



ASEANSAI

2026-2029

ASEANSAI

STRATEGIC PLAN





ASEAN Supreme Audit Institution

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Introduction To ASEANSAI

Establishment of ASEANSAI

As regional demands on Supreme Audit Institutions (SAIs) continue to grow, the need for a dedicated forum to promote technical cooperation in public sector auditing, through the exchange of information, best practices, and joint problem-solving, has become increasingly evident. In response, on November 16, 2011, ten SAIs from ASEAN member states convened in Bali and signed the Agreement on the Establishment of the ASEAN Supreme Audit Institutions (ASEANSAI). ASEANSAI supports ASEAN's commitment to good governance by fostering closer collaboration among SAIs and contributing to effective public sector management across the region.

ASEANSAI plays a key role in advancing good governance in the region by focusing on capacity development and technical cooperation among its members. Its core objectives include strengthening audit institutions through knowledge exchange, supporting continuous learning through research and training, and serving as a regional hub linking with international public sector auditing organizations. To carry out its mandates, ASEANSAI maintains a databank of best practices, organizes seminars and workshops, and supports initiatives that foster good governance and collaboration. It operates through four Committees: the Strategic Planning Committee (SPC), chaired by SAI Viet Nam; the Rules and Procedures Committee (RPC), chaired by SAI Singapore; the Knowledge Sharing Committee (KSC), chaired by SAI Malaysia; and the Training Committee (TC), chaired by SAI Philippines.

Given ASEANSAI's expanding role and the dynamic regional landscape in which it operates, the need for a strategic framework to guide its activities and priorities has become even more essential. A Strategic Plan serves not only as a compass for organizational direction but also as a collective commitment among member SAIs to uphold ASEANSAI's core values and mandates. It provides coherence in planning, execution, and evaluation of programs, while allowing flexibility to adapt to emerging challenges and opportunities. For this purpose, the ASEANSAI has developed and implemented four Strategic Plans since 2012 that successfully guided the organization through its foundational and developmental stages.

Under the leadership of the State Audit Office of Viet Nam as Chair of the Strategic Planning Committee, ASEANSAI developed its Strategic Plan 2026–2029, which was adopted at the 8th ASEANSAI Summit in 2025 in Singapore. At this summit, the Auditor-General's Office of Singapore and the State Audit Office of Thailand were



inaugurated as Chairperson and Vice Chairperson of ASEANSAT for the 2025–2027 period.

The ASEANSAT Strategic Plan 2026–2029 will serve as a key organizational guide over the next four years. It outlines the shared goals, priority programs, and implementation mechanisms agreed upon by member SATs to ensure continued relevance, capacity growth, and meaningful impact.

With its strong foundation and collaborative spirit, ASEANSAT continues to serve as a vital platform for regional cooperation, contributing to the professional development of SATs and the advancement of accountable, transparent governance in the ASEAN region.

Objectives

ASEANSAT is expected to encourage and promote good governance within the ASEAN region. Thus, ASEANSAT will focus on capacity development for SATs of ASEAN member states and technical cooperation dealing with important and common audit issues in the ASEAN region.

The objectives of ASEANSAT include the following:

1. To build capacity and promote cooperation and understanding among the members of ASEANSAT 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 ASEANSAT through the sharing of best practices and exchange of lessons learned; and
3. To serve as a center of information and as an ASEANSAT link with other international organizations and institutions in the field of public sector auditing.

Functions

The functions of ASEANSAT include the following:

1. To create and maintain a data bank of best practices, standards, and methodologies in field of public sector auditing;
2. To organize seminars, workshop, 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 ASEANSAT.

Relation with other similar organizations

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Members of ASEANSAI are also members of ASOSAI and also INTOSAI. Without a doubt, these organizations can benefit from each other. In undertaking its activities, ASEANSAI can cooperate with other INTOSAI Regional Working Groups.

Committees

ASEANSAI set up four committees to perform special tasks:

1. Strategic Planning Committee to develop the Strategic Plan, chaired by SAI of Viet Nam with SAIs of Indonesia, Malaysia, Philippines, Brunei Darussalam, Thailand, and Lao PDR as the members;
2. Rules and Procedures Committee 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 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, Viet Nam and Indonesia as the members; and
4. Training Committee to develop and implement the plan for training, chaired by SAI of the Philippines with SAIs of Brunei Darussalam, Indonesia, Malaysia, and Thailand as the members.

In the early establishment of ASEANSAI, in order 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 those meetings was to develop terms of reference (TOR) and work plan of the Committees.



Message from ASEANSAI Chairman 2023-2025

(SAI PHILIPPINES)

It is with great honor and sincere gratitude that I serve as the Chairperson of the ASEAN Supreme Audit Institutions (ASEANSAI) for the term 2023 to 2025. Leading this esteemed Organization is both a humbling journey and a profound privilege - one that I embrace with steadfast commitment to the values of accountability, transparency, and cooperation across the ASEAN region.

Over the past two years, ASEANSAI has made significant strides in fulfilling the goals outlined in our Strategic Plan 2023–2025. Amid an evolving regional landscape, we have successfully operationalized key initiatives under the Strategic Plan, aimed at fostering capacity development among SAIs, promoting intensive knowledge sharing, strengthening partnerships with regional and international stakeholders, and improving internal governance and organizational effectiveness. These accomplishments are a testament to the unwavering dedication and collaborative spirit of all ASEANSAI member institutions.



Looking ahead, I am privileged and proud to endorse the ASEANSAI Strategic Plan 2026–2029 at this 8th ASEANSAI Summit. This strategic document embodies our collective vision and enduring commitment to strengthening public sector auditing and advancing good governance across the ASEAN region.

As we lay the groundwork for this new chapter, I wish to convey my heartfelt appreciation and commendation to the ASEANSAI Committees—the Strategic Planning Committee (SPC), Rules and Procedures Committee, Knowledge Sharing Committee, and Training Committee, for their exceptional efforts and steadfast dedication. Their work has been instrumental in advancing ASEANSAI’s mission and reinforcing our shared pursuit of public accountability and organizational excellence.

In particular, I extend my sincere gratitude to the SPC, under the capable leadership of the State Audit Office of Viet Nam. Their strategic foresight and resolute guidance have played a pivotal role in shaping the foundation of our future direction.



As we transition into the next phase of our journey, I reaffirm our collective commitment to the ASEANSAT Strategic Plan for 2026–2029. I am confident that under the stewardship of the SPC, alongside the incoming Chairperson—the Auditor-General’s Office of Singapore, and Vice-Chairperson—the Office of the Auditor General of Thailand, we will continue to build upon our achievements and respond effectively to emerging needs and opportunities.

In this regard, I respectfully urge all member SAIs to uphold the legacy of excellence that defines ASEANSAT. Let us face the future with the same vigor, dedication, and unity that have propelled our success thus far.

With optimism and resolve, may we carry forward the spirit of ASEANSAT—ensuring that the principles of transparency, accountability, and good governance remain at the heart of our endeavors. Together, we can elevate ASEANSAT’s role as a catalyst for sustainable development and a beacon of integrity throughout the ASEAN community.

GAMALIEL A. CORDOBA
Chairperson, Commission on Audit &
ASEAN Supreme Audit Institutions



Message from ASEANSAI Chairperson 2025-2027

(SAI SINGAPORE)



It is an honour for the Auditor-General's Office of Singapore to assume the Chairmanship of ASEANSAI in November 2025.

