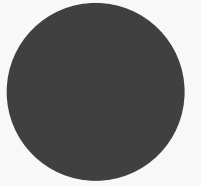


State Audit Office of the Kingdom of Thailand



The Role of Public Sector Auditing in Promoting Future of Good Governance: Insights from the Bangkok Declaration 2021

Dr. Sutthi Suntharanurak

Pitikhun Nilthanom

Dr. Pattarawarin Boonchoo



Bangkok Declaration Webinar series

- **The First webinar : Feb 28, 2023**
The Role of Public Sector Auditing in Promoting Future of Good Governance: Insights from the Bangkok Declaration 2021
- **The Second webinar : May 2023**
SAIs and Their Role in Promoting Green Economy and Disaster Preparedness
- **The Third webinar : July 2023**
Adaptation to the Digital Economy and the Role of SAIs

SAI Thailand and conducting three short research papers

Promoting the green economy

Adaptation to the digital economy

Promoting future of good governance

Global Challenges by Twin Disruption

Presentation outline



Introduction to
Bangkok
Declaration:
Preparing SAIs for
the next normal

Insight in Chapter
1 of the Bangkok
Declaration 2021

Key findings from
the first short
research paper

Q&A

BANGKOK DECLARATION 2021

SAs and Preparing
for the Next Normal



BANGKOK
DECLARATION 2021
-NEXT NORMAL-

Bangkok Declaration at a glance

Why Bangkok Declaration matters?

Why do SAIs Exist?

The question “*Why do SAIs exist?*” is often answered through INTO-SAI-P 12, On the Value and Benefits of SAIs, which states that public sector auditing as championed by SAIs plays a vital role in making a difference to the lives of citizens. Consequently, the SAI’s contribution to impact is firstly framed in the context of INTOSAI-P 12, and in particular through the first broad objective⁶ that SAIs should pursue to contribute to making a long-term, lasting change the lives of citizens (Figure 2.2, see also Annex to Chapter 2 on the principles behind INTOSAI-P 12).

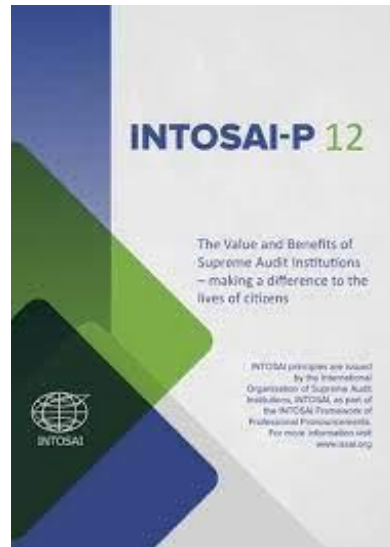
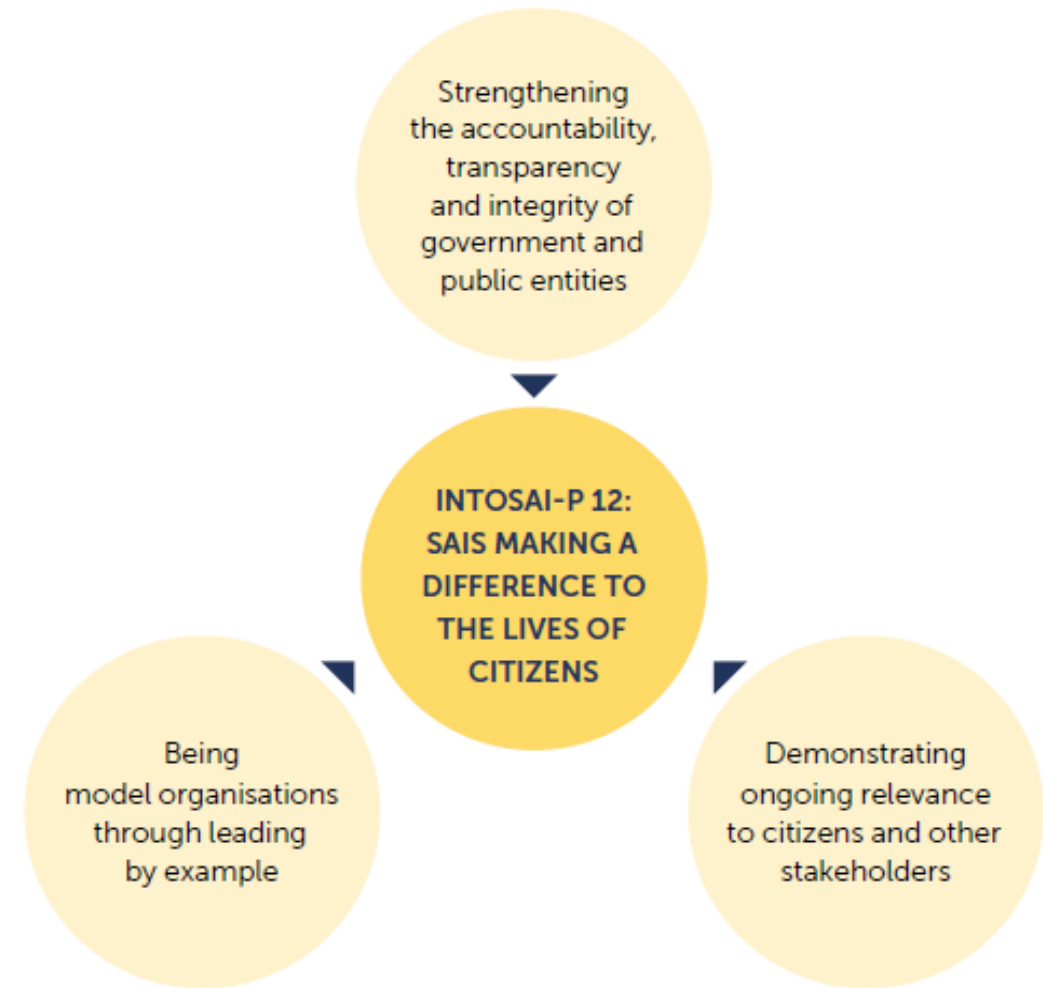


FIGURE 2.2 INTOSAI-P 12, SAIs making a difference to the lives of citizens



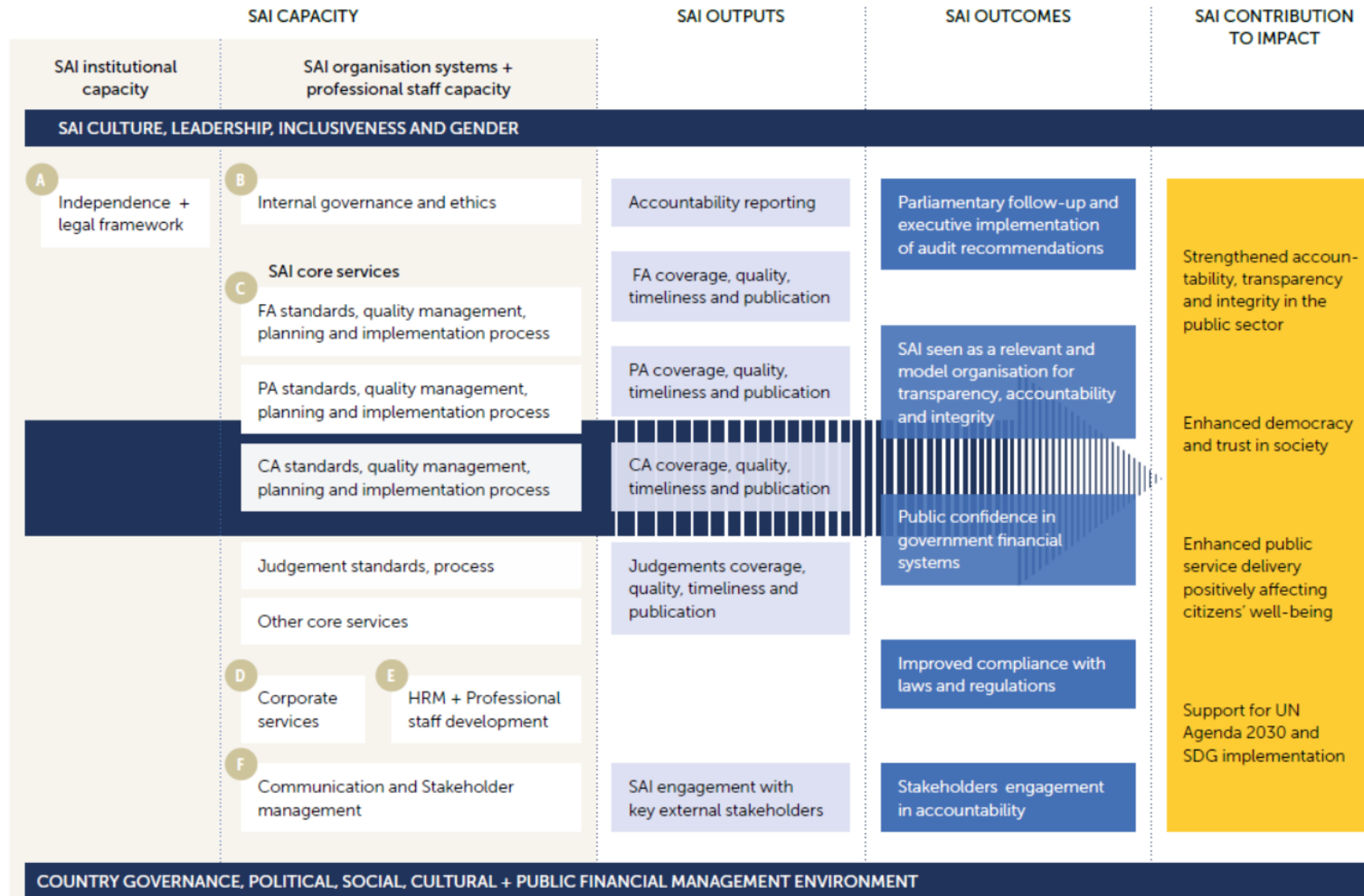
How SAIs add value?

