUTY DIRECTOR SABRINA FOK, BOTH OF THE AUDITOR-GENERAL'S OFFICE OF SINGAPORE DURING THE CEREMONY OF THE PRE-HANDOVER OF THE ASEANSAI FLAG AND GAVEL (FROM COA PUBLIC INFORMATION OFFICE)

ASEANSAI Technical-Level Executive Meeting

AUGUST 14, 2025, ONLINE

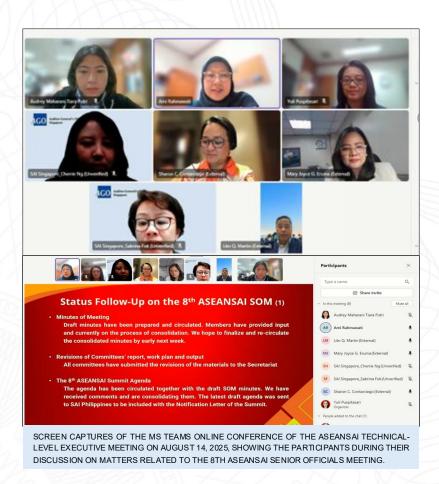
The ASEANSAI Executive Committee convened in an online meeting on August 14, 2025, as follow-up to the 8th Senior Officials' Meeting held on July 9-10, 2025. The meeting focused on key organizational updates and the significant matter of admitting SAI Timor-Leste as a new member of the ASEANSAI.

The meeting was attended by representatives from SAI Philippines (outgoing Chair), SAI Singapore (incoming Chair), and SAI Indonesia (ASEANSAI Secretariat).

The ASEANSAI Secretariat presented updates on developments following the Senior Official's Meeting, including:

- Ongoing revisions to committee reports, work plans and outputs
- Finalization of the agenda for the 8th ASEANSAI Summit and issuance of the Summit Notification Letter
- Upcoming Development Partner Coordination Meeting

A central topic of the meeting was the process and timelines for the admission of SAI Timor-Leste as a new member of ASEANSAI. The Committee discussed the procedural steps necessary to formalize the inclusion, in anticipation of the ASEAN formally recognizing Timor-Leste as the 11th ASEAN member during the 47th ASEAN Summit, to be held on October 26-28, 2025.







Chapter III ASEANSAI Committees Meetings, Activities and Initiatives





The Committees, during the leadership period, worked in synergy, both in the forefront and in the background, to deliver major outputs that contributed to advancing ASEANSAI's objectives.



3.1 EXECUTIVE COMMITTEE

3.1.1 Ist ASEAN Auditor Conference 2025 MAY 27-28, 2025, PUTRAJAYA, MALAYSIA

The conference gathered more than 2,000 auditors from ASEANSAI and ASOSAI member countries, and from the Malaysian private auditing firms and private companies. There were also Malaysian government officials in attendance. With the theme "Inclusive and Sustainable Auditing for a Progressive ASEAN," the first conference served as a platform to share current views, issues, and experiences at regional and global levels on follow-up audits, sustainability assurance and reporting, transparency and governance, among others.

Chairperson Cordoba, as the incumbent Chairperson of ASEANSAI, took part as panelist and resource person in the event's High-Level Dialogue session on "Enhancing Public Sector Auditing Through Follow-up Audit." He was joined in the panel by Dato' Seri Wan Suraya Wan Mohd Radzi (Auditor General of Malaysia, Chair of the ASEANSAI Knowledge Sharing Committee, and Chair of ASEAN Audit Committee), and Mr. Pranoto (Director General VII of the Audit Board of the Republic of Indonesia). Mr. Azman Mahmood (Deputy Auditor General of Malaysia) moderated the dialogue.

Chairperson Cordoba shared SAI Philippines' best practices and success story on follow-up audits, citing as an example the agency's action on the audit recommendations pertaining to the national social aid program on *Pantawid Pamilyang Pilipino Program* (4Ps). The implementation of the audit recommendations on 4Ps was considered impactful because it resulted in the updating of the beneficiary list and exclusion of over half a million non-poor households. Also, the use of Social Welfare Development Indicators introduced a more nuanced basis for assessing when families should exit the program.



PUTRAJAYA, MALAYSIA - COA CHAIRPERSON GAMALIEL A. CORDOBA REPRESENTED THE SAI PHILIPPINES AT THE FIRST ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN) AUDITOR CONFERENCE 2025 HELD ON MAY 27-28, 2025, AT THE PUTRAJAYA INTERNATIONAL CONVENTION CENTRE IN PUTRAJAYA, MALAYSIA.

"Individuals and organizations are held accountable for audit findings and recommendations; and in order to build trust and credibility, transparency was maintained throughout the audit process," Chairperson Cordoba added.

He also pointed out ASEANSAI's growing role as a platform for cross-country learning, not just in sharing best practices but by collaborating in building joint solutions and harmonized approaches.

COA Assistant Commissioner Fortunata M. Rubico also joined the conference, reflecting COA's continuing commitment to audit excellence not just in the Philippines, but in the entire ASEAN region.

At the conference's opening, ASEAN Secretary-General Dr. Kao Kim Hourn acknowledged the audit profession's vital role in supporting ASEAN's pursuit of regional peace, stability, and prosperity through a pre-recorded keynote speech. While Malaysian Prime Minister Dato' Seri Anwar Ibrahim led the closing ceremony by putting weight on the need to anchor advancements like Artificial Intelligence (AI) on upholding values, ethics, and faith—not just for sound public finance, but to uphold dignity, fairness, and accountability in the service of family, country, and the broader landscape that it encompasses.

"

Looking ahead, we envision follow-up audits becoming increasingly more proactive, gender-responsive, technology-enabled, and impact-driven aligned with international standards and best practices and our national governance objectives.



COA Chairperson

GAMALIEL A. CORDOBA

3.1.2. SAI Philippines at the 16th ASOSAI Assembly

SEPTEMBER 21 TO 27, 2024, NEW DELHI, INDIA

As Senior Commissioner of the COA, Commissioner Roland Café Pondoc led the COA delegation to the 16th Assembly of the ASOSAI in New Delhi, India on September 21 to 27, 2024. The Assembly gathered key representatives from across Asia to discuss important audit issues and set the direction for the organization.

The ASOSAI is a key regional entity under the INTOSAI. Founded in 1979 with 11 members, ASOSAI has since grown to include 47 SAIs from across Asia.

Commissioner Pondoc, who is the incumbent President of the Philippine Institute of Certified Public Accountants (PICPA), in his article under the PICPA Talks column published in the Manila Bulletin, emphasized that COA has been an active member of ASOSAI for many years. He further mentioned that COA has signified its intention to be elected as a member of the ASOSAI Governing Board (GB). The election, as one of the highlights of the Assembly, involved filling seven vacant posts for the GB and two vacant posts for the Audit Committee. As a result of the said election, COA was declared as one of the ASOSAI GB members for 2024-2027. Further, as stipulated in the ASEANSAI EC Work Plan for 2024-2025, COA represented as the incumbent Chair of the ASEANSAI. On behalf of COA Chairperson Gamaliel A. Cordoba, Commissioner Pondoc's guidance was pivotal in representing the Philippines and advocating for the country's interests within ASOSAI's framework.



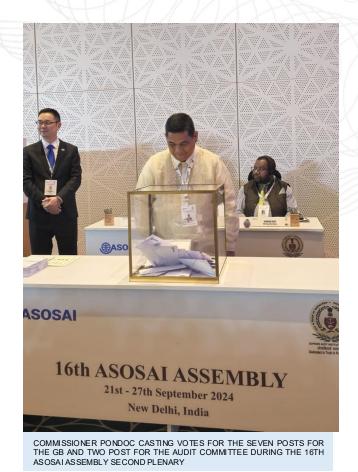
COMMISSIONER PONDOC SHARING HIS INSIGHTS ON THE SAI NEEDS AND PRIORITIES DURING THE SESSION ON "MATCHING SAI NEEDS WITH IDI STRATEGIC VISION" OF THE 9TH ASOSAI SYMPOSIUM



The Assembly's agenda included a series of important meetings of the Secretariat and the CDC, the ASOSAI Grant Committee, the ASOSAI Strategic Plan Task Force, the ASOSAI CDC, and the 6 ASOSAI TFAR. On a side note, the TFAR, of which COA is also a member, aims to collect, research, and revise existing regulations while addressing the urgent demands of ASOSAI to draft necessary regulations. These meetings, among others, covered critical topics and facilitated discussions on audit themes.

COA's participation in the ASOSAI Assembly underscored its dedication and commitment to upholding international auditing standards and promoting collaboration. Commissioner Pondoc's involvement not only advanced COA's interests but also enriched the global discourse on effective auditing and governance. The outcomes of these events are anticipated to further strengthen ASOSAI's impact and support its mission across Asia.

In line with its commitment to the ASOSAI, the SAI Philippines hosted the ASOSAI Seminar on "Dealing with Fraud and Corruption in Auditing" which took place in Manila, Philippines from October 21 to 25, 2024. This seminar reaffirmed COA's dedication to addressing pressing issues in auditing and highlighted its active engagement in the ASOSAI's initiatives. Ultimately, COA aims to emphasize the Philippines' active role in promoting best practices and innovative solutions in audit processes.



THROUGH SOLIDARITY AND INNOVATION

3.1.3. SAI Philippines Elected to the ASOSAI Governing Board

SEPTEMBER 21-27, 2024, NEW DELHI, INDIA

COA was voted as member of the ASOSAI Governing Board in New Delhi, India.

The 16th Assembly of the ASOSAI gathered key representatives from across Asia to discuss important audit issues and set the direction for the organization. The ASOSAI is a key regional entity under the INTOSAI. Founded in 1979 with 11 members, ASOSAI has since grown to include 47 SAI from across Asia.

COA Commissioner Roland Cafe Pondoc, who headed the Philippine delegation to the Assembly, said that being elected as a member of the ASOSAI GB is one of the highlights of the Assembly, which involved filling seven vacant posts for the GB. Other countries elected to the GB together with the Philippines were Azerbaijan, Kazakhstan, Malaysia, Pakistan, and the United Arab Emirates.

COA's participation in the ASOSAI Assembly underscored its dedication and commitment to upholding international auditing standards and promoting collaboration. SAIs of Singapore and Indonesia likewise attended the ASOSAI Assembly, as part of their commitments as members of the ASEANSAI Executive Committee.

COA also serves as the incumbent Chair of the ASEANSAI and INTOSAI Working Group on Public Debt.



COA DELEGATES AT THE 16TH ASOSAI GOVERNING BOARD ASSEMBLY, NEW DELHI, INDIA, SEPTEMBER 2024, FROM LEFT: MS. JESSA VIENA SAMSON (INTERNATIONAL RELATIONS SERVICES, PDO PIDS), DIRECTOR MARY JOYCE G. ERUMA (PROFESSIONAL DEVELOPMENT OFFICE, PIDS) AND COMMISSIONER PONDOC.

3.2 STRATEGIC PLANNING COMMITTEE

3.2.1 ASEANSAI Annual Monitoring and Evaluation Meeting DECEMBER 19, 2024

The ASEANSAI Annual M&E Meeting 2024 was held virtually on December 19, 2024, under the chairmanship of SAI Vietnam as Chair of the Strategic Planning Committee. The meeting aimed to review the committees' activities for the year and to finalize the ASEANSAI Annual Progress Report 2024.

Attended by ASEANSAI Committees, the Secretariat, and experts from the SNAO, the meeting underscored the organization's commitment to continuous learning and accountability. The SNAO provided valuable inputs to the ASEANSAI MES and contributed to the refinement of the ASEANSAI Strategic Plan and MES revision.

Discussions highlighted ASEANSAI's steady progress in implementing its 2022–2025 Strategic Vision and Mission. Out of 32 planned activities, 27 were successfully carried out, advancing capacity development, knowledge sharing, international cooperation, and internal governance. Among the notable achievements were the completion of the Learning and Development Framework and the Coaching and Mentoring Strategy, along with specialized workshops on the SDGs, environmental management, and Voluntary National Reviews (VNR).

The meeting also celebrated strengthened international cooperation through the signing of a MOU with the SNAO, as well as ASEANSAI's active participation in ASEAN-related events and new collaborations with partners such as the International Foundation for Electoral Systems (IFES).

Through this annual review, ASEANSAI reaffirmed its dedication to strengthening accountability and good governance across the region, ensuring that collective efforts continue to support both institutional growth and regional integration.



GROUP PHOTO AT M&E 2024 & STRATEGIC PLANNING KICK-OFF

3.2.2 Strategic Plan Development Kick-Off Session

DECEMBER 20, 2024

On December 20, 2024, ASEANSAI convened the Strategic Plan Development Kick-Off Session, held virtually and chaired by SAI Vietnam as Chair of the SPC. The session marked the official start of the formulation process for the ASEANSAI SP 2026–2029, which is set for endorsement at the 8th ASEANSAI Summit in November 2025.

The session was attended by members of the SPC, with technical support from the SNAO. Its objectives were to initiate the development of the new SP, discuss preliminary concepts, and agree on the general framework, comprising ASEANSAI's Vision, Mission, Core Values, Strategic Goals, and Strategic Objectives, that will guide the Work Plans of ASEANSAI Committees for the next cycle.

In preparation, a survey was circulated among members to evaluate the implementation of the 2022–2025 SP, identify key challenges, and gather feedback on ASEANSAI's strengths and areas for improvement, as well as to assess the need to revise the MES.

