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# Analysis of the Role of BPK RI in Promoting Organizational Capacity Development of Aseansai in the Period 2018-2023

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***Abstract***

The development of international audit organizations is crucial for enhancing accountability, transparency, and integration of public sector financial management globally. In Southeast Asia, the establishment of the Association of Southeast Asian Nations Supreme Audit Institutions (ASEANSAI) is significant for fostering regional cooperation in financial auditing. The Supreme Audit Agency of the Republic of Indonesia (BPK RI) plays a pivotal role as the ASEANSAI Secretariat, supporting and developing the organization's performance. As ASEANSAI matures, organizational capacity development becomes a key challenge. This study aims to analyze BPK RI's role in enhancing ASEANSAI's organizational capacity during the 2018-2023 period, utilizing Dillen et al.'s (2019) theory of transition from managerial roles to strategic experts and Walters' (2019) theory of organizational capacity development. Employing a qualitative methodology and conducting in-depth semi-structured interviews with 18 individuals from both internal and external ASEANSAI, the study identified several suboptimal aspects in the Secretariat's role and ASEANSAI's capacity development, including human resource management, financial management, and organizational performance stability. The findings suggest that these issues stem from inadequate strategic human resource development, limited financial resources, and external environmental changes such as the COVID-19 pandemic and regional socio-humanitarian issues.

***Keywords:*** *Organizational Capacity Development, ASEANSAI, BPK RI, Supreme Audit Institution, Organizational Capacity, Capacity Development*

## Introduction

The development of international audit organizations has become a very important part in the context of globalization with increasing economic and financial sector complexity (Cohen et al., 2021). International audit organizations, such as the International Organization of Supreme Audit Institutions (INTOSAI) and the Asian Organization of Supreme Audit Institutions (ASOSAI), play a significant role in improving accountability, transparency, and integration in financial management in the public sector. These organizations ensure efficient and effective use of public resources, monitor and discover misuse of public funds, and strengthen internal control and risk management systems in the public sector (Shakharova et al., 2024; Du, 2023; Bracci et al., 2021; Chowdhury & Shil, 2019; Momot et al., 2021).

In the Southeast Asian regional context, the establishment of the Association of Southeast Asian Nations Supreme Audit Institutions (ASEAANSAI) is important in the context of integration and cooperation in the field of financial audit. ASEANSAI consists of ten audit organizations from ASEAN member countries, which aim to foster collaboration, knowledge exchange, and audit capacity building in order to improve public financial governance. Since its establishment in 2011, ASEANSAI has made significant progress in strengthening cooperation among its members.

One of ASEANSAI's key developments is contributing to the harmonization of audit standards and guidelines at the regional level (INTOSAI-Donor Cooperation, n.d.; Philippines, 2016; GIZ, 2018; ASEANSAI, 2020). Through this cooperation, ASEAN member countries are adopting uniform standards and guidelines, facilitating comparisons and a better understanding

of audit practices. Another development is the development of audit capacity among member countries through various training programs, seminars, and workshops that can also be attended by auditors from ASEANSAI's working partners, such as the ASEAN Secretariat (Syahdani, 2021; Meyer, 2018; GIZ, 2018; ASEANSAI, 2019).

Through these activities, ASEANSAI seeks to strengthen audit capabilities at the national level and encourage the development of auditors' skills and competencies at the regional and even international levels. Several ASEANSAI member country auditors have also obtained certification in international audit techniques and are now actively mentoring other auditors with the aim of sustainability and knowledge management development (ASEANSAI, 2019; INTOSAI-Donor Cooperation, n.d.; COA Philippines, 2019; SAI Vietnam, 2018; Riksrevisionen, n.d.; World Bank, 2019).

Furthermore, in relation to the development of ASEANSAI, the Supreme Audit Agency of the Republic of Indonesia (BPK RI) has an important role as the ASEANSAI Secretariat in supporting and developing the performance of ASEANSAI. As the Secretariat and also one of the founding pioneer organizations of ASEANSAI, BPK RI is known as a driving-force organization that is fully committed and responsible for providing administrative, technical, and coordination support in implementing ASEANSAI activities (BPK RI, 2015; BPK RI, 2023; ASEANSAI, n.d.; ANTARA News, 2019; Nurita, 2018; Vietnamplus VNA, 2018).

In terms of administration and coordination, BPK RI is responsible for managing the administrative affairs of the ASEANSAI organization, such as; facilitating meetings, distributing information, and coordinating internal and external activities of the organization. BPK RI also plays a role in ensuring smooth communication and collaboration between ASEANSAI members in relation to relevant stakeholders. From the technical side, BPK RI is actively involved in capacity building efforts of ASEANSAI members by facilitating the implementation of training, seminars, workshops, and other development programs aimed at improving the knowledge, skills, and expertise of auditors of ASEANSAI member countries.

BPK RI also initiates cooperation, both with fellow ASEANSAI members, as well as related external parties; for example, Development Partners, other international organizations, other countries outside ASEAN, and other stakeholders to design and implement relevant capacity development initiatives (ASEANSAI, 2019; ASEANSAI, 2020; BPK RI, 2021). Furthermore, BPK RI also actively oversees and coordinates efforts to harmonize audit standards and audit implementation guidelines at the ASEANSAI level. In this case, BPK RI cooperates with ASEANSAI members in the adoption, implementation, and monitoring of uniform audit standards throughout the region. This is done to ensure the consistency and quality of audit results conducted by ASEANSAI member countries.

On several occasions, BPK RI also represented ASEANSAI in regional and international forums, such as in a study visit in 2015 to the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and SAI Chile, in 2017 in the ASEAN Inter-Secretariat Retreat, in 2018 in the Working Level meeting of INTOSAI-Regions Coordination Platform, and routinely in 2018-2023 by attending ASEAN cooperation forums such as the Forum of Entities Associated with ASEAN and the Coordinating Conference for the ASEAN Political-Security Community (ASEANSAI, n.d.; ASEANSAI, n.d.). d.; ASEANSAI, 2016; ASEANSAI, 2018; ASEANSAI, 2019; ASEANSAI, 2020). In this role, BPK RI seeks to strengthen ASEANSAI's reputation as a strong and professional audit organization.

However, as with any organization, despite the significant development of ASEANSAI at the age of 13, in the last 5 years of the 2018-2023 period, there were fluctuations in ASEANSAI's performance found in the Strategic Planning Committee (SPC ASEANSAI) Annual Evaluation Report on the achievement of the organization's strategic goals and objectives. This instability in ASEANSAI's performance certainly affects the development of organizational capacity and the growth of the organization itself.

In addition, based on ASEANSAI training and human resource development data from the ASEANSAI Training Committee (TC), ASEANSAI Knowledge Sharing Committee (KSC) and the Secretariat database, the organization is also faced with the issue of limited knowledge

development or training for project managers in ASEANSAI. This training constraint is also related to another important issue of ASEANSAI: budget availability. In this context, ASEANSAI experiences budget constraints in carrying out offline activities; be it training, knowledge exchange, or other similar activities related to capacity building for members. In addition, most of the budget allocation to implement ASEANSAI activities has relied on funding or grants from Development Partners, or in the form of providing services in the form of Subject Matter Experts (SMEs) involved in ASEANSAI activities (Swedish Audit National Office, 2022).

