



REPORT
on the result of the survey questionnaire for
the analysis of the Member SAIs' Demands and SWOT analysis of ASEANSAI
in support for the development of the ASEANSAI Strategic Plan 2022 – 2025

Hanoi, April 2021

ASEANSAI Strategic Planning Committee

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FOREWORD

- As ASEANSAI Strategic Plan 2018– 2021 turns the last page in 2021, it is high time for ASEANSAI to develop another Strategic Plan (SP) for the next period. The Strategic Plan Committee (SPC) has therefore developed a general Action Plan which serves as a roadmap for the next Strategic Plan formulation. In accordance with the Action Plan and suggestion by the Swedish National Audit Office, this survey is created, as the first among other steps, to identify where ASEANSAI and its members are now by seeking for their opinions on the strategic goals and objectives and their respective actual needs. This report summarized the result from the survey and its implication.

- The questionnaire was designed in reference to the annual result reports of ASEANSAI during the period of 2018-2021. It was developed to be in line with the adopted SAI PMF, and in thoughtful consideration of the current situation of the world and the regions.

- From March 5th to March 22nd, 2021, the ASEANSAI Strategic Planning Committee conducted this survey questionnaire in support for the development of the ASEANSAI Strategic Plan 2022 – 2025. By answering to the questionnaire, 10 member SAIs have not only given their satisfaction scores on the items of the current SP of 2018 - 2021 but also contributed their recommendations on the possibly additional Strategic Goals (SGs)/Strategic Objectives (SOs) in the ASEANSAI Strategic Plan 2022 –2025. They also gave their view on the SWOT of the organisation. The ASEANSAI SPC analyzed the results of the survey and produce this report which will be circulated to SNAO for consultation. Thereafter it will be sent to the member SAIs for information. This report also serves as a sound basis, providing evaluable inputs for the formulation of the next SP.

SUMMARY OF THE SURVEY

1. Regarding the **satisfaction on the implementation of the ASEANSAI SP 2018-2021**, most member SAIs have shown their satisfaction with the implementation results during the period with scores given high. The highest score are for SG 5 “*To improve the cooperation with regional and international partners*” and SG 6 “*To strengthen organizational governance of ASEANSAI*” while lowest one are for SG 1 “*To support the implementation of ISSAI and INTOSAI good practices*” and SG 4 “*To strengthen ASEANSAI active role within ASEAN agenda*”.

2. Regarding **the revision of the current Mission and Vision of the SP 2018-2021**, a majority of SAIs support these two strategic issues should be kept the same for the next SP. However, 02 suggestions are proposed by SAI Thailand and SAI Vietnam as follows:

- With respect to current Mission, SAI Thailand suggests that it should be revised to indicate the cooperation among members to support one another in coping with the challenges of the new normal era;

- Concerning current Vision, SAI Thailand puts forward that ASEANSAI take into consideration changes regarding the international contexts, especially the post Covid-19 pandemic ones. SAI Viet Nam recommends that the vision be revised into: “*To be trusted as an organized body of Supreme Audit Institutions which promote good governance in the ASEAN Region*” in order to enhance ASEANSAI’s management efficiency.

3. Regarding **ASEANSAI SP 2022-2025**, most of the participating SAIs agree to keep the SGs and SOs of SP 2018-2021 significantly unchanged with some slight alterations proposed to be considered, in particular:

- Deleting SO 1.1 “*To promote safeguarding the independence of member SAIs*” as the issue of independence of is beyond the control of ASEANSAI and/or of any individual SAI;

- Revising SG 2 into “*To support ASEANSAI members in improving performance*”; SO 2.1 into: “*To support ASEANSAI members to adopt performance management related tools and concepts*” and SO 2.2. ought to specify the capacity building program by mentioning a theme or audit area that is the focus of capacity building for ASEANSAI members for the upcoming strategic planning period;

- Revising SG 4 as not all member SAIs have the mandate or the resources (financial, human resources, etc.) to carry out activities to support ASEAN;

- Revising SG 5 into: “*To strengthen the cooperation with regional and international partners*”;

- Revising SG 6 into: *“To improve organizational governance as an international organization”* and SO 6.1 into: *“To improve good organizational governance within ASEANSAI”*

4.Regarding **solutions/considerations to realise the formulation of the new SP 2022-2025**, ASEANSAI should consider putting the following contents into the SP: VUCA (Volatility, Uncertainty, Complexity, and Ambiguity), Disruptive technology, New Normal of post Covid -19 pandemic, possible emerging issues. This will enable the new SP to operate in the proper direction.

- The new SP should be aligned with the SP of INTOSAI to facilitate ASEANSAI’s participation in INTOSAI activities. Moreover, it should mention individual tasks of each member SAI to avoid repetition of activities of SAIs and/or ASEANSAI and other regional organizations;

- The new SP ought to concentrate on solving 03 toughest issues raised by SAIs:

- +) Improvement of audit capacity to new audit areas;
- +) Effective and efficient implementation of SDGs – related issues audits;
- +) Full adoption of international professional standards and good practices including ISSAIs;

In order to solve these issues, ASEANSAI should support SAI members by carrying out more training and capacity- enhancement programs including research projects, cooperative audits or new auditing areas such as performance, IT and environment audits;

- ASEANSAI should establish specific targets and measurable/quantitative indicators for each of ASEANSAI’s activity in the imlementation matrix;

- ASEANSAI should expand cooperation with other regional and international organizations for knowledge-sharing on the adoption of new audit methodologies and with potential partners for technical support.

