

Capacity Building Activities in ASOSAI

INTOSAI Capacity Building Committee Meeting
Lima, Peru

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About ASOSAI

ASOSAI: Asian Organization of Supreme Audit Institution

Establishment: 1979

Member SAIs (as of September 2014): 45 SAIs

Features of ASOSAI

Huge diversity in:

- a. Culture
- b. Language
- c. Economic scale
- d. Size of SAIs.... etc.

Objectives of ASOSAI (ASOSAI Charter Article 1)

1. To promote understanding and cooperation among member-institutions through exchange of ideas and experiences in the field of Public Audit.
2. To provide facilities for training and continuing education for government auditors with a view to improving the quality of their performance.
3. To serve as a center of information and as a regional link with organizations and institutions in other parts of the world in the field of Public Audit.
4. To promote closer collaboration and brotherhood among auditors in the service of the government of the respective member-institutions and among regional groups.

ASOSAI Strategic Plan for 2011 –2015

Mission

ASOSAI is a professional and non-political organization established to enhance member SAIs' professionalism: provide mutual support and understanding; foster continuous improvement among members SAIs; and promote cooperation with INTOSAI and other organizations in the field of Public audit.



Vision

ASOSAI promotes good governance by enhancing the SAI's role to improve performance, effectiveness, transparency and accountability in the public sector.



Goal 1

Institutional
Capacity Building



Goal 2

Knowledge Sharing
and Knowledge
Services



Goal 3

Leading Regional
Working Group of
INTOSAI

Implementation of Capacity Building Activities

Terms of Reference of the ASOSAI Training Committee

...the Governing Board resolved in 1995 to establish the ASOSAI Training Committee to assist the Governing Board in directing ASOSAI training activities.