Some of the issues faced by ASEANSAI are part of the organizational capacity development dimension that may hinder ASEANSAI's future growth. Referring to previous research with keywords related to ASEANSAI, BPK RI, and organizational capacity development, research related to organizational capacity development in international audit organizations in relation to the role of national audit organizations has not been conducted and documented. Researchers accessed previous research online with a time span of 2013-2024 and obtained quite contrasting results. The number of studies on ASEANSAI is minimal, with less than five studies. Topics around ASEANSAI research are dominated by organizational formation, financial audits, and the legal aspects of the tenure of the organization's leaders.

Meanwhile, there is a considerable amount of research related to BPK RI, which is dominated by topics related to financial audit, accountability, transparency, integrity, internal control, financial irregularities, corruption prevention, financial governance, financial performance evaluation, and accounting standards. On the other hand, there is also a significant amount of research related to organizational capacity building, but there is still a lack of research on national, regional, and international audit institutions.

As ASEANSAI matures as a sub-regional audit organization, organizational capacity issues, including performance fluctuations, limited human resource development, and budget constraints, pose challenges for the organization's development. In relation to these issues, this study seeks to analyze the role of BPK RI in encouraging the development of ASEANSAI's organizational capacity in the 2018-2023 period by using the theory of transition from managerial roles to strategic experts from Dillen et al. (2019) and the theory of organizational capacity development from Walters (2019).

Furthermore, this research is important for two reasons, namely; (1) to provide an in-depth understanding of the various aspects of organizational capacity development, which can help ASEANSAI and BPK RI in particular, as well as other organizations in general, to identify priority areas for the development of appropriate aspects of organizational capacity, so that organizational capacity development plans can be more targeted and improve optimal organizational growth and performance. A solid and mature audit organization has great benefits for the public sector and society, especially with the improvement of public financial governance and in the provision of quality public services; and (2) complement the lack of previous research on the topic of organizational capacity development in the locus of international audit organizations and national audit organizations on capacity development.

This study aims to analyze BPK RI's role in enhancing ASEANSAI's organizational capacity during the 2018-2023 period, utilizing Dillen et al.'s (2019) theory of transition from managerial roles to strategic experts and Walters' (2019) theory of organizational capacity development.

**Research Method**

The researcher used a qualitative methodology that allows an in-depth understanding of the complexity of phenomena, explores individual perspectives, and pays attention to aspects that cannot be measured quantitatively. In this method, the research strategy, data collection, analysis, and interpretation are varied and considered appropriate if used to analyze the discussion systematically.

The research data collection was conducted intensively and actively to obtain primary data sources through interviews with 18 resource persons who have an important role in achieving ASEANSAI's goals. These interviewees included both internal and external stakeholders to obtain

an objective view of organizational capacity development. In conducting the interviews, the researcher asked questions tailored to the dimensions of the research and the ability of the interviewees to master the field of questioning. After the interviews were conducted, the researcher transcribed the conversations and conducted coding to find similarities and categorize the research results.

Furthermore, for the acquisition of secondary data sources, researchers analyzed written documents and electronic documents related to organizational capacity building, international organizations, BPK RI and ASEANSAI. The research location was in Jakarta, the Office of the Supreme Audit Agency of the Republic of Indonesia, where the ASEANSAI Secretariat Office is located. The Head of ASANSAI Secretariat is held by the Secretary General of BPK RI who oversees the ASEANSAI Secretariat Team, which consists of structural and executive staff at the Public Relations and International Cooperation Bureau. In addition, research was also conducted in Depok with academics in the field of International Relations who have expertise in the development of international organizations and the ASEAN region.

Research was also conducted online with several ASEANSAI member countries that are actively involved in cooperation with the Secretariat in the 2018-2023 period such as; SAI Malaysia - Knowledge Sharing Committee (KSC) Representative, SAI Philippines - Training Committee (TC) Representative, SAI Myanmar - ASEANSAI Vice Chairperson 2019-2021 Representative and ASEANSAI Chairperson 2021-2021, and SAI Lao PDR - ASEANSAI Vice Chairperson 2017-2019 Representative; then representatives of ASEANSAI Development Partners for the 2018-2023 period such as INTOSAI Development Initiative (IDI) and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH; as well as representatives of other regional organizations who are also one of ASEANSAI's closest stakeholders, namely the ASEAN Secretariat.

## Results and Discussion

### *Secretariat and Organizational Capacity Development*

Organizations are collectivities oriented to pursue relatively specific goals and exhibit highly formalized social structures (Scott, 2003). Organizations emphasize not only the distinctive character of the organization but also its normative structure, which requires the organization to survive over time, routinely perform certain activities, and is expected to achieve stability over time. To survive, the organization must be able to adjust its behavior in response to the surrounding environment, by continuously striving to develop its capacity.

Studies related to organizational development aim to develop the organization, which is also used as a reference in developing renewable organizational capacity (Kondalkar, 2009). In relation to this concept, one of the organizational development efforts is through developing the capacity of the organization itself. This means that organizational capacity, whether at the technical, managerial, or institutional level, must be able to develop according to the needs of the organization.

In the public sector, organizational capacity development is defined as the government's ability to structure, develop, lead, and control human, financial, physical, and information resources (Ingraham, Joyce, and Donahue, 2003). There is also a perspective that defines organizational capacity development as the internal quality of the organization consisting of human resources and capital (Brinkerhoff and Morgan, 2010), as well as the concept of both internal and external dimensions of capacity in the form of support for communication networks, external finance, political support, and training resources (Forbes and Lynn, 2005).

In relation to organizational capacity development, the role of the secretariat is critical as it involves a long-term process that includes the development of institutions, systems, relationships, activities, and organizational mentality (Babu & Sengupta, 2006). The secretariat provides support for the implementation of transparency, managing other initiatives quickly and effectively, deepening partnerships, and establishing new collaborations where necessary. Over time, the role of the secretariat in organizational capacity development has evolved from an

administrative function to a strategic function (Ege, 2017; Trim, 2020; Hickmann et al., 2019; Bieńkowska, 2016; Mahoney & Deckop, 1986; Piscopo, M. R., & Silveira, F. F., 2013).

The administrative function, as mentioned earlier, resembles the function of a manager in an organization and includes various tasks and responsibilities that support the smooth operation of the organization, such as managing communications, scheduling activities, managing documents, providing administrative support to organizational members, welcoming guests, and providing support for management. The secretariat's role in administrative functions is critical to maintaining the efficiency and effectiveness of organizational operations (Sinclair, 2022; Roux & Lecocq, 2022; Siebenhüner, 2006). By performing these tasks, the secretariat ensures that the administration of the organization runs smoothly and supports broader activities.

While the strategic function focuses more on managing strategic processes related to decision-making and long-term planning (Tapera, 2014; Jiang, 2009; Stokman et al., 2000), for example including; managing strategic meetings and gatherings by ensuring proper follow-up of resulting decisions, facilitating the development and implementation of strategic plans and their implementation, managing strategic information needed to support strategic decision-making, compiling strategic reports containing important information for management, coordinating strategic initiatives and major projects in the organization by monitoring schedules and required resources, and helping manage strategic risks and compliance with applicable regulations. It can be concluded that the secretariat's role in this strategic function helps to ensure that the organization's decision-making and long-term planning are carried out properly.

