

The Development of SDGs Audit in Thailand: Lessons Learned (2016-2023)

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Development SDGs Audit of SAI Thailand



Establishing SDGs Importance for Auditors (2016)

- The initiation of research on SDGs issues by SAO Thailand.
- The aim of equipping auditors with an understanding of the role of SDGs in their work.

Economy

Efficiency

Effectiveness

Environment

Equity

Ethic

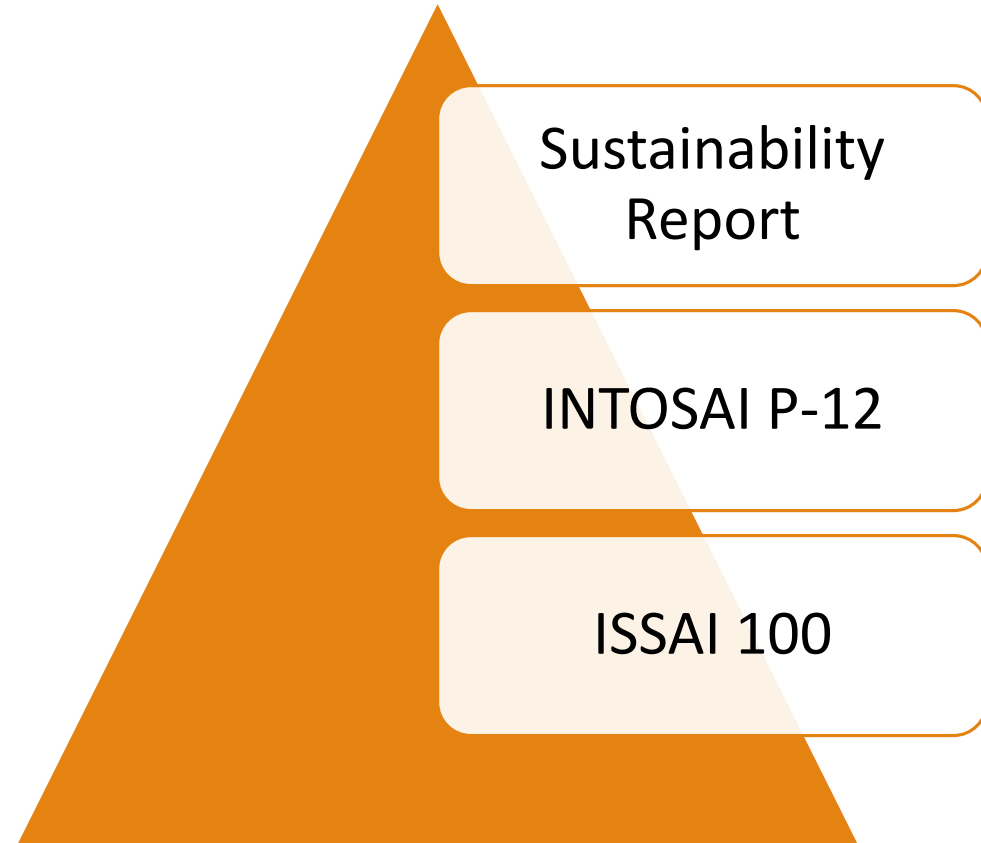
Institutionalizing SDGs Audit (2018)

- ❑ The long-term state audit policy (2018-2022) by the State Audit Commission (SAC) that incorporated SDGs audit.
- ❑ The long term state audit policy (2023-2027) by the SAC that incorporated SDGs audit and emerging issues



Promoting Accountability in SDGs Audit (2018-2021)

- ❑ Participation of SAO Thailand in the 12th ASOSAI Research Project led by SAI UAE.
- ❑ The introduction of accountability steps for SDGs audit reports.



Implementation of the IDI SDGs Audit Model (2020-2021)

- ❑ The application of the IDI SDGs Audit Model (ISAM) for the Water Resource Management of the Mekong River audit.
- ❑ Highlight the multi-stakeholder engagement concept and the 3C approach.