A



FIGURE 2.1 SAI Strategic Management Framework

VALUE & BENEFITS OF SAIs



10 ปี ข้างหน้า 🔍



เพื่อสร้างความเชื่อมั่นให้ผลการตรวจสอบถูกต้องสอดคล้องตามมาตรฐานสากล (ISSAI) นอกจากนี้ต้องมีมาตรฐานแล้ว ยังต้องคำนึงถึงเรื่องคุณภาพงานตรวจสอบ (Audit quality) ที่ตามมาด้วย ซึ่งปัจจัย 4 ประการที่ท้าทายการตรวจเงินแผ่นดินทั่วโลกต้องกลับมาว่า ใดที่ยังใหม่ให้กับการพัฒนาอีกครั้ง ประกอบด้วย

เทคโนโลยี : Technology 1

เทคโนโลยีการตรวจสอบในอนาคตมีการหยิบยืมทั้ง AI Blockchain IoT หรือ Drone มาเป็นเครื่องมือทุ่นแรง และการให้ความสำคัญกับเรื่อง Big data analytic กลายเป็นกระแสหลักที่เข้ามามีบทบาทในการตรวจสอบแบบเรียลไทม์ มี Armchair auditor หรือ ผู้ตรวจสอบที่ไม่ต้องออกภาคสนาม แม้วิเคราะห์ข้อมูลอยู่บนเก้าอี้บนแล็บออกรายงานได้เลย

อย่างไรก็ตามการตรวจสอบบางกรณีจำเป็นต้องตรวจสอบเชิงลึกจากสนาม สิ่งการันตีจริง (อย่างพอๆ) มากกว่าการนั่งอยู่บนโซฟาวิเคราะห์ข้อมูลอย่างเดียว การนำเทคโนโลยีมาใช้กลายเป็นสิ่งจำเป็นเบื้องต้นในการตรวจสอบ

นอกจากนี้การให้ความสำคัญเรื่องความปลอดภัยของข้อมูลการตรวจสอบ (Cyber security) นับเป็นเรื่องที่องค์กรตรวจเงินแผ่นดินทั่วโลกต้องเตรียมลงทุนกันเรื่อง เทคโนโลยีการตรวจสอบข้างหน้ามาพร้อมกับเรื่อง Real time audit หรือ Concurrent control หรือ Continuous audit หรือจะเรียกแบบใดก็ได้แล้วตามแต่โดยสาระสำคัญ คือ ตรวจสอบอย่างไรให้ได้ครบทุกหน่วยรับตรวจ ครบทุกธุรกรรม และรายงานผลได้ทันเวลา



2 โครงสร้างประชากร : Demography

ประเทศส่วนใหญ่เผชิญปัญหาสังคมผู้สูงอายุ (aging society) รัฐบาลมีการขยายเพิ่มขึ้น ขณะที่การจัดหาสวัสดิการเพื่อรองรับผู้สูงอายุจะต้องเพิ่มทวีคูณ อายุผู้คนจะยืนยาวขึ้น เนื่องจากระบบสาธารณสุขพัฒนา

สิ่งเหล่านี้เป็นโจทย์ใหม่และโจทย์ใหญ่ขององค์กรตรวจเงินแผ่นดินทั่วโลกที่จะตรวจสอบประเด็นดังกล่าว และให้ข้อเสนอแนะที่จะทำให้งานตรวจสอบนั้นมีคุณค่ามากขึ้น

3 ภาวะโลกร้อน : Global Warming

ผลกระทบจากโลกร้อน (Global warming) และสภาพอากาศเปลี่ยนแปลง (Climate change) ทำให้ที่ผ่านมามีการตรวจเงินแผ่นดินให้ความสำคัญกับการตรวจสอบสิ่งแวดล้อม (Environmental audit)

จากการตรวจสอบสิ่งแวดล้อม เริ่มมองถึงเรื่อง SDGs audit ที่พิจารณาถึงความเป็นธรรม (equity) ในการกระจายทรัพยากรสาธารณะให้ทุกคนไม่ถูกทิ้งไว้ข้างหลังจากการพัฒนา (Leave No One Behind: LNOB)



4 โลกาภิวัตน์ : Globalization

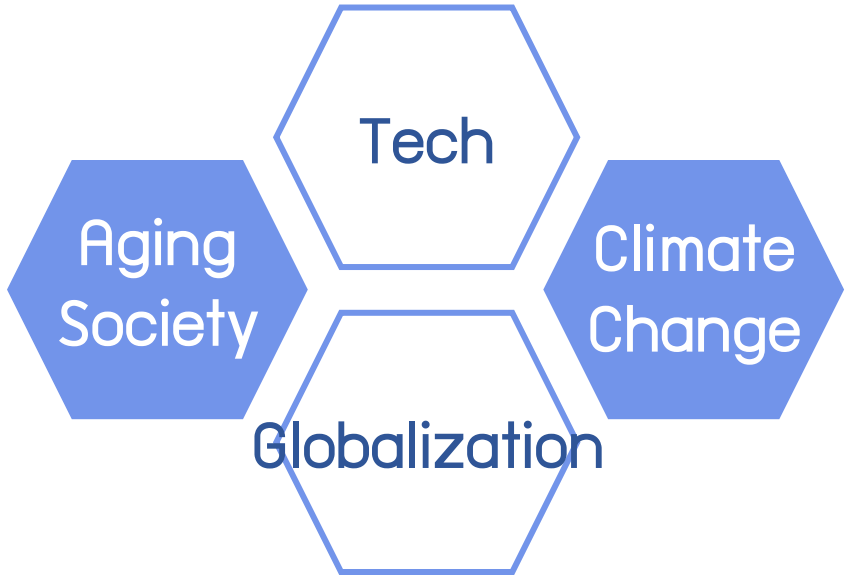
โลกาภิวัตน์ทำให้เกิดคำว่า "ผู้มีส่วนได้เสีย" หรือ Stakeholders ในการดำเนินงานตรวจเงินแผ่นดิน เพราะ Stakeholders ทุกกลุ่มต้องการรู้ข้อมูลที่ตัวเองจ่ายไปไหน ถูกใช้ไปอย่างไร คู่ค้าหรือไม่



โจทย์ใหญ่อีกโจทย์ที่องค์กรตรวจเงินแผ่นดินทั่วโลกต้องทำ คือ การสื่อสาร (Communication) ผ่านช่องทางต่างๆ ให้เหล่า Stakeholders เข้าใจ แน่นอนว่าสารที่ต้องการสื่อสารออกไปต้องเข้าใจง่าย เป็นมิตรกับผู้อ่าน (Reader friendly) เกิดประโยชน์กับผู้ใช้รายงานการตรวจสอบหรือรายงานต่าง ๆ ขององค์กรตรวจเงินแผ่นดิน (User friendly) แบบมองของ Professor Cordery และ Professor Hay เห็นว่าการตรวจเงินแผ่นดินในอีกสิบปีข้างหน้า งานตรวจสอบตรวจเงินแผ่นดินต้องเผชิญปัจจัยเหล่านี้ทั้งหมดแน่นอน ไม้ช้าที่เร็วขึ้นอยู่กับว่าองค์กรใดจะปรับตัวได้ทัน เห็นความเสี่ยงและโอกาสเหล่านั้นก่อน

SAO ACADEMIC | เมื่อเทคโนโลยี : os, สุนทรียาภรณ์, ผู้ชำนาญการ, สำนักงานการต่างประเทศ
ฉันทิพรพัญานันท์, นางสาวพนัสนิศา พันธุ์สุข, นักวิชาการตรวจเงินแผ่นดินปฏิบัติการ, สำนักงานการต่างประเทศ

Rapid changing world: Public Sector Audit in the Next 10 Years



Source: <https://sites.google.com/view/insideout20/home>

Rapid changing world : Twin Disruption



Preparing SAI for the **BANI WORLD**

The BANI world is an acronym made up of the words 'brittle', 'anxious', 'nonlinear' and 'incomprehensible'. The creator of this new concept is **Jamais Cascio**, American anthropologist, author and futurist.

He has written several publications on the future of human evolution, education in the information age and emerging technologies.



Jamais Cascio

B RITTLE RESILIENCE & BUILD BACK BETTER

SAI should prepare the resilience recovery and implement the build back better approach.



A NXIOUS

SOFT SKILL & EMPATHY

SAI should upskill the soft skill and lead with the empathy in a remote environment.



N ON-LINEAR

FLEXIBLE & AGILITY

SAI should create the flexible process and consider the agile approach.