***Secretariat: Transitioning the Role of Manager to Strategist***

In the last 10 years, there has been minimal research on the Secretariat's role transition. However, researchers managed to find some of them. First, research conducted by Roux and Lecocq (2022) by highlighting the role of the secretariat from the dimensions of handling internal and external problems, developing operational capabilities, and professionalizing the secretariat. Then, there is also research by Todorov et al. (2021) with an emphasis on the role of the secretariat from two dimensions, namely technical skills and behavioral skills. The next research was conducted by Alexander (2021) which highlighted the role of the secretariat from the dimensions of production, service, direction, and institutional memory.

Similar research on the role of the secretariat was also conducted by Jinnah (2014) who observed the functional dimensions of secretariat specialization, country preferences for new issues that occur, and problem construction. Research on the role of the secretariat in the WTO was also conducted by Puwelyn and Pelc (2022) who highlighted the dimensions of internal-external legitimacy, accountability, and legal impact. Dillen et al. (2019), looked at the role transition from three dimensions, namely Human Capital Base, Organizational Structure, and Managerial and Strategic Capabilities.

Based on the review that has been carried out, the researcher considers that the role transition dimensions of Dillen et al. (2019) are more relevant and accurate to be used as a tool to analyze the role of BPK as the ASEANSAI Secretariat in encouraging the development of the organization's capacity.

***Dimensions of Organizational Capacity Development***

Organizational capacity development is inseparable from the dimensions of organizational capacity that refer to aspects that must be considered in measuring and managing the capacity of an organization. The dimensions of organizational capacity have various perspectives from experts. Such as Horton et al. (2003) who highlight resources, knowledge, and processes carried out by organizations as dimensions of organizational capacity, and Christensen and Gazley (2008) who emphasize organizational capacity as a function of human resources, financial resources and management systems, political characteristics and market demands as the external environment, and organizational infrastructure.

Then there is Eisinger (2002) who identifies the three most relevant dimensions for assessing organizational capacity, namely human resources, leadership and institutions, and

networks. On the other hand, Doherty, Misener, and Cuskelly (2014) see the dimensions of organizational capacity development from different dimensions, namely human resources, finance, infrastructure, planning and development, and external relations. Meanwhile, Walters (2019) sees organizational capacity development from a more comprehensive dimension, which includes; (1) Resource development, financial health, and financial systems; (2) Human resources and legal affairs; (3) Strategic planning, mission, and vision; (4) Leadership and staffing; (5) Programming; (6) Communications-internal & external; and (7) Technology.

The researcher considers that Walters' (2019) dimensions of organizational capacity development are more complete, significant, and relevant to be used as an analytical tool in this study.

***ASEANSAI***

The Supreme Audit Institutions (SAIs) of ASEAN member states have been actively involved in INTOSAI and ASOSAI activities to strengthen institutional frameworks and enhance SAI capacity. However, the increasing demands on SAIs of ASEAN member states necessitate a dedicated forum focused on promoting technical cooperation in public sector audits. This forum should facilitate the exchange of information, best practices, and lessons learned while addressing common challenges in the ASEAN region. In response to this need, the ten SAIs of ASEAN member states have come together to establish a new organization, ASEAN Supreme Audit Institutions (ASEANSAI).

The establishment of ASEANSAI aligns with the commitment of ASEAN member states to establish an ASEAN Community by 2015, with a focus on good governance as outlined in the Preamble of the ASEAN Charter. Closer and enhanced cooperation among the SAIs of ASEAN member states is essential to achieve this goal. Consequently, ASEANSAI aims to serve as an independent partner of ASEAN, contributing positively and constructively to enhancing good governance and improving government quality.

On November 16, 2011, representatives from the Audit Departments of Brunei Darussalam, the National Audit Authority of the Kingdom of Cambodia, the Audit Board of the Republic of Indonesia, the State Audit Organization of the Lao People's Democratic Republic, the Malaysian National Audit Department, The Office of the Auditor General of the Republic of the Union of Myanmar, the Commission on Audit of the Republic of the Philippines, the Auditor-General's Office of Singapore, the State Audit Office of the Kingdom of Thailand, and the State Audit Office of the Socialist Republic of Vietnam signed the Agreement on the Establishment of ASEANSAI.

It is anticipated that ASEANSAI will play a pivotal role in advancing good governance within the ASEAN region. The organization will prioritize enhancing the capacity of SAIs of ASEAN member states and fostering technical collaboration on significant and common audit matters within the ASEAN region. The Assembly, composed of all ASEANSAI members serving as the Auditor General or Head of each SAI, serves as the supreme decision-making body.

The inaugural ASEANSAI Assembly established the organization's structure, which includes the Assembly, Executive Committee, Committees, and Secretariat. The Executive Committee is comprised of the Chairperson and Vice Chairperson, with the Commission on Audit of the Republic of the Philippines serving as the Chairperson and the Auditor-General's Office of Singapore as the Vice Chairperson for 2023–2025.

In line with the goals and objectives of ASEANSAI, the Assembly established four committees to carry out specific duties. The Strategic Planning Committee (SPC), Rules and Procedures Committee (RPC), Knowledge Sharing Committee (KSC), and Training Committee (TC) were formed to develop strategic plans, rules and procedures, knowledge-sharing plans, and training plans, respectively.

The ASEANSAI Committee develops a work plan every two years following the Committee Chairmanship, aiming to support the achievement of the ASEANSAI vision and missions and implement the Strategic Plan. The terms of reference (TOR) of the Committees can be revised based on the organization's needs and development.

Membership in ASEANSAI consists of the 10 SAIs of the ASEAN Member States, who are also members of ASOSAI and INTOSAI. It is evident that these organizations can mutually benefit from one another, and ASEANSAI may collaborate with other INTOSAI Regional Working Groups during its operations.

***ASEANSAI Secretariat***

The ASEANSAI Secretariat has experienced periodic transitions over the years. As per the established rules and procedures, the Secretariat function was initially assigned to the Audit Board of the Republic of Indonesia (BPK RI), which also served as the inaugural Chair of ASEANSAI from 2011 to 2013. Subsequently, at the second ASEANSAI Summit in Brunei Darussalam in 2013, it was decided that a transitional arrangement would be put in place before establishing a permanent secretariat and administration office to ensure the long-term sustainability of ASEANSAI.

The restructured Secretariat now encompasses both administrative and secretariat functions. The administrative support duties to the ASEANSAI Executive Committee are provided by the SAI, which served as the Chairman of ASEANSAI, while the Secretariat continues to be managed by BPK RI, focusing on finance management, record-keeping, and donor communication.

In 2016, the protocol for amending the ASEANSAI Agreement was signed, paving the way for the approval of a longer-term Secretariat with a six-year tenure. This was further reinforced at the fourth ASEANSAI Summit in 2017, where all members unanimously agreed to establish the ASEANSAI Longer-Term Secretariat, electing BPK RI as the Secretariat for the following six years (2018–2023). BPK RI's role as the driving force behind ASEANSAI initiatives was further formalized when it was re-elected as the long-term Secretariat during the seventh ASEANSAI Summit in 2023 for the term 2024-2029.

According to ASEANSAI Rules and Procedures, Chapter 5: The ASEANSAI Secretariat, the Secretariat is headed by a Head of Secretariat, appointed by the Assembly for a tenure of six years with the possibility of re-election for further terms with the approval of the Assembly. The Secretariat's functions and duties include providing administrative and communication support to the Executive Committee and all other committees of ASEANSAI, managing the organization's finances, and overseeing the execution of its work plan.

