

FROM MEMBERS

BPK REITERATES ITS PRINCIPLES OF INDEPENDENCE, INTEGRITY, AND PROFESSIONALISM IN ITS 66th ANNIVERSARY



anniversary this year is Work Hard, Smart and Sincere in Togetherness to Boost BPK Performance. “Through series of activities in this celebration, togetherness can be fostered as aspired so that BPK performance could improve,” explained the Secretary General.

Former BPK Chairman, Anwar Nasution in his welcoming remarks shared the importance of public trust. “Public trust needs to be achieved. If an agency is distrustful, they will fall to pieces. We must have a control over the international standard and have good morale,” he said.

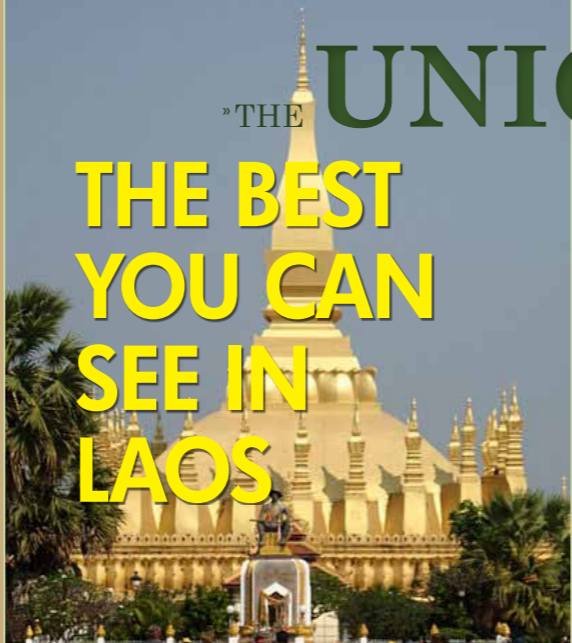
The Audit Board (BPK) of the Republic of Indonesia continues to pump up spirit and remains consistent in its main duties by holding the principles of independence, integrity, and professionalism. It was stated by Chairman of BPK Hadi Poernomo in the event held to commemorate BPK’s 66th anniversary at BPK Head Office, Thursday, January 17, 2013.

The event was attended by former BPK Chairman, Anwar Nasution, as well as Vice Chairman and members of BPK in these periods, in addition to the structural officials and staff within BPK RI. Secretary General of BPK, Hendar Ristriawan explained that the theme of BPK RI ‘s

Chairman of BPK, Hadi Poernomo in his welcoming remark also emphasized that BPK must continue to work in accordance with the facts and the laws. This is the materialization of the amended 1945 State Constitution which stipulates that BPK must be autonomous, free and independent.

Previously, on Sunday January 13, 2013 BPK RI has organized a family gathering. The event was a routine activities every BPK RI’s anniversary. The event is expected to create a positive synergy to improve employees work ethic.

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»THE UNUNIQUENESS THE BEST YOU CAN SEE IN LAOS

VIENTIANE

Vientiane, the capital of Laos is on the Mekong River, surrounded by fertile plains. Pronounced ‘Wieng Chan’ by the locals, this relaxed city offers a number of interesting wats (temples) and lively markets. The most important national monument in Laos is Pha That Luang, the Great Sacred Stupa, representing both Buddhism and Lao sovereignty. Other sights of interest include Wat Si Saket, the oldest temple in Vientiane and Wat Pha Kaew, a royal temple that is now a museum

PHA THAT LUANG (built 1566, reconstructed 1930)

Pha That Luang (The Great Stupa or Sacred Reliquary) is the most significant Laotian religious and national monument. It is situated on a hill about three miles north east of the center of Vientiane.

Legend dates its founding from 3rd century BC Asokan missionaries who erected a shrine here to enclose a breastbone of the Buddha. The earliest physical remains of a religious structure on this site, however, seem to date from a Khmer monastery around the 12th century.