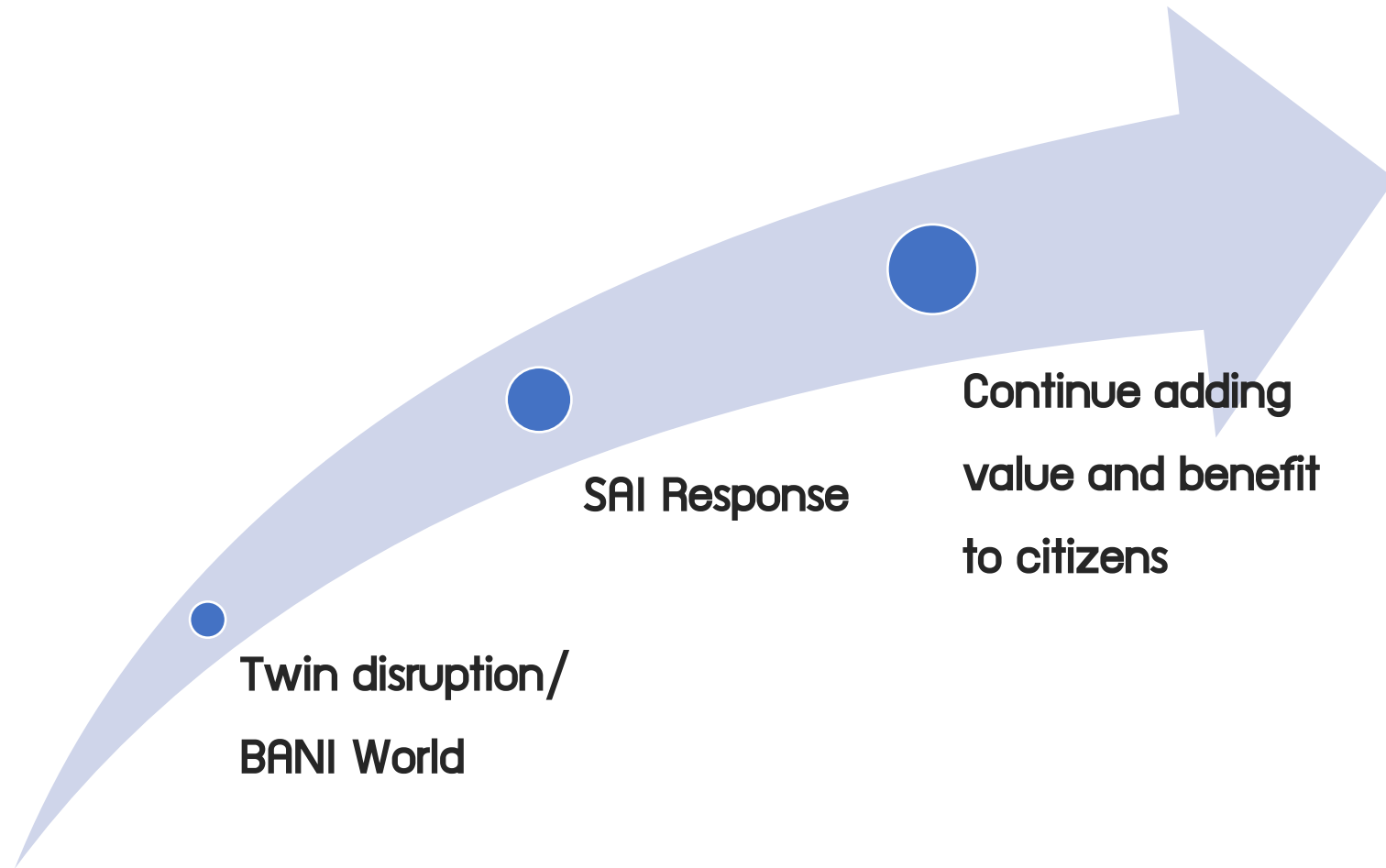
I NCOMPREHENSIBLE **TRANSPARENCY & DATA LITERACY**

SAI should improve transparency organization and reskill data literacy for staffs.



*Contents by Dr. Sutthi Suntharanurak
Director of International Affairs Office
Infographic by Pimpisut Pansook
Auditor, Practitioner level, International Affairs Office*





ASOSAI and responding to the changing world



SAO, INTERNATIONAL AFFAIRS OFFICE

| หมวดองค์กรตรวจเงินแผ่นดินระหว่างประเทศ

ASOSAI

ASIAN Organization of Supreme Audit Institutions (ASOSAI) หรือองค์การสถาบันการตรวจสอบสูงสุดแห่งเอเชีย

องค์กรตรวจเงินแผ่นดินไทยเป็นผู้ร่วมก่อตั้งเมื่อปี พ.ศ. 2522 มีจำนวนสมาชิกทั้งหมด 47 ประเทศ

ปัจจุบันองค์กรตรวจเงินแผ่นดินไทยเป็น 1 ใน 12 ประเทศ ที่ดำรงตำแหน่งคณะกรรมการบริหาร (ASOSAI Governing Board) และจะดำรงตำแหน่ง “ประธาน” ในวาระปี พ.ศ. 2564-2567 โดยองค์กรตรวจเงินแผ่นดินไทยจะรับตำแหน่งดังกล่าวในการประชุมสมัชชาใหญ่ (ASOSAI Assembly) ครั้งที่ 15 ที่ประเทศไทยกำลังจะเป็นเจ้าภาพในปี พ.ศ. 2564 นี้





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 <https://sites.google.com/view/insideout20>



Design by Pimpisit Pansook, Auditor Practitioner level International Affairs Office



“องค์การสถาบันการตรวจสอบสูงสุดแห่งเอเชีย”





องค์การสถาบันการตรวจสอบสูงสุดระดับภูมิภาค ภายใต้การสนับสนุนการตรวจสอบสูงสุดระหว่างประเทศ (International Organization of Supreme Audit Institutions : INTOSAI) ก่อตั้งเมื่อปี 2522 ปัจจุบันมีประเทศสมาชิกในภูมิภาคเอเชีย จำนวน 47 ประเทศ

วัตถุประสงค์

เพื่อเสริมสร้างความร่วมมือและแลกเปลี่ยนองค์ความรู้ด้านการตรวจเงินแผ่นดินภายในภูมิภาคและระหว่างภูมิภาค

โครงสร้างการบริหารงาน

ASOSAI ดำเนินการในรูปแบบคณะกรรมการ (Governing Board) ซึ่งปัจจุบันมีจำนวน 12 ประเทศ โดยมีประธาน (Chairman) และเลขาธิการ (Secretary General) เป็นกลไกสำคัญในการขับเคลื่อน

กิจกรรมสำคัญ

-  การศึกษาวิจัยและการตรวจสอบร่วมกับระหว่างประเทศสมาชิก
-  การสัมมนาวิชาการประจำปี (Annual Seminar)
-  การประชุมวิชาการ (ASOSAI Symposium) ทุก 3 ปี
-  การจัดทำเอกสารวิชาการ (ASOSAI Journal)

ผังโครงสร้างการบริหารงาน





ASOSAI Assembly and the adoption of the Bangkok Declaration

ASOSAI Thailand 2021.



15th ASOSAI ASSEMBLY



8th ASOSAI SYMPOSIUM



BANGKOK DECLARATION 2021



PRELIMINARY NOTE FOR THE RESEARCH TOPIC ON

DEVELOPMENT OF PUBLIC SECTORS AUDITING DURING 2000 – 2020 : LESSON LEARNED

FROM SEOUL ACCORD TO MOSCOW DECLARATION

BY DR. SUTTHI SUNTHARANURAK



Sources of Bangkok Declaration 2021

2000 SEUL ACCORD Since 2000 INTOSAI has attempted to promote the concept of "mutual experience benefit all" through the INCOSAI. The 17th INCOSAI at Seoul, South Korea came up with the document known as 2001 Seoul Accord. This accord represent the approach to promote **public financial management** by SAI mandate. Meanwhile, it mentioned to the advisory role of SAI under trend of government reform.

2004 BUDAPEST ACCORD The Budapest accord discussed the concept of professional standards of SAI and referred to the coordinated audit or cooperative audit as another form of International cooperation among SAIs. The external factors like IT revolution and anti-corruption trends seemed to drive INTOSAI encouraged all SAIs member to play these roles.

2007 MEXICO DECLARATION The concept of 2007 Mexico accord and Mexico Declaration in SAI independence was another developing step, which the 20th INCOSAI discussed how to strengthen the auditing **public debt and using Key National Indicators (KNI)** to conduct the macro view. The global "Hamburger Crisis" in that time was the factor that many SAIs concerned about the public debt by government.

2010 JOHANNESBURG ACCORD The Johannesburg accord represented the value and benefits of SAIs to improve citizen lives. Likewise, it discussed the **environmental auditing and sustainable development**, which coincided with the trend of Millennium Development Goals of United Nations. However, it seemed to be blurred that SAIs have the importance of MDGs. However, the South Africa Declaration mentioned to promote and implement IDEA that was the first time of INTOSAI community to discuss about promoting ISSAI formally for all members.

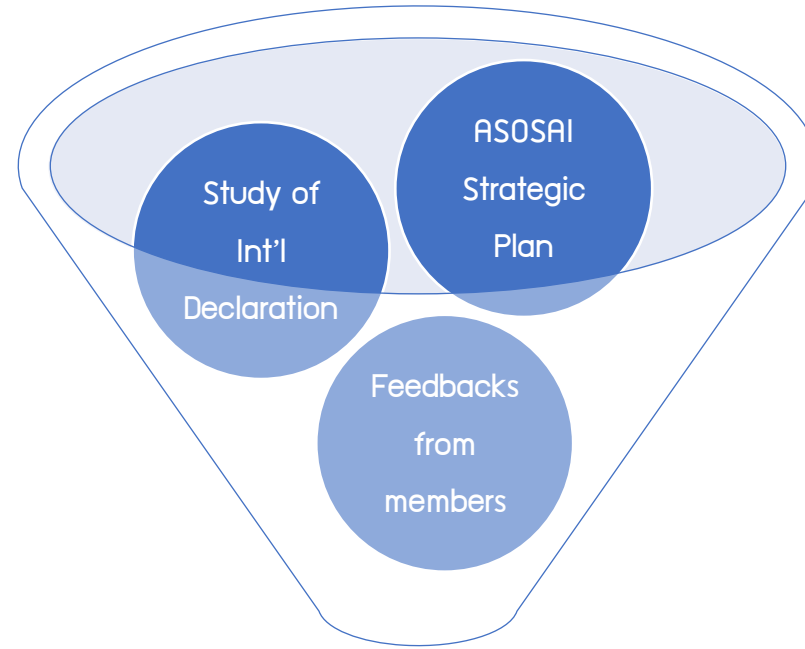
2013 BEIJING DECLARATION The 21st INCOSAI at Beijing discussed the **promoting good governance** by SAIs. The core concepts consisted of four issues as:

- enhancing transparency
- ensuring accountability
- promoting performance
- fighting corruption

These key concepts focused on SAIs as the safeguard of long term sustainability of financial policies. The external factor at that time seemed to be creating concepts to the concrete measures. SAI China started to propose and disseminate the approach of **real time audit and Accountability audit** to fight against corruption also promoting accountability.

