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Meeting	: 3rd ASEANSAI Summit in Phnom Penh, Cambodia
Agenda Item	: Report of the ASEANSAI Knowledge Sharing Committee
Presented by	: Tan Sri Ambrin Buang Chair of ASEANSAI Knowledge Sharing Committee

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Mr. Chairman, Distinguished Delegates, Ladies and Gentlemen. I would like to extend my sincere gratitude to Mr. Matali bin Haji Md. Yusof, Chairman of ASEANSAI and Auditor General of Brunei Darussalam for the invitation to this Summit and Mrs. Som Kim Suor, Auditor General of Cambodia and Vice-Chairman of ASEANSAI for the warm hospitality. As Chair of the ASEANSAI Knowledge Sharing Committee (KSC) and on behalf of the KSC, it is a great pleasure for me to report to you on the KSC activities organised since the 2<sup>nd</sup> General Assembly in November 2013 in Brunei Darussalam.

## **1. ASEANSAI Knowledge Sharing Workshop**

The ASEANSAI Knowledge Sharing (KS) Workshop which was co-organised by SAI Malaysia and GIZ was successfully held from May 29-30, 2015 in Kuala Lumpur. Twenty-one participants from 8 SAIs i.e Brunei, Cambodia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Vietnam attended the workshop. The workshop with the objective of identifying and choosing the mechanisms to improve knowledge management and knowledge sharing was facilitated by GIZ experts and advisors. The workshop utilised methodologies such as presentations, group discussions and bilateral interviews. The workshop report has been uploaded on the ASEANSAI website.

## **2. ISSAI Implementation Project**

To facilitate the implementation of ISSAIs among the ASEAN SAIs, the ISSAI implementation project was launched in 2014. The long-term ASEANSAI Programme on ISSAI Implementation (LTAP I and II) will be presented by the Project Lead, the Commission of Audit of Philippines. I would like to take this opportunity to express my gratitude to the great cooperation and coordination of SAI Philippines, SAI Indonesia, SAI Malaysia and SAI Thailand as well as the continual support from other ASEAN SAIs in ensuring the success of the project.

### **3. Annual INTOSAI Capacity Building Committee Meeting**

With the support from GIZ, Mr. Anwari bin Suri, Deputy Auditor General of Malaysia representing the Chair of the ASEANSAI Knowledge Sharing together with 2 accompanying officers attended the meeting from September 9-11, 2014 in Lima, Peru. The meeting was participated by more than 50 delegates from the INTOSAI Affiliates' i.e. OLACEFS, CAROSAI, EUROSAI, AFROSAI, ARABOSAI, ASOSAI, PASAI and ASEANSAI as well as observers from Capacity Building Committee, INTOSAI's Stakeholder, GIZ, INTOSAI Development Initiatives (IDI) and World Bank.

In the regional slot, Mr. Anwari bin Suri presented about the profile of ASEANSAI which include its background, objectives, functions and structure of the ASEANSAI. In addition, the presentation also highlights the capacity building initiatives conducted by ASEANSAI through its committees i.e. Knowledge Sharing Committee (KSC) and Training Committee in strengthening the organizational and professional capacity of ASEANSAI members in line with Strategic Goal 3 of the ASEANSAI Strategic Plan 2014 - 2017.

### **4. Research Project on Audit of Public Procurement**

In 2014, 8 SAIs from Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines and Thailand formed a team to discuss on the research project of public procurement audit which is one of the KSC activities planned in 2015. The objectives of the project were to exchange and share information, knowledge and experiences as well identifying best practices on conducting public procurement audit among the ASEANSAI member states. The project was led by SAI Malaysia and the discussion was facilitated by the Subject Matter Expert on Public Procurement and the Research Division. Three Focus Group Discussions (FGDs) were conducted in Malaysia.

1 <sup>st</sup> FGD	June 18-20, 2014 in Johore
2 <sup>nd</sup> FGD	July 18-20, 2015 at National Audit Academy, Negeri Sembilan
3 <sup>rd</sup> FGD	September 7-9, 2015 in Kota Kinabalu, Sabah

The reports of the three FGDs have been uploaded in the ASEANSAI website. It is a pleasure for me to put before you the Report of the Public Procurement Audit Project and the ASEANSAI Guideline on Public Procurement Audit. I would like to take this opportunity to express my congratulations to the excellent teamwork from 8 SAIs - Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines and Thailand for successfully completed the project.

## **5. ASEANSAI Knowledge Sharing Workshop on Water Management Auditing in ASEAN Countries**

In August 2015, a 3-day ASEANSAI Knowledge Sharing Workshop on Water Management Auditing in ASEAN Countries was successfully concluded. Twenty-two participants from 9 SAIs i.e Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Singapore attended the workshop. The workshop comprised of two activities where SAI of Thailand shared knowledge about auditing water management in the topics of research on topics of auditing water management based on studies from audit reports, audit on flood mitigation and river of life project which came from lessons learned of parallel auditing of Mekong River as well as sharing knowledge about auditing water management from other SAIs. I would like to record my congratulations and deep appreciation to SAI Thailand as the project lead and to SAI Indonesia for hosting and supporting the workshop. The workshop report prepared by SAI Thailand has been uploaded on the ASEANSAI website.

## **6. Workshop on the use of Computer-Assisted Audit Tools (CAATs)**

The Workshop on the use of Computer-Assisted Audit Tools (CAATs) was organised in Singapore from September 29 to October 1, 2015. Seventeen participants from 9 SAIs i.e Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore and Thailand participated in the workshop. The objective of the workshop was to encourage and share knowledge on the use of CAATs to improve the audit efficiency and productivity. The topics shared were on the case study on analysis of computer log using Excel, Selection of audit sample using “Test Audit Days”, audit on integrity and reliability of data using ACL, audit of state revenue using ACL, demonstration of Benford’s law using ACL and Excel, Using ACL to review loan’s collateral. Taking this opportunity, I would like to extend my heartfelt gratitude and congratulate SAI Singapore as the Project Lead for the success of the workshop.

In conclusion, I would like to take this opportunity to express my sincere appreciation for the active participation and cooperation to all the ASEANSAI KSC members 2013-1025 whether as project lead, host SAI or participants. Thank you to SAI of Brunei Darussalam, SAI of Cambodia, SAI of Lao PDR, SAI of Myanmar, SAI of Philippines, SAI of Thailand and SAI of Vietnam. I would also like to appreciate SAI of Indonesia and SAI of Singapore for their continued support to the KSC activities. All of your support is crucial for the success of the KSC activities. Thank you very much for your kind attention.