My deepest appreciation goes to His Excellency Mr. Gamaliel A. Cordoba, Chairperson of ASEANSAI and the Commission on Audit of the Republic of the Philippines, for his steadfast leadership of ASEANSAI from 2023 – 2025. Gratitude is extended to the State Audit Office of Viet Nam for leading the Strategic Planning Committee with deep commitment, clear direction and an ethos of camaraderie.

I would also like to thank the ASEANSAI Secretariat, Knowledge Sharing Committee, Rules and Procedures Committee, and Training Committee, along with our development partner, Swedish National Audit Office, for shaping a sound strategic blueprint that will guide ASEANSAI over the next four years.

The Strategic Plan 2026 – 2029 comes at an opportune time, capturing both the challenges and opportunities that rapid technological change, sustainability imperatives, and rising public expectations present to Supreme Audit Institutions across our region.

The plan's four key strategic goals reflect our shared commitment to strengthen capacity, enhance knowledge exchange, deepen regional partnerships, and sustain good governance. These goals rely on our collective effort; no single SAI can achieve them alone. By sharing skills, research and feedback, we strengthen ASEANSAI's capacity to stay relevant and to continue enhancing public accountability in the coming years.

Let us move forward together as one.

Mr. Ng Wai Choong

Auditor-General

Auditor-General's Office of Singapore

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Message from SPC Chairman

(SAI VIET NAM)



Over the past 15 years, ASEANSAI has steadily established itself as a dynamic and trustworthy forum for cooperation among the Supreme Audit Institutions (SAIs) of ASEAN member states. Since its inception in 2011, ASEANSAI has consistently implemented Strategic Plans across various phases, with an unwavering focus on institutional capacity building, knowledge exchange, and contributing meaningfully to the improvement of public sector governance throughout the region.

As ASEANSAI prepares to embark on its next strategic journey, the 2026–2029 Strategic Plan is being developed against a backdrop of profound regional and global transformation. The rapid advancement of technology, the emergence of new audit priorities, and the increasing importance of both regional and global collaboration have presented new challenges and opportunities. These dynamics call upon ASEANSAI to adapt swiftly,

innovate continuously, and act with shared responsibility. This Strategic Plan serves not only as a guiding framework for our future actions but also as a collective declaration of solidarity, commitment, and resolve to overcome challenges and seize opportunities for sustainable development.

With a strong sense of teamwork, accountability, and active engagement from its members, the Strategic Planning Committee (SPC) has led the development of this Plan based on practical experience, inclusive dialogue, and valuable lessons drawn from past phases. The Plan builds upon ASEANSAI's foundational core values – **Respect, Professionalism, Partnership, Innovation, and Responsiveness** – and translates these into four strategic objectives: fostering collaborative and responsive capacity development; intensifying quality of knowledge sharing and knowledge services; fostering strategic



partnerships, regional and international cooperation; strengthening internal governance and organizational resilience.

We extend our sincere appreciation to the members of the SPC, the various ASEANSAT Committees, and especially to the Swedish National Audit Office (SNAO), a long-standing and valued development partner. Their dedication and collaboration have been instrumental in shaping a Strategic Plan that reflects the collective vision, unity, and aspirations of ASEANSAT.

On behalf of the Strategic Planning Committee, I would like to express my heartfelt gratitude to all ASEANSAT members for your trust, commitment, and responsible contributions throughout the planning process. Your active participation, consensus-driven input, and spirit of cooperation continue to be the cornerstone of ASEANSAT's strength, identity, and growing influence.

We are confident that the ASEANSAT Strategic Plan 2026–2029 will serve as

a driving force for further organizational advancement, reinforce ASEANSAT's role as a professional regional platform in public sector auditing, and make tangible contributions to improving public governance across the ASEAN region.

Guided by the ASEAN spirit of cohesion, proactiveness, collaboration, and shared progress, let us work together to bring this Strategic Plan to life – paving the way for a new era of effective, sustainable, and impactful cooperation.

Ha Noi, November 2025

NGO VAN TUAN

Auditor General

The State Audit Office of Viet Nam



OVERVIEW OF THE ASEANSAI STRATEGIC PLAN 2026-2029

MISSION

ASEANSAI is an independent, professional and non-political organization of ASEAN Supreme Audit Institutions, which fosters cooperation, innovation, knowledge transfer and capacity building among its members to support good governance and sustainable development.

VISION

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

CORE VALUES

Respect

Professionalism

Partnership

Innovation

Responsiveness

STRATEGIC GOALS & STRATEGIC OBJECTIVES

STRATEGIC GOALS (SGs)	STRATEGIC OBJECTIVES (SOs)
SG 1: To foster collaborative and responsive capacity development.	SO 1.1: To optimize training quality aligned with regional priorities and emerging needs.
	SO 1.2: To modernize training activities through digital innovation and inclusive approaches.
SG 2: To intensify quality of knowledge sharing and knowledge services.	SO 2.1: To innovate and diversify knowledge sharing initiatives to strengthen engagement, accessibility, and preparedness for global and regional challenges.
	SO 2.2: To foster collaborative knowledge sharing initiatives on priority audit issues.
SG 3: To foster strategic partnerships, regional and international cooperation.	SO 3.1 To actively contribute to the ASEAN agenda and align ASEANSAI initiatives with INTOSAI and ASOSAI strategic plan.
	SO 3.2: To forge meaningful partnerships and maximize synergies with development partners and donors.
SG 4: To strengthen internal governance and organizational resilience.	SO 4.1: To enhance organizational structure, operational efficiency, oversight mechanisms and financial management of ASEANSAI.
	SO 4.2: To ensure the effective supportive services for implementation of ASEANSAI's operations/activities and communication among member SAIs.



Mission

Mission statement:

ASEANSAI is an independent, professional and non-political organization of ASEAN Supreme Audit Institutions, which fosters cooperation, innovation, knowledge transfer and capacity building among its members to support good governance and sustainable development

Since its establishment, the ultimate purpose of ASEANSAI's existence is to foster cooperation and understanding among member SAIs and with external partners; and to support and empower its members in effectively fulfilling their statutory functions and responsibilities. In this period, ASEANSAI maintains its foundational purposes with expanded emphasis on addressing emerging challenges and supporting its members in a dynamic and evolving regional and global context. ASEANSAI also once again emphasises the focus of its mission is to contribute to the

relationship with ASEAN community, while further promoting innovation, knowledge transfer and capacity building to support good governance and sustainable development in the region.

Vision

By 2029, ASEANSAI desires to become an organisation which is trusted by its member SAIs and external stakeholders including the national governments, the development partners and the other INTOSAI regional organisations thanks to its contributions to the good governance and sustainable development improvement in the region. ASEANSAI also wishes to become more proactive, flexible and resilient to promptly adapt to the evolving global context. By the end of the Strategic Plan period, the members are supported to be more professional in public auditing so that the governance and sustainable development in the region are further enhanced.

