FROM CRISIS TO RESILIENCE

The Evaluation of Public Sector Auditing in ASOSAI Through the Implementation of the Bangkok Declaration 2021

ABSTRACT

In the aftermath of the COVID-19 pandemic, the ASOSAI and its members faced unparalleled challenges that necessitated a reevaluation of public sector auditing practices. The Bangkok Declaration 2021 emerged as a strategic response, charting a course for resilience, innovation, and strengthened governance among the 47-member Supreme Audit Institutions (SAIs). This paper represents the comprehensive survey conducted to assess the implementation of the Bangkok Declaration 2021, synthesizing feedback from 23 SAIs to illuminate the multifaceted efforts in promoting good governance, advancing Sustainable Development Goals (SDGs), leveraging advanced technologies, and enhancing disaster preparedness in the post-pandemic era. Through a content analysis methodology, this study identifies key trends, challenges, and opportunities that have shaped the SAIs' response to the pandemic's impacts and their preparation for the next normal. The findings emphasize the SAIs' commitment to transparency, accountability, environmental sustainability, digital transformation, and crisis management as foundational pillars for effective public sector auditing in the face of global challenges. Furthermore, the paper outlines a future policy implementation framework aligned with the Bangkok Declaration's four thematic chapters, proposing concrete activities to ensure the continued relevance, efficiency, and impact of SAIs' work. This research contributes to the collective understanding of ASOSAI's journey towards enhancing public sector auditing's effectiveness in the next normal. It highlights the role of collaboration, adaptability, and innovation in steering the complexities introduced by the pandemic, setting a precedent for future endeavors in governance and accountability. The insights and policy recommendations derived from the survey offer a roadmap for ASOSAI members, guiding their efforts to uphold the principles of good governance, sustainable development, technological advancement, and resilience in the face of future crises.

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Acknowledgement

This report, embodying the profound impacts and insightful reflections on the Bangkok Declaration 2021, stands as a testament to the strong support and visionary leadership of esteemed individuals and bodies within the ASOSAI community. It is with deep gratitude that we acknowledge the instrumental roles played by these figures, whose dedication and guidance have significantly propelled the realization of the Declaration's objectives and the advancement of public sector auditing in the wake of the COVID-19 pandemic.

Foremost, we extend our heartfelt appreciation to *General Chanathap Indamra*, President of the State Audit Commission of the State Audit Office of the Kingdom of Thailand and the ASOSAI Chairman. His resolute support for ASOSAI activities and the Bangkok Declaration has been an inspiration, fostering a culture of resilience, innovation, and strengthened governance among ASOSAI members.

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We also express our profound respect and gratitude to **Mr. Prajuck Boonyoung**, former Auditor General, whose initiation, drafting, and visionary insights laid the foundational stones of the Bangkok Declaration. His foresight and dedication have paved the way for a transformative approach to public sector auditing, aligning with the principles of good governance, accountability, and sustainability.

The persistent support from **the State Audit Commission**, which issued the Bangkok Declaration 2021, has been instrumental in establishing this document as a cornerstone for guiding the development of SAI Thailand and its response to the evolving challenges post-COVID-19. The Commission's leadership and commitment to excellence have been a guiding light in our journey towards resilience and innovation.

Indispensably, on behalf of the head of this study and survey, we recognize the collective wisdom and commitment of the **47 ASOSAI members** who approved the Bangkok Declaration 2021 since September 2021. Their unanimous endorsement reflects a shared vision and dedication to advancing the principles of good governance and sustainable development across the region.

Moreover, our gratitude extends to the **23 ASOSAI members** who provided invaluable feedback for this survey. Their diverse perspectives and experiences have enriched our understanding, facilitating a comprehensive analysis of the multifaceted efforts to implement the Declaration's objectives. Their contributions epitomize the spirit of collaboration and shared learning that stands at the core of the ASOSAI community.

In conclusion, this report is a tribute to the collective efforts, visionary leadership, and tireless support of all those mentioned and the broader ASOSAI community. Together, we stand committed to navigating the complexities of the next normal, ensuring that SAIs continue to play a pivotal role in sculpting resilient, accountable, and transparent governance structures for the betterment of societies across Asia and beyond.

