



ASEAN Supreme Audit Institution (ASEANSAI)

Strategic Plan 2018 – 2021





**ASEAN Supreme Audit Institution
(ASEANSAI)**

Strategic Plan 2018 – 2021

ASEANSAI Strategic Plan 2018 – 2021

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Message from ASEANSAI Chairperson 2017 – 2019 (SAI Laos)



It is my great honor and pleasure to present the ASEANSAI Strategic Plan for the period 2018-2021. As you may know, 2017 is the historical year that remarks the 50th year anniversary of ASEAN Community foundation. The remarkable achievements of this establishment are maintaining and enhancing peace, security and stability in the region. These successes are main drivers contributing to Social-Economic development of ASEAN nations. In this respect, ASEAN Supreme Audit Institutions play crucial roles in strengthening public governance, fostering economic growth, enhancing transparency and accountability contributing to the growing and stabilizing economy in the region. By recognizing the SAI's impacts, ASEANSAI was established with the foundational objectives that were to build capacity, to promote cooperation and understanding among members of ASEANSAI in the region through the means of sharing and exchanging knowledge and experience in public audit. This aims at improving professional capacity for the ASEANSAI Members. In realizing these expectations, the first Action Plan of ASEANSAI was introduced covering the period from 2012-2013 and it was subsequently substituted by the 2014-2017 Strategic Plan which was adopted during the 2nd ASEANSAI Summit in Brunei Darussalam in 2013. Consequently, the operational and assessing systems were also developed under the assistance of the GIZ. These systems have become the most important tools for the implementation of the Strategic Plan. In this regard, I would like to extend my sincere congratulations to all ASEANSAI members and the committees for being the integral parts of the implementation of the ASEANSAI Strategic Plan 2014-2017. Significantly, all planned actions were successfully taken into practice in each year in compliance with the adopted Implementation Plan endorsed by the Executive Committee, especially the Action Plans of Knowledge Sharing Committee, Training Committee, and the Strategic Plan Committee. Furthermore, some ASEANSAI Members have proactively committed to host ASEANSAI events in connection to the implementation of each Committee Action Plan. Recently, ASEANSAI has developed the Strategic Plan for the year 2018-2021. The key focuses for this version of strategic development are to support its members in pursuing the foundational objectives set on the ASEANSAI Establishment Agreement, which are to strengthen ASEANSAI members' capacity, and to promote good governance. The targeted areas of actions of this

Plan encompasses the improvement of the SAIs' capacity and knowledge sharing on ISSAIs compliance, enhancing SAIs' operations, supporting SAIs to fulfill their roles in pursuing the Sustainable Development Goals, promoting ASEANSAI's position in affiliation with ASEAN development agenda, and improving collaboration and cooperation within the region and other international development partners in order to advance the ASEANSAI organization.

Taking to this opportunity, I would like to convey my sincere gratitude and thankfulness to the Head of Strategic Plan Committee and all ASEANSAI members that have actively and successfully implemented the 2014-2017 Strategic Plans. I would like to acknowledge and thank the Committee for their hard work with great accountability in developing the new and comprehensive Strategic Plan for 2018-2021 while ensuring that all ASEANSAI foundational objectives are maintained. I would also like to thank all members SAI for their generous cooperation in providing their inputs and feedback on the Strategic Plan development. With our attentive care and accountability, I believe that we would be able to transform our organization with great professional competency and our role will be increasingly recognized in the international communities in the future. Ultimately, I am confident that all members SAI will proactively take steps in implementing the 2018-2021 Strategic Plans and will gain momentum towards achieving the vision, goals, and objectives as expected.

Ph.D. Mrs. Viengthong SIPHANDONE
President of State Audit Organization of Lao PDR

Message from SPC Chairman (SAI Vietnam)



The year 2017 marks an important milestone for ASEAN Supreme Audit Institution (ASEANSAI), who is a young organization with 6 years of development and seeking the recognition from international community. ASEANSAI has steadily affirmed its role, status and value added over time in the spirit of core values set in the Strategic Plan 2014 – 2017 (SP): “*Partnership, Respect and Professionalism*”.

After nearly 4 years of implementation, the SP is coming to an end in November 2017. The SP monitoring and evaluation process demonstrated that ASEANSAI has obtained significant achievements and its objective goals thanks to the efforts and contributions of all member SAIs, Committees and also important technical support from international development partners who always put strong belief on ASEANSAI’s mission and vision.