During the session, SAI Vietnam proposed five strategic goals to anchor the next SP:

- 1. Strengthening response capabilities,
- 2. Leveraging technology,
- 3. Supporting sustainable development,
- 4. Fostering international cooperation, and
- 5. Enhancing training and knowledge sharing.

After a fruitful exchange of insights, the meeting reached consensus on the general framework of the ASEANSAI SP 2026–2029, reaffirming ASEANSAI's collective commitment to strategic planning, institutional strengthening, and regional collaboration.



SAI VIET NAM PRESENTS 1ST DRAFT STRATEGIC PLAN 2026-2029

3.2.3 2nd Meeting on the Development of ASEANSAI Strategic Plan 2026–2029 MAY 15, 2025

The ASEANSAI SPC convened its Second Meeting on the Development of the ASEANSAI SP 2026–2029 on May 15, 2025, through a virtual platform. The session brought together SPC members and the ASEANSAI Secretariat with the shared objective of refining the draft SP, consolidating inputs from previous consultations, and ensuring alignment across ASEANSAI's strategic directions.

The meeting opened with remarks from SAI Vietnam, as Chair of the SPC, setting the tone for a collaborative and forward-looking discussion. SAI Brunei, supported by SAI Thailand as co-lead, presented the Second Draft of the SP and its Framework of Implementation Matrix, highlighting the structure of the plan and the integration of committee contributions. Each ASEANSAI committee provided insights on their respective areas, ensuring that the draft reflected a comprehensive and inclusive perspective.





SCREENCAPTURES OF THE SECOND MEETING ON THE DEVELOPMENT OF THE ASEANSAI STRATEGIC PLAN 2026-2029 HELD VIRTUALLY ON MAY 15, 2025

Participants engaged in an in-depth discussion of the proposed strategic goals, strategic objectives, and the overall framework. Valuable perspectives were shared by SNAO experts, who offered external reflections to help further strengthen the plan. Deliberations focused on clarifying priorities, addressing cross-cutting themes, and identifying key areas requiring revision, leading to preliminary consensus on the draft document.

The session concluded with a summary by the SPC leadership, reaffirming ASEANSAI's commitment to a consultative and inclusive approach in shaping its SP 2026–2029. The meeting also outlined a timeline for next steps, ensuring momentum towards finalizing a strategic framework that would guide ASEANSAI in advancing good governance, accountability, and regional cooperation in the years ahead.

3.2.4 3rd Meeting on the Development of ASEANSAI Strategic Plan 2026–2029 JUNE 11, 2025

The ASEANSAI SPC, together with the ASEANSAI Secretariat, convened the 3rd Meeting on the Development of the ASEANSAI SP 2026–2029 on June 11, 2025, hosted virtually by the State Audit Office of Viet Nam as Chair of the SPC.

This session marked a critical stage in the formulation of the SP, as it sought to continue reviewing, aligning, and refining the draft document, ensuring coherence with ASEANSAI's Vision, Mission, and MES. Building on the progress and consensus achieved during the 2nd Meeting, the 3rd Meeting was designed to consolidate inputs and finalize the full draft for endorsement at the SOM in July 2025.

The meeting opened with welcoming remarks and an introduction of participants, followed by the presentation of the third draft of the SP and its Implementation Matrix by SAI Philippines and SAI Vietnam as co-leads. Representatives from ASEANSAI Committees, namely the SPC, TC, KSC, RPC, and EC, provided updates on their respective contributions, highlighting key refinements compared with the second draft.

A significant portion of the meeting was dedicated to discussion and peer review, where valuable comments were offered by SPC members and external experts from the SNAO, who have been active partners in the drafting process. Deliberations also extended to the design and layout of the SP document, ensuring that the final output would be not only substantive but also accessible and user-friendly.

The session concluded with a reaffirmation of collective commitment to the vision of ASEANSAI, underscoring the organization's unity in shaping a SP that reflects shared aspirations for good governance, regional cooperation, and institutional strengthening.

The 3rd Meeting on the Development of the SP 2026–2029 thus stands as a milestone in ASEANSAI's continuing journey—one where collaboration, inclusivity, and professional expertise converge to guide the organization into its next strategic cycle.



SCREENCAPTURE OF THE SECOND MEETING ON THE DEVELOPMENT OF THE ASEAN SAI STRATEGIC PLAN 2026-2029 HELD VIRTUALLY ON JUNE 11, 2025

3.3 RULES AND PROCEDURES COMMITTEE

3.3.1 ASEANSAI Rules and Procedures Review

The ASEANSAI RPC commenced a review of the ASEANSAI R&P in September 2024. The review aimed to ensure that ASEANSAI's governing framework remains both robust and relevant in addressing the evolving needs of ASEANSAI. A robust set of R&P provides the foundation for effective governance and the sound management of ASEANSAI's financial, administrative and secretariat matters.

In December 2024, the Committee circulated the first draft of the 5th revision of the R&P to ASEANSAI members for feedback. Following several collaborative iterations, the review was successfully completed. The finalized 5th revision would be presented for the Assembly's approval at the 8th ASEANSAI Summit, marking a milestone in reinforcing ASEANSAI's commitment to excellence and transparency.



PHOTO SESSION OF THE MEMBERS OF THE RPC FROM SAIS OF LAO PDR, BRUNEI DARUSSALAM, MALAYSIA, SINGAPORE, MYANMAR, AND THAILAND DURING THE 8TH ASEANSAI SOM

3.3.2 5th Revision of ASEANSAI Rules and Procedures Led by SAI Singapore

In December 2024, SAI Singapore, as Chair of the RPC, sought input on the 5th revision of the ASEANSAI R&P. This update follows the previous revision approved at the 7th ASEANSAI Summit in 2023. The proposed changes mainly consist of editorial adjustments, particularly in Chapter 7 on ASEANSAI Summits and Assembly Meetings and Chapter 8 on ASEANSAI SOMs. The revised R&P are set for approval at the 8th ASEANSAI Summit in 2025.

3.4 KNOWLEDGE SHARING COMMITTEE

3.4.1 ASEANSAI Knowledge Sharing in Auditing of Technical and Vocational Education and Training (TVET)

DECEMBER 15, 2023

The ASEANSAI Knowledge Sharing Workshop on TVET, hosted by the SAI of Cambodia, was held virtually on December 15, 2023, bringing together 35 delegates from 7 ASEANSAI member countries. The workshop featured an opening address by the Chair of the ASEANSAI KSC, Her Excellency Dato' Seri Wan Suraya Wan Mohd Radzi, Auditor General of Malaysia. In her remarks, Her Excellency underscored the importance of knowledge exchange as means to enhance audit quality and promote greater collaboration within ASEANSAI.

The workshop was designed to strengthen the competency and proficiency of ASEANSAI members in the audit field by sharing audit approaches, experiences, and best practices, while also providing a platform for in-depth discussion on the performance audit of TVET. This collaborative initiative underscored ASEANSAI's commitment to enhancing audit excellence and fostering closer professional ties among its members.





PARTICIPANTS FROM SAI MALAYSIA JOINED THE WORKSHOP VIRTUALLY

3.4.2 4th ASEANSAI KSC Biennial Meeting 2024 JULY 24 -26, 2024, KUALA LUMPUR, MALAYSIA

Her Excellency Dato' Seri Wan Suraya Wan Mohd Radzi, Auditor General of Malaysia and Chair of the ASEANSAI KSC, chaired the 4th ASEANSAI KSC Biennial Meeting, held in hybrid format from July 24 to 26, 2024, in Kuala Lumpur. The meeting convened around 45 senior officials and participants from nine ASEANSAI member countries—Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Thailand, and Vietnam.

Spanning two days of deliberations, the meeting addressed nine agenda items, with a strong focus on reviewing the progress of the KSC Work Plan 2024–2025 and laying the groundwork for the 2026–2027 cycle. Key highlights of the 2024–2025 Work Plan included initiatives on auditing the SDGs, environmental auditing, audit digitalisation, and the auditing of public debt and public financial management across the region. These initiatives serve as a catalyst for strengthening the capacity of ASEANSAI auditors, ensuring their readiness for the challenges of an increasingly complex public sector audit environment.

During the discussions, SAI Indonesia, SAI Myanmar, and SAI Vietnam presented updates on their 2024 projects, while SAI Malaysia, SAI Philippines, and SAI Thailand outlined TOR for upcoming 2025 initiatives focusing on public sector auditing, public debt audit, and digital transformation. The meeting also appointed KSEs to lead projects under the 2026–2027 Work Plan and finalized proposed topics for submission to the ASEANSAI Senior Officials' Meeting in 2025.



OPENING REMARKS BY HER EXCELLENCY DATO' SERI WAN SURAYA WAN MOHD RADZI, AUDITOR GENERAL OF MALAYSIA AND CHAIR OF ASEANSAI KSC DURING 4TH ASEANSAI KSC BIENNIAL MEETING



DELEGATES FROM SAI MEMBERS JOINED THE MEETING IN-PERSON

3.4.3 ASEANSAI Knowledge Sharing on SDG Voluntary National Review (VNR) AUGUST 29 -30, 2024, INDONESIA

As part of the implementation of ASEANSAI'S KSC work plan, the Audit Board of the Republic of Indonesia (BPK) hosted the "ASEANSAI Workshop on Advancing Roles of SAIs in Reviewing VNR: A Contribution to the Achievement of SDGs" from August 29-30, 2024, in hybrid mode.

The workshop aimed to enhance ASEAN SAIs' understanding of the VNR review process, facilitate knowledge sharing and experience exchange between ASEANSAI members, and identify challenges and solutions to improve the effectiveness of VNR reviews.



The workshop opened with remarks from the Chair of the KSC, Datuk Wan Suraya Wan Mohd Radzi, followed by an opening speech from the Audit Board of the Republic of Indonesia's Vice Chairperson, Hendra Susanto. Experts from international organizations such as ERIA, UNESCAP, and SEANTAG presented insights into ASEAN's progress toward the 2030 SDGs, including the challenges.

Representatives from the Ministry of National Development Planning of the Republic of Indonesia, the Central Bureau of Statistics, and SAI Indonesia also took part in the discussion of the critical role of SAIs in promoting transparency in the VNR process.



GROUP PHOTO OF THE DELEGATES TO THE ASEANSAI KNOWLEDGE SHARING WORKSHOP

3.4.4 ASEANSAI Knowledge Sharing on SDG Implementation Cooperative Audit Project of SDGs SEPTEMBER 25-26, 2024

SAI Myanmar hosted ASEANSAI Knowledge Sharing Workshop on the Audit of the SDGs Implementation: Cooperative Audit Projects

As part of the ASEANSAI Knowledge Sharing Work Plan 2024–2025, aligned with Strategic Goal No. 2 of the ASEANSAI SP 2022–2025, the Office of the Auditor General of the Union of Myanmar (SAI Myanmar) hosted the virtual "ASEANSAI Knowledge Sharing Workshop on the Audit of SDGs Implementation: Cooperative Audit Projects" on September 25–26, 2024. The workshop welcomed 26 participants from ASEANSAI member organizations.



The event opened with remarks from H.E. Dr. Khin Naing Oo, Union Auditor General of SAI Myanmar, and H.E. Datuk Wan Suraya Wan Mohd Radzi, Chairman of the ASEANSAI KSC and Auditor General of SAI Malaysia, both delivered via prerecorded messages. Their speeches emphasized the importance of collective efforts in auditing SDGs implementation to enhance public sector accountability. The two-day workshop featured presentations by SAI Myanmar on SDGs Implementation audits, using IDI's SDGs Audit Model (ISAM) to explain audit processes, tools, and key findings from their Cooperative Audit Projects.

SAI Indonesia, SAI Malaysia, and SAI Thailand shared insights on topics like SDGs governance, forestry management, and an advanced 8Es framework for SDGs audits. Interactive discussions, Q&A sessions, and group exercises fostered collaboration and knowledge exchange among participants.

This workshop strengthened ASEANSAI members' capacity in SDGs auditing, advancing regional cooperation, enhancing accountability, and promoting sustainable development across the ASEAN region.



MS. AZIZAH DAUD, DEPUTY DIRECTOR OF AUDIT, DELIVERED A PRESENTATION TITLED "SPECIAL PERFORMANCE AUDIT ON FOREST MANAGEMENT AND ENVIRONMENTAL IMPACT: MALAYSIA CASE"



MR. SHAHRUL NIZAM, PRINCIPAL ASSISTANT AUDIT DIRECTOR, REPRESENTATIVE FROM SAI MALAYSIA DELIVERED A PRESENTATION ON FORESTS AND CLIMATE CHANGE: A CASE STUDY IN CANADA DURING GROUP ACTIVITY OF THE WORKSHOP

3.4.5 ASEANSAI Knowledge Sharing on Environmental Management and Protection in Industrial Zones and Craft Villages NOVEMBER 5-6, 2024, VIETNAM

ASEANSAI Workshop on Environmental Management and Protection in Industrial Clusters and Craft Villages

State Audit of Vietnam hosted a Knowledge Sharing Workshop on Environmental Management and Protection in Industrial Clusters and Craft Villages on November 5-6, 2024. The event brought together 37 participants from seven SAIs, alongside representatives from Nam Dinh and Ha Tinh provinces, aiming to strengthen knowledge exchange in environmental auditing.

Participants explored audit methodologies through presentations, panel discussions, group activities, and field observations, including topic selection, planning, reporting, and monitoring recommendations.

