

# Strategic Plan of ASOSAI 2022-2027

Endorsement Version

## Introduction

Supported by all member supreme audit institutions (SAIs), the Asian Organization of Supreme Audit Institutions (ASOSAI) presents this Strategic Plan for 2022-2027, the fourth strategic plan of the organization. The plan generally follows the statement on mission, vision, core values and three strategic goals set in previous plans.

Considering the health pandemics, climate change, natural and human-made disasters, and scientific and technological advancements, ASOSAI adds “Responsiveness” to its core values. ASOSAI highly values that its members could enhance their resilience and make rapid and appropriate response to the new challenges encountered, so as to fully implement their respective mandates, to efficiently serve in their respective national governance system, and to deliver greater value to their respective countries and peoples.

In order to promote realization of the three strategic goals, similar to the INTOSAI Strategic Plan 2016-2022, this plan identifies four “cross-cutting priorities”. The four cross-cutting priorities echo the ideas that were put forward in the *Beijing Declaration* and *Moscow Declaration* of INTOSAI, and the *Hanoi Declaration* and *Bangkok Declaration* of ASOSAI. This reflects the initiative of ASOSAI to follow the trend of international public sector auditing and get actively involved in the international public sector auditing community, while focusing on ASOSAI regional features and development needs.

In order to keep this plan relevant and provide flexibility in its implementation, this plan has only general and principle statements and does not contain detailed operational information on implementation. That information will be publicized as the Implementation Matrix of ASOSAI Strategic Plan 2022-2027. ASOSAI will delegate the Strategic Plan Task Force to duly monitor implementation progress, review implementation results, and, if necessary, amend this plan and the implementation matrix.

## Overview

### MISSION

ASOSAI, a professional and nonpolitical Regional Organization of INTOSAI, aims to support its member SAIs in achieving higher performance and making contributions to good governance and sustainable development in their countries.

### VISION

Encourage member SAIs to promote good governance and build a professional regional organization

#### Strategic Goal 1

Innovative and  
Responsive Capacity  
Development

#### Strategic Goal 2

Quality Knowledge  
Services

#### Strategic Goal 3

Professional and  
Relevant Regional  
Organization

#### Cross-cutting Priority 1

Supporting SAIs in  
promoting good  
governance

#### Cross-cutting Priority 2

Encouraging SAIs'  
efforts for the  
achievement of the  
SDGs

#### Cross-cutting Priority 3

Leveraging  
opportunities brought  
by technological  
advancement

#### Cross-cutting Priority 4

Responding to  
emerging issues and  
emergent situations

### CORE VALUES

Professionalism, Cooperation, Inclusiveness, Innovation, Responsiveness

## **Mission**

ASOSAI, a professional and nonpolitical Regional Organization of INTOSAI, aims to support its member SAIs in achieving higher performance and making contributions to good governance and sustainable development in their countries, through activities of capacity development and knowledge services in the field of public sector audit in the ASOSAI region.

## **Vision**

Encourage member SAIs to promote good governance and build a professional regional organization

By 2027, the end of the current strategic plan period, ASOSAI will be more professional to deliver well-organized capacity building, knowledge sharing, and other services, and member SAIs will be more professional in discharging their mandates. ASOSAI and member SAIs will enhance values and benefits to promote good governance in the region and respective countries.

## **Core Values**

Professionalism, Cooperation, Inclusiveness, Innovation, Responsiveness

### *Professionalism*

ASOSAI works with integrity, transparency, and independence.

### *Cooperation*

ASOSAI encourages and facilitates member SAIs to foster synergy. ASOSAI establishes and maintains a strategic partnership with stakeholders for mutual benefit.

### *Inclusiveness*

ASOSAI upholds the principle of mutual respect and gender equality. Recognizing the diversity of its members, ASOSAI provides equal opportunities for participation.

### *Innovation*

ASOSAI pursues innovation that meets the needs of member SAIs and stakeholders, and takes acceptable risks in launching new initiatives and in tackling challenges.

### *Responsiveness*

ASOSAI responds quickly to changing regional and global environment and keeps itself agile to emerging challenges to maintain relevance.

### **Strategic Goals:**

The Strategic Goals, derived from the focuses of ASOSAI, taking the latest priorities of INTOSAI and common concerns of member SAIs into account, seek to pave the way for the development of ASOSAI for the period 2022 to 2027.

