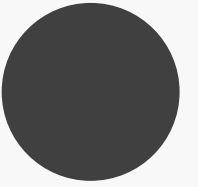


State Audit Office of the Kingdom of Thailand



# **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 SAls 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

SAIs 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 objective<sup>6</sup> 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).

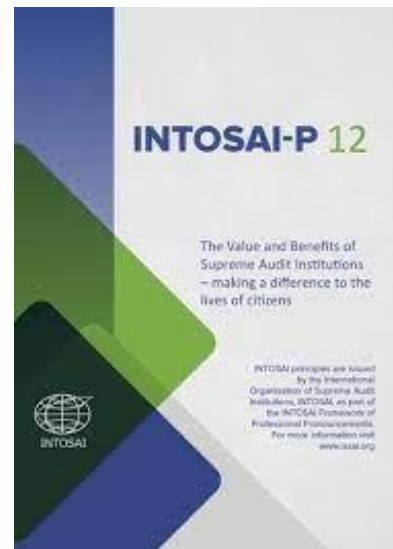
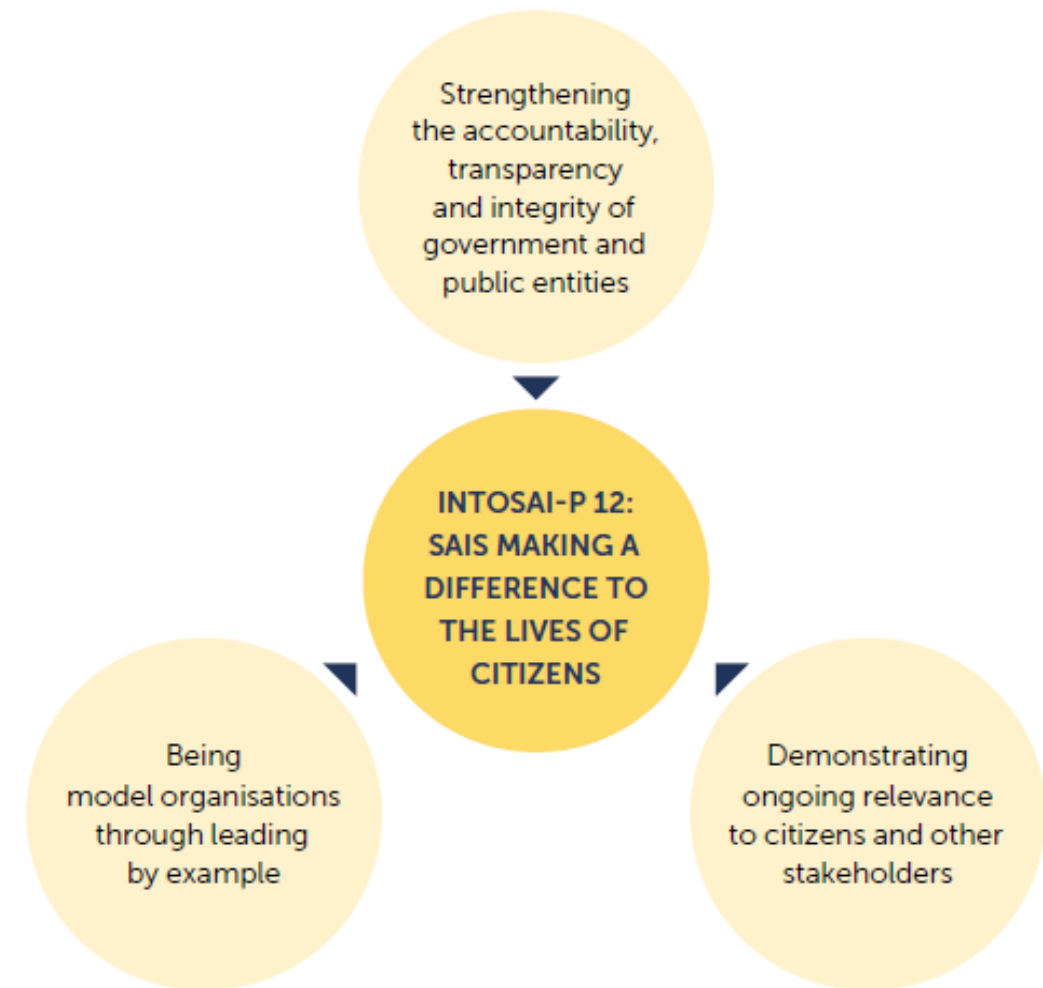