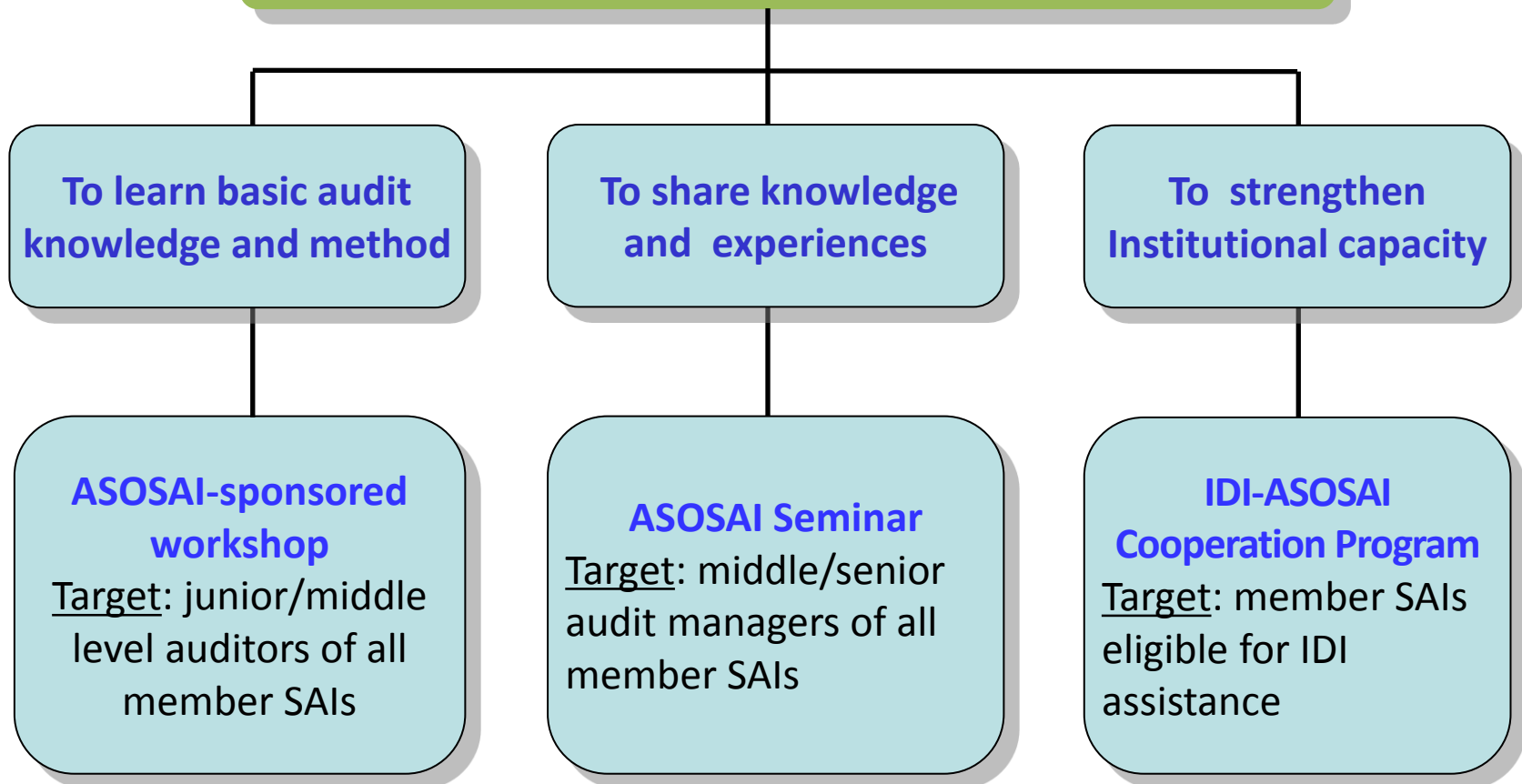
Conduct of responsibilities

The Training Administrator of ASOSAI shall plan, implement and follow up the area of training activities under direction of the Governing Board and in close cooperation with the Secretary General.

The Board of Audit of Japan has assumed the responsibilities of Training Administrator since 2000.

Overview of ASOSAI Capacity Building Activities

ASOSAI Capacity Building Activities



1. ASOSAI-sponsored Workshop

- Objective: To enhance audit capability of junior/middle level auditors (40 years old or younger) of all member SAIs
- Frequency: Once a year
- Resources
 - (1) Financial resources : ASOSAI fund (annual contribution and voluntary contribution)
 - (2) Human resources: IDI certified Training Specialists engage in the development of course materials and deliver the course in the two week workshop.
- Course Materials: After the workshop, course materials are uploaded on the ASOSAI website for the utilization of the member SAIs.

- Topic: A Needs Survey is conducted every three years to gather training needs from member SAIs. Topics are selected based on the needs of the member SAIs. At the ASOSAI Assembly, topics for subsequent three years are approved.

- *Topics for the last five years*
 - 2010 : Environment Audit
 - 2011 : Audit of Public Debt
 - 2012 : Dealing with Fraud and Corruption
 - 2013 : Performance Audit
 - 2014 : Financial Audit in an IT environment

2. ASOSAI Seminar

- Objective : Targeting middle- or senior- level audit managers of all member SAIs for exchanging views and sharing knowledge thereby enhancing administrative capabilities of SAIs on audit
- Frequency: every alternate year
- Financial resources: same as ASOSAI Workshop
- Contents of the Seminar: Seminar participants prepare and present a country paper relating to the seminar topic. Subsequent to the presentation, the seminar topic is discussed among the participants.
- Subject Matter Expert (SME): One or two SMEs are invited for prior review and feedback on the country papers, and wrap-up at the seminar.

- Seminar report: After the seminar, a seminar report is upload on the ASOSAI website for the exchange of knowledge among member SAIs.
- Topic: A Needs Survey is conducted every three years to gather training needs from member SAIs. Topics are selected based on the needs of the member SAIs. At the ASOSAI Assembly, topics for subsequent three years are approved.
- *Topics of the past seminars :*
 - 2007 : Managing Audit Results
 - 2009 : How to Strengthen Internal Controls in SAIs
 - 2011 : How to integrate ethics and integrity into the auditing practices of a SAI
 - 2013:Quality Assurance in Audit

3. IDI-ASOSAI Cooperation Program

Program currently conducted

- 3i Program(ISSAI Implementation Initiative)

Implemented since May 2012. 20 SAI are participating from ASOSAI region.

The ISSAI Certification Program, a program for creating a pool of ISSAI Facilitator as the first phase of the 3i Program has been concluded. As of August 2014, 28 ISSAI Facilitators (financial audit) and 23 ISSAI Facilitators (performance audit) have been certified as IDI-PSC ISSAI Facilitator from the ASOSAI region.