The current Secretary General of BPK RI heads the ASEANSAI Secretariat, with the office located at BPK RI Headquarters in Jakarta, Indonesia. The Secretariat is committed to upholding the goals and objectives of the ASEANSAI Strategic Plan and remains accountable to the Chairman of ASEANSAI and the Executive Committee.

***Role of BPK RI as ASEANSAI Secretariat***

**1) Human Capital Base**

In an organization, a strong secretariat human capital base is critical in driving organizational capacity development. Dillen et al. (2019) stated that organizations that engage capable individuals, obtained from a recruitment system with selective and extensive policies, can face challenges that arise as the organization progresses. Qualified human resources bring the necessary knowledge and skills to enhance organizational capacity. They have a deep understanding of their field of work and can apply their knowledge and skills in achieving organizational goals.

In the context of ASEANSAI period 2018-2023, BPK RI ASEANSAI secretariat has competent human resources in managing administrative tasks, as well as in establishing communication and collaboration with relevant stakeholders. This can be seen from the backgrounds of the secretariat personnel who come from communication science, English literature, accounting science, and international relations science, as well as the application of qualified knowledge in daily secretarial operations, as stated by R2, R3, R4, and R5. In addition, the assessment of several relevant stakeholders, as stated by R16, R17, and R18 who are representatives of Development Partners and other fellow regional organizations, also confirms

the work of BPK RI as the ASEANSAI secretariat in establishing communication responsively and with close collaboration throughout the 2018-2023 period.

In addition, BPK RI human resources at the ASEANSAI Secretariat understand the use of equipment needed for the implementation of the organization such as the operationalization of laptop equipment and projectors, online meeting applications such as Zoom, Microsoft Teams, Webex, and others, as well as the operationalization of the ASEANSAI website and Essentials electronic storage media. As stated by R6, R7, R8. R1, R4, and R5 also added that the personnel at the ASEANSAI Secretariat understand the organization's work procedures and regulations. This is reflected in the timeliness in submitting activity evaluation reports, the orderliness in preparing financial reports, and the support provided in implementing organizational activities and resolving organizational issues.

On the other hand, the study found that BPK RI's human resources at the ASEANSAI Secretariat still lack capacity building training and do not have internal recruitment or promotion policies. This is as stated by R2, R4, R5, and R6 where the training and capacity building organized by ASEANSAI is dominated by the audit field and does not cover many non-audit fields that are relevant to the duties and roles of the Secretariat such as effective communication, time management, professional ethics, problem-solving and decision-making skills, conflict management, and so on. In fact, capacity building in these areas is necessary for the secretariat of an organization because it supports the implementation of administrative tasks, effective communication, and encourages the development of relevant skills so that they can contribute more to the achievement of organizational goals. By having competent human resources, organizations can better face complex challenges and adapt to environmental changes (Kim & Choi, 2022).

Furthermore, based on the elaboration above and the existence of components that have not run optimally, it can be concluded that the human capital base aspect of the BPK RI team as the ASEANSAI Secretariat has not developed optimally.

**2) Organizational Structure**

Organizational structure is critical to the secretariat's role in developing organizational capacity. Dillen et al. (2019) stated that a clear and well-defined organizational structure can help the division of tasks and responsibilities among organizational members. An organizational structure provides clarity of roles and responsibilities, facilitates good communication and coordination, determines the decision-making process, improves operational efficiency, and offers ongoing support and development opportunities. A good organizational structure can also improve organizational efficiency and productivity (Pennings & Steers, 1977; Allen, 2018; Huang & Chen, 2009; Funminiyi, 2018).

In the context of ASEANSAI for the 2018-2023 period, BPK RI as the Secretariat has an organizational structure that supports the functions and duties of each work section. As stated by R4, R10, and R11, and R12, the Secretariat structure consists of the Head of Secretariat, Executive Director, Deputy Director, Coordinator, and Procjet Managers. In addition, there are formal working procedures for the routine operations of the Secretariat which are reflected in the Secretariat's Term of Reference, Secretariat Work Plan, and listed in the ASEANSAI Rules and Procedures. R6, R10, R11, and R12 also added that BPK RI as the ASEANSAI Secretariat also has a functional task grouping which is divided into secretarial, financial reporting, strategic plan formulation, and knowledge exchange sections.

Furthermore, there is a supervisory system for the operationalization of the ASEANSAI Secretariat work carried out in stages by the Coordinator, Deputy Director, Executive Director, Head of Secretariat to reporting to the Strategic Planning Committee and the ASEANSAI Assembly. As stated by R1, R2, and R5, monitoring and evaluation reporting on ASEANSAI's performance is carried out regularly every year as a form of accountability for activities. Flexibility and short decision-making coordination also often occur in the ASEANSAI secretariat environment, for example when facing the issue of implementing activities in the midst of the COVID-19 pandemic which makes it easier for secretariat personnel to make decisions via the

zoom application or WhatsApp, then in deciding the presence of ASEANSAI secretariat representatives at ASEANSAI internal and external activities which if the presence of the ASEANSAI Secretariat Head is not possible, it can be represented by the Executive Director or the Secretariat Coordinator.

Based on the elaboration of the above, it can be concluded that the organizational structure of the ASEANSAI Secretariat for the 2018-2023 period has been well designed to empower personnel to effectively carry out their responsibilities, contribute to the organization's goals, and ensure the smooth operation of the organization.

**3) Managerial and Strategic Capabilities**

Managerial and strategic capabilities are critical to the Secretariat's role in developing organizational capacity. According to Dillen et al. (2019), managerial capabilities include effective, optimal, and efficient management of organizational resources, be it human, financial, and other physical resources. On the other hand, strategic capabilities enable organizations to identify opportunities and challenges that affect organizational development. By understanding the development trends of the environment as well as the needs and interests of relevant stakeholders, the organization can anticipate changes and find new opportunities relevant to organizational development. These two capabilities enable the Secretariat to manage operations efficiently, set priorities wisely and efficiently, communicate effectively, have a strategic understanding, and contribute to innovation and professional development.

In the context of the ASEANSAI Secretariat for the 2018-2023 period, in terms of managerial capabilities, BPK RI as the Secretariat could develop budgets and work procedures, perform operational management tasks, and regularly conduct performance evaluations. This is as stated by R6, R8, R10, where the Secretariat regularly prepares organizational budget planning, monitoring, and reporting, as well as preparing activity reports and work procedures. Furthermore, the Secretariat also routinely assists the Executive Committee and other members who need assistance in carrying out the organization's operations, for example in providing software applications to support activities or in establishing collaboration with Development Partners and other related organizations.

Delegation of managerial and operational tasks also exists in the ASEANSAI secretariat such as delegation of representatives at technical and strategic level meetings of the organization, then delegation in the implementation of activities in the field and material substance, as well as delegation of work sections that handle finance, technical implementation of activities, strategic evaluation, and knowledge exchange, as stated by R8, R9, R10, R13. Furthermore, R2, R5, R10, R11, and R12 also stated that the ASEANSAI Secretariat could coordinate the interests and activities of the organization, which is reflected in the implementation of administrative tasks, coordination among members and with relevant stakeholders, preparation of strategic plans and management of activities, and compliance with applicable regulations.

In terms of strategic capabilities, the ASEANSAI Secretariat can improve the position of the organization, select potential opportunities, and build important connections. R1, R2, R9, and R12 stated that this can be observed from the cooperation between ASEANSAI and Development Partners such as GIZ, World Bank, European Union, as well as cooperation with other SAIs and regional organizations such as SAI Sweden, SAI Norway, ASOSAI, and INTOSAI. Furthermore, the ASEANSAI Secretariat also could cooperate, understand, and motivate others both individually and in groups. This is as stated by R4, R5, R6, and R7.