In the mid-16th century King Setthathirat moved his capital from Luang Prabang to Vientiane and ordered

construction of That Luang. Work began in 1566. Covered in gold leaf, it repeatedly was plundered by Burmese, Siamese and Chinese. A Siamese invasion of 1828 led to massive destruction of the capital and virtual abandonment of That Luang.

There are three levels, each conveying a reflection of part of the Buddhist doctrine. The first level is 223’ x 226’; the second is 157’ along each side; the third level is 98’ along each side. From ground to pinnacle, the thaat measures 147.6’. The encircling cloister walls are almsot almost 279’ along each side and contain a large number of Lao and Khmer sculptures.

Nowadays, That Luang (The Great Stupa) is the favorite place for tourist and local people who lived in country; they have been pray the buddha in sign the area, to wish for everything their need and to ask for blessing in forward. We have been celebrated for That Luang festival once year which on the end of November every year, peoples around the country have been coming and doing all activity in the festival.

PHATUXAY (The Monument was build in 1960)

The monument has five towers that represent among nations of the world. They are also representative of the five Buddhist principles of “thoughtful amiability, flexibility, honesty, honour and prosperity”.

The monument, as built, has gateways on four sides oriented towards the four cardinal directions. The East-West gateways open to the Long Xang Avenue, which is used during ceremonial national parades. In front of each gate, there is a pond. The four ponds represent the open section of a lotus flower (representing reverence of Laotians to the brave warriors of the nation). The four corners of the gateways are adorned by statues of a King (mythical symbol of Laos), with a depiction signifying spraying of a jet of water (suggesting nature, fertility, welfare and happiness) into the ponds on the ground. Two concrete staircases wind up from inside the main structure, passing through each floor, right up to the top of the monument. The importan area in this museum is the second floor, where a museum is housed, displaying statues and pictures of the iconic heroes and heroines of the country.

ASEANSAI NEWSLETTER

VOLUME IV/2013

ASEANSAI QAFA WORKSHOP: the First Training Program to Improve the Audit Quality

The first ASEANSAI training program, the ASEANSAI Workshop on Quality Assurance in Financial Audit (QAFA), was successfully concluded on Saturday, December 8, 2012 in Kalasan Room, Inna Garuda Hotel, Yogyakarta, Indonesia. The workshop was conducted for five days with a day off for social program. Before the workshop started on Monday, December 3, 2012, the six assigned instructors from the five ASEANSAI Training Committee Member SAIs held a pre-workshop meeting, which lasted from December 1 to 2, 2012. In conjunction with it, the post-workshop meeting was also held on December 9, 2012, a day after the workshop ended.

The Chairman of the Audit Board of the Republic of Indonesia as the Chairman of the ASEANSAI, Mr Hadi Poernomo, opened the workshop that was attended by 23 auditors from the ten Member SAIs of the ASEANSAI. He delivered his speech after hearing the report from the Head of the ASEANSAI Secretariat and an overview from the Chair of the Training Committee, Mrs. Maria Gracia M. Pulido Tan, who is also the Chairperson of the Commission on Audit of the Philippines.

While opening the workshop, the Chairman expected that the workshop can be a media to improve the quality of the audit report, in accordance with the applicable rules and standards. With a good audit quality, a supreme audit institution can support its national

objectives, particularly the people’s welfare. It can also support the ASEAN Community 2015. He expected that the workshop will be useful for the ASEANSAI Members and effectively implemented further in their respective institutions.

Also present in the opening were the Board Member of the Audit Board of the Republic of Indonesia, Mr. Supto Amal Damandari, Principal Inspector of the Audit Board, Mr. Mahendro Sumardjo, and other officials from the Head Office and Representative Offices in Yogyakarta and Central Java Provinces.