FIGURE 2.2 INTOSAI-P 12, SAIs making a difference to the lives of citizens

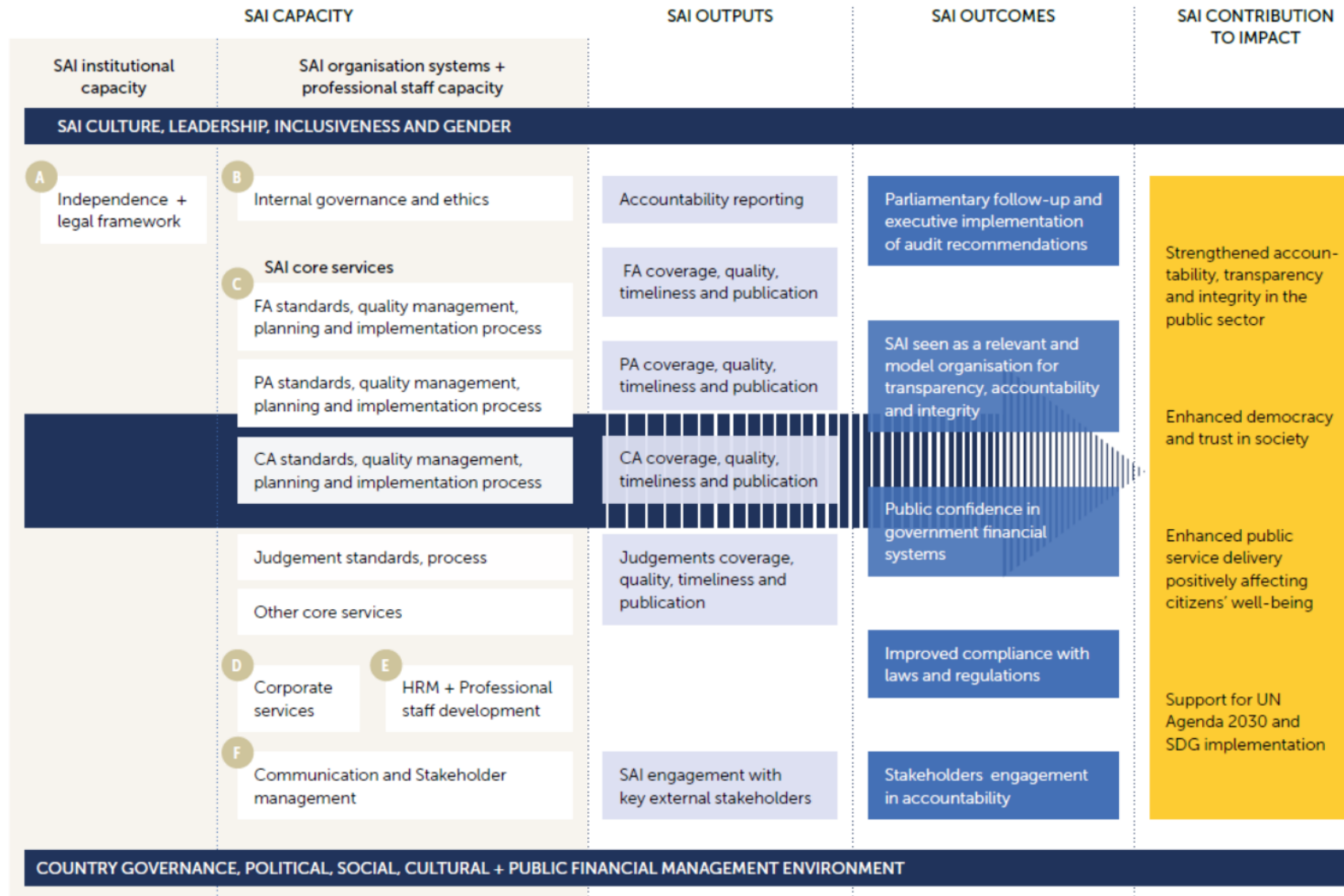




# How SAIs add value?

FIGURE 2.1 SAI Strategic Management Framework

## VALUE & BENEFITS OF SAIs



# 10 ปี ข้างหน้า 🔍



เพื่อสร้างความเชื่อมั่นให้ผลการตรวจสอบถูกต้องสอดคล้องตามมาตรฐานสากล (ISSAI) นอกจากนี้ยังมาตรฐานแล้ว ยังต้องคำนึงถึงเรื่องคุณภาพงานตรวจสอบ (Audit quality) ที่ตามมาด้วย ซึ่งปัจจัย 4 ประการที่ทำให้องค์กรตรวจสอบเงินแผ่นดินทั่วโลกต้องกลับมาทบทวนใหม่เกี่ยวกับการพัฒนาอีกครั้ง ประกอบด้วย

## เทคโนโลยี : Technology 1

เทคโนโลยีการตรวจสอบในอนาคตมีการหยิบยืมถึง AI Blockchain IoT หรือ Drone มาเป็นเครื่องมือตรวจสอบ และการให้ความสำคัญกับเรื่อง Big data analytic กลายเป็นกระแสหลักที่เข้ามามีบทบาทในการตรวจสอบแบบเดิม มี Armchair auditor หรือ ผู้ตรวจสอบที่ไม่ต้องออกภาคสนาม นักวิเคราะห์ข้อมูลอยู่บนเก้าอี้บนแล้วออกรายงานได้เลย

อย่างไรก็ตามการตรวจสอบบางกรณีจำเป็นที่ผู้ตรวจสอบต้องลงภาคสนาม สิ่งที่ต้องการจริง (อย่างพอๆ) มากกว่าการอยู่บนโซฟาคณะที่ข้อมูลเข้าด้วย การนำเทคโนโลยีมาใช้กลายเป็นสิ่งจำเป็นเนื่องขึ้นในการตรวจสอบ

นอกจากนี้การให้ความสำคัญกับเรื่องความปลอดภัยของข้อมูลการตรวจสอบ (Cyber security) นับเป็นอีกเรื่องที่จะกระทบการตรวจสอบเงินแผ่นดินทั่วโลกต้องเตรียมลงกับเรื่องนี้ เทคโนโลยีการตรวจสอบข้างหน้ามาพร้อมกับเรื่อง Real time audit หรือ Concurrent control หรือ Continuous audit หรือจะเรียกแบบใดก็ได้แล้วแต่โดยสาระสำคัญ คือ ตรวจสอบอย่างไรให้ได้ครบทุกหน่วยรับตรง ครบทุกธุรกรรม และรายงานผลได้ทันเวลา



## 2 โครงสร้างประชากร : Demography

ประเทศส่วนใหญ่เผชิญปัญหาสังคมผู้สูงอายุ (aging society) รัฐบาลมีการขยายพื้นที่ขึ้น ขณะที่การดูแลสุขภาพผู้สูงอายุจะต้องเพิ่มทวีคูณ อายุผู้คนที่ยืนยาวขึ้น เนื่องจากระบบสาธารณสุขพัฒนา

สิ่งเหล่านี้เป็นโจทย์ใหม่และโจทย์ใหญ่ขององค์กรตรวจสอบเงินแผ่นดินทั่วโลกที่จะตรวจสอบประเด็นดังกล่าว และให้ข้อเสนอแนะที่จะทำให้งานตรวจสอบนั้นมีความคุ้มค่ามากขึ้น