Furthermore, the SP implementation process help ASEANSAI look back itself and review our current role and status within ASEAN in particular and the global communities in general. It also helps define new development opportunities and big challenges for ASEANSAI in the coming time, especially since ASEAN Economic Community (AEC) was established in 2015 and all nations in the world have been making efforts to realize United Nations Strategic Development Goals (SDGs) toward 2030.

As a result, we can clearly specify ASEANSAI’s opportunities and demands and set up its development goals and objectives for new period, from 2018 to 2021. Accordingly, we will continuously focus on developing capacity, improving best practices, sharing knowledge and experience, strengthening ASEANSAI’s role and active influence in the region and over the world.

As the Chair of ASEANSAI Strategic Plan Committee, I would like to express my gratitude to all esteemed colleagues for your valuable support in performing the SP 2014 – 2017, and your joint hand in formulating the new one for the period 2018 - 2021 with a long - term strategic goals and objectives for ASEANSAI’s further development.

I strongly believe that our consensus and determination will be the driving force for ASEANSAI to move on truly professionalism to maintain its public trust, stability and meet the changing needs for good governance of all countries and regions in the years to come.

Dr. Ho Duc Phoc
Auditor General
State Audit Office of Vietnam

The implementation of Strategic Plan 2014-2017 and Strategic Priorities for 2018-2021

To build capacity and cooperation among ASEANSAI members in terms of professional and friendly relationship in the field of public audit, the ASEAN Supreme Audit Institutions (ASEANSAI) was established in November 2011 in Bali, Indonesia. Its primary purpose is to promote good governance within the ASEAN Region. Desirous to achieve its vision and fulfil its mission, the ASEANSAI Strategic Plan (SP) 2014–2017 was developed and approved at the 2nd ASEANSAI Assembly in 2013 in Brunei.

After four years of implementing the current SP, the ASEANSAI has attained significant achievements due to the great efforts of all ASEANSAI members, the working committees such as the Knowledge Sharing Committee (KSC) and Training Committee (TC), and the invaluable support of international development partners who believed in the goals of the ASEANSAI. The Secretariat played active role in developing long-term relationship with them.

To better understand and monitor the implementation of the ASEANSAI SP, and be able to systematically measure the achievements of the organization, the Monitoring and Evaluation System (MES) was established in 2014 with the effective assistance from Gesellschaft für Internationale Zusammenarbeit (GIZ). The notable accomplishments of the ASEANSAI during the period include the promotion of professional and organizational capacity of members through sharing of good professional practices, knowledge and experience especially the successful implementation of the Long Term ASEANSAI Program on ISSAI Implementation (LTAPII) on Financial Audit. In addition and with the great efforts of the Secretariat, the international development partners have provided technical and financial support for the overall ASEANSAI activities.

In the context of initial strategic plan implementation, there is still some room for improvement identified, such as lack of alignment between SP and Work Plan and inefficient use of the MES.

Looking forward, the ASEANSAI, would direct its efforts and attention to four strategic priority issues which include *Promoting ISSAIs implementation; Management and Organization of member SAI; Supporting regional/ASEANSAI issues; and Promoting ASEANSAI's role and partnership*. Basing on these issues, the SP 2018-2021 identifies five strategic goals as follows:

SG1. To support the implementation of ISSAI and other INTOSAI good practices

SG2: To promote good performance of member SAIs

SG3: To support member SAIs to fulfill their role towards the successful achievement of the Sustainable Development Goals (SDGs)

SG4: To strengthen ASEANSAI active role within ASEAN agenda

SG5: To improve the cooperation with regional and international partners

SG6: To strengthen organizational governance of ASEANSAI

Overview of the Strategic Plan 2018 – 2021

MISSION

ASEANSAI is an autonomous, independent, professional and non-political organization/association established to build capacity, to promote cooperation among its members, and to establish constructive and beneficial relation with ASEAN and other stakeholders

VISION

To be recognized and trusted as an organized body of Supreme Audit Institutions which promote good governance in the ASEAN Region

CORE VALUE

RESPECT

PROFESSIONALISM

PARTNERSHIP

SG 1: To support the implementation of ISSAI and INTOSAI good practices	SO 1.1: To promote safeguarding the independence of member SAIs
	SO 1.2: To assist member SAIs in developing national audit standards and guidelines aligned with ISSAIs
SG 2: To promote good performance of member SAIs	SO 2.1: To support member SAIs to utilize performance related tools and concepts
	SO 2.2: To support member SAIs to progress in auditing through capacity building
SG 3: To support member SAIs to fulfill their role towards the successful achievement of the SDGs	SO 3.1: To encourage and support member SAIs to conduct SDG-related auditing
SG 4: To strengthen ASEANSAI active role within ASEAN agenda	SO 4.1: To support ASEAN and AEC Agenda
SG 5: To improve the cooperation with regional and international partners	SO 5.1: To expand cooperation with international SAI partners and stakeholders
	SO 5.2: To expand cooperation with international donors
SG 6: To strengthen organizational governance of ASEANSAI	SO 6.1: To improve the management and organization of ASEANSAI

MONITORING AND EVALUATION

The implementation of the Strategic Plan (SP) should be monitored and evaluated regularly. While the various Committees monitor their respective planned programs, the Executive Committee shall exercise oversight function over the implementation of the SP. The Strategic Plan Committee (SPC) shall support the Executive Committee in fulfilling its oversight function.