The workshop offered valuable insights into auditing the craft industry, promoting sustainable practices, and enhancing collaboration among ASEANSAI members.



GROUP PHOTO OF PARTICIPANTS OF ASEANSAI KNOWLEDGE SHARING WORKSHOP ON ENVIRONMENTAL MANAGEMENT AND PROTECTION IN INDUSTRIAL CLUSTERS AND CRAFT VILLAGES



HER EXCELLENCY DATO'S ERI WAN SURAYA WAN MOHD RADZI, AUDITOR GENERAL OF MALAYSIA DELIVERED INSIGHTS DURING HIGH-LEVEL DIALOGUE SESSION
"ENHANCING PUBLIC SECTOR AUDITING THROUGH FOLLOW-UP AUDIT"



3.4.6 ASEANSAI High-Level Dialogue on Issues and Challenges in Public Sector Auditing MAY 27, 2025

As part of the ASEANSAI KSC Work Plan 2025, the High-Level Dialogue Session was featured as one of the flagship programmes of the ASEAN Auditor Conference 2025. This prominent session brought together a distinguished panel of leaders in public sector auditing: Her Excellency Dato' Seri Wan Suraya Wan Mohd Radzi, Auditor General of Malaysia; His Excellency Mr. Gamaliel Asis Cordoba, Chairperson of the Commission on Audit, Philippines; and Mr. Pranoto, Director General VII of the BPK.

The dialogue, held under the theme "Enhancing Public Sector Auditing Through Follow-up Audit", provided a platform for the panelists to share valuable insights and national experiences on the implementation of follow-up audit mechanisms. The session highlighted the pivotal role of follow-up audits as a strategic tool to promote accountability, support policy reforms, and strengthen public confidence in audit institutions.

The discussion also reflected the growing importance of follow-up audits across the region, as SAIs strive to amplify the impact, transparency, and value of their work in advancing good governance and sustainable development.

3.4.6 ASEANSAI Knowledge Sharing Workshop on Public Debt Audit AUGUST 26-28, 2025, MANILA, PHILIPPINES

The Commission on Audit of the Republic of the Philippines, as Project Lead, in collaboration with the SNAO, conducted the ASEANSAI Knowledge Sharing Workshop on Public Debt Audit held from August 26-28, 2025, in Manila, Philippines. The workshop brought together 22 delegates from ASEANSAI member countries and facilitators from SNAO.

As part of the ASEANSAI KSC Work Plan for 2025, the workshop aimed to foster the exchange of knowledge and experiences among ASEANSAI members on public debt audit, focusing on understanding debt securities issued by central governments and its audit.



GROUP PHOTO AT THE KNOWLEDGE SHARING WORKSHOP ON PUBLIC DEBT AUDIT WITH COA OFFICIALS, FACILITATORS FROM THE SWEDISH NAO, AND DELEGATES

Thereafter, a Wrap-up Meeting was conducted on August 29, 2025, to discuss the way forward, particularly the potential capacity-building initiatives that may be developed based on the outcomes of the workshop. The meeting was attended by representatives from SNAO and SAIs of the Philippines, Malaysia, and Indonesia. Additionally, representatives from the ASEANSAI Secretariat and the ASEANSAI KSC Chair participated virtually.



ALEKSANDRA POPOVIC, ONE OF THE FACILITATORS FROM SNAO, SHARING HER INSIGHTS DURING ONE OF THE WORKING SESSIONS OF THE WORKSHOP



REPRESENTATIVES FROM SNAO, SAI PHILIPPINES, SAI MALAYSIA, AND SAI INDONESIA DURING THE WRAP-UP MEETING TO DISCUSS THE RESULTS AND WAY FORWARD OF THE WORKSHOP, FROM LEFT: MR. PEPPY NUR EKO PUTRO, MS. MARIKA JOHANSSON, MS. KARIN HOLMERIN, MS. NORNAZAHIE BINTI ZULKIFLI, MS. MARY JOYCE G. ERUMA, MR. MOH. IQBAL ARUZZI, MR. RAMADHAN NUGRAHA PUTRA, MS. MARIA THERESA YAMBAO, MS. MA. THERESA FERREROS, AND MS. ALEKSANDRA POPOVIC

3.5 TRAINING COMMITTEE

3.5.1 ASEANSAI Briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT) DECEMBER 14, 2023

Held online via Microsoft Teams on December 14, 2023, the ASEANSAI Briefing on IntoSAINT aimed to introduce the basic principles and methodologies of IntoSAINT and the benefits of adopting thereof. It was intended to discuss the updated IntoSAINT Handbook/Assessment Tool. Further, it encouraged the participants to become certified IntoSAINT moderators.



3.5.2 ASEANSAI Instructors' Design Meeting on Strengthening Budget Credibility through External Audits

JUNE 2-6, 2025

The ASEANSAI, through its Capacity Development Program, successfully conducted the IDM on Strengthening Budget Credibility through External Audit from June 2-6, 2025. The five-day activity marked a significant milestone in the development of a regional training course aimed at reinforcing the role of external audit in fostering credible, transparent and effective public financial management among ASEAN member SAIs.



COURSE DESIGNERS FOR THE BUDGET CREDIBILITY TRAINING WITH COA DIRECTORS FOR PROFESSIONAL DEVELOPMENT, MS. MARY JOYCE G. ERUMA (FIRST FROM LEFT), AND MS. OLYMPIA BALUGAY (FOURTH FROM LEFT), AND COA COMMISSIONER DOUGLAS MICHAEL MALLILLIN (THIRD FROM LEFT).



COURSE DESIGNERS DURING ONE OF THE WORKING SESSIONS OF THE FIVE-DAY DESIGN MEETING.

The IDM brought together four course designers who collaborated to formulate the course framework, learning methodologies, course materials, and instructional design for the upcoming workshop. The design team was composed of former COA Director Josephine B. Manalo, Atty. Carla Joy Aquino of Cluster 2, National Government Audit Sector, and Mr. Paul Jonel Pollicar of Quality Assurance Office, Professional and Institutional Development Sector, all from SAI Philippines, alongside Ms. Farizah Harman of the National Audit Department of Malaysia.



COURSE DESIGNERS PRESENT THEIR OUTPUTS DURING THE PLENARY REVIEW AT THE END OF THE FIVE-DAY DESIGN MEETING.

To ensure the relevance and applicability of the course to the ASEAN context, the team focused on contextualizing important key budget credibility concepts with the audit mandates and practices of the participating SAIs. Discussion sessions with the PDO Directors emphasized the integration of real-world scenarios and region-specific challenges to enrich the course content and strengthen its practical value.

3.5.3 ASEANSAI Learning Session on

ISSAI 140 - Quality Management for SAIs: An Overview

AUGUST 12, 2025

The ASEANSAI Learning Session on ISSAI 140 (Quality Management for SAIs—An Overview) was held on August 12, 2025, via Zoom, with the participation of approximately 80-90 representatives from the SAIs of Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam.

Designed as a webinar-based learning activity, the session provided an overview of the revised ISSAI 140 aimed at enhancing the awareness of ASEAN member SAIs on the practical application of the standard in strengthening audit quality and improving organizational capacity. The session served as a foundation for deeper engagement with the revised standard. Building on this initiative, the ASEANSAI TC will roll out a more comprehensive training program in the coming years, focusing on the design and implementation of a quality management system that fully aligns with the requirements of the revised ISSAI 140.



SCREEN CAPTURES OF THE ZOOM MEETING DURING THE ASEANSAI LEARNING SESSION ON ISSAI 140, SHOWING THE PARTICIPANTS FROM SAIS OF BRUNEI DARUSSALAM, CAMBODIA, INDONESIA, LAO PDR, MALAYSIA, MYANMAR, PHILIPPINES, SINGAPORE, THAILAND, AND VIETNAM





PARTICIPANTS, FACILITATORS, AND OFFICIALS FROM SAIS OF BRUNEI DARUSSALAM, INDONESIA, LAO PDR, MALAYSIA, MYANMAR, PHILIPPINES, AND THAILAND, WITH COLLEAGUES FROM THE INDONESIAN MINISTRY OF FINANCE, INTERNATIONAL BUDGET PARTINERSHIP, AND GUEST CIVIL SOCIETY ORGANIZATIONS, DURING THE OPENING SESSIONS AND DISCUSSION FORUM OF THE WORKSHOP, SEPTEMBER 16, 2025, AT THE LEARNING HUB OF BPK TRAINING INSTITUTE.

3.5.4 ASEANSAI Workshop on Strengthening Budget Credibility through External Audits SEPTEMBER 16-18, 2025, JAKARTA, INDONESIA

COA, as Training Chair, leads ASEANSAI Workshop on Strengthening Budget Credibility

COA, in its capacity as the TC Chair of the ASEANSAI, successfully conducted the Workshop on Strengthening Budget Credibility through External Audits on September 16-18, 2025, in Jakarta, Indonesia.

The workshop was graciously hosted by BPK at its Institute of State Finance Auditors (Badiklat PKN). The training was held at BPK's newly renovated Learning HUB, with course delivery facilitated and stored through its Learning Management System (BPK E-Learning), ensuring an engaging and technology-enabled learning experience for the participants.

The workshop was attended by 14 representatives from the SAIs of Brunei Darussalam, Indonesia, Lao PDR, Myanmar, and Thailand. It was conducted using the courseware developed in June this year during the IDM held in Manila. Representatives from the SAIs of Indonesia, Malaysia, and the Philippines served as both course designers and facilitators for the workshop.



DIRECTOR OLYMPIA BALUGAY FROM SAI PHILIPPINES DELIVERS OPENING REMARKS REPRESENTING THE ASEANSAI TRAINING COMMITTEE.

The training primarily drew upon the Handbook on Strengthening Budget Credibility through External Audits, published by the IBP in collaboration with the United Nations Department of Social and Economic Affairs — Division for Public Institutions and Digital Government. This workshop built upon the foundational contributions of representatives from the SAIs of the Philippines and Indonesia in developing the Handbook, as well as valuable input from other ASEANSAI members who participated in the supporting surveys conducted in 2022.





SPEAKERS FROM THE MINISTRY OF FINANCE INDONESIA, INTERNATIONAL BUDGET PARTNERSHIP, AND THE AUDIT BOARD OF INDONESIA DURING THE PANEL SESSION ON STAKEHOLDERS' EXPERIENCE WITH BUDGET CREDIBILITY WITH MODERATOR MR. THOPAN PRATAMA FROM SAI INDONESIA

During the workshop's Opening Session, the BPK hosted a discussion forum that fostered dynamic interactions and exchanges on budget credibility from the perspectives of auditors, the national government, and civil society. Representatives from the BPK, Indonesia's Ministry of Finance, and the IBP Jakarta Office shared insights and experiences regarding budget credibility within their respective domains.

Director Olympia P. Balugay, representing the ASEANSAI TC Chair, delivered the opening remarks. She commended the BPK for its excellent organizational arrangements and emphasized the workshop's vital role in "equipping SAIs to deliver more impactful audits that strengthen public financial management and improve service delivery."

The workshop provided a valuable platform for ASEAN member SAIs to exchange best practices and identify strategies to enhance the impact of their audits by analyzing budget credibility. Participants collectively agreed that sustained dialogue and collaboration remain essential to ensuring the effective use of public resources and the achievement of government priorities are met.





DIRECTOR MARY JOYCE G. ERUMA OF SAI PHILIPPINES DISCUSSING THE COMPETENCY FRAMEWORK AND COMPETENCY-BASED LEARNING AND DEVELOPMENT FRAMEWORK DURING THE PRESENTATION OF AGENDA 3 OF THE 8TH ASEANSAI SOM

3.5.5 Competency-based Learning and Development Framework

The ASEANSAI Competency-Based Learning and Development Framework marks a significant milestone in advancing the professionalization of public sector auditing in the region. Rooted in ASEANSAI'S SP 2022–2025 and aligned with ISSAI standards, the framework provides member SAIs with a structured model for identifying, developing, and sustaining the competencies required to fulfill their mandates effectively. As much more than a reference text, it is a hands-on guide to connecting organizational goals with personal development so that capacity development is both effective and useful.

Through specifying three primary sets of competencies—Core, Leadership, and Functional—the framework outlines the key knowledge, skills, and attributes that managers and auditors are required to exhibit to deliver quality audit results. This framework enables member SAIs to incorporate competency-based practices in human resource management, such as recruitment, training, performance assessment, and succession planning. Through this, ASEANSAI emphasizes that becoming skilled at working as a team is not just about creating technical expertise, but also about developing leadership, accountability, and integrity at all levels of the organization.

The framework reflects ASEANSAI's commitment to aligning regional practices with global standards, particularly ISSAI 150 and ISSAI 100, which emphasize competency management as a cornerstone of institutional effectiveness. By benchmarking on both INTOSAI resources and pioneering initiatives such as SAI Philippines' Competency-Based HR System, ASEANSAI ensures that the framework is both globally credible and regionally grounded. It also recognizes that each SAI operates within its own mandate and context, making the framework a flexible tool that can be tailored to national needs while maintaining shared regional standards.

Beyond its technical value, the Competency Framework symbolizes ASEANSAI's collective vision of fostering a culture of continuous improvement and professional excellence. It equips SAIs with the means to measure progress, identify gaps, and chart sustainable paths for workforce development. More significantly, it solidifies ASEANSAI as a regional community of practice where knowledge, experience, and innovations are exchanged to advance the quality and effectiveness of public sector audit. The development of this framework is deemed a vision-driven success that will anchor ASEANSAI members in building more resilient and future-ready institutions.

