



**Bangkok Declaration 2021:  
SAIs and Preparing for the  
Next Normal**

**ASOSAI**  
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### **SAIs and Preparing for the Next Normal**

#### **I. Introduction**

The Covid-19 pandemic has reshaped the future of public sector audit, which led to the new reformation under the next normal challenges<sup>1</sup>. Even though the pandemic brought enormous challenges and obstacles for the public sector audit, it creates development opportunities in the new normal period, especially leveraging on remote audit and teleworking technologies. Meanwhile, the audit communities like INTOSAI, EUROSAI, OLACEF, and ASOSAI exhibited good cooperation and collaboration to share knowledge, experience, and lessons learned during the pandemic through several activities such as an online webinar and virtual conference, launching Community of Practice (CoP) platform, etc.

Before the Covid-19 pandemic, the consequences of digital disruption led to digital transformation, which reshaped the global paradigm shift. The pandemic catalyzes the global paradigm shift, in at least three issues, that is; (a) the citizen expectation from government; (b) the role of government during the pandemic; and (c) the reform of public health system and government after the pandemic.

Since 2020 many SAIs have responded rapidly to the pandemic, as to their role SAIs could indicate the loopholes in the healthcare system and give constructive recommendations. Likewise, some SAIs could play the watchdog role to detect fraud and corruption in the subsidy programs and urgent procurement during the pandemic. Now more than ever, the need for an effective and efficient SAI is paramount. SAIs as critical component of government cannot be standing in the sideline as billions of funds are quickly being spent to respond to the pandemic.

The post-pandemic makes us rethink on the present approaches to meet the Sustainable Development Goals (SDGs), especially recognizing the concept of Leave No One Behind (LNOB). In the coming time, SAIs should encourage a coherent plan for building a resilient country capable of overcoming the risks of COVID-19 like pandemics on a continuous basis, ensuring its economic and social development, and achievement of the SDGs.

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<sup>1</sup> Mckinsey coined the term of next normal, that referred to the near future. (Mckinsey&Company, 2020)

Hence, SAIs need to sustain and succeed in the following three stages of the next normal time, as follows;

- (a) **Resolve:** SAIs still respond to the impact of Covid-19 pandemic on health and safety first, adopting remote working as a means of adapting to situations.;
- (b) **Resilience:** Beyond the health crisis, the pandemic might lead to an economic crisis and fiscal constraint. Hence, SAIs should prepare their roles to be resilient enough to face both these crises;
- (c) **Rethinking:** The pandemic has reshaped the audit landscape under challenging restrictions. Therefore, SAIs should rethink outside the old box by implementing the concept of flexibility, agility, and resilience to ensure continuity of its roles and essential functions during all crises, taking into consideration the safety of its personnel.

Members of ASOSAI having met on the 15<sup>th</sup> ASOSAI virtual assembly from 6-8 September 2021, hosted by the State Audit Office of the Kingdom of Thailand. In conjunction with the Assembly, the 8th 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 “THE ASOSAI AND THE NEXT NORMAL: RESILIENCE AMIDST CHALLENGES”. The key message in the symposium shows that the ASOSAI community prepares for the next normal in public sector auditing, announced by **the Bangkok Declaration 2021: SAIs and preparing for the next normal.**

## **II. The Bangkok Declaration 2021: SAIs and preparing for the next normal**

The Bangkok Declaration 2021 is based on documentary reviews from five indispensable international declarations: Lima Declaration 1977, Beijing Declaration 2013, Hanoi Declaration 2018, Abu Dhabi Declaration 2019 and Moscow Declaration 2019. These declarations represent the robust and the core concept for the development of public sector auditing. *Meanwhile, the main chapters of the Bangkok Declaration 2021 follow the broad contours of the ASOSAI strategic plan 2022-2027, bringing out the whole picture of ASOSAI in the future. These four chapters are declared to further encourage the achievement of ASOSAI’s strategic goals.*

The Bangkok Declaration 2021 consisted of four chapters as follows;

- (a) Chapter I: SAIs and promoting good governance in the next normal;
- (b) Chapter II: SAIs and encouraging for the achievement of SDGs;
- (c) Chapter III: SAIs and leveraging by using advanced technologies for public sector auditing; and
- (d) Chapter IV: SAIs and responding to disaster and pandemic issues.

Hereby, we would like to indicate our shared understanding regarding desirable broad direction for ASOSAI and its member SAIs.

### **Chapter I: SAIs and promoting good governance in the next normal**

1. **Recognize** the importance of the Beijing Declaration 2013 on promoting good governance by supreme audit institution.
2. **Encourage** maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management after the Covid-19 pandemic.
3. **Recognize** the importance of the Abu Dhabi Declaration 2019 on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to prevent and fight corruption.
4. **Promote** the importance of e-governance in the new normal.

### **Chapter II: SAIs and encouraging for the achievement of SDGs**

5. **Recognize** the importance of the Hanoi Declaration 2018 on environmental auditing for sustainable development.
6. **Emphasize** the Whole of Government (WoG) approach for the audit of SDGs implementation.
7. **Consider** multi-stakeholders engagement in the audit of SDGs implementation.
8. **Consider** the principle of Leave No One Behind (LNOB) in the audit of SDGs implementation.

### **Chapter III: SAIs and leveraging by using advanced technologies for public sector auditing**

9. **Recognize** the importance of the Moscow Declaration 2019 on responding effectively to opportunities brought by technological advancement.
10. **Prepare** for digital transformation in the next normal.
11. **Provide** essential tools, equipment, and infrastructure for remote working.

12. *Collaborate* among SAI members by sharing technologies and innovative practices within the SAI community.

**Chapter IV: SAIs and responding to disaster and pandemic issues**

13. *Realize* the knowledge of disaster management and pandemic preparedness.

14. *Promote* cooperative audit and consideration for sharing knowledge on auditing of disaster management and pandemic preparedness.

15. *Promote* the development of a Business Continuity Plan in preparing for the next normal and as a response to disaster and pandemic issues.