Strategic Goal 1: Innovative and Responsive Capacity Development

Strategic Goal 2: Quality Knowledge Services

Strategic Goal 3: Professional and Relevant Regional Organization

### **Crosscutting Priorities**

In support of the three strategic goals under which ASOSAI broadly organizes its work, ASOSAI has identified four crosscutting priorities that provide the foundation for ASOSAI to focus on achieving its strategic goals in the coming years.

Crosscutting Priority 1: Supporting SAIs in promoting good governance

Crosscutting Priority 2: Encouraging SAIs' efforts for the achievement of the SDGs

Crosscutting Priority 3: Leveraging opportunities brought by technological advancement

Crosscutting Priority 4: Responding to emerging issues and emergent situations

## Strategic Goals

### Strategic Goal 1: Innovative and Responsive Capacity Development

#### Strategic Objectives

1. Focus on the future development of public sector auditing based on the needs of ASOSAI and member SAIs

The tremendous development of the economy and society has greatly shaped the environment in which SAIs operate. The adoption of the *2030 Agenda for Sustainable Development*, increasing public awareness of good governance and rapid development of technology have brought both challenges and opportunities to SAIs. As an essential part of national governance, SAIs are expected to respond to those challenges and focus on future directions, including:

- providing independent external oversight on the achievement of SDGs;
- responding to technological advancement; and
- promoting accountability and transparency.

ASOSAI will focus on developing capacity of auditing relevant issues such as SDGs by taking note of the *Hanoi Declaration* of ASOSAI and the *Moscow Declaration* of INTOSAI, and support SAIs to conduct audits in this respect. ASOSAI will also support member SAIs to adapt to the changing environment and promote their value and benefits. To achieve this, ASOSAI will cooperate with INTOSAI and other regional organizations as well as facilitate close coordination within ASOSAI.

2. Respond to the changing needs of member SAIs in capacity development activities brought by science and technology advancement

The advancements in science and technology such as artificial intelligence, big data analytics, and digital transformation, are exerting increasing impact on the strategic direction of public sector auditing, as well as audit methodologies. To effectively adapt to those trends, SAIs should take proactive approaches to respond to those opportunities brought by technological advancement and strengthen their professional capacity. No matter those capacity development activities are initiated by SAIs or by the external stakeholders, ASOSAI will, in line with changes in the needs of member SAIs, encourage and foster such capacity development by:

- supporting SAIs to develop appropriate audit methodologies and guidelines, train staff, and promote audit quality assurances;
- supporting the exchange of experience and cooperation among its member SAIs and other stakeholders; and
- cooperating with INTOSAI and utilizing the products of INTOSAI, including but not limited to ISSAIs.

### 3. Cooperate with IDI, other regional organizations, and the academic community for diverse capacity development initiatives

Aiming to lead by example, ASOSAI will be committed to focusing on the new audit development in public sector auditing, such as audit of SDGs. ASOSAI will verify the main requirements based on better understanding of member SAIs' diversified needs, and take measures to facilitate SAIs to enhance their professional capacity. ASOSAI will also closely cooperate with IDI, other regional organizations, and the academic community to implement innovative and responsive capacity development activities.

### 4. Develop human resources for capacity development

ASOSAI will support SAI staff in charge of capacity development to increase their capacities, especially their ability to use online solutions such as e-learning, and consider training new resource persons for ASOSAI's capacity development.

### 5. Provide continuing capacity development activities responsive to emergencies

ASOSAI will increase the coverage of its capacity development activities by utilizing online solutions and communication tools such as CoP of ASOSAI and social networks. In addition, ASOSAI will equip itself with appropriate rules or procedures to respond to the emerging situations for continuing capacity development activities in the event of an emergency.

## **Strategic Goal 2: Quality Knowledge Services**

### Strategic Objectives

1. Mobilize ASOSAI's organizational strength to achieve an effective sharing of knowledge and experience.

Respective responsibilities are specified under this target to the Assembly, Governing Board,

ASOSAI Journal, ASOSAI Research Projects, Seminars, ASOSAI Symposium, ASOSAI website, and its working groups.

