Training Committee Report
For the period 2013-2015

1   INTRODUCTION

The Training Committee (TC) is chaired by the Commission on Audit of the Republic of the Philippines, and has as its members the SAIs of Brunei Darussalam, Indonesia, Malaysia and Thailand.

It was formally established during the 1st ASEANSAI General Assembly on November 16, 2011 in Bali, Indonesia.

The TC is given the mandate to plan and deliver training programmes, as a form of capacity building for ASEANSAI member-SAIs, and render a report on its programs and activities.

2   TRAINING FRAMEWORK

In carrying out its mandate, the Committee has adopted a training framework which is commonly known as the Systematic Approach for Training (SAT), a framework adopted by many training organizations. An illustration of the SAT framework is shown in Illustration 1 in the following page.
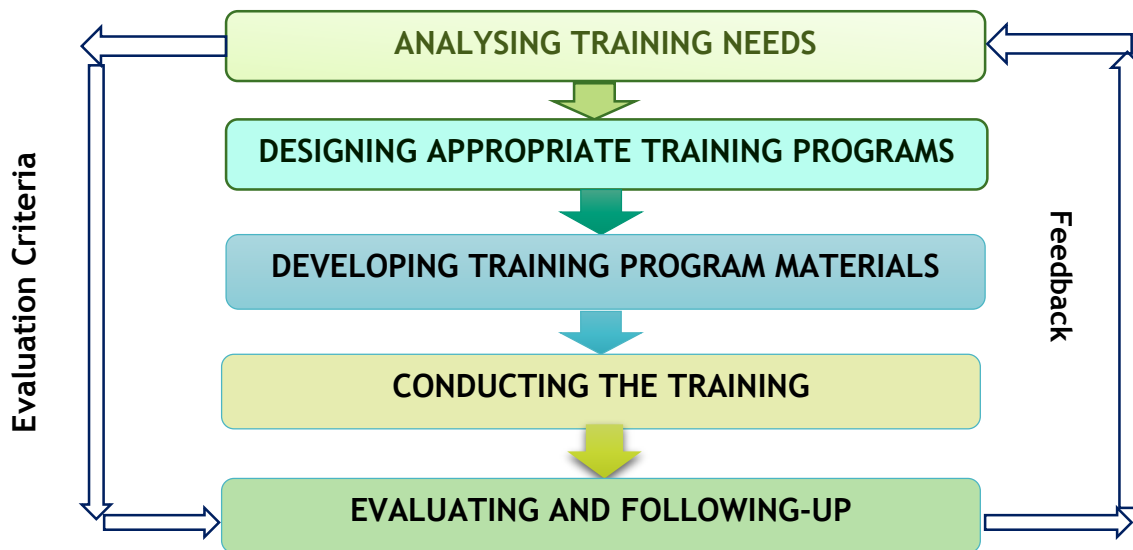
Illustration 1 – Systematic Approach for Training

2.1 CONDUCT OF SURVEY AMONG MEMBER-SAIs

The training needs survey initiated in 2012 was in keeping with the 1st step of this approach. The results of that survey showed 6 courses identified by the 10 SAIs as their priority training needs:

- o Quality Assurance in Financial Audit;
- o Risk-Based Financial Audit;
- o Internal Control;
- o Audit of Procurement;
- o Fraud Investigation and Legal Evidence; and
- o Performance Audit.

These courses therefore were included in the Committee's training work plan for the period 2013-2017.

2.2 CONDUCT OF DESIGN MEETINGS

Starting 2013, the Committee has initiated the conduct of design meetings to precede the conduct of workshops or face-to-face training programs. A team of course designers, usually experienced auditors, who are in their own rights their respective SAIs' trainers, is formed and is given this particular task of determining the training design, keeping in mind the training needs of all the member-SAIs. In addition, the team also defines/identifies the selection criteria for the participants who will attend the training program.

2.3   DEVELOPMENT OF COURSEWARE[1] OR TRAINING MATERIALS

The other objective of design meetings is to develop the courseware. Hence, in accordance with the agreed training design, the same team of course designers produce the courseware which will be used in the delivery of the training program.

2.4   DELIVERY OF TRAINING PROGRAMS

The next phase of the approach is the actual delivery of the training programs. The same team of course designers will be invited to act as the team of facilitators of the program. The facilitators are expected to use the materials as these have been designed and developed.

2.5   DOING EVALUATION AND FOLLOW-UP

At the end of the training program, an evaluation survey is conducted among the training participants, which the Committee developed. However, starting in 2014, the Committee used the evaluation format which the Strategic Planning Committee (SPC) prescribed for all ASEANSAI events. The results of the analysis of the answers to this evaluation survey is captured in the SPC-prescribed reporting sheet.

A monitoring and follow-up mechanism is done through the requirements of either a (1) statement of commitment by the participants on the application of learning, or through 2) follow-up letters sent to SAI Heads inquiring on the status of completion of workshop assignments and required action plans,

Evaluation and follow-up takes a different format as far as the Long-term ASEANSAI Programme on ISSAI Implementation (LTAPII) is concerned. The audit planning meeting, audit review meeting and wrap-up meetings have all been integrated in the Committee's work plan for the LTAPII the objectives of which is to monitor progress of compliance by participants of workshop requirements as well as to measure quality of audit outputs as per ISSAI standards. The wrap-up meeting is in itself an assessment of Phase 1 of the LTAPII.

3   STATUS OF TRAINING COMMITTEE'S WORK PLANS

Up to this reporting date, the Committee was able to implement its planned training programs and activities for the period 2013-2015. The table in the following pages shows a summary of the Committee's accomplishments per year.

