

Fourth draft
(9/2021)

**ASEAN Supreme Audit Institution
(ASEANSAI)**

ASEANSAI Strategic Plan 2022 – 2025

November 2021



TABLES OF CONTENTS

Contents

Introduction To ASEANSAI.....	2
Message from ASEANSAI Chairman 2020-2021	4
Message from SPC Chairman.....	6
OVERVIEW OF THE ASEANSAI STRATEGIC PLAN 2022 – 2025	7
VISION, MISSION, CORE VALUES	8
Vision	8
Mission.....	8
Core Values	9
STRATEGIC GOALS AND STRATEGIC OBJECTIVES	10
SG 1: To foster capacity development among SAIs	10
SO 1.1: To modernise and enhance the quality of training activities that practically meet the needs of member SAIs.....	10
SO 1.2: To Enhance member SAI Capacity in achieving Quality, Effective and Efficient Operations.....	11
SG 2: To intensify the knowledge sharing among member SAIs and with other stakeholders.....	12
SO 2.1 To innovate, enhance various forms of knowledge sharing activities among ASEANSAI and with stakeholders in a more effective and user - friendly way.	12
SO 2.2: To support for and encourage the knowledge sharing activities among member SAIs and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns.	13
SG 3: To strengthen the cooperation with regional and international partners.....	13
SO 3.1: To be involved actively and responsively into the ASEAN agenda	13
SO 3.2: To forge meaningful partnerships and maximise synergies with development partners and donors.....	14
SG 4: To improve internal governance and overall organizational management as an international organization.....	14
SO 4.1: To continue enhancing the effectiveness and efficiency of the organisational structure and functioning.	14
SO 4.2: To ensure the effective supportive services for the implementation of ASEANSAI's operations/activities and communication among SAIs	14
SO 4.3: To maintain the resilient financial management of ASEANSAI	14
SO 4.4: To improve the oversight function of ASEANSAI.....	15
ANNEX.....	16



Introduction To ASEANSAI

Establishment of ASEANSAI

For many years, Supreme Audit Institutions (SAIs) of ASEAN member states have been involved in activities offered by INTOSAI and ASOSAI in building institutional framework and strengthening capacity of SAIs. However, with the growing demands which SAIs of ASEAN member states are called to fulfil, they feel the need to have a forum which focuses to promote technical cooperation in public sector audit, inter alia, exchange of information, best practices and lessons learned while addressing common problems faced within the ASEAN region.

On November 16, 2011, ten SAIs gathered in Bali, namely Audit Department of Brunei Darussalam, National Audit Authority of the Kingdom of Cambodia, Audit Board of the Republic of Indonesia, State Audit Organization of Lao People's Democratic Republic, Jabatan Audit Negara Malaysia, Office of the Auditor General of the Republic of the Union of Myanmar, Commission on Audit of the Republic of the Philippines, Auditor-General's Office of Singapore, State Audit Office of the Kingdom of Thailand and State Audit Office of the Socialist Republic of Vietnam, to sign the Agreement on the Establishment of ASEANSAI.

On the same day, the First Assembly of ASEANSAI was held and essential things were agreed upon such as the chairmanship of ASEANSAI, financial contribution, and the setting up of committees to perform special tasks.

The establishment of ASEANSAI is in line with the commitment of ASEAN member states to establish an ASEAN Community by 2015 with the principle of good governance as stated in the Preamble of the ASEAN Charter. In achieving this goal, a closer and more enhanced cooperation among SAIs of ASEAN member states is required. Therefore, ASEANSAI will also contribute positively and constructively as ASEAN's independent partner in relation to the enhancement of good governance to have a better government.

Objectives

ASEANSAI is expected to encourage and promote good governance within the ASEAN region. Thus, ASEANSAI will focus on capacity development for SAIs of ASEAN member states and technical cooperation dealing with important and common audit issues in the ASEAN region.

The objectives of ASEANSAI include the following:

1. To build capacity and promote cooperation and understanding among the members of ASEANSAI through the exchange and sharing of knowledge and experiences in the field of public sector auditing so as to strengthen the audit institutions;



2. To provide a conducive environment and facilities to promote research, training, and continuous education among the members of ASEANSAI through the sharing of best practices and exchange of lessons learned; and
3. To serve as a centre of information and as an ASEANSAI link with other international organizations and institutions in the field of public sector auditing.

Functions

The functions of ASEANSAI include the following:

1. To create and maintain a data bank of best practices, standards, and methodologies in field of public sector auditing;
2. To organize seminars, workshop, studies, or other activities related to the exchange of knowledge and experiences in the field of public sector auditing;
3. To undertake other activities that will promote good governance and cooperation among Members of ASEANSAI.

Relation with other similar organizations

Members of ASEANSAI are also members of ASOSAI and also INTOSAI. Without a doubt, these organizations can benefit from each other. In undertaking its activities, ASEANSAI can cooperate with other INTOSAI Regional Working Groups.

Committees

ASEANSAI set up four committees to perform special tasks:

1. Strategic Planning Committee to develop the Strategic Plan, chaired by SAI of Vietnam with SAIs of Indonesia, Malaysia, Philippines, Brunei Darussalam, Thailand, and Lao PDR as the members;
2. Rules and Procedures Committee to develop rules and procedures, chaired by SAI of Singapore with SAIs of Brunei Darussalam, Lao PDR, Malaysia, and Thailand as the members;
3. Knowledge Sharing Committee to develop and implement the plan for knowledge sharing, chaired by SAI of Malaysia with SAIs of Brunei Darussalam, Cambodia, Lao PDR, Myanmar, Philippines, and Thailand as the members; and
4. Training Committee to develop and implement the plan for training, chaired by SAI of the Philippines with SAIs of Brunei Darussalam, Indonesia, Malaysia, and Thailand as the members.

