



1. INTRODUCTION

1.1. The main mandate of ASEANSAT Knowledge Sharing Committee (KSC) is to encourage ASEANSAT cooperation, collaboration and continuous improvement through knowledge sharing. The KSC facilitates knowledge sharing programs among the ASEANSAT member countries through various activities and results dissemination. This contribution should strengthen knowledge on public sector audit among ASEAN countries.

1.2. Under ASEANSAT KSC work plan 2014-2017, the Audit Board of Republic of Indonesia (BPK) is honored to be the project leader in the Audit of Health Services (2016) and BPK share knowledge about research on topics of health services auditing and National Health Security.

1.3. The KSC on Audit of Health Services was held from 3 to 4 August 2016 in Jabatan Audit, Bandar Seri Begawan, Brunei Darussalam. The KSC was facilitated by Supreme Audit Institution (SAI) Indonesia as Project Leader. It was attended by 18 participants from SAI of Malaysia, Indonesia, Brunei, Cambodia, Myanmar, Philippines, Singapore and Thailand. However, SAI of Laos PDR and Vietnam were unable to join this KSC.



1.4. The list of participants/delegates is as follows:

No.	SAI	Name Of Officer	Position
1.	Malaysia	Mr. Chiew Koh Chon	Deputy Director
2.		Mrs. Mordiana binti Morni	Assistant Director
3.	Indonesia	Mr. Muhammad Agus Ariffin	Senior Auditor
4.		Mr. Sarjono	Senior Auditor
5.		Mr. Andi Wira Alamsyah	Auditor
6.		Mr. Andriyanto Saputro	Staff of INTOSAI, ASSOSAI & ASEANSAI Sub Division
7.	Brunei	Mrs. Dayang Hajah Siti Kamariah binti Haji Mohiddin	Acting Assistant Auditor General Grade 1
8.		Mrs. Dayang Norrozita binti Awg Haji Zaini	Auditor
9.	Cambodia	Mr. Khat H Veasna	Chief of Audit Office
10.		Mr. Patri Som	Chief of Audit Office
11.	Myanmar	Mrs. Aye Aye Maw	Staff officer
12.		Ms. Mya Thet Mon	Staff officer
13.	Philippines	Mrs. Evelyn V. Menciano	State Auditor IV
14.		Ms. Ethel Cabalona Superable	State Auditor II
15.	Singapore	Ms. Lau Wan Jia	Senior Assistant Director
16.		Mr. Alan Tan	Assistant Director
17.	Thailand	Mr. Nattapol Tesavibul	Auditor (Professional Level)
18.		Mr. Pasu Senasook	Auditor (Professional Level)



***Participants of Knowledge Sharing Committee on Audit of Health Services
With Acting Auditor General of Brunei Darussalam***

2. OPENING CEREMONY ON 3 AUGUST 2016

2.1. The opening ceremony of the KSC was officiated by Yang Mulia Siti Norbaya binti Pangiran Shahminan, Acting Auditor General of Brunei Darussalam. She welcomed all participants to Brunei Darussalam. She hoped that this KSC will help to strengthen and achieve service excellence by providing good service and safety to ensure the patients, families and the community at large is given the fullest and compassionate care. She also hoped that the results of this KSC will be beneficial for all levels in the audit stream and to adopt the ISSAI guidelines on performance audit where applicable in order to enhance credibility and quality of audit reporting. She also wished that all participants enjoy their stay in Brunei Darussalam. The opening ceremony speech is attached as **Annex 1**.

2.2. The opening remark of the Chairman of ASEANSAI KSC (**Annex 2**) was delivered by Mr. Chiew Koh Chon, Deputy Director of National Audit Department of Malaysia. On behalf of the Auditor General of Malaysia, Mr. Chiew Koh Chon thanked SAI Brunei for hosting this KSC and all participants for attending this knowledge sharing meeting. He hoped that this KSC will enhance the audit capability of ASEANSAI member countries in the audit of health services by exchanging and sharing of knowledge and current practices.



Opening Ceremony of the KSC on Audit of Health Services



***Opening Address by Acting Auditor General
Brunei Darussalam***



***Opening Remarks by
Mr. Chiew Koh Chon***



3. SHARE KNOWLEDGE BY SAI INDONESIA

After the opening ceremony SAI Indonesia shared knowledge about National Health Security auditing that focuses on three topics as follow (**Annex 3**):

- i. Research on topic of Health Services Auditing and National Health Security (Presented by Mr. Sarjono);
- ii. Techniques/Audit Procedures of National Social Security System (Presented by Mr. Andi Wira Alamsyah); and
- iii. Lesson Learned from Performance Auditing on National Health Security and Indonesia's General Public Hospital (Presented by Mr. Muhammad Agus Ariffin)



Presentation by Mr. Sarjono



Presentation by Mr. Andi Wira Alamsyah



Presentation by Mr. Muhammad Agus Ariffin



4. PRESENTATION OF THE COUNTRY PAPERS

Participants from eight SAIs presented their respective country papers regarding health services audit on the second day 4 August 2016. The country papers are as per attached in **Annex 4 - 10**.



Presentation by SAI Malaysia



Presentation by SAI Brunei



Presentation by SAI Cambodia



Presentation by SAI Philippines



Presentation by SAI Singapore



Presentation by SAI Thailand



Participation of Participants During Presentation



Active Participation Of Participants During Presentation Of Country Papers

5. CONCLUSION AND SUMMARY BY MODERATOR

In conclusion, challenges in health security implementation should be improved and some ASEANSAI countries have not been implement health security yet. Thorough preparation is needed to ensure that health security program can be applied in each country. The challenges in the audit of health services processes are as follow:

- i. ASEANSAI countries should have a program to improve performance audit especially in the health sector as the performance audit objective is to improve the quality of health services;
- ii. Improve the process of performance audit process conducted by ASEANSAI member based on the ISSAI;
- iii. The lack of resources to carry out an audit in health sector such as human resource, budget and time. In order to overcome such constraint, SAI should arrange and improve the existing strategy; and
- iv. The successful of audit process is when the auditee able to improve their function. Therefore, SAI should provide recommendations that could improve their function as well as to promote good governance.



6. DINNER HOSTED BY NATIONAL AUDIT DEPARTMENT OF BRUNEI DARUSSALAM

The National Audit Department of Brunei Darussalam hosted the welcoming dinner for all participants on 4 August 2016 at the Tarindak de'Seni, Bandar Seri Begawan. All participants were entertained with delicious food and drinks.



Dinner Hosted by National Audit Department of Brunei Darussalam

7. SOCIAL PROGRAMME

SAI Brunei organized an excursion programme for all participants on 3 and 4 August 2016. The participants were taken to several tourist spots in Bandar Seri Begawan such as The Empire Hotel, Masjid Jame Asr Hassanil Bolkiah, The Mall Gadong and Masjid Omar Ali Saifuddien. The excursion showcases the culture and heritage of the Brunei Darussalam.



The Empire Hotel



Masjid Omar Ali Saifuddien