

# ASEANSAI

ASEAN Supreme Audit Institutions



## 2024 Annual Activities Report

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# CHAPTER 1. INTRODUCTION

For many years, the Supreme Audit Institutions (SAIs) of ASEAN member states have been involved in activities managed by INTOSAI and ASOSAI that build institutional frameworks and strengthen the capacity of SAIs. With the growing demands that SAIs of ASEAN member states are called to fulfill, the need arose to establish a forum focused on promoting technical cooperation in public sector audit, including the exchange of information, best practices, and lessons learned while addressing common challenges within the ASEAN region. Thus, ten SAIs of ASEAN member states decided to set up a new organization named the ASEAN Supreme Audit Institutions (ASEANSAI).

ASEANSAI was established on 16 November 2011 in Bali, Indonesia. It is expected to encourage and promote good governance within the ASEAN region. Thus, ASEANSAI focuses on capacity development for SAIs of ASEAN member states and technical cooperation addressing critical and shared audit issues in the ASEAN region.

The establishment of ASEANSAI aligns with the commitment of ASEAN member states to realize the ASEAN Community Vision 2025, which emphasizes the principle of good governance as articulated in the Preamble of the ASEAN Charter. Achieving this goal requires closer and more robust cooperation among SAIs of ASEAN member states. Accordingly, ASEANSAI contributes positively and constructively as ASEAN's independent partner in enhancing good governance, thereby fostering better government practices that will lead to a united, inclusive, and resilient ASEAN community. ASEANSAI was formally acknowledged as an entity associated with ASEAN in February 2013.

Within ASEANSAI, the Assembly serves as the highest decision-making body. The Executive Committee, which consists of the Chairperson and Vice Chairperson of ASEANSAI, is responsible for providing recommendations and implementing and monitoring policies set by the Assembly. Additionally, four committees (Training Committee, Strategic Planning Committee, Rules and Procedures Committee, and Knowledge Sharing Committee) and a Secretariat were established to execute the Assembly's decisions in alignment with ASEANSAI's Strategic Goals and Objectives. The ASEANSAI Secretariat supports the Executive Committee in carrying out its functions.

On 1–3 November 2023, at the 7th ASEANSAI Summit, the Chairmanship of ASEANSAI was officially handed over from the SAI of Myanmar to the SAI of the Philippines. Through this inauguration, the SAI of the Philippines and the SAI of Singapore assumed the roles of ASEANSAI Chairperson and Vice Chairperson, respectively, leading the organization for the 2023–2025 period.

In 2024, ASEANSAI implemented a range of activities outlined in its strategic work plan. These include capacity-building workshops, knowledge-sharing activities, and initiatives to strengthen governance practices among member states. Furthermore, ASEANSAI continued managing its Knowledge Management System (KMS) to serve as a centralized platform for sharing resources, insights, and lessons learned, ensuring greater collaboration and innovation among SAIs in addressing audit challenges across the ASEAN region.

## CHAPTER 2. ASEANSAI ACTIVITIES

### ASEANSAI Secretariat

The ASEANSAI Secretariat evolves continually to meet the needs of the organization. The Secretariat is primarily accountable to the ASEANSAI Executive Committee, which is tasked with facilitating ASEANSAI activities. The Secretariat is responsible for supporting the Chairperson, assisting the Executive Committee in managing the work of the Assembly, providing administrative and communication support, managing finances in accordance with International Public Sector Accounting Standards, maintaining records, and performing other duties as directed by the Executive Committee.

The Audit Board of the Republic of Indonesia (BPK) has held the Secretariat position since ASEANSAI's establishment in 2011. Initially, under the ASEANSAI Rules and Procedures, the Secretariat role was assigned to the SAI, who served as ASEANSAI's Chair. From 2011 to 2013, BPK served as ASEANSAI's inaugural Chair and Secretariat.

At the 2<sup>nd</sup> ASEANSAI Summit in Brunei Darussalam in 2013, it was decided that the Secretariat would be divided into two functions: administrative and secretariat. The Administrative Function, managed by SAI Brunei Darussalam, oversees administrative matters related to ASEANSAI's chairmanship, while the Secretariat Function, managed by BPK, handles general secretarial responsibilities.

