

International Advocacy of ASOSAI Young Auditors: Sharpening Professional Skills and Embracing Technological Innovation

24 September 2025, Nanjing, China

We, the young auditors participating in the inaugural session of the Young ASOSAI Excellence Program held in September 2025 in Nanjing and Shanghai, China, guided by *Youth 2030: The United Nations Youth Strategy*, the *ASOSAI Strategic Plan 2022-2027*, and the *Bangkok Declaration* and the *New Delhi Declaration* of ASOSAI, are committed to fostering cooperation and knowledge-sharing among young auditors from Supreme Audit Institutions (SAIs) across Asia. We pledge to sharpen our professional skills, leverage emerging technologies to advance audit excellence, and actively serve the development of our SAIs. By enhancing government efficiency, transparency and accountability, we aim to promote the modernization of the system and capacity for governance in Asia, and contribute to the achievement of the Sustainable Development Goals (SDGs).

We acknowledge that the SDG 16 of "Peace, Justice and Strong Institutions" cannot be realized without independent, professional, and effective SAIs. As institutions dedicated to economic oversight, SAIs play a vital role in maintaining healthy economic growth, safeguarding economic security, uncovering risks, and combating corruption. These efforts hinge on the continuous capacity building of SAIs. As a key force in this endeavor, young auditors bear the mission of ensuring the lasting and long-term capacity building of SAIs.

We acknowledge that the wave of digitalization and technological innovation drives new quality productive forces worldwide, reshaping the external environment of SAIs. Emerging technologies such as big

data, cloud computing, and artificial intelligence (AI) are transforming the public sector and governance, presenting unprecedented challenges and opportunities for SAIs. As the most dynamic and innovative group within SAIs, young auditors can leverage their unique advantages to play a pivotal role in advancing the adoption of these technologies in SAIs.

We advocate that ASOSAI young auditors strengthen professionalism and expertise by adhering to the mandate of economic oversight and focusing on core audit responsibilities; adopt a proactive approach, and offer doable and practical recommendations that both address immediate issues and deliver long-term impact; uphold ethics and integrity, and improve communication with auditees and stakeholders; safeguard the good reputation of SAIs, and help build SAIs into model public institutions.

We advocate that ASOSAI young auditors embrace innovation by exploring cutting-edge technologies and tracking developments in emerging fields; promote the application of big data, cloud computing, and AI in auditing to enhance the value and benefits of SAIs; remain vigilant about security risks associated with technological innovation, and help improve the legal frameworks that govern the use of new technologies; make technological breakthroughs in auditing, and get prepared as future-ready audit professionals.

We highly commend the pioneering significance of the Young ASOSAI Excellence Program, and support the Program to serve as a primary platform of ASOSAI for discussing topics pertinent to young auditors, facilitating their growth, and encouraging excellence. We suggest holding sessions of the Program on a regular basis, and establishing a sustainable network for knowledge-sharing among young auditors to bring ASOSAI young auditors together as a vigorous force for promoting high-quality advancement of the audit cause in Asia.