RESULTS OF THE SURVEY QUESTIONNAIRE

(1) Overall results of the satisfaction score on the current Strategic Plan for 2018-2021

In the general picture of the six strategic goals, SG 3 *“To support member SAIs to fulfill their role towards the successful achievement of the SDGs”* and SG 6 *“To strengthen organizational governance of ASEANSAP”* received the highest score (with 4.5 and 4.83 respectively) whereas SG 1 *“To support the implementation of ISSAI and INTOSAI good practices”* and SG 4 *“To strengthen ASEANSAP active role within ASEAN agenda”* received significantly lower score (with 3.71 and 3.8 correspondingly);

•Specifically, SO 5.2 *“To expand cooperation with international donors”* and SO6.1 *“To improve the management and organization of ASEANSAP”* earned the highest scores, with 4.55 and 4.5 in the order given. However, SO 1.1 *“To promote safeguarding the independence of member SAIs”* received the lowest score, with only 3.33 out of the 5-point scale.

*Note: The SPC has gone all out to incorporate as many opinions and ideas of the member SAIs as possible into the column explanation. Unfortunately, in order to ensure the logical and systematic flow of the content, we decided to move some ideas to another part of the survey or include in some NOTES as they either provides us with the implication for the future solutions or just more suitable for another forums of our community.

Each SG and SO was accompanied with specification of the explanation on the reasons for member SAI’s selection. Please refer to the table below for details:

Strategic Objectives	Goals/ Satisfaction Score (out of 5) ¹	Explanation on the reasons for SAI's selection
SG1: To support the implementation of ISSAI and INTOSAI good practices*	3.71	<p>- 03 out of 7 participating SAIs rank this SG 5 or 4 as they not only agree that ASEANSAI has completed most of the activities identified in 2018 and 2019 but also support SG1 as the purpose is in line with ASEANSAI's objective of building capacity among member SAIs. They also pointed out some shortcomings such as:</p> <ul style="list-style-type: none"> • Some of the activities planned in 2020 and 2021 had and may have to be re-scheduled because of the Covid-19 pandemic; • Sustainability of LTAPII in other audit streams such as Compliance Audit and Performance Audit is yet to be undertaken; <p>- SAI Brunei did not give answer to this SO because of its local jurisdiction.</p>
SO1.1: To promote safeguarding the independence of member SAIs	3.33	<ul style="list-style-type: none"> • Only 3 out of 9 participating SAIs score this SO 5 or 4. And most of them suggest that due to the different legal and political profiles of each member SAI, this SO be deleted. Nonetheless, independence and legal framework are taken in the SAI-PMF, so this SO may be considered in SO2.1 under SG2. • Independence and the KPI of "Increased percentage of member SAIs aware of ISSAI 10" were not clearly established. Actual implementation stating that good practices by "more independent SAIs" are taken as an example to promote more independence for "less independent SAI" is a generic statement

¹ Method of calculation and the summary of the result: The SGs/SOs given in this question are ranked on a 5-point basis with the number of participating SAIs that submitted the scores of any particular SGs/SOs. After the total mark of a SG/SO is calculated, the average score is computed by dividing the total score with the number of member SAIs providing answer for that SG/SO (hereinafter referred to the participating SAIs).

<p>SO1.2: To assist member SAs in developing national audit standards and guidelines aligned with ISSAIs</p>	<p>(3+5+3+4+3+3+5)/7=3.71</p>	<ul style="list-style-type: none"> •03 out of 7 participating SAs score this SO 5 or 4, with explanation that only 2 ISSAI-related trainings on Financial Audit were conducted in 2018 and 2019 •SAI Singapore does not give answer to this SO as the audit mandate of SAI Singapore in accordance with laws and national auditing standards do not allow either the adoption of ISSAI or participation in the LTAPII
<p>SG2: To promote good performance of member SAs</p>	<p>4.4</p>	<p>Though just only 5 SAs give the answer for this SG but most of them (4 SAs) express their highest satisfaction on the implementation of this SG 2. They agree that the use of tools have improved their performance, audit capacity, thus improve their SAI's profile. A special regard for activities to improve the quality of public procurement audit such as pilot audit and sharing knowledge on challenges and lessons learned among member SAs.</p> <p>Others score less with explanation that there existed some shortcomings in implementation as follows:</p> <ul style="list-style-type: none"> •Of the two topics proposed by TC, only one was delivered as planned by face-to-face format (the Fraud Audit Investigation conducted in 2018). The face-to-face (F2F) workshop supposedly for 2020 for the topic of Audit of Public Procurement was shelved into virtual due to COVID-19 pandemic.

SO2.1: To support member SAIs to utilize performance related tools and concepts	4	<ul style="list-style-type: none"> • 5 out of 9 total participating SAIs rate this SO with highest satisfaction (5 or 4). • Others believe that ASEANSAI have been paid most of its attention to SAI PMF though there are many other similar tools to support this SO and more programs can be organised if TC provide opportunities to all TC members to contribute. • SAI Brunei does not give rating for this SO because of the local jurisdiction
SO2.2: To support member SAIs to progress in auditing through capacity building	3.8	<ul style="list-style-type: none"> • 05 out of 10 participating SAIs rate this SO 5 or 4, showing their satisfaction on the implementation of this SO. • The rest think that as there is still no indicator to measure the capacity building program of ASEANSAI results in SAIs' progress in auditing and no monitoring mechanism in place for this aspect. There is also a clamor for the conduct of training on how to utilize this SAI-PMF in assessing the SAI performance
SG3: To support member SAIs to fulfill their role towards the successful achievement of the SDGs	4.5	<ul style="list-style-type: none"> • Despite that there are just 4 SAIs give answer to this SG but most of them (3 out of 4) express their highest level of satisfaction on the implementation thereof. They appreciate the knowledge on SDG-related auditing is gained via training course and sharing knowledge on challenges and lessons learned among member SAIs. • SAI Singapore does not have the mandate to conduct SDG-related audits.

