

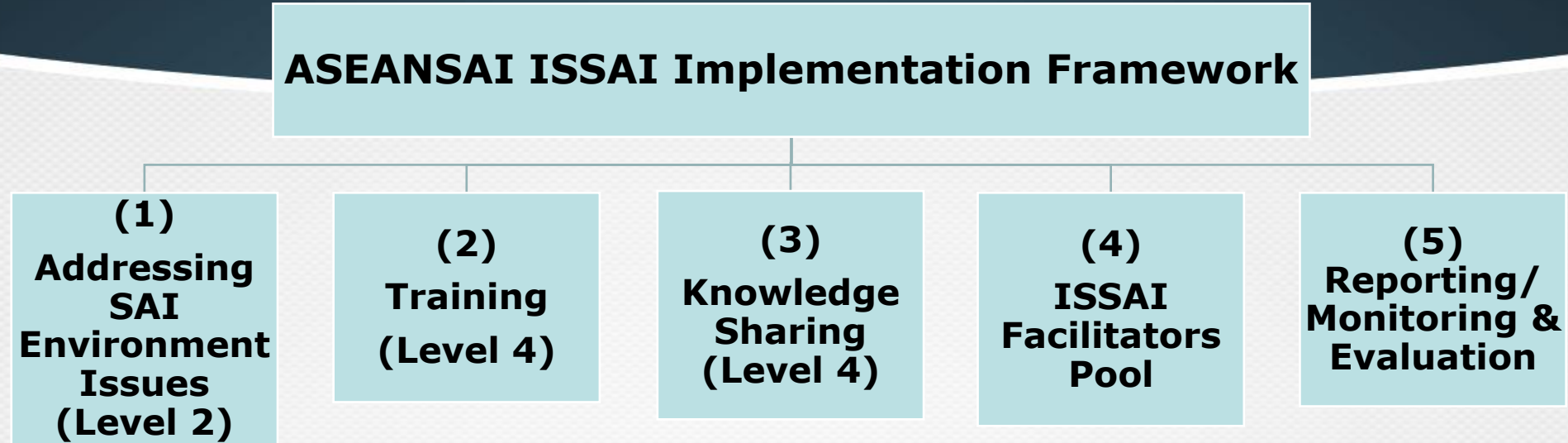


Long-Term ASEANSAI Programme on ISSAI Implementation (LTAPII) - a case of joint training

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II - LTAPII Conceptualization



Programme objective

To develop the organizational and audit capacity of ASEANSAI members in implementing the ISSAIs at the (a) SAI and (b) ASEANSAI levels.



Course Design and Delivery of Training

- Modular approach (combination of online and face-to-face meetings)
 - Planning
 - Field work/execution
 - Reporting



Conclusion of LTAPII Phase 1

- Audit Review Meeting
 - Participants presented their outputs
 - SAI Sweden SMEs commented/reviewed the presented outputs
- Participants to enhance their outputs based on SMEs comments



Challenges

What was done

- | Challenges | What was done |
|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none">• Language barrier | <ul style="list-style-type: none">• Partnership between two SAIs in mentoring a SAI participant |
| <ul style="list-style-type: none">• Confidentiality issues | <ul style="list-style-type: none">• Use of fictitious names in reporting outputs of pilot audits.• Limiting discussions of the audit results on how to make SAIs' audit practices, ISSAI compliant. |



Challenges

- Non-utilization of some participants in their SAIs because
 - ✓ they were not from an audit group; or
 - ✓ if they were, they were not in a position to influence the conduct of the audit

What to do

- Obtain the commitment of the SAI to:
 - ✓ send participants who can implement the knowledge gained in the SAI
 - ✓ involve the LTAPII participants as advocates (trainers) in the SAI's training program on ISSAI Implementation
 - ✓ designate an LTAPII focal person to take charge of these

Challenges

- Use of the e-learning Discussion Forum was not maximized.

What to do



LESSONS LEARNED BY SAI PHILIPPINES

Challenge	What is being done now
<ul style="list-style-type: none">• Enhancing the auditors' understanding of the ISSAI requirements	<ul style="list-style-type: none">• Grouping the auditors by sectors in conducting the training• Customizing training materials to approximate actual audit scenarios

SAI PHILIPPINES EXPERIENCE

Challenge	What is being done now
	<ul style="list-style-type: none"><li data-bbox="565 468 2191 982">• Customization of training materials by involving Audit Directors and Supervising Auditors<ul style="list-style-type: none"><li data-bbox="759 733 1837 808">✓ in preparing training materials<li data-bbox="759 822 2191 982">✓ as part of the Resource Persons Pool particularly in training their own auditors



SAI PHILIPPINES EXPERIENCE

Challenge	What is being done now
<ul style="list-style-type: none">• Non-completion of the three modules by auditors	<ul style="list-style-type: none">• Certificates of Training will only be issued upon completion of all the requirements of the THREE modules• Timing the training during slack periods



SAI PHILIPPINES EXPERIENCE

Challenge	What is being done now
	<ul style="list-style-type: none"><li data-bbox="568 468 2048 806">• Existence of an Auditing and Research Committee that studies the ISSAIs prior to submission to the Commission Proper for adoption/approval



THANK YOU