On the other hand, the development of ASEANSAI Secretariat's management and strategic skills through training or peer-to-peer learning is still minimal. Similar to the previous explanation, most training in ASEANSAI still covers the audit field, so non-audit fields relevant to the Secretariat's role have not been the focus of much training, such as the field of activity management and time management, the field of professional ethics, the field of technology mastery, and other related fields. Development in these areas is no less important than development in the audit field, because as stated by R1, R3, R6, and R10, development in these

non-audit areas is the main stimulant for the efficiency and effectiveness of operationalization of activities that will lead to sustainability and achievement of organizational goals.

For one aspect that is not yet available, it can be concluded that the managerial and strategic capabilities of the ASEANSAI Secretariat for the 2018-2023 period have not run and developed optimally.

***ASEANSAI Organizational Capacity Development***

**1) Resource Development, Financial Health, and Financial Systems**

Resource development, financial health, and financial systems play an important role in the capacity development of an organization. These components are interrelated and influence each other to create a foundation for organizational growth that is strong, sustainable, and able to face changes and challenges. Walters (2019) stated that insufficient funding impacts the mission, organizational strategy, planning, activity design, service delivery, staffing and leadership, human resources, communication, and technology. In addition, the financial and HR systems in an organization are interrelated. Walters (2019) stated that an organization experiences a shortage of human resources possibly because it does not have a designated person to raise funds. In an organization there is also a lack of training and professional development related to fundraising.

In the context of ASEANSAI for the 2018-2023 period, there is an organizational structure that supports the functions and duties of each work section. This structure is divided into the Chair and Vice Chair of ASEANSAI, commonly referred to as the Executive Committee. Then there is the Secretariat as the main support of the organization along with 4 other committees namely SPC, TC, KSC, and RPC. All these working parts help each other and work closely together in order to achieve organizational goals. As stated by R6, R7, R8, R9, R10, ASEANSAI also has the availability of equipment and facilities, as well as management of equipment and facilities that support the implementation of activities. This is shown through the existence of several equipment supporting the implementation of activities in the secretariat such as office equipment, remote meeting equipment, the organization's website and Essentials as a medium for information distribution and storage, as well as the existence of the ASEANSAI secretariat office in Jakarta. Management is also evident from the routine audit of ASEANSAI equipment at the Secretariat, which is carried out every 2 years, then the management of office equipment by the Secretariat team with inventory, maintenance and efficient use, as well as the routine management of the website and essentials by the Secretariat team and related committees.

However, on this aspect of resource development, financial health, and financial systems, although respondents believed ASEANSAI already has a strategic financial plan that can support the implementation of organizational activities, there are still issues of budget availability and stability that cannot be achieved optimally. In the period 2018-2023, according to the respondents (R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R16) this is due to two things: first, low funding due to the lack of funding diversification. The implementation of ASEANSAI activities during this period was dominated by funding from Development Partners such as GIZ and the World Bank. Thus, when the collaboration with GIZ ended in early 2019, and the collaboration with the World Bank ended in mid-2018, the implementation of activities, especially those that were face-to-face, decreased in intensity. If we rely solely on ASEANSAI's internal funding, which comes from regular contributions from members, then face-to-face activities cannot be fully covered due to budget constraints.

The second reason is the change in the external environment in the form of the COVID-19 pandemic. The pandemic that occurred globally also changed the mode of implementation of organizational operations in various parts of the world including ASEANSAI so that previously most activities were required to be carried out face-to-face to be carried out virtually. In addition, the COVID-19 pandemic has had a significant economic impact on various sectors, with high demand for assistance and limited resources resulting in many governments and aid agencies experiencing limitations in providing financial assistance. These governments and aid agencies must select the allocation of financial assistance by prioritizing the sectors most affected by the

pandemic, so some organizations that do not qualify or fall into the priority category, do not receive financial assistance.
Furthermore, as added by R1, R2, R5, R12, ASEANSAI decided to empower internal resources to continue running activities while reducing operational costs. This is for example with the support of the provision of remote meeting technology by the Secretariat in ASEANSAI meetings and training and knowledge exchange activities, then adequate human resource support to operate the technology needed in the implementation of activities, as well as financial resource support from BPK RI as the ASEANSAI Secretariat in maintaining and running the equipment needed during the pandemic.

Therefore, it can be concluded from the explanation above, the aspects of resource development, financial health, and ASEANSAI's financial system along with the Secretariat's role in encouraging the development of these capacities in the 2018-2023 period have not been optimal enough.

**2) Strategic Planning, Mission, and Vision**

The existence of strategic planning, mission, and vision is very important in developing organizational capacity because it creates a solid and integrated framework. Walters (2019) stated that proper training in strategic planning is necessary for an organization to have a solid and sustainable future. Strategic planning helps organizations plan concrete steps to achieve capacity development goals, while mission and vision provide the moral direction, values, and focus needed to achieve those goals.

In relation to ASEANSAI in the 2018-2023 period, R2, R3, R4, R5 stated that there is strategic planning, mission, and vision established by the organization to support the implementation of activities. This can be seen from the consistency and focus in the direction and goals of the organization, the establishment of long-term and short-term goals with measurable targets and performance indicators, prioritization of activities, and adaptation and flexibility to changes in the environment, such as during the COVID-19 pandemic in 2020-2022. For this aspect of planning, added R2, R3, R4, R5, BPK RI as the Secretariat also collects and analyzes relevant information to understand the challenges and opportunities in the internal and external environment of the organization, and facilitates the planning process by providing human resources and relevant documents and ensuring the involvement of relevant parties for effective collaboration in this process.

Furthermore, R8, R9, R10 added that ASEANSAI has also implemented this strategic planning, mission, and vision in the organization's daily operations. This is shown through the existence of detailed activity plans and initiatives that are in line with long-term and short-term goals, then the existence of relevant and measurable performance indicators as a reference for monitoring organizational performance, the adjustment and alignment of budgets and resources, then there is consistent communication to all members and relevant stakeholders, and regular evaluation and monitoring of organizational performance. For this aspect of planning implementation, as stated by R5, R9, R10, R11, BPK RI as the Secretariat also plays a role in monitoring and coordinating the synergy of the implementation of activities related to ASEANSAI's strategic plan, vision and mission, allocating human resources in monitoring and alignment, preparing progress reports and evaluations to measure success and improve policy changes if needed, and compiling databases and collaboration platforms (organizational website and Essentials) that facilitate access to information and documents related to the implementation so that they can be used on an ongoing basis.

R1, R4 and R5 also added that ASEANSAI regularly evaluates the implementation of its strategic plan, mission and vision every year. This is indicated by the existence of internal meetings and discussions to discuss the evaluation of the implementation of ASEANSAI activities and the implementation of the strategic plan along with milestones for achieving ASEANSAI's mission and vision 1-2 times per year, then the analysis of data and information conducted by all ASEANSAI members on performance, achievement of goals, obstacles, and recommendations for improvement, as well as conducting surveys to obtain feedback to all ASEANSAI members

on the need to improve the evaluation monitoring system that explores perceptions and satisfaction levels with the implementation of strategic planning, mission and vision of the organization. The feedback will provide valuable input that helps in the improvement and adjustment of strategic planning. For this aspect of evaluation, as stated by R3, R4, R5, BPK RI as the Secretariat plays a role in collecting data and information on implementation, analyzing and evaluating data to identify gaps between objectives and actual achievements, preparing evaluation reports and presenting findings to relevant parties, monitoring follow-up on evaluation results, and contributing to the design and improvement of ASEANSAI's next strategic plan, vision and mission.