Vision statement:

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



Core Values

The core values we chose to imprint in every of our policies, programs and activities are:

<i>Respect</i>	<i>Professionalism</i>	<i>Partnership</i>	<i>Innovation</i>	<i>Responsiveness</i>
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- ***Respect:*** ASEANS AI members respect one another in the community regardless of differences in culture, development stage, and the need for each ASEANS AI member to work within the mandates and laws of its country;
- ***Professionalism:*** ASEANS AI works in line with the international professional standards, best practices and with integrity; we promote the adoption of such standards and practices in the region;
- ***Partnership:*** The relationship ASEANS AI builds and promotes among members and with the stakeholders is based on mutual respect and aimed at collaborative value and sustainable impact;
- ***Innovation:*** ASEANS AI is open for and adopts new approaches and advanced technologies as well as fosters an innovative culture of learning, exchanging and operating;
- ***Responsiveness:*** ASEANS AI anticipates and promptly responds to the emerging issues in the area of public sector auditing.



STRATEGIC GOALS AND STRATEGIC OBJECTIVES

To achieve the vision and mission, ASEANSAI has set four Strategic Goals for the 2026-2029, namely:

- Strategic Goal 1: To foster collaborative and responsive capacity development
- Strategic Goal 2: To intensify quality of knowledge sharing and knowledge services
- Strategic Goal 3: To foster strategic partnerships, regional and international cooperation
- Strategic Goal 4: To strengthen internal governance and organizational resilience

SG 1: To foster collaborative and responsive capacity development

In the modern interconnected world, the speed of change driven by automation and technological innovations, such as artificial intelligence (AI), is both swift and intricate, leading Supreme Audit Institutions (SAIs) to encounter progressively dynamic challenges. ASEANSAI acknowledges that the power of its regional community is drawn from the combined experience and mutual commitment of its member SAIs. As such, this strategic goal is anchored in the principle of collaboration, aiming to build and sustain a responsive capacity development ecosystem that is flexible, inclusive, and forward-looking.

To highlight, capacity development is central to this strategic goal, acting as a foundation for enhancing the effectiveness and professionalism of SAIs across the ASEAN region. Through the ongoing investment in continuous development of competencies, we seek to empower SAIs to respond to developing audit challenges and uphold high standards of public sector governance. This emphasis on capacity development guarantees that auditors are properly equipped to perform high-quality audits, foster accountability, and contribute to enhanced public financial management.

To aid in the implementation of its capacity development initiatives, ASEANSAI will utilize the ADDIE¹ instructional design model, which includes five essential phases: Analysis, Design, Development, Implementation, and Evaluation. This model provides a

¹ The ADDIE model is an instructional design framework that provides a systematic approach for developing effective training and educational programs (Branch, R. M., & Varank, İ. (2009). *Instructional design: The ADDIE approach* (Vol. 722, p. 84). New York: Springer.)



systematic and evidence-based approach for analyzing the needs and learning gaps of the member SAIs, designing and developing training programs that are relevant and aligned with regional demands, implementing the programs and evaluating their impact. The structured use of the ADDIE model, combined with inter-SAI collaboration, will allow ASEANSai to deliver high-quality capacity development interventions across the region. This model will be operationalized through the subsequent strategic objectives to achieve this strategic aim:

SO 1.1: To optimize training quality aligned with regional priorities and emerging needs

The first step toward delivering high-impact training is ensuring that it addresses the most pressing and relevant needs of the region. This begins with a Training Analysis Needs (TNA) to be conducted in 2027, subsequent to the TNA conducted in 2025, where ASEANSai will work closely with member SAIs to identify skill gaps, regional audit priorities, and emerging governance developments. This phase will be informed by continuous environmental scanning, stakeholder consultations, and performance data from previous programs.

Following this, the Design and Development phases will involve crafting customized training programs that reflect the results of the conducted TNA and ASEANSai's regional context and thematic focus areas, such as digital transformation, digital audits and sustainability in line with the ASEAN Digital Economy Framework Agreement (DEFA). Learning objectives will be clearly defined, and content will be tailored to meet the real-world challenges faced by auditors in the region. Collaboration between member SAIs in designing and developing these programs by utilizing regional expertise and resources will ensure diverse perspectives and promote ownership across the network.

By aligning training initiatives with regional development goals and evolving governance challenges, ASEANSai will ensure that its capacity development programs equip auditors with the skills that matter most—enhancing the collective readiness and relevance of ASEAN's audit institutions.

In relation to training evaluation, ADDIE model offers a structured and effective approach to assess the success and relevance of training programs. In particular, the Evaluation phase provides immediate and valuable insights into participant experiences and the overall impact of the training. Rather than establishing evaluation as a separate activity or KPI, it should be integrated into the training process—such as through post-training surveys or group feedback sessions—to measure whether the training met quality standards, participant expectations, and actual needs. Insights from this evaluation are crucial for future improvements, especially in addressing issues where some training materials may have been too general while others are too



technical. This feedback can guide the design of future sessions using a leveling approach, ensuring content is more targeted and effective for diverse participant backgrounds.

SO 1.2: To modernize training activities through digital innovation and inclusive approaches

To further expand the reach and impact of its training programs, ASEANS AI will modernize its Implementation phase through strategically incorporating digital innovations. Leveraging technologies such as e-learning platforms, virtual classrooms, interactive modules, digital learning content, and mobile applications, ASEANS AI will improve the accessibility, flexibility, and scalability of its capacity-building efforts.

This digital shift also enables inclusive participation, overcoming barriers of geography, time, and cost. Member SAIs—regardless of size or location—will have the opportunity to participate meaningfully in training programs, access materials on demand, and collaborate virtually in real-time. ASEANS AI will also explore adaptive learning technologies and mobile-accessible platforms to accommodate different learning styles and professional needs.

By embracing innovation and inclusivity, ASEANS AI will ensure that its training delivery mechanisms are not only modern and efficient but also responsive to the diverse contexts of its member SAIs. This transformation will empower auditors across ASEAN to continuously learn, adapt, and excel in a fast-changing audit landscape.

Through this strategic goal and its supporting objectives, ASEANS AI reaffirms its commitment to nurturing a collaborative, capable, and future-ready audit community—where knowledge flows freely, innovation thrives, and collective progress becomes a shared reality.

SG 2: To intensify quality of knowledge sharing and knowledge services

In a rapidly evolving audit landscape, ASEANS AI is committed to enhancing the quality, accessibility, and relevance of its knowledge-sharing services. Under this strategic goal, ASEANS AI will move beyond conventional practices to adopt more dynamic, inclusive, and results-oriented approaches. This transformation aims to better support member SAIs in navigating current and emerging challenges in public sector auditing. Strategic Goal 2.0 reaffirms ASEANS AI's role as a trusted platform for impactful knowledge exchange, supporting capacity development, enabling innovation, and building stronger, future-ready SAI. In implementation of this SG, ASEANS AI have agreed to achieve the 2 following Strategic Objectives:



SO 2.1: To innovate and diversify knowledge sharing initiatives to strengthen engagement, accessibility, and preparedness for global and regional challenges

The renewed Strategic Objective 2.1 under the 2026–2027 Knowledge Sharing Committee (KSC) Work Plan underscores ASEANSAI’s commitment to proactively adapt within a rapidly evolving audit landscape. Moving beyond its previous emphasis on enhancing quality and user-friendliness in knowledge sharing, this objective now prioritizes innovation and diversification of knowledge-sharing mechanisms to increase engagement, accessibility, and relevance.

