

# Support to ASEAN Supreme Audit Institutions (ASEANSAI)

Supreme Audit Institutions (SAIs) make a key contribution to establishing transparency in public finances and to improving oversight over governance. As institutions of external financial auditing, they help to ensure that public funds are put to efficient and effective use for providing public services. In cooperation with the regional organisation of ASEAN Supreme Audit Institutions (ASEANSAI), the aim of the project is to facilitate the exchange of knowledge and experience between ASEANSAI members and to strengthen their capacities.

## Background

The ASEAN region is among the fastest growing regions in the world. As a response to the challenges of globalisation, the ASEAN Member States are committed to regional economic integration. The ASEAN Member States have adopted the promotion of good governance as a priority goal in their work plan for economic and political integration by 2015 (A Rules-based Community of Shared Values and Norms). The plan aims to strengthen transparency and accountability as well as participatory and efficient governance.

ASEANSAI is thus a major component for the successful implementation of the ASEAN Charter. ASEANSAI's Strategic Plan 2014-2017 focuses on ensuring the active role of ASEANSAI in the ASEAN community, promoting the independence of its members, improving organisational and audit capacity building of its members, and developing institutional relations with external partners.

## Objective

The project objective is to enable ASEANSAI to fulfil its mandate as a regional association of Supreme Audit Institutions in the region.

Within ASEANSAI, the project works with the Supreme Audit Institutions of Cambodia, Laos, Myanmar and Vietnam to make sure that the SAIs of these countries are able to carry out joint activities and contribute to ASEANSAI.

## Approach

The project aims at sustainable capacity development by promoting a regional exchange of knowledge and experience between the ten Supreme Audit Institutions of the ASEAN Member States.



#### Commissioned by

German Federal Ministry for Economic Cooperation and Development (BMZ)

Lead agency ASEANSAI Secretariat

Current term March 2013 until December 2018

The basis of the project's work is the ASEANSAI Strategic Plan 2014-2017. To support its implementation, the project follows a regional approach: whenever possible, capacity gaps in a member SAI are addressed by using knowledge and experience from within the ASEAN region.

ASEANSAI therefore places a particular focus on providing a platform for a continuous dialogue between the more advanced SAIs in the region and those with less audit experience and expertise.

The credibility and independence of Supreme Audit Institutions also depend on complying with internationally recognised standards. The project therefore supports the implementation of ISSAIs (International Standards of Supreme Audit Institutions) within the ASEAN region.

With regard to the strengthening of ASEANSAI relations to external stakeholders, synergies and leverage are created through cooperation with the projects 'Capacity Building for the ASEAN Secretariat' and 'Capacity Development for the ASEAN Inter-Parliamentary Assembly', both of which are being implemented by GIZ on behalf of the German Federal Foreign Office.

## Results achieved so far

- Knowledge sharing between Supreme Audit Institutions from nine ASEAN countries on implementation of International Auditing Standards (ISSAI) has begun.
- Auditors of member SAIs have been trained in course design and facilitation techniques.
- Five Supreme Audit Institutions of Mekong riparian countries have started an audit to cooperatively address biodiversity management in the Mekong River Basin.

#### Contact

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