

RULES AND REGULATIONS OF THE ASIAN ORGANIZATION OF SUPREME AUDIT INSTITUTIONS (ASOSAI)

Established in October 1978, in Berlin

Amended in May 1985, in Tokyo

Amended in October 1997, in Jakarta

Amended in October 2009, in Islamabad

CHAPTER I PRINCIPLES

Name

Rule 1. The Organization shall be called the Asian Organization of Supreme Audit Institutions.

Objectives and Functions

Rule 2.

Section 1. The objectives of the Asian Organization of Supreme Audit Institutions hereinafter termed “the Organization” are:

1. To promote understanding and cooperation among member institutions through exchange of ideas and experiences in the field of Public Audit.
2. To provide facilities for research, training and continuing education for government auditors with a view to improving the quality of their performance.
3. To serve as a center of information and as a regional link with organizations and institutions in other parts of the world in the field of Public Audit
4. To promote closer collaboration and brotherhood among auditors in the service of the governments of the respective member institutions and among regional groups.

Section 2. The functions of the Organization are:

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1. To organize conferences and seminars for the exchange of ideas and experiences in the field of public audit.
2. To encourage and to promote research and to undertake publication of research papers and professional articles in auditing and related fields.
3. To perform such other functions as may be necessary in keeping with its objectives.

Supreme Audit Institution

Rule 3. By “Supreme Audit Institution” is meant any such public body of a State which, howsoever it may be designated, constituted or organized, exercises the highest public auditing function of that State.

CHAPTER II COMPOSITION

Members

Rule 4. The membership of the organization shall consist of Charter Members, Members and Associate Members.

Charter Members are the signatories of the Charter of the Organization.

Members are those Supreme Audit Institutions of the Asian countries which, after the creation of the Organization of Supreme audit Institutions, desire to affiliate with it and are members of International Organization of Supreme Audit Institutions.

Associate Members are those Supreme Audit Institutions of the Asian countries which, after the creation of the Organization, desire to affiliate with it and are awaiting admission to the International Organization of Supreme Audit Institutions.

Withdrawal of Membership

Rule 5. A member Supreme Audit Institution may withdraw from the organization by notification of withdrawal served to the Governing Board through the Secretary General, the cessation of membership being effective on the expiry of six months from the date of such notice.

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CHAPTER III ORGANS

Rule 6. The organs of the Organization are:

- (a) The Assembly,
- (b) The Governing Board,
- (c) The Secretariat, and
- (d) The Audit Committee.

CHAPTER IV THE ASSEMBLY

Composition

Rule 7. The Assembly shall consist of all members of the Organization who shall be represented by the Heads of Supreme Audit Institutions or representatives duly authorized by them.

Observers

Rule 8.

Section 1. The members may also accredit representatives at the Assembly as observers.

Section 2. Representatives of the Asian Supreme Audit Institutions who are not members of the Organization and those from international organization with goals linked to those of the Organization and of scientific institutions and institutions of learning can be admitted by the Governing Board in the Assembly as observers.

Meetings

Rule 9. The Assembly shall meet in regular sessions once every three years and may also meet in special sessions at the unanimous request of the Governing Board or a majority of all the members of the Organization, provided that a special session called for the amendment of the Charter will require notice of such session containing the proposed amendments served to the members at least three months before the said session.

Duties

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Rule 10. The duties of the Assembly are:

- (a) To formulate such policies as may be deemed necessary to attain the objectives of the Organization;
- (b) To assign specific tasks to the Governing Board and the Secretariat;
- (c) To make rules and regulations of the Organization and lay down rules of procedure for the Assembly and other bodies of the Organization;
- (d) To decide which country shall host the next Assembly;
- (e) To determine the annual financial contribution of the member institutions;
- (f) To approve the triennial budget submitted by the Governing Board;
- (g) To deal with all other matters submitted to the Assembly by the Governing Board;
- (h) To consider and adopt the report of the Audit Committee on the accounts of the Organization;
- (i) To decide as the highest authority on matters concerning regional cooperation among Asian Supreme Audit Institutions;
- (j) To elect from among themselves the Chairman and the Secretary General;
- (k) To elect from among themselves members of the Governing Board;
- (l) To elect from among themselves two members who are not on the Governing Board to constitute the Audit committee.