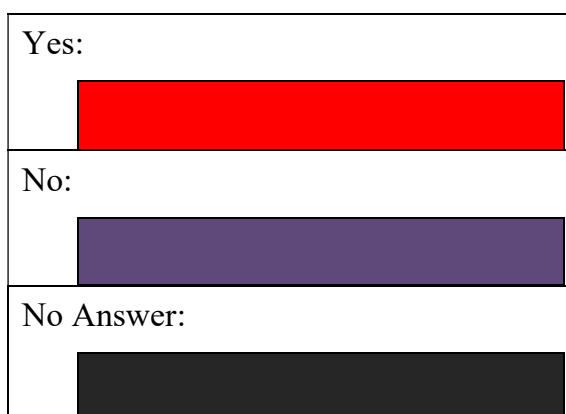
<p>SO3.1: To encourage and support member SAIs to conduct SDG-related auditing</p>	<p>4.2</p>	<p>07 out of 10 participating SAIs give the highest score for this SO (5 or 4), hailing the effort of ASEANSAI in implementation of Hanoi Declaration and Cooperative Audit on Mekong River Basin on 2020-2021; and showing that they gained experience and knowledge through training course on SDG audit of public health. Others which score lower do not give the explanation for their selection</p>
<p>SG4: To strengthen ASEANSAI active role within ASEAN agenda</p>	<p>3.8</p>	<ul style="list-style-type: none"> - 3 out of 5 participating SAIs score this SG 5 or 4, showing satisfaction on the Secretariat program of ASEANSAI ASEAN-AIPA in 2019 assisted by GIZ and that this SG will be progressive in building relations with ASEAN. - Others raise some concern/shortcoming as follows: <ul style="list-style-type: none"> •Not all member SAIs can participate in this SG as they do not have the mandate or the resources to carry out activities to support ASEAN and AEC Agenda. •There is not enough clarity on the cooperation areas/ activities agreed upon by the secretariats of the ASEAN and ASEANSAI - SAI Brunei did not give answer to this SO because of its local jurisdiction. SAI Singapore doesn't have the mandate to carry out activities to support ASEAN.

SO4.1: To support ASEAN and AEC Agenda	3.5	<ul style="list-style-type: none"> - 4 out of 8 participating SAIs score 5 or 4 showing satisfaction as mentioned in the SG 4 as the good practices to promote transparency, accountability were identified and common interest, opportunities for future collaboration to contribute to good governance in ASEAN were explore in ASEAN-ASEANSAI-AIPA Joint Seminar in 2019 - Others raise issue that this is hard to implement, and ASEANSAI needs to prioritise its scarce resources on capacity building of member SAIs.
SG5: To improve the cooperation with regional and international partners	4.42	<p>-7 out of 7 participating SAIs show their satisfaction on this SG as the Secretariat has shown its accomplishments of their functions and duties, notably to mention was, its presentation of the ASEANSAI's progress activities in the ASOSAI Governing Board and Assembly Meetings. It helped the existence of ASEANSAI be acknowledged by the international SAI partners;</p> <p>-SAI Brunei did not give answer to this SO because of its local jurisdiction</p>
SO5.1: To expand cooperation with international SAI partners and stakeholders	4.33	8 out of 9 participating SAIs give the highest score for this SO, hailing that the Secretariat has contributed to enhancing partnership with donors to increase the effectiveness of foreign funded project implemented within ASEAN Region
SO5.2: To expand cooperation with international donors	4.55	9 out of 9 participating SAIs give the highest score for this SO with the similar reason as SO 5.1: keeping liaising with potential donors to obtain funding/technical support for ASEANSAI projects such as SNAO and IDI

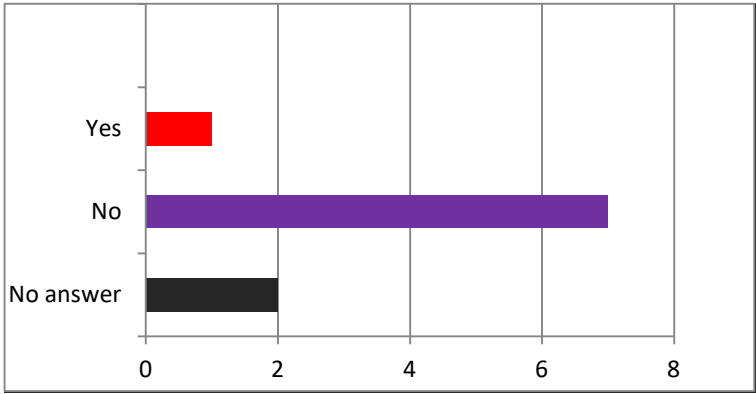
SG6: To strengthen organizational governance of ASEANSAI	4.83	6 out of 6 participating SAIs show agreement that Secretariat, the SPC and the RPC have significant accomplishments of this SG, SAI Malaysia and SAI Indonesia (as Secretariat of ASEANSAI) have conducted well their management role.
SO6.1: To improve the management and organization of ASEANSAI	4.5	9 of 10 participating SAIs give the highest score for this SO with the same reasons as mentioned in the SG6.