2016 ABU DHABI DECLARATION The concept of SDGs which announced by United Nations is the big change like evolution of INTOSAI community. The 2016 Abu Dhabi Declaration was the key evidence to show how SAIs respond to SDGs. After that the SDGs audit started to conduct the auditing preparedness SDGs. Subsequently, several SAIs attempted to develop the auditing implementation of SDGs. Recently IDI promoted the great tool as comprehensive idea to conduct auditing SDGs under IDI SDG Audit Model or ISAM.

2019 MOSCOW DECLARATION The 23rd INCOSAI at Moscow, Russia was the evolution for public sector audit. The Moscow Declaration mentioned to the technology advance that affected the audit especially the **impact of science and technology on auditing**. The concept of 5ABCD as 5G, AI, Blockchain, Cyber security, and Data Analytic will change audit perceptions from static to dynamic auditing. The concept of **real time audit** seemed to be replaced the traditional audit approach. INTOSAI attempted to **promote the advisory role for SAI** in order to give constructive recommendations for government and audit entities. The external factor like stakeholder expectation became more important. IDI attempted to **introduce the concept of SAI and engaging with stakeholders**.



Strategic Plan of ASOSAI 2022-2027

Endorsement Version

Bangkok Declaration

3 FACTORS FOR THE DEVELOPMENT OF PUBLIC SECTOR AUDITING

- Internal Factors** : constitution, laws, political context etc.
- External Factors** : particularly global changes e.g., SDGs, digital revolution etc.
- SAI Capacity** : to develop SAIs' capacity, they implement international approach to their own context.



Sources of Bangkok Declaration 2021 (Cont.)

Timeline of declarations and accords

- **1977 Lima Declaration** : *Lima Declaration of Guidelines on Auditing Precepts*
- **2001 Seoul Accords** : how to promote the governance of international and supranational institutions and how to contribute to the success of administrative and government reforms
- **2004 Budapest Accords** : how to respond to the challenges of the IT revolution; and how SAIs can contribute to meeting the threats posed to society, for example, by money laundering, fraud and corruption
- **2007 Mexico Declaration on SAI Independence**



Sources of Bangkok Declaration 2021 (Cont.)



- 2010 Johannesburg Accords and The South African Declaration on the International Standards of Supreme Audit Institutions (ISSAIs)
- 2013 Beijing Declaration on Promoting good governance by SAIs
- 2016 Abu Dhabi Declaration: Making a meaningful independent audit contribution to the 2030 Agenda for Sustainable Development
- 2019 Moscow Declaration: The future of government auditing

Sources of Bangkok Declaration 2021 (Cont.)

MISSION

ASOSAI, a professional and nonpolitical Regional Organization of INTOSAI, aims to support its member SAIs in achieving higher performance and making contributions to good governance and sustainable development in their countries.

VISION

Encourage member SAIs to promote good governance and build a professional regional organization

Strategic Goal 1

Innovative and
Responsive Capacity
Development

Strategic Goal 2

Quality Knowledge
Services

Strategic Goal 3

Professional and
Relevant Regional
Organization

Cross-cutting Priority 1

Supporting SAIs in
promoting good
governance

Cross-cutting Priority 2

Encouraging SAIs' efforts for the achievement of the SDGs

Cross-cutting Priority 3

Leveraging opportunities brought by technological advancement

Cross-cutting Priority 4

Responding to emerging issues and emergent situations

BANGKOK DECLARATION

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.

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 4 chapters are declared to further encourage the achievement of ASOSAI's strategic goals.



CHAPTER 01 | SAs and promoting Good Governance in the next normal



Recognize the importance of the **Beijing Declaration 2013** on promoting good governance by supreme audit institution



Encourage maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management after the Covid-19 pandemic



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



Promote the importance of e-governance in the new normal.

CHAPTER 02 | SAs and encouraging for the Achievement of SDGs



Recognize the importance of the **Hanoi Declaration 2018** on environmental auditing for sustainable development



Emphasize the Whole of Government (WoG) approach for the audit of SDGs implementation



Consider multi-stakeholders engagement in the audit of SDGs implementation.



Consider the principle of Leave No One Behind (LNOB) in the audit of SDGs implementation

CHAPTER 03 | SAs and leveraging by using Advanced Technologies for public sector auditing



Recognize the importance of the **Moscow Declaration 2019** on responding effectively to opportunities brought by technological advancement



Prepare for digital transformation in the next normal



Provide essential tools, equipment, and infrastructure for remote working



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

CHAPTER 04 | SAs and Responding to Disaster and Pandemic Issues



Realize the knowledge of disaster management and pandemic preparedness



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



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



ASOSAI Assembly and the adoption of the Bangkok Declaration

News.



57th ASOSAI Governing Board Meeting successfully held

The 57th Meeting of the Governing Board of the Asian Organisation of Supreme Audit Institutions (ASOSAI) was held successfully via videoconference on September 8.

[Read more](#)

10 Oct, 2021



The Handover ceremony

The ceremony of conducting the virtual ASOSAI Flag Handover between the outgoing Chair, Mr. Tran Sy Thanh, Auditor General of the State Audit Office of Vietnam, and the incoming Chair, General Chanathap Indamra, President of the State Audit Commission

17 Sep, 2021

← Tweet



State Audit Office of the Kingdom of Thailand
@StateauditThai

The ceremony of conducting the virtual ASOSAI Flag Handover between the outgoing Chair, Mr. Tran Sy Thanh, Auditor General of the State Audit Office of Vietnam, and the incoming Chair, General Chanathap Indamra, President of the State Audit Commission



8:36 PM · Sep 7, 2021 · Twitter Web App



// State Audit Office of the Kingdom of Thailand

"SAO has a strong intention to strengthen cooperation with SAI communities & stakeholders in responding to the COVID-19 & developing public audit.

With great confidence, ASOSAI will definitely work in solidarity to sustainably develop public audit in the Next Normal"

Gen. Chanathap Indamra

ASOSAI Chair & President of the State Audit Commission of Thailand



SAO Twitter



Website ENG

Designed by
Pimpisut Pansook
Auditor, Practitioner level,
International Affairs Office

**Chapter 1 : SAls and promoting
good governance in the next
normal**

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 public debt management
3. **Recognize** the importance of the Abu Dhabi Declaration on enhancing collaboration between the SAIs and anti-corruption bodies
4. **Promote** the importance of e-governance

Chapter 2 : SAls and encouraging for the achievement of SDGs

Chapter 2: SAIs and encouraging for the achievement of SDGs

- 1. Recognize** the importance of the Hanoi Declaration 2018 on environmental auditing for sustainable development
- 2. Emphasize** the whole of Government (WOG) approach for the audit of SDGs implementation
- 3. Consider** multi-stakeholder engagement in the audit of SDGs implementation
- 4. Consider** the principle of Leave No One Behind (LNOB) in the audit of SDGs implementation

**Chapter 3 : SAls and leveraging
by using advanced technologies
for public sector auditing**

Chapter 3: Chapter III: SAIs and leveraging by using advanced technologies for public sector auditing

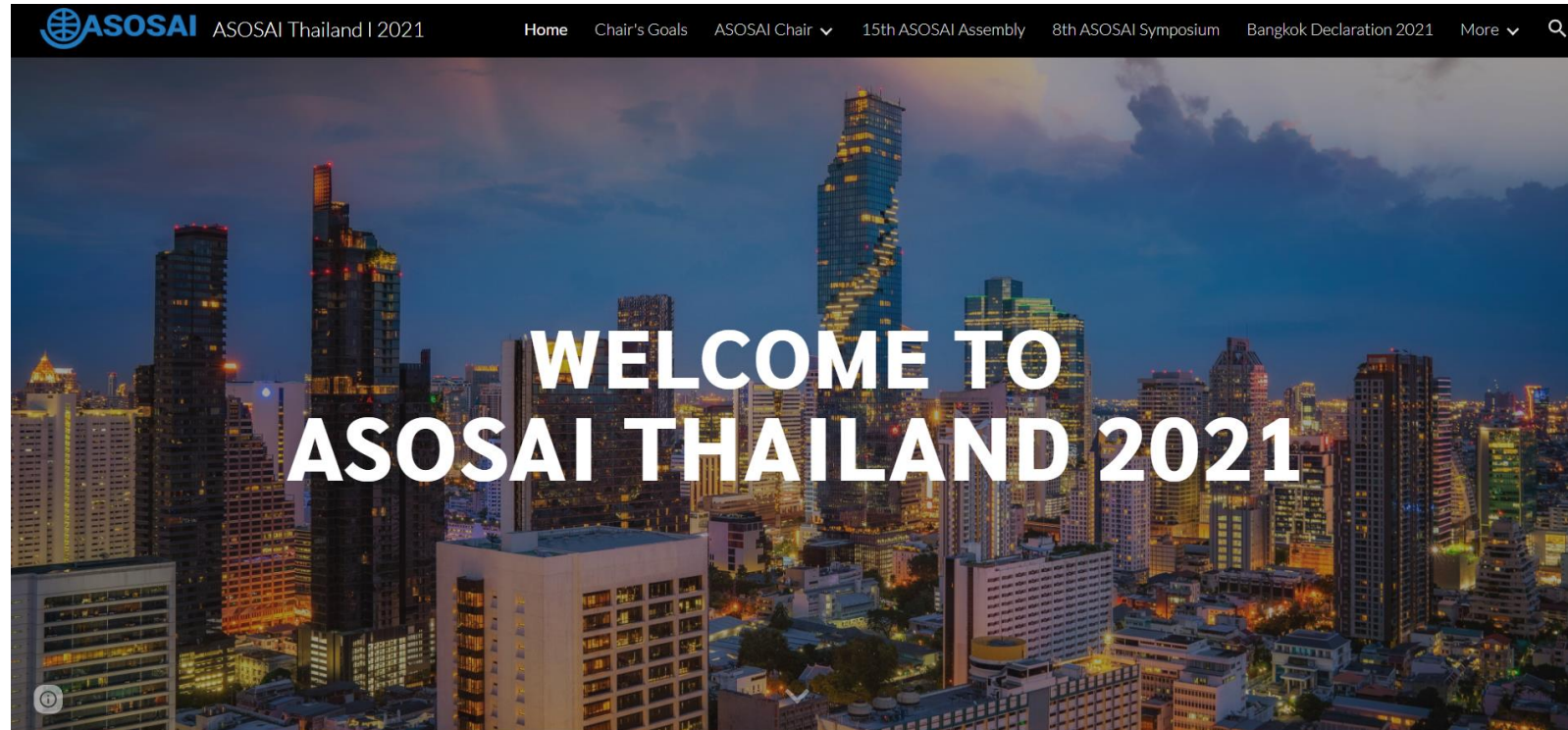
- 1. Recognize** the importance of the Moscow Declaration 2019 on responding effectively to opportunities brought by technological advancement.
- 2. Prepare** for digital transformation in the next normal.
- 3. Provide** essential tools, equipment, and infrastructure for remote working.
- 4. Collaborate** among SAI members by sharing technologies and innovative practices within the SAI community