## 3 ภาวะโลกร้อน : Global Warming

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

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



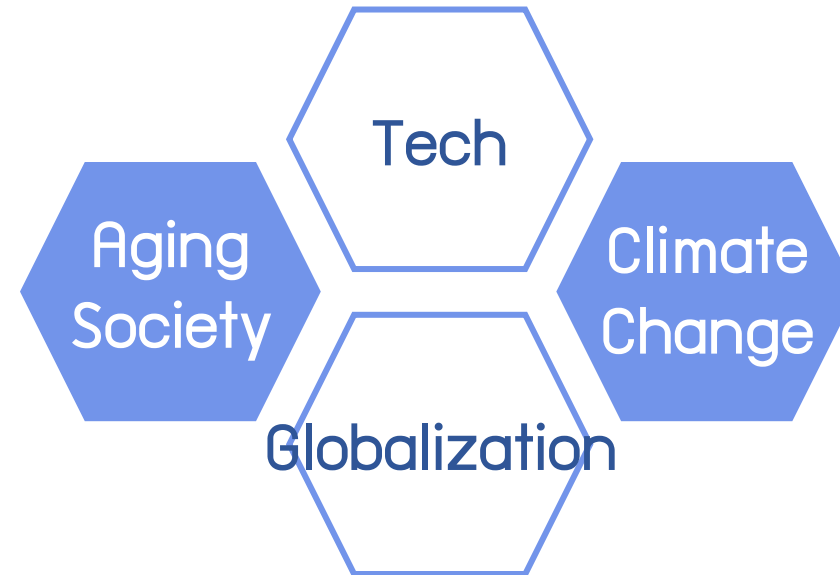
## 4 โลกาภิวัตน์ : Globalization

โลกาภิวัตน์ทำให้เกิดคำว่า "ผู้มีส่วนได้เสีย" หรือ Stakeholders ในการดำเนินงานตรวจสอบเงินแผ่นดิน เพราะ Stakeholders ทุกกลุ่มต้องการรู้ข้อมูลที่ตัวเองจ่ายไปไหน ถูกใช้ไปอย่างไร คุ้มค่าหรือไม่



โจทย์ใหญ่อีกโจทย์ที่องค์กรตรวจสอบเงินแผ่นดินทั่วโลกต้องทำ คือ การสื่อสาร (Communication) ผ่านช่องทางต่างๆ ให้เหล่า Stakeholders เข้าใจ แน่นอนว่าสารที่ต้องการสื่อสารออกไปต้องเข้าใจง่าย เป็นมิตรกับผู้อ่าน (Reader friendly) เกือบประโยชน์ที่ผู้ใช้รายงานการตรวจสอบหรือรายงานต่าง ๆ ขององค์กรตรวจสอบเงินแผ่นดิน (User friendly) แบบมองของ Professor Cordery และ Professor Hay เห็นว่าการตรวจสอบเงินแผ่นดินในอีกสิบปีข้างหน้าขององค์กรตรวจสอบเงินแผ่นดินต้องเผชิญปัญหานี้ทั้งหมดแน่นอน ไม่ช้าก็เร็วขึ้นอยู่กับการที่องค์กรจะปรับตัวได้ทัน เห็นความเสี่ยงและโอกาสเหล่านั้นก่อน

