

AGENDA of Asian Development Bank  
For R-CDTA 8842 - REGIONAL WORKSHOP ON  
ENHANCING ROLES OF SUPREME AUDIT INSTITUTIONS  
22–24 March 2016, Ho Chi Minh City, Vietnam

**Day 1 - March 22 - ISSAI Compliance & Inputs for Financial Audit**

<b>DATE</b>	<b>TOPIC and CONTENT</b>	<b>Presenter/Facilitator</b>
8:30-8:50	Welcome Remarks/Keynote	ADB/SAV
8:50-9:00	M1-Introduction of Overall Agenda	ADB Team
9:00-9:15	M2-The R-CDTA: Rationale, Outputs and Impact – Progress & Follow-up Actions	ADB Team
9:15 – 9:45	M3-ISSAI Compliance Assessment in Financial Audit – Findings and Action Plan on 125 ICAT Compliance	ADB Team
9:45-10:00	Group Photo shoot	SAV
10:00-10:15	<i>Coffee Break</i>	
TOPIC	M4-Issues/challenges/questions on ISSAI compliance on financial audit in accordance to audit process (10 minutes each presentation)	
10:15-10:35	“Starting at pre-engagement & pre-engagement”	OAG-Myanmar, SAI Thailand,
10:35-11:05	“Starting at Planning & Planning”	SAO-Lao PDR, SAI Brunei, BPK
11:05-11:25	“Starting at Field Work & Field Work”	SAV-Viet Nam, SAI Malaysia
11:25-11:45	“Reporting”	COA-Philippines, SAI Cambodia
11:45-12:00	Summary of Findings	ADB Team
12:00-1:30	<i>Lunch Break</i>	
1:30-1:45	M6-Common Objective of OAI and SAIs	OAI
1:45-2:30	M7-Integrity Violations and Indicators	OAI
2:30-2:45	M8-Experiences in ISSAI Implementation (ASOSAI/ASEANSAI)	BPK, as the permanent secretariat of ASEANSAI
2:45-3:30	M9-Group Discussion on ISSAI Compliance <sup>1</sup> focus on proposed actions to address issues/challenges	ADB Team
	Group presentation	
3:30-3:40	Group 1 : “Starting at pre-engagement & pre-engagement”	OAG, SAV, SAO, COA, SAI of Indonesia, SAI of Brunei
3:40-3:50	Group 2: Starting at Planning & Planning”	OAG, SAV, SAO, COA,
3:50-4:00	Coffee Break	
4:00-4:10	Group 3: “Starting at Field Work & Field Work”	SAV, SAO, SAI of Malaysia
4:10-4:20	Group 4: “Reporting”	OAG, COA, NAA, SAI of Thailand
4:20-4:30	Closing Remarks	SAV
6:30-9:00	<b><i>Dinner at the Sofitel Emerald Function Room</i></b>	

<sup>1</sup> Four groups– focus on specific actions to improve compliance in every step of financial audit process.

## Day 2 - March 23 – Other Inputs on Financial & Forensic Audit

DATE	TOPIC and CONTENT	Presenter/Facilitator
8.30-8.45	M0-Summary of Yesterday + Agenda Today	ADB Team
8.45-9.15	M1-Fraud Concepts and Red Flags	OAI
9.15 – 10.00	M2-Professional Skepticism, Financial Statement Fraud 1	OAI
10.00-10.15	<i>Coffee Break</i>	
10.15-11.00	M3 - Financial Statement Fraud 2, Independent Due Diligence	OAI
11.00-11.30	M4 - Experiences of collaboration between SAIs and private auditor (Outsourcing) in Sri Lanka	SAI Sri Lanka
11.30-12.00	M5 - Audit Outsourcing for IFI projects in Mongolia	Mongolia National Audit Office (MNAO) and ADB Team
12.00-1.30	<i>Lunch Break</i>	
1:30-2:00	M6 - Outsourcing To Address Capacity Gaps – Potential Collaboration between SAV and private auditors	SAV
2:00 – 02:30	M7- SAI Bhutan's strategies for the Implementation of ISSAI / SAI PMF assessment done for SAI Bhutan	SAI Bhutan
2:30-3:00	M8 – Action Plan on Implementation of Updated ISSAI guidelines	COA
3:00-3:15	<i>Coffee Break</i>	
3.15-4.00	M9- Open Forum - Q and A on the above topics as interactive knowledge sharing - Speakers for this day will sit as a panel	To be moderated by ADB Team
4.00-4.15	M10 - Close of the day + preparation for tomorrow	ADB and SAV team

### Day 3 - March 24 – Updated Action Plan on Financial Audit

DATE	TOPIC and CONTENT	Presenter/Facilitator
8:30-8:45	M0 - Summary of the last two days + Agenda Today	ADB & SAV team
8:45-9:15	M1 - Lessons Learned from Proactive Reviews	OAI
9:15-10:00	M 2 - Updated Financial Audit Manual on ISSAI Compliance	ADB Team
10:00-10:15	<i>Coffee Break</i>	
10:15-11:00	M-3 - Field Test and other follow-up actions to comply with ISSAI in Financial Audit	ADB Team
11:00-12:00	<p>M 4 - Group Discussion: participants divided into 2 groups:</p> <p><u>Group A</u>: Participating SAIs: Lao PDR, Myanmar, Philippines and Viet Nam: - Focus on action plan to deliver output 2 and 3 of the R-CDTA (2 representatives from each SAI)</p> <p><u>Group B</u>: One representative of each (Participating SAIs + Other ASEANSAI members): - focus on action plan related to the investments on enhancing ISSAI compliance in Financial Audit.</p>	Facilitated by ADB and resource persons
12:00-1:30	<i>Lunch Break</i>	
1:30 – 2:00	<p><u>M 5 - Group Presentation</u></p> <p><u>Group A</u> presentation on Output 2 &amp; 3 of R-CDTA</p>	Group representative
2:00 - 2:30	<u>Group B</u> presentation on ISSAI Compliance in Financial Audit	Group representative
2:30 – 3:00	M 6 - Action Plans and Implementation Strategies: Next Steps - Summary Presentation; emphasize updating of guidelines and field test	ADB Team
3:00-3:15	<i>Coffee Break</i>	
3:15 – 4:00	M 7 - Open Forum - Q and A for all topics of the workshop	ADB Team
4:00- 4:15	M 8 - Wrap Up and Closing of the workshop	SAV