In the early establishment of ASEANSAI, in order to run the organization, there came a need to develop an ASEANSAI plan. Therefore, two initiatives were taken which were the Executive Committee meeting and the ASEANSAI Committee meeting. The objective of those meetings was to develop terms of reference (TOR) and work plan of the Committees.



Message from ASEANSAT Chairman 2021-2023

(SAT Myanmar)

I am really honour to be the Chairman of ASEANSAT for 2021-2023 and it is a great privilege to endorse the ASEANSAT Strategic Plan 2022-2025 at this 6th Summit of ASEANSAT. This will be added as one of the milestones achievements of ASEANSAT and this Virtual Meeting of this Summit and the presence of members of ASEANSAT is a manifestation of your relentless support and high commitment in public sector auditing in this region. The sharing of information, knowledge and experiences as well as the exchange of best practices that can be achieved through the professional competence also plays a great role in regional cooperation and collaboration. ASEANSAT is a unique organization in the public sector auditing in ASEAN region and through cooperation and collaboration, capacity development of member SATs are being done by sharing knowledge and experiences in the field of public sector auditing. The more the capacity development of member SATs are enhanced, the more effective audit can be skillfully done and can achieve better public finance management system. So that the role of ASEANSAT will contribute a lot for good governance in the ASEAN region.

During the term of my predecessors, a number of milestones achievements of ASEANSAT can be seen; the First Action Plan of ASEANSAT in 2012- 2013, followed by 2014-2017 Strategic Plan and the second comprehensive Strategic Plan for 2018-2021. With its key focuses on ASEANSAT Committees' functions, the most recent Strategic Plan 2022-2025 have been formulated and its Work Plans will be implemented after the approval at the 6th ASEANSAT Summit.

Looking back to the achievements of ASEANSAT, it has obtained significant outcomes of objective goals by the efforts and contributions of all member SATs, Committees and also important technical support from international development partners. Furthermore, I would like to express my gratitude to all esteemed colleagues for your valuable support in performing the Strategic Plans with your joining hands and now formulating the new one 2022 -2025 with a long - term strategic goals and objectives for ASEANSAT's further development. I strongly believe that ASEANSAT will realize its Strategic Goals and Strategic Objectives and will become a trusted, dynamic and professional organization of SATs as it is envisaged in its Vision. By implementing its Mission with its Core Values, ASEANSAT would be able to become an autonomous, independent, professional and non-political organization of the Supreme Audit Institutions of ASEAN countries. Here, we acknowledge the relentless effort of SAT Viet Nam, the Chairman of Strategic Planning Committee to the emergence of this new Strategic Plan.



In this regard, I strongly believe that our consensus and determination will be the driving force for ASEANSAI to move on truly professionalism to maintain its public trust, stability and meet the changing needs for good governance of all countries and regions in the years to come and during this pandemic crisis.

Hanoi, November 2021

Union Auditor General of Myanmar

Chairman of ASEANSAI

Prof. Dr Kan Zaw



Message from SPC Chairman

(SAI Vietnam)

Being established in November 2011, as a young organization, ASEANSAT has identified their own development path with mission, vision, core values which were then specified into SGs, SOs for each specific phase. Up to now, ASEANSAT has introduced three strategic plans for the periods of 2012-2013, 2014-2017 and 2018-2021. Thanks to the strategic planning and the implementation of the Strategic Plans from very outset of its establishment and development, ASEANSAT has witnessed enormous achievements with stable and encouraging growth, accordingly to help enhance the capacity of its members, promote good governance, accountability in the region and to develop constructive beneficial work relationships with stakeholders.

Although ASEANSAT has achieved important and noteworthy results thus far, it must face several internal and external difficulties and challenges such as unbalanced level of development and professional capacity among member SAIs; the shortage of resources like experts and funding; the emerging issues such as climate change, technology innovation and infectious diseases. Accordingly, ASEANSAT realized it is high time to produce a new Strategic Plan, from vision, mission, core values, to reflect the current situation as well as demonstrate their prompt response to the challenges and solutions to grab the opportunities. Another key difference of the new SP in comparison with the previous one is that the structure and content of the SGs, SOs are designed based on the ASEANSAT committees' functions.

The formulation of the Strategic Plan for the period 2022 – 2025 has been presided over by the Strategic Planning Committee. On behalf of the ASEANSAT in general and ASEANSAT SPC in particular, we, the State Audit Office of Viet Nam as the Chair of SPC, would like to express our heartfelt gratitude to the Swedish National Audit Office's experts for their precious opinions to such a document of significance and to all of member SAIs for their contribution to finalizing the SP. We have together made a difference to the ASEANSAT through your enthusiastic and creative work for the development of the SP.

We have a strong belief that the ASEANSAT will realize its new Strategic Plan promptly, effectively, efficiently and economically to contribute to the promotion of good governance as well as to the implementation of UN Agenda to 2030 on SDGs based on core values of Respect – Professionalism – Partnership – Innovation – Responsiveness!