To achieve this, ASEANSAI will expand its conventional knowledge-sharing formats by integrating digital tools and interactive platforms. Initiatives such as webinars, virtual conferences, hybrid workshops, and cooperative research will be prioritised to enrich learning experiences and expand the value of shared knowledge. Notably, cooperative research is expected to generate broader and deeper insights by harnessing the collective expertise and experiences of member SAIs. These innovations aim to reach a wider audience, accommodate diverse learning preferences, and promote inclusive participation across the region.

Future knowledge-sharing activities will concentrate on emerging and strategic areas in public sector auditing, including those shaped by technological advancements, financial management challenges, and evolving societal needs. These efforts will be supported by Knowledge Sharing Experts (KSEs), who will play a pivotal role in tailoring content to meet the specific needs and contexts of member SAIs.

Through this approach, ASEANSAI seeks to reinforce its position as a regional leader in capacity development, ensuring its knowledge-sharing initiatives remain responsive, forward-looking, and aligned with the dynamic demands of public sector auditing.

SO 2.2: To foster collaborative knowledge sharing initiatives on priority audit issues

To address the growing complexity and interconnectivity of public sector audit challenges, ASEANSAI will foster collaboration among its member SAIs and external partners in developing and implementing knowledge-sharing initiatives. This new direction reflects a proactive engagement, promoting joint efforts that focus on priority and cross-cutting audit topics of regional relevance.

Recognizing the value of inclusivity and synergy, ASEANSAI will encourage strategic partnerships among SAIs, and with regional or global stakeholders, and academia. Such partnerships will enhance the reach, relevance, and impact of knowledge-sharing activities.



ASEANSAI will also facilitate contributions from member SAIs through structured mechanisms that encourage regular sharing of experiences, methodologies, and innovative practices. These contributions may take the form of technical papers, audit case studies, expert presentations, or participation in regional dialogues.

Through these efforts, ASEANSAI aims to build a dynamic and collaborative learning ecosystem that not only enhances individual SAI capacity but also strengthens regional cooperation and collective responsiveness to emerging audit challenges.

SG 3: To foster strategic partnerships, regional and international cooperation

ASEANSAI is committed to strengthening its role in the regional and global accountability landscape through meaningful collaboration and engagement. Strategic Goal 3 emphasizes positioning ASEANSAI as actively contributing to regional priorities while aligning its initiatives with international standards and networks. Two strategic objectives anchor this goal: contributing to the ASEAN agenda, aligning with INTOSAI and ASOSAI's strategic directions (SO 3.1), and forging mutually beneficial partnerships with development partners and donors (SO 3.2).

Through SO 3.1, ASEANSAI seeks to ensure that its programs and outputs reflect the priorities of ASEAN and the evolving directions of INTOSAI and ASOSAI. This alignment is essential for ensuring relevance, coherence, and global credibility. Concurrently, SO 3.2 supports establishing strategic relationships with development partners that can bring added value through technical knowledge, financial support, and innovation. These partnerships enhance ASEANSAI's capacity to deliver quality programs and scale its regional impact.

Together, these efforts enable ASEANSAI to remain responsive, connected, and influential within the broader regional and international audit community, supporting its members in strengthening public sector governance and accountability.

SO 3.1: To actively contribute to the ASEAN agenda and align ASEANSAI initiatives with INTOSAI and ASOSAI strategic plan

ASEANSAI actively strives to align its initiatives and activities with the ASEAN regional agenda and the strategic priorities of INTOSAI and ASOSAI. This alignment ensures ASEANSAI's relevance and contribution in supporting sustainable development, good governance, and regional public accountability. By engaging in regional and global forums and integrating cross-organizational strategic priorities, ASEANSAI reinforces its position as a strategic partner in regional development.



By mapping intersections between ASEANSAI's work plan and the goals of ASEAN, INTOSAI, and ASOSAI, the organization aims to create synergies and highlight the added value of supreme audit institutions (SAIs) at the regional level in advancing shared development priorities in the public financial management area.

Strategic participation in regional and international platforms, developing communication products that showcase ASEANSAI contributions, and disseminating relevant strategic updates among ASEANSAI Committees will ensure that the organization remains well-positioned, informed, and engaged in shaping and supporting regional and global governance frameworks.

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

ASEANSAI seeks to build meaningful and synergistic partnerships with development partners to enhance support for its priority programs. The primary objective of this initiative is to create added value through strategic collaboration, shared resources and expertise, and mobilization of technical and financial support. ASEANSAI is committed to being an open and responsive organization that welcomes collaborative opportunities to sustain and expand the impact of its programs.

Through a proactive engagement approach, ASEANSAI aims to identify and map potential partners whose mandates align with its mission, particularly in good governance, public financial management, and institutional strengthening. ASEANSAI will strengthen its visibility and credibility in the donor community by articulating its value proposition clearly and developing concise communication products.

Initial outreach and exploratory meetings will open dialogue, build trust, and identify concrete areas of collaboration. Over time, these efforts are expected to result in increased external support for ASEANSAI activities and the co-creation of initiatives contributing to regional and global audit and accountability objectives. This strategic engagement will also help ASEANSAI stay informed of international trends and align more closely with the broader development landscape.

SG 4: To strengthen internal governance and organizational resilience

ASEANSAI shall continuously improve its systems, processes, and structures. This is essential to ensuring ASEANSAI's ability to adapt to challenges or changes in the external environment, so that it can continue its mission effectively.



ASEANSAI prioritizes strengthening its internal governance systems and building organizational resilience to ensure long-term effectiveness and relevance. This goal focuses on continuously enhancing the institutional structure, internal processes, and mechanisms that support clarity, accountability, and operational adaptability.

It addresses internal challenges such as role ambiguities and coordination gaps while responding to opportunities in digital transformation and regional cooperation. By enhancing governance and resilience, ASEANSAI aims to maintain effective operations, foster innovation, and secure the resources necessary to achieve its objectives sustainably. ASEANSAI shall implement two Strategic Objectives under this SG:

SO 4.1: To enhance organizational structure, operational efficiency, oversight mechanisms and financial management of ASEANSAI

In the 2026–2029 Strategic Plan period, ASEANSAI continues to enhance its internal governance with a focus on strengthening oversight mechanisms, streamlining operational efficiency, and improving strategic planning processes. The oversight function shall be reinforced through the integration of monitoring, evaluation, and reporting systems under the coordination of the Secretariat, EXCOM, Rules and Procedures Committee, and the Strategic Planning Committee (SPC).

A core focus of this period is the continued application and possible revision of the Monitoring and Evaluation System (MES), if a need to revise or update the MES Guidelines is identified and agreed upon by ASEANSAI members. All Committees are expected to submit their Progress Reports annually, with the aim of improving evidence-based decision-making and ensuring timely alignment with institutional priorities. Monitoring and Evaluation Meetings will be coordinated annually, scheduled for October. In 2027, the meeting will be integrated with the Mid-Term Review Workshop, which will produce the Mid-Term Results Report. Subsequently, in 2029, a Final Consolidated Report will be compiled and submitted to the ASEANSAI Summit. These activities aim to facilitate review of progress, identify areas for improvement, and ensure alignment with the Strategic Plan's objectives. SPC will support this process by providing MES-related orientation, coordinating closely with the Secretariat and Swedish NAO experts, and promoting consistent application of the MES across all Committees.