The workshop was officially closed by the Board Member, Mr. Supto Amal Damandari, on December 8, 2012. He stated that the workshop was actually the beginning for a journey to develop the capacity of the ASEANSAI Member SAIs to enhance the good governance in the ASEAN region. By adopting and learning the international best practices in the quality assurance in financial audit, the ASEANSAI Member SAIs can altogether increase their audit quality and credibility.

According to the agreement among workshop’s participants, they will in three months implement the Quality Assurance Review pilot project in their respective SAIs and will report the results and share and discuss their experiences on the mailing list.

on this issue

ASEANSAI QAFA WORKSHOP: THE FIRST TRAINING PROGRAM TO IMPROVE THE AUDIT QUALITY

SECRETARIAT’S NOTE

ASEANSAI TRAINING COMMITTEE PLAN

JAN HOSTED THE FIRST PROGRAM OF THE ASEANSAI KNOWLEDGE SHARING COMMITTEE

THE ASEANSAI SYMPOSIUM: TO PROMOTE GOOD GOVERNANCE WITHIN ASEAN COMMUNITY

CURRENT AUDIT PRACTICE AND REFORM PLAN OF HUMAN RESOURCE MANAGEMENT IN MYANMAR SAI

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SECRETARIAT'S NOTE



As we come to the end of another year, we have much to celebrate and to be grateful for having finished this year with so many valuable activities for the ASEANSAI. What we have completed until today will definitely bring so many goodness and benefits for the development of the ASEANSAI in the future.

The year of 2012 was fruitfully ended by the hold of the training activity to accomplish our goals in building the capacities of the ASEANSAI Members.

The first ASEANSAI training was held in Yogyakarta, Indonesia, on December 3 to 8, 2012. It concerned on the quality assurance in

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ASEANSAI TRAINING COMMITTEE PLAN

It has been over a year since the Commission on Audit of the Philippines assumed as Chair of the ASEANSAI Training Committee(TC), with the SAIs of Brunei Darussalam, Indonesia, Malaysia, and Thailand as members. The activities identified for the initial year of the implementation of the ASEANSAI Training Plan 2012-2015 were successfully carried out as planned.

There was the Training Needs Survey conducted which showed the top priority training programmes as follows: Quality Assurance in Financial Audit, Risk-based Financial Audit, Evaluation of Internal Control Structure and Audit of Procurement. Based from the ASEANSAI Training Plan 2012-2015 which was prepared during the ASEANSAI TC Meeting held in Manila in June, 2012, the first training programme, QAFA in Financial Audit Workshop was successfully conducted in Yogyakarta, Indonesia from December 03 to 08, 2012. There were 23 participants from the 10 ASEANSAI members with 6 instructors from SAIs Brunei Darussalam, Indonesia, Malaysia, Philippines and Thailand.

There are more training activities to be done for 2013 to 2015. It was initially planned that there will be two workshops per year with an Instructors Design Meeting preceding every workshop. As reported by Chairperson Maria Gracia M. Pulido Tan during the Opening Program of the QAFA Workshop on December 03, 2012, in view of the limited funds of ASEANSAI and that there are no funding donors yet for the conduct of the training, each participating SAI will shoulder the cost of airfare and accommodation while the host SAI will shoulder the training cost and other incidentals for the

financial audit as the primary training topic chosen from the training needs assessment survey. This edition will report the completion of the workshop in Yogyakarta and reveal important activities implemented by the ASEANSAI Committees.

I would like to say thank you very much to all ASEANSAI Member SAIs, Committees, and Secretariat for all of the support. Without all of you, We would not be able to be at what we have achieved this far.

In this occasion, I would like to say happy New Year 2013. Let us welcome this new year with new hopes and spirit. Wish all of you a great year ahead!

Warm regards,

Hendar Ristriawan



conduct of the workshop. Likewise, there will be only one workshop to be conducted per year instead of two workshops as initially planned. For the year 2013, the workshop to be conducted will be Risk-based Financial Audit Workshop with the Instructors Design Meeting to be hosted by Brunei Darussalam and the conduct will be hosted by SAI Malaysia. The dates and the instructors are yet to be determined by the Training Committee and communicated to the ASEANSAI Secretariat for information to all ASEANSAI members.