3.5.6 Coaching and Mentoring Strategy

In line with ASEANSAI's mission to strengthen audit institutions, the Coaching and Mentoring Strategy represents a pivotal step in advancing capacity development among member SAIs. Recognizing that learning extends beyond formal training, this strategy introduces coaching and mentoring as powerful nonformal interventions that complement traditional programs and accelerate professional growth. Designed by the ASEANSAI TC, it provides a structured framework to enhance staff development, leadership, and performance across the region.

The strategy is implemented through five phases—initiation, planning, execution, monitoring, and closure—to ensure a systematic method that is flexible and sustainable. Through the incorporation of coaching and mentoring into learning programs, ASEANSAI builds a culture of continuous growth and resiliency among its member institutions. The development of the Coaching and Mentoring Strategy is a milestone accomplishment, testifying to the innovation, collaboration, and excellence of ASEANSAI in public sector auditing.

Fundamentally, the strategy recognizes the power of people-to-people relationships in developing talent and building organizational capacity. With mentoring relationships and facilitated coaching sessions, knowledge transfer is made more personal, experiential, and adaptive to the developing needs of SAIs. This opens doors not only for technical development but also for the building of leadership skills, greater confidence, and a deeper sense of shared responsibility in advancing the region's audit practices.

Moreover, the strategy reflects ASEANSAI's forward-looking vision of capacity building that keeps pace with global changes and the increasing complexity of audit work. By providing clear guidance while remaining flexible to the contexts of individual SAIs, it ensures that coaching and mentoring remain relevant, impactful, and sustainable. In celebrating this initiative, ASEANSAI reaffirms its dedication to building stronger institutions, more adaptive, and better equipped to serve the public interest.



DIRECTOR OLYMPIA P. BALUGAY OF SAI PHILIPPINES DISCUSSING THE COACHING AND MENTORING STRATEGY DURING THE PRESENTATION OF AGENDA 3 OF THE 8TH ASEANSAI SOM

3.6 OTHER COMMITTEES' ACTIVITIES

3.6.1 SAI Thailand as ASEANSAI Auditor APRIL 10, 2025

SAI Thailand, in its capacity as the External Auditor of ASEANSAI, convened on April 10, 2025, for an entrance conference to finalize the audit of fiscal years 2018–2019 and to initiate the audit for fiscal years 2020–2023.







Q&A / Open Discussion

 Participants are welcome to raise any questions, clarifications, or suggestions related to the audit process.

SCREENCAPTURES OF THE AUDIT ENTRANCE CONFERENCE OF ASEANSAI, FACILITATED BY SAI THAILAND AS THE ASEANSAI EXTERNAL AUDITOR.





Chapter IV
ASEANSAI
Secretariat's Activities



As the coordinating body of the ASEANSAI, the Secretariat ensures that the organization remains visible, engaged, and aligned with the ASEAN's broader community-building agenda through participation in ASEAN meetings and fora, collaboration with development partners, and other institutional engagements.

As ASEANSAI's coordinating body, the Secretariat ensures that the organisation remains visible, engaged, and aligned with ASEAN's broader community-building agenda. Throughout 2024 and 2025, the Secretariat actively represented ASEANSAI in key ASEAN platforms, maintained strategic partnerships with international counterparts, and facilitated initiatives highlighting ASEANSAI's commitment to good governance, accountability, and transparency.

This chapter outlines the Secretariat's activities during the Commission on Audit chairmanship period, covering participation in ASEAN meetings and forums, collaboration with development partners, contributions to ASEAN milestones, and institutional engagements. Each activity illustrates how the Secretariat continues to strengthen ASEANSAI's institutional presence, foster cooperation, and create opportunities for knowledge exchange that support the objectives of both ASEANSAI and ASEAN.

4.1 The 16th Coordinating Conference for the ASEAN Political-Security Community (16th ASCCO)

The 16th ASCCO was convened on May 9, 2024, at the ASEAN Secretariat in Jakarta. As a platform to coordinate sectoral bodies under the ASEAN Political-Security Community (APSC) Pillar, ASCCO facilitates the exchange of information, best practices, and lessons learned in implementing the APSC Blueprint 2025. The meeting, chaired by Dato' Astanah Abdul Aziz, Deputy Secretary-General of ASEAN for the Political-Security Community, was attended by representatives of ASEAN Member States, APSC sectoral bodies, and relevant entities.



THE 16TH COORDINATING CONFERENCE FOR THE ASEAN POLITICAL SECURITY COMMUNITY

The ASEANSAI Secretariat regularly participates in this forum on behalf of ASEANSAI. The 2024 conference also promoted "ASEAN 2045: Our Shared Future," which will guide ASEAN's community-building efforts for the next two decades. Accordingly, discussions focused on the End-Term Review (ETR) of the APSC Blueprint 2025, which aligns with the ASEAN Community Vision 2025 conclusion.

The conference highlighted that nearly all (99 percent) of the APSC Blueprint 2025 targets have been achieved and explored strategic steps toward realizing the ASEAN Community Vision 2045. Within this context, the role of ASEANSAI, represented by its Secretariat, is increasingly relevant as an entity associated with the APSC, particularly through its contributions to good governance, accountability, and transparency in public sector auditing.

By leveraging its expertise, ASEANSAI supports promoting good governance principles, strengthens cross-pillar cooperation, and contributes to building an inclusive, people-centered ASEAN Community committed to peace, security, and resilience. This was underscored by ASEANSAI's active engagement in the ASCCO platform, where it delivered an intervention highlighting its role and contributions in advancing the implementation of the APSC Blueprint 2025.

4.2 The 8th Forum of Entities Associated with ASEAN

The 8th Forum of Entities Associated with ASEAN was held on May 14, 2024, at the ASEAN Hall, Heritage Building, bringing together representatives of 80 entities listed in Annexe 2 of the ASEAN Charter. The forum served as a platform for strengthening dialogue and collaboration between ASEAN and its associated entities, ensuring that their activities align with ASEAN's priorities and contribute to the ASEAN Community-building process.



THE 8TH FORUM OF ENTITIES ASSOCIATED WITH ASEAN

The event opened with remarks by H.E. Dr. Kao Kim Hourn, Secretary-General of ASEAN, who emphasised the growing number and importance of ASEAN's associated entities over the years. He hoped the forum would continue to foster stability, friendship, and prosperity in the region. This was followed by an address from H.E. Ambassador Bovonethat Douangchak, Permanent Representative of Laos to ASEAN, who presented the objectives and priorities of Laos' ASEAN Chairmanship in 2024, offering valuable direction for entities to align their programs with ASEAN's annual agenda.

The forum also featured an Interface session with H.E. Dato' Astanah Abdul Aziz, Deputy Secretary-General for the Political-Security Community, and H.E. Nararya S. Soeprapto, Deputy Secretary-General for Community and Corporate Affairs, providing an opportunity for associated entities to engage directly with ASEAN leadership and enhance institutional linkages.



ASEANSAI SECRETARIAT TEAM INTRODUCED 2024-2025 FLAGSHIP ACTIVITIES AND EXPLORED POTENTIAL COOPERATION WITH OTHER ENTITIES

One of the program's highlights was the Speed Networking Session: Know to Work, Work to Know, which encouraged ASEAN's associated entities to present their flagship initiatives, share best practices, and identify opportunities for collaboration with one another. As part of this session, ASEANSAI, represented by its Secretariat, prepared and distributed a profile flyer to introduce its flagship activities for 2024–2025 and to explore potential cooperation with other entities.

4.3 The 57th ASEAN Day Celebration

The 57th ASEAN Day was celebrated on August 8, 2024, at the ASEAN Headquarters in Jakarta with two sessions. The morning ceremony at the Nusantara Hall featured remarks by the ASEAN Secretary-General, Dr. Kao Kim Hourn, and the Minister for Foreign Affairs of Indonesia, H.E. Retno Lestari Marsudi, LL.M., highlighting ASEAN's achievements, challenges, and future goals with a focus on enhancing regional connectivity and resilience.



FORGING A STRONGER ASEANSAI

The afternoon open house at the ASEAN Heritage Building included a ribbon-cutting ceremony to launch its renovation and the integration of the ASEAN Museum and Library. This was followed by a panel discussion on Enhancing Connectivity & Resilience in ASEAN: Then and Now, youth programs under the theme The Voice of Youth, and a bazaar.

As one of the Entities Associated with ASEAN, ASEANSAI, represented by its Secretariat, participated in both sessions by attending the morning ceremony and hosting an exhibition booth during the bazaar. This participation reflected ASEANSAI's commitment to strengthening its visibility, promoting its profile and activities, and fostering collaboration with ASEAN Member States, international organisations, and the academic community.

4.4 The Visits of Swedish NAO to the ASEANSAI Secretariat

The SNAO visited the ASEANSAI Secretariat from November 4 to 8, 2024, at the ASEANSAI Secretariat in Jakarta. The visit aimed to discuss the implementation plan and action plan for cooperation between the SNAO and ASEANSAI and determine programs to implement in 2025. The discussions involved SNAO's committees and the Communication Department virtually, together with ASEANSAI committees, with the visiting delegation consisting of Karin Holmerin, Audit Director, and Anna Jannesson, Senior International Advisor.



COURTESY CALL WITH THE SECRETARY GENERAL OF THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA AS THE HEAD OF ASEANSAI SECRETARIAT

The visit aimed to strengthen strategic cooperation between the SNAO and ASEANSAI in building institutional capacity and promoting good governance in the ASEAN region. It also introduced the IFES as one of ASEANSAI's partners, highlighting the potential for broader collaboration.

The discussions resulted in several key agreements. Support for the ASEANSAI Secretariat would include enhancing administrative and operational capacity, focusing on project management, communication strategy, mapping development partners, promoting ASEANSAI products, and rebuilding the ASEANSAI website. Support for ASEANSAI Committees would cover knowledge sharing and capacity building programs, such as a sustainability program through collaboration between KSC and TC, where the planned workshop on public debt would be developed into a training module with the SNAO's assistance. SNAO would also support formulating ASEANSAI's SP 2026–2029 and revising the ASEANSAI MES. To monitor the implementation of the MoU, a steering committee would be established to meet regularly.

Following the discussions, both parties agreed on the draft MoU initially submitted on October 1, 2024. The MoU was subsequently signed online on December 9, 2024, with a validity until December 31, 2029, ensuring long-term cooperation. SNAO also proposed a virtual courtesy call between the Auditor General of SNAO and the Chair of ASEANSAI at the end of January 2025 as a follow-up.

4.5 ASEAN Cybersecurity Training Level 1 for IT Professionals

The ASEANSAI Secretariat participated in the ASEAN Cybersecurity Training Level 1 for IT Professionals, a capacity-building program in cybersecurity organized by the ASEAN Secretariat (ASEC) in Jakarta from May 19 to 23, 2025, in collaboration with the U.S. Department of Homeland Security's Cybersecurity and Infrastructure Security Agency (CISA) and the USAID ASEAN Office.



ASEAN CYBERSECURITY TRAINING LEVEL 1 FOR IT PROFESSIONALS

The training was designed to equip information technology professionals across ASEAN entities with essential knowledge and foundational skills to identify cyber risks, implement security frameworks, and effectively respond to cybersecurity incidents.

Seventeen participants attended the program, representing various ASEAN entities, including the Information Technology Systems Division (ITSD) of the ASEAN Secretariat, the AHA Center, the ASEAN Foundation, the JAIF Management Team, and ASEANSAI. Two cybersecurity experts, Valentine Joseph Gandhi and Akhmad Bakhri, facilitated the sessions. Both possess extensive experience in cybersecurity training and digital transformation.

The sessions utilized interactive discussions and case-based learning methodologies, culminating in a debriefing session to formulate recommendations and define follow-up actions. The training increased participants' awareness of the importance of systematic security resource management, the deployment of protective tools, and the uniform application of security protocols across all organizational levels.



INTERACTIVE DISCUSSIONS AT THE ASEAN CYBERSECURITY TRAINING LEVEL 1 FOR IT PROFESSIONALS

Participation in this program gave ASEANSAI considerable advantages by enhancing technical proficiency and cybersecurity awareness within the organization. The insights acquired will support the ASEANSAI Secretariat in fortifying its digital systems and organizational data security, thereby promoting a more secure and dependable IT infrastructure management.

4.6 The 9th Forum of Entities Associated with ASEAN

The 9th Forum of Entities Associated with ASEAN, with the theme of inclusion and sustainability, occurred on June 18, 2025, at the ASEAN Secretariat in Jakarta. The forum acted as a platform to boost collaboration among ASEAN-approved organizations from the public and private sectors.

The ASEAN Secretary-General, H.E. Dr. Kao Kim Hourn, officially opened the event, emphasizing the vital role of ASEAN entities in handling global challenges, including geopolitical tensions and technological disruptions.

Interactive discussions followed, featuring prominent figures such as Amb. Sarah Al Bakri and Delia Albert, who shared insights on the spirit of ASEAN leadership for 2025. Another key session was led by Dato Lim Jock Hoi, who discussed ASEAN's economic projections toward 2045, including risks like protectionism and supply chain uncertainties. Meanwhile, H.E. Retno Marsudi presented the Global Forecast 2025–2045 and Beyond, emphasizing the importance of cross-sectoral innovation to ensure ASEAN's future resilience.