A. MONITORING

There are two levels of monitoring: (1) monitoring the progress of each project and (2) monitoring the overall implementation of the SP. The first level of monitoring is done by the respective Committees, while the second level is done by the SPC.

Monitoring shall be done annually and shall include assessing whether the projects' budgets and activities are implemented based on the plans. Any variance on the plans and the reasons for the variance shall be disclosed through an annual report to be prepared by the Heads of the respective Committees and submitted to the ASEANSAI Secretariat. On the other hand, the report of the SP Committee on the progress of the implementation of the SP shall be presented during the ASEANSAI Assembly/Summit meeting.

The facilities of the Dashboard shall be utilized for purposes of reporting the Committees' monitoring of their respective programs.

B. EVALUATION

Evaluation is the other side of monitoring; hence, the report shall include analysis of variances noted based on the key performance indicators and programs, lessons learned and identification of opportunities for improvement. The evaluation of the progress of implementation of the SP shall be initiated by the SP Committee based on evaluation reports of the various Committees. The SP evaluation report shall be submitted to the Executive Committee through the Secretariat. On the other hand, the Secretariat shall cause the report to be tabled in the ASEANSAI Assembly/Summit.

IMPLEMENTATION MATRIX

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI <i>(subject to be defined by Committee/Secretariat)</i>	Activities				Outputs	Outcomes	
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time	Budget (USD)			
SG 1: To support the implementation of ISSAI and other INTOSAI good practices	SO 1.1.To promote safeguarding the independence of member-SAIs	P 1.1.1. Initiative for ASEANSAI support member SAIs to be aware of ISSAI 10	KSC	KPI 1.1. Increased percentage of member SAIs aware of ISSAI 10 - Baseline: 0 - Target: Self-assessment report prepared by member SAIs based on SAI PMF – independence domain, if applicable	1. Conducting awareness Knowledge Sharing on good practices about SAI Independence	SAI Malaysia PL: SAI Thailand HC: SAI Thailand	2018	28,600	Resolutions on good practices and recommendations to promote SAI Independence	Strengthened independence of member-SAIs	
					2. Conduct awareness campaign on SAI independence with ASEAN Inter-Parliament Assembly AIPA	SAI serves as the Secretariat	End of August 2018	84,000	Evaluation Report on degree of AIPA/ parliament awareness on the importance of SAI independence with AIPA; Proposal for follow up action, if applicable.		
	SO 1.2.To assist member SAIs develop national audit standards and guidelines aligned with ISSAIs	P 1.2.1. Continuation of LTAPII	TC KSC	KPI 1.2.1 Increased number of member SAIs with ISSAI-based audit standards and/or guidelines - Baseline: TBD - Target: TBD	1. Continue remaining activities of LTAPII phase 2	SAI Malaysia PL: SAI Philippines HC: SAI Lao P.D.R	2018	28,600	No. of ASEANSAI certified Financial Audit ISSAI facilitators		National audit standards and Guidelines aligned with ISSAIs developed by respective member SAIs
					2. Project evaluation meeting at senior officials level/ / Wrap Up Meeting for	SAI Philippines	January 2018		Meeting report with recommended follow-up actions to be taken		