As ASEANSAI TC Chair, the Commission on Audit of the Philippines through the dynamic leadership of Chairperson Maria Gracia M. Pulido Tan has committed to share with other SAIs the knowledge and experience of its auditors towards building the capacity of other SAIs by conducting and managing the training activities of ASEANSAI. This can be done through the support of other ASEANSAI members by providing venue for the workshop; sending their auditors as instructors or participants to the workshop and also request for possible funding from donor agencies. With the full support and cooperation of all ASEANSAI members, the successful accomplishment of the ASEANSAI Training Plan is never far behind.

ACTIVITIES

JAN HOSTED THE FIRST PROGRAM OF THE ASEANSAI KNOWLEDGE SHARING COMMITTEE



For the first time after the establishment of the ASEANSAI, the Knowledge Sharing Committee held its first activity in the framework of strengthening the capacity of the ASEANSAI members. The topics chosen are Financial Management Accountability Index (FMAI) and Non-Revenue Water (NRW). The Parallel Auditing Seminars on FMAI and NRW were held from October 31 to November 2, 2012 at the Holiday Inn Resort, Penang, Malaysia. These Parallel Auditing Seminars were the implementation of the Knowledge Sharing Committee's work plan and aimed at sharing and exchanging knowledge and experiences on the development, implementation, achievements and impact of the FMAI as well as the lessons learned of the NRW audit.

The Parallel Seminars were attended by twenty six participants from nine countries of ASEANSAI Member States namely Brunei Darussalam, Cambodia, Lao PDR, Indonesia, Malaysia, Myanmar, Singapore, Thailand and Vietnam. There was also a guest participant from the SAI of China in the seminars.

The seminar was officially opened by the Auditor General of Jabatan Audit Malaysia, Tan Sri Dato' Setia Ambrin Bin Buang. In his opening speech, the Auditor General stated that participants can obtain many lessons from the seminars. For example, in 2007, the FMAI was introduced in Malaysia as a tool to overcome mismanagement and overspending on public funds. It is proven within 5 years that there is a remarkable improvement in the financial management of the government entities. From the NRW seminar, the lesson that can be obtained is that water resources must be managed in a sustainable manner for the advancement of social, economic and environmental development, and the well being of current and future generations.

Based on the evaluation, the objectives of the seminars have been achieved. The seminars provided the opportunity to expand the networking within a good forum between them to learn and exchange views or perspectives and interaction among participants.

THE ASEANSAI SYMPOSIUM: TO PROMOTE GOOD GOVERNANCE WITHIN ASEAN COMMUNITY

The ASEANSAI Symposium on Good Governance was held on 27th November 2012 in Bandar Seri Begawan, Brunei Darussalam. This symposium was the second activity of the ASEANSAI Knowledge Sharing Committee since the establishment of ASEANSAI on 16 November 2012 in Bali, Indonesia. The symposium was attended by delegates from all members of ASEANSAI.

Yang Mulia Pengiran Haji Abdul Rahman bin Pengiran Haji Mat Salleh, Auditor General of Brunei Darussalam in his opening speech stated that the Symposium served as a platform towards closer cooperation between ASEANSAI Member States through the exchange of knowledge, experiences and lessons learnt. He also pointed out emphasized that it is imperative that ASEANSAI Member States work together to enhance their capacity in order to carry out their fiduciary roles which consequently can help achieve Good Governance and contribute towards sustainable human development.

His Excellency Mr. Hadi Poernomo, Chairman of the Audit Board of the Republic of Indonesia as Chairman of ASEANSAI in his speech clearly highlighted that SAIs in the ASEAN community have the role to promote Good Governance in their countries through their duties in the field of auditing whereby their roles are portrayed in the audit results in which they provide recommendations that aim at enhancing Good Governance. He further stated that the implementation of Good Governance has a very big impact on the realization of a clean and dignified government, which in turn will be able to lift the national economy and people's welfare.