Chapter 4 : SAls and responding to disaster and pandemic issues

Chapter 4: SAIs and responding to the disaster and pandemic issues

- 1. Recognize** the knowledge of disaster management and pandemic preparedness
- 2. Promote** cooperative audit and consideration for sharing knowledge on auditing of disaster management and pandemic preparedness
- 3. Promote** the development of a Business Continuity Plan in preparing for the next normal and as a response to disaster and pandemic issues

ASOSAI Thailand Website : asosaithailand.com



 Twitter : @StateAuditThai





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-NEXT NORMAL-

Insight from the 1st chapter of the Bangkok Declaration 2021

SAIs and promoting
good governance
in the next normal



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Key statements

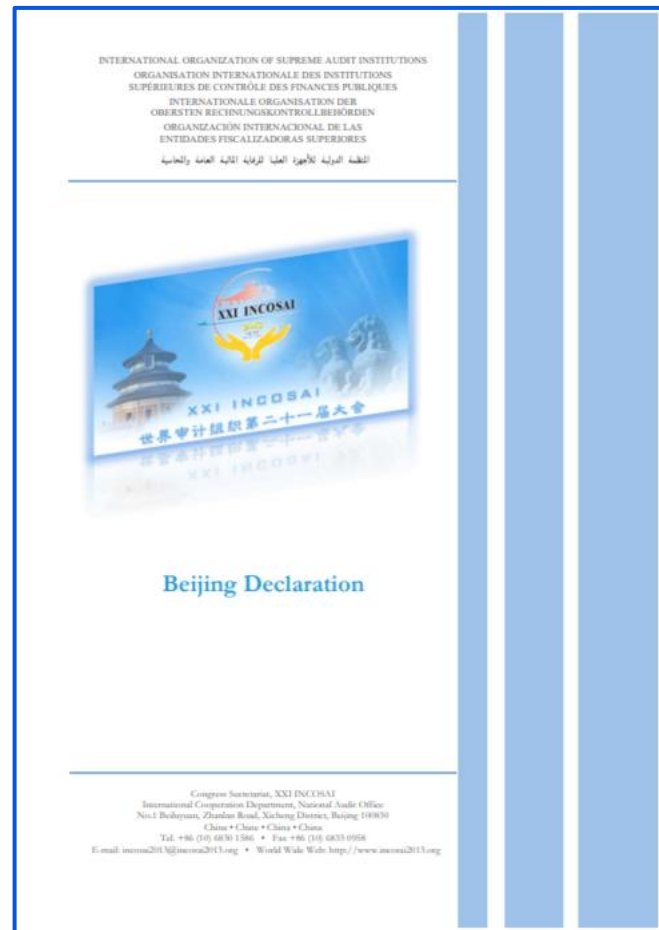
SAIs and promoting good governance in the next normal

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1. **Recognize** the importance of the Beijing Declaration 2013 on promoting good governance by supreme audit institution.

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Beijing Declaration 2013

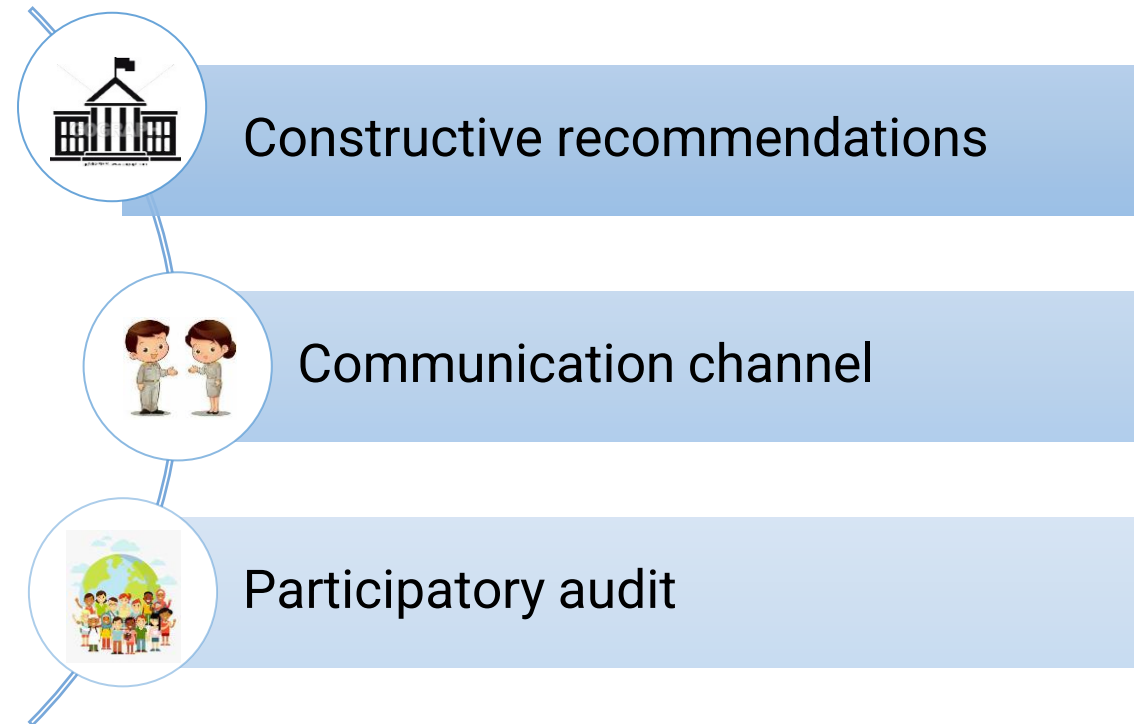
SAIs as an essential part of national governance can make a difference to the lives of citizens.

1. Recognize the importance of the Beijing Declaration 2013 on promoting good governance by supreme audit institution.



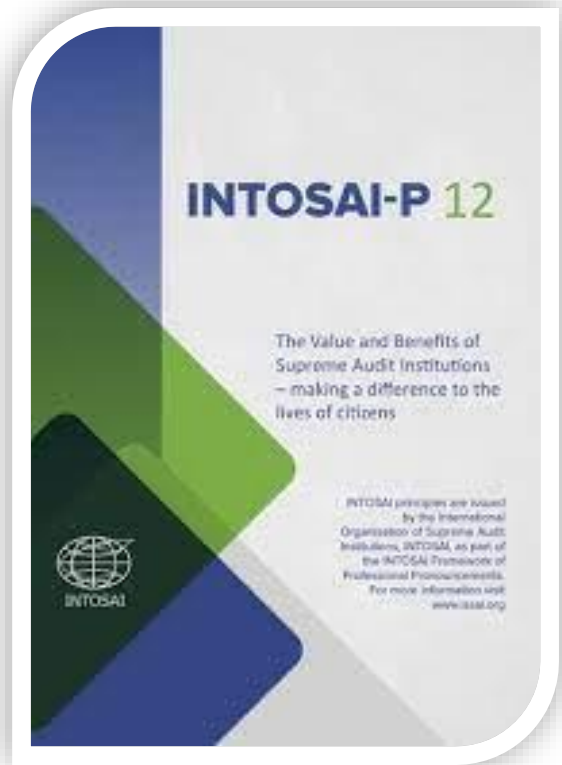
1. Recognize the importance of the Beijing Declaration 2013 on promoting good governance by supreme audit institution.