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From Crisis to Resilience: The Evolution of Public Sector Auditing in ASOSAI Through the Implementation of the Bangkok Declaration 2021

1. Introduction to the Survey on the Implementation of the Bangkok Declaration 2021

The COVID-19 pandemic has led to an era of significant change, reshaping the contours of public sector auditing and compelling Supreme Audit Institutions (SAIs) across the globe to rethink their operational paradigms. In this context, the Bangkok Declaration 2021 stands as an inspiration, charting a path for the ASOSAI and its 47-member SAIs towards resilience, innovation, and strengthened governance in the aftermath of the pandemic. *Endorsed during the 15th ASOSAI Assembly hosted by the State Audit Office of the Kingdom of Thailand*, this declaration embodies a collective resolution to adapt and thrive amidst the new normal posed by the pandemic's far-reaching impacts.

This introduction represents the beginning of a comprehensive survey aimed at scrutinizing the multifaceted endeavors undertaken by ASOSAI members to actualize the objectives articulated in the Bangkok Declaration 2021. The declaration itself, arising from a collaborative synthesis of insights and best practices shared during the assembly and *the 8th ASOSAI Symposium*, summarizes a main commitment to directing the post-pandemic landscape with agility, foresight, and a strong dedication to good governance.

Objective of the Survey

The survey seeks to precisely document and analyze the diverse collection of strategies, initiatives, and innovations employed by ASOSAI's members in their journey towards fulfilling the declaration's mandates. Central to this exertion is an exploration of how these institutions have adapted to promote good governance, achieve the Sustainable Development Goals (SDGs), harness advanced technologies for auditing, and respond adeptly to disasters and pandemics. By exploring the successes, challenges, and ongoing efforts of these SAIs, *the survey aims to illuminate the dynamic role they play in fortifying public sector accountability and transparency in the face of unprecedented challenges.*

Scope of Analysis

Through an in-depth analysis, the survey will provide a panoramic view of the resilience, agility, and innovative measures adopted by SAIs to maintain their crucial functions while safeguarding the well-being of their personnel. This exploration is not just about documenting changes and responses; it's about understanding the essence of transformation within these key institutions and their contributory role in shaping robust, transparent, and accountable governance frameworks for the future.

Contribution to the ASOSAI Community

By aggregating and reflecting on the collective wisdom, experiences, and adaptive strategies of the ASOSAI members, this survey seeks to improve the community's shared knowledge base. It endeavors to foster an environment of shared learning and collaboration, propelling the pursuit of excellence in public sector auditing forward. In essence, this survey is both a reflection and a roadmap, charting the course for ASOSAI members as they steer the complexities of the next normal, ensuring their indispensable role in sculpting resilient and accountable governance structures for the betterment of societies across Asia and beyond.

As we outline the depths of this survey, let us carry forward the spirit of cooperation, adaptability, and visionary leadership that the Bangkok Declaration 2021 embodies. Our collective journey through these challenging times reaffirms the indispensable role of SAIs in not just adapting to the next normal but actively shaping a future where good governance is the cornerstone of sustainable development and societal well-being.

Acknowledging the invaluable feedback received from *23 Supreme Audit Institutions (SAIs),* this survey recognizes the contributions of these member entities towards the realization of the objectives set forth in the Bangkok Declaration 2021. The diversity of responses and insights provided by these SAIs underlines the collective attempt of the ASOSAI to navigate through the complexities introduced by the COVID-19 pandemic and to uphold the principles of good governance, accountability, and transparency in the public sector.

Synthesizing Feedback from 23 SAIs

The feedback from the 23 SAIs offers a valuable experiences, strategies, challenges, and innovations, reflecting the multifaceted efforts to adapt to and thrive in the post-pandemic landscape. These contributions are instrumental in shaping a comprehensive understanding of how SAIs are:

1. Promoting Good Governance: Implementing initiatives that enhance transparency and accountability, ensuring that public resources are managed effectively and ethically.

2. Achieving Sustainable Development Goals (SDGs): Aligning audit practices with the global agenda for sustainable development, focusing on environmental sustainability, social inclusion, and economic resilience.

3. Leveraging Advanced Technologies: Embracing digital transformation to improve audit efficiency, reach, and impact, utilizing technologies such as data analytics, blockchain, and artificial intelligence.

4. Responding to Disasters and Pandemics: Developing and implementing strategies for disaster risk reduction and management, ensuring preparedness and adaptive responses to crises.

Implications for ASOSAI's Collective Journey

The feedback emphasizes the resilience and adaptability of SAIs in the face of global challenges, highlighting their role as catalysts for positive change in the governance landscape. The shared experiences serve not only as a testament to the enduring commitment of SAIs to their foundational principles but also as a guide for future endeavors in public sector auditing.