In parallel, SPC will coordinate the preparation of ASEANSAI's Strategic Plan 2030–2033. This will involve designing a roadmap, conducting a needs assessment among SAIs, aligning the strategic framework with good regional and international practices, and drafting the new Plan. These efforts aim to ensure that future planning remains evidence-based, inclusive, and aligned with ASEANSAI's evolving context.

ASEANSAI shall periodically review and, if necessary, revise its rules and procedures to ensure clarity in roles, responsibilities, and reporting mechanisms. These revisions will align ASEANSAI's activities with its long-term objectives and ensure smooth coordination between member SAIs and stakeholders.



ASEANSAI is committed to strengthening its institutional capacity by continually enhancing its organizational structure, operational processes, oversight systems, and financial governance. This objective supports the effective and accountable delivery of ASEANSAI's mandate by promoting good governance, transparency, and responsiveness in its internal management.

ASEANSAI will refine its organizational framework by reviewing and updating internal governance documents. These updates aim to clarify roles and responsibilities, improve coordination among ASEANSAI bodies, and ensure that institutional arrangements remain fit-for-purpose.

Operational efficiency will be improved by streamlining workflows, eliminating redundancies, and enhancing resource utilization. Oversight and compliance will be strengthened through more effective monitoring and reporting systems, including the timely submission of reports and reviews. Financial governance will be enhanced by ensuring transparent planning and budgeting processes, submitting draft financial statements on schedule, and maintaining unqualified audit opinions on ASEANSAI's financial statements.

Key performance indicators include the number of internal governance documents reviewed or developed, the timeliness of budget reporting, and financial submissions. These measures collectively support ASEANSAI's aim to build a more agile, accountable, and efficient organization capable of delivering results in an evolving regional and global context.

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

As the coordination hub of ASEANSAI, the Secretariat plays a pivotal role in ensuring that ASEANSAI's operations run smoothly and that communication among member SAIs is timely, coherent, and efficient. This strategic objective focuses on enhancing the Secretariat's ability to deliver responsive, well-structured, and timely support across various administrative, logistical, and technical functions that underpin the organization's programs and activities.

ASEANSAI will strengthen its internal service delivery systems by developing streamlined request procedures and improving coordination with other ASEANSAI bodies to achieve this. Equally important is enhancing internal communication mechanisms to foster transparency and alignment among SAIs. This includes regularly publishing communication products such as newsletters and ASEANSAI Essentials, maintaining a shared calendar of activities, and using digital platforms for collaborative engagement.

Further, the reactivation and operationalization of ASEANSAI's Knowledge Management System (KMS) and continued improvements to the ASEANSAI website will support information sharing and institutional learning.



Through this objective, ASEANSAI seeks to create a reliable support and communication environment that reinforces the successful implementation of its mandate and strengthens its identity as a responsive and well-coordinated regional organization.

IMPLEMENTATION MATRIX

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
SG 1: To foster collaborative and responsive capacity development												
1	SO 1.1: To optimize training quality aligned with regional priorities and emerging needs	Training Committee	Capacity Development for more synergy	Percentage of participants involved in full range of training activities and completed post-assignment to apply knowledge gained to actual context of SAI	1. Training Needs Assessment (TNA) 2. Instructor's Design Meeting (IDM) for courses identified from: a. TNA from ASEAN member SAI's; b. Issues and challenges arising from the KSC Knowledge-sharing sessions; and c. Emerging trends	SAI Philippines	2026-2029	TBD	1. Training Needs Assessment Report 2. Coursewares are designed and developed for identified formal learning interventions	Learning and development interventions are carried-out based on the identified priorities and emerging needs of member SAI's.	TNA: 1. Low SAI engagement or response rate 2. Lack of familiarity with the TNA tool IDM Courses: Lack of subject matter experts	TNA: 1. Communicate the importance of TNA and send reminders and follow-ups. 2. - Ensure the tool comes with simple, step-by-step instructions that explain how to fill it out. - Conduct pilot testing to identify points of confusion or difficulty. IDM: Invite guest experts or consultants; create a pool of external resource persons on topics identified in the TNA from each ASEANSAI member.
2	SO 1.2: To modernize training activities through digital innovation and inclusive approaches	Training Committee	To promote the application of digital innovation in training activities	Increased number of technologically proficient SAI's in training	Conduct of Seminars/Workshops on the designed courseware (in-person/online or hybrid)	SAI Philippines and Host SAI	2026-2029	TBD	1. Number of seminars/ workshops conducted 2. Number of trained auditors; and 3. Post-Seminar/ workshop Reports 4. Availability or establishment of digital training platforms	Strengthened capacity of member SAI's on innovative learning interventions	1. Low Attendance or Participation 2. Limited participant engagement or reduced focus in online/hybrid settings due to lack of direct interaction 3. Language barriers 4. Digital training	1. -Send invitation early or at least 3 months before the event and make follow-ups/reminders -Secure leadership commitment and support 2. - Use interactive elements such as polls, quizzes, or breakout

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
											platform not available or not established 5. Lack of participants understanding the training topic.	discussions. - Encourage active participation through Q&A sessions. - Assign group activities to foster collaboration. 3. - Offer language support for participants who may need additional help, such as glossaries or definition for certain terms used in the training content -Use clear, simple language and avoid technical jargons -Include visual aids, diagrams, or examples to make complex concepts more understandable. 4. Comprehensively design digital learning platform used to deliver training, which includes platform models, platform establishment timeline, platform ownership and administration. 5. Setting minimum qualification for nominating participant/s.
SG 2: To intensify quality knowledge services												

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
3	SO 2.1: To innovate and diversify knowledge-sharing platforms and activities for greater engagement and accessibility	Knowledge Sharing Committee	Integrated planning, coordination, implementation, and evaluation of KSC Programs	1. One (1) high level KSC meeting among KSC Members in 2026. 2. One (1) KSC Biennial Report to be shared on the ASEANSAT website. 3. KSC Meeting materials and Minutes of the Meeting in the ASEANSAT essential	5TH ASEANSAT KSC BIENNIAL MEETING	Cambodia	Mid 2026	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total : USD 30,500	The ASEANSAT programme will be handled with full commitment with the support from top management.	ASEANSAT members' commitment to KSC programmes will be at the highest.	N/A	N/A
			Integrated planning, coordination, implementation, and evaluation of KSC Programs	1. One (1) high level KSC meeting among KSC Members in 2028. 2. One (1) KSC Biennial Report to be shared on the ASEANSAT website. 3. KSC Meeting materials and Minutes of the Meeting in the ASEANSAT essential	6TH ASEANSAT KSC BIENNIAL MEETING	TBC (Rotational basis)	Mid 2028	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	The ASEANSAT programme will be handled with full commitment with the support from top management.	ASEANSAT members' commitment to KSC programmes will be at the highest.	N/A	N/A
4	SO 2.2: To foster collaborative knowledge-sharing initiatives on priority audit issues	Knowledge Sharing Committee	Knowledge Sharing Workshop	1. One (1) working-level workshop in 2026. 2. One (1) Summary Report on Bank Debt Audit Workshop to be shared on the ASEANSAT	KNOWLEDGE SHARING WORKSHOP ON BANK DEBT AUDIT	LAO PDR	Mid 2026 to end of 2026	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	To organize a workshop on exchanging knowledge and experience with ASEAN countries in terms of lessons learnt, challenges and best practices in conducting Bank Debt Audit	Enhance the commitment of ASEANSAT members with knowledge sharing materials and report as well as to improve the audit process through sharing of audit experiences and best practice studies. In the light of this, participants are expected to contribute on the preparation of country paper on auditing	Risks include technical challenges, limited participant engagement, and delays in receiving feedback.	Conduct thorough testing, engage early, and ensure timely follow-up communication.