The Assembly consists of all member SAIs, and meets once every three years. Its main duties include: formulating such policies as may be deemed necessary to attain the objectives of ASOSAI; making rules and regulations of ASOSAI and lay down rules of procedures for the Assembly and other bodies of ASOSAI; determining the annual financial contribution of the member institutions; approving the triennial budget of ASOSAI; deciding, as the highest authority, on matters concerning the Organization; assigning specific tasks to the Governing Board and the Secretariat, electing from among themselves the Chairperson, the Secretary General and the members of the Governing Board, electing from among themselves members who are not on the Governing Board to constitute the Audit Committee, and considering and adopting the report of the Audit Committee on the accounts of the Organization.

The Governing Board is the executive arm of ASOSAI, with the duties including: executing the policies of ASOSAI as per the rules and regulations approved by the Assembly; appointing committees for specific purposes and projects, and lay down the rules of procedure for each such committee; approving the annual financial plan and the budget of ASOSAI and its execution and approve the triennial budget for submission to the Assembly; considering reports on the accounts of the Organization; ratifying the acts and decisions made by the Chairperson during the recess of the Governing Board; nominating the next host of Assembly, Secretary General, and ASOSAI representatives on the INTOSAI Governing Board; and rendering a report of its activities at every meeting of the Assembly.

ASOSAI Journal is an effective channel to share knowledge and experiences among all ASOSAI members. In order to enhance its function, in the last strategic period, the Journal has shifted from paper distribution to electronic distribution, and published wide-range theme-based editions. In the coming years, more efforts will be taken to further enhance the quality of articles and the easy access of a revamped Journal website.

ASOSAI Research Projects aims to encourage and facilitate researches on both theoretical and practical audit issues of mutual interests and concerns among member SAIs to further develop the audit capacity of ASOSAI. ASOSAI conducts one research project every three years, with surveys, interviews, country papers, and several team member meetings are planned in completing the project. Research projects' results, published on ASOSAI website, vary from the production of guidelines to the production of project reports that document country experiences, best practices, and recommendations. ASOSAI will take measures to streamline its research projects to enhance the relevance and efficiency of research projects by encouraging more participation from member SAIs, more focused project themes based on member SAIs needs, sharing and utilizing of final reports of the Research Project among the member SAIs.

Seminars have been a good platform for knowledge sharing in ASOSAI. Over the past

decades, one or two ASOSAI Seminars were held yearly on the most relevant and interesting topics, and knowledge was disseminated among and benefited all ASOSAI members. In recent years, ASOSAI seminars also open for the regional organizations of INTOSAI, who have signed MOUs with ASOSAI, which offers opportunities for member SAIs to learn the experiences from other regions. In the coming strategic period, ASOSAI will continue enhancing the relevance and effectiveness of Seminars, considering the request for more participants from SAIs on a cost-recovery basis, increasing the duration of the seminar, providing for continued interaction by using web-based solutions, following up on post seminar activities, and linking the seminars to capacity development programmes conducted. By employing new methods including virtual seminars, the Seminars will be available to and benefiting more auditors from member SAIs. Besides, ASOSAI will encourage its working bodies (committees, working groups, task-forces, etc.) to organize more seminars to cover more thematic areas.

ASOSAI Symposium is conducted every three years during the Assembly on important and far-reaching topics. ASOSAI will consider to make the symposium enable more active interaction, participation, and sharing of ideas. A joint statement on the theme of the symposium could also be considered as one of the outputs of the symposium.

ASOSAI website is an online information and knowledge sharing platform of ASOSAI, which provides news and information from SAI community, digital documents of ASOSAI, and preliminary online registration and survey services to member SAIs. ASOSAI will consider the possibility in building an ASOSAI portal based on the ASOSAI website, which will serve as an online forum for member SAIs to discuss mutual concerns in a timely and high-quality manner.

Working groups are set up to focus on a variety of professional issues that are of mutual interest for member SAIs. Working groups can facilitate the studies on specific issues which may conclude with professional standards, guidance, or best practices for ASOSAI. ASOSAI will attempt to linkage themes for research projects, seminars, and capacity development programmes, so that the output of these activities could be maximized.