- To promote accountability and transparency

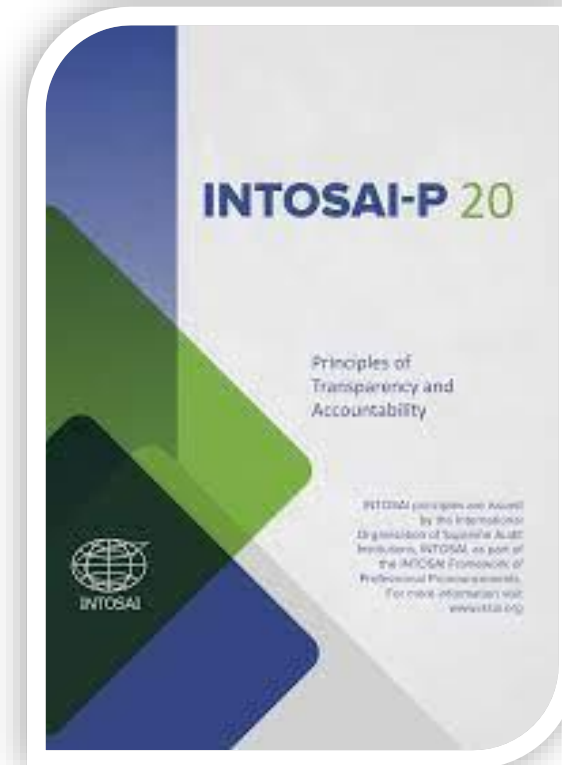


1. Recognize the importance of the Beijing Declaration 2013 on promoting good governance by supreme audit institution.

□ INTOSAI Framework of Professional Pronouncements (IFPP)



INTOSAI-P 12 :The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens



INTOSAI-P 20 : Principles of Transparency and Accountability

1. Recognize the importance of the Beijing Declaration 2013 on promoting good governance by supreme audit institution.

SAI Philippines

- The Citizen's Participatory Audit or CPA
- Machine Intelligence, Knowledge-based Audit, and Experience Learning techniques (MIKA-EL)



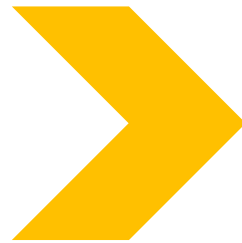


2. *Encourage* maintaining the fiscal and financial discipline of audit entities and preparing for public debt management

2. Encourage maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management

- How can SAIs enhance the fiscal and financial discipline of the audited entities?

- Raising awareness on the **fiscal and financial discipline** for audit entities



Audit Products

Non-Audit Products

“Non-audit products of SAIs could increase the value of SAIs in promoting good governance through the dissemination of expertise and best practices.”
(Moscow Declaration 2019, p.6)

2. Encourage maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management

WHAT IS FFDA?

TOOL FOR ASSESSMENT TO PROMOTE THE FISCAL AND FINANCIAL DISCIPLINES THAT FOLLOWED THE MOSCOW DECLARATION 2019

PRODUCT OF SAI THAILAND

AUDIT PRODUCTS VS **NON-AUDIT PRODUCTS**

- AUDIT PRODUCTS**
 - FINANCIAL AUDIT
 - COMPLIANCE AUDIT
 - PERFORMANCE AUDIT
- NON-AUDIT PRODUCTS**
 - FISCAL AND FINANCIAL DISCIPLINES ASSESSMENT (FFDA)
 - OTHERS

ASSESSMENT OF FFDA

GOVERNMENT AGENCIES

Q1 WHICH GOVERNMENT AGENCIES ARE AUTHORIZED TO PROVIDE ASSESSMENT OF THE EFFECTIVENESS OF GOVERNMENT AGENCIES?

- Provincial Administration Organization
- City Municipalities
- Town Municipalities
- Subdistrict Municipalities

AREAS

Q3 WHICH AREAS OF THE GOVERNMENT AGENCIES EVALUATE?

Only local government which cover 4 types of local government in Thailand

- Provincial Administration Organization
- City Municipalities
- Town Municipalities
- Subdistrict Municipalities

Q2 WHICH GOVERNMENT ACTIVITIES ARE SUBJECT TO ASSESSMENT?

- Local Government Revenue
- Local Government Expenditure
- Local Government Asset
- Procurement
- Financial Reporting of Local Government

STAGES

Q4 WHAT STAGES DOES THE ASSESSMENT PROCESS INVOLVE?

3 STAGES

STAGE 1

SURVEY FROM OTHER INDEX

Generate other index whichever assess these local government which will be main component of FFDA

STAGE 2

SELF-ASSESSMENT

Open portal for 2,526 local government to access through

SELF-ASSESSMENT TEMPLATE

Focus on Fiscal and Financial Disciplines that audited agencies have to preserve and conduct

FFDA SCORE (0-100) = 0.5 OTHER INDEX + 0.5 SELF-ASSESSMENT INDEX

STAGE 3

SITE VISIT

12 Highest FFDA Score will be selected to **SITE VISIT**

- Interview
- Observation
- Smartphone App

BEST-AUDITED AGENCY
(Receive FFDA Award from SAI Thailand)

SAI THAILAND

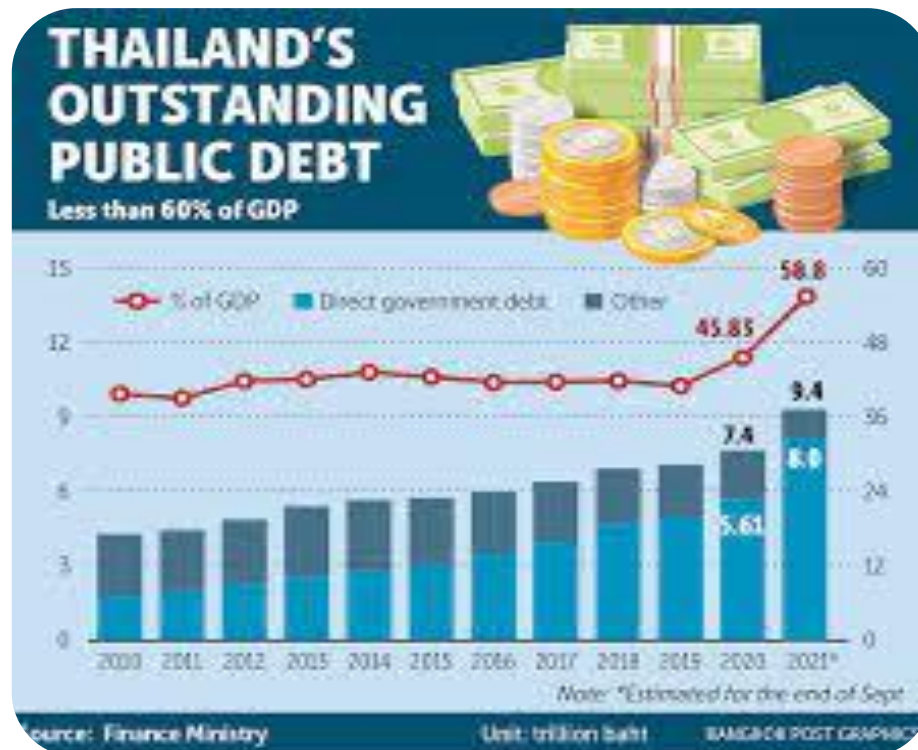
Infographic Contents by Pimpisit Pansook
Auditor, Practitioner level, International Affairs Office

Fiscal and Financial Disciplines Assessment

see also: <https://www.audit.go.th/en/what-ffda>

2. Encourage maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management

- Preparing for audit of public debt management

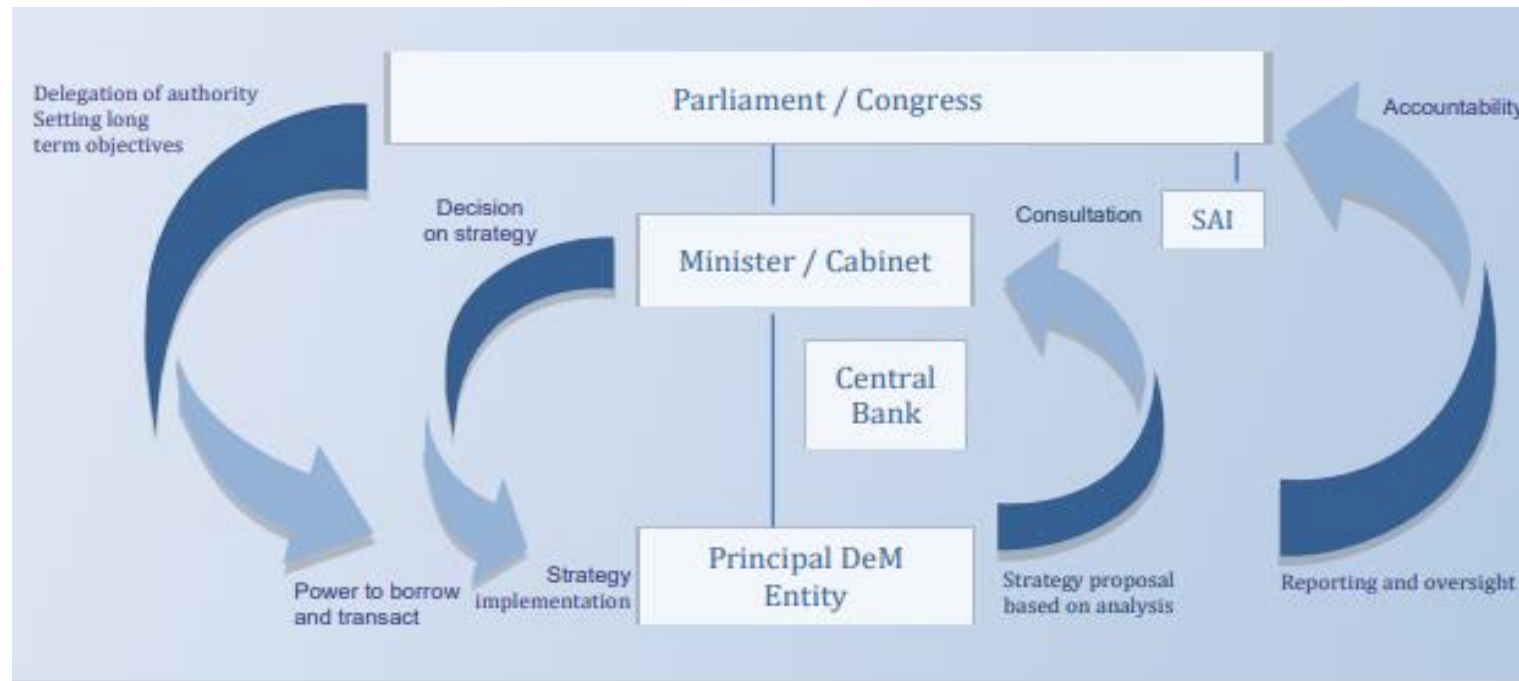


Public debt is a fiscal tool implemented during the pandemic.