Recognizing the need for a more stable and sustainable Secretariat to support ASEANSAI's growing activities, all member SAIs agreed at the 4<sup>th</sup> ASEANSAI Summit in 2017 to establish a Longer-Term Secretariat. BPK was elected to this role for a six-year term, during which it assumed a more significant role as the driving force behind ASEANSAI's initiatives. At the 7<sup>th</sup> ASEANSAI Summit in 2023, BPK was re-elected as the ASEANSAI Longer-Term Secretariat for the 2024–2029 period.

In 2024, the ASEANSAI Secretariat focused on implementing key initiatives aligned with ASEANSAI's Strategic Plan. These activities include facilitating and supporting committees' activities to enhance the capacity of member SAIs. In addition, the Secretariat introduces and maintains relations and collaboration with potential partners within the region and at the global level. The Secretariat also ensures effective coordination with the Executive Committee and member SAIs, reinforcing its commitment to advancing good governance and audit excellence across the ASEAN region.

The Secretariat activities cover the following.

#### **a. Facilitating and Organizing ASEANSAI Meetings**

In 2024, the Secretariat facilitated and organized ASEANSAI meetings at the technical level, enhancing coordination and maintaining effective communication within the organization. These meetings were instrumental in ensuring ASEANSAI's activities were implemented in a timely manner and aligned with its Work Plan and Strategic Objectives.

The Secretariat also worked closely with member SAIs, committees, and the Executive Committee to streamline planning and implementation processes, address challenges, share updates on ongoing initiatives, and set clear milestones for key projects. In addition, the Secretariat facilitated discussions with potential partners and

stakeholders to explore collaborative opportunities that support ASEANSAI's mission to strengthen governance and audit practices in the ASEAN region.

One notable partner introduced through the ASEAN Secretariat is the International Foundation for Electoral Systems (IFES), which seeks to collaborate in promoting transparency and good governance. IFES facilitates partnerships between civil societies, ASEAN, and related entities, aligning its efforts with the ASEAN Political-Security Community Blueprint and the UNCAC to support regional and global anti-corruption agendas.

#### **b. Participating/ Facilitating/ Organizing External Organization Meetings and Development Partners**

- 1) The 16<sup>th</sup> Coordinating Conference for the ASEAN Political-Security Community (16<sup>th</sup> ASCCO) on 9 May 2024

The meeting was held in the ASEAN Secretariat Headquarters and served as a platform to coordinate sectoral bodies under the ASEAN Political-Security Community (APSC) pillar. The conference reviewed the implementation of the APSC Blueprint 2025 and discussed preparations for its end-term review in 2025, aligning with the ongoing development of the APSC Strategic Plan for the ASEAN Community Vision 2045. Chaired by Dato' Astanah Abdul Aziz, Deputy Secretary-General of ASEAN for the Political-Security Community, the meeting brought together the ASEAN Member States, APSC sectoral bodies, and related entities. Entities associated with APSC, including the Audit Board of the Republic of Indonesia (BPK) as the ASEANSAI Secretariat, were invited to present their contributions to the implementation of the APSC Blueprint 2025. Consistent with previous ASCCO meetings, the ASEANSAI Secretariat delivered an intervention highlighting its role and achievements in supporting the APSC pillar.



- 2) 8<sup>th</sup> Forum of Entities Associated with ASEAN on 14 May 2024

The forum was held at the ASEAN Hall, Heritage Building, with representatives from 80 ASEAN-associated entities listed in Annex 2 of the ASEAN Charter. It featured an interface with H.E. Dato' Astanah Abdul Aziz, Deputy Secretary-General of ASEAN for the Political-Security Community, and H.E. Nararya S. Soeprapto, Deputy Secretary-General of ASEAN for Community & Corporate Affairs. Opening remarks by ASEAN Secretary-General Dr. Kao Kim Hourn highlighted the growth of ASEAN-associated entities and expressed hope for the forum to serve as a platform for fruitful discussion and collaboration to enhance stability, friendship, and prosperity in the region.

