

# **CHARTER FOR 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

Amended in February 2015, in Kuala Lumpur

**WHEREAS** it is recognized that there is a need for a regional organization of Supreme Audit Institutions which would promote understanding and cooperation among Supreme Audit Institutions in the region;

**WHEREAS** there is growing awareness of the need to fortify and strengthen the respective Supreme Audit Institutions within the Asian region through training and continuing education;

**WHEREAS** the above aspirations can be effectively realized by the establishment of a regional organization of Supreme Audit Institutions,

**NOW THEREFORE**, be it accepted that there shall be established a regional organization of Supreme Audit Institutions, hereinafter called the Asian Organization of Supreme Audit Institutions (ASOSAI).

## **Article I - Objectives**

The objectives of the ASOSAI shall include the following:

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 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 government of the respective member institutions and among regional groups.

## **Article II- Functions**

The functions of ASOSAI shall include the following:

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.

## **Article III- Membership**

**Section 1.** The membership of the ASOSAI shall consist of Charter Members, Members and Associate Members.

**Section 2.** Charter members are the signatories of this Charter.

**Section 3.** Members shall be the Supreme Audit Institutions of the Asian and Oceanic countries of the Asian region which, after the creation of the ASOSAI, desire to affiliate with it and are members of INTOSAI.

**Section 4.** Associate members shall be the Supreme Audit Institutions of the Asian countries which, after the creation of the ASOSAI, desire to affiliate with it and are awaiting admission to the INTOSAI.

**Section 5.** Membership shall cease upon withdrawal by a member institution which shall take effect at the end of six months from the date of notification of withdrawal served to the Governing Board.

## Article IV- Organization

**Section 1.** The organizational structure shall be:

- a. The Assembly;
- b. The Governing Board;
- c. The Secretariat; and
- d. The Audit Committee

## Article V- The Assembly

**Section 1.** The Assembly shall consist of all members who shall be represented by the Heads of the Supreme Audit Institutions or representatives duly authorized by them.

**Section 2.** The Assembly shall have the following powers and duties;

- a. To formulate such policies as may be deemed necessary to attain the objectives of the organization;
- b. To elect from among themselves a Chairman;
- c. To elect from among themselves members of the Governing Board;
- d. To elect from among themselves two members who are not on the Governing Board to constitute an Audit Committee;
- e. To decide which country shall host the next Assembly; and
- f. To make rules and regulations and lay down procedures of business of the Assembly and other bodies of the organization.

**Section 3.** At meetings of the Assembly, each member, other than the associate members, shall have one vote.

**Section 4.** The Assembly shall meet in regular sessions at least once in three years and may also meet in special sessions at the unanimous request of the Governing Board or a majority of all the members.

**Section 5.** A simple majority of the total membership shall constitute a quorum at any meeting of the Assembly and decisions of the Assembly shall be made by a simple majority of the members present and voting.

## **Article VI- The Governing Board**

**Section 1.** The Governing Board shall be the executive arm of the organization and shall consist of eleven members to be determined as follows:

a. The head of the Governing Board, who shall be the Chief Executive, shall be the representative of the Supreme Audit Institution where the last regular Assembly was held.

b. There shall be two members, one, from the Supreme Audit Institution of the country where the next regular meeting of the Assembly will be held and the other, being the Secretary General selected in accordance with Article VII.

c. There shall be one member who shall be appointed by the Governing Board as the Capacity Development Administrator of ASOSAI.

d. There shall be five other members who shall be selected by the Assembly.

e. 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.

**Section 2.** The Governing Board shall execute and implement the policies in accordance with the rules and regulations promulgated by the Assembly and may appoint committees for specific purposes and projects.

**Section 3.** The Governing Board shall render a report of its activities at every meeting of the Assembly.

**Section 4.** The Governing Board shall meet at least once a year.

#### **Article VII- The Secretariat**

**Section 1.** The Secretariat shall be headed by a Secretary General who shall be the Head of the Supreme Audit Institution of a member country to be selected by the Assembly.

**Section 2.** The Secretariat shall perform administrative and financial functions that shall include:

- a. The keeping of all accounts, records, and files;
- b. The dissemination of necessary information by providing continuing contact among Supreme Audit Institutions of member countries;
- c. The preparation and submission of the financial statements of accounts for audit not later than three months after the close of each financial year; and
- d. The performance of other related duties that may be assigned to it.

#### **Article VIII- Finance**

**Section 1.** The financial year for ASOSAI shall be the calendar year.

**Section 2.** The triennial budget of the ASOSAI shall be prepared by the Secretary General and shall be submitted by him to the Assembly after its having been approved by the Governing Board.

**Section 3.** Each member shall pay to ASOSAI the following:

- a. An admission fee of US\$500 upon its entry into the organization; and
- b. An annual financial contribution equal to the member's annual contribution to the INTOSAI, which amount shall in no case be less than US\$500.

## **Article IX- The Audit Committee**

**Section 1.** The Audit Committee shall audit the accounts of ASOSAI every three years and shall render a report to the Assembly not later than six months after the close of that period.

**Section 2.** The Secretary General shall cause the annual accounts of ASOSAI to be audited by an official of his Supreme Audit Institution.

## **Article X- Amendments**

**Section 1.** This Charter may be amended by a vote of 2/3 of the total membership of ASOSAI at any regular meeting of the Assembly, or at a special meeting called for such purposes provided that notice of such meeting containing the proposed amendments shall be served to the members at least three months before the said meeting.