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (subject to be defined by Committee/Secretariat)	Activities				Outputs	Outcomes
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time	Budget (USD)		
					LTAPII					
					3. . Subject to the applicable laws of respective SAIs, related member SAIs develop national audit standards/ guidelines in line with ISSAI	TBD			National audit standards/ guidelines are issued by respective SAIs	
					4. Continue LTAPII for Compliance Audit and Performance Audit	SAI Philippines	2020-2021			
SG 2: To promote good performance of member SAIs	SO 2.1.To support member SAIs to utilize performance related tools and concepts	P 2.1.1 To promote the application of SAI PMF	TC	KPI 2.1. Number of member SAIs gain comprehensive understanding of SAI PMF - Baseline: 0 -Target: TBD	1. Raise awareness of member SAI on SAI PMF (through conducting awareness workshop)	SAI Philippines	2019	53,460	Evaluation report on degree of SAIs' awareness on SAI PMF and/or Signed commitment of SAIs to adopt SAI PMF	ASEANSAI Member SAI may adopt SAI PMF tool to measure their performance in their organization
	SO 2.2. To support member SAIs to progress in auditing	P 2.2.1 Capacity Development for more synergy	TC	KPI 2.2. Percentage of participants involving in full range of activities and completed post-	1. Conduct Follow-Up workshop for WAPP (Phase 1) • success stories, challenges,	SAI Philippines	2018	45,400	Post workshop report including presentation of procurement audit reports for pilot	Improved capacity of member SAIs in different auditing areas

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (<i>subject to be defined by Committee/Secretariat</i>)	Activities			Outputs	Outcomes
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time		
	through capacity building			assignment to apply knowledge gained to actual context of SAI - Baseline: TBD -Target: TBD	lessons learned, and • inputs for updating the Public Procurement Audit Manual (referred to as ASEANSAI Guidelines on Public Procurement)				audits conducted (WAPP Phase 1)
					2. Update Procurement Audit Manual taking into consideration the Post-Workshop Report	Update: SAI Malaysia Review: SAI Thailand	2019	28,600	Updated Procurement Audit Manual
					3. Instructor's Design Meeting on the Audit of Public Procurement based on enhanced ASEANSAI Guidelines on Public Procurement Audit Manual (AGPPAM) and Compliance Audit ISSAIs	SAI Malaysia PL: SAI Philippines HC: SAI Singapore	2019	32,500	Updated WAPP Courseware

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (subject to be defined by Committee/Secretariat)	Activities				Outputs	Outcomes
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time	Budget (USD)		
					4. Conduct workshops on Audit of Public Procurement (WAPP – Phase 2)	SAI Philippines	2019	63,140	No. of trained SAI auditors on Procurement Audit	
					5. Fraud Audit Workshop	SAI Indonesia	2018			
					6. Conduct of pilot audits		2019	To be conducted in respective SAIs	Results of audit	
					7. Conduct of Audit Review and Wrap-up Meetings (success stories/challenges/ lessons learned)	SAI Philippines	2019	58,520	Reviewed audit reports, post workshop report including presentation of procurement audit reports for pilot audits conducted (WAPP Phase 1)	
SG 3: To support member SAIs to fulfill their role towards the successful achievement of the SDGs	SO 3.1: To encourage and support member SAIs to conduct SDG-related auditing	P 3.1.1 Research project on SDGs-related audit on the basis of IDI-KSC guidance on audit of preparedness	KSC	KPI 3.1. Number of audit reports issued by member SAIs in line with INTOSAI guidelines on Auditing SDG - Baseline: TBD - Target: TBD	1. Building awareness on SDGs-related audit issues • Development/ compilation of Briefing	SAI Malaysia PL: SAI Malaysia HC: SAI Indonesia SAI Philippines	2020 2018	37,500 Online	Evaluation Report on Degree of member SAIs awareness on the SDGs Auditors enabled to identify SDG-	The capacity of member SAIs in SDGs-related audit is enhanced

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (subject to be defined by Committee/Secretariat)	Activities			Outputs	Outcomes	
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time			Budget (USD)
		for implementation of SDGs			Materials on the SDGs for the ASEANSAI Auditors • Conduct Briefing on the SDGs for the Auditors	SAI Philippines	2018	48,600	related audit areas through a survey	
					2. Identify prioritized SDGs-related audit through survey to prepare courseware	SAI Indonesia			Survey results	
					3. Conduct knowledge sharing workshop on audit of SDGs	SAI Indonesia			Number of member SAIs' auditors who accomplish the training course	
					4. Develop guidelines on SDGs - related audit based on IDI- KSC guidance					
SG 4: To strengthen ASEANSAI's active role within ASEAN agenda	SO 4.1: To support ASEAN and AEC Agenda	P 4.1.1 Partnering with ASEAN	The Secretariat	KPI 4.1. Number of cooperation areas/ activities agreed between ASEANSAI and ASEAN -Baseline: TBD -Target: TBD	1. Identify possible cooperation areas/activities with ASEAN	SAI serves as the Secretariat	2018		List of possible cooperation area	ASEANSAI becomes an enabling partner of ASEAN in promoting good governance
					2. Building and establishing communication channels with ASEAN	SAI serves as the Secretariat	2018		Communication channels with ASEAN	
					3. Building cooperation in order	SAI serves as the	2018		Cooperation areas/ activities agreed	