(2) Results of Survey Questionnaire on the next Strategic Plan for 2022-2025

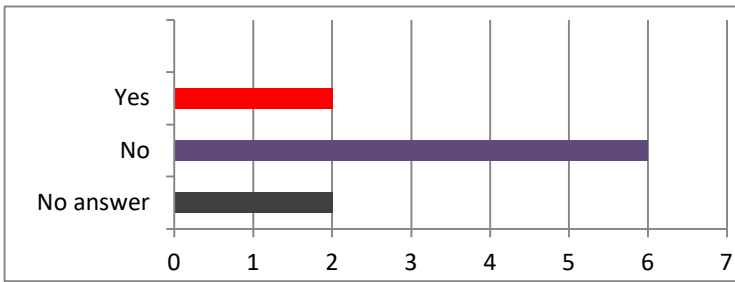
•Questions 2 to 4 concerned with the ASEANSAI SP 2022 – 2025 are analyzed with three-pronged approach (Yes/No/No answer) presented as the following charts:



***Question 2: Does your SAI think that the current Mission “*ASEANSAI is an autonomous, independent, professional and non-political organization/association established to build capacity, to promote cooperation among its members, and to establish constructive and beneficial relation with ASEAN and other stakeholders*” should be revised; please provide explanation for your selection?**

Survey results	Clarification								
<p>Response</p>  <table border="1"> <thead> <tr> <th>Response</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Yes</td> <td>1</td> </tr> <tr> <td>No</td> <td>7</td> </tr> <tr> <td>No answer</td> <td>2</td> </tr> </tbody> </table>	Response	Count	Yes	1	No	7	No answer	2	<ul style="list-style-type: none"> • 7 SAIs agree that the current Mission remains relevant so it needs no revision. • However, SAI Thailand suggests the revision of this Mission to indicate the cooperation among members to support one another in coping with the challenges of the new normal era • SAI Myanmar and Cambodia give “No answer” as their responses.
Response	Count								
Yes	1								
No	7								
No answer	2								

***Question 3: Does your SAI think that the current Vision “*To be recognized and trusted as an organized body of Supreme Audit Institutions which promote good governance in the ASEAN Region*” the current SP should be revised; please provide explanation for your selection?**

Survey results	Clarification								
<p>Response</p>  <table border="1"> <thead> <tr> <th>Response</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Yes</td> <td>2</td> </tr> <tr> <td>No</td> <td>6</td> </tr> <tr> <td>No answer</td> <td>2</td> </tr> </tbody> </table>	Response	Count	Yes	2	No	6	No answer	2	<ul style="list-style-type: none"> • 6 SAIs agree that the current Vision remains relevant so it needs no revision. • However, SAI Thailand and Vietnam both suggest revision. As for SAI Thailand, it is because the international contexts change especially post Covid-19 pandemic while SAI Vietnam recommends that the vision be revised into: “<i>To be trusted as an organized body of Supreme Audit Institutions which promote good governance in the ASEAN Region</i>” in order to enhance ASEANSAI’s management efficiency. • SAI Myanmar and Cambodia give “No answer”.
Response	Count								
Yes	2								
No	6								
No answer	2								

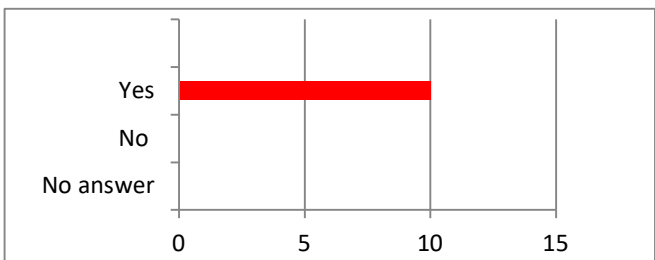
***Question 4: Which current SGs and SOs of the ASEANSI SP 2018 – 2021 do you think should remain the same in the new SP; should the approach to achieve the goal be revised?**

This question containing 6 SGs to be revised is analyzed as follows:

4.1. SG 1: To support the implementation of ISSAI and INTOSAI good practices

SO 1.1: To promote safeguarding the independence of member SAIs

SO 1.2: To assist member SAIs in developing national audit standards and guidelines aligned with ISSAIs