2. Encourage member SAIs to explore and establish mechanisms of knowledge sharing in the national and regional context.

To enhance the efficiency and effectiveness of knowledge sharing among member SAIs, ASOSAI will encourage SAIs to establish peer-to-peer cooperation featuring mutual benefit and progress. SAIs with strong capability in specific areas will be encouraged to provide support for member SAIs in need.

Young auditors are of great importance for the sustainable development of audit profession. ASOSAI plans to establish a platform for young auditors of member SAIs, aiming to nurture and develop young audit professionals with cutting edge expertise and global visions based



on the needs of member SAIs. The platform will enable young auditors from member SAIs to improve their strategic thinking, comprehensive capacity, as well as communication, auditing and technological skills vital for future development.

3. Facilitate sharing of knowledge, lessons learned, and best practices among member SAIs, stakeholders and INTOSAI, and provide needs-based support in a timely and effective manner.

ASOSAI pools public sector auditing-related knowledge and best practices, and encourages SAIs' cooperation, collaboration, and continuous improvement through:

- establishing a relevant mechanism to study and gather the needs of member SAIs;
- enabling an extensive exchange of knowledge and experience among ASOSAI members and stakeholders;
- conducting best practice studies and performing researches on issues of mutual interest and concern with member SAIs, research institutions, INTOSAI, and other regional organizations;
- encouraging member SAIs to share their best practices or lessons learned.

### **Strategic Goal 3: Professional and Relevant Regional Organization**

#### Strategic Objectives

1. Advocate for the IFPP among member SAIs to contribute to its future development

INTOSAI's professional pronouncement framework fosters credibility and relevance of public sector auditing and supports the effective functioning of SAIs in the public interest. Applying international professional standards will add value and benefits to ASOSAI member SAIs. Therefore, ASOSAI will promote and facilitate the advocacy of IFPP based on member SAIs' needs, and contribute to IFPP future development.

2. Promote ASOSAI's organizational structure to ensure accountability, and integrate its resource to enhance operational efficiency and professionalism

To become a model regional organization, ASOSAI will put more emphasis on organizational development to enhance ASOSAI's operational efficiency and accountability in various ways as follows:

- review and amend, where necessary, the ASOSAI Charter, Rules and Regulations of

ASOSAI, and other regulations, to keep the rules relevant;

- review and restructure, where necessary, the organization of ASOSAI (including all its working bodies) to streamline operation, improve efficiency, and assure accountability;

- strengthen the Strategic Plan Task Force to better manage the implementation of the strategic plan;

- achieve financial sustainability through assuring the annual membership contribution, exploring voluntary contributions from more member SAIs, and inviting external donors with the needs and independence of member SAIs as a premise.

### 3. Sustain and strengthen strategic relations with INTOSAI, other regional organizations, and stakeholders

ASOSAI will enhance cooperation with external organizations, such as INTOSAI working bodies (Committees, Sub-committees, Working Groups, etc.), other INTOSAI regional organizations, and UN agencies. ASOSAI will also be actively involved in initiatives of INTOSAI and other organizations to contribute to the continuing development of the international audit community.

## **Crosscutting Priorities**

### **Crosscutting Priorities 1: Supporting SAIs in promoting good governance**

#### 1. SAI PMF adoption and utilization among member SAIs for better internal governance

Though the use of SAI PMF is voluntary, ASOSAI shall advocate SAI PMF as an assessment and performance tool to enhance the value of member SAIs. SAIs are encouraged to use SAI PMF as a tool to measure the sustainable performance improvement related to independence and legal mandate, the quality of audit work, and the effectiveness of its internal organizational systems.

To adapt to region-specific needs and circumstances, ASOSAI considers making a regional SAI PMF implementation plan and designing a tailor-made approach. Adequate support for SAI PMF assessments, including obtaining understanding from the Heads of SAIs and training assessment specialists, would be in place. A review mechanism will be established based on member SAIs' needs to ensure the planning, implementation and reporting of credible, high-quality SAI PMF evaluation.

## 2. Independence, transparency, and integrity enhancement for member SAIs

Independence is critical for an SAI to implement its mandate duty and to deliver high quality service for the value and benefits of its citizens. SAIs should continue prioritizing independence, transparency and integrity. However, some SAIs still have obstacles to access sufficient audit evidence, and lack adequate audit resources.

