



2024

# Feasibility Study Report

## ASOSAI Working Group

### on Regional and Municipal Audit

*16<sup>th</sup> ASOSAI Assembly*  
*The Accounts Chamber of the Russian Federation*



Strengthening local audit institutions is **crucial**  
for accelerating progress  
on key social and economic priorities

Proposal to establish  
ASOSAI Working Group  
on Regional and  
Municipal Audit  
was supported  
at the 59<sup>th</sup> ASOSAI GB

Support SAIs and RAIs in achieving  
**higher performance indicators**



Promote the **best audit practices**



**Improve approaches** to the audit  
at the local level





# Special Committee on the WGRMA Creation

February 20, 2024

## Kick-off Meeting

Approved:

- Main Provisions of the Terms of Reference
- Design of the Feasibility Study

May 14, 2024

## Expert Webinar on SDG Auditing at the Regional Level

14

### Committee Members



1

### Observer



# Feasibility Study Report

## The Research Structure

I

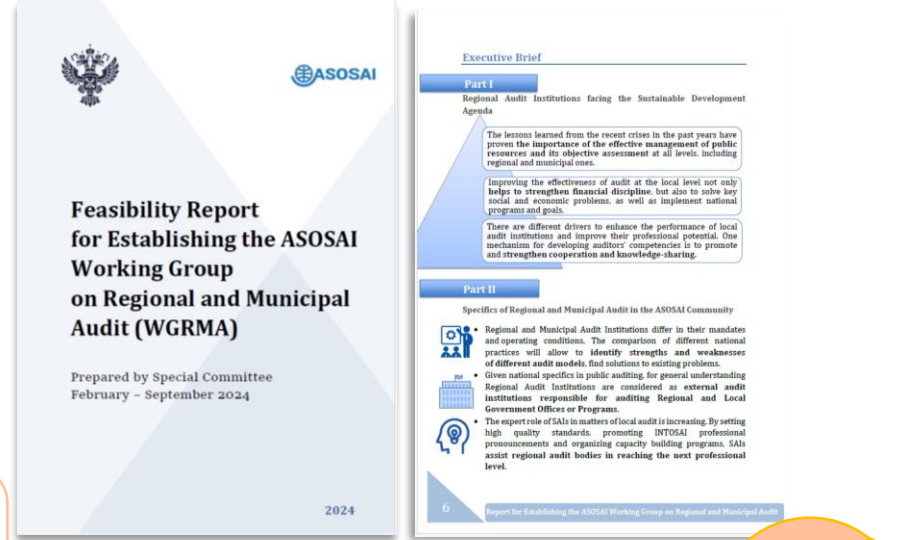
- **Chapter I**  
Regional Audit Institutions facing the Sustainable Development Agenda

II

- **Chapter II**  
Specifics of Regional and Municipal Audit in the ASOSAI Community

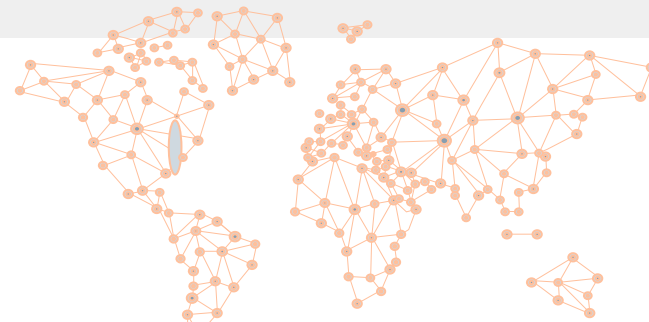
III

- **Chapter III**  
Establishment of ASOSAI WGRMA



## Study Rationale

- **To make snapshot** of the state of local audit in ASOSAI
- **To draw attention to regional audit issues**
- **To highlight possibilities for strengthening regional audit capacities**

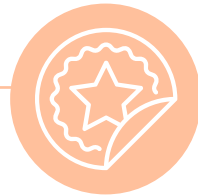




# Feasibility Study Report

## Chapter I.

### Regional Audit Institutions Facing the Sustainable Development Agenda



Explains the importance of the **effective management** of public resources and its **objective assessment** at all levels



Demonstrates that improving the effectiveness of audit at the local level **helps to solve key social and economic problems**

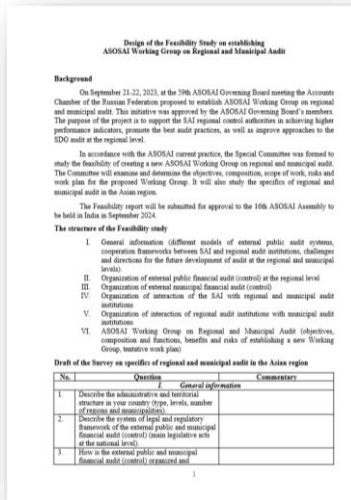
#### Mechanisms to develop auditors' competencies

Promotion and strengthening of cooperation and knowledge-sharing



# Feasibility Study Report

## Chapter II. Specifics of the Regional and Municipal Audit in ASOSAI Member Countries



Overview of local audit practices based on the questionnaire results

- China
- India
- Indonesia
- Kazakhstan
- Malaysia
- Pakistan
- Philippines
- Russia



- ✗ Regional and municipal audit institutions **differ in their mandates and operating conditions**
- ✗ SAIs and local bodies **struggle with institutional and capacity constraints**, which affect their ability to audit



- ✓ Setting high quality standards
- ✓ Promoting INTOSAI professional pronouncements
- ✓ Organizing capacity building programs

# Feasibility Study Report

## Chapter III.

### Establishment of ASOSAI WGRMA



#### WGRMA Goal

- Create a platform for professional dialogue between SAIs and RAIs
- Foster the exchange of experience and knowledge



#### Key Focus Areas

- Discussion and dissemination of the best audit practices
- Development of the methodological recommendations
- Launch of new cooperation formats



#### Terms of Reference

- Consolidate main objectives of the Group
- Define roles and responsibilities of the key stakeholders
- Assign milestones and outputs
- Identify standing agenda items and the frequency of the meetings



# Next Steps and Projects

- Research on **public audit at the local level** update
- U-INTOSAI **educational courses** creation
- **Guidelines and trainings** on the local auditing methodological issues
- Regional audit **cooperation network**

SG 1

Innovative and Responsive  
Capacity Development

- Scientific and practical **conference**
- **Knowledge-sharing webinars** on relevant audit issues
- **Collection of cases** and best audit practices at the local level
- **E-library of audit reports** at the local level

SG 2

Quality Knowledge Services

- Cooperation with **INTOSAI**, other regional organizations and stakeholders
- Technical and annual **meetings**
- **WGRMA Newsletter**
- **WGRMA website**

SG 3

Professional and Relevant  
Regional Organization





Accounts Chamber of the Russian Federation  
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