In relation to the explanation above, it can be concluded that the three elements of strategic planning, mission, and vision are interrelated and reinforce each other in the ASEANSAI capacity development process. The organization and the role of BPK RI as the Secretariat in the 2018-2023 period have optimally identified priorities, directed efforts efficiently, provided a moral basis and values, inspired and motivated organizational members, and developed appropriate strategies and had a clear direction towards achieving the desired capacity development goals.

**3) Human Resources and Legal Affairs**

Human Resources and Legal Affairs have an important role in developing the capacity of an organization. Walters (2019) stated that additional knowledge for HR is needed to identify and fix problems faced by the organization. This additional knowledge can be done in the form of training, courses, and competency development. In addition to the development of organizational capacity from the HR side of the need to fulfill knowledge, HR is also needed to be able to handle legal affairs. Therefore, an organization must have competent human resources in drafting regulations that will later become a reference in the implementation of activities within the organization.

Qualified human resources assist in the development of organizational members, performance management, and proper placement. Meanwhile, the existence of a qualified legal department ensures legal compliance, manages risks, and develops solid policies and procedures as a basis for organizational growth and success. Good collaboration between HR and legal can maximize and ensure capacity sustainability and achieve the desired organizational development goals.

In the context of ASEANSAI for the 2018-2023 period, R7, R8, and R13 mentioned the development of HR knowledge that supports the implementation of organizational activities, which is reflected in providing adequate access to learning resources such as ASEANSAI eLearning or other knowledge databases in Essentials, as well as collaboration between members on challenging projects such as the ASOSAI-ASEANSAI Cooperative Environmental Audit of Water Resources Management in Mekong River Basin in line with SDGs and the Cooperative Research Project on SAI Independence in ASEANSAI Countries: Implementing Foresight Tool for Preferable Future. BPK RI as the ASEANSAI Secretariat also facilitated the implementation of these activities by providing administrative technical support and coordinating with relevant stakeholders in terms of expertise and financial support.

Then ASEANSAI also carries out the exchange of knowledge and experience between the leaders of the organization and the implementers, which is shown through routine meetings every time the ASEANSAI leadership changes, namely pre-handover meetings and handover meetings. As the Secretariat, BPK RI facilitates these meetings by coordinating schedules, preparing meeting materials, providing facilities and equipment, and other administrative support in the implementation of activities. In addition, R3, R4, R5 added that there is open communication between the Head of Secretariat and the secretariat team for the discussion and resolution of technical and strategic issues.

Furthermore, ASEANSAI has structured and sustainable training and knowledge development programs such as the Long-term ASEANSAI Programme on ISSAI Implementation (LTAPII) 2015-2018 and the IDI-ASEANSAI ISSAI Implementation Needs Assessment for Financial Audit (IINAFA) 2019-2020, as well as members' participation in seminars or knowledge exchange workshops that broaden professional horizons and experiences, such as the

Seminar on Increasing the Awareness of SDGs in 2018 or the Workshop on Improving Information & Communication Technology (ICT) for Audit Work in 2021. Performance evaluations of training and knowledge exchange activities are also conducted by the KSC and TC on a regular basis to help identify areas of further development needed by ASEANSAI.

However, on this aspect of training and development, HR knowledge development in non-audit areas is still minimal in ASEANSAI. Based on information from TC and KSC activity reports as well as ASEANSAI annual reports, this can be seen from the dominance of training and knowledge development in the audit field with a total of 65 trainings, with only 1 training covering the non-audit field (ASEANSAI Workshop on Knowledge Management System, 2019) in the period 2018-2023. R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R16 stated that this is because ASEANSAI's main focus tends to prioritize training and skills development directly related to auditing, so training in non-audit areas is not a top priority because it is considered not directly contributing to the core objectives of the organization. This is also supported by a lack of awareness of the potential benefits and added value that can be derived from training and development in non-audit areas. In addition, there are limited resources in terms of budget, time, and expertise. Training and development in non-audit areas requires additional investment in these three resources. Specialized expertise in non-audit areas is not possessed internally, and there is a need to allocate additional time and budget for this training.

As for the legal aspect, ASEANSAI HR supports the establishment of organizational regulations. According to R4, R5, R9, this is shown through the existence of a separate working section that plays an important role in the formation of ASEANSAI regulations, namely TC, HR involvement in drafting organizational regulations and procedures through obtaining input and consultation and collaboration between members to ensure policy conformity with organizational values, goals and needs, and monitoring of existing compliance. ASEANSAI's regulations also support organizational strengthening with detailed and clear work procedures that create an efficient functioning of the organization. R1, R2, and R3 added that this can be seen in the consistency of activity implementation and decision-making as well as operational efficiency and effectiveness because members know the steps that must be carried out in fulfilling their responsibilities.

In addition, decision-making is in line with the prevailing decisions in ASEANSAI. According to R11, R12, this was reflected when the issue of extending the term of office of the secretariat arose, then the issue of signing the ASEANSAI financial report that had passed the relevant leadership period, as well as the issue of signing the ASEANSAI cooperation MoU with relevant stakeholders. For these issues, ASEANSAI members consider and follow existing policies as guidelines in the decision-making process. In addition, the RPC as the committee in charge of handling ASEANSAI regulations also consults with related parties and conducts risk and consequence analysis related to the decisions to be taken. This is done to analyze the implications of decisions on applicable regulations and ensure that related decisions will not violate the rules or present unacceptable risks.

BPK RI as the ASEANSAI Secretariat also supports the development of the legal aspects of the organization by ensuring compliance with applicable regulations by coordinating regularly with internal and external parties. As stated by R2, R5, R9, R11, for example, in monitoring and fulfilling obligations for financial membership contributions every year, monitoring and fulfilling the preparation of work plans every 2 years and organizational strategic plans every 4 years, as well as fulfilling the implementation of audits and preparation of financial reports. In addition, BPK RI is also actively involved in discussions on the revision of ASEANSAI regulations involving the RPC and other related parties, for example in the issue of the second revision of ASEANSAI regulations related to the addition of monitoring and evaluation chapters, then the third revision of the same regulations related to the option of organizing activities virtually, be it meetings, training, or conducting audits, then the fourth revision of ASEANSAI regulations related to the signing of financial reports and matters related to financial reports, the roles and responsibilities of the Executive Committee and Secretariat, as well as the addition of new

chapters related to the organization of Senior Officials Meetings along with hybrid modes of meetings.

Based on the explanations above, it can be concluded that the legal aspects of ASEANSAI and the role of the Secretariat in it have been running and developing optimally, but the development of organizational human resources and the Secretariat's role in these aspects are still not optimal in ASEANSAI in the 2018-2023 period.

**4) Leadership and Staffing**

Leadership and staffing aspects play an important role in organizational capacity development. A key factor in capacity development is top managers who provide leadership for institutional capacity change (Horton et al., 2003). Through visionary leadership, the ability to inspire and build strong teams, continuous development of organizational members, and encouragement for innovation and adaptation, organizations can build their capacity, better achieve their goals, and be ready for future challenges.