A notable session, "Speed Networking Session: Know to Work, Work to Know," engaged associated entities, including ASEANSAI, to discuss flagship programs and explore collaboration opportunities. As part of its participation, the Audit Board of the Republic of Indonesia (BPK), as ASEANSAI Secretariat, prepared and

distributed ASEANSAI profile flyers to promote its activities for 2024–2025 and explore potential partnerships with other entities.



3) ASEAN Day 57<sup>th</sup> Anniversary: ASEAN – Enhancing Connectivity and Resilience Celebrating 57 Years of ASEAN on 8 August 2024

As an Entity Associated with ASEAN, ASEANSAI, through its Secretariat (BPK), was invited to participate in the 57<sup>th</sup> ASEAN Day celebration at the ASEAN Secretariat in Jakarta. The celebration was divided into two sessions: a morning commemoration held at the Nusantara Hall, attended by Indonesia's Minister of Foreign Affairs, and an afternoon open house at the ASEAN Heritage Building. The open house was officially opened with a ribbon-cutting ceremony marking the soft launch of the renovated ASEAN Heritage Building, which now integrates the ASEAN Museum and Library.

ASEANSAI's Secretariat participated in both sessions, attending the morning event and setting up a booth during the open house to promote ASEANSAI's profile and products. The booth was designed to attract visitors, including representatives from ASEAN Member States, international organizations, students, and university attendees.



4) Regional Political Finance Workshop and Anti-Corruption Multi-Stakeholder Meeting in Jakarta on 24-26 September 2024

The meeting was a collaboration between the International Foundation for Electoral Systems (IFES) and the Southeast Asian Parliamentarians Against Corruption (SEAPAC). This event aimed to enhance the knowledge and competencies of SEAPAC members, anti-corruption agency personnel, and key stakeholders across Southeast Asia.

Building on prior collaboration during the SDG Voluntary National Review (VNR) event in August 2024, where IFES supported speakers from UNESCAP and SEANTAG, ASEANSAI was invited to participate alongside regional organizations such as SEAPAC, AIPA, ASEAN-PAC, and the ASEAN Secretariat, to explore further collaboration opportunities. At the meeting, ASEANSAI had the chance to present its Work Plan to offer possible collaboration with other organizations.

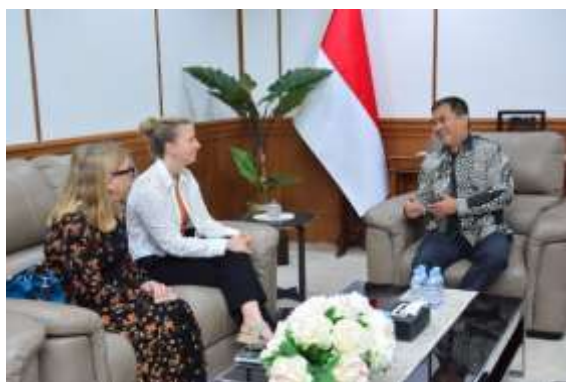
The workshop sought to strengthen capacities in overseeing and regulating political finance systems, addressing emerging challenges, and fostering collaboration for greater transparency and accountability in political finance across Southeast Asia.

5) Visit of the Swedish National Audit Office to the ASEANSAI Secretariat on 4 – 8 November 2024

A discussion session involving the ASEANSAI Secretariat, Committees, and the Swedish NAO delegation was held to plan the implementation of cooperation and action plans between ASEANSAI and the Swedish NAO.

The discussion aimed to strengthen strategic partnerships and introduced IFES as a key ASEANSAI partner. Key outcomes included Swedish NAO's support for improving the ASEANSAI Secretariat's administrative and operational capabilities, focusing on project management, communication strategy, and the rebuilding of the ASEANSAI website. Support for ASEANSAI Committees includes knowledge sharing, capacity building, and assisting in developing training modules and revising strategic plans.