# 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

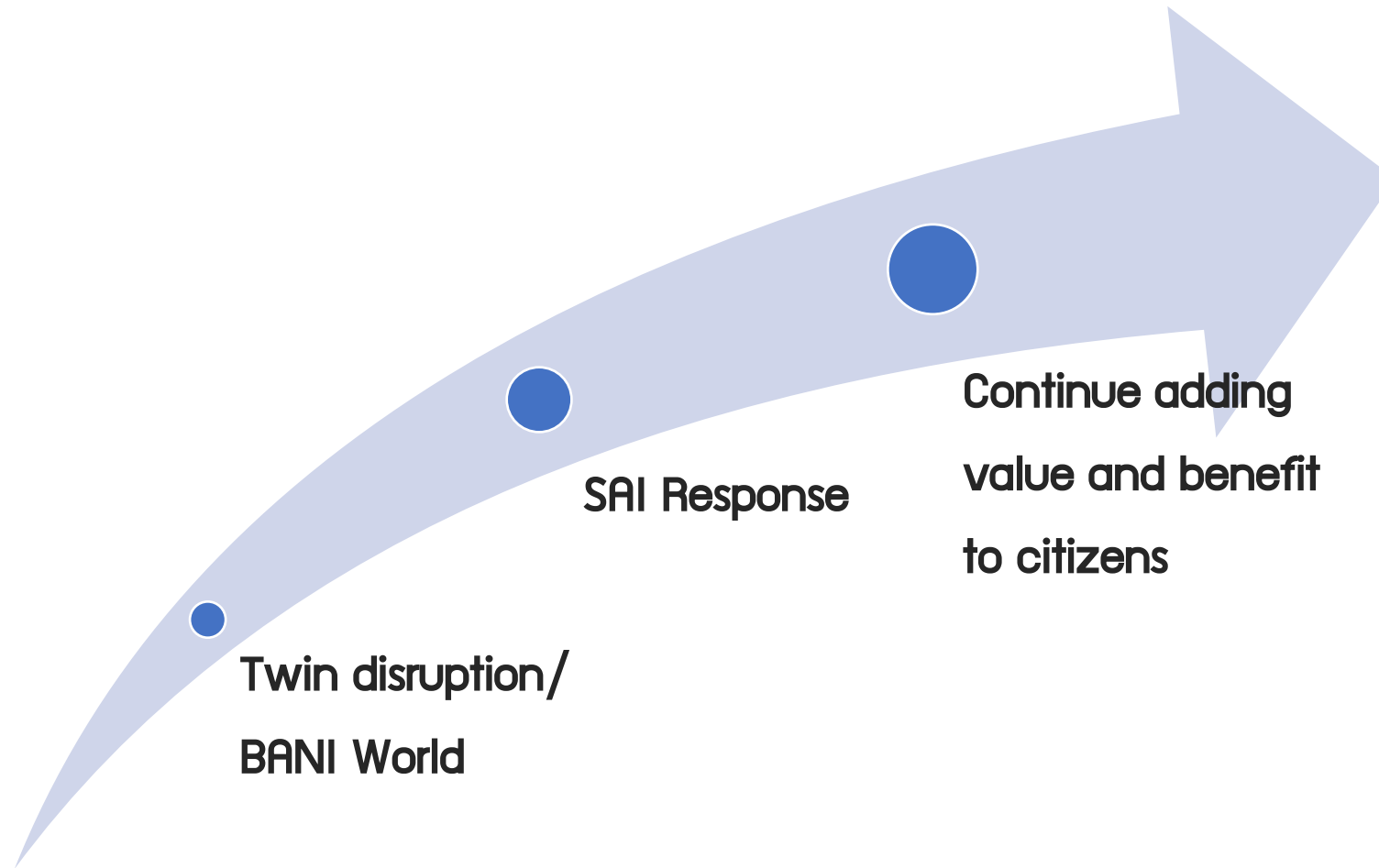
### **TRANSPARENCY & DATA LITERACY**

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



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







# ASOSAI and responding to the changing world



**SAO, INTERNATIONAL AFFAIRS OFFICE**

| หมวดองค์กรตรวจวินแผ่นดินระหว่างประเทศ

## ASOSAI

ASIAN Organization of Supreme Audit Institutions (ASOSAI) หรือองค์การสถาบันการตรวจสอบสูงสุดแห่งเอเชีย

องค์กรตรวจวินแผ่นดินไทยเป็นผู้ร่วมก่อตั้งเมื่อปี พ.ศ. 2522 มีจำนวนสมาชิกทั้งหมด 47 ประเทศ

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





SAO Twitter



Website ENG



IAO Google sites

 @StateauditThai  
 <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 ดำเนินการในรูปแบบคณะมนตรี (Governing Board) ซึ่งปัจจุบันมีจำนวน 12 ประเทศ โดยมีประธาน (Chairman) และเลขาธิการ (Secretary General) เป็นกลไกสำคัญในการขับเคลื่อน

**กิจกรรมสำคัญ**

-  การศึกษาวิจัยและการตรวจสอบร่วมกันระหว่างประเทศสมาชิก (Annual Seminar)
-  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



### SEOUL 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.

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# 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 SAs 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 SAIs 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 SAIs 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 SAIs 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 SAIs 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



# **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

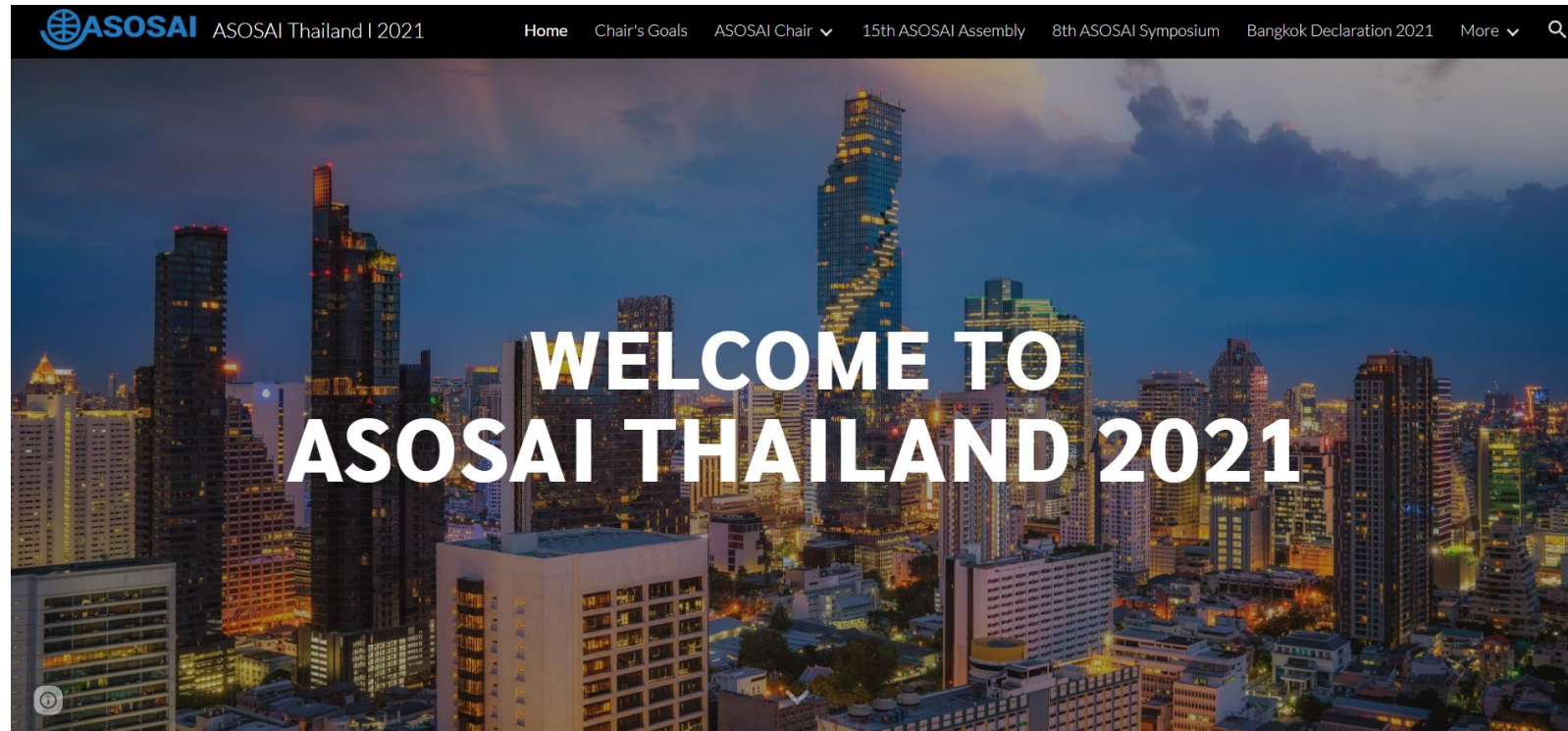
1. **Recognize** the importance of the Moscow Declaration 2019 on responding effectively to opportunities brought by technological advancement.
2. **Prepare** for digital transformation in the next normal.
3. **Provide** essential tools, equipment, and infrastructure for remote working.
4. **Collaborate** 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](http://asosaithailand.com)