Fostering Collaboration and Shared Learning

The insights gathered from the 23 SAIs will facilitate shared learning and collaboration within the ASOSAI community, enhancing the collective capacity to address current and future challenges. This collaborative spirit is crucial for fostering innovation, exchanging best practices, and reinforcing the community's role in promoting good governance across Asia and beyond.

Moving Forward

Armed with the valuable feedback from these 23 SAIs, ASOSAI is poised to continue its journey towards enhancing the effectiveness, efficiency, and impact of public sector auditing in the next normal. This collective wisdom will inform the development of strategies, policies, and practices that not only address the immediate challenges posed by the pandemic but also contribute to the long-term resilience and sustainability of governance structures across the region.

In conclusion, the contributions from the 23 SAIs serve as a cornerstone for the ongoing efforts to implement the Bangkok Declaration 2021. By embracing the principles of adaptability, innovation, and collaboration, ASOSAI and its members are well-positioned to lead the way in shaping a future where good governance is the linchpin of societal well-being and development.

2. The Process of Analyzing Feedback on the Implementation of the Bangkok Declaration 2021

The Bangkok Declaration 2021 represents a key moment for the ASOSAI, setting a comprehensive roadmap for SAIs to steer the complexities of the post-pandemic world. To understand the implementation progress and share valuable insights among member states, a structured process was initiated by the State Audit Office of the Kingdom of Thailand (SAI Thailand). This process, designed to capture and analyze the experiences, strategies, and lessons learned by the 23 SAIs who provided feedback, is detailed below:

 (a) Distribution of the Survey

SAI Thailand crafted a methodically designed survey comprising *15 questions* aligned with the four chapters of the Bangkok Declaration framework. This survey was dispatched to all ASOSAI members, aiming to gather a wide collection of perspectives, experiences, and practices related to the declaration's implementation.

 (b) Collection of Responses

ASOSAI members were given approximately one month to reflect on their experiences and submit their answers. This timeline ensured that each SAI had sufficient opportunity to provide detailed

and thoughtful responses, reflecting on the entirety of their actions and strategies in the context of the Bangkok Declaration 2021.

(c) Analysis of Responses

Upon receiving the responses, SAI Thailand boarded on *a comprehensive analysis process*. This step was crucial in identifying patterns, challenges, successes, and innovative practices as shared by the SAIs. The analysis was structured around the four chapters of the Bangkok Declaration framework, ensuring a focused and thematic approach to understanding the collective progress of ASOSAI members.

(d) Utilization of Content Analysis Methodology

To ensure a rigorous and insightful analysis, ***SAI Thailand employed the content analysis methodology.*** This approach enabled the identification of prevalent themes, issues, and trends within the responses, providing a nuanced understanding of the current situation across the ASOSAI community. Content analysis also facilitated the extraction of significant insights from qualitative data, turning individual experiences and strategies into actionable intelligence.

(e) Highlighting Key Insights and Trends

From the analysis, SAI Thailand was able to distill four key highlights for each of the declaration's chapters. These highlights summarize the core achievements, innovative practices, and strategic insights derived from the collective experiences of ASOSAI members. Furthermore, an analysis of key trends was conducted to illustrate how SAIs are preparing for and responding to the next normal. This includes adaptive strategies, emerging challenges, and the proactive measures being taken to ensure resilience, transparency, and effective governance in the post-pandemic era.

The structured process adopted by SAI Thailand to analyze the feedback on the Bangkok Declaration 2021 serves not only as a reflection of the collective journey of ASOSAI members but also as a foundation for future action. By utilizing a methodical approach to analysis, SAI Thailand has illustrated the pathways through which SAIs are facing the complexities of the next normal, sharing valuable lessons and fostering a spirit of collaboration and learning across the ASOSAI community. This initiative emphasizes the commitment of SAIs to adapt, innovate, and lead in

