

The 7th Forum of Entities Associated with ASEAN: Strengthening Cooperation for ASEAN Community Building

ASEANSAI Secretariat attended the 7th Forum of Entities Associated with ASEAN, hosted ASEAN Secretariat (ASEC). The forum served as a platform for collaboration and dialogue among these entities, with a focus on advancing the ASEAN Community Vision 2025.

A significant highlight of this year's forum was the interface with the Secretary-General of ASEAN, Dr. Kao Kim Hourn. This marked the first face-to-face meeting between Dr. Kao and the entities since his appointment. Dr. Kao emphasized the importance of close collaboration between ASEC and the entities in achieving the goals of the ASEAN Community Vision 2025.

"The Secretary-General of ASEAN and ASEC must work closely with civil society organizations (CSOs), particularly those serving as ASEAN Entities, to find solutions that integrate socio-cultural aspects into the economic and political-security perspectives," stated Dr. Kao. He further emphasized that such collaboration would greatly benefit the people of ASEAN and uphold the spirit of regional integration.

Deputy Secretary-General (DSG) of ASEAN for Community and Corporate Affairs, Tran Duc Binh, opened the forum by underscoring the crucial role of the ASEAN Entities in shaping ASEAN's Post-2025 Vision. He highlighted their unique position in engaging with stakeholders on the ground and their potential to drive positive changes in the lives of ASEAN people, thereby contributing to

sustainable development goals.

The forum commenced with a roundtable discussion among the entities on the theme of "Charting a Sustainable Future for ASEAN." This provided an opportunity for participants to share their perspectives and insights on advancing sustainable development within the ASEAN region.

ASEC's Programme Cooperation and Project Management Division also conducted a briefing, offering guidance on managing ASEAN cooperation projects (ACPs) through a results-based management approach. Participants learned about fund disbursements, reporting procedures, and how to access available resources for their projects, gaining valuable knowledge on the ASEAN project cycle.

The forum continues to serve as a vital platform for enhancing relations between ASEC, entities, sectoral bodies, ASEAN-related centers, and fostering cooperation among themselves. The German Federal Government provided support for this year's event through the GIZ cooperation project.



Discovering the Untouched Paradise of Mandalika

Nestled on the southern coast of Lombok Island in Indonesia, the pristine region of Mandalika awaits adventurous souls seeking an untouched paradise. With its stunning beaches, crystal-clear waters, and rich cultural heritage, Mandalika has emerged as a top destination for travelers looking to escape the crowds and immerse themselves in natural beauty.



Mandalika is blessed with a collection of idyllic beaches that rival the world's most renowned coastal destinations. Tanjung Aan, with its powdery white sand and turquoise waters, beckons visitors to relax and soak up the sun in its tranquil ambiance. Kuta Beach, not to be confused with its more famous namesake in Bali, captivates visitors with its long stretches of pristine sand, perfect for leisurely strolls or thrilling water sports.

Mandalika offers an array of exhilarating activities for adventure seekers. Surfing enthusiasts can ride the waves at Gerupuk Bay, which boasts world-class surf breaks suitable for both beginners and seasoned surfers alike. The reef breaks of Belongas Bay present a

challenge for experienced divers, revealing a kaleidoscope of marine life, including vibrant coral gardens and pelagic species.

For a unique adrenaline rush, Mandalika is set to become a renowned motorsports destination. The Mandalika International Street Circuit, a state-of-the-art racetrack, will host international motorsports events, including MotoGP races, attracting motorsports fans from around the globe.

Mandalika is not only a captivating destination but also a champion of sustainable tourism. With a focus on environmental conservation, the Mandalika Resort Area is designed to coexist harmoniously with its natural surroundings. Efforts are underway to preserve the region's biodiversity, protect its marine ecosystems, and implement eco-friendly practices, ensuring that Mandalika remains an untouched paradise for generations to come.



ASEANSAI

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ASEANSAI KSC Meeting on Fundamental Guideline in Construction Audit

The ASEANSAI Knowledge Sharing Committee (KSC) held a meeting to discuss the development of the 'Fundamental Guideline in Construction Audit.' The meeting was held from 5th to 7th June 2023 and attended by representatives from ASEANSAI member. The aim of the meeting was to collaboratively establish guidelines that would enhance the effectiveness and standardization of construction audits.

On the first day of the meeting, Dato Paduka Haji Yusop bin Haji Mahmud, the Auditor General of Audit Department Brunei Darussalam, welcomed the participants as the Project Leader for the ASEANSAI Knowledge Sharing Committee's project on the 'Fundamental Guideline in Construction Audit.' The Chairperson of the ASEANSAI Knowledge Sharing Committee, Hons. Ms. Hajah Patimah Binti Ramuji, Acting Auditor General of SAI Malaysia, also delivered opening remarks.

The agenda items focused on key aspects of the construction audit guideline. The first item involved discussions on the introduction and Section I, which covered the topic of construction contract procurement. Participants delved into various sub-sections, such as the planning of new construction projects, the design stage, the tendering process, and post-contract stages including the awarding of contracts and construction works. (cont')



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Note from the Head of SECRETARIAT

SAIs Contacts

the uniqueness



Dear Colleagues,
I am delighted to present to you the second edition of the ASEANSAI Newsletter for 2023.