This was followed by a keynote address by Meanwhile Yang Berbahagia Tan Sri Dato' Setia Ambrin bin Buang, the Auditor General of Jabatan Audit Negara Malaysia as Chairman of the Knowledge Sharing Committee emphasized on the SAIs' roles in promoting public sector governance. He pointed out stated that an auditor can provide insight to and assist decision makers through value for money audits by assessing which programmes, activities or projects are feasible and working, the sharing of best practices and benchmarking information. An auditor can also assists public sector agencies to look forward by identifying trends and bringing attention to challenges before they become a crisis through the utilization of the risk based auditing approach to identify such risks and recommend on how to manage the risks to these agencies. Among the highlights of the symposium were the presentation of papers by experts from each ASEANSAI member state and a forum on 'Impact of Audit on Ensuring Good Governance'.

CURRENT AUDIT PRACTICE AND REFORM PLAN OF HUMAN RESOURCE MANAGEMENT IN MYANMAR SAI

Office of the Auditor General of the Union

Our SAI is a crucial mechanism for ensuring accountability in government financial operations in line with the Union Auditor General Law. SAI's objective is to ascertain that public moneys are being properly managed and accounted for, and used for the purposes prescribed by the Parliament and Government. Therefore our SAI can be seen as complimentary body in monitoring the sources and uses of public funds. Our SAI is vested with the mandates of carrying out financial audit, compliance audit and performance audit over every entity and institution which manage and use the state budget, funds and assets. Our Union Auditor General's responsibilities go beyond rendering an opinion on financial statements. It covers other aspects to enhance accountability to the Parliament on the use of public funds. These include audits to check for financial regularity and to ascertain where there has been excess, extravagance or inefficiency to waste, and whether measures to prevent them are in place.

Normally, almost all entities of central government, union level entities are audited twice a year. If auditors find unusual or suspicious transactions, inadequate in internal control system by analyzing financial statements of audited entities and previous audit reports, auditing in depth may be carried out. All audit assignments performed by audit staff from our SAI are in line with generally accepted auditing principles and International Standards of Supreme Audit Institutions.

According to the new democratic system, accountability and transparency is the most important aspects in public sectors. It needs to strengthen capacities of our SAL, to be clean and effective audit in every audit assignment regarding the public sectors. The most effective ways for our SAI to strengthen its capacity is through developing its professional staff through training in house and abroad as well. Therefore as the first reform plan of our SAI, we are arranging

the training programs (internal and international) for our audit personnel much more. Moreover, our SAI is also providing seminars and workshops, distributing technical papers and case studies for our audit staff. Another dimension of SAI reform plan is to co-operate any activities designed to accelerate the process of strengthening external audit in the ASEAN countries. Our SAI actively participates in workshops, seminars and meetings held by INTOSAI, ASOSAI as well as ASEANSAI to encourage the optimizing our future role. Now our office set up new department, International Relation Department which has English Major degree holders are appointed and it is also a part of our reform plans to improve the relationship among ASEAN countries and other regions. Myanmar SAI had the opportunity to participate in a cooperative environmental audit regarding Mekong River Basin Management. According to that cooperative audit, we can cooperate and share of Ideas and Knowledge within the ASEAN countries. In order to improve capacity of our SAI and to benefit from their expertise and experience, we expect to conduct another cooperative audit with partner SAIs within the ASEAN countries and/or other outside organizations. Moreover, Myanmar SAI has participated to the Seminar on the Quality Assurance in Financial Audit which has been conducted in Yogyakarta, Indonesia during December, 2012. Now Myanmar SAI is planning to set up Quality Assurance Review Section. Myanmar SAI would like to inform our colleagues that Myanmar SAI is trying to support our Government's practice of "Good Governance and Clean Government" through conducting quality assurance review.

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