At ASEANSAI for the 2018-2023 period, the organization's leaders were involved in developing the organization's vision, mission, and strategic plan. As stated by R1, R2, R4, R5, this can be seen from the active participation of the leadership, either the SAI Chair or a designated representative, in the process of developing the vision, mission and strategic plan. These leaders lead discussions and direct decision-making related to the strategic direction of the organization, such as in technical level meetings, namely the ASEANSAI Senior Officials Meeting or the strategic level, namely the Assembly Meeting and Summit. For this leadership role, BPK RI as the Secretariat also collects and analyzes data needed in the meeting as a basis for decision making, facilitates leadership discussions with relevant stakeholders both by managing the course of the meeting and recording the results of the discussion, and is responsible for the storage and updating of strategic documents that have been prepared by ensuring easy access for leaders and other related parties.

Furthermore, R11, R12, R13 stated that ASEANSAI leaders are tactical, adaptive, responsive, transparent, and able to foster cooperation and good relations with implementers and other partners. This is shown, for example, by making strategic decisions that are oriented towards long-term goals commonly found in the ASEANSAI Summit such as decisions related to cooperation with Development Partners or decisions related to internal ASEANSAI issues such as the completion of financial reports and the sustainability of committee leadership. In addition, ASEANSAI leaders have also proven to be adaptive and flexible to changes in the environment by adjusting the organization towards new directions such as those experienced by ASEANSAI during the COVID-19 pandemic era by changing the implementation of activities to be remote and online. Due to this flexibility and responsiveness of the leadership, BPK RI as the Secretariat also adjusted the organization's operations according to the leadership's direction, such as adjusting the implementation of activities during the pandemic with virtual meeting assistance and following up on leadership decisions by holding meetings with relevant stakeholders.

Leaders also do not hesitate to provide motivational support and work enthusiasm in carrying out activities. According to R4. R5, R10, active support to members of the organization can be seen from efforts to appreciate contributions to the organization by providing positive and constructive feedback at monitoring and evaluation meetings at the technical level as well as meetings such as Assembly and Summit which are strategic in nature. In addition, the ASEANSAI leadership also encourages morale by promoting open communication and close collaboration among members, as well as thoughtful resolution of conflicts or issues that arise. This can be seen in the resolution of the ASEANSAI legal capacity issue, the ASEANSAI financial report issue, and the ASEANSAI regulations revision issue.

Furthermore, the clarity of the division of authority, roles and responsibilities is also evident from each implementer. According to R2, R5, R6. R8, this can be seen from the existence of formal ASEANSAI documents that state the organizational structure, procedures for the division of authority and responsibility, as stated in the ASEANSAI Agreement and Rules and Procedures. However, on the staffing aspect of ASEANSAI, according to R3, R4, R5, R7 there is

no balance between the quantity and quality of implementers in the ASEANSAI work section. This can be seen from the lack of organizational executives, especially in the Secretariat. Although the work of the secretariat has been satisfactory in the eyes of ASEANSAI members, the secretariat team feels that there is a lack of personnel compared to the workload that needs to be met. In addition, the staff turnover rate in other work areas, such as in ASEANSAI committees, is high, which poses a risk of losing job- or process-specific knowledge of those who move on. This can disrupt the flow and continuity of work.

In addition, ASEANSAI does not yet have a system for recruiting implementers that complies with procedures and supports the needs of the implementation of activities. So far, ASEANSAI has empowered staff members who are involved in international cooperation or other fields that are relevant to their work in their respective SAIs and overlap with one of the ASEANSAI committee work areas. With the recruitment system of qualified implementers in accordance with the needs of the organization, it contributes to the quality and productivity of the implementation of activities as well as to the creation of an inclusive work environment.

Based on the previous elaboration, it can be concluded that although the leadership aspect and the role of the Secretariat have been running and developing optimally in the 2018-2023 period, the staffing aspect and the role of the Secretariat in it have not been optimally developed in ASEANSAI.

**5) Programming**

Programming in organizations plays an important role in organizational capacity development. Good management of work programs/activities helps the organization in strengthening its overall capacity and achieving the desired development goals. Through work activities, organizational members can develop skills and knowledge, apply concepts and principles in a real context, collaborate and learn together, build trust and motivation, develop a positive work culture, encourage innovation and adaptation, increase efficiency and productivity, and conduct continuous evaluation and improvement.

At ASEANSAI in the 2018-2023 period, there is already a work plan in order to prepare activities, policies, or work procedures for the organization. According to R5, R7, R8, this is reflected in the existence of a work plan for each ASEANSAI work section published every 2 years, which refers to the organization's strategic plan, as well as the preparation of a strategic plan every 4 years that is routinely carried out by the organization. Then, there are programs that support the implementation of organizational activities such as training programs from TC, knowledge exchange programs and best practices from KSC, performance monitoring programs from SPC, and programs related to the formulation and evaluation of regulations from RPC.

Furthermore, there is a regular evaluation conducted by ASEANSAI on the implementation of the organization's programs. These evaluations are conducted annually and led by the SPC with the aim of measuring the achievement of activities against organizational objectives, identifying areas for improvement or enhancement of the implementation of activities, and providing an accurate and objective information base for decision-making.

In addition to R2, R5, R8, BPK RI as the ASEANSAI Secretariat contributes to the planning, implementation, and evaluation of the organization's work program. This is done through managing coordination among members and with relevant stakeholders such as Development Partners, other regional organizations, or other SAIs. In addition, the Secretariat manages documents and information related to work programs with centralized storage and electronic updates via Essentials. By doing this, the Secretariat ensures that program information is continuously available and can be easily accessed by relevant parties. The Secretariat also provides administrative support in the implementation of good work programs and conducts monitoring and reporting on the implementation of work programs to help evaluate the effectiveness of these programs.

However, on the other hand, there are still some discrepancies between the program plan and its implementation in ASEANSAI in the 2018-2023 period. Some programs that had been planned were later implemented backward from scheduling and some were even deleted because

they were no longer relevant. As stated by R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R16, R18, this happened when there were changes in the external environment such as the COVID-19 pandemic or social-humanitarian issues in Myanmar which also affected cooperation with several Development Partners. The COVID-19 pandemic led to the implementation of government regulations to limit and control the spread of the virus. This led to the implementation of organizational programs that could not be fully implemented because they were no longer relevant to meet the needs of the organization due to changes in the situation or limited organizational resources such as finance, human resources, and infrastructure that support the implementation of activities. Then related to the socio-humanitarian issues in Myanmar that emerged in 2021, this issue created political, social, economic and security instability in the ASEAN region, so that organizations operating in ASEAN experienced restrictions on movement with the support of several international organizations and aid agencies. This has led to delays or significant changes in the implementation of organizational programs in ASEAN, which has also occurred in ASEANSAI.

Furthermore, in addition to the issue of changes in the external environment, the mismatch between the program and its implementation was also due to ASEANSAI's limited resources to implement activities, such as financial resources and technical capabilities/expertise. In the 2018-2023 period, as discussed earlier, two ASEANSAI Development Partners that supported ASEANSAI financially and technically ended their cooperation in mid-2018 (World Bank) and early 2019 (GIZ). The lack of external funding sources in the following years contributed to a decline in the performance of training and knowledge development activities. In addition, the implementation of complex and specific programs in ASEANSAI, especially in audit and non-audit areas, requires technical skills and expertise. ASEANSAI does not yet have human resources with these skills and therefore requires external assistance from fellow regional organizations, other SAIs, or development partners. Searching for and exploring cooperation with external personnel with these special skills takes a long time, which contributes to delays in program implementation, which contributes to the mismatch between program planning and implementation.