ASOSAI will work closely with and support member SAIs to have independent mandates and sufficient resources to implement their mandates. ASOSAI will also continue to identify and promote good practice in SAI's independence, transparency, and integrity enhancement among its member SAIs by contributing and sharing information through its capacity development and knowledge sharing activities.

## 3. SAI's strategic role in national governance

The role of SAIs is essential in achieving good governance. SAIs can provide independent and objective opinions and help improve national good governance and increase fairness by enhancing transparency, ensuring accountability, promoting performance, and fighting against corruption. SAIs should recognize and prioritize promoting good governance as their strategic role and be dedicated to fully implementing their mandates. ASOSAI will encourage member SAIs to raise awareness of such strategic responsibility and foster knowledge sharing and cooperation among SAIs.

## **Crosscutting Priorities 2: Encouraging SAIs' efforts for the achievement of the SDGs**

### 1. SDGs-related knowledge sharing and capacity development of SAIs

To promote accountability in achieving the SDGs, ASOSAI will encourage member SAIs to fulfill their duties by conducting SDGs-related audits. ASOSAI will provide necessary support, through ASOSAI Working Group on SDGs and ASOSAI Working Group on Environmental Auditing, for member SAIs in acquiring a better understanding of the specific issues involved in the SDGs, facilitating the exchange of information and experience among SAIs, and publishing guidelines and other informative material.

### 2. Audits regarding the national implementation of the SDGs

ASOSAI will support, through providing capacity development activities and knowledge services, its member SAIs to contribute to the achievement of a nationally agreed target linked with one or more SDGs targets by:

- evaluating the readiness of national systems in reporting on the progress of achieving the SDGs;

- conducting performance audits to evaluate the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs;
- performing real-time audits to monitor and assess the implementation process of national governments in achieving the SDGs;
- detecting risks that might hinder the government to effectively operate to achieve the SDGs; and
- reporting audit findings in a timely manner and making more constructive recommendations for the government to take further measures.

### 3. SDGs-related cooperative audits in the ASOSAI region

Discussions on environmental, gender and poverty issues provide a chance for member SAIs to contribute to the achievement of the SDGs at national, regional, and international levels. ASOSAI will foster SDGs-related cooperative audits and help to coordinate with SAIs involved by:

- encouraging cooperative audits among SAIs with the commitment to develop appropriate procedures and frameworks to support these activities;
- raising the awareness of SAIs on audit impact and audit results follow-up;
- disseminating best practices and guidelines on SDGs-related audits among member SAIs.

### **Cross-cutting Priorities 3: Leveraging opportunities brought by technological advancement**

#### 1. New audit methods with application of new technologies

New technologies such as big data analytics, artificial intelligence, blockchain, 5G, etc. have a great impact on both public sector auditing and auditees. Manual operations are rapidly being replaced by information technology which consequently led to the innovation of audit methods. SAIs should be proactively responding to those technological development and leverage it as opportunities to enhance audit capacity.

The application of the new audit methods varies in member SAIs. ASOSAI will support member SAIs in adapting to the technological development and taking appropriate action to enhance performance.

#### 2. Revolution of the organizational format of audit with evolving audit methods

As mentioned above, public sector auditing is shaped by science and technology, which provides opportunities for SAIs to enhance their performance. New technology allows more flexible work methods and will also have profound impacts on audit organizational formats. Audit work, used to be conducted by auditors on-site manually, now are partially shared by data analyzing teams. SAIs could benefit from conducting big data analytical research by reducing field work. SAIs should consider changing audit organizational format with evolving audit methods to enhance audit performance, and preparing an effective platform of remote auditing and teleworking for a full digital era. ASOSAI will provide opportunities for member SAIs to share experiences in this regard.

### 3. Exploration of audit theories with revolutionary audit organizational formats

The audit theories are developing with the development of audit practices, and consequently, the trend of audit development necessitates new theoretical explorations in public sector auditing. ASOSAI will put more emphasis on identifying such audit trends, summarizing best practices, and developing relevant research reports. ASOSAI could conduct cooperative research with academic institutions for sharing and blending the multidisciplinary knowledge to add value to audit theories. Likewise, ASOSAI could cooperate and collaborate with professional bodies and academic institutions to initiate innovative audit laboratory.

