Young ASOSAI Excellence Program

Requirements for Case Submission

All participants of the Young ASOSAI Excellence Program (YAEP) 2027 are requested to submit a case study on the theme "**Technological Innovation in Audit Practice**" together with their registrations.

The case submitted shall be real, concrete audit practice that the participant took part in and could inspire others. The case study should be submitted on one page using the template provided. You are encouraged to supplement your case study with pictures, tables and graphs along with the case. Below is an example for your reference. The cases collected from participants will be compiled to a casebook as an outcome of the YAEP 2027.

All participants will be asked to make a three-minute presentation on their submitted case study during the discussions of the YAEP 2027.

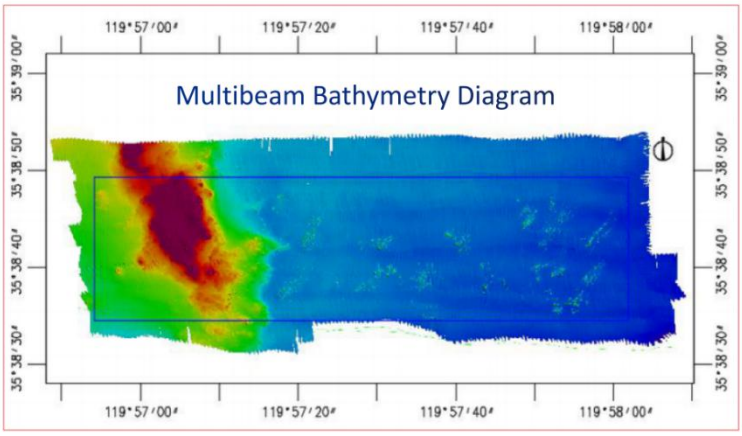
The cases should be sent to the YAEP Secretariat via email secretariat@yaep.cn before **18 December 2026**, the registration deadline. Should you have any questions on the case submission, please feel free to contact the YAEP Secretariat.

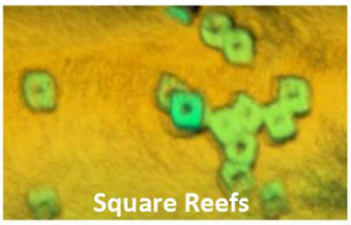
Application of Underwater Acoustic Survey Technology in Marine Ranch Audits

By Di Yuanxiao, National Audit Office of China

I. Background

In recent years, China has vigorously advanced the development of national-level marine ranch demonstration zones, which feature large-scale construction and substantial fiscal subsidies. In 2023, we conducted a special audit of these zones. Focusing on artificial reef construction, the audit sought to verify compliance with the criteria for designation as a national-level marine ranch demonstration zone. As concealed underwater structures, artificial reefs pose challenges for conventional audit approaches when verifying their actual placement.







II. Audit Procedures, Methods and Findings

1. The multibeam bathymetry system was used to obtain the terrain, map the distribution of artificial reefs, and calculate the existing earthwork volume of artificial reefs above the seabed.
2. Side-scan sonar was used to obtain the topography, map the distribution of reefs, identify reef types, and calculate reef volume.
3. 3D sonar was used to obtain detailed 3D images of artificial reefs for further identifying the types of artificial reefs.

The audit uncovered two key issues:

1. Overstated pre-application reef deployment for suspected fraudulent application. Auditors conducted acoustic surveys of reef deployment areas for the pre-application phase of national-level demonstration zone designation, and found that reef placement quantities failed to meet requirements at multiple locations.
2. Inadequate reef deployment with suspected improper obtaining of fiscal funds. Multiple surveyed sites have measured reef volumes below 50% of the approved quantity.

III. Takeaways and Inspirations

Multibeam bathymetry system, side-scan sonar and 3D sonar can detect defects in concealed underwater works and overcome bottlenecks in conventional audits when verifying reef types and actual placement quantities.