Hanoi, November 2021

Auditor General

The State Audit Office of Viet Nam

Dr. Tran Sy Thanh



OVERVIEW OF THE ASEANSAI STRATEGIC PLAN 2022 – 2025

VISION

To be a trusted, dynamic and professional organization of Supreme Audit Institutions which promotes good governance in the ASEAN region

MISSION

ASEANSAI is an autonomous, independent, professional and non-political organization of the Supreme Audit Institutions of ASEAN countries. It is established to foster cooperation and understanding among its members and with its stakeholders, to involve actively and responsively into ASEAN agenda and to enable the members to implement their mandates within dynamic operating environments and uncertainties.

CORE VALUES

Respect	Professionalism	Partnership	Innovation	Responsiveness
---------	-----------------	-------------	------------	----------------

STRATEGIC GOALS & STRATEGIC OBJECTIVES

STRATEGIC GOALS (SGs)	STRATEGIC OBJECTIVES (SOs)
SG 1: To foster capacity development among SAIs	SO 1.1: To modernise and enhance the quality of training activities that practically meet the needs of member SAIs
	SO 1.2: To enhance member SAIs' Capacity in achieving Quality, Effective and Efficient Operations
SG 2: To intensify the knowledge sharing among SAIs and with stakeholders	SO 2.1: To innovate, enhance various forms of knowledge sharing activities among ASEANSAI and with stakeholders in a more effective and user - friendly way
	SO 2.2: To support for and encourage the knowledge sharing activities among member SAIs and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns
SG 3: To strengthen the cooperation with regional and international partners	SO 3.1: To be involved actively and responsively into the ASEAN agenda
	SO 3.2: To forge meaningful partnerships and maximise synergies with development partners and donors
SG 4: To improve internal governance and overall organizational management as a model international organization	SO 4.1: To continue enhancing the effectiveness and efficiency of the organisational structure and functioning
	SO 4.2: To ensure the effective supportive services for implementation of ASEANSAI's operations/activities and communication among member SAIs
	SO 4.3: To maintain the resilient financial management of ASEANSAI
	SO 4.4: to improve the oversight function of ASEANSAI



VISION, MISSION, CORE VALUES

Vision

By 2025, ASEANSAI desires to become an organisation which is trusted by its member SAIs and external stakeholders including the national governments, the development partners and the other INTOSAI regional organisations thanks to its contributions to the good governance improvement in the region. ASEANSAI also wish to become more proactive, flexible to promptly adapt to the VUCA era., By the end of the Strategic Plan period, the members are supported to be more professional in public auditing so that the governance in the region is further enhanced.

Vision statement:

To be a trusted, dynamic and professional organization of Supreme Audit Institutions which promotes good governance in the ASEAN region

ASEANSAI MEMBERS



Mission

Mission statement:

ASEANSAI is an autonomous, independent, professional and non-political organization of the Supreme Audit Institutions of ASEAN countries. It is established to foster cooperation and understanding among its members and with its stakeholders, to involve actively and responsively into ASEAN agenda and to enable the members to implement their mandates within dynamic operating environments and uncertainties

Since its establishment, the ultimate purpose of ASEANSAI's existence is for the cooperation and understanding among member SAIs and with external partners; and for supporting and empowering its members to successfully accomplish their statutory functions and responsibilities. In this period, these missions are kept as usual with enormous consideration being taken into impacts of the emerging issues and a changing world to the region and individual organisations. ASEANSAI also once again emphasise the focus of its mission is to contribute to the relationship with ASEAN community.



Core Values

The core values we chose to imprint in every of our policies, programs and activities are:

<i>Respect</i>	<i>Professionalism</i>	<i>Partnership</i>	<i>Innovation</i>	<i>Responsiveness</i>
----------------	------------------------	--------------------	-------------------	-----------------------

- ***Respect:*** ASEANSAT members respect one another in the community regardless of differences in culture, development stage, and the need for each ASEANSAT member to work within the mandates and laws of its country;
- ***Professionalism:*** ASEANSAT works in line with the international professional standards, best practices and with integrity; we promote the adoption of such standards and practices in the region;
- ***Partnership:*** The relationship ASEANSAT build and promote among members and with the stakeholders is equally beneficial;
- ***Innovation:*** ASEANSAT is open for and adopt new approaches and advanced technologies as well as booster an innovative culture of learning, exchanging and operating;
- ***Responsiveness:*** ASEANSAT keeps abreast of and promptly responds to the emerging issues in the area of public sector auditing.



STRATEGIC GOALS AND STRATEGIC OBJECTIVES

To achieve the vision and mission, ASEANSAT has set four Strategic Goals for the 2022-2025, namely:

- SG 1: To foster capacity development among SAIs
- SG 2: To intensify the knowledge sharing among SAIs and with stakeholders
- SG 3: To strengthen the cooperation with regional and international partners
- SG 4: To improve internal governance and overall organizational management as a model international organization

SG 1: To foster capacity development among SAIs

The capacity development has been standing strong ever since the outset of ASEANSAT's establishment, being one of the key sets of measures to help member SAIs to enhance their professional competency. Inheriting what we have already had and taking into consideration the requirements posted to the public audit institutions as well as enabling member SAIs to respond to the unprecedentedly complicated pandemic situation which has changed entirely how we live and work. ASEANSAT put more focus and allocate more resources on modernising and expanding the capacity development activities and services to make them more available and accessible to member SAIs and respond to their needs. Along with that, ASEANSAT wishes to contribute to the enhancement of their professionalism, the effectiveness and efficiency of their operation. In order to realise this SG into reality, ASEANSAT set 2 Strategic Objectives which are presented as follows:

SO 1.1: To modernise and enhance the quality of training activities that practically meet the needs of member SAIs

ASEANSAT chose to, inter alia, *assesses and strengthens Training Governance, Mechanisms, and Processes (TGMP Project)* in this period to provide a sound basis to modernise the training/coaching activities. Nowadays, active learning is encouraged, and practical application of learnings is viewed as the bigger part of the learning and development pie. In this sense, capacity building must now be viewed beyond classroom or formal trainings that requires the adoption of a learning and development approach, one that goes beyond formal learning interventions such as classroom training and workshops.