## **Cross-cutting Priorities 4: Responding to emerging issues**

### 1. Identification of risk areas of national and international concern and enhancement of awareness of risks

The emerging issues such as financial crisis, major natural disasters, infectious diseases, environmental hazards, and cybersecurity may have profound impact on human society. To add value and benefits, SAIs need to be able to identify and respond to those emerging challenges. ASOSAI shall establish proper mechanisms to collect and monitor emerging issues that could impact ASOSAI and its members. ASOSAI shall support member SAIs in dealing with emerging challenges by sharing knowledge and providing technical support. ASOSAI will also cooperate with the INTOSAI Supervisory Committee on Emerging Issues and contribute to enhancing SAIs' capacity in dealing with emerging issues and risks.

### 2. Demonstrating value and benefits of SAIs

SAIs are encouraged to contribute to the more effective and accountable achievement of national goals without compromising their independence. SAIs can enhance the value of public sector auditing by providing audit recommendations on important and strategic issues.

ASOSAI will focus on supporting effective, innovative, and relevant audits by promoting professional cooperation, and help member SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

### 3. The resilience of SAIs in the face of challenging environments

Challenges associated with COVID-19 have greatly impacted the world. SAIs responded quickly with the efforts such as switching fully or partially to teleworking, adapting to remote auditing, using digital technologies, building up the capacity of employees, and conducting specialized audits of health care and public procurement. Despite challenges, these circumstances stimulate creativity and innovation. ASOSAI will support member SAIs to continually enhance professional capacity, adapt appropriate audit methods and techniques, and respond to emergencies in a timely manner.

## Annexes

Annex 1 About ASOSAI

Annex 2 Membership and Declared Home Group

Annex 3 Acronym

## Annex 1: ABOUT ASOSAI

### History

ASOSAI was established in 1979 with 11 members. Its membership consists of Charter Members, Members and Associate Members. The number of ASOSAI membership has now reached 47.

During the IX INCOSAI in Lima, Peru in October 1977, the establishment of ASOSAI was proposed by Mr Tantuico, the then Chairman of the SAI of the Philippines. In October 1978, the heads of nine Asian SAIs, who attended a seminar hosted by DSE (Dentsche Stiftung für Internationale Entwicklung, German Foundation for International Development) in Berlin, West Germany, adopted the Charter for ASOSAI. In May 1979, the 1st Assembly and Governing Board meeting were held in New Delhi, India. At the Assembly, the Rules and Regulations of ASOSAI was approved.

### Objectives

The objectives of ASOSAI include: to promote understanding and cooperation among member institutions through exchange of ideas and experiences in the field of Public Audit; to provide facilities for capacity development and continuing education for government auditors, with a view to improving quality and performance; to serve as a center of information and as a regional link with institutions in other parts of the world in the field of Public Audit; and to promote closer collaboration and brotherhood among auditors in the service of the governments of the respective member institutions and among regional groups.

### Functions

The functions of ASOSAI are: to encourage and to promote research and to undertake publication of research papers and professional articles in auditing and related fields; to organize conferences and seminars for the exchange of ideas and experiences in the field of Public Audit; and to perform such other functions as may be necessary in keeping with its objectives.

### Assembly

The Assembly consists of all member SAIs, and convenes once in three years. Main duties include: formulating such policies as may be deemed necessary to attain the objectives of ASOSAI; making rules and regulations of ASOSAI and lay down rules of procedures for



the Assembly and other bodies of ASOSAI; and electing from among themselves the Chairperson, the Secretary General and the members of the Governing Board.

#### Governing Board

The Governing Board is the executive arm of ASOSAI. Main duties include: executing the policies of ASOSAI as per the rules and regulations approved by the Assembly; approving the annual financial plan and the budget of ASOSAI and its execution and approve the triennial budget for submission to the Assembly; and rendering a report of its activities at every meeting of the Assembly.

#### Secretariat

The Secretariat is headed by the Secretary General elected by the Assembly. The Secretariat provides administrative supports to ASOSAI and manages the financial aspects of the organization.

#### Capacity Development Administrator

The Capacity Development Administrator shall plan, implement and follow up on the capacity development activities of ASOSAI under direction of the Governing Board and in close cooperation with the Secretary General. The Capacity Development Administrator is appointed by the Governing Board and becomes an ex-officio member of the Governing Board.