2. Encourage maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management

- The role of SAIs in preparing an audit of public debt



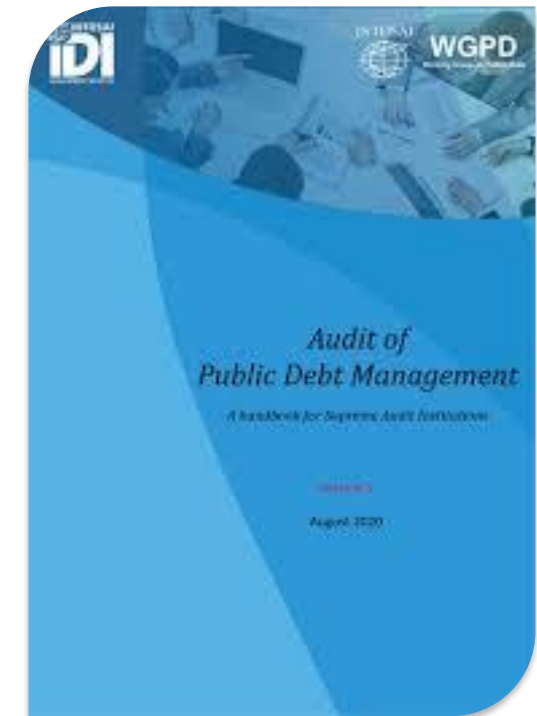
Source: The World Bank Debt Management Performance Assessment (DeMPA Tool), Audit of Public Debt Management A handbook for Supreme Audit Institutions, p.38,

2. Encourage maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management

- Preparing for audit of public debt management



GUID 5250: Guidance on the Audit of Public Debt



Audit of Public Debt Management Handbook

2. Encourage maintaining the fiscal and financial discipline of audit entities and preparing for audit of public debt management

- ❑ Audit of Public Debt Management



Bangladesh Comptroller
and Auditor General

Debt Sustainability



3. *Recognize* the importance of the Abu Dhabi Declaration on enhancing collaboration between the SAIs and anti-corruption bodies

3. Recognize the importance of the Abu Dhabi Declaration on enhancing collaboration between the SAIs and anti-corruption bodies

Resolution 8/13

Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption

The Conference of the States Parties to the United Nations Convention against Corruption,

Concerned about the negative effects of corruption on the stability and security of societies, the effectiveness of institutions, the rule of law and sustainable development,

Convinced that a comprehensive, balanced and multifaceted approach is indispensable for the effective implementation of the United Nations Convention against Corruption,⁴⁰

Convinced also of the importance of timely, adequate, effective and, where possible, long-term, sustainable technical assistance for the implementation of the Convention, including through the targeted capacity-building of the States parties' institutions involved in the implementation of anti-corruption measures,

Bearing in mind that the effective implementation of the Convention through the promotion and strengthening of efforts to prevent and combat corruption is the responsibility of all States parties and that the support and participation of individuals

SAIs can be a key player in preventing and fighting corruption through collaboration with anti-corruption bodies.

⁴⁰ United Nations, *Treaty Series*, vol. 2349, No. 42146.

3. Recognize the importance of the Abu Dhabi Declaration on enhancing collaboration between the SAIs and anti-corruption bodies

- Role of SAIs in fighting corruption and their collaboration with anti-corruption authorities.



GUID 5270: Guideline for the Audit of Corruption Prevention



Working Group on Fight Against Corruption and Money Laundering (WGFACTML)

3. Recognize the importance of the Abu Dhabi Declaration on enhancing collaboration between the SAIs and anti-corruption bodies

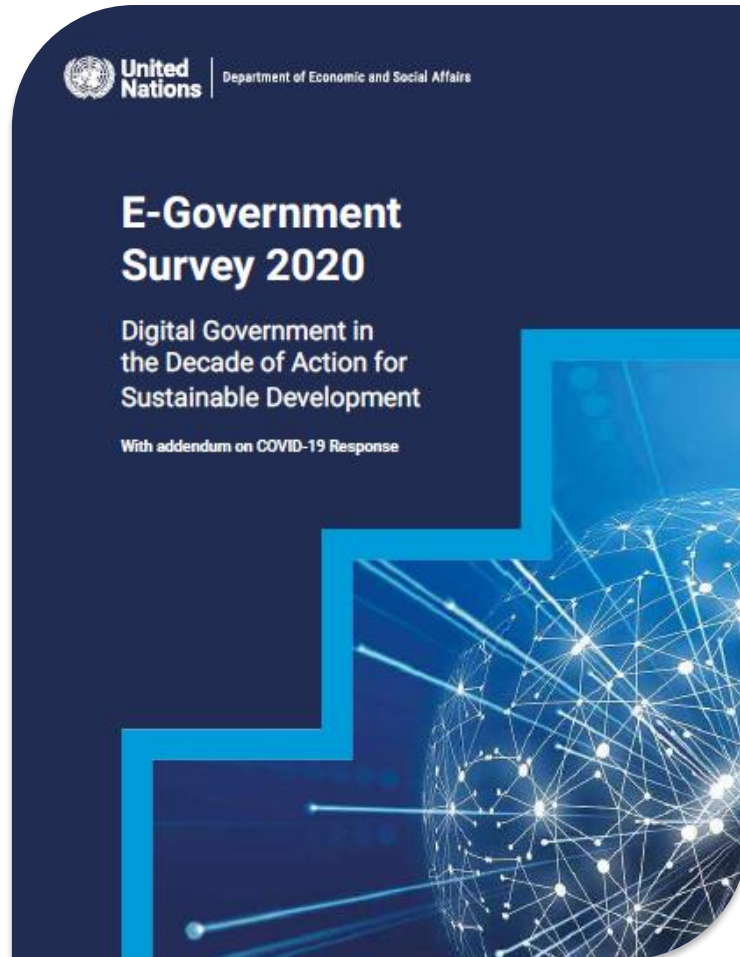
SAI UAE





4. *Promote* the importance of e-governance

4. Promote the importance of e-governance



“E-governance is the use of information and communication technologies to support good governance.”

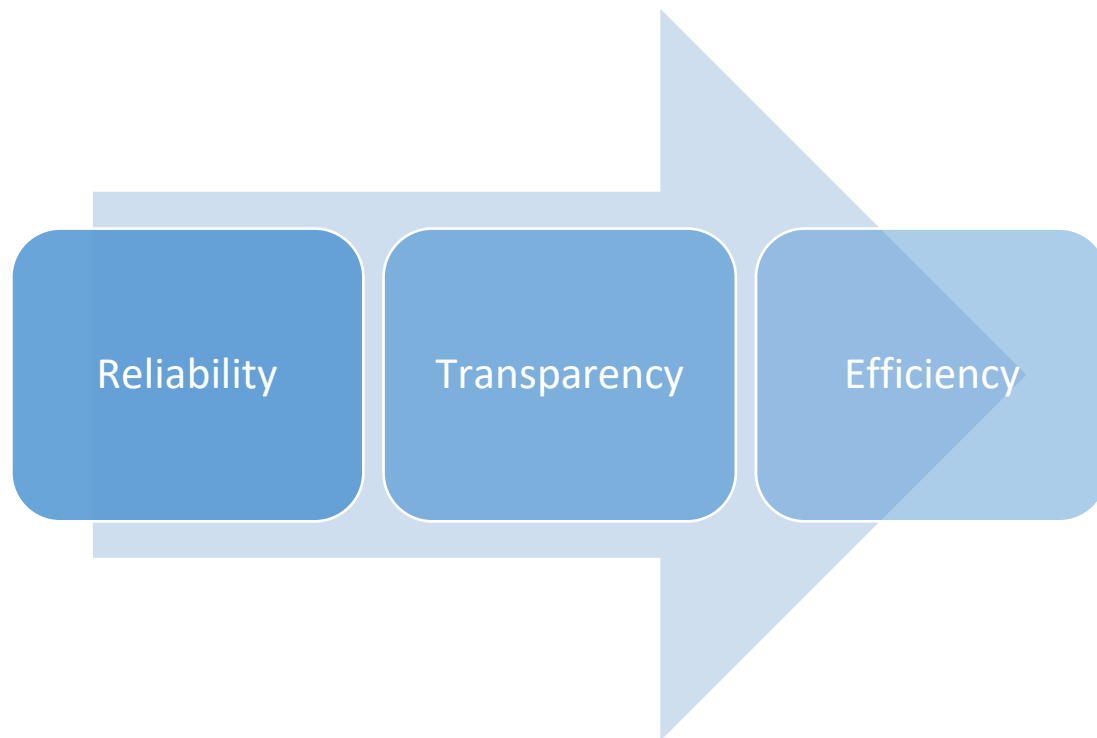


World Bank

4. Promote the importance of e-governance

The role of SAIs in promoting e-governance in the next normal.

- Essential element of communication, leadership and collaboration





Conclusion

Conclusion

- SAIs as an essential part of national governance can make a difference to the lives of citizens
- The stronger SAIs are, the more value and benefit are delivered.





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Global Challenges by Twin Disruption

The twin disruptions of digital transformation and the COVID-19 pandemic have created a range of global challenges for governments, businesses, and society.