As one of the Entities Associated with ASEAN, ASEANSAI's representation by its Secretariat reflected ASEANSAI's commitment to promoting transparency, accountability, and good governance within ASEAN. In this regard, the ASEANSAI Secretariat plays a vital role in representing ASEANSAI, aligning its programs with ASEAN's long-term vision, and ensuring that ASEANSAI remains a strategic partner in advancing public financial governance and institutional reform across the region.

4.7 Training for ASEANSAI Secretariat to Strengthen Its Secretariat Function

The ASEANSAI and SNAO have renewed their cooperation following the successful completion of the previous phase in December 2025. As part of the implementation of this renewed partnership and to further strengthen its institutional capacity, the ASEANSAI Secretariat participated in a workshop hosted by the SNAO in Stockholm from April 22 to 25, 2025.

The workshop focused on mapping and improving the Secretariat's work processes and strengthening its institutional effectiveness in supporting ASEANSAI's mandate as a capable and results-oriented international organization.

Key sessions emphasized enhancing management capacity through training on the governance of international audit organization secretariats. The program also included modules on effective communication strategies and developing the skills necessary to identify and engage with prospective development partners. Participants were encouraged to design follow-up action plans tailored to their respective work environments to ensure the sustainability and practical application of the workshop's outcomes.



The sessions highlighted effective practices adopted by the SNAO and the INTOSAI CBC in resource management, strategic communication, and program alignment—all aimed at improving institutional performance and effectiveness. Discussions also explored practical steps for the ASEANSAI Secretariat to enhance internal and external communication. A key topic was improving the ASEANSAI website as a strategic communication platform to promote ASEANSAI's work,

The workshop also addressed approaches to formulating cooperation frameworks with development partners and establishing regular coordination meetings with ASEANSAI Committee Chairs to strengthen institutional collaboration. This activity enhanced the Secretariat team's technical and managerial competencies and created avenues for strategic and long-term partnerships.

particularly among potential development partners.

4.8 The 58th ASEAN Day Celebration

The 58th ASEAN Day was commemorated on August 8, 2025, at the ASEAN Secretariat in Jakarta under the theme "Resilient, Innovative, Dynamic, and People-Centred ASEAN." The celebration reflected ASEAN's achievements and solidarity while reaffirming its commitment to the ASEAN Community Vision 2045. As the Secretariat of ASEANSAI, the participation emphasized ASEANSAI's role in promoting transparency, accountability, and good governance across the region.

The event featured the ASEAN Anthem, cultural performances, and opening remarks by ASEAN Secretary-General Dr. Kao Kim Hourn and Indonesia's Minister of Foreign Affairs, Sugiono, highlighting inclusivity and sustainability as ASEAN's core priorities. A symbolic cake-cutting ceremony, a recorded message by Malaysian Prime Minister Anwar Ibrahim, and inclusive performances further enriched the program, which concluded with the ASEAN Food Festival and a live connection with ASEAN Day celebrations in Osaka, Japan.

This involvement served as a platform to strengthen ASEANSAI's visibility, engage with stakeholders, and explore collaboration opportunities. Key follow-up actions included initial discussions on Timor-Leste's potential membership in ASEANSAI and outreach to development partners for possible donor support. These initiatives aim to expand ASEANSAI's networks, sustain its programs, and align its contributions with ASEAN Vision 2045.

4.9 The 17th Coordinating Conference for the ASEAN Political-Security Community

The 17th ASCCO was held on August 22, 2025, at the ASEAN Secretariat in Jakarta. ASCCO serves as the main platform for coordinating sectoral bodies under the APSC Pillar, providing an avenue for ASEAN Member States, sectoral bodies, and associated entities to exchange updates, review progress, and strengthen collaboration in implementing the APSC Blueprint 2025.



This conference was particularly significant as ASEAN marked the completion of the ASEAN Community Vision 2025. Accordingly, discussions focused on the ETR of the APSC Blueprint 2025, using the Framework for Assessment and Review applied during the Mid-Term Review in 2020. Each participating body and entity, including ASEANSAI represented by its Secretariat, was invited to share its assessment, contributions to the Blueprint's implementation, and insights on remaining challenges and lessons learned.



As one of the entities associated with ASEAN, ASEANSAI plays a key role in advancing transparency, accountability, and good governance in the region through public sector auditing. At the conference, the ASEANSAI Secretariat represented ASEANSAI by delivering an intervention highlighting its contributions to the Blueprint, particularly in promoting good governance and supporting crosspillar cooperation. The Secretariat also provided inputs to the End-Term Review, ensuring that ASEANSAI's activities and best practices are reflected in the assessment, and aligning future programs with the long-term vision of ASEAN 2045: Our Shared Future.

The 17th ASCCO also served as a venue to introduce and promote ASEAN 2045: Our Shared Future, adopted by ASEAN Leaders at the 46th ASEAN Summit in May 2025. This new vision will guide ASEAN's community-building efforts over the next two decades, ensuring that the ASEAN Community Vision 2025 lessons are carried forward into a more inclusive, resilient, and future-oriented ASEAN.

In conclusion, the activities of the ASEANSAI Secretariat throughout 2024 and 2025 underscore its growing role as a trusted partner within ASEAN's institutional architecture. By actively representing ASEANSAI in high-level forums, strengthening engagement with development partners, and contributing to the ASEAN Community's milestones, the Secretariat has ensured that ASEANSAI remains visible, relevant, and aligned with ASEAN's long-term vision. These efforts reinforce ASEANSAI's mandate to promote transparency, accountability, and good governance and position the organisation to make even greater contributions toward the implementation of ASEAN Vision 2045.

4.10 Coordination Meeting on Possible Cooperation between ASEANSAI and the Canadian Audit and Accountability Foundation (CAAF)

The ASEANSAI Secretariat has been exploring opportunities for potential collaboration and cooperation with the CAAF through a virtual meeting on September 3, 2025.

Both parties deliberated on the possible collaboration to enhance ASEANSAI's institutional capacity via training, knowledge sharing, and knowledge management initiatives.

This moment demonstrated that prospective collaboration constitutes a strategic opportunity to enhance ASEANSAI's role in advancing good governance, accountability, and capacity development within the region. Additionally, it aimed to broaden international partnerships with global institutions, including CAAF.



4.11 Supporting the committees in implementing their programmes

One of Secretariat's tasks is providing administrative support to the EC and all other committees of ASEANSAI. In this context, the Secretariat facilitates any means of communication between committees and development partners as well as with relevant stakeholders to discuss any issues to promote the implementation of ASEANSAI programmes and activities. In 2024, the Secretariat facilitated discussions between SNAO, the KSC, and TC in designing and preparing their future activities.

4.12 Performing administrative function

In performing administrative function, the Secretariat is responsible for facilitating the conduct of SOM and Summit, which are attended by all member SAIs held every two years. The Secretariat also manages the ASEANSAI website and the publication of ASEANSAI Newsletter quarterly as medium to share ASEANSAI activities to all members and respective partners and stakeholders. In addition to that, to support the transparency and accountability of ASEANSAI, Secretariat is responsible to prepare the ASEANSAI annual financial statements. Finally, as an effort to maintain the sustainability of ASEANSAI, knowledge management system as repository called "Essentials" is managed as a database for all ASEANSAI activities with the support and contribution from the member SAIs.





Chapter V ASEANSAI and Regional/Global Cooperation



Regional and global engagement of ASEANSAI in 2024-2025 was further enhanced through collaboration with development partners and other international organizations in its capacity building initiatives.

In line with Strategic Goal 3 of the ASEANSAI SP, which emphasizes strengthening cooperation with regional and international partners, ASEANSAI—through its Secretariat and in close collaboration with the EC—enhanced its regional and global engagement throughout 2024–2025. Its activities demonstrated ASEANSAI's growing role as a credible and reliable partner in advancing good governance and accountability across ASEAN and the global audit community.

Partnerships with development partners remained a top priority. Early in 2024, ASEANSAI and the SNAO began discussions on renewing their MoU, which resulted in signing a renewed MoU in December 2024, valid until 2029. This partnership was further strengthened through a working visit by SNAO to the ASEANSAI Secretariat in Jakarta in 2024, followed by a training program held in Stockholm in 2025 to enhance the Secretariat's organizational and coordination capabilities. SNAO also supported the implementation of ASEANSAI Committee Work Plans and the development of ASEANSAI's SP 2026–2029.

In parallel, ASEANSAI maintained close engagement with other international partners. With the IDI, ASEANSAI explored opportunities to enhance the role of SAIs in reviewing VNRs and contributing to the SDGs. ASEANSAI also participated in a multistakeholder regional workshop organized by the IFES and Southeast Asian Parliamentarians Against Corruption (SEAPAC), which brought together regional organizations, including AIPA and ASEAN-PAC, to advance transparency in political finance oversight. In addition, IFES extended its collaboration through the KSC Workshop on Advancing the Role of SAIs in Reviewing VNRs: A Contribution to the Achievement of the SDGs. For this workshop, IFES provided support by facilitating resource persons from the United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) and the Southeast Asian Network for Transparent and Accountable Governance (SEANTAG). This contribution enriched the discussions with global and regional perspectives, strengthening the workshop's value as a platform for knowledge sharing on transparency, accountability, and sustainable development.

ASEANSAI also initiated coordination with the CAAF to explore potential collaboration in the Indo-Pacific region, particularly in capacity building, professional development, and governance. Discussions with CAAF identified opportunities for joint proposals to Global Affairs Canada under its Regional Connectivity Envelope program for 2026–2028, with a shared focus on long-term partnerships and sustainable impact.

As one of the Entities Associated with ASEAN, ASEANSAI strengthened its visibility through active participation in ASEAN's flagship platforms. In 2024, ASEANSAI joined the ASCCO, contributing perspectives to the review of the APSC Blueprint 2025 and aligning its inputs with the development of ASEAN Vision 2045. ASEANSAI also participated in the 8th Forum of Entities Associated with ASEAN, where it introduced its flagship activities for 2024–2025 and explored cooperation opportunities with other entities. In the same year, ASEANSAI participated in the 57th ASEAN Day celebration, attending the official ceremony and hosting an exhibition booth to raise visibility and promote its knowledge products among ASEAN Member States and partners.

In 2025, ASEANSAI continued to maintain its presence at ASEAN events. It participated in the 9th Forum of Entities Associated with ASEAN, themed Inclusivity and Sustainability, which highlighted the role of associated entities in addressing global and regional challenges. ASEANSAI also joined the 58th ASEAN Day celebration, using the occasion to strengthen engagement with stakeholders and initiate discussions on Timor-Leste's potential membership in ASEANSAI. Later, ASEANSAI contributed to the 17th ASCCO, providing inputs to the ETR of the APSC Blueprint 2025 and aligning its contributions with ASEAN Vision 2045.

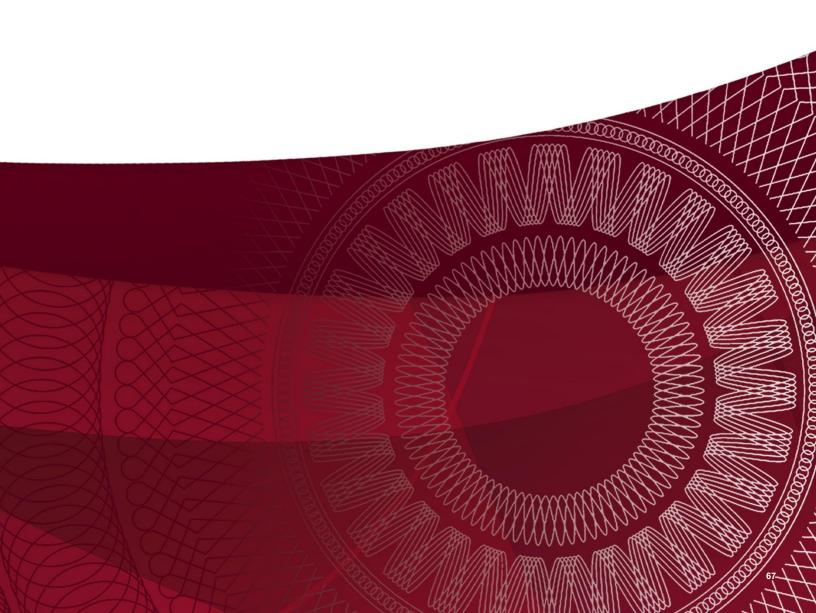
ASEANSAI, through the Secretariat, plans to organize the ASEANSAI Development Partners Coordination Meeting as a side-line event of the 8th ASEANSAI Summit in 2025 to further consolidate its networks. This initiative is designed to enhance ASEANSAI's visibility and create opportunities to strengthen its positioning, foster collaboration, and mobilize support from development partners. By engaging partners strategically at the Summit, ASEANSAI aims to secure long-term commitments to sustain its programs and align with ASEAN's broader development agenda.

Through these regional and global engagements, ASEANSAI reaffirmed its position as an active and credible partner, strengthening governance, transparency, and accountability while expanding institutional linkages and collaboration with ASEAN, development partners, and other international stakeholders.

Chapter VI ASEANSAI Research and Publication



Members of ASEANSAI continue to undertake activities that enrich the knowledge bank of public sector auditing through journal articles and cooperative research.