 **Twitter :** @StateAuditThai





**BANGKOK**  
**DECLARATION 2021**  
-NEXT NORMAL-

# Insight from the 1<sup>st</sup> chapter of the Bangkok Declaration 2021

SAIs and promoting  
good governance  
in the next normal



# Key statements

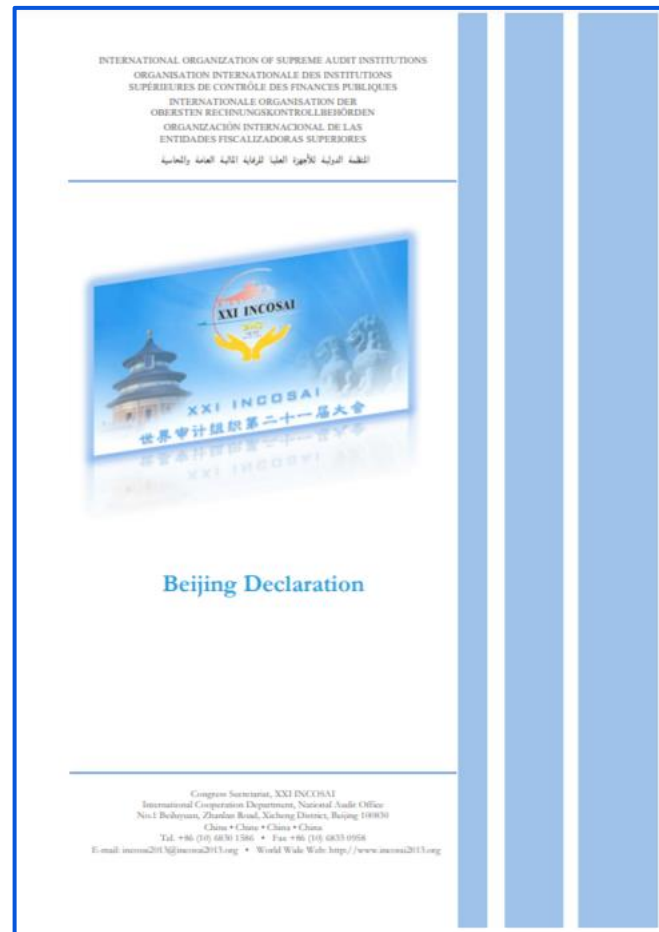
SAIs and promoting good governance in the next normal

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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

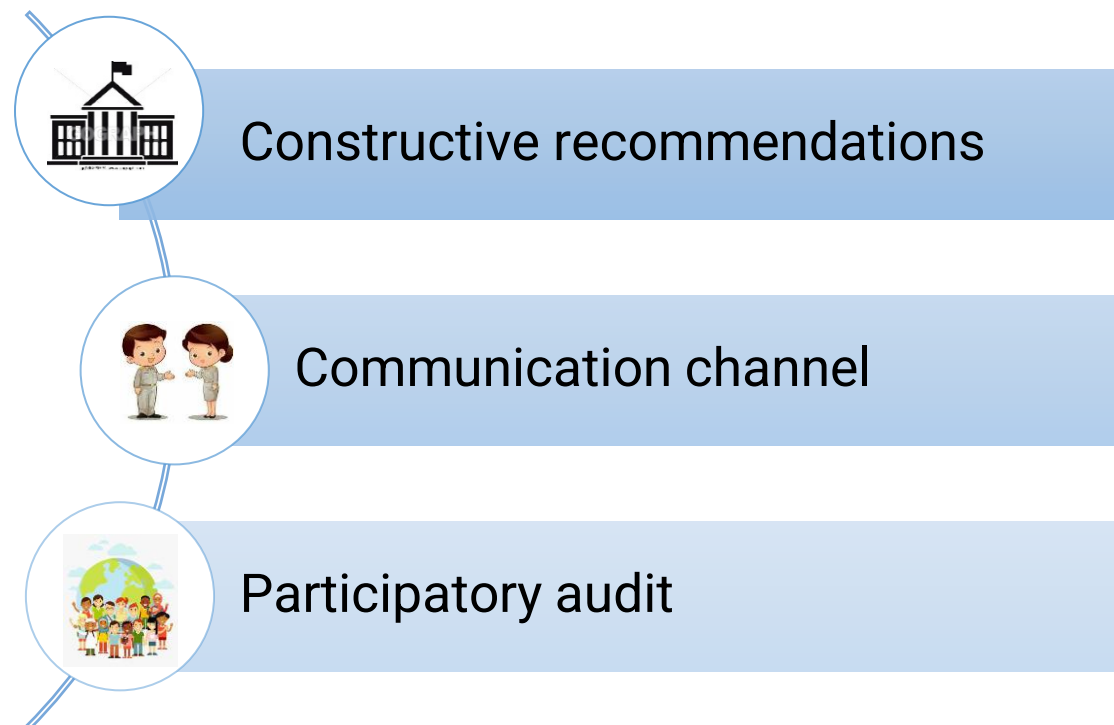
SAIs as an essential part of national governance can make a difference to the lives of citizens.