The MoU was signed on December 9, 2024, and is valid until December 31, 2029. A steering committee will monitor its implementation. The MoU aims to support ASEANSAI as a trusted professional organization promoting good governance in ASEAN.



**c. Manage Other Secretarial Activities**

## **1) Managing Website**

The ASEANSAI website, launched during the ASEANSAI Meeting in Jaipur, India, in 2012, serves as a platform for sharing information, knowledge, and experiences among its members in the field of public sector auditing. The website features ASEANSAI's profile, details about its member SAs, news and updates related to public sector audits, ASEANSAI activities, publications, and a gallery showcasing organizational milestones.

The Secretariat is responsible for managing and maintaining the website, which includes regularly updating information, redesigning the site when necessary, ensuring seamless accessibility, and encouraging active participation from all ASEANSAI members by contributing articles or other written materials.

## **2) ASEANSAI Essentials**

The ASEANSAI website features an integrated function called "ASEANSAI Essentials," which serves as the organization's Knowledge Management System (KMS) and data repository for ASEANSAI's activities. Officially launched on February 27, 2019, during the Workshop on the ASEANSAI Knowledge System in Jakarta, this platform underscores the importance of its content in addressing members' knowledge exchange and capacity-building needs.

The name "ASEANSAI Essentials" reflects its role as a central hub for essential resources and information critical to enhancing collaboration and competency among ASEANSAI members.

## **3) Publication of ASEANSAI Newsletter**

The ASEANSAI Newsletter, published quarterly, serves as a vital communication medium among ASEANSAI members for sharing information and knowledge. It includes various sections, such as activity highlights, updates contributed by member SAs on their initiatives, and a dedicated column showcasing the unique aspects of ASEANSAI countries (rotated alphabetically in each edition). All ASEANSAI members are encouraged to contribute to the newsletter with articles, special reports, news, or materials related to public sector auditing and other relevant fields. This platform fosters collaboration, knowledge exchange, and a deeper connection among members.

## **4) Annual Contribution and Financial Report**

### *Managing Annual Contributions*

The Rules and Procedures outline the mechanism for payment of annual contributions. At the start of each year, the Head of the Secretariat issues invoices to ASEANSAI members. Contributions are paid in US dollars via cheque, cash, or bank transfer, after which the Secretariat provides receipts to the respective members.

### *Arranging Financial Statements*

The ASEANSAI Financial Statements are prepared annually on an accrual basis in accordance with International Financial Reporting Standards (IFRS) and presented in US dollars. The Secretariat is responsible for drafting the financial report, which is then signed by the Executive Committee and audited biennially by member auditors before receiving approval from all ASEANSAI members.



## Strategic Planning Committee (SPC)

### a) ASEANSAI Annual Monitoring and Evaluation Meeting (AMEM) on 19 December 2024 (virtual)

The ASEANSAI Annual Monitoring & Evaluation Meeting was held virtually on December 19, 2024, to review the Committee's activities throughout the year and finalize the ASEANSAI 2024 Annual Progress Report.

The meeting was attended by ASEANSAI committees and the Swedish National Audit Office (Swedish NAO) as an expert to provide insights into the ASEANSAI Monitoring and Evaluation System (MES) and contribute to the development of the ASEANSAI Strategic Plan and MES revision.

Discussions on the 2024 Annual Result Report highlighted significant progress in achieving ASEANSAI's 2022–2025 Strategic Vision and Mission despite particular challenges. Of the 32 planned activities, 27 were successfully implemented, covering capacity development, knowledge sharing, international cooperation, and internal governance. Key achievements included the completion of the Learning and Development Framework and Coaching and Mentoring Strategy, workshops on SDGs, environmental management, and Voluntary National Reviews (VNR), as well as the signing of an MoU with the Swedish NAO to strengthen international cooperation. Moreover, ASEANSAI also actively participated in ASEAN-related events and expanded collaborations with new partners, such as IFES.