promoting good governance and accountability, paving the way for a resilient and sustainable future.
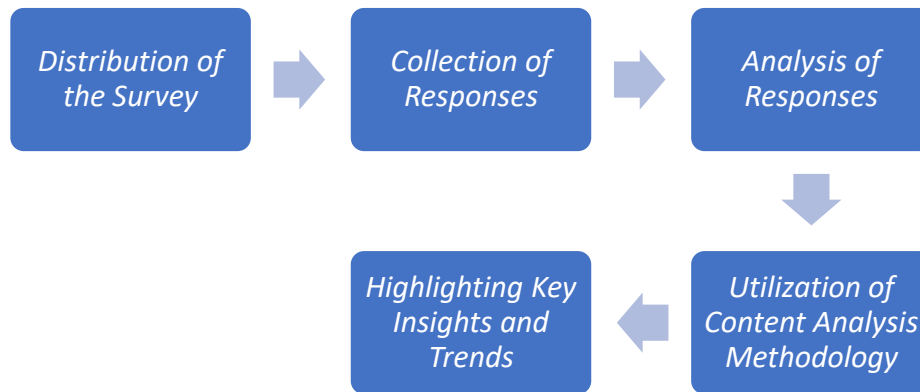
Figure 1 Process of Analyzing the feeback

Chapter I SAIs and Promoting Good Governance in the Next Normal

For the first chapter of the paper on the implementation of the Bangkok Declaration 2021 by the 23 members of ASOSAI, the research team of SAI Thailand conducted a comprehensive summary based on the summary document provided:

Four Highlights of the Chapter I

1. Enhanced Transparency and Accountability: Various SAIs have undertaken initiatives to enhance transparency, inclusiveness, and accountability in the public sector. This includes comprehensive audits, legal reforms, implementation of multi-year audit strategies, and the establishment of Integrity Frameworks and Ethics Methodologies.

2. Legislative and Policy Reforms: Several SAIs reported legislative and policy reforms aimed at strengthening their independence and effectiveness. For instance, SAI Armenia introduced a new legal reform package to enhance its independence, aligning with the *Lima and Mexico Declarations.*

3. Public Sector Engagement and Outreach: SAIs have made efforts to engage with the public and other stakeholders to promote understanding and accountability. This includes publishing audit reports and insights through social media and its website.

4. Innovative Auditing and Governance Measures: SAIs are adopting innovative measures to conduct their audits more effectively and to promote good governance. This includes the use of new technologies and methodologies, such as the digital transformation initiatives.

Enhanced Transparency and Accountability	*Legislative and Policy Reforms*
Public Sector Engagement and Outreach	*Innovative Auditing and Governance Measures*

Figure 2 Four highlights of Chapter 1

**Trends of SAIs in Promoting Good Governance in the Next Normal**

1. Adaptation to Digital Transformation: SAIs are increasingly integrating digital tools and methodologies in their operations to enhance efficiency and effectiveness. *This trend is critical for maintaining transparency and accountability in the 'next normal.'*

2. Focus on COVID-19 Recovery Efforts: SAIs have been actively involved in auditing COVID-19 related expenditures and initiatives, ensuring that recovery efforts are conducted with fiscal discipline and financial integrity.

3. Increased Collaboration and Stakeholder Engagement: There is a noticeable trend towards greater collaboration between SAIs and external stakeholders. This collaborative approach aims to foster a culture of transparency and accountability across the public sector.

4. Commitment to Fighting Corruption: Many SAIs have outlined their efforts in preventing and fighting corruption within government entities. This includes conducting audits that highlight financial irregularities and working closely with anti-corruption agencies.