Accordingly, ASEANSAT shall develop the following constructs to support for its human resource management, learning and development which contributes greatly to managing staff performance, namely:



- (i) Learning and Development Framework (L & D) to cover audit re-skilling and upskilling and look at professional and leadership competency development and even skills gap training;
- (ii) Learning Needs Analysis (LNA) to ensure that the training needs of the member SAIs staff are identified and reflected in a Compendium of Learning Interventions and Training Plans;
- (iii) Coaching and Mentoring Framework (CMF) to sustains learning and development;
- (iv) Learning Monitoring and Evaluation Framework and Policies (LM & E) to ensure that expected outcomes for learning interventions are adequately measured and lessons learned are attained;
- (v) Talent Management Strategy to help assess the internal and external talent pools, determine the gaps available and needed talent and identify the best strategies for developing and acquiring the talent to fill gaps;
- (vi) Learning Management System (LMS) to modernize the delivery of L & D activities and allow other learning approaches such as blended learning to be implemented.

To meet the members' needs, ASEANSAT shall provide more training/coaching programs and put focus on new audit areas, namely SDGs audit, VUCA, disruptive technologies, etc. and on new audit types such as, IT auditing, environmental auditing, etc which are defined in the TGMP project. The programs are expected to equip the auditors of the member SAIs with the appropriate knowledge and skills to deal with the challenges and grab the opportunities emerged from the new normal. The training/coaching programs are designed which may result to staff's capacities and create a learning culture in ASEANSAT.

SO 1.2: To Enhance member SAI Capacity in achieving Quality, Effective and Efficient Operations

ASEANSAT shall also *provide support for member SAIs in need to develop or review and revise the respective SAI's national audit methodologies and guidelines* in line with both national legal framework/legislation and the INTOSAI Framework of Professional Pronouncement (IFPP). This is one of the capacity building activities that member SAIs still remain high demands. In this regard, ASEANSAT may provide updates of the IFPP amendment through official training workshops, talks on these updates for the member SAIs. ASEANSAT may consider to provide experts to give advice on and/or mentoring the development of the guiding documents at the SAIs' request.

Along with that, ASEANSAT shall *support its member SAIs to adopt and utilise performance management - related tools and concepts* to boost up the effectiveness and efficiency of the SAIs' operation. ASEANSAT is well aware of the internal strength – the strength of each member SAI – shall make up an essential foundation for further development of the organization in the future. It, therefore, wishes to support members to adopt and utilize the performance management - related tools and concepts such as SAI



PMF, IntoSAINT and others. ASEANSAT shall provide the support in, but not limited to, the following type of activities: sessions/talks to update the new development of each tool and training for the full adoption of the tools and concepts. They can also have experts give advice for the utilization of the tools and concepts to the SAs in need.

SG 2: To intensify the knowledge sharing among member SAs and with other stakeholders

In this strategic plan period, ASEANSAT shall go to great length to enhance the present knowledge sharing activity lines along with developing and deploying the new lines, mechanisms to improve the quality and effectiveness of, to augment the benefits of knowledge being shared among the members and with the stakeholders. Through the activities, the stakeholders are expected to gain more understanding on the ASEANSAT, its members, its independence and the nature of its work. In implementation of this SG, ASEANSAT have agreed to achieve the 2 following Strategic Objectives:

SO 2.1 To innovate, enhance various forms of knowledge sharing activities among ASEANSAT and with stakeholders in a more effective and user - friendly way.

In which, ASEANSAT shall *advocate and support for the safeguarding of SA professionalism by new forms for knowledge sharing*. Presently, to promote the SA professionalism, ASEANSAT has maintained some mechanisms to share knowledge and experience among ASEANSAT and with other regions which may be named as ASEANSAT portal, newsletters, conferences, cooperative audits.

In the urgent requirement of the current context, and to respond to the higher demand in using advanced technologies in the region and the world, the ASEANSAT shall take measures to encourage the use of other forms of knowledge sharing such as Research Projects, dialogues and talks. The details are demonstrated as following:

- ❖ **Research project:** ASEANSAT shall take up this line of activity by studying the possibility of conducting a research project in this period. The products of the research project which can be listed as paper of participating SAs' experience, report of meetings, the final product (guidance/manual, etc.) shall be shared in the ASEANSAT website and sent to all member SAs through official communication tools.
- ❖ **Cooperative audit:** ASEANSAT shall consider to conduct at least one cooperative audit in this strategic period on the topics of mutual interest to effectively enhance their professional capacity through this on-the-job training method. The product of the audit shall be uploaded in the ASEANSAT website and made available for member SAs as a reference source for their own purposes.
- ❖ **Conferences/dialogues/talks:** ASEANSAT shall organize such activities to provide further forums for participants to share their experience and knowledge in the topics/themes of interest. ASEANSAT may invite the external stakeholders or/and



the other parties to give the fresh perspectives on the work and operation of ASEANSAT.

