Early Warning System

ADB-59289-001

Enhancing Accountability and Governance: Strengthening Supreme Audit Institutions in Asia and the Pacific

Enhancing Accountability and Governance: Strengthening Supreme Audit Institutions in Asia and the Pacific

Quick Facts

Countries	Maldives, Marshall Islands, Uzbekistan
Financial Institutions	Asian Development Bank (ADB)
Status	Approved
Bank Risk Rating	U
Voting Date	2025-11-21
Borrower	Regional - Asian Development Bank
Sectors	Law and Government, Technical Cooperation
Investment Type(s)	Grant
Investment Amount (USD)	$ 0.35 million
Project Cost (USD)	$ 0.35 million

Project Description

According to the Bank’s website, Supreme Audit Institutions (SAIs) are a core part of the accountability mechanism in all countries and play a pivotal fiduciary role when performing project audits in many ADB developing member countries (DMCs). Many DMC SAIs face significant capacity limitations. The proposed technical assistance (TA) will improve the capacity of SAIs of participating DMCs across Asia and the Pacific to conduct data-driven, high-quality audits. The focus of the TA aligns with ADB strategy 2030 and country programming strategy objectives to improve governance and financial reporting. Focus areas have been developed through close coordination between SAIs and ADB, along with inputs from key bodies including the International Organization of Supreme Audit Institutions.

The TA will focus on two key areas: (i) enhancing SAIs' ability to integrate data analytics into audit processes and (ii) improving SAI's System of Audit Quality Management (SoAQMs) and aligning them with the International Standards of Supreme Audit Institution (ISSAI) 140 and international best practices. Tailored support through needs assessments will be used to build each SAI's capacity in close coordination with the country teams to ensure complementarity to ongoing and planned activities. The TA activities will include roadmap development and implementation, customized training, and assistance in using improved audit tools. Through these interventions, the TA will enhance public financial accountability, improve audit effectiveness, strengthen audit governance in the region, and improve financial reporting.

Early Warning System Project Analysis

According to the Technical Assistance Report, the Risk Categories are:

Environment: Not Applicable
Involuntary Resettlement: Not Applicable
Indigenous Peoples: Not Applicable

Investment Description

- Asian Development Bank (ADB)

The TA financing amount is $350,000, which will be financed on a grant basis by ADB's Technical Assistance Special Fund (TASF-other sources).

Contact Information

No contacts available at the time of disclosure.

ACCESS TO INFORMATION

You can submit an information request for project information at: https://www.adb.org/forms/request-information-form

ADB has a two-stage appeals process for requesters who believe that ADB has denied their request for information in violation of its Access to Information Policy. You can learn more about filing an appeal at: https://www.adb.org/site/disclosure/appeals

ACCOUNTABILITY MECHANISM OF ADB

The Accountability Mechanism is an independent complaint mechanism and fact-finding body for people who believe they are likely to be, or have been, adversely affected by an Asian Development Bank-financed project. If you submit a complaint to the Accountability Mechanism, they may investigate to assess whether the Asian Development Bank is following its own policies and procedures for preventing harm to people or the environment. You can learn more about the Accountability Mechanism and how to file a complaint at: http://www.adb.org/site/accountability-mechanism/main.

Bank Documents

- Enhancing Accountability and Governance - Strengthening Supreme Audit Institutions in Asia and the P