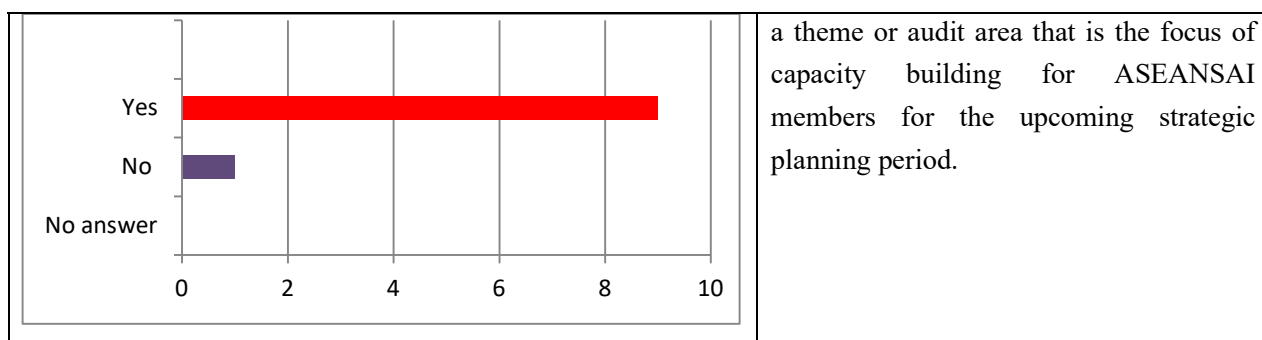
Survey results	Clarification								
<p>Response</p>  <table border="1"> <caption>Survey Results for SG1</caption> <thead> <tr> <th>Response</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Yes</td> <td>10</td> </tr> <tr> <td>No</td> <td>0</td> </tr> <tr> <td>No answer</td> <td>0</td> </tr> </tbody> </table>	Response	Count	Yes	10	No	0	No answer	0	<ul style="list-style-type: none"> •All SAIs agree with SG1. •However, 2 SAIs give suggestions over SO 1.1: “<i>To promote safeguarding the independence of member SAIs</i>”. SAI Singapore suggest that this SO be deleted from SG1 as the issue of independence of is beyond the control of ASEANSI and/or of the SAI. SAI Malaysia proposes that this SO be changed into: “<i>To promote and enhance the level of professionalism among member SAIs</i>”
Response	Count								
Yes	10								
No	0								
No answer	0								

4.2. SG 2: To promote good performance of member SAIs

SO 2.1: To support member SAIs to utilize performance related tools and concepts

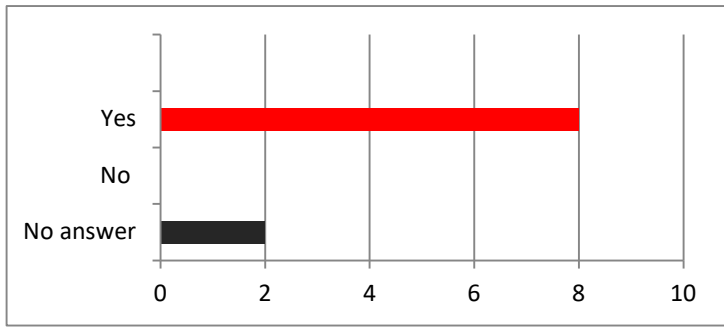
SO 2.2: To support member SAIs to progress in auditing through capacity building

Survey results	Clarification
<p>Response:</p>	<ul style="list-style-type: none"> •9 SAIs agree with SG2. •However, SAI Indonesia suggests that: i, this SG be revised into “<i>To support ASEANSI members in improving performance</i>”; ii, SO 2.1 be altered into: “<i>To support ASEANSI members to adopt performance management related tools and concepts</i>”; iii, SO 2.2. specifies the capacity building program by mentioning



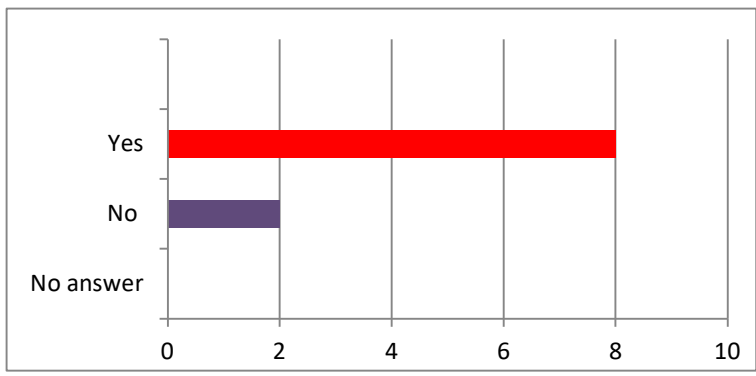
4.3. SG 3: To support member SAIs to fulfill their role towards the successful achievement of the SDGs

SO 3.1: To encourage and support member SAIs to conduct SDG-related auditing

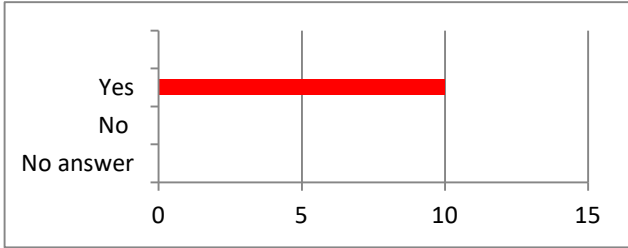
Survey results	Clarification
<p>Response</p>  <p>Yes: 8 No: 2 No answer: 0</p>	<ul style="list-style-type: none"> •8 SAIs agree with SG3. •However, SAI Singapore gives “No answer” as their response as Singapore do not have the mandate to conduct SDG-related audits. SAI Cambodia also gives “No answer”

4.4. SG 4: To strengthen ASEANSAI active role within ASEAN agenda

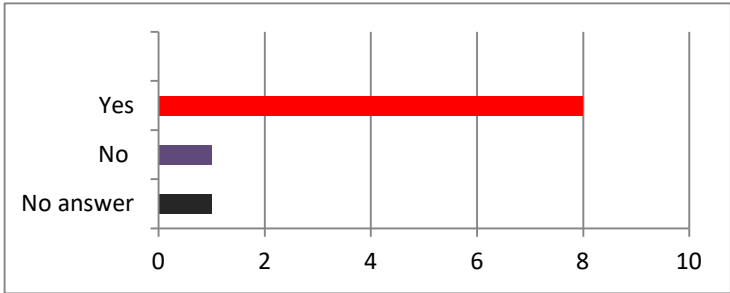
SO 4.1: To support ASEAN and AEC Agenda

Survey results	Clarification
<p>Response</p>  <p>Yes: 8 No: 2 No answer: 0</p>	<ul style="list-style-type: none"> •8 SAIs agree with SG4. •Nevertheless, SAI Singapore proposes that this SG be revised as not all member SAIs have the mandate or the resources to carry out activities to support ASEAN. *SAI Cambodia also gives “No” as their response