Global challenges in the next normal

Economic
recovery

Health security

Digital
transformation

Climate
change

Social
inequality

Demographic
shifts

Key findings from the first short research paper:

Preparing SAI for the future of good governance

Future of good governance

Leveraging
technology and
digital
transformation

Prioritizing
sustainability for
good governance

Addressing social
equity and
inclusion

Leveraging technology and digital transformation



- Good governance must leverage technology to improve service delivery, increase transparency and accountability, and engage with citizens in new and innovative ways.
- This includes promoting digital inclusion and addressing the digital divide.



Prioritizing sustainability for good governance

Good governance must prioritize sustainability, including through policies promoting renewable energy, energy efficiency, and environmental protection.



WORLD HABITAT DAY

Addressing social equity and inclusion



- Good governance must address this to promote a more just and equitable society.
- This includes policies that promote education, job training, healthcare access, entrepreneurship, and efforts to reduce discrimination and increase representation for marginalized communities.

AIR model for the future of good governance



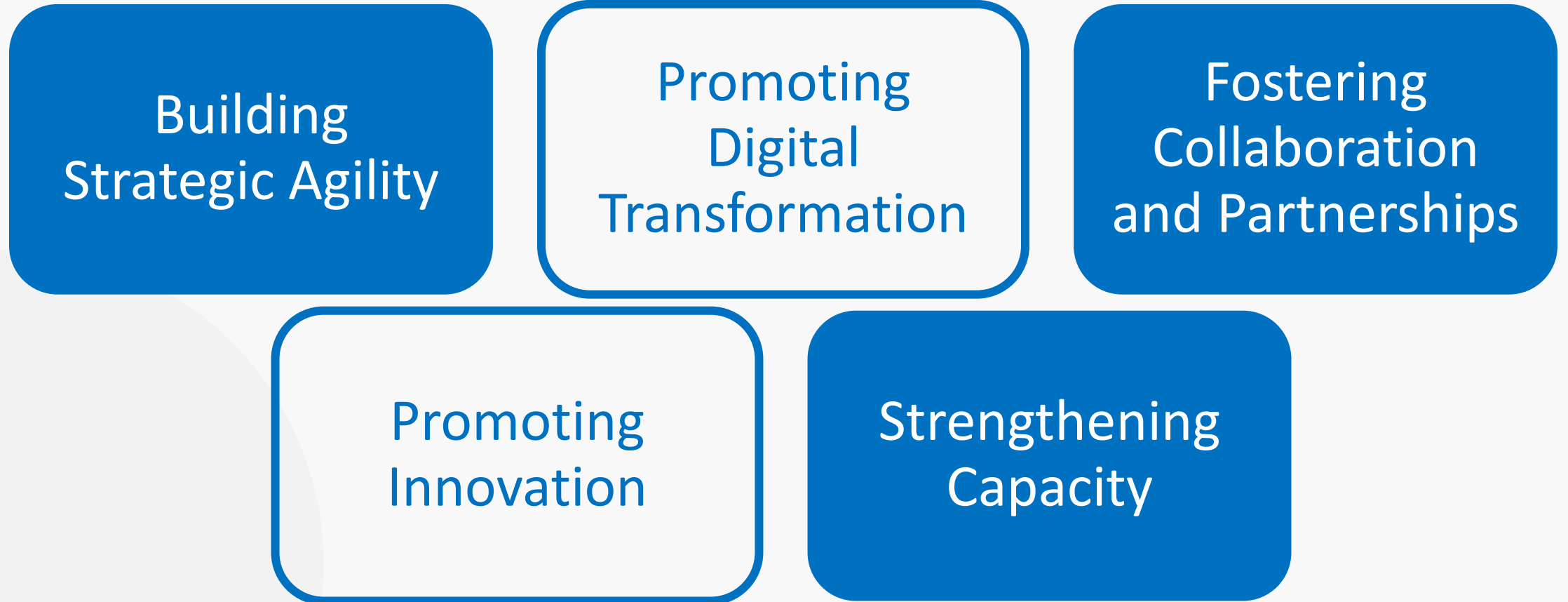
The future of good governance must be adaptive, innovative, and responsive to emerging challenges and prioritize transparency, accountability, and citizen engagement.

We call the AIR model.





Implementing the AIR model for SAI supporting the future of good governance



Building Strategic Agility

- SAs need to adapt to a rapidly changing environment, and building strategic agility can help them do so.
- SAs should develop a clear vision, set strategic priorities, and engage stakeholders to understand emerging challenges and opportunities.



Promoting Digital Transformation

- SAls need to adapt by promoting digital transformation.
- SAls should include leveraging new technologies to improve service delivery, increase transparency and accountability, and engage with citizens in new and innovative ways.



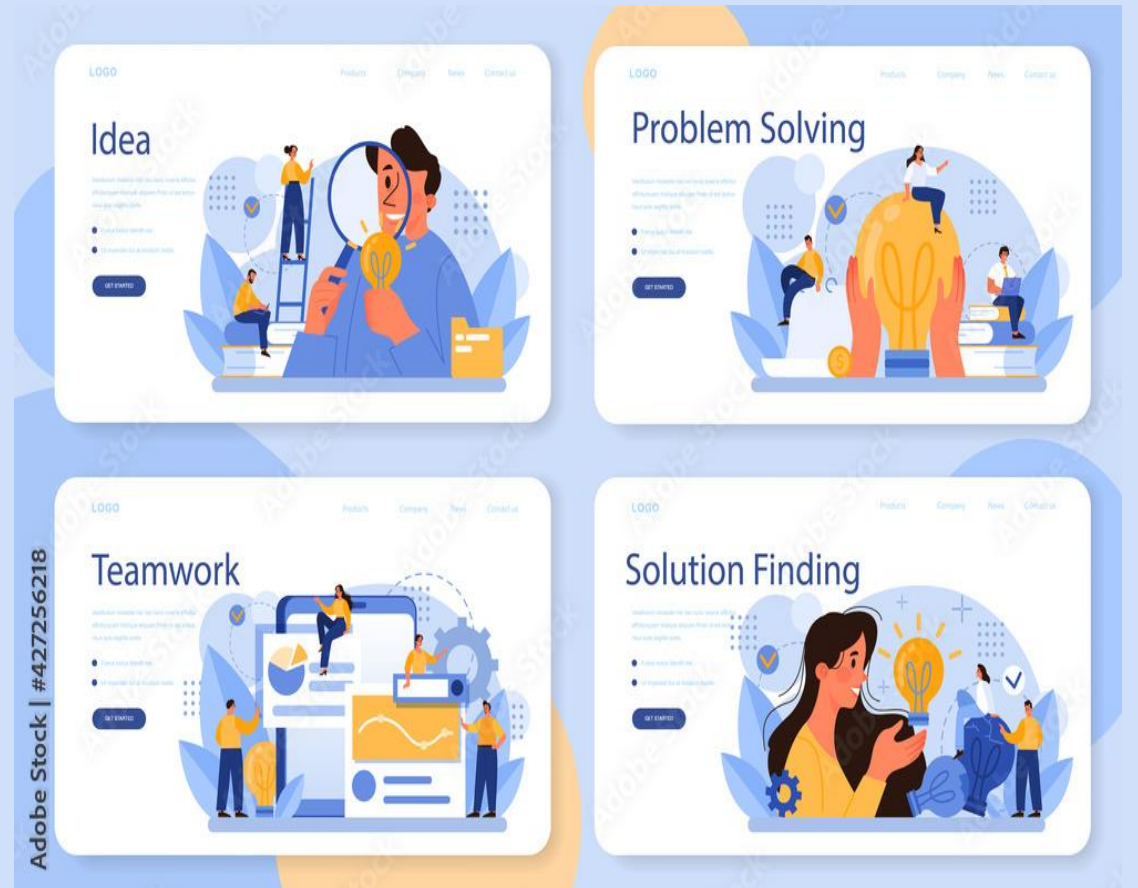
Fostering Collaboration and Partnerships

- SAls cannot operate in isolation, and building partnerships and collaborations can help them leverage resources and expertise to achieve their goals.
- SAls should consider partnering with other SAls, CSOs, ACAs, and other stakeholders to promote good governance and achieve shared objectives.



Promoting Innovation

- To stay ahead of emerging challenges, SAs need to promote innovation and creativity.
- SAs may involve adopting new methods and technologies, encouraging experimentation and risk-taking, and supporting a culture of innovation and continuous learning.



Strengthening Capacity

- SAls must strengthen their capacity by investing in their staff and resources.
- SAls should include developing training programs, fostering knowledge sharing and collaboration, and upgrading infrastructure and technology to support their work.

CAPACITY BUILDING



Training



Learn



Knowledge



Skills



Coaching



Support



Development

In summary

- Preparing SAIs for the future of good governance requires a holistic approach that addresses emerging challenges and opportunities, builds strategic agility and resilience, and promotes collaboration, innovation, and capacity building.
- By adopting these concrete approaches and methods, SAIs can position themselves as effective and impactful leaders in promoting good governance in the next normal.



Without trust,

we cannot face the difficult
challenges in our world today.

ANTÓNIO GUTERRES
UN SECRETARY-GENERAL



القمة WORLD
الحكومة GOVERNMENT
للحكومات SUMMIT

القمة WORLD
العالمية GOVERNMENT
للحكومات SUMMIT

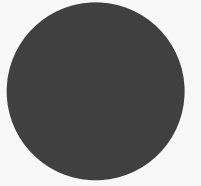
القمة WORLD
العالم GOVERNMENT
للحكومات SUMMIT

UNITED NATIONS
FOUNDATION

Social Good

#WorldGovSummit

State Audit Office of the Kingdom of Thailand



Thank you for your attention

Further Discussion

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Dr. Sutthi Suntharanurak

Director of International Affairs Office

State Audit Office of the Kingdom of Thailand

sutthisun@gmail.com