### b) Strategic Plan Development Kick-Off Session on 20 December 2024 (virtual)

The meeting was held to initiate the formulation of the ASEANSAI Strategic Plan (SP) 2026–2029, which will be endorsed at the 8<sup>th</sup> ASEANSAI Summit in November 2025. SPC members attended the session, which experts from the Swedish NAO supported. The session discussed preliminary concepts for the new Strategic Plan, which will guide the ASEANSAI Committees' Work Plans.

A survey was initially developed and distributed to assess members' opinions on implementing the 2022–2025 Strategic Plan, identify key challenges, gather feedback on ASEANSAI's strengths and areas for improvement, and determine the need to revise the Monitoring and Evaluation System (MES).

SAI Vietnam, as the Chair, proposed five strategic goals: strengthening response capabilities, leveraging technology, supporting sustainable development, fostering international cooperation, and enhancing training and knowledge sharing. The meeting agreed on the general framework, including ASEANSAI's Vision, Mission, Core Values, Strategic Goals, and Objectives, reinforcing ASEANSAI's commitment to strategic planning and regional collaboration.



## Rules and Procedures Committee (RPC)

In December 2024, SAI Singapore, as Chair of the Rules and Procedures Committee, sought input on the 5<sup>th</sup> revision of the ASEANSAI Rules and Procedures. This update follows the previous revision approved at the 7<sup>th</sup> ASEANSAI Summit in 2023. The proposed changes mainly consist of editorial adjustments, particularly in Chapter 7 on ASEANSAI Summits and Assembly Meetings and Chapter 8 on ASEANSAI Senior Officials' Meetings (SOMs). The revised Rules and Procedures are set for approval at the 8<sup>th</sup> ASEANSAI Summit in 2025.

## Knowledge Sharing Committee (KSC)

### a) 4<sup>th</sup> ASEANSAI KSC Biennial Meeting 2024 in Kuala Lumpur, Malaysia on 24 – 26 July 2024 (hybrid)

The Biennial Knowledge Sharing Committee (KSC) Meeting, attended by 40 participants from nine ASEANSAI member SAIs, focused on reviewing the progress of the KSC Work Plan 2024–2025 and initiating plans for 2026–2027.

SAI Indonesia, SAI Myanmar, and SAI Vietnam presented updates on 2024 projects during the meeting. SAI Malaysia, SAI Philippines, and SAI Thailand outlined Terms of Reference for 2025 initiatives focusing on public sector auditing, public debt audit, and digital transformation. The meeting also appointed knowledge-sharing experts (KSEs) for projects in 2026–2027 and finalized proposed topics for submission to the ASEANSAI Senior Officials' Meeting in 2025.



### b) ASEANSAI KSC Workshop on Advancing Roles of SAI in Reviewing Voluntary National Review (VNR): A Contribution to the Achievement of SDGs on 29 – 30 August 2024 in Jakarta, Indonesia (hybrid)

The Audit Board of the Republic of Indonesia hosted the workshop, which provided a platform for ASEANSAI members to share experiences, challenges, and best practices in conducting VNRs from various perspectives, including SAls, experts, academics, and government representatives.

Speakers from ERIA, UNESCAP, SEANTAG, Bappenas, and Badan Pusat Statistik participated, along with SAI Malaysia, SAI Philippines, and SAI Thailand, who shared insights on VNR processes. The event was attended by 12 in-person ASEANSAI participants (excluding SAI Singapore and SAI Laos), alongside international organizations like IFES and UCLG ASPAC, the Ministry of Home Affairs, and 257 online participants from BPK and other organizations.