In this edition, we bring you the latest updates on the activities that took place from April to June 2023. These include the ASEANSAI KSC Meeting on Fundamental Guidelines in Construction Audit and the 7th Forum of Entities Associated with ASEAN, focusing on strengthening cooperation for ASEAN Community Building.

We are also pleased to feature an insightful contribution from SAI Indonesia. The article titled "Establishing a Common Perspective on the Impact of Performance Audits of Green Economy" highlights SAI Indonesia's role in hosting an international seminar.

Furthermore, in our "Uniqueness" section, we showcase the pristine beauty of Mandalika in Lombok, Indonesia, an untouched paradise waiting to be discovered.

The Secretariat always open for your submission of articles, special reports, news and other materials related to the ASEANSAI and member's activities. You can share and submit the articles and other useful materials to the ASEANSAI Secretariat at aseansai@bpk.go.id.

Stay safe and enjoy reading!

Warm Regards,
Bahtiar Arif

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ASEANSAI KSC Meeting on Fundamental Guideline in Construction Audit (cont')

The second day continued the discussions on Section II of the guideline, which addressed the construction audit itself. This section explored topics such as the background of construction audit, planning phase considerations, and execution phase requirements. The participants engaged in in-depth discussions about adhering to standards, gathering audit evidence, and effective communication during the execution phase.

On the final day of the meeting, the focus remained on Section II of the guideline. Discussions revolved around the reporting phase, emphasizing the importance of producing comprehensive and informative audit reports. The meeting also covered the follow-up phase, addressing the process of verifying actions taken by auditees and the duration for closing audit reports.

Additionally, the meeting provided a platform to address other important matters related to construction audits. Participants discussed topics such as fraud and corruption, challeng-

es encountered during audits, lessons learned, and future directions in carrying out audits on construction projects.

Ms. Pengiran Hajah Fauziah binti Pengiran Haji Muhd. Kifli, Deputy Auditor General of Audit Department Brunei Darussalam in her capacity as the Chairperson of the Fundamental Guideline in Construction Audit Meeting, delivered the closing remarks, expressing appreciation for the fruitful discussions and the commitment of all participants. The meeting marked an important milestone in the development of the 'Fundamental Guideline in Construction Audit,' which will serve as a valuable resource for auditors across the ASEAN region.

By promoting knowledge sharing and collaboration among SAIs, ASEANSAI aims to enhance the quality and effectiveness of construction audits, ensuring transparency, accountability, and integrity in the construction industry within ASEAN.



Establishing a Common Perspective on the Impact of Performance Audits of Green Economy, SAI Indonesia Hosts International Seminar

by SAI Indonesia

The Audit Board of the Republic of Indonesia (BPK) recently organized a three-day International Seminar in Jakarta from 5th to 7th June 2023. The seminar, titled "Leveraging Performance Audit Impact towards Green Economy: Multi-perspectives Regional, National, and International," aimed to promote a common understanding and perspective on the influence of performance audits in achieving a green economy.

Green economy, an essential aspect of the Sustainable Development Goals (SDGs), focuses on achieving positive social and environmental outcomes. As part of the global society, Supreme Audit Institutions (SAIs) play a crucial role in ensuring the success of SDGs through audits of government programs. In her opening remarks, Isma Yaton, Chairperson of BPK, emphasized that SAIs can conduct performance audits following the principles and standards set by the International Organization of Supreme Audit Institutions (INTOSAI) to enhance the effectiveness of the green economy and SDGs.

The Chairperson expressed the hope that the international seminar would provide participants with a shared perspective and understanding of how performance audits can contribute to a better society, particularly in the context of a green economy. She encouraged discussions on conceptual frameworks for measuring the impact of performance audits and emphasized the opportunity for participants to apply these frameworks within the green economy.

Several factors were highlighted as critical in enhancing the impact of performance audits, including the quality of the audit strategy and plan, the thoroughness of audit reports (including findings, conclusions, and recommendations), the responsiveness and follow-up actions by audited entities, and the communication strategy for issuing audit reports.

To gather diverse perspectives and insights, BPK sought contributions from various stakeholders, including SAIs, government agencies, the

audit community, academia, environmental experts, and the public sector. The goal was to establish multi-stakeholder perspectives and create a comprehensive understanding of the impacts of performance audits, using the green economy as a valuable case study.

The international seminar was conducted in a hybrid format and received support from the Public Financial Management-World Bank. The chosen theme aligned with Indonesia's presidency of ASEAN in 2023, with ASEAN serving as the epicenter of growth.

Participation in the seminar included representatives from various SAIs, particularly from ASEAN countries, as well as national and international organizations focused on green economy and performance audits. Attendees included BPK leaders, officials from Indonesian ministries and institutions, senior officials from SAIs, and representatives from organizations such as the International Organization of Supreme Audit Institutions (INTOSAI), INTOSAI Development Initiatives (IDI), United Nations Economic and Social Commission for Asia and the Pacific (UN ESCAP), ASEAN Centre for Energy, ASEAN GPS Leader, DGs Center of Universitas Padjajaran, and Ernst and Young.

