

Support to ASEAN Supreme Audit Institutions (ASEANSAI)

Project name	Support to ASEAN Supreme Audit Institutions (ASEANSAI)
Commissioned by	German Federal Ministry for Economic Cooperation and Development (BMZ)
Project region	ASEAN
Lead executing agency	ASEANSAI Secretariat
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The project supports 10 SAIs, with a special focus on the audit offices of the CLMV-countries Cambodia, Laos, Myanmar and Vietnam. The ASEANSAI Secretariat, located at the audit office of Indonesia (BPK RI), as well as the four Committees, are key partners and are being supported in organisational development as well as professionalisation of training and knowledge exchange approaches.

The challenge

The ASEAN region is among the fastest growing regions in the world. As a response to the challenges of globalisation, the ASEAN Member States are committed to regional economic integration. Good governance is a priority goal for ASEAN.

Efficient and correct spending of public funds is in the interest of citizens and taxpayers in every country of the world. Supreme Audit Institutions (SAIs) play a crucial role to ensure correct financial statements, to prevent misspending and to detect fraud. In their role as external financial control institutions, SAIs have great potential to enhance the public financial management, transparency and accountability of national governments. With the aim to promote good governance and transparency in public spending, the regional organisation of the ten ASEAN Supreme Audit Institutions, ASEANSAI, came into being. ASEANSAI focuses on regional knowledge sharing and capacity development, as well as technical cooperation on important and common audit issues.

Objective

The project objective is to support ASEANSAI to fulfil its mandate as a regional association of Supreme Audit Institutions in the region, fostering capacity development, knowledge exchange and closing of capacity gaps between SAIs in line with the ASEANSAI Strategic Plan.

Our approach

The project aims to encourage sustainable, process-oriented capacity development approaches that are fed by regional expertise and knowledge exchange. Professional and institutionalised regional cooperation mechanisms among the ten ASEANSAI members are fostered, as well as partnerships with other regional and international organisations.

The project's main leverage is the assistance in the implementation of ASEANSAI's Strategic Plan. It has supported the development of the new Strategic Plan 2018-2021, which focuses on four key strategic areas: Promotion of the implementation of international audit standards (ISSAI), improvement of the organisation and management of member SAIs, contribution to relevant issues in the ASEAN region, and promotion of ASEANSAI's partnerships, regionally and internationally.

The project furthermore assists ASEANSAI in implementing and upgrading its Monitoring and Evaluation System, to ensure proper implementation of activities and mutual learning among members.

Regarding the strengthening of ASEANSAI's relations to external stakeholders, synergies and leverage are created through cooperation with projects such as 'Capacity Building for the





ASEAN Secretariat' and 'Capacity Development for the ASEAN Inter-Parliamentary Assembly' (AIPA), both implemented by GIZ on behalf of the German Federal Foreign Office.

of institutions. They further serve as models of transparency and accountability, following the idea of "leading by example".

Already at this early stage, SAIs contribute by assessing the government's readiness and approaches to implement SDGs and offer advice along this process. Later they may also check and analyse government programmes that are intended to contribute to any of the SDGs. These so called "performance audits" can be conducted in all sectors, for example for programs aiming at biodiversity, fisheries, climate, or forestry etc.

INTOSAI further aims to encourage SAIs to participate in awareness raising and advocacy for the SDGs.



Lao-Thai-German Trilateral Cooperation

Support to ASEANSAI assists the regional organisation to establish fruitful South-South cooperation in order to address specific capacity gaps of weaker members.

A strong example is the Trilateral Cooperation between Thailand, Laos, and Germany.

Within the 1.5 years, the SAI of Lao PDR receives support for its training center reform as well as capacity development for its own trainers. It is benefitting from a tailor-made training programme for its junior auditors. The involved Thai audit experts are, at the same time, able to develop and demonstrate their skills as trainers and capacity developers

The Trilateral Cooperation is supported by the governments of Thailand and Germany with a total of more than 100.000 EUR.

SAIs ' Contribution to the success of Agenda 2030 /Sustainable Development Goals (SDGs)

According to their mandate, SAIs significantly contribute to achieving SDG 16, aiming at the accountability and transparency

Results achieved so far

- ASEANSAI has identified the international standards in financial audit (ISSAI) as common learning area. A sustainable long-term training programme has been developed, based on a needs-based approach for its members. The programme has already attracted financial support of the World Bank and led to a technical cooperation agreement with the SAI of Sweden.
- A full training-cycle, including regional guidelines and courseware for trainers, on the Audit of Public Procurement has been developed. Based on the ASEANSAI Guidelines on Public Procurement, the first training cycle has been accomplished. Now, learnings and reflections from this process are informing the further development of course materials for the next round of trainings.
- ASEANSAI has developed significantly as a regional entity. With the establishment of a long-term Secretariat in Indonesia, it is prepared to enter a new phase of professionalisation and relationship-building in the international SAI community.
- A more sophisticated Strategic Plan 2018-2021 is underlining ASEANSAI's potential and determination to play a role in contributing to good governance in ASEAN.

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