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



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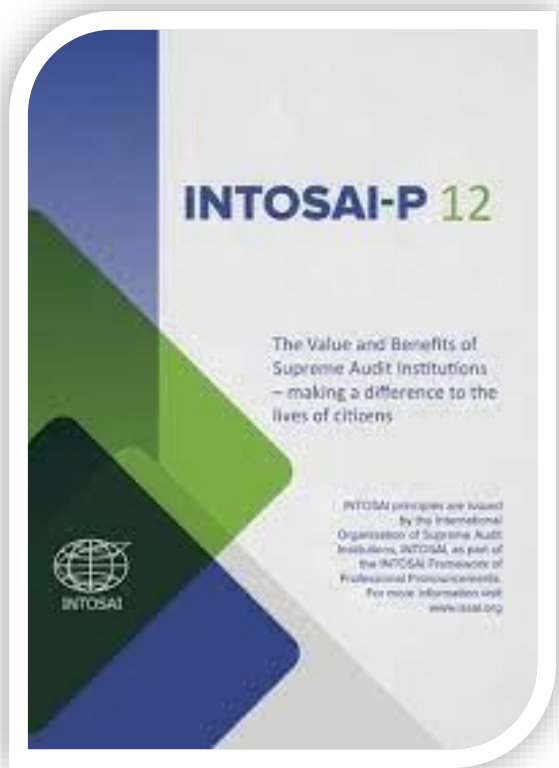
- To promote accountability and transparency