Collaborating with SDG Move

- ❑ The ongoing collaboration between SAO Thailand and SDG Move.
- ❑ Development of the 6E audit criteria— Economy, Efficiency, Effectiveness, Environment, Equity, and Ethics.

Economy

Efficiency

Effectiveness

Environment

Equity

Ethic

Projected Implementation of ISAM for Performance Auditors (2023)

- ❑ Plans for 2023: ISAM for performance auditors.
- ❑ Importance of a growth mindset and paradigm shift for success in SDGs audit.

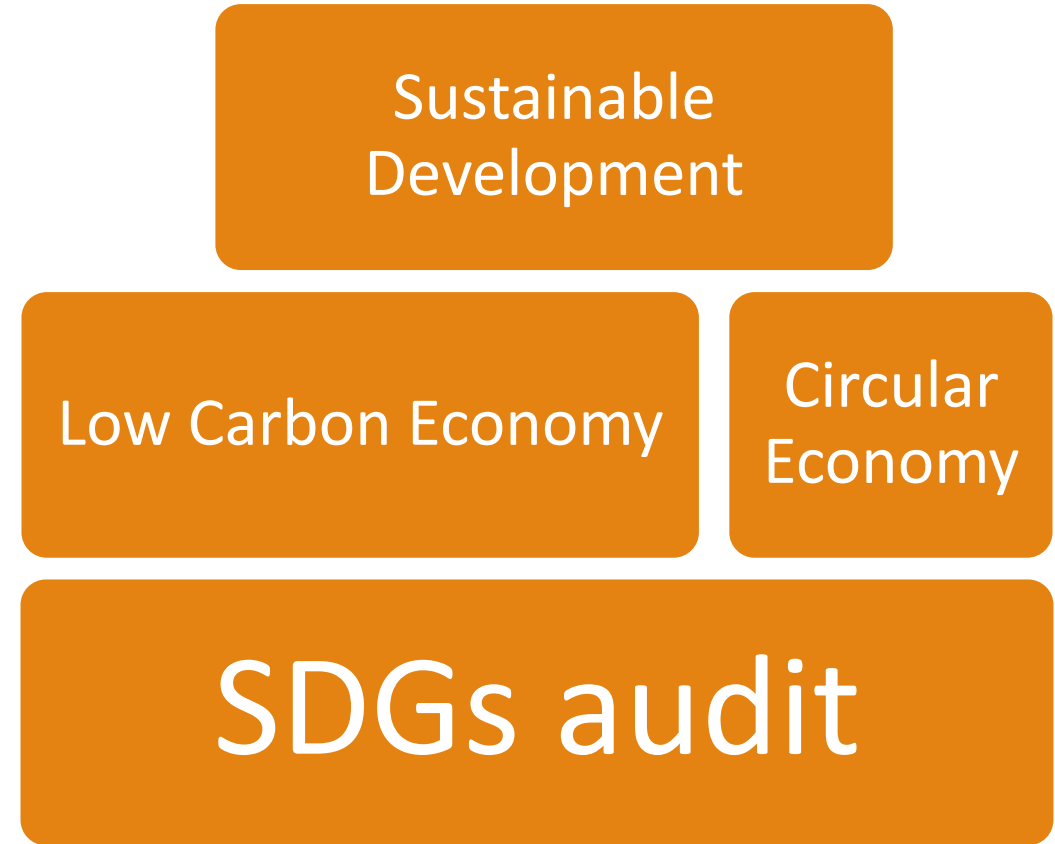
Key Success
Factors

Challenges

Room for
Improvement

SDGs Audit and the Green Economy

- Potential of SDGs audit to support a future green economy based on SAO Thailand's research.



Lessons Learned 2016-2023

The importance of
Research & Training

Institutional Support
and Policy Alignment

Enhancing
Accountability
through International
Standards

Adopting
Comprehensive Audit
Models

Collaborative
Approach

The Value of Growth
Mindset

SDGs audit and
support the
Green Economy

Thank you

FURTHER DISCUSSION

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