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[1] Courseware is a training term which collectively refers to the training program's training materials such as the Participant Notes, Power Point slides, Instructor's Guides, Exercises and suggested solutions, Handouts, etc.

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
CALENDAR YEAR 2013			
Instructors Design Meeting for the Risk-based Approach to Financial Audit (RBAFA) Workshop	• 29 Jun- 05 Jul 2013 • Brunei Darussalam	1. RBAFA courseware 2. Six committed trainers from 5 SAIs	Completed
Conduct of the RBAFA Workshop	• 5-12 Oct 2013 • Kuala Lumpur, Malaysia	1. 16 capacitated auditors from 7 SAIs 2. Commitment plans from participants	Completed
CALENDAR YEAR 2014			
PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
Instructors' Design Meeting for the Course Design and Development and Instructional Techniques Workshop (CDDITW)	• 7-22 Mar 2014 • Bali, Indonesia	1. Courseware for CDDITW 2. Seven committed trainers from 4 SAIs	Completed
Conduct of the Course Design and Development and Instructional Techniques Workshop	• 9-20 Jun 2014 • Johor Bahru, Malaysia	1. Thirty-two (32) personnel from 9 SAIs capacitated on designing a course and developing courseware	Completed
Instructors' Design Meeting for the IntoSAINT Moderator Training	• 1-12 Sep 2014 • Cambodia	N/A	Did not push through because SAI Netherlands, provided the IntoSAINT materials which it developed and prescribed
Conduct of the IntoSAINT Moderator Training	• 1-12 Dec 2014 • Vietnam	1. Nineteen (19) SAI staff from 7 SAIs capacitated on conducting SAI integrity assessment 2. Six committed trainers from	Completed

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
		SAI Netherlands, Indonesia and Vietnam 3. Action plans for SAIs' implementation rollout using the IntoSAINT assessment tool	

Also in 2014, the Long-term ASEANSAI Programme on International Standards of Supreme Audit Institutions (ISSAIs) Implementation (LTAPII) was decided to be adopted. It will be recalled that in 2013, the ASENSAI Heads of SAIs signed a Statement of Commitment in Phnom Penh, Cambodia for ISSAI implementation in the ASEANSAI, under an INTOSAI Development Initiative (IDI) programme.

ASEANSAI participants of a knowledge-sharing session in 2014 also indicated the importance of having a better understanding of the risk-based approach and internal control. Thus was conceptualized a **Workshop on Risk-Based Approach in Financial Audit (RBAFA)** as a key project under phase 1 of the ASEANSAI Long-Term Programme on ISSAI Implementation.

The Training Committee also hosted an action planning-cum-meeting on 30-31 October 2014 in Tagaytay City, Philippines which drew up a work plan to address the challenges on implementing the ISSAIs that were identified in a knowledge-sharing workshop, particularly on the training requirements and the need for increasing the pool of ISSAI Facilitators. This was followed by a coordination meeting in March 2015 in the Philippines among the LTAPII overall project leader (SAI Philippines) and sub-project leaders (SAIs of Indonesia and Thailand) which talked about LTAPII project timelines.

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
CALENDAR YEAR 2015			
Instructors' Design Meeting for the Course on Internal Control Structure	• 9-20 March 2015 • Brunei Darussalam	1. Online courseware for audit planning 2. Courseware on (a) Execution of the Audit and (b) Reporting on the Audit 3. Letter-invitations to SAI Heads including -	Moved to June 14-25, 2015 in Cambodia; designed course was renamed RBAFA, which integrated risk=base audit and internal control with the ISSAIs

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
		a. Programme Description brochure b. Detailed statement of commitments of mentors, SAI heads and participants 4. Structure of the contents of the online platform 5. Creation of an LTAPII yahoo group for the mentors and project management team	
Conduct of the Course on Internal Control Structure	• 29 June-3 July 2015 • Cambodia	1. Draft audit plans of participating SAI audit teams 2. Twenty-seven (27) capacitated SAI auditors in financial audit planning using risk-based audit approach 3. Eleven (11) committed ISSAI Facilitators/ Mentors from 6 SAIs	Conduct of online planning phase of the RBAFA was moved to 31 Aug-18 Sept 2015; Audit planning meeting component of the LTAPII was held on 3-13 Oct 2015 in Hanoi, Vietnam
Instructors' Design Meeting for the Course on Audit of Procurement	• 28 Sept-9 Oct 2015 • Brunei Darussalam		Will be moved to 23 Nov-4 Dec 2015; SAI Malaysia will host in view of withdrawal of SAI Brunei
Conduct of the Course on Audit of Procurement	• 7-18 December 2015		Will be moved to 14-24 March 2016 in view of

PLANNED ACTIVITY	DATE/VENUE	OUTPUTS	REMARKS
	• To be determined		change in schedule of design meeting.

4 KEY ISSUES AND CHALLENGES

SAI support and commitment to the various plans, programs and activities (PPAs) of the Training Committee is key in their successful implementation. The impact of these PPAs may be measured based on the extent by which trained SAI staff are able to apply learning to their actual work place. Challenges encountered by the Training Committee during this period are the following:

a) proper selection by the SAI of the right participants to send to Training Committee programs in accordance with selection criteria: number of years of audit experience; experience relevant to the topic of the program; and level of position in the SAI;

b) late and/or non-submission by participants of SAI-approved action plans indicating how leaning gained from the workshop are to be applied in the SAI; and

c) late receipt of reports and/or non-submission of reports by participants in compliance with SAI-approved action plans.

To a certain degree, these challenges have contributed to the non-realization of some of the expected outcomes of the TC programs.