Chairman

Rule 11. The Chairman of the Assembly shall preside over all its meetings and shall hold office until his successor is duly elected in the next regular Assembly.

Voting

Rule 12.

Section 1. Regardless of the number of delegates representing it, each member Institution (other than an Associate Member) has the right to one vote.

Section 2. A simple majority of the total membership of the Assembly shall constitute a quorum at any meeting and decisions of the Assembly shall be made by a simple majority of the members present and voting. In the event of an equality of votes, the Chairman shall have the casting vote.

Rules of Procedure

Rule 13. The procedure at the Assembly shall be governed by rules of procedure approved by the Assembly.

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CHAPTER V THE GOVERNING BOARD

Composition

Rule 14. The Governing Board which shall be the executive arm of the Organization, will be composed of the following members:

- (a) Head of the Supreme Audit Institution where the last regular Assembly was held;
- (b) Head of the Supreme Audit Institution where the next regular Assembly will be held;
- (c) The Secretary General;
- (d) A Head of a Supreme Audit Institution appointed by the Governing Board as the Training Administrator of ASOSAI;
- (e) Five other Heads of member supreme Audit Institutions, other than Associate Members, elected by the Assembly for a period of one term with an option for a further one term re-election; and
- (f) The immediate past Chairman and the immediate past Secretary General will be nominated to the Governing Board for one term. In the eventuality of the position(s) falling vacant it will be added to the number of seats open for election at the Assembly.

Meetings

Rule 15.

Section 1. The Governing Board shall meet at least once a year at the time and place agreed upon by a majority of the members of the Board.

Section 2. Extraordinary meetings of the Board shall be held on a request made to the Chairman by the Secretary General or by at least four members of the Board, at the time and place determined by him.

Section 3. A quorum is formed when at least five members are present.

Section 4. Decision on all matters requires agreement of at least five members.

The Chairman

Rule 16. The Chairman of the Governing Board who will also be the Chief Executive, shall be the Head of the Supreme Audit Institution where the last regular Assembly was held and shall hold office until such time as the new Chairman assumes office.

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Rules of Procedure

Rule 17. The procedure at the Board meetings will be governed by rules of procedure laid down by the Assembly.

Functions of the Governing Board

Rule 18. The Governing Board shall have the following functions:

1. To execute and implement the policies of the Organization in accordance with the rules and regulations approved by the Assembly.
2. To appoint committees for specific purposes and projects, and lay down the rules of procedure for each such committee.
3. To approve the annual financial plan and the budget of the Organization and its execution; to approve the triennial budget for submission to the Assembly.
4. To consider reports on the accounts of the Organization.
5. To ratify the acts and decisions made by the Chairman during the recess of the Governing Board.
6. To render a report of its activities at every meeting of the Assembly.
7. To seek and nominate the next host/Secretary General. The nominated candidates will require the approval of the Assembly.
8. To nominate ASOSAI representatives on the INTOSAI Governing Board

Functions of the Chairman

Rule 19. The Chairman shall have the following function:

1. To execute the decisions of the Governing Board.
2. To direct and coordinate the activities of the Organization during the recess of the Governing Board, and to make a report to the Board

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3. To represent the Organization in its dealings with national and international organizations.
4. To do his best that the provisions of the Charter and these rules and regulations are complied with, and that the integrity and permanence of the Organization are maintained in accordance with its principles and purposes.
5. To coordinate with international, regional, or national organizations which carry out audit activities or are interested in government audit.
6. To submit a report to the Assembly of the general operations of the Organization at every meeting of the Assembly.
7. To perform any other functions consistent with his position, the ASOSAI Charter and these rules and regulations.

CHAPTER VI THE SECRETARIAT

Head and Seat

Rule 20. The Secretariat shall be headed by the Secretary General who shall be the head of a member Supreme Audit Institution elected by the Assembly.

The Secretariat will be seated in the country of that Supreme Audit Institution.