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (subject to be defined by Committee/Secretariat)	Activities				Outputs	Outcomes
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time	Budget (USD)		
SG 5: To improve the cooperation with regional and international partners	SO 5.1.To expand cooperation with international SAI partners and stakeholders	P 5.1.1 Building communication and coordination mechanism with ASOSAI and INTOSAI	The Secretariat	KPI 5.1. Number of activities carried out by ASEANSAI in cooperation with ASOSAI and INTOSAI - Baseline: TBD -Target: TBD	to promote good governance in ASEAN region	Secretariat			between ASEANSAI and ASEAN	ASEANSAI contribution is recognized
					1. ASEANSAI' participation in ASOSAI and INTOSAI activity	SAI serves as the Secretariat	2018 – 2019		Activity report	
					2. Assessing potential MoU with ASOSAI	SAI serves as the Secretariat	2018 – 2019		Review report	
	SO 5.2: To expand cooperation with international donors	P 5.2.1 Developing cooperation with the international donor community	The Secretariat	KPI 5.2. Number of projects funded by international donors, which achieve their expected outcomes - Baseline: 01 -Target: TBD	1. Identifying potential projects	SAI serves as the Secretariat	2018		List of possible projects	ASEANSAI fund is sufficient to conduct its projects and activities
					2. Identify possible donors		2018		List of possible donors	
					3. Coordination meeting with potential donors		2019 and 2021 side meeting on ASEANSAI Summit	1,650	Meeting report with identified areas of cooperation	
					4. Developing proposal of cooperation to the donors		2018		Project proposals	

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (subject to be defined by Committee/Secretariat)	Activities				Outputs	Outcomes
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time	Budget (USD)		
SG 6: To strengthen organizational governance of ASEANSAI	SO 6.1: To improve the management and organization of ASEANSAI	P 6.1.1 Further improving monitoring and evaluation system	SPC	KPI 6.1.1 Number of Monitoring and Evaluation report and annual meeting - Baseline: 50% -Target: 80%	5 Implementing projects approved by donors		2019		Project Report	ASEANSAI recognized as a credible organization
					6. Monitoring and Evaluating the implementation of the donor funded-projects		2019		Monitoring Report	
					1. Reviewing and Upgrading current MES	SAI Vietnam	2018	9,900	Amended MES with guidance	
					2. Supporting activities for applying M&E system	SAI Vietnam	2018	9,900	Committees Progress Report with sufficient analysis	
		P 6.2.1 Development of the Strategic Plan	SPC	KPI 6.2.1 The existence of the New ASEANSAI Strategic Plan	1. Development of the Strategic Plan	SAI Vietnam	2020 - 2021	34,100	2022-2025 Strategic Plan	
		P 6.3.1 Promote communication strategy	The Secretariat	KPI 6.3.1 Increased understanding of ASEANSAI members on the details of current progress of ASEANSAI	1. Upgrade website	SAI serves as the Secretariat	2019		Upgraded version of website with new functions provided	
		2. Mid-management level meeting	SAI serves as the Secretariat		Tbd in 2018 and 2021 (side meeting on ASEANSAI/ASOS)	1,650	Recommendations for further improvement in ASEANSAI mechanism			

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (subject to be defined by Committee/Secretariat)	Activities				Outputs	Outcomes
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time	Budget (USD)		
							AI event)			
		P 6.4.1 Internal coordination	The Secretariat	KPI 6.4.1. Establish internal administration system - Baseline: TBD -Target: TBD	1. Annual Technical coordination meeting	SAI serves as the Secretariat	Every March	24,000	Meeting report	
					2. Knowledge management	SAI serves as the Secretariat	2018 – 2019		ASEANSAI Database	
					3. Develop an internal coordination checklist (for WP 2020 – 2021)	SAI serves as the Secretariat	2020-2021		Internal coordination checklist	
		P 6.5.1. Managing Finances	The Secretariat	KPI 6.5.1 Unqualified Opinion of the Financial Statement - Baseline: TBD -Target: TBD	1. Planning on financial activities	SAI serves as the Secretariat	2018 – 2021		Financial statement	
				2. Recording on financial activities	2018 – 2021					
				3. Monitoring on financial activities	2018 – 2021					
				4. Reporting on financial activities	2018 - 2021					
		P 6.6.1. Improve ASEANSAI Rules and	R&PC	KPI 6.6.1 Updated Rules and Procedures meets the emerging needs	1. Reviewing the Rules and Procedures based on member SAIs'	SAI Singapore	Sep 2018 Sep	Nil	Proposed Revisions to Rules and Procedures	

