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

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Development SDGs Audit of SAI Thailand

1. Research on SDGs audit
2. State Audit Policy
3. Performance Audit on SDGs perspective
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.

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<th>Economy</th>
<th>Efficiency</th>
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<td>Effectiveness</td>
<td>Environment</td>
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<td>Equity</td>
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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.

Sustainability Report
INTOSAI P-12
ISSAI 100
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.

![Diagram showing Communication, Cooperation, Coordination]
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.
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.
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