Functions of the Secretary General

Rule 21. The Secretary General shall have the following functions:

1. To assist the Governing Board in the fulfillment of its tasks.
2. To prepare the plans and programs of activities for submission to the Chairman.
3. To prepare the annual and triennial financial plans and budgets for submission to the Governing Board; the triennial budget shall be submitted to the Assembly after it has been approved by the Board.
4. To plan, organize, direct, coordinate, and control the activities of ASOSAI according to the policy laid down by the Governing Board or the Chairman.

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5. (i) To organize seminars and other activities conformable to objectives and policies of the Organization.
(ii) To organize seminars and other activities jointly with outside parties such as INTOSAI Development Initiative (IDI) and the Government Auditing Foundation (GAF) of Japan, and in doing so, to sign a contract, agreement or memorandum of understanding with those parties according to the policy laid down by the Governing Board of the Chairman.
6. To keep the Chairman informed on important matters which should be brought to his attention.
7. To obtain all reports and other documents from member institutions; to study them and propose to the Chairman, measures to be taken in accordance with recommendations made.
8. To disseminate necessary information by providing continuing contact among member Supreme Audit Institutions.
9. To sign, jointly with the Chairman, certifications awarded by ASOSAI.
10. To serve as Secretary of the Governing Board, and to maintain the official minutes of its meetings.
11. To keep all accounts, records and files.
12. To prepare, and submit for audit the financial statements not later than three months after the closing of each financial year.
13. To perform any other functions assigned to him by the Governing Board.

CHAPTER VII FINANCIAL REGULATIONS

Financial Year

Rule 22. The financial year of the Organization shall be the calendar year.

Funding of Expenses

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Rule 23.

Section 1. The expenses of the Organization shall be funded as follows:

1. By admission fee of US 500 dollars from the member institutions.
2. By annual financial contribution equal to the member Institution's annual contribution to the International Organization of Supreme Audit Institutions which in no case shall be less than US 500 dollars.
3. By voluntary contributions in addition to those approved and called for by the Assembly, by any member Institution; such contributions may be designated for specific activities of the Organization or be unrestricted as to use.
4. By assistance, grants, donations or contributions from international organizations with goals linked to those of the Organization.
5. By income from publications of the Organization.

Section 2. The annual financial contribution shall be remitted to the Secretariat by the member Institutions at the start of each financial year.

Rule 24. The Supreme Audit Institution of the seat country of the Secretariat shall provide administrative personnel and site for its operation.

Expenditure relating to the office of the Secretary General shall be borne by the member Institution of which he is the Head.

Rule 25. All administrative costs incurred in any regular or special session of the Assembly or meeting of the Governing Board shall be borne by the member institution which is hosting such meeting.

Rule 26. Prior to the beginning of each financial year, the Secretary General shall submit to the Governing Board for approval a draft budget covering the cost of activities envisaged for the year.

The Secretary General shall exercise full financial powers within the budget approved by the Board.

Rule 27. Travel and all other expenses of the Chairman and members of the Governing Board, Secretary General and members of the Audit Committee will be met by their respective Supreme Audit Institutions.

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Rule 28. After the end of each financial year, the Secretariat shall submit to the Governing Board a financial statement duly audited by an Auditor selected by the Secretary General from the officials of Supreme Audit Institution.

Audit Committee

Rule 29.

Section 1. The Committee shall comprise of two member Institutions who are not on the Governing Board as elected by the Assembly. The Heads of the elected member institutions may nominate their representatives, if they are unable to attend personally.

Section 2. The Committee shall have the following functions.

1. To audit the accounts of the Organization every three years.
2. To render an audit report to the Assembly not later than six months after the close of the three year period.

The Secretary General shall supply to the Audit Committee any information required for the performance of its duties and shall assist it in its task.

Section 3. The committee will commence functioning on receipt of notice of readiness of accounts for the period of three years to be audited, such notice shall be served by the Secretary General not later than three months after the close of the period.

Section 4. The Committee will determine its own procedures of business.

Amendments

Rule 30. These Rules and Regulations may be amended by a simple majority of the members present and voting in an Assembly.