These insights reveal a proactive and adaptive approach by SAIs towards promoting good governance and accountability in response to the challenges posed by the pandemic and the transition to a new normal.
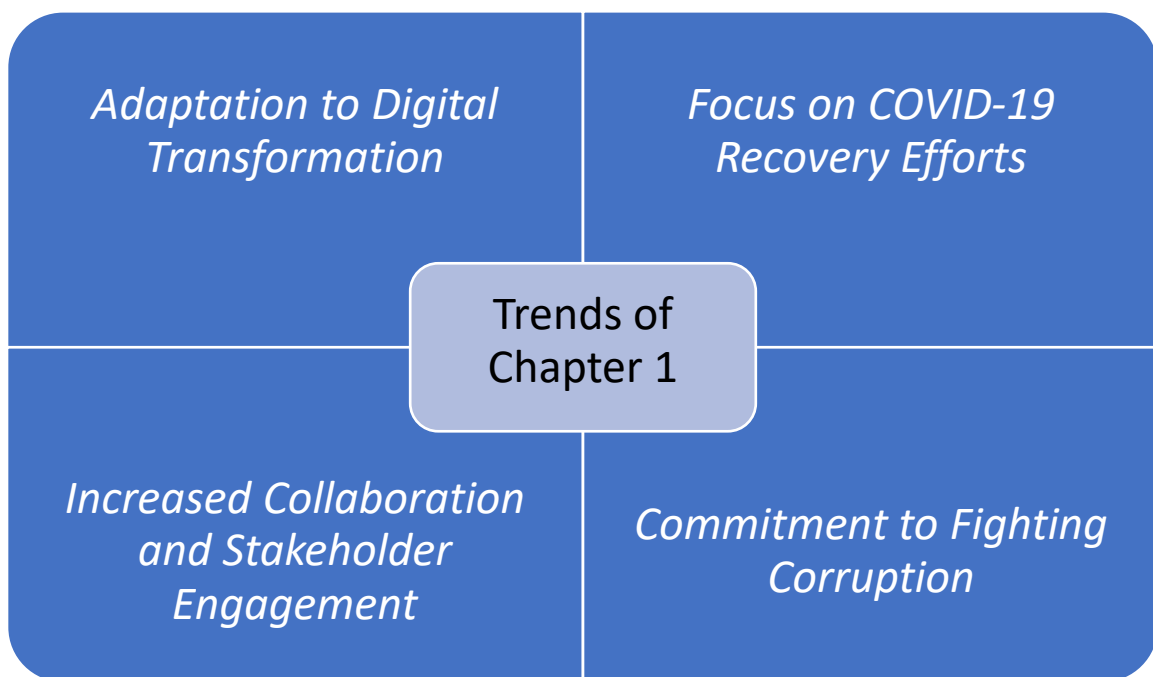
Figure 3 Four trends of Chapter 1

Chapter II SAIs and encouraging for the achievement of SDGs

Based on the content analysis of the second chapter focusing on the role of SAIs in promoting Sustainable Development Goals (SDGs) after the pandemic, the following highlights and trends have been identified:

Four Highlights of the Chapter II

1. Diverse Audit Focus Areas: SAIs have engaged in a wide range of environmental and sustainability audit projects aligned with SDGs, showcasing their commitment to areas such as water management, environmental monitoring, waste management, quality control of medicines, and energy efficiency. This demonstrates the diverse strategies employed by SAIs to contribute towards the achievement of SDGs.

2. Strategic Alignment with SDGs: Many SAIs have explicitly aligned their audit plans and activities with SDG targets, utilizing them as audit criteria. This strategic alignment ensures that the audits are focused on areas critical for sustainable development, ranging from environmental protection to social welfare.

3. Innovative Auditing Methods: Adoption of innovative auditing methods, including digital transformation and leveraging on platforms like the SDG Atlas by INTOSAI, facilitates the sharing and comparison of audit results on a global scale. This innovation enhances the visibility and impact of audit findings related to SDGs.

4. Cooperative and Whole of Government Audits: Several SAIs have implemented the Whole of Government approach and engaged in cooperative audits to assess the SDG implementation effectively. This approach has fostered comprehensive evaluations and encouraged cross-sectoral collaboration in promoting SDGs.

Figure 4 Four highlights of Chapter 2

Trends of SAIs in Responding to SDGs in the Next Normal

1. Increased Focus on Environmental Sustainability: There's a growing trend among SAIs to prioritize environmental sustainability in their audits. This includes examining government initiatives on climate change, pollution control, and conservation efforts, reflecting a heightened global urgency around environmental issues.

2. Leveraging Technology for SDG Audits: Technology plays a crucial role in enhancing the efficiency and effectiveness of SDG audits. SAIs are increasingly utilizing digital tools for data collection, analysis, and reporting, enabling them to conduct more comprehensive and impactful audits.

3. Engagement with Stakeholders: There's a notable shift towards greater engagement with a variety of stakeholders, including civil society, government agencies, and international bodies. This collaborative approach aims to gather diverse insights and enhance the accountability and transparency of SDG initiatives.

4. Incorporation of the Leave No One Behind Principle: SAIs are integrating the Leave No One Behind principle into their auditing processes, ensuring that audits consider the impact of government programs and policies on vulnerable and marginalized groups. This approach aligns with the core ethos of the SDGs to promote inclusivity and equity in sustainable development efforts.