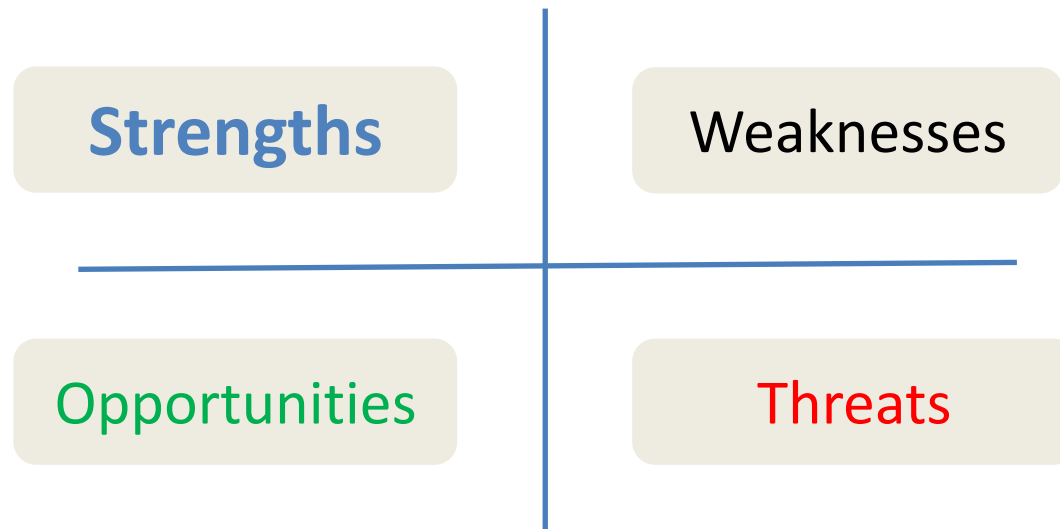
ASOSAI Strategic Plan for 2016-2021

Currently next ASOSAI Strategic Plan has been discussed among the Task Force members. The capacity building activities 2016 onwards will follow the direction of the next Strategic Plan.

ASOSAI Secretariat, SAI Korea conducted a survey to member SAIs on the ASOSAI Strategic Plan 2016-2021 and evaluation on the current Strategic Plan (satisfaction score). Overall the survey revealed member SAIs were satisfied with the achievements of the current plan but also identified areas to be focused in the new plan.

SWOT Analysis of ASOSAI

The survey also includes questions on the strengths, weaknesses, opportunities and threats (SWOT analysis) to identify the specific features of ASOSAI.



As per the responses from members SAIs, SWOT Analysis identifies following features....

Strengths (Internal Factors, Positive):

- Diversity of membership**
- Audit capacity of individual members**
- Excellent human resources**
- Well-structured training programs**

Weaknesses (Internal Factors, Negative):

- Linguistic and cultural diversity**
- Insufficient cooperation/exchange between member SAIs**
- Insufficient training program**

Opportunities (External Factors, Positive):

Public expectations of SAIs

Strengthening of capacity-building efforts

Expectations that the ISSAIs would be adopted in more SAIs

External support

Deepening inter-regional cooperation with other Regional Working Groups of INTOSAI

Threats (External Factors, Negative):

Undermined independence and transparency of SAIs

Insufficient cooperation with other Int'l organizations

Insufficient adoption of Int'l standards

Rapid changes in the audit environment

Regarding the SWOT analysis, the survey commented as follows:

“Paradoxically, the diversity of membership was found to be both strengths and weaknesses to be tackled urgently. Also, the responding SAs considered that the facilitation of international cooperation and external support as opportunities while rapid changes in the audit environment occurred due to the advent of new technology was considered as threats”



It seems very difficult to draw a concrete answer from the analysis, meaning that to identify common capacity building needs in ASOSAI is a quite difficult task.

Following are comments/suggestions made by SAIs for formulating the next Strategic Plan.

- To diversity capacity building programs so as to address new challenges in the international public auditing.
- Since ASOSAI consists of 45 SAIs from widely spreading areas, linguistic and cultural diversity are the feature of ASOSAI; however capacity building activities are solely conducted in English. There was a comment that language barriers should be resolved while conducting capacity building programs.

- Current ASOSAI training program is targeting all member SAIs. There was a comment that the target should be identified for specific areas in the ASOSAI region, or SAIs of developing stage or new established.
- To help member SAIs adopt/implement international audit standards, such as ISSAIs and INOTSAI GOV.
- To enhance institutional capability of member including human resources management, budget planning etc.

- To strengthen the cooperation with external organizations (e.g. donors, other Working Groups).

In addition to the survey on the new Strategic Plan, following suggestion is seen in the survey on ASOSAI needs assessment conducted by Training Administrator of ASOSAI.

- To implement ASOSAI's own e-learning program.

Wrap-up

- New Strategic Plan (2016-2021) will be approved in the ASOSAI Assembly to be held in March 2015.
- New capacity building programs will be discussed in line with the direction of the new Strategic Plan.
- Training Administrator of ASOSAI (SAI Japan) will work closely with the Secretary General (SAI Korea), Governing Board and Assembly to identify capacity building needs in ASOSAI region.

Thank you!