Strategic Goals	Strategic Objectives	Projects/ Programs		Suggested KPI (<i>subject to be defined by Committee/Secretariat</i>)	Activities				Outputs	Outcomes
		Title of project	Responsible Committee		Name of activity	Responsible SAI	Time	Budget (USD)		
		Procedures			for management and governance of ASEANSAI - Baseline: 0 -Target: Every 2 years	Recommendations		2019		
			2.Finalizing the Rules and Procedures to submit for approval		Dec 2019 Dec 2020	Nil	Revised Rules and Procedures is approved by ASEANSAI			

DESCRIPTION OF SGs and SOs

SG1: To support the implementation of ISSAI and other INTOSAI good practices

The ISSAI framework is the global framework of public sector auditing precepts and auditing standards. The ISSAI states the basic prerequisites for proper functioning and professional conduct of SAI and the fundamental principles in auditing of public entities. Implementing ISSAI or other standards or guidelines aligned with ISSAI would help to strengthen SAI's professionalism.

SG 1 will be achieved through the implementation of projects and activities that will lead to the attainment of two strategic objectives to be achieved in period of 2018 – 2021 as follows:

SO 1.1. To promote safeguarding the independence of member-SAIs

SAI Independence is an essential requirement for proper public sector auditing. It is a prerequisite for the functioning of Supreme Audit Institutions. SAI Independence is important element of ISSAI implementation.

SO 1.2. To assist member - SAIs in developing national audit standards and guidelines aligned with ISSAIs

The ISSAI framework is the global framework of public sector auditing precepts and auditing standards. This framework was established by the INTOSAI. Implementing national audit standards and guidelines aligned with ISSAIs is expected to contribute towards enhancing quality, building professionalism and credibility of the ASEANSAI's member SAIs in the long run.

SG2: To promote good performance of member SAIs

ASEANSAI is promoting good performance of member SAIs in order to enhance Member SAIs' contribution to accountability and transparency. Besides, having good performance means member SAIs preserve their professionalism and make them trusted audit institutions.

SG 2 will be achieved through the implementation of projects and activities that will lead to the attainment of two strategic objectives to be achieved in period of 2018 – 2021 as follows:

SO 2.1. To support member SAIs to utilize performance related tools and concepts

SAI's contribution to the public and its other stakeholders can be seen by its performance, especially with respect to enhancing the accountability, transparency, and integrity through public sector auditing. The contribution can be measured by Performance-related tools and concepts. Utilization of performance-related tools and concepts will enable SAI to become a learning organization. The monitoring and performance evaluation results will support SAI to identify strengths and weaknesses as well as identify the need for continuous improvement in capacity development. In addition, through adequate performance reporting the SAI will be able to demonstrate the progress of performance to all stakeholders and ultimately demonstrate the value and benefit of SAI to the citizens.

SO 2.2. To support member SAIs to progress in auditing through capacity building

The ultimate goal of ASEANSAI is to support its member SAIs to enhance capacity in auditing. Capacity building activity is expected to focus on areas of greatest needs as identified by the majority of SAI member SAIs and in line with the common trend of public sector audit in the region and worldwide.

SG3: To support member SAIs to fulfil their role towards the successful achievement of the Sustainable Development Goals (SDGs)

The United Nations (UN) General Assembly Member States jointly committed to the 2030 Agenda for Sustainable Development. The Sustainable Development Goals (SDGs) are the centerpiece of that agenda and provide an ambitious and long-term commitment for action across a broad range of vital issues related to “people, planet and prosperity.” SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation, and identify improvement opportunities across the full set of the SDGs.

SG 3 will be achieved through the implementation of projects and activities that will lead to the attainment of a strategic objective to be achieved in period of 2018 – 2021 namely:

SO 3.1 To encourage and support member SAIs to conduct SDG-related auditing

ASEANSAI member SAIs can contribute to national, regional, and global implementation of the SDGs Agenda by:

1. Supporting national efforts to build effective, accountable, and inclusive institutions, as called for by SDG 16 which is to promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountability and inclusive institutions at all levels;
2. Auditing national systems so as to assess progress towards meeting national sustainable development goals;
3. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs; and
4. Being models of transparency and accountability in their own operations, including auditing and reporting.

SG4: To strengthen ASEANSAI active role within ASEAN agenda

ASEANSAI is designed to provide a forum in order to enhance the capacity and technical cooperation among SAI in ASEAN member countries, as well as to engage ASEAN to enhance good governance. Establishment of ASEANSAI was motivated by the common challenges faced by SAI in the ASEAN region. Hence, ASEANSAI should promote understanding and cooperation among the SAIs of ASEAN in the field of public sector auditing in order to safeguard a stable and prosperous ASEAN Community.