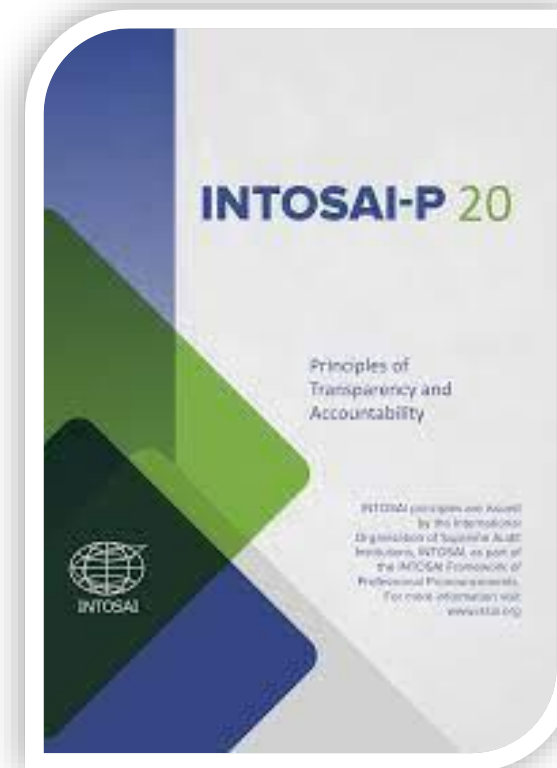


# 1. Recognize the importance of the Beijing Declaration 2013 on promoting good governance by supreme audit institution.

## □ 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

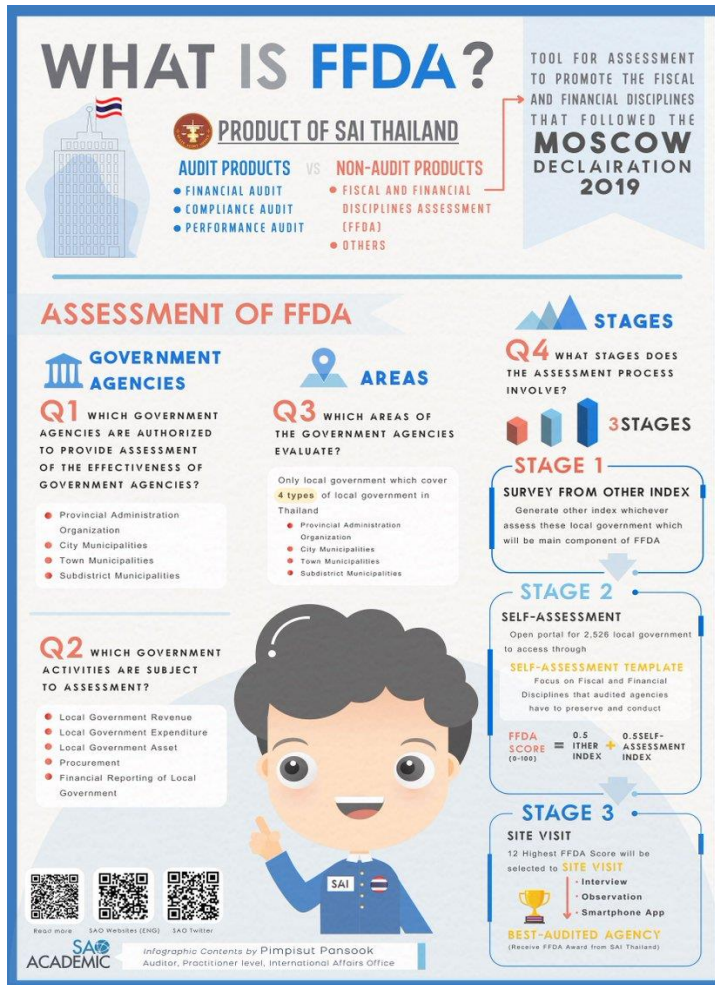


### Audit Products

### 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

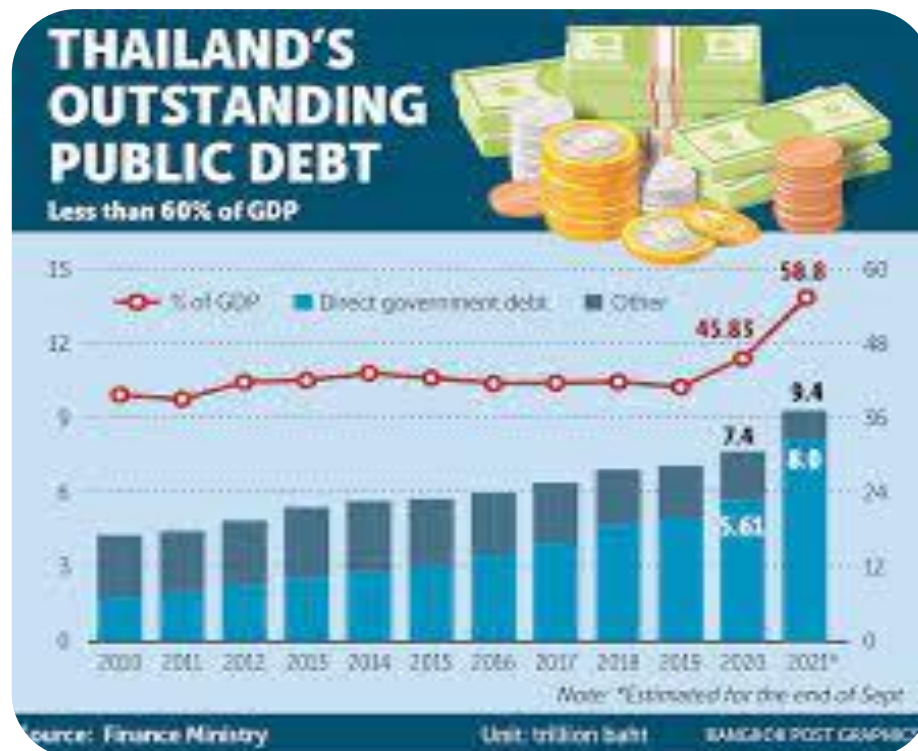


## Fiscal and Financial Disciplines Assessment

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



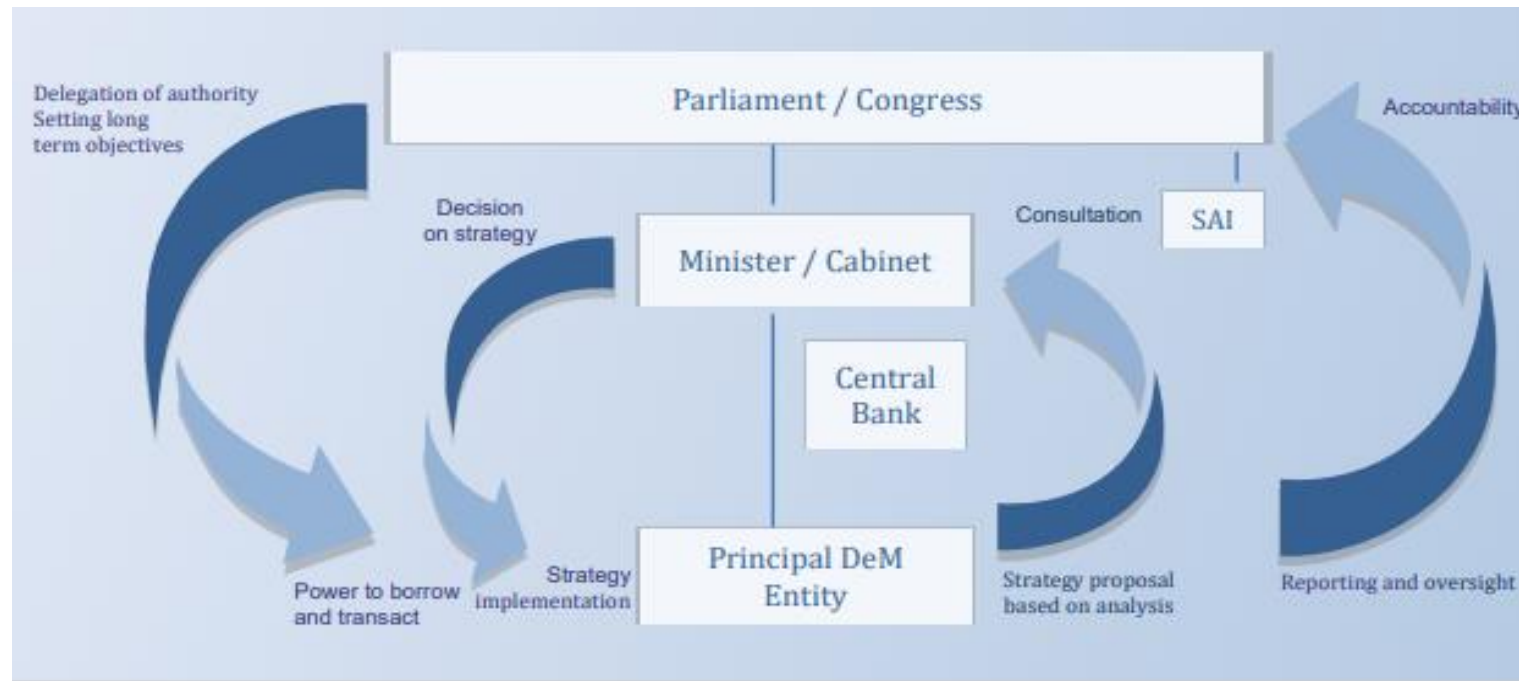
*Public debt is a fiscal tool implemented during the pandemic.*





## 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



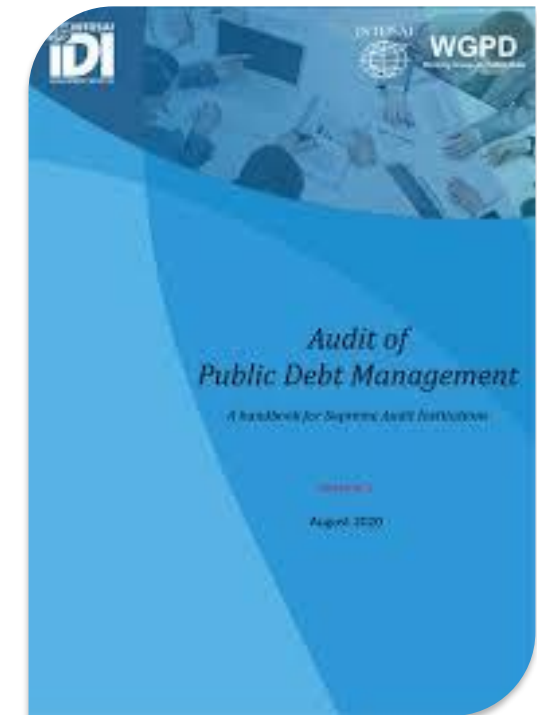
Source: The World Bank Debt Management Performance Assessment (DeMPA Tool), Audit of Public Debt Management A handbook for Supreme Audit Institutions, p.38,

## 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,<sup>40</sup>

*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

<sup>40</sup> United Nations, *Treaty Series*, vol. 2349, No. 42146.