SO 2.2: To support for and encourage the knowledge sharing activities among member SAIs and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns.

ASEANSAT shall advocate and support for the safeguarding of SAI independence and any other current audit issues. The independence of SAIs have become one of the significant pillars of SAIs' operation. In the previous SP, ASEANSAT has put moderate effort for this activity and many of the members have raised their special interest to continue receiving support from ASEANSAT to enhance their independence in the new strategic period but in limited extent as there are differences in the national legal framework. ASEANSAT shall therefore provide just advocacy for the safeguarding of SAI independence and support for the SAIs' course of safeguarding their independence. Accordingly, ASEANSAT shall organize the knowledge -exchanging sessions to raise awareness on the safeguarding of the independence, affirming the importance of SAIs' independence during the meetings with the SAIs' leaders, provide any other kind of support in this area at SAIs' request.

ASEANSAT shall also expand the knowledge sharing activities to cover more areas of mutual interest as well as to encourage the involvement of member SAIs and stakeholders into such activities. The contributions of members SAIs are expected to be professional expertise in the form of papers, articles, source experts, etc. with more regular frequency.

SG 3: To strengthen the cooperation with regional and international partners

Cooperation with stakeholders plays important role in development course of ASEANSAT. Thanks to the cooperation with and their technical support for the establishment and operation of the ASEANSAT so far have given ASEANSAT a stimulus for further steps toward higher stages of advancement. In this period, ASEANSAT shall put a considerable attention to the external relationships to attract more technical assistance for the realisation of this Strategic Plan. To do so, ASEANSAT is going to achieve two Strategic Objectives:

SO 3.1: To be involved actively and responsively into the ASEAN agenda

In recognition that ASEAN is the key stakeholder of ASEANSAT, ASEANSAT shall continue *to develop the relationship with ASEAN* by maintaining regular contact and meetings with both the management level and technical level of ASEAN, updating and giving comments (if requested) on the agenda of ASEAN.



SO 3.2: To forge meaningful partnerships and maximise synergies with development partners and donors

In this period, ASEANSAT shall *emphasise the relationship with the development partners and donors*. Accordingly, ASEANSAT will strengthen the communication channels, keep regular contact with the traditional stakeholders, consider the possibility to commence relationship with the new donors and partners. ASEANSAT will share with them the SP and Work Plans to seek possibilities and opportunities to renew the cooperative projects/programs and/or set up new projects on the areas of concerns; inviting them to provide expertise and/or participate in the professional activities such as training, knowledge-exchanging programs held by ASEANSAT.

SG 4: To improve internal governance and overall organizational management as an international organization

To become a model international organisation, beside the profession-enhancing activities, ASEANSAT shall need to improve the effectiveness and efficiency of its operation to become a trusted and professional organisation. This undertaking shall help to promote the internal governance of ASEANSAT which is strongly believed to contribute to the successful implementation of the other SGs, SOs. ASEANSAT shall implement four Strategic Objectives under this SG:

SO 4.1: To continue enhancing the effectiveness and efficiency of the organisational structure and functioning.

ASEANSAT shall *carry out periodic review on its rules and procedures-and revise them accordingly* (if needed). This effort is to facilitate its modus operandi and the coordination mechanism to run as effectively and efficiently as possible with clear roles and responsibilities of the subsidiary bodies and member SATs.

SO 4.2: To ensure the effective supportive services for the implementation of ASEANSAT's operations/activities and communication among SATs

The supportive services for the implementation of ASEANSAT activities and communication among member SATs are vital to ensure the smooth flow of work conducted during the year, to keep leadership of ASEANSAT posted of the qualified information and data for the strategic directions and decision making. The supportive services can be done by the close and regular contact through official and unofficial communication platforms.

SO 4.3: To maintain the resilient financial management of ASEANSAT

As a resilient finance is one of the convincing demonstrations of an effective and sustainable organization, ASEANSAT shall *estimate the budget based on the activities proposed by the committees, optimising the use of the high – tech tools, platforms*. To



ensure the principles of accountability and transparency, the budget implementation shall be audited regularly by the audit committee.

SO 4.4: To improve the oversight function of ASEANSAT

The overall oversight shall be exercised by the EXCOM (Chair and Vice Chair of ASEANSAT) as the highest management body of ASEANSAT. Through the EXCOM annual meetings, the Biennial Senior Officials Meetings and Assemblies where they are hosts, EXCOM shall set the tone and direction in managing ASEANSAT, solve any issues raised at the highest level of ASEANSAT Management and member SATs, and ensure the smooth effective ontrack implementation of ASEANSAT programmes. Committees also play their important part in discharge of the oversight function by monitoring and evaluate each activity set in their respective Work Plans.

In this Strategic Plan period, ASEANSAT shall review the Monitoring and Evaluation System (MES) and the Guideline to monitor and evaluate the implementation of the Strategic Plan so as to enhance their utility and effectiveness. The System and Guideline have been developed, revised and piloted several times through years. It has contributed impressively into the discharge of oversight function of the ASEANSAT, ensuring the Work Plans being conducted in line with the respective Strategic Plans. However, it still presents some shortcomings, causing difficulties in applying in reality.