SG 4 will be achieved through the implementation of projects and activities that will lead to the attainment of a strategic objective to be achieved in period of 2018 – 2021 namely:

SO 4.1 To support the ASEAN and AEC agenda

Establishment of ASEANSAI is aligned with the objectives of ASEAN to establish the ASEAN Community. The movement of goods and services is increasingly open in the era of the ASEAN Economic Community (AEC) and will further enhance the important role of audit institutions. ASEANSAI's existence will make

a major contribution in enhancing the ASEAN community based on the principles of accountability and, good governance

SG5: To improve the cooperation with regional and international partners

ASEANSAI needs to enhance the cooperation with both regional and international partners namely organization of SAI, other international organizations as well as donors. Cooperation with regional and international partners will further strengthen ASEANSAI existence.

SG 5 will be achieved through the implementation of projects and activities that will lead to the attainment of two strategic objectives to be achieved in period of 2018 – 2021 as follows:

SO 5.1 To expand cooperation with international SAI partners and stakeholders

ASEANSAI needs to enhance its role in the wider community of SAI namely ASOSAI and INTOSAI. With the growing recognition of ASEANSAI's profile and achievement, it is expected that in the near future ASEANSAI will be recognized as a credible organization of SAI within INTOSAI.

SO 5.2 To expand cooperation with international donors

ASEANSAI needs support from donors especially to fund some of its activities. Therefore, ASEANSAI needs to continue good relationship with international donors, both in efforts to maintain the established cooperation and to explore the possibility of new initiatives. ASEANSAI needs to expand cooperation with between its member SAIs and international donors in order to establish new cooperation get sufficient resources for future activities.

SG6: To strengthen organizational governance of ASEANSAI

ASEANSAI as emerging organization needs to continuously strengthen the management of the organization to reach good organizational governance. With good organizational governance, ASEANSAI will become a robust and strong organization.

SG 6 will be achieved through the implementation of projects and activities that will lead to the attainment of a strategic objective to be achieved in period of 2018 – 2021 namely:

SO 6.1 To improve the management and organization of ASEANSAI

ASEANSAI is facing the challenge to improve the management of the organization. Considering ASEANSAI consists of 10 SAIs which have different mandates, environment, culture, language, and others, ASEANSAI needs good management and organizational arrangement. Hence, with good management and organizational arrangement, member SAIs can work together and achieve the ASEANSAI's goal.

ASEANSAI AT A GLANCE

ASEAN Supreme audit Institutions (ASEANSAI) is the organization of ten Supreme Audit Institutions (SAIs) of the member states of ASEAN. 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 cooperation dealing with important and common audit issues in the ASEAN region.