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
				website. 3. Meeting materials in the ASEANSAI essential.						of vocational training.		
			Knowledge Sharing Workshop	1. One (1) working-level/senior level workshop in 2026. 2. One (1) Summary Report of the Workshop to be shared on the ASEANSAI website. 3. Meeting materials in the ASEANSAI essential.	BUILDING CAPACITY FOR FUTURE: NAVIGATING AUDITS IN THE FACE OF EMERGING TECHNOLOGIES	Malaysia	Mid 2026 to end of 2026	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	Key discussions, findings, and recommendations from the workshop, focusing on the impact of emerging technologies on auditing and the skills needed to navigate these changes as well as a collection of case studies showcasing successful initiatives in building skilled audit talent, providing concrete examples and practical insights for other organizations to follow.	Enhancement of participants' understanding of emerging technologies, concrete strategies and plans is being developed for the necessary skills within audit teams as well as increased awareness and preparedness for ongoing learning and adaptation to keep pace with technological advancements.	Risks include technical challenges, limited participant engagement, and delays in receiving feedback.	Conduct thorough testing, engage early, and ensure timely follow-up communication.
			Cooperative Research	1. One (1) cooperative research in 2026. 2. One (1) Cooperative Research Report to be shared on the ASEANSAI website. 3. Meeting materials in the ASEANSAI essential.	UTILISATION OF BIG DATA ANALYTICS IN AUDITING	Indonesia	Mid 2026 to end of 2027	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	A collaborative research report of Utilization of Big Data Analytics in Auditing. The details of research project are not limited to the development, achievement, lessons learned, challenges, and opportunities for future development on the utilization of big data analytics in auditing.	Increased cooperation, collaboration, and continuous improvement through knowledge sharing between ASEANSAI members in term of the utilization of BDA in auditing.	1. Lack of SAI members' involvement 2. Research report impact expectation not met	1. Notify ASEANSAI members to contribute relevant materials and provide sufficient preparation time 2. Send out expectation questionnaire surveys to enrich research objectives
			Cooperative Research	1. One (1) cooperative research in 2026. 2. One (1) Cooperative Research Report to be shared on the ASEANSAI website. 3. Meeting materials in the ASEANSAI essential.	ROLE OF SAI: STRENGTHENING PUBLIC FINANCIAL MANAGEMENT	Myanmar	Mid 2026 to end of 2027	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	A collaborative research report on The Role of SAI: Strengthening Public Financial Management and dissemination of KSC product	Promotion of SAIs cooperation, collaboration and continuous improvement through knowledge sharing and best practice studies in Public Financial Management.	1. Lack of SAI members' involvement 2. Research report impact expectation not met	1. Notify ASEANSAI members to contribute relevant materials and provide sufficient preparation time 2. Send out expectation questionnaire surveys to enrich research objectives

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
			Knowledge Sharing Projects	1. One (1) working-level workshop in 2027 2. One (1) Summary Report on Auditing Social Housing Policy Audit Workshop to be shared on the ASEANSAI website 3. Workshop materials in the ASEANSAI Essentials	AUDITING SOCIAL HOUSING POLICY	Viet Nam	Mid 2027 to end 2027	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	TBC	TBC	Risks include technical challenges, limited participant engagement, and delays in receiving feedback.	Conduct thorough testing, engage early, and ensure timely follow-up communication.
			Knowledge Sharing Webinar	1. One (1) webinar in 2027 2. One (1) Summary Report on the ASEANSAI website 3. Case study in the ASEANSAI Essentials	Country-Specific Case Studies on Audit Challenges and Risks in the Digital Age	Brunei	Mid 2027 to end 2027	To be held virtually	Collection of case studies on each representative key theme of the audit challenges in the digital age – including shared issues and potential measures	1. Enhanced understanding of emerging audit challenges and risks in the digital age 2. Strategies and best practices for mitigating audit risks, ensuring data integrity, and maintaining system reliability	Risks include technical challenges, limited participant engagement, and delays in receiving feedback	Conduct thorough testing, engage early, and ensure timely follow-up communication.
			Knowledge Sharing Projects	1. One (1) working-level knowledge sharing activity 2. One (1) Summary Report of the seminar to be shared on the WGFA website.	Analyzing real-case examples of Follow-Up Audits in Enhancing the Effectiveness of Public Service Delivery in ASEAN countries	Malaysia	Mid 2028 to end 2028	To be held virtually	Focus: Analyzing real case study on issues and challenges arising during follow-up audits conducted by SAI members. Compilation of successful case studies from different SAI members that demonstrate how follow-up audits have improved public service delivery, identifying challenges, solutions, and measurable outcomes.	Enhanced understanding among SAI members of the critical role follow-up audits play in improving public service delivery. This will increase awareness of the value of audits and how they can lead to better governance.	Risks include technical challenges, limited participant engagement, and delays in receiving feedback.	Conduct thorough testing, engage early, and ensure timely follow-up communication.
			Knowledge Sharing Projects		TBC	TBC	Mid 2028 to end 2028	Airfare & accommodation by KSC Members	TBC	TBC	N/A	N/A

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
								Meeting package and local transport by Host SAI Total: USD 30,500				
			Knowledge Sharing Projects	1. One (1) working-level/senior level seminar in 2028. 2. One (1) Summary Report of the seminar to be shared on the ASEANSAT website. 3. Meeting materials in the ASEANSAT essential.	Strengthening SAI Oversight to Enhance Governance in State-Owned Enterprises	Malaysia	Mid 2029 to end 2029	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	Focus: Exploring how SAIs can enhance ethical standards within SOEs by auditing their governance practices, including leadership integrity, transparency, and stakeholder engagement. A collection of case studies showcasing successful implementations of SAI oversight in SOEs from different regions or countries, highlighting what worked, challenges faced, and lessons learned.	Improved capacity of SAIs to conduct audits and reviews focused on governance, internal controls, and financial integrity in SOEs. This includes strengthening their independence and technical skills in auditing complex public enterprises.	Risks include technical challenges, limited participant engagement, and delays in receiving feedback	Conduct thorough testing, engage early, and ensure timely follow-up communication.
			Knowledge Sharing Projects		TBC	TBC	Mid 2029 to end 2029	Airfare & accommodation by KSC Members Meeting package and local transport by Host SAI Total: USD 30,500	TBC	TBC	N/A	N/A
SG 3: To foster strategic partnerships and international cooperation												
5	SO 3.1: To actively contribute to the ASEAN agenda and align ASEANSAT initiatives with INTOSAT and	Secretariat Executive Committee	Enhance Strategic Engagement Initiative	1. Number of ASEANSAT activities aligned ASEAN, INTOSAT, or ASOSAT priorities	- Conduct a mapping/briefing note that identifies intersections between ASEANSAT's current Work Plan and key priorities of ASEAN, INTOSAT, and ASOSAT, then relay relevant updates to Committees.	SAI serves as Secretariat and Executive Committee	Sem 1 2028		- Mapping report/ briefing note on strategic alignment with ASEAN, INTOSAT, and ASOSAT	- Increased alignment of ASEANSAT activities with regional and global strategic frameworks - Enhanced visibility and relevance of ASEANSAT in ASEAN, INTOSAT, and	- Limited access to or updates on ASEAN, INTOSAT, or ASOSAT strategic priorities - Less internal awareness or capacity	- Establish a regular monitoring and dissemination mechanism for strategic updates from ASEAN, INTOSAT, and ASOSAT - Assign focal points