4.5. SG 5: To improve the cooperation with regional and international partners SO 5.1: To expand cooperation with international SAI partners and stakeholders
SO 5.2: To expand cooperation with international donors

Survey results	Implication drawn								
<p>Response</p>  <table border="1"> <thead> <tr> <th>Response</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Yes</td> <td>10</td> </tr> <tr> <td>No</td> <td>0</td> </tr> <tr> <td>No answer</td> <td>0</td> </tr> </tbody> </table>	Response	Count	Yes	10	No	0	No answer	0	<ul style="list-style-type: none"> •All SAIs agree with SG 5 so no revision is needed. • However, SAI Indonesia suggests that this SG be altered into: <i>“To strengthen the cooperation with regional and international partners”</i>.
Response	Count								
Yes	10								
No	0								
No answer	0								

4.6. SG 6: To strengthen organizational governance of ASEANSAI SO 6.1: To improve the management and organization of ASEANSAI

Survey results	Implication drawn								
<p>Response</p>  <table border="1"> <thead> <tr> <th>Response</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Yes</td> <td>8</td> </tr> <tr> <td>No</td> <td>1</td> </tr> <tr> <td>No answer</td> <td>1</td> </tr> </tbody> </table>	Response	Count	Yes	8	No	1	No answer	1	<ul style="list-style-type: none"> •8 SAIs agree with SG6. •However, SAI Indonesia proposes that: i, SG 6 be altered into: <i>“To improve organizational governance as an international organization”</i> and ii, SO 6.1. be altered into: <i>“To improve good organizational governance within ASEANSAI”</i>
Response	Count								
Yes	8								
No	1								
No answer	1								

*** Question 5: What is the 3 toughest issues that your SAI is facing and has to address in the coming years? Please put them in the increasing number in the order from the toughest to the least tough; What kind of regional support do you think ASEANSAI should provide to help your SAI address the selected issues?**

5.1 03 toughest issues that your SAI is facing and has to address in the coming years ²:

Item	Average Score
1. Improvement of audit capacity to new audit areas	1.4
2. Effective and efficient implementation of SDGs – related issues audits	2.8
3. Full adoption of international professional standards and good practices including ISSAIs	3
4. Safeguarding of the SAI independence	3.8
5. Enhancement of SAI operation	3.28

5.2 Possible ASEANSAI regional support for SAIs

- ✓ To seek assistance from organizations with high level of experience (INTOSAI/ASOSAI, etc).
- ✓ To organize workshops on training and knowledge sharing about how to face the era of VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) and Disruptive Technology and Covid-19 public audits.
- ✓ To initiate ASEANSAI research project to answer three questions regarding solution to regional improvement:
- ✓ ASEANSAI conduct activities to help member SAIs know how to implement the remote audit replacing traditional audit approach; create value and benefit of SAI through non-audit products; play the advisory role or guidance for audit entities.

***Question 6³: Which of the following points do you think are the strengths of ASEANSAI? Please put them in the increasing number in the order from the strongest to the least strong**

6.1: The result

² The method of the calculation for questions 5-9: The items given in this question are ranked by the score 1 to 5 with the number of SAIs that chose the particular points.

After the total mark of an item is calculated (equivalent to the total of the number of SAIs giving the score to that item multiple with the respective score/rank, for example, 5 SAIs give the item 1- *Improvement of audit capacity to new audit areas* – the rank 1, 02 SAIs give score 2 and 1 SAI gives score 3, the total mark of the item 1 should be $(5 \times 1) + (2 \times 2) + (3 \times 1) = 14$), the average score is computed by dividing the total mark by the number of participating SAIs. The higher the average score of the item, the less tough the item is.

³ Questions 6 to 9 are designed as part of the SWOT analysis.

Item	Result
1. Long lasting union and constructive, supportive spirit	2.8
2. Well-structured organisation with clear responsibility assignments	2.8
3. Effective cooperation and coordination mechanisms	2.8
4. High qualified human resources	3.1
5. Available set of well-designed capacity development programs, materials	3.5

6.2: The implication suggested by SAV⁴

- For the first point: The relationship among ASEANSAI members has been remained stable and long lasting thanks to their similarities in the development history and geographical proximity. They always express the support one another within the organisation and in the multilateral forums such as ASOSAI and INTOSAI.

- For the second point: The Rule and Procedure regulate clear structure of ASEANSAI with responsibility of Committees – EC, Secretariat, R&PC, SPC, KSC, TC as well as their operation method.