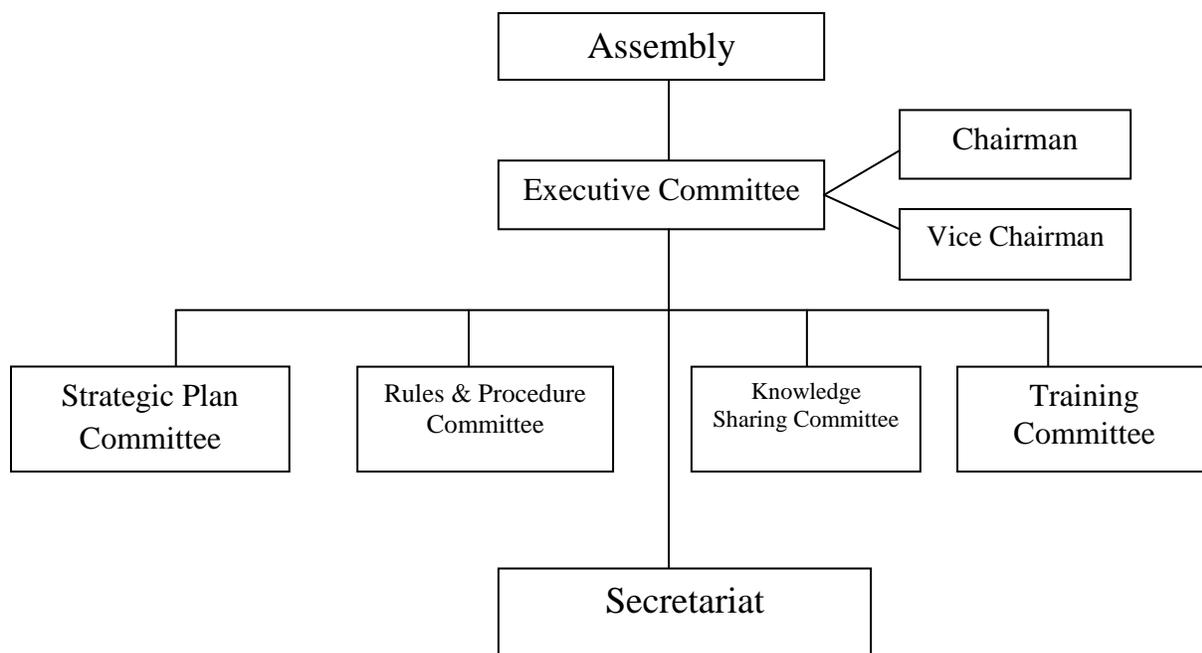
1. Objectives of ASEANSAI

- 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;

- 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

- To serve as a centre of information and as an ASEANSAI link with other international organizations and institutions in the field of public sector auditing.

2. Organizational structure of ASEANSAI



3. ASEANSAI Membership

	Member Country	Address, Email and Website
1	Brunei	<p>Address : Jabatan Audit Brunei Darussalam Bangunan Bahirah, Jalan Menteri Besar, Berakas 'A'BB3910, Bandar Seri Begawan Brunei Darussalam</p> <p>Tel : +673-2380576 Fax : +673-2384336 Email : nora.jahali@audit.gov.bn nurida.hashim@audit.gov.bn Homepage : www.audit.gov.bn</p>
2	Cambodia	<p>Address : National Audit Authority Kingdom of Cambodia #5 Street Duong Ngeab, Phoum Tekthla, Sangkat Tekthla, Khan Sensok, Phnom Penh, Cambodia</p> <p>Tel : +855 88 877 8688 Fax : +855 23 21 4575 Email : cambodiaaseansai@gmail.com Homepage : www.naa.gov.kh</p>
3	Indonesia	<p>Address : Audit Board of the Republic of Indonesia Jl. Jend Gatot Subroto 31, Jakarta 10210 Indonesia</p> <p>Tel : +62(21)255 49000 ext 1212 Fax : +62(21)579 53198 Email : aseansai@bpk.go.id; international@bpk.go.id Homepage : www.bpk.go.id</p>
4	Lao P.D.R	<p>Address : State Audit Organization of Lao PDR P.O.Box 10067 Vientiane Municipality Lao P.D.R</p> <p>Tel : +856 21 217651 Fax : +856 21 244250 Email : ird.sao.la@gmail.com</p>
5	Malaysia	<p>Address : Jabatan Audit Negara Malaysia / National Audit Department of Malaysia No. 15, Level 1-5, Persiaran Perdana, Precinct 2, 62518, Putrajaya, Malaysia</p> <p>Tel : +(603)8888 9000 Fax : +(603)8888 9701 Email : jbaudit@audit.gov.my; ag@audit.gov.my Homepage : www.audit.gov.my</p>
6	Myanmar	<p>Address : Office of the Auditor General of the Union Office Building No. 12, Naypyitaw, The Republic of the Union of Myanmar</p> <p>Tel : +(95)67407335 Fax : +(95)67407339</p>

	Member Country	Address, Email and Website
		Email : AUDITORGGENERAL@mptmail.net.mm Homepage : www.oagmac.gov.mm
7	Philippines	Address : Commission on Audit Commonwealth Avenue Quezon City, Philippines Tel : +(632) 9525700 local 1011 Fax : +(632) 9319 223 Email : luz.loreto.tolentino@gmail.com Homepage : www.coa.gov.ph
8	Singapore	Address : Auditor-General 's Office Singapore 55, Newton Road 08-02/03 Revenue House Singapore 307987, Singapore Tel : +(65) 6355 4605/06 Fax : +(65) 6221 3185 Email : ago_email@ago.gov.sg Homepage : www.ago.gov.sg
9	Thailand	Address : Office of the Auditor General of Thailand Soi Areesampan, Rama VI Road Bangkok 10400, Thailand Tel : +(66) 2271 8080, 2271 8078, 2273 9018 Fax : +(66) 2618 5772; 2739018 Email : int_rela@oag.go.th Homepage : www.oag.go.th
10	Vietnam	Address : State Audit Office of Vietnam 111 Tran Duy Hung Street, Cau Giay District, Ha Noi, Vietnam Tel : +(84) 4628 22150 Fax : +(84) 4628 22159 Email : vietnamsai@sav.gov.vn Homepage : www.sav.gov.vn