The System and Guideline are also encouraged to apply in all activities of ASEANSAT and at all levels with the high hope that the activities are implemented on track and in time compared with the approved respective Work Plan and the Strategic Plan. ASEANSAT shall provide training on the revised guideline, promptly give instruction and mentoring on the adoption of the revised Guideline for the Committees/SATs in need when they exercise the oversight on the activities carried out. Annual monitoring and evaluation meetings shall be conducted annually to provide a forum for Committees to look back on both achievements and the deficiencies of the previous Work Plans, to seek the recommendations on revision and amendment to the Work Plans of the next year/periods, even that to the present Strategic Plan.

ASEANSAT expects to allocate an amount of resources to *develop its Guideline on Strategic Planning* which specifies the planning process in steps and is designed to match the nature and organisation of ASEANSAT. This will help the development of the next Strategic Plans more professional and future-oriented and in return, help the monitoring and evaluation on the implementation of Plans to be more comprehensive and objective.



IMPLEMENTATION MATRIX

Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
SG 1: To foster capacity development among SAIs									
SO 1.1: To modernise and enhance the quality of training activities that practically meet the need of member SAIs	TC	Assessment and strengthening of Training Governance, Mechanisms, and Processes (TGMP Project)	1.Training needs to be defined for the whole period 2.The number of training - learning - development policies, strategies tools and interventions to be developed and used 3.The number of internal and external experts to be managed	1. Establish ASEANSAI Learning and Development (L and D) and Competency Frameworks to strengthen policy support to TC activities 2. Prepare for and conduct a Learning Needs Assessment (LNA) to ensure that L and D needs of member SAIs are met, as supported by the TC members; 3. Based on the results of Activity 2, identify learning interventions needed to address competency gaps.	Philippines	2022-2023	TBD by ASEAN SAI/donors/members	1. A Learning and Development Framework (1) and Competency Framework (2) is prepared within 1 st quarter of 2022 that will guide the succeeding TC activities 2. A Learning Needs Analysis (3) is conducted and LNA Report (4) is prepared within the 1 st semester of 2022 3. A Compendium of Learning Interventions (5) is prepared to support formal and informal learning interventions for	1.Learning and development among member SAIs are based on solid policy frameworks that enhanced the strategic trajectory of learning interventions 2. Learning interventions are focused on the needs of the member SAIs 3. Programming of conduct of learning interventions is Enhanced 4. Learning interventions are



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				<p>4. Consult and coordinate with Secretariat and TC members on the technology support to both formal and informal learning interventions to leverage available technologies on learning management.</p> <p>5. Prepare Coaching and Mentoring Strategies anchored on the Based on the established L and D Framework, and deliver the same to ensure the continuous development of needed competencies of member SAIs</p> <p>6. Design and develop learning interventions, based on the results of activities a, b and c to</p>				<p>member SAIs competencies</p> <p>4. A Learning Management System (6) is established within 2022 to support the conduct of virtual learning and other</p> <p>5. Coaching and Mentoring Strategy and Policy (7) is adopted in the 2nd semester of 2022, that will support the TC works on non-formal learning interventions</p> <p>6. Coursewares (8) are designed and developed for identified formal learning interventions</p> <p>7. A Learning Monitoring and Evaluation Framework and Policies (9) is developed in the 2nd</p>	<p>conducted efficiently and training strategies become more inclusive</p> <p>5. Competency developments are followed-through and made continuous that allowed for sustained and increased capacity building</p> <p>6. Formal learning interventions are carried-out based on the identified needs, in a more systematic and efficient manner</p> <p>7. Learning and development initiatives are improved through concrete</p>



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				<p>ensure the efficient programming of these interventions</p> <p>7. Design and develop the Monitoring and Evaluation Framework and Policies for L and D is prepared to ensure that expected outcomes for learning interventions are adequately measured and lessons learned are attained</p> <p>8. Craft strategies to manage and develop pool of internal and external subject matter experts to ensure an efficient and effective talent pipeline</p>				<p>semester of 2022</p> <p>8. A Talent Management Strategy (10) is crafted within the 2nd semester of 2022 to support the identification and ways of engagement with prospective subject matter experts and consultants</p>	<p>feedbacking mechanisms</p> <p>8. Quality and effectiveness of learning interventions is increased through better strategies and engagement with prospective subject matter experts</p>



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
		Expansion of training/coaching to cover the new audit areas and types meeting the needs of member SAIs	Increased number of training/coaching interventions on the new audit areas and types	To be determined after the TGMP	Philippines	2023-2025	ASEAN SAI/donors/members	TBD	1. Capacity of a source of auditors sent by the member SAIs is enhanced 2. Strengthened training portfolio of ASEANSAT that respond to emerging audit areas and other collective interests of member SAIs
SO 1.2: Enhance SAI Capacity in achieving Quality, Effective and Efficient Operations	TC	Improvement of Organizational Performance through ISSAI implementation and adoption of SAI PMF and other related measurement tools	Increased number of member SAIs aware of ISSAI-based audit standards and/or guidelines	1. Conduct learning sessions/workshops on the INTOSAI Framework of Professional Pronouncement (IFPP). 2. Provide the advice for the member SAIs in need in developing/revising the national standards in accordance to IFPP 3. Conduct SAI PMF Awareness Workshops	TBD	TBD	ASEAN SAI/donors/members	1. TC Reports on the workshops/sessions conducted 2. Issues/challenges that hinder the adoption of SAI-PMF within ASEANSAT are identified	1. Awareness level of ASEANSAT Members is increased and Issues/Challenges on the adoption of SAI PMF communicated with the IDI SAI PMF Advisory Group for possible disposition. 2. Increased level of awareness on the