- For the third point: Every activity and forum within ASEANSAI, even community-wide or within individual Committees, have always expressed the spirit of respect, professionalism, and collaboration in promoting good governance in the ASEAN region. The EC and Secretary General have conducted excellently its role in coordinating and facilitate the communication and implementation of activities

***Question 7: Which of the following points do you think the weaknesses of ASEANSAI? Please put them in the increasing number in the order from the weakest to least weak**

7.1 The result

Item ⁵	Result
1. Limited financial resources	1.6

⁴ This part is for reference

⁵ SAI Philippines suggests other weak points as follows:

- Non-alignment of other initiatives conducted on a particular SAI with the activities of ASEANSAI, causing confusion on the implementation of audit of SAI auditors
- Initiatives/Activities of SAIs that pertains to the programs of INTOSAI/IDI/ASOSAI not being shared with ASEANSAI that may result either in overlapping and/or confusion in the adoption of performance/ auditing tools

2. Unbalanced professional capacity among SAIs	1.7
3. Not yet being recognised as a regional organisation of INTOSAI, ASOSAI	3.4
4. Unique diverse cultures, languages, religions, etc	3.7
5. The legal status has not fully settled	4.4

7.2 The implication suggested by SAV

- For the first point: Most revenues of the ASEANSAI were made by ASEANSAI members' annual contributions while other sources from donors and other countries/ international and regional organizations are limited and becoming decreasing. It restrains the scope and diversity of the activities the organisation has held so far as well as the willingness of SAIs to host any programs/projects.

- For the second point: This is caused by the differences in audit development policies of each nations, of each SAIs.

- For the third point: Not yet being recognized as a regional organization of INTOSAI and ASOSAI: In some meetings of ASOSAI, the Secretariat has represented ASEANSAI to request to be a regional organization of ASOSAI. However, ASOSAI expressed concern that they cannot manage more regional organization. It causes the difficulty for ASEANSAI to be invited to other regional and international events and forums which then affects its effort to enhance the capacity and lift the profile.

***Question 8: Which of the following points do you think the challenges facing ASEANSAI? Please put them in the increasing number in the order from the most challenging to the least challenging**

8.1 The result

Item	Result
1. Rapid changes in audit environment due to the development of advanced technologies, the natural disasters, the health crisis, etc	1.6
2. Undermined member SAIs independence and transparency	2
3. Decrease in external financial supporting for the implementation of its activities.	2.7

8.2 The implication suggested by SAV

- For the first point: The 4.0 industry, with technology breakthroughs such as robotic, AI, big data, etc creates the opportunities to add value to work of those who can adapt to it while

set to change the way we work and live, as such pose challenges to ASEANSAI where the development conditions of SAIs still remain gaps.

Futhermore, we are now living in a complicatedly unpredictable times when the people could not shape and anticipate what the new rule of the game is. The emerging issues and emergency situations (natural disaster, epidemics, etc) requires not only the auditors but the others to change their way of working and living;

- For the second point: Independence may be impaired by external pressure or influence on auditors from external stakeholders; or personal or financial dealings which might cause conflicts of loyalties or of interests.
- For the third point: Due to the change of donors' funding policy – most of external support shall be in the form of technical assistance, it is hard for ASEANSAI to have financial support while the only source for the operation of this organisation is member's annual contribution, which is anticipated to be more or less reduced in the near future due to the COVID-19 pandemic.

***Question 9: Which of the following points do you think the opportunities of ASEANSAI in the new context? Please put them in the increasing number in the order from the biggest to the least:**

9.1 Result

Item	Result
1. Improved high profile of ASEANSAI in ASEAN and in other auditing communities	1.5
2. Readiness and willingness of other regional organisations/committees in cooperating and exchanging knowledge, experience	2
3. Increasing expectations of parliaments of member SAIs placed on ASEANSAI	2.5

9.2 The implication suggested by SAV

- For the first point: At sub-regional level, ASEANSAI as an entity associated with ASEAN through the submission of its annual report to ASEAN Secretariat; networking, exchange and interaction by hosting joint seminars to enhance regional cooperation in areas of promoting transparency and accountability.

- For the second point: ASEANSAI attended and made contributions to various events of ASOSAI, INTOSAI and OLACEFS. ASEANSAI and IDI have also cooperated with each other to conduct joint programs and projects... As a result, the image and position of ASEANSAI has been promoted in the auditing communities. And the regional organizations have been ready and willing to cooperate and exchange knowledge and experience with ASEANSAI.
- For the third point: Thanks to the value-added activities conducted since the outset of its establishment to the development of the member SAIs, ASEANSAI have been trusted more with higher expectation by the parliaments of the countries in the regions.

According to SWOT analysis, it can be seen that strengths and weaknesses are internal to the organization when opportunities and threats are related to external factors.

***Question 10: Is there any additional information you would like to share regarding the content or direction of the next SP?**

Addition information	Suggested implication drawn
<p>1, New Strategic Plan need to be designed tone from the top. Brainstorming and ideas shall start at least from middle management (more than 15 years of experience) as input will be beneficial. SPC needs to set criteria for participants in the strategic planning meeting.</p> <p>2, The SP of ASEANSAI should be more or less aligned with the SP of INTOSAI now that there are good indications that it is already acknowledged by international SAI partners and therefore there will be INTOSAI activities participated by ASEANSAI</p> <p>3, Because of the Covid-19 pandemic, new habitual adaptation measures are needed so that the assessment as an organization can continue to progress in the midst of more challenging conditions (VUCA era, disruptive technology, etc).</p>	<ul style="list-style-type: none"> • ASEANSAI's members show concerns over the solutions to deal with the challenges of New normal after Covid-19 pandemic; • ASEANSAI should take into account other strategies for operating training programs and designing the SP aligned with that of INTOSAI.