Contribution of Cooperative Research to the ASEANSAI Community

This chapter is prepared by Dr. Sutthi Suntharanurak, State Audit Advisor, State Audit Office of the Kingdom of Thailand. He has been the Team Leader of Co-Research of SAI Thailand since 2015.

6.1 Introduction

In the era of digital transformation, SAIs across ASEAN face both opportunities and challenges. The Cooperative Research (Co-Research), hosted and led by the State Audit Office of Thailand (SAI Thailand), was designed to build collective readiness and guide ASEANSAI members through this transition. It provides shared knowledge, frameworks, and practical tools that can be applied across the community.

6.2 Framing the Digital Transformation Agenda

In the era of digital transformation, SAIs across ASEAN face both opportunities and challenges. The Cooperative Research (Co-Research), hosted and led by the State Audit Office of Thailand (SAI Thailand), was designed to build collective readiness and guide ASEANSAI members through this transition. It provides shared knowledge, frameworks, and practical tools that can be applied across the community.

During 2024-2025 the Co-Research has been developed three guiding frameworks that now serve as the "compass" for ASEANSAI:

- ToT Framework (Trend-Objective-Tool): Aligns digital trends with clear objectives and suitable tools, ensuring that technology adoption is purposeful and mission-driven.
- Otia & Bracci Framework (2019): Examines five dimensions Strategy, Process, People & Culture, Organization, and Technology – to ensure holistic digital transformation.
- Insight Trio: Produces outputs on three levels: (1) a comprehensive Final Report, (2) Strategic Highlights for policymakers, and (3) a Pocket Guide for practitioners.



DR. SUTTHI SUNTHARANURAK GIVING A PRESENTATION WITH PARTICIPANTS

6.3 Strategic Pathways and Shared Learning

As highlighted in Chapters 1 and 2, SAIs are at different stages of digital maturity, yet all are embedding digital strategies into their institutional visions. Thailand's SAO positioned itself as an "Inclusive, Innovative & Transparent SAI," using Co-Research as a platform for shared learning. Through Insight Loop Canvas workshops, ASEANSAI members co-created strategies, making the research collaborative rather than top-down.

6.4 Digital Enablers and Regional Cooperation

The Co-research shows that transformation requires not only technology but also governance, resources, and partnerships. ASEANSAI has emerged as a platform to standardize practices in areas such as cybersecurity, e-procurement, and data analytics.

The Co-Research has strengthened ASEANSAI's role as a regional cooperation mechanism, connecting with ASOSAI and INTOSAI/IDI programs in the future. This enables peer learning, capacity building, and interoperability across audit systems.

6.5 Key Contributions to ASEANSAI Community

- 1. Knowledge Creation: Development of frameworks and guides as regional models.
- 2. Capacity Building: Skills enhancement through surveys, interviews, and design workshops.
- 3. Regional Solidarity: Ensuring no SAI is left behind despite different maturity levels.
- 4. Policy Impact: Providing actionable recommendations and roadmaps to support national digital audit strategies.
- 5. ASEANSAI as a Hub: Positioning ASEANSAI as a regional center of digital audit innovation.

6.6 Conclusion

The Co-Research led by SAI Thailand is more than an academic exercise – it is a collective mechanism of empowerment for the ASEANSAI community. By turning digital challenges into shared opportunities, the initiative strengthens transparency, accountability, and public trust across ASEAN.

Other Contributions of Member SAIs

In addition to ASEANSAI-led studies, the Audit Board of the Republic of Indonesia, as a member, actively contributed to international knowledge sharing through publications in INTOSAI and ASOSAI journals. In 2024, the Audit Board of the Republic of Indonesia published several articles in the INTOSAI Journal focusing on climate change, ethics, digital transformation, and strategic foresight. These included Audit on Adaptation Action of Climate Change in Small Islands (Q1 2024), Staying Afloat—Sinking Cities and How SAIs Can Contribute to Mitigating Sea Level Rise and Climate Change (Q1 2024), Unveiling Challenges: Auditing Small Islands in the Indonesian Archipelago (Q1 2024), Digital By Default: A Concept of Creating Digital Culture in the Audit Board of the Republic of Indonesia (Q1 2024), The Evolution of the Honorary Council of the Code of Ethics: Strengthening SAI Indonesia's Jurisdiction (Q2 2024), Integrating an Ethics Control System through the Integrity Management Framework (IMF) (Q3 2024), Applying Strategic Foresight in Performance Audit: Case Study of Audit of Energy Transition in Indonesia (Q4 2024), BPK Audit: A Lighthouse Guiding Indonesia in Sailing the Ocean of Climate Crisis (Q1 2025), Waste Management and Performance Audit: A Framework for Sustainable Infrastructure (Q2 2025) and Auditing Infrastructure in Indonesia: Addressing Challenges in Closing the Infrastructure Investment Gap (Q2 2025).



COOPERATIVE RESEARCH PROJECT SAI INDEPENDENCE IN ASEAN COUNTRIES: IMPLEMENTING FORESIGHT TOOLS FOR PREFERABLE FUTURE

Similarly, BPK contributed significantly to the ASOSAI Journal with forward-looking articles on accountability, technology, and sustainability. Among these were Indonesia Electrical Sector Denouement to Efficacious Climate Governance (April 2024), An Entry Meeting with the Future: Easing the Utilization of Machine Learning in Audits through Big Data Analytics (BIDICS) (October 2024), From Data to Duty: AI-Powered Audits for a Sustainable Future (October 2024), Prompting the Sustainability: Integrating AI and Machine Learning into Sustainability Assurance (October 2024), The Implementation of Artificial Intelligence on Audit Process: Future and Challenges (October 2024), Carbon Tax: Preparation and Challenges – The Role of SAIs in Mitigating Climate Change (Indonesia's Experience) (October 2024), and Enhancing Public Sector Accountability through Performance Audit: The Role of SAI Indonesia (April 2025).

These contributions demonstrate ASEANSAI's added value through its members' global outreach, showcasing innovative approaches to climate change auditing, ethics, digitalization, and emerging technologies. Collectively, they enrich ASEANSAI's body of knowledge and reinforce its role in shaping the future of public sector auditing in the region and beyond.

Cooperative Research: Driving ASEANSAI's Digital Transformation

Led by SAI Thailand

- · Platform: ASEANSAI Knowledge **Sharing Committee**
- · Role: Regional hub for innovation and collaboration

Frameworks Introduced





Otia & Bracci Framework Framework Strategy • Process • People Organization • Technology

Regional Cooperation & Enablers



Knowledge-sharing throu git survey, interviews, wks



Governance & resources mobilized for digital transformation



Linkages with ASOSAI & INTOSAI/IDI for global synergy

Capacity

methods

Key Contributions



Knowledge Creation Frameworks & guides

for SAls



Building Skills enhancement via collaboratitve



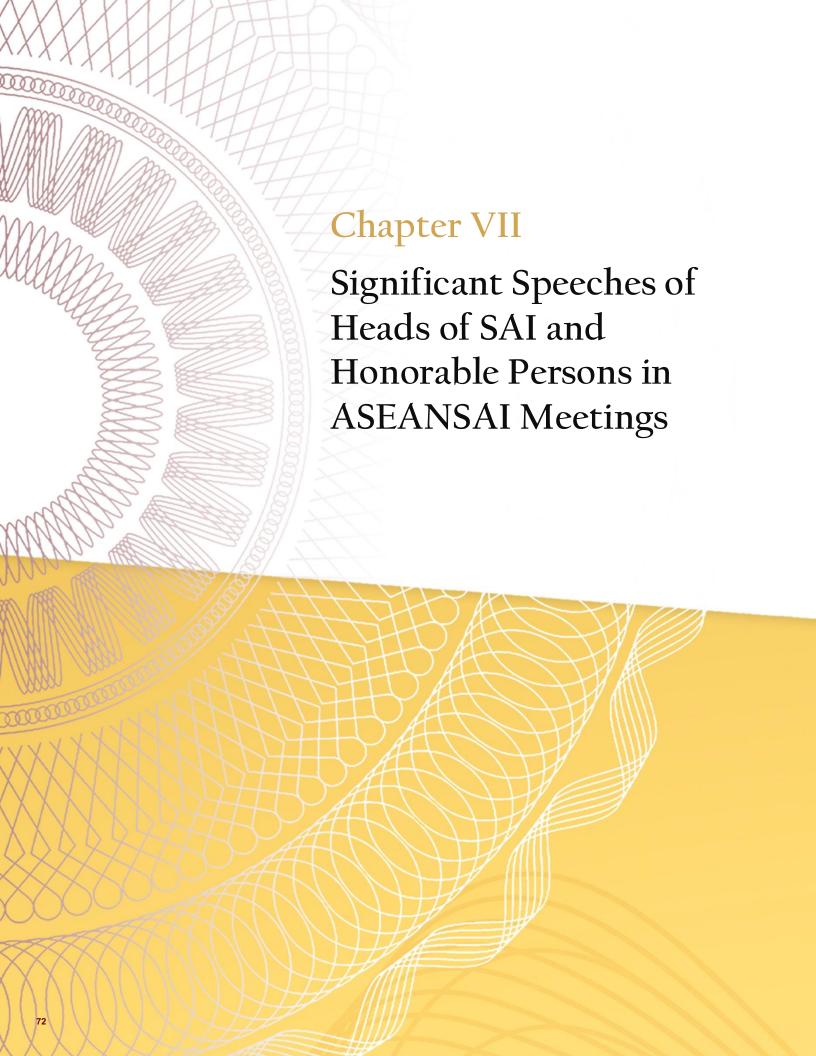
Impact Actionable recommendations & roadmaps

 Turning digital challenges into shared opportunities, Cooperative Research strengthens transparency,

COOPERATIVE RESEARCH: DRIVING ASEANSAI'S DIGITAL TRANSFORMATION



DR SUTTHI SUNTHARANURAK LEADING A SESSION WITH



In various events held in 2023-2025, the heads and distinguished representatives of member SAIs delivered speeches that emphasized the mission, vision and values that the ASEANSAI upholds.

7.1 Welcoming Address by Chairperson Gamaliel A. Cordoba, Vice Chairperson of ASEANSAI during the Opening Session of the 7th ASEANSAI Summit

Annex 2



The 7th ASEANSAI Summit, Manila, Philippines

Welcoming Address by H.E. Gamaliel A. Cordoba

CHAIRPERSON OF COMMISSION ON AUDIT REPUBLIC OF THE PHILIPPINES

VICE CHAIRPERSON OF ASEANSAI

2nd November 2023 (09.10-09.20) (Opening Session)

SAI Heads

- Her Excellency Dr. Khin Naing Oo
- Her Excellency Dr. Isma Yatun
- Her Excellency Datuk Wan Suraya Wan Mohd Radzi
- His Excellency Dato Paduka Haji Yusop bin Haji Mahmud
- His Excellency Viengthavisone THEPHACHANH
- Her Excellency Goh Soon Poh

His Excellency Dr. SUON Sitthy, Deputy Auditor General of Cambodia, Her Excellency Jinda Mahuttanawat, State Audit Commissioner of Thailand, Her Excellency Ha Thi My Dzung, Deputy Auditor General of Vietnam.

Ambassadors / Representatives

- Undersecretary Antonio A. Morales (representing DFA Secretary Enrique A. Manalo)
- Ambassador Phan Peuv; (Cambodia)
- Ambassador Dato' Abdul Malik Melvin Castelino (Malaysia)
- Ambassador Tull Traisorat (Thailand)
- Charge d' Affaires Mr. San Yu Kyaw (Myanmar)
- Charge d' Affaires Mrs. Fadzllyani Annuar (Brunei)

Annex 2

- Charge d' Affaires Mr. Phetsamone SOULIYAVONG (Lao PDR)
- Ambassador Agus Widjojo (Indonesia)
- First Secretary Nguyen Thanh Thuy (Vietnam)
- Ambassador Constance See Yin Yuan (Singapore attendance TBC)

Representatives of His Excellency Hou Kai, ASOSAI Secretary General, and of His Excellency Kao Kim Hourn, ASEAN Secretary General, ASEANSAI delegation and special guests, Good Morning!

On behalf of SAI Philippines, I would like to welcome you all to the 7th ASEAN Supreme Audit Institutions' Summit. It is certainly an honor and a distinct privilege to host this landmark gathering – the first ASEANSAI Summit hosted by SAI Philippines and the first in-person Summit after the pandemic.

This Summit assembles the ASEAN audit institutions that are strong and independent and premier stewards of good governance. Established in 2011, the ASEANSAI has continuously strengthened its position as a competent body that ensures that the value of an independent external audit function is upheld.

In search of new guideposts for the effective functioning of our organization, this Summit offers us the opportunity to chart our future within the realm of the new normal, to craft our operational strategies, to strengthen our audit capacities and knowledge-sharing activities, to adopt more effective rules and procedures and weave streamlined organizational governance and administrative processes into one fabric of efficiency and effectiveness.

While we have diligently reinforced our audit institutions in the past twelve years by creating an enabling environment for the evolution of our organization, the ASEANSAI existence has to be further strengthened in the face of the challenges of this generation and for the ones to come.

Truly, through our audits, we help build and sustain credibility of our own governments and ensure that public confidence is maintained or enhanced. But to be able to do these, we need to be introspective and ready for the vulnerabilities that abound in the environment where we operate. Thus, the essence of this Summit cannot be overemphasized.

So, today, we will all be stewards and witnesses on how we will chart our future. We will concretize our governance mechanisms that will guarantee our readiness for the future and manifest our commitment and adherence to the vision that our forebearers have crafted for all of us.