#### Audit Committee

The Audit Committee is composed of two members elected by the Assembly. The Committee audits the accounts of the organization triennially and renders its report to the Assembly.

## Annex 2: Membership and Declared Home Group

ASOSAI, as a Regional Working Group of INTOSAI, supports INTOSAI's policy on membership that member SAIs continue to be allowed to join multiple regional working groups. The following table provides ASOSAI members' Regional Working Group memberships and declared home group as of 2021, which are associated with the INTOSAI-level issues, such as allocation of Governing Board seats, eligibility for IDI regional and other capacity development programs.

	<b>Member Country</b>	<b>Regional Working Group Membership</b>	<b>Home Group</b>
1	Afghanistan	ASOSAI	
2	Armenia	ASOSAI, EUROSAI	EUROSAI
3	Australia	ASOSAI, PASAI	PASAI
4	Azerbaijan	ASOSAI, EUROSAI	EUROSAI
5	Bahrain	ASOSAI, ARABOSAI	ARABOSAI
6	Bangladesh	ASOSAI	
7	Bhutan	ASOSAI	
8	Brunei Darussalam	ASOSAI	
9	Cambodia	ASOSAI	
10	China	ASOSAI	
11	Cyprus	ASOSAI, EUROSAI	EUROSAI
12	Georgia	ASOSAI, EUROSAI	EUROSAI
13	India	ASOSAI	
14	Indonesia	ASOSAI	
15	Iran	ASOSAI	

16	Iraq	ASOSAI, ARABOSAI	ARABOSAI
17	Israel	ASOSAI, EUROSAI	EUROSAI
18	Japan	ASOSAI	
19	Jordan	ASOSAI, ARABOSAI	ARABOSAI
20	Kazakhstan	ASOSAI, EUROSAI	ASOSAI
21	Korea	ASOSAI	
22	Kuwait	ASOSAI, ARABOSAI	ARABOSAI
23	Kyrgyzstan	ASOSAI	
24	Lao People's Democratic Republic	ASOSAI	
25	Malaysia	ASOSAI	
26	Maldives	ASOSAI	
27	Mauritius	ASOSAI, AFROSAI	AFROSAI
28	Mongolia	ASOSAI	
29	Myanmar	ASOSAI	
30	Nepal	ASOSAI	
31	New Zealand	ASOSAI, PASAI	PASAI
32	Oman	ASOSAI, ARABOSAI	ARABOSAI
33	Pakistan	ASOSAI	
34	Palestine	ASOSAI, ARABOSAI	ARABOSAI
35	Papua New Guinea	ASOSAI, PASAI	PASAI
36	Philippines	ASOSAI	

37	Qatar	ASOSAI, ARABOSAI	ARABOSAI
38	Russian Federation	ASOSAI, EUROSAI	EUROSAI
39	Saudi Arabia	ASOSAI, ARABOSAI	ARABOSAI
40	Singapore	ASOSAI	
41	Sri Lanka	ASOSAI	
42	Tajikistan	ASOSAI	
43	Thailand	ASOSAI	
44	Turkey	ASOSAI, EUROSAI	EUROSAI
45	United Arab Emirates	ASOSAI, ARABOSAI	ASOSAI
46	Vietnam	ASOSAI	
47	Yemen	ASOSAI, ARABOSAI	ARABOSAI

### Annex 3: Acronym

AFROSAI: African Organization of Supreme Audit Institution  
ARABOSAI: Arab Organization of Supreme Audit Institutions  
ASOSAI: Asian Organization of Supreme Audit Institutions  
CoP: Community of Practice  
COVID-19: Coronavirus Disease  
EUROSAI: European Organization of Supreme Audit Institutions  
IDI: INTOSAI Development Initiative  
IFPP: International Framework of Professional Pronouncements  
INCOSAI: International Congress of Supreme Audit Institution  
INTOSAI: International Organization of Supreme Audit Institutions  
ISSAI: International Standards of Supreme Audit Institutions  
IT: Information Technology  
MOU: Memorandum of Understanding  
PASAI: Pacific Association of Supreme Audit Institutions  
PMF: Performance Measurement Framework  
SAI: Supreme Audit Institution  
SDGs: Sustainable Development Goals  
UN: United Nations