The workshop concluded with a study visit to the National SDGs Secretariat at Bappenas, where participants gained insights into Indonesia's SDGs achievements, global and regional progress, and the use of the SDGs Dashboard for monitoring and evaluation.



c) ASEANSAI Knowledge Sharing Workshop on the Audit of SDG Implementation: Cooperative Audit Projects on 25 – 26 September 2024 (organized virtually by SAI Myanmar)

The workshop was hosted by SAI Myanmar and attended by 26 representatives from ASEANSAI member SAls. Experts from SAI Myanmar provided insights into auditing SDG implementation using the IDI's SDG Audit Model (ISAM) and shared experiences from cooperative audit projects. Contributions from SAI Indonesia, SAI Malaysia, and SAI Thailand covered governance of SDGs, forestry management, and the 8Es Framework for advancing SDG audits, respectively. Interactive sessions, group exercises, and discussions fostered collaboration and capacity-building, enhancing ASEANSAI's collective expertise in auditing SDG implementation.



d) Workshop on Audit for ASEAN Countries in China on 21 – 30 October 2024

A workshop held in Nanjing and Xi'an, China, brought together 29 participants from eight ASEAN member SAIs, including Indonesia, Brunei Darussalam, Malaysia, Thailand, the Philippines, Cambodia, Laos, Myanmar, and Vietnam, with financial support from the National Audit Office of the People's Republic of China. The workshop covered six main topics: China's national conditions and recent developments in auditing practices, the application of new technologies in audits, social security program audits, environmental audits, state-owned enterprise audits, and economic accountability audits.



e) ASEANSAI Knowledge sharing on Environmental Management and Protection in Industrial Zones and Craft Villages on 5-6 November 2024 in Hanoi, Vietnam

The meeting was attended by 37 participants from seven SAIs, the People's Committee of Nam Dinh Province, and the People's Committee of Ha Tinh Province. Activities included presentations, panel discussions, group discussions, and direct observations to gain an in-depth understanding of environmental audits, particularly in the industrial and handicraft sectors.

Presentations emphasized the critical role of auditors in supporting the SDGs agenda through recommendations that ensure sustainable management and environmental protection in these sectors, including addressing potential risks. The meeting also identified challenges and opportunities to strengthen cooperation among ASEANSAI members in environmental auditing.



## **Training Committee (TC)**

As part of its commitment to Strategic Goal 1.1 of the ASEANSI Strategic Plan 2022–2025, the Training Committee (TC), led by SAI Philippines, has developed three key training-related documents and sought input from ASEANSI members during 2024.

The ASEANSI Competency Framework serves as a reference for recruiting, developing, and evaluating SAI staff competencies while aligning with ISSAI standards and national requirements. It aims to enhance public sector audit capabilities and organizational effectiveness.

To support its implementation, the Competency-Based Learning and Development (CBL&D) Framework shifts the focus from traditional training to a more holistic learning and development approach, integrating experiential and social learning in line with ISSAI 150 and INTOSAI GUID 1951.

In addition, the ASEANSI Coaching and Mentoring Strategy was developed to provide structured guidance for integrating coaching and mentoring into SAI capacity-building initiatives, fostering professional growth, leadership, and employee retention.

The documents are expected to be approved with the formal adoption planned for the 8<sup>th</sup> ASEANSI Assembly.

## CHAPTER 3. CONCLUSION

For more than a decade, ASEANSAI has witnessed significant progress in the development of its member SAIs. Strengthened institutional roles, enhanced audit capacities, and improved audit quality have contributed to more significant value creation in public sector administration. These achievements have been made possible through the support and active participation of development partners. ASEANSAI's growth aligns with ASEAN's ongoing efforts to implement the 2025 Vision, particularly in upholding good governance practices across the region.

In 2024, ASEANSAI successfully implemented various initiatives aligned with its Strategic Plan, reinforcing collaboration among member SAIs and enhancing audit capacity. Through the efforts of its Secretariat and committees, ASEANSAI facilitated numerous workshops, training programs, and discussions on critical audit topics such as SDG implementation, financial audit, and other public sector audit issues. In addition, ASEANSAI also strengthened its role as an active ASEAN-associated entity by participating in regional forums and expanding cooperation with organizations like the Swedish NAO and IFES.

As a symbol of SAI unity in the ASEAN region, ASEANSAI remains committed to supporting its members in fulfilling their roles, strengthening regional cooperation, and enhancing partnerships with regional and international stakeholders. This collective effort will contribute to achieving better governance, transparency, and accountability, ultimately benefiting not only individual member states but also ASEAN as a whole.

