



XIV ASOSAI Assembly
19th – 22nd September 2018
Ha Noi, Viet Nam



The Hanoi Declaration

1. The XIV Assembly of the Asian Organization of Supreme Audit Institutions (ASOSAI), which was held in Hanoi, Vietnam from 19th to 22nd September 2018, has been considered as one of the most high-level events within the ASOSAI community. This event was participated by 350 delegates and observers, representing 41 ASOSAI members and many international organizations. In conjunction with the Assembly, the 7th ASOSAI Symposium which is a platform for sharing information, knowledge, experiences and best practice on public sector auditing and related subjects was held under the theme of “Environmental Auditing for sustainable development”.

2. We recognize the importance of the XIV ASOSAI Assembly since it provided a timely opportunity to exchange knowledge and experience in various fields of public auditing, especially environmental auditing for sustainable development. We also emphasize that the XIV ASOSAI Assembly was an important step in realizing the views of the Supreme Audit Institutions of the Asian countries on its cooperation in public auditing, in which ASOSAI shall play the leading role to discuss ways to implement these ideas through joint efforts. The Assembly agreed on recommended actions and approved the Hanoi Declaration.

3. The Hanoi Declaration of the XIV ASOSAI Assembly is an important official document which conveys the most pre-eminent messages of the Assembly and Symposium and reflects ASOSAI’s shared ideas and recommendations towards the regional and international public auditing community. The Hanoi Declaration, moreover, affirms ASOSAI’s interests, efforts and contributions to the pursuit of Sustainable Development Goals (SDGs) established by the United Nations, as well as its response to global environmental challenges through the discussion on “Environmental Auditing for Sustainable Development”.

4. Over a period of 40 years since the ASOSAI Charter was adopted and signed by the heads of nine Asian SAIs in September 1978, ASOSAI has affirmed its role as the leading multilateral organization in Asia. However, the disparities



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among member SAIs have been existing for a long time and remaining as one of the issues to be addressed urgently.

5. We, state auditors from 46 Supreme Audit Institutions, gathering in Hanoi, Viet Nam discussed the theme “Environmental Auditing for Sustainable Development” for knowledge sharing and capacity building in a new context.

Declaration

6. We implement our mission of ASOSAI in promoting knowledge sharing and capacity building among member SAIs, with a focus on environmental auditing for sustainable development of the nations and the region.

7. We continue our vigorous actions to create a new momentum for ASOSAI cooperation, to unlock their potentials and to bring ASOSAI as a model regional organization to a new height. Being fully aware of considerable challenges faced by member SAIs, we shall cooperate and take the following actions:

Recommendations

1. To promote knowledge sharing and capacity development in ASOSAI community in the field of environmental auditing for sustainable development

8. We are determined to continue our efforts comprehensively promoting knowledge sharing and comprehensive capacity building on aspects as follows:

- Building professional capacity: developing appropriate audit methodologies and guidelines, training staff, planning and monitoring professional engagements, and enhancing audit quality assurance;
- Improving organizational capacity: developing strategic plans, managing resources, and enhancing governance and accountability; and
- Strengthening the capacity of adapting to the external environment: exchange of experience and cooperation with external stakeholders.



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2. To implement SDGs and address global environmental challenges

9. Recognizing the new opportunities and emerging challenges in the process of globalization and climate change, we respect common principles of how INTOSAI can contribute to the United Nations towards 2030 Agenda for Sustainable Development, which focuses on good governance and strengthening anti-corruption by some approaches to SDGs, specifically:

- Assessing the readiness of national systems in reporting on the progress of achieving the SDGs, thereby auditing the implementation and reliability of data provided by such systems;
- Conducting performance audit to examine the economy, efficiency and effectiveness of key governmental programs that contribute to each aspect of SDGs;
- Assessing and supporting, as appropriate, the implementation of SDG No.16 related to transparency, efficiency and accountability of institutions; and
- Operating a model that ensures transparency and accountability in our operations, including auditing and reporting.

10. The event was held against the background that the region in particular and the world in general have been witnessing unpredictable and complicated impacts of climate change, with the emergence of environmental pollution, increasing global temperature and rising sea level and other evidences threatening human life. These environmental issues have been remaining as a top concern and posing challenges to human community across the world. The Symposium's theme on environmental auditing for sustainable development provided a chance for member SAIs to have an insight in topical issues, and to find practical and efficient solutions to conducting audits, and contributing to the achievement of SDGs at national, regional and international levels.

11. We, once again, reaffirm our desire to harmonize economic growth with sustainable development through a number of measures:



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- Strengthening knowledge and experience sharing, as well as disseminating standards and guidelines on environmental auditing among member SAIs;
- Organizing intensive training courses on environmental auditing;
- Encouraging joint or cooperative audits among SAIs within their national mandates with commitment to develop appropriate procedures and frameworks to support these activities;
- Encouraging member SAIs to develop legal frameworks and documents on environmental management which shall serve as a legal corridor for SAIs to play their role in monitoring the implementation of these regulations;
- Developing regional reports on environmental auditing;
- Promulgating strategic regulations on environmental auditing that regulate SAI's functions, tasks and powers within their national mandates. Hence, SAIs will be able to conduct environmental auditing independently and effectively; and
- Enhancing cooperation with external organizations, such as INTOSAI WGEA and UN agencies (UNEP - United Nations Environment Program and UNCSD - The United Nations Conference on Sustainable Development).

Together, we will succeed!