Based on the elaboration of the programming aspect above, it can be concluded that the development of this aspect, along with the Secretariat's role in its development, has not been optimally implemented in ASEANSAI in the 2018-2023 period.

**6) Internal & External Communication**

Internal and external communication plays an important role in organizational capacity development. Walters (2019) said that internal communication is related to dialogue between staff and administration in an organization. This form of dialogue can be in the form of collaboration between staff in building organizational programs. In addition to internal communication, organizational capacity development is also influenced by organizational interactions with external stakeholders, as well as building trust in these interactions. The relationship between the organization and external stakeholders will result in innovative programs needed to meet the needs of the organization.

Furthermore, internal communication facilitates coordination, collaboration, understanding of vision, motivation, and engagement of organizational members. Meanwhile, external communication helps in building partnerships, knowledge exchange, and enhancing the organization's reputation and credibility. Strengthening internal and external communication can enhance capacity, effectiveness, and relationships with stakeholders, which in turn contributes to the sustainability and achievement of organizational goals.

At ASEANSAI in the 2018-2023 period, according to R6, R8, R13, R16, R17, R18, there are close and positive relationships both internally and externally to the organization. Internally, close and positive relationships can be seen from the existence of good and effective team collaboration and mutual support for each other in achieving common goals. In addition, internal communication among ASEANSAI members is smooth, open and directed, enabling the acceleration of information and the strengthening of collaboration. Furthermore, externally,

ASEANSAI has strategic partnerships with fellow regional SAI organizations such as ASOSAI and INTOSAI, with fellow secretariat organizations such as the ASEAN Secretariat, as well as with fellow SAIs such as SAI Sweden and SAI Norway and with Development Partners who are qualified in their fields such as GIZ, World Bank, European Union, and IDI. In addition, ASEANSAI has also received support and positive feedback from the collaboration with these stakeholders. This support comes in the form of both financial and expertise, with feedback in the form of a positive impression of the close relationship with ASEANSAI.

Furthermore, there are various forms of communication, coordination and information exchange within and outside ASEANSAI. Internally, ASEANSAI often holds internal meetings to share information, discuss, or make decisions and agree on next steps. Some meetings are scheduled, which helps strengthen coordination and communication between members. Another form of internal communication is the ASEANSAI online information management and storage application, namely the organization's website and Essentials, which is connected to the Google Drive application. These applications provide easy access for members of the organization so that the information available remains relevant and accurate for use in achieving organizational goals. Furthermore, other forms of internal communication are formal, such as reports or briefings, and informal, such as through Whatsapp, Viber, or Facebook Messenger, which help build relationships and exchange information among ASEANSAI members.

Externally, ASEANSAI organizes formal meetings with relevant stakeholders that enable discussion of cooperation and agreement on further actions. These meetings are often conducted face-to-face or through online communication platforms such as zoom, microsoft teams or webex. Another form of external communication is through formal written letters that generally require a written response, either electronic or manual. ASEANSAI also uses the social media websites, Facebook and Twitter to communicate and interact with relevant stakeholders. This includes posting information, answering questions, and gathering feedback for the organization.

According to R3, R5, R6, R7, R13, R16, R17, R18, BPK RI as the ASEANSAI Secretariat contributes to the implementation and development of internal and external communication aspects through managing the organization's internal communication flow by distributing correspondence, reports, policies, or other information to members of the organization in a clear and timely manner. In addition, the Secretariat also manages the coordination of internal activities by scheduling activities, managing meetings, and ensuring smooth communication between members or committees involved. Externally, the Secretariat manages communication with Development Partners and other regional and international organizations. This communication takes the form of sending correspondence as well as facilitating meetings and discussions. The Secretariat also frequently attends invitations to activities relevant to the interests of the organization, which also contribute to the expansion of opportunities for collaboration and strong partnerships, such as invitations from ASOSAI, ASEAN Secretariat, or IDI.

Based on the elaboration of the communication aspect above, it can be concluded that ASEANSAI and the Secretariat's role in developing this aspect have run optimally in the 2018-2023 period.

**7) Technology**

Technology plays an important role in organizational capacity development. By using the right technology, organizations can improve operational efficiency, gain better access to information and knowledge, facilitate effective collaboration and communication, support data analysis and informed decision-making, and foster innovation and adaptation. Smart and wise use of technology can help organizations improve performance, better achieve goals, and remain competitive in an ever-changing environment.

In the context of ASEANSAI in the 2018-2023 period, there is support for the need for technology in an effort to increase the capacity of organizational information systems. According to R7, R8, R12, this can be seen from the active initiative of the organization, in this case the Secretariat for financial and human resources in building and maintaining the technological infrastructure needed by ASEANSAI, such as the official ASEANSAI website, eLearning

website, and Essentials storage drive. In addition, the organization's leadership also actively encourages and supports the implementation of the latest technologies, adopts the latest trends, and creates an environment that facilitates technological development. This was especially evident during the COVID-19 pandemic in 2020-2022. At that time, all ASEANSAI activities immediately switched online using the latest platforms such as Zoom, Microsoft Teams, Google Meet, Webex, and other similar platforms, be it technical coordination activities or strategic activities such as training, decision-making, and the transition of ASEANSAI leadership.

Then there are qualified resources that support the implementation of the technology system in ASEANSAI, as stated by R3, R4, R5, that the ASEANSAI Secretariat allocates a separate budget and human resources to manage the technology used by ASEANSAI. For example, the cost of maintaining the website and Google Drive Essentials or the cost of maintaining hardware at the BPK office which is the location of the ASEANSAI Secretariat Office. Furthermore, ASEANSAI also has technologies that function as information storage and distribution such as the organization's official website and Google Drive Essentials. ASEANSAI also often utilizes technology in the implementation of activities. This is reflected in the electronic delivery of correspondence, the posting of newsletters or news via the website, and the management of activities through online platforms.

Based on the technological aspects above, it can be concluded that ASEANSAI with the role of the Secretariat in it has been optimal in developing its internal and external communication in the 2018-2023 period.

**Conclusion**

ASEANSAI as an organization that is still developing at the age of 13 years continues to strive to develop its organizational capacity to achieve optimal performance and remain relevant to the times. This research analyzes the development of ASEANSAI's organizational capacity in relation to the role of BPK RI as the ASEANSAI Secretariat, in the 2018-2023 period. Based on the results found, the researcher concluded that some BPK RI as the ASEANSAI Secretariat has made optimal efforts to encourage organizational capacity development, although there are still several aspects of organizational capacity development that have not run optimally. In conclusion, the research reveals that while BPK RI, as the ASEANSAI Secretariat, has made significant strides in enhancing organizational capacity through strategic planning, leadership, and communication, there remain critical areas requiring improvement, such as resource development, financial stability, human resource management, and programming efficiency. The findings suggest that BPK RI possesses strong human capital and a competent organizational structure but needs to implement better recruitment, promotion policies, and continuous capacity development programs. For ASEANSAI to achieve its full potential, it is recommended to focus on comprehensive budget planning, diversify funding sources, enhance human resource capabilities, develop effective recruitment systems, and establish robust monitoring and evaluation mechanisms to ensure alignment between planned activities and their execution.

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