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				4. Conduct briefing on Integrity Self-Assessment for Supreme Audit Institutions (IntoSAINT)					IFPP 3. Increased level of awareness of ASEANSAI members on IntoSAINT as a tool to assess integrity.
SG 2. To intensify the knowledge sharing among SAIs and with stakeholders									
SO 2.1: To innovate, enhance various forms of knowledge sharing activities among ASEANSAI and with stakeholders in a more effective and user - friendly way	KSC	Advocating and supporting for the safeguarding of SAI professionalism by new forms for knowledge sharing	1.The increased number of new forms being created and applied 2.The increased number of new areas/topics of mutual concerned to be shared 3.The increased number of guidelines/reports/articles/researches/ etc. to be released and shared to the SAIs	1. Hold KSC meetings to discuss on the new forms of knowledge sharing 2. Conduct knowledge sharing activities on the new audit topics (<i>Procurement Audit in State Owned Enterprise, Auditing Public Private Partnership (PPP), Technical and Vocational Education and Training, Citizen Participatory Audit, etc.</i>)	Malaysia/ member SAIs (To be determined in the Workplan)	2022-2025	30,500 USD/event	1. 02 – 04 meetings to be held term of KSC Technical Meeting & KSV Biennial Meeting (2022 & 2024) 2. KSC meeting reports and minutes to be released; 3. 01 Guideline/manual to be produced; 4. 03-04 knowledge sharing sessions/year to be held.	1. The knowledge sharing forms run by the wisdom of KSE appointed guided by Chair of KSC to more effective, contributing to the higher quality and practicality of the audit profession 2. Respective good practices/ auditing techniques used can be shared and applicable to SAIs in need



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
SO 2.2: To support for and encourage the knowledge sharing activities among member SAIs and with stakeholders on both theoretical and practical audit issues of mutual interests and concerns	KSC	Advocating and supporting for the safeguarding of SAI independence and any other current audit issues	Increased percentage of member SAIs aware of ISSAI 10 and best practices of safeguarding the SAI independence Baseline: Target: - SAIs: 8-9 - Activities: 02 per year. - Participants: 20/activity - Reports: 1	1. Conduct a symposiums/seminars on SAI Independence, including ISSAI 10 2. Hold meetings with senior leaders of SAIs to advocate for the SAI independence 3. Knowledge Sharing Session within ASEANSAI and also involvement by other regions i.e. EUROSAI, ASOSAI, AFROSAI and etc.	TBD	TBD	TBD	1. Questionnaires to update on status and analysis; 2. A number of online discussions before a face-to-face meeting. 3. Study visit/(s) involving Auditor General/ Deputy Auditor Generals and delegates on more independent SAI (depending the COVID-19 situation at the time); 4. 02 KSC Report (Cooperative Environment Audit & Independence)	1. Member SAIs enhance their knowledge of importance of independence and take actions to safeguard it 2. Independence of member SAIs is further reinforced
SG 3: To strengthen the cooperation with regional and international partners									
SO 3.1: To be involved actively and responsively into the ASEAN agenda	1. Secretariat 2. EXCOM	Enhancement of the cooperation with ASEAN	Number of ASEAN Agenda to be suggested on by ASEANSAI Baseline:	1. Maintain regular contact and meetings with both the management level and technical level of	TBD	TBD	-	- 01 meeting/year to be organised regular contact at technical level - 01 agenda of	The relationship with ASEAN is further strengthened by the increase of the mutual



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
			Target: - Activities: 1 meeting/year. - Participants: 30 people/meeting; - 01 time/year to provide comments on agenda	ASEAN; 2. Update and give suggestions (if requested) on the agenda of ASEAN;				ASEAN/year to be suggested	understanding and cooperation
SO 3.2: To forge meaningful partnerships and maximise synergies with development partners and donors	1.Secretariat 2.EXCOM	Strengthening the relationship with other development partners and donors	Number of cooperation activities with potential partners. Baseline: Target:- - Activities: 1 regular meeting/year; - Project/program: 01 project to be renewed; 01 new project to be signed	1.Strengthen the communication channels; 2. Keep regular contact with the traditional stakeholders; 3. Consider the possibility to commence relationship with the new donors and partners; 4. Share with partners the SP and Work Plans to seek possibilities and opportunities to renew the cooperative projects/programs and/or set up new projects on the areas of	TBD	TBD	-	1. The communication channels to be enhanced; 2. Relationship with the 02 new donors/partners to be set up; 3. 03 meetings with donors/development partners to discuss the possibility to renew/create new projects/programs; 4. 02 plans on the extending/creating new projects; 01 renewed MoU/01 MoU signed/ 01 commitment from	Great synergies with development partners and donors which strengthen the cooperation with regional and international



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				concern: meetings and plans to gain the agreement from donors and development partners 5. Invite the partners to provide expertise for and/or participate in the professional activities such as training, knowledge-exchanging programs held by ASEANSAT.				Development Partner; 5. Subject matter experts from donors/development partners available to support ASEANSAT activities	
SG 4: To improve internal governance and overall organizational management as a model international organization									
SO 4.1: To continue enhancing the effectiveness and efficiency of the organisational structure and functioning	RPC	Reviewing and revision of ASEANSAT Rules and Procedures (R&P)	Updated Rules and Procedures meets the emerging needs for management and governance of ASEANSAT - Baseline: 0 -Target: Every 2 years	1. Committee to review and propose improvements, if any, to the ASEANSAT R&P 2. Committee to circulate the proposed draft of revised R&P (if any) to member SAs for comments 3. Committee to	R&P	2022-2025	-	1. Proposed revisions to rules and Procedures 2. Revised Rules and Procedures is approved by ASEANSAT assembly	The organizational governance of ASEANSAT is strengthened