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
	ASOSAI strategic plan			2. Number of participations in the international or regional platforms (forums, working groups, conferences) where ASEANSAI contributes.	- Meeting with ASEAN or INTOSAI/ASOSAI to maintain visibility and engagement		2026-2029		- Record of ASEANSAI participation in relevant regional/global platforms	- Stronger engagement with strategic partners	to translate alignment into actionable initiatives - Limited invitation or access to relevant regional/international forums	within the Secretariat or Committees to track and relay strategic directions - Proactively seek observer or contributor roles in ASEAN/INTOSAI/ASO SAI meetings
6	SO 3.2: To forge meaningful partnerships and maximize synergies with development partners and donors		Development Partner Engagement Program	1. Number of partnership opportunities identified or mapped 2. Number of initial contacts or exploratory meetings with development partners/ donors	1. Compile a basic partner mapping document outlining existing and potential development partners, their focus areas, and their past engagement with SAIs or ASEAN 2. Conduct 1–2 informal/ formal communications with selected donors/partners to explore potential areas of collaboration 3. Develop a short, visually engaging ASEANSAI "Partner Brief" (e.g., 2-page flyer or deck) that outlines ASEANSAI's mandate, achievements, and opportunities for collaboration	SAI serves as Secretariat and Executive Committee	2026-2029		1. Development partner mapping document completed. 2. At least two exploratory meetings or communications held with targeted partners. 3. ASEANSAI Partner Brief developed.	1. Increased visibility and recognition of ASEANSAI's mandate and potential among development partners. 2. Stronger collaboration and mutual understanding between ASEANSAI and external stakeholders. 3. Greater access to technical and financial support for ASEANSAI programs. 4. Establishment of a structured, ongoing approach to donor engagement.	- Limited partner interest or prioritization of ASEANSAI due to competing agendas or lack of awareness. - Inadequate internal capacity to follow up consistently on partner leads. - Misalignment between partner focus areas and ASEANSAI strategic objectives. - Lack of clear communication of ASEANSAI's value proposition to potential partners.	- Develop concise, tailored communications (e.g., ASEANSAI Partner Brief) that highlight relevance and alignment with donor goals. - Assign focal points for donor engagement and maintain a basic tracking system for follow-up. - Conduct initial mapping of partner interests to focus outreach on the most aligned partners. - Create well-designed, compelling partner pitch decks for key ASEANSAI programs.
				3. Number of ASEANSAI programs supported by external partners (technical, financial, or knowledge-based)	1. Identify priority programs and prepare specific partner pitch decks/packages 2. Consider the possibility of commencing a relationship with the particular partners to conduct targeted outreach to partners 3. Invite possible support from development partners (financial, technical, content) in the ASEANSAI program	SAI serves as Secretariat and Executive Committee	2027		1. Partner pitch decks/ packages for priority programs completed. 2. At least one ASEANSAI activity supported by a development partner. 3. A list of partner contact points and engagement notes is maintained for			

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
									follow-up.			
SG 4: To strengthen internal governance and organizational resilience												
7	SO 4.1: To enhance organizational structure, operational efficiency, oversight mechanism and financial management of ASEANSAI	Strategic Planning Committee	ASEANSAI's Oversight through Integrated Monitoring, Evaluation, and Reporting System	<p>1. Revised MES Guideline agreed by SPC, Committees and the Secretariat</p> <p>2. At least one MES training session conducted with > 75% participation</p> <p>(Target: 1 approved guideline + 1 training session annually)</p> <p>3. Percentage of Committees that submit their annual reports using the standardized MES format</p> <p>(Target 100% annually)</p> <p>4. Percentage of M&E Meetings conducted as scheduled annually, including successful integration of the Mid-Term Review Workshop in 2027.</p> <p>(Target: 100% annually, with 1 integrated event in 2027)</p> <p>Final Consolidated Report on Strategic Plan for the period 2026-2029 submitted by 2029</p>	<p>1. Review the revised MES Guideline, if the amendment is agreed, with the support from SNAO</p> <p>2. Organize training on the revised MES.</p> <p>3. Provide annual support for the application of the MES during 2026–2029</p> <p>4. Coordinate M&E meeting and integrate mid-term review</p> <p>5. Prepare and finalize 2027 results report through M&E process</p> <p>6. Compile final Consolidated Report on Strategic Plan for the period 2026–2029</p>	SPC, Committees and Secretariat, SNAO	2026-2029	TBD	<p>1. Revised MES Guideline to be reviewed and, if agreed, training on the revised MES conducted</p> <p>2. MES application support delivered annually (2026–2029)</p> <p>3. Annual Results Reports and the 2027 Mid-Term Results Report are completed and agreed at Monitoring and Evaluation Meetings (scheduled for October annually)</p> <p>4. Final Consolidated Report submitted to Summit (2029)</p>	<p>1. Strengthened internal accountability and oversight in ASEANSAI</p> <p>2. Evidence-based decision-making for ASEANSAI leadership</p> <p>3. Improved coordination across Committees</p> <p>4. MES is consistently applied in ASEANSAI's regular operations and reporting practices, based on the revised Guideline where applicable</p>	<p>1. Delayed/incomplete Committee reports</p> <p>2. Time/resource constraints</p>	Provide annual orientation on reporting process, and consolidate MES results for presentation at institutional meeting; coordinate closely with SNAO where relevant; and encourage Committee Chairs to support and follow up.