<p>Pandemic conditions have encouraged ASsive use of information technology. Digital transformation brings opportunities and challenges in running an organization. This condition needs to be considered in the ASEANSAI strategic plan. In order for performance achievements to be more measurable, the ASEANSAI strategic plan needs to set targets for each agreed performance indicator.</p>	
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RECOMMENDATIONS BY SAV FOR THE SP DEVELOPMENT

Based on the results of the survey questionnaire for member SAIs' demands and the SWOT analysis of ASEANSAI in support for the development of the ASEANSAI Strategic Plan 2022 – 2025, the SAV, as the chair of the SPC, would like to recommend as follows:

1. For the mission, vision and structure (SGs, SOs) of the new SP:

- **Mission:** Mission is a statement to reveal who/what the organisation is and what it does, to clarify the purpose of the organisation's existence, to reflect the approaches to the purpose and the changes to the new situation. In this regard and by reviewing the current ASEANSAI Mission and the result of questionnaire, the SAV would like to suggest a revision version as follows:

Old version	Suggested new version	Clarification/justification
<i>“ASEANSAI is an autonomous, independent, professional and non-political organization/association established to build capacity, to promote cooperation among its members, and to establish constructive and beneficial relation with ASEAN and other stakeholders”</i>	<i>“ASEANSAI is an autonomous, independent, professional and non-political organisation of the Supreme Audit Institutions of ASEAN countries established to facilitate the cooperation among its members and with stakeholders in order to support the members in implementing their mandates and tackling emerging issues and emergent situations”</i>	<ul style="list-style-type: none"> - Adding “of ASEAN countries” to clarify more about “who the ASEANSAI is” - Replace “to establish... stakeholders” by “and with stakeholders” as in fact we have developed the cooperative relation with the stakeholders, including ASEAN. - Adding “in order to support the members....and emergent situations”: to indicate the primary purpose of the ASEANSAI existence – support its member SAIs to complete their work; also to reflect the current situation, the need of the member SAIs in the time to come.

- **Vision:** Vision is a future-oriented concept of the business, a possible and desirable future state of the organization. Forming a strategic vision is an exercise in thinking about where a company needs to head to be successful. As such, the SAV would like to suggest a new version as below:

Old version	Suggested new version	Clarification/justification
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<i>“To be recognized and trusted as an organized body of Supreme Audit Institutions which promote good governance in the ASEAN Region”</i>	<i>“To be a trusted, dynamic and professional organization which promotes good governance in the ASEAN region”</i>	<ul style="list-style-type: none"> - Remove “<i>recognised</i>” as it is no longer suitable as ASOSAI has not responded to it for a long time; - Add “<i>dynamic and professional</i>” to reflect the need for ASEANSAI to be more proactive, flexible and continuously adaptive to the changing world
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- The SGs and SOs should be revised in a way that can pave the way for their implementation in reality and correspondent to the structure of the organization/functions of each part of ASEANSAI which can be then developed into activity - classified and SAI demand-based line. This way of design can help detail a measurable implementation matrix and facilitate the monitoring and evaluation process. Therefore, the SAV suggest that the SGs, SOs can be divided into:

+ 1st SG relates to the professional capacity development of member SAIs: focus on the training and coaching activities; the adoption of capacity building guidance, new training methods (e-learning, blended methodology, etc.); conducting of training/coaching on the new audit areas (emerging issues, SDGs – related, etc.); conducting of cooperative audits, peer review, etc., supporting the SAIs to adopt performance measurement frameworks (including the SAI independence), ISSAIs and international good practices;

+ 2nd SG relates to the knowledge sharing: Focus on the knowledge development and knowledge exchanging services such as research projects, dialogues, newsletters, etc. where member SAIs can share their knowledge and experience one another and with the others that may express interest in;

+ 3rd SG relates to the strengthening of the external relations (regional, international partners, including ASEAN);

+ 4th SG relates to the improvement of the ASEANSAI internal governance including financial management, rule and procedure review and revision, monitoring and evaluation, etc.

2. In developing the new SP, the ASEANSAI as a regional organisation, should take into consideration and due care the following lessons:

- The traditional and historical union is the key strength of the organization; this should be further enhanced by continuous communication and exchanging so as to enhance mutual understanding among member SAIs which then contribute greatly to the quality improvement of the activities to be implemented;

- As a part of ASEAN, looking for being a part of ASOSAI, INTOSAI, ASEANSAI should reflect its willingness on the new SP being aligned with the ASEAN, ASOSAI and INTOSAI strategic direction;

- The monitoring and evaluation are important to bring the implementation of the SP to success. In order to do that, firstly, the Implementation Matrix should be developed in detailed with measurable indicators. Each SAI need to provide its current position of itself in each area by number/figure

and their desired number/figure after the SP implementation which provide inputs for the proper designing of the Implementation Matrix. Secondly, the monitoring and evaluation system needs revising systematically and innovatively;

- Though the human resources of ASEANSAI are viewed as highly qualified but still remain unbalanced in professionalism level among SAIs. ASEANSAI should develop more long-term capacity building and knowledge sharing programs with the participation of the more advanced ones of the member SAIs and of the external partners to share knowledge to the less advanced.

- In the past years, the capacity building and knowledge sharing have been a focus in the agenda of the ASEANSAI. In the new era where the world is changing even faster, with the unprecedented development of new technologies, even unprecedentedly unpredictable with the new emerging issues and emergency situation, the need for such two kinds of activities become stronger. In the time to come, resources should be allocated more for the activities while the less urgent ones (like relationship with ASEAN) can be considered to restrain.

- The external support, especially the relation with the donors is a stimulus for the development of the organization. This task should not be done by just only the Secretariat as we need to expand the possibility of attracting the support from the national level channel.

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