Annex 2

Together, let us then continue to build the ASEANSAI that we all envision – one that promotes good governance and cooperation, one that does not leave any one behind.

Thank you and may you find your stay in the Philippines an enjoyable and rewarding experience.

Mabuhay po tayong lahat!

7.2 Opening Address by Prof. Dr. Khin Naing Oo during the Opening Session of the 7th ASEANSAI Summit

Annex 3



The 7th ASEANSAI Summit, Manila, Philippines

Opening Address by H.E. Prof. Dr. Khin Naing Oo

UNION AUDITOR GENERAL OF OFFICE OF THE AUDITOR GENERAL OF THE UNION, MYANMAR CHAIRPERSON OF ASEANSAI

2nd November 2023 (9:20 to 9:30)

Opening Session

• Honorable guests of honor from Republic of Philippines

Undersecretary Antonio A. Morales

• His Excellency Mr. Gamaliel A. Cordoba,

Vice Chairman of ASEANSAI and Chairperson of the Commission on Audit, Republic of the Philippines

• His Excellency General Chanathap Indamra,

Chairman of ASOSAI and President of the State Audit Commission of the Kingdom of Thailand

• His Excellency Mr. Satvinder Singh,

Deputy Secretary - General of ASEAN for ASEAN Economic Community

• Honorable Mr. Bahtiar Arif

Head of ASEANSAI Secretariat

Distinguished Delegates
 Development Partners and Observers
 Ladies and Gentlemen

Mingalarba!

A very Good Morning to you all,

First and foremost, I'm deeply honored to be present here with your Excellencies and my esteemed colleagues at the 7th ASEANSAI Summit in the Philippines.

I would like to extend my heartfelt thanks to His Excellency **Mr.Gamaliel A. Cordoba**, Chairperson of the Commission on Audit, Republic of the Philippines, for hosting the 7th ASEANSAI Summit in Manila, Philippines. This is a first time for face-to-face occasion of the ASEANSAI Summit after global pandemic and we get an opportunity to meet each other again.

Within the ASEAN community, ASEANSAI is expected to foster and promote good governance. Accordingly, ASEANSAI will concentrate on technical collaboration by tackling significant and common audit issues in the ASEAN region as well as capacity development for SAIs of ASEAN member states. The ASEAN and ASEANSAI cooperation has been strengthened, and this has been very beneficial to our organization. The relationship with ASEAN is enhanced further via mutual understanding and cooperation, and the ASEANSAI secretariat maintains regular contact and meetings with the management and technical level of ASEAN.

As members of ASEANSAI are members of ASOSAI and INTOSAI, without a doubt, all of these organizations can benefit from each other. ASEANSAI can cooperate with other INTOSAI Regional Working Groups. And also ASEANSAI has participated in the events/activities of INTOSAI and ASOSAI such as intoSAINT Work stream under the INTOSAI Capacity Building Committee (CBC), INTOSAI Regions' Coordination Platform Meeting, ASOSAI Governing Board Meeting. ASENSAI members participate in the programs such as workshops, training, webinar run by INTOSAI and ASOSAI that assist each SAI in building its capacity.

It has been almost 12 years since the establishment of ASEANSAI in Bali in 2011. Without a doubt, ASEANSAI members' collaboration in the field of public sector auditing and capacity-building activities have played a vital role in the organization's growth and several lots of accomplishments throughout this considerable period. As the Chairperson of ASEANSAI during the New Normal,

SAI Myanmar has encountered numerous challenges over the years and we made great efforts to overcome these successfully. Some ASEANSAI activities were delayed, and most of the events, like workshops and seminars, were conducted virtually and we got new experiences and many chances to change challenges to opportunities for us during the pandemic period.

I would like to convey my deepest gratitude to all member SAIs for their unrelenting efforts and invaluable support to ASEANSAI throughout these years, despite we have encountered the numerous challenges and difficulties. Your endeavors and cooperation have been vital to our collective success and achievement, and I sincerely appreciate your continuous efforts and commitments.

Excellencies and Distinguished Delegates,

ASEANSAI continues to work for resolving some issues, such as the matter concerning the signatory of financial statements and amendment of ASEANSAI Rules and Procedures, which will be accomplished through consensus among member SAIs.

I am firmly convinced that with our collaborative efforts and mutual understanding, we all member SAIs can conquer the challenges and difficulties we face.

Excellencies and Distinguished Delegates,

ASEANSAI Committees, namely the Strategic Planning, Training, Knowledge Sharing, and Rules and Procedures Committees, are actively and enthusiastically implementing their activities in line with ASEANSAI Strategic Plan (2022 - 2025) supported and coordinated by ASEANSAI Secretariat.

I would like to take this opportunity to express my deep appreciation to all Committees, ASEANSAI Secretariat and ASEANSAI Development-Partners for their invaluable efforts in supporting and promoting cooperative research in SAI independence, publishing the Fundamental Guideline in Construction Audit, exchanging knowledge and experiences through workshops, webinars, and enhancing the SAIs capacity on the development of public sector auditing.

ASEANSAI Chairmanship Commemoration Book (2021-2023) will commemorate a historical testimony of ASEANSAI Members for their strong efforts, mutual

understanding, and sincere cooperation during my tenure as ASEANSAI Chairperson.

I am confident that we will succeed in achieving each strategic objective and we are moving forward a better future of ASEANSAI with the cooperation and support of our ASEANSAI members and esteemed development partners.

Excellencies and Distinguished Delegates,

SAI Myanmar's tenure as ASEANSAI Chairperson has started from November 2021. At 6th ASEANSAI Summit virtually held on 2nd November 2021, SAI Malaysia handed over the ASEANSAI Chairmanship to SAI Myanmar for a two-year term.

I will end SAI Myanmar's tenure as the ASEANSAI Chairperson for the period of 2021-2023 and will proudly hand over the Chairmanship of ASEANSAI from 2023 to 2025 to the Chairperson of SAI Philippines in this 7th ASEANSAI Summit.

Excellencies and Distinguished Delegates,

The 7th ASEANSAI Summit has its role as a pivotal platform for reviewing, discussing, and approving the significant matters from the oversight perspectives, based on the meeting agenda. We can successfully complete our expected targets with your invaluable contributions and teamwork.

Before I conclude my remarks, allow me to convey my sincere hope for successful and fruitful outcome of this summit.

May our efforts lead to significant achievements during the 7th ASEANSAI Summit.

Thank you!

7.3 Opening Address by Chairperson Gamaliel A. Cordoba,
Newly Appointed Chairperson of ASEANSAI
during the Meeting Session II of the 7th ASEANSAI Summit

Annex 12



The 7th ASEANSAI Summit, Manila, Philippines

Opening Address by H.E. Gamaliel A. Cordoba

CHAIRPERSON OF COMMISSION ON AUDIT REPUBLIC OF THE PHILIPPINES

NEW APPOINTED CHAIRPERSON OF ASEANSAI

2nd November 2023 (14.00-14.05) (Meeting Session II)

Excellencies, Distinguished Guests, Delegates and Participants,

Good afternoon!

As the new Chairperson of the ASEANSAI, I am profoundly honored to welcome you all to this Session and with much hope and gratitude. I also want to express my sincere appreciation and congratulations to my predecessors, His Excellency Tin Oo and Her Excellency Prof. Dr. Khin Naing Oo, for demonstrating their excellent brand of leadership during their respective terms.

As we are all aware of, the recent pandemic exposed our SAIs to operational disruptions and vulnerabilities. It has also brought intersecting challenges to the delivery of our respective audit mandates. At times, these challenges have put into jeopardy the significant gains of the ASEANSAI that was earnestly built in the past. But we did not waiver. We never will. But we need to be more steadfast and stronger to be better prepared.

Annex 12

So, this Session presents an opportunity for all of us to strengthen our institutions and our beloved Organization. By drawing up a resilient and agile strategic pathway to minimize divergence of ideas and promote confluence of commitment, we all must act in one direction towards the further achievement of the common objectives that our forebearers have established. Let us ensure that these will be sustained. We need to make the ASEANSAI ready for the future.

As we look towards the future, I can think of three vital drivers of change so we can bring the ASEANSAI to new frontier and these are: optimism, cooperation and commitment. To achieve these, we need to be more engaged and informed. We need to be more persevering so we can further forge ahead with what we have all envisioned. I believe that everything will be within our reach if we are all connected and joined by one common aspiration.

Thank you.

7.4 Opening Remarks by Commissioner Mario G. Lipana of SAI Philippines during the 8th ASEANSAI Senior Officials' Meeting

8th Senior Officials' Meeting

Opening Remarks

Mario G. Lipana Commissioner

Distinguished Delegates, Honorable Colleagues and Friends, Ladies and Gentlemen,

Good morning, and a very warm welcome to all of you.

It is both an honor and a privilege to open this year's ASEANSAI Senior Officials Meeting. I would like to begin by extending my sincere appreciation to all representatives of Supreme Audit Institutions (SAIs) from across the ASEAN region for attending this meeting. Your continued commitment to the ASEANSAI activities is the cornerstone of our cooperation.

As we gather here today, we are reminded of ASEANSAI's enduring vision: to be a trusted, dynamic, and professional organization of SAIs that promotes good governance in the ASEAN region. In an era of complex governance challenges and increasing expectations from the citizens, the role of SAIs has never been more crucial.

Our meeting today serves not only as a platform to review our progress but as an opportunity to reaffirm our collective resolve for the future works of the Organization. This two-day meeting serves as an excellent opportunity for the Committees and Members to interact and consult on issues of the day and discuss the initiatives under the ASEANSAI Strategic Plan and Work Plans 2026-2029. All of us will have an important role to play in this event.

Let us approach our discussions with open minds and a spirit of collaboration. On that note, I look forward to a productive and meaningful exchange throughout this meeting. Thank you all once again for your presence and your steadfast support of ASEANSAI's vision.

Thank you.

7.5 Speech by the Director General of the BPK Training and Education during the Opening Session of the 8th ASEANSAI Senior Officials' Meeting



ASEANSAI SECRETARIAT

SPEECH DIRECTOR GENERAL OF BPK TRAINING AND EDUCATION OPENING CEREMONY THE 8th ASEANSAI SENIOR OFFICIALS' MEETING

Manila, 9 July 2025 (at 09.00)

Honorable, Mr. Mario G. Lipana, Commissioner of the Commission on Audit Philippines and representative of ASEANSAI Chairperson;

[Inserted] Mr. Lito Q. Martin, Assistant Commissioner of the COA Philippines; Honorable Azman bin Mahmood, Deputy Auditor-General of Jabatan Audit Negara Malaysia Honorable Ms. Mabel Watt, Assistant Auditor-General, Auditor-General's Office of Singapore; Respected Chairs of the Committees and representatives of ASEANSAI Members;

Ladies and Gentlemen,

Good morning, and may peace be upon us all.

It is a great pleasure for me to be here today, representing the Secretary General of BPK as the Head of Secretariat, to join all distinguished Senior Officials of ASEANSAI member SAIs for the 8th ASEANSAI Senior Officials' Meeting.

On this occasion, on behalf of the ASEANSAI Secretariat, I would like to convey our highest appreciation to the Commission on Audit of the Philippines for the excellent arrangements and warm hospitality in hosting this important meeting.

I would also like to extend a warm welcome to all delegations from ASEANSAI members. Your continued dedication, commitment, and collaboration have been instrumental in driving ASEANSAI forward as a strong platform for regional cooperation.

Ladies and Gentlemen,

On this occasion, allow me to inform you that I have received a delegation of authority from the Secretary-General of BPK, in his capacity as Head of the ASEANSAI Secretariat, to chair this meeting on his behalf. This delegation is in line with ASEANSAI Rules and Procedures, Section 4: Chairing of ASEANSAI SOMs 8.4.1, which stipulates that "The ASEANSAI SOMs shall be chaired by the Head of ASEANSAI Secretariat or a representative duly authorised by him/her."

It is truly an honour and a responsibility that I will carry out my best to ensure that this meeting achieves its objectives.

Ladies and Gentlemen,

This 8th Senior Officials' meeting marks another important milestone in our collective efforts to enhance transparency, accountability, and good governance within the ASEAN region. We will discuss strategic matters related to ASEANSAI governance, sustainability, and future directions, including the finalisation of the draft Strategic Plan 2026–2029 and preparation for the 8th ASEANSAI Summit.