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
			Strategic Planning Preparation for 2030–2033	The Strategic Plan 2030–2033 to be developed based in a scientific, need-based approach, endorsed by ASEANSAT governing bodies. (Yes/No)	1. Design and coordinate the roadmap and engage external experts for validation planning 2. Conduct a needs assessment survey among ASEANSAT member SAIs. 3. Ensure alignment of the Strategic Plan framework with international and regional good practices 4. Develop and finalize the ASEANSAT Strategic Plan 2030–2033.	SPC (coordinated by SAI Viet Nam)	2028-2029	TBD	1. Roadmap and consultation plan 2. Needs assessment report 3. Draft Strategic Plan developed according to the approved roadmap 4. Endorsed ASEANSAT Strategic Plan 2030–2033	Strategic planning is timely, inclusive, need-based, and aligned with ASEANSAT's strategic direction and international good practices	1. Delays in roadmap finalization or validation process. 2. Lack of consensus among SAIs on priorities. 3. Limited integration of innovative approaches.	Initiate the process early, ensure active involvement of Committees in roadmap design, align timeline with ASEANSAT's Work Plan and organizational review cycle, and encourage innovation through targeted consultation
		Rules and Procedures Committee	1. Review of ASEANSAT Rules and Procedures (R&P)	Updated Rules and Procedures that meet the emerging needs for management governance of ASEANSAT. - Target: Every 2 years	1. Committee to review and propose improvements if any, to the ASEANSAT R&P. 2. Committee to circulate the proposed draft of revised R&P (if any) to member SAIs for comments. 3. Committee to consider member SAI's comments and incorporate where appropriate. 4. Committee to circulate draft of revised R&P (incorporating SAI's inputs) to member SAIs for concurrence. 5. Committee to submit final draft of revised R&P to Secretariat for circulation to Assembly for approval.	RPC	Year 2026 - 2029	-	Revised R&P, where applicable	Strengthen governance and management of ASEANSAT financial, administrative and secretariat matters	Delayed feedback and consensus cannot be reached among member SAIs	Establish clear timelines with structured follow-up procedures at the onset of each review
			2. Revision of Terms of Reference (TORs) of Committees (if required)	Number of revised TORs in accordance with the revised R&P	Committees to revise their TORs based on the updated R&P, where necessary	All committees			The TORs of the committees to be revised		TORs are outdated	Review of TORs by respective committees

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
		Secretariat Executive Committee	1. ASEANSAT Governance and Operational Project Document	1. Number of governance documents updated or developed (e.g., TORs, SOPs, internal policies/ guideline)	1. Conduct internal review of Secretariat functions, committee coordination mechanisms, and governance documents (e.g., ASEANSAT TOR, SOPs) 2. Develop governance or administrative document (e.g., SOP for activity planning) 3. Organize a discussion session or (online or hybrid) to share good practices from other regional bodies on internal management and oversight.	SAI serves as the Secretariat and Executive Committee	Sem 1 2026 Sem 1 2027 Sem 2 2026		1. Internal review report on Secretariat and committee coordination functions 2. At least develop one administrative document (e.g., SOP for activity planning, revised TOR) 3. Internal consultation or learning session conducted on internal management and oversight practices 4. Documentation and necessary follow-up plan for future governance updates (if any).	1. Improved clarity of roles, responsibilities, and processes within ASEANSAT structures 2. Strengthened internal governance framework supporting efficiency and accountability 3. Enhanced coordination and functioning between the Secretariat and ASEANSAT Committees 4. Increased awareness of good internal governance and oversight practices among ASEANSAT bodies	1. Limited time or capacity to conduct a proper internal review 2. Low engagement from Committees in reviewing or updating governance documents 3. Lack of follow-up after internal consultations or document updates 4. Lack of institutional memory to inform needed changes in governance documents	1. Use a light-touch and focused approach with simple tools (e.g., brief surveys, document scan, key interviews) 2. Engage Committee Chairs early in the process and provide concise briefing documents for ease of input 3. Create a basic governance improvement follow-up log 4. Refer to past reports, decisions, and consult long-serving officials during the review phase
			2. Financial Management Program	2. Timeliness of budget reporting and financial submissions to EC 3. Unqualified opinion of the Financial Statement	1. Financial planning; 2. Draft the Financial Statement timely; 3. Ensure the Audit on the Financial Statement is conducted timely.		Sem 1 2026 and Sem 1 2027		1. Budget plan prepared and submitted on time 2. ASEANSAT Financial Statement drafted and submitted within deadlines 3. Financial audit completed with documented feedback 4. Audit opinion received (target: unqualified)	1. Timely and transparent financial reporting supporting credibility 2. Improved financial oversight, ensuring accountability to member SAs 3. Continued trust from stakeholders through sound financial management and audit outcomes	- Delays in preparing and submitting financial documents - Less of capacity or tools for financial planning and reporting - Incomplete or late financial audit	- Create an internal financial calendar with clear deadlines and responsibilities - Support Secretariat staff with additional resources to draft financial statement - Set early coordination with the auditor and include audit timelines in Secretariat's work plan
8	SO 4.2: To ensure the effective supportive services for the implementation of ASEANSAT's operations/activities and	Secretariat	ASEANSAT Communication Enhancement Program	1. Amount of Secretariat support services delivered on time (e.g., logistics, documentation, communications) 2. Amount of	1. Develop and share a simple activity checklist or support service for committees to request Secretariat assistance in a more structured way 2. Upgrade communication tools and routines to	SAI serves as the Secretariat	1. Sem 1 2026 2. Quarterly 2026 - 2027		1. Structured support service request system used by the Committees 2. Improved communication tools: newsletters, calendar activity, ASEANSAT Essentials, regular coordination	- Improved efficiency and responsiveness of ASEANSAT Secretariat in supporting Committees - Strengthened internal and coordination among SAs	1. Low engagement from Committees in using the support request system 2. Delays in publishing communication products due to resource constraints	1. Provide socialization during meetings and offer quick guide or template to facilitate use 2. Establish a realistic publication calendar and assign editorial responsibilities early 3. Reassign focal points,

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
	communication among SAIs			<p>communication products issued (e.g., newsletters, emails information, meetings, ASEANSI Essentials)</p> <p>3. User satisfaction (informal feedback) on Secretariat support during events/activities</p> <p>4. Improve operationalization of Knowledge Management System (KMS)</p> <p>5. ASEANSI website enhancement</p>	<p>streamline information flow among SAIs, including:</p> <p>a. Regularly publish quarterly ASEANSI Newsletter</p> <p>b. Maintain a shared ASEANSI Calendar of Activities</p> <p>c. Schedule quarterly coordination meeting between Secretariat and Committee Chairs to clarify timelines, division of tasks, upcoming support needs, and follow-ups for ASEANSI activities.</p> <p>3. Design and send a short Secretariat feedback form (max. 5 questions) after each secretariat-related ASEANSI event to gather input on support quality</p> <p>4. Reactivate the Knowledge Management System (KMS) through:</p> <p>a. Re-assigning focal points to oversee content updates from each committee</p> <p>b. Re-sharing login and usage guidance with all SAIs</p> <p>c. Encourage the Committee to upload reference documents and its outputs</p>		<p>3. After each secretariat-related ASEANSI event start in 2027</p> <p>4. 2027</p>		<p>meetings with the Committees</p> <p>3. Secretariat supports quality feedback collected and documented</p> <p>4. Reactivated and functioning Knowledge Management System (KMS)</p> <p>5. ASEANSI website improved and regularly updated</p>	<p>- Increased accessibility to institutional knowledge and outputs via KMS and website</p> <p>- Enhanced satisfaction and trust in Secretariat's service delivery</p>	<p>3. Inconsistent content contribution for KMS and website</p> <p>4. Limited Secretariat capacity to manage multiple platforms and feedback</p> <p>5. Lack of members or committee's participation</p>	<p>issue regular reminders, and include uploading as part of the Committee's Responsibility</p> <p>4. Prioritize key tools, gradual rollout of activities, and assign internal roles clearly</p> <p>5. Keep the reminder and focus on the moment of the event closing.</p>

No.	Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI	Activities				Outputs	Outcomes	Risks	Risk addressing measurement
					Name of activity	Responsible SAI	Time	Budget (USD)				
					5. Implement a phased update of the ASEANSAI website		5. 2026					



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