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				consider member SAIs' comments and incorporate relevant revision 4. Committee to circulate revised draft to member SAIs for agreement 5. Committee to submit final draft of revised R&P to Secretariat for Assembly's approval					
	RPC	Reviewing and revision of TORs of Committees (if required)	Number of revised TORs in accordance with the revised R&P Baseline: 0 Target: 100% (if there is R&P to be revised)	Committees to review and revise the TOR according to the revised R&P	All committees			The TORs of the committees to be revised	
SO 4.2: To ensure the effective supportive services for the implementation of ASEANSAI's operations/activities	Secretariat	Provision of supportive services for the implementation of ASEANSAI's operations/activities	Number of activities to be supported by the Secretariat Baseline: Target:- - Activities:	1. Managing the Knowledge Management System 2. Issue ASEANSAI newsletters 3. Coordination	TBD	TBD	-	1. Information to be updated in the ASEANSAI Essentials and website 2. ANL published quarterly	The management of the ASEANSAI activities is effective and efficient thanks to the fully supported



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
and communication among SAIs		es and communication among SAIs	organized 1 Coordination Meeting in a year, If needed; issue 4 ANL in a year. - Participants: ASEANSAI members - Reports: Minutes of Meeting	Meeting (as a buffer)				3. Minutes of Meeting	services
SO 4.3: To maintain the resilient financial management of ASEANSAI	1.Secretariat 2.EXCOM	Enhancement of Financial Resilience	1. Financial Statement reports annually 2.Unqualified opinion of the Financial Statement Baseline: 02 FS; 02 audit reports Target:- - Activities: 02 FS/year. 02 audit reports/year - Participants: people - Reports: 1	1. Planning on financial activities 2. Recording on financial activities 3. Monitoring on financial activities and revise accordingly 4. Reporting on financial activities 5. Conduct Financial Stress Testing and Forecasting: Implementing robust cash flow forecasts, including dynamic scenarios and consolidation as well as	TBD	TBD	-	Financial statements to be issued and audited	1. All member SAIs exercise good governance 2. All member SAIs are equipped with prerequisite crisis management skills.



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
				stress testing and data-driven approaches. 6. Conduct the audit on the financial statements					
SO 4.4: To improve the oversight function of ASEANSAT	EXCOM	Overall monitoring on the implementation of ASEANSAT programme	Number of meetings to be held to solve the problem and ensure the smooth implementation of ASEANSAT programme	Conduct EXCOM regular meetings, Senior Officials meeting and Assemblies to review and ensure the implementation of ASEANSAT programmes on track	EXCOM	TBD	TBD	1. Meeting minutes; 2. The revised programmes and timeframes if needed	The ASEANSAT achieves the targets and objectives set in the Strategic Period
	Committees	Monitoring on the implementation of the respective committees' Work Plans	Number of events to be monitored in accordance with the MES Guidelines	Conduct the M&E activity - level tools to monitor the implementation of the respective committee's' Work Plans	Committees	2022-2025	N/A	1. Reports on activities implemented 2. Committee Progress Reports	The Committees achieve the target and objectives set in the Strategic Period
	SPC	Enhancement of M&E process	The MES guideline to be revised and applied Baseline: 01 Target: 01 revision of MES guideline; 04	1. Conduct survey on the need for MES guideline revision 2. Meetings to review and revise the MES guideline 3. Finalise the revised	Viet Nam	2024-2025	24,000 USD/meeting	- 01 survey report on the need; - 02 - 03 meetings to be organised; - 01 guideline to be revised.	1.The oversight function of ASEANSAT is enhanced 2.The leadership of ASEANSAT and the committees are



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
			M&E meetings;	MES guidelines					promptly informed with the information of high quality 3.The strategic planning is more enhance to practically meet up with the member SAI's' needs
		Promotion of the MES guideline adoption into the operation of ASEANSAI	The number of activities applied MES guideline into operation of ASEANSAI Baseline: 80% Target: 100%	1. Provide training on the revised MES guideline; 2. Promptly provide instruction and mentoring for the adoption of the Guideline for committees 3. Organise the annual monitoring and evaluation meeting	Viet Nam	2023 2022-2025 2022-2025	TBD	- 01 training to be organised; - 100% committees to be provided with instruction and mentoring if needed; - 01 monitoring and evaluation meeting to be organised annually; 01 report to be produced to inform the decision - making of ASEANSAI leadership	
		Enhancement of the strategic planning	The Strategic Plan to be developed in a more scientific need-based manner	1.Develop a Strategic Planning Guideline 2.Develop the Strategic Plan for 2026-2029 in accordance with the Strategic Planning Guideline	Viet Nam	2022-2025	TBD	1. Meetings minutes to develop the Strategic Planning Guideline 2. The Strategic Planning Guideline to be produced 3. The new Strategic Plan is developed in	



Strategic Objectives	Responsible Committee	Projects/ Programs	Suggested KPI (subject to be defined by Committee/ Secretariat)	Activities				Outputs	Outcomes
				Name of activity	Responsible SAI	Time	Budget (USD)		
								accordance with the Strategic Planning Guideline	