Let us engage in open and constructive dialogue, share our perspectives, and strengthen our collaboration for the benefit of all member SAIs. I believe that through our collective wisdom, we will

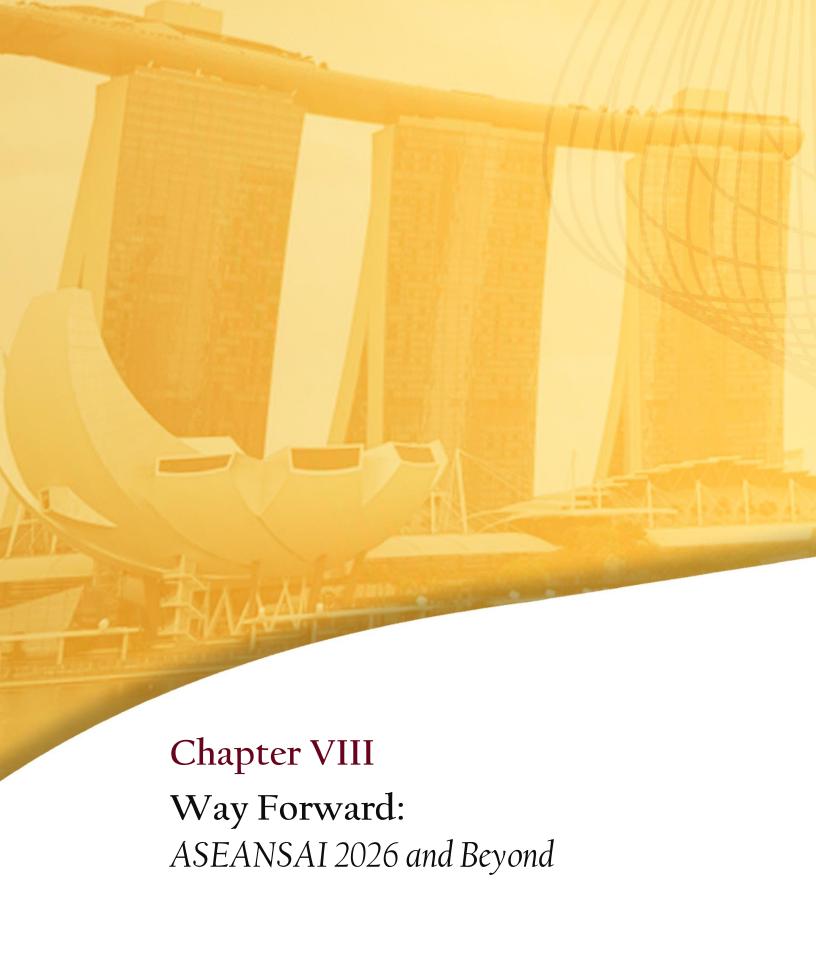
reach consensus on all key issues to be discussed, paving the way for successful endorsement at the upcoming Summit.

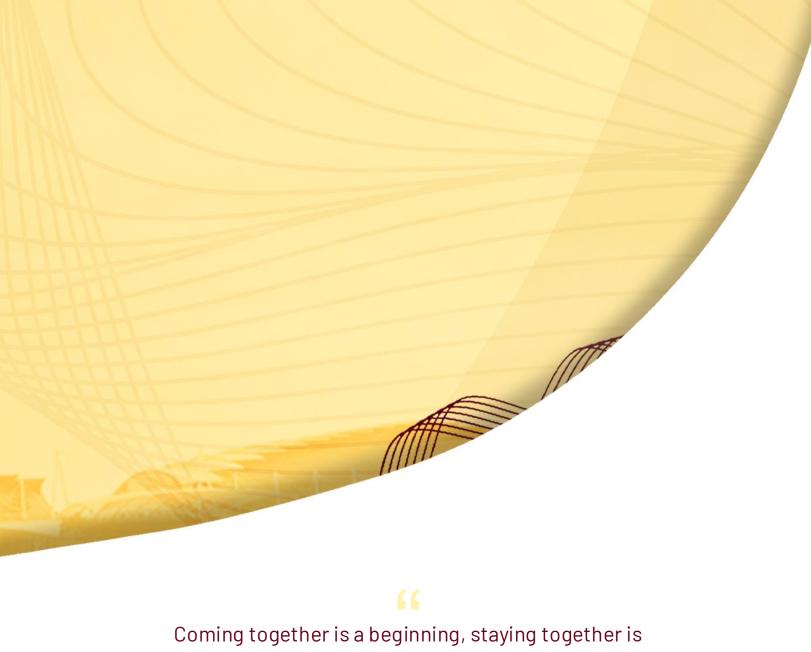
Before I conclude, allow me to convey the warmest regards from Mr. Bahtiar Arif, Secretary-General of BPK and Head of the ASEANSAI Secretariat. He extends his sincere appreciation to all ASEANSAI members for your continued support and contributions. He also expresses his strong hope that this meeting will proceed successfully and productively, resulting in meaningful agreements that will contribute to ASEANSAI's continued relevance and impact.

In closing, I wish our deliberations to be fruitful, our discussions to be guided by the spirit of mutual trust and cooperation, and our outcomes to bring greater value to ASEANSAI and the people we ultimately serve.

Thank you.

ASEANSAI SECRETARIAT
THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA
Director General of Training and Education
On behalf of the Secretary General / Head of ASEANSAI Secretariat





progress, and working together is success.



As ASEANSAI approaches its 15th year, this chapter states a strategic course for 2026 and beyond. Reflecting on the lessons, achievements, and challenges of the past years, it envisions a future where ASEANSAI evolves into a more agile, inclusive, and radical organization viz. one that not only strengthens audit capacity across member SAIs but also deepens its role in promoting good governance, transparency, and regional cooperation.

Further, this chapter captures a brief statement on the key priorities for institutional development, innovation in audit practices, and enhanced stakeholder engagement. Thus, ASEANSAI hopes to explore opportunities for digital transformation, cross-border collaboration, and alignment with global standards, ensuring it remains responsive to emerging risks and regional dynamics.

8.1 Overview of the ASEANSAI Young Leaders' Programme (YLP)

In conjunction with the 8th ASEANSAI Summit, SAI Singapore would be hosting the inaugural ASEANSAI YLP, a one-day programme that will contribute to the nurturing of the next generation of public sector audit leaders in ASEAN.

The YLP aims to bring together professionals aged 40 or below with at least five years of experience from ASEANSAI members to exchange ideas, share their experiences, and network in a collaborative environment.

The Programme comprises two segments: a morning seminar on the theme "Building for the Future" and an afternoon guided tour of the Singapore Parliament House. Each participating SAI would be contributing a country paper on either recent innovation in public sector audit or the current strategic priorities of their organisation. The seminar would facilitate open dialogue and mutual learning as the young leaders present highlights from their papers and engage in discussions among their peers, allowing them to forge meaningful connections and exchange of insights.

Wrapping up the programme would be a guided tour of Singapore's Parliament House, providing the participants with an understanding of Singapore's parliamentary and public accountability system.

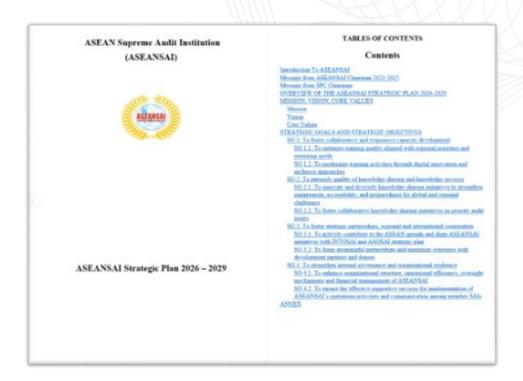
The ASEANSAI YLP represents a significant step towards fostering regional talent and building a strong network of future leaders who would drive progress and uphold the high standards of public accountability in the years ahead.

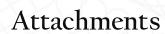
8.2 Preview of the ASEANSAI Strategic Plan 2026–2029

The ASEANSAI SP 2026–2029 reaffirms ASEANSAI's Mission as an independent, professional, and non-political organization of ASEAN Supreme Audit Institutions, fostering cooperation, innovation, knowledge transfer, and capacity building to support good governance and sustainable development. Guided by its Vision to be a trusted, dynamic, and professional organization of Supreme Audit Institutions, ASEANSAI highlights its role in addressing regional and global challenges.

The Strategic Plan builds upon ASEANSAI's foundational core values – Respect, Professionalism, Partnership, Innovation, and Responsiveness – and translates these into four Strategic Goals. First, it seeks to foster collaborative and responsive capacity development through high-quality, modern, and inclusive training initiatives. Second, it aims to intensify the quality of knowledge sharing and knowledge services by promoting innovation, diversification, and engagement on priority audit issues. Third, it emphasizes strategic partnerships by strengthening ASEANSAI's contribution to the ASEAN agenda while aligning with INTOSAI and ASOSAI and forging meaningful collaboration with development partners and donors. Finally, it commits to strengthening internal governance and organizational resilience through enhanced structures, operational efficiency, and effective monitoring, evaluation, and communication among member SAIs.

By consolidating these goals, ASEANSAI positions itself as a responsive and forward-looking platform for regional cooperation. The Strategic Plan 2026–2029 provides a clear roadmap to enhance ASEANSAI's collective impact, ensuring that member SAIs are fully prepared to address emerging challenges, promote accountability, and contribute to sustainable development in the ASEAN region.





I. Event Calendar

2023

Date	Activity	Responsible Committee	Venue
1-3 November	7 th ASEANSAI Summit	Executive Committee,	Philippines
		Secretariat	
14 December	ASEANSAI Briefing on Integrity	Training Committee	Online
	Self-Assessment for Supreme		
	Audit Institutions (IntoSAINT)		
15 December	ASEANSAI Knowledge Sharing in	Knowledge Sharing	Online
	auditing of Technical and	Committee (KSE: SAI	
	Vocational Education and	Cambodia)	
	Training (TVET)		

2024

Date	Activity	Responsible Committee	Venue
9 May	16 th Coordinating Conference for the ASEAN Political-Security Community (16 th ASCCO)	Secretariat	ASEAN Secretariat, Jakarta
14 May	8 th Forum of Entities Associated with ASEAN	Secretariat	ASEAN Secretariat, Jakarta
24-26 July	4 th KSC Biennial Meeting 2024	Knowledge Sharing Committee	Malaysia
29-30 August	ASEANSAI Knowledge Sharing on SDG Voluntary National Review (VNR)	Knowledge Sharing Committee (KSE: SAI Indonesia)	Indonesia
25-26 September	ASEANSAI Knowledge Sharing on SDG Implementation Cooperative Audit Project of SDGs	Knowledge Sharing Committee (KSE: SAI Myanmar)	Myanmar/ Virtual
4-8 November	Visit of Swedish NAO to the ASEANSAI Secretariat	Secretariat and all Committees	Jakarta
5-6 November	ASEANSAI Knowledge Sharing on Environmental Management and Protection in Industrial Zones and Craft Villages	Knowledge Sharing Committee (KSE: SAI Vietnam)	Vietnam/ Virtual
19 December	ASEANSAI Annual Monitoring and Evaluation Meeting 2024	Strategic Planning Committee	Vietnam/ Virtual
20 December	SPC Meeting for development of ASEANSAI Strategic Plan 2026- 2029 (first draft)	Strategic Planning Committee	Vietnam/ Virtual

Date	Activity	Responsible Committee	Venue
22-25 April	Training for ASEANSAI Secretariat to	Secretariat	Swedish NAO
	Strengthen Its Secretariat Function		Office,
	(ASEANSAI – Swedish NAO		Stockholm
	Brainstorming Workshop		
15 May	SPC Meeting for development of	Strategic Planning	Online
	ASEANSAI Strategic Plan 2026-2029	Committee	
	(second draft)		
19-23 May	ASEAN Cybersecurity Training Level 1	Secretariat	ASEAN
	for IT Professionals		Secretariat,
			Jakarta
27-28 May	ASEANSAI High-Level Dialogue on	Knowledge Sharing	Putrajaya,
	Issues and Challenges in Public Sector	Committee	Malaysia
	Auditing		
11 June	SPC Meeting for development of	Strategic Planning	Online
	ASEANSAI Strategic Plan 2026-2029	Committee	
	(final draft)		
18 June	9 th Forum of Entities Associated with	Secretariat	Jakarta,
	ASEAN		Indonesia
9-11 July	8 th ASEANSAI Senior Officials' Meeting	Executive Committee and	Philippines
		Secretariat	
8 August	58th ASEAN Day: Towards Inclusive and	Secretariat	ASEAN
_	Sustainable ASEAN Future		Secretariat,
			Jakarta
14 August	ASEANSAI Technical Level Executive	Executive Committee	Online
	Committee Meeting		
22 August	17 th ASEAN Coordinating Conference	Secretariat	ASEAN
	for the ASEAN Political-Security		Secretariat,
	Community (17 th ASCCO)		Jakarta
	(17 /16555)		Janarta
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26-28 August	Knowledge Sharing Workshop on	KSE: SAI Philippines	Philippines
	Public Debt Audit	Knowledge Sharing	
	0 II II N II D III	Committee	0 1:
3 September	Coordination Meeting on Possible	Secretariat	Online
	Cooperation between ASEANSAI and		
	the Canadian Audit and Accountability		
	Foundation (CAAF)		
16-19	ASEANSAI Workshop on Strengthening	Training Committee	Jakarta,
September	Budget Credibility through External		Indonesia
	Audits		
12 November	ASEANSAI Development-Partners	Secretariat	Singapore
	Coordination Meeting		
12-14	8 th ASEANSAI Summit	Executive Committee and	Singapore
November	o	Secretariat	3.1.845010
13 November	ASEANSAI Young Leaders' Programme	SAI Singapore	Singapore
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II. Newsletters

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Newsletter Vol. I 2024



Newsletter Vol. III 2024



Newsletter Vol. II 2025



Newsletter Vol. II 2024



Newsletter Vol. IV 2024



Newsletter Vol. IV 2023



III. Other Publications

Kindly scan the QR codes to view the full document.

2024 ASEANSAI Annual Activities Report



Summary Report: ASEANSAI Workshop on Advancing Roles of SAI in Reviewing VNR



Cooperative Research SAI Independence in ASEAN Countries: Implementing Foresight Tools for Preferable Future



ASEANSAI Fundamental Audit Guidelines on Construction Projects





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