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

### 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 (WGFAFML)

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

#### SAI UAE





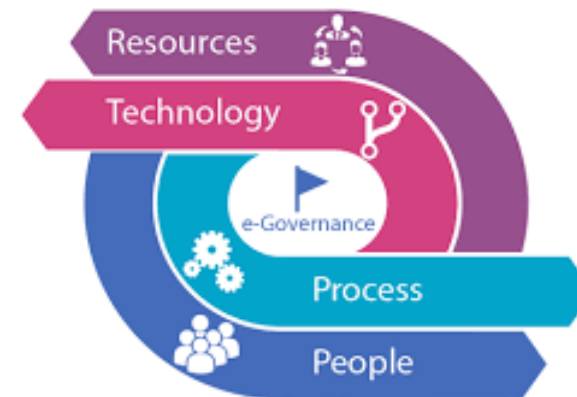
4. *Promote* the importance of e-governance



## 4. Promote the importance of e-governance



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

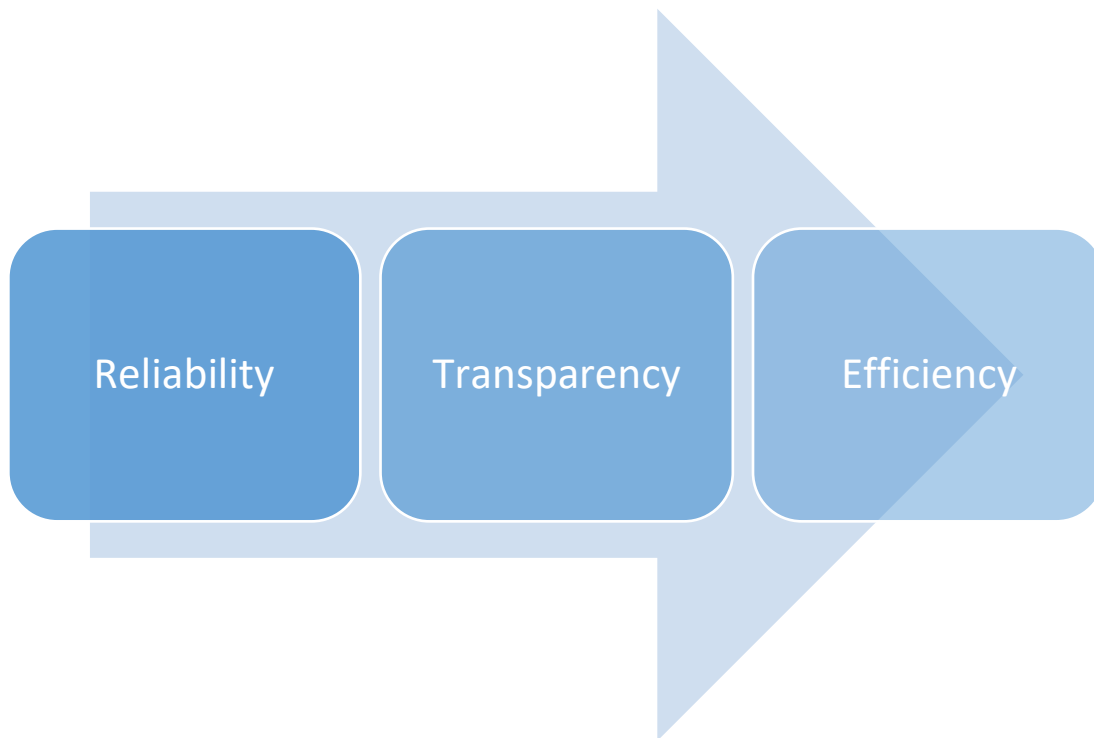


***World Bank***

## 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

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





**BANGKOK**  
**DECLARATION 2021**  
-NEXT NORMAL-



# 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

Promoting  
Digital  
Transformation

Fostering  
Collaboration  
and Partnerships

Promoting  
Innovation

Strengthening  
Capacity

# Building Strategic Agility

- SAls need to adapt to a rapidly changing environment, and building strategic agility can help them do so.
- SAls 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.



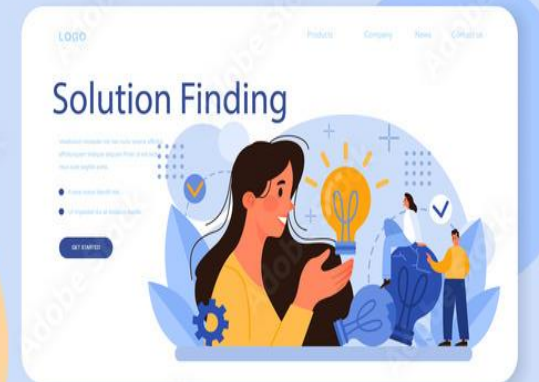
# Fostering Collaboration and Partnerships

- 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, SAls need to promote innovation and creativity.
- SAls 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





## In summary

- Preparing SAls 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, SAls 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  
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UNITED NATIONS  
FOUNDATION

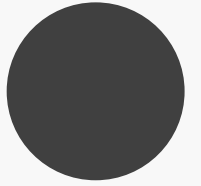


Social Good

#WorldGovSummit

WORLD GOVERNMENT SUMMIT

State Audit Office of the Kingdom of Thailand



**Thank you for your attention**

Further Discussion

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