These highlights and trends underscore the proactive and multifaceted role of SAIs in promoting and evaluating the progress towards achieving the SDGs in the post-pandemic era. By focusing on strategic alignment, innovation, collaboration, and inclusivity, SAIs are contributing significantly towards the realization of sustainable development goals globally.
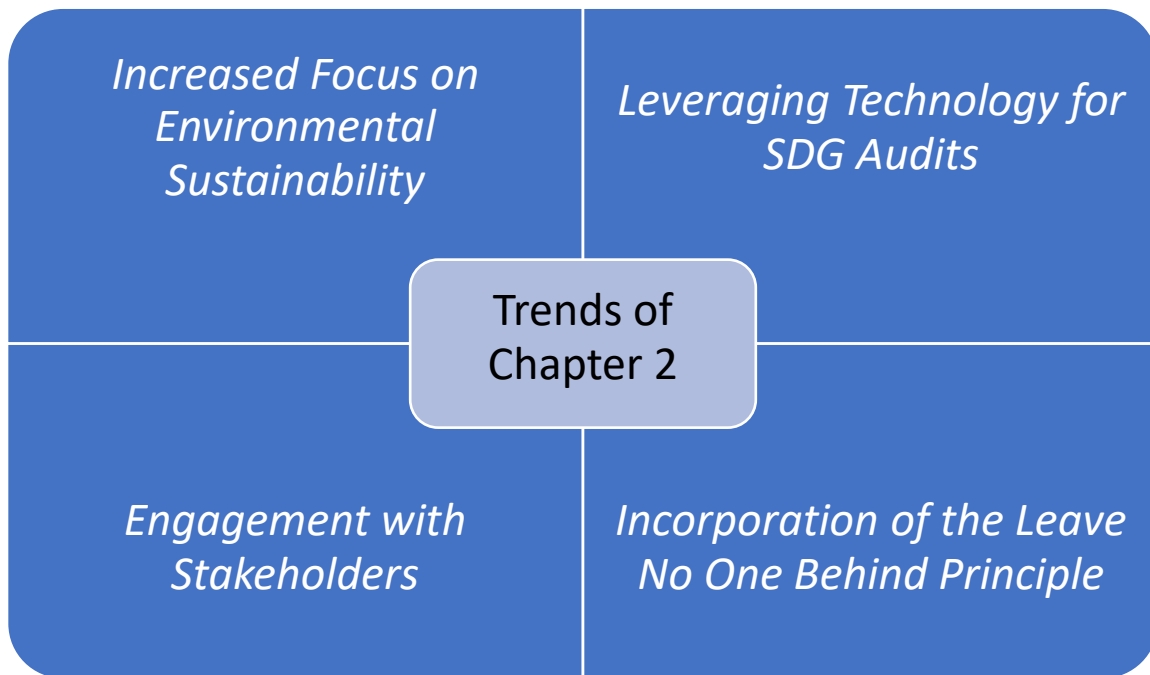
Figure 5 Four trends of Chapter 2

Chapter III SAIs and Leveraging by using advanced technology for public sector auditing

For Chapter 3, focusing on the role of SAIs in leveraging advanced technologies for public sector auditing post-pandemic, the content analysis of the provided document offers both insightful highlights and identifiable trends regarding SAIs' adaptation and response.

Four Highlights of the Chapter III

1. Embracing Technological Advancements: SAIs have proactively embraced technological advancements to enhance audit efficiency and effectiveness. This includes establishing dedicated IT audit divisions, implementing digital document management systems, and leveraging data analytics tools and platforms to support audit processes.

2. Development of Specialized Software and Systems: Numerous SAIs have developed or adopted specialized software and systems for audit management, such as the Audit Activity Management System (AFIS) and TeamMate, facilitating remote auditing and the digital management of audit processes.

3. Innovative Auditing Tools: The adoption of innovative tools such as drones for audit purposes, Geographic Information System (GIS) technology for verifying project details, and Machine Learning for analyzing financial transactions signifies a transformative shift towards modernized audit methodologies.

4. Training and Capacity Building: SAIs have emphasized training and capacity building in IT and data analytics for their staff. This includes creating specialist teams within the audit organization to support the integration of technology in audit processes and ensuring auditors are skilled in the latest digital tools.

Embracing Technological Advancements	*Development of Specialized Software and Systems*
Innovative Auditing Tools	*Training and Capacity Building*

Figure 6 Four highlights of Chapter 3

Trends of SAIs in Responding to Advanced Technologies in the Next Normal

1. Digital Transformation: A clear trend is the comprehensive digital transformation of audit processes, with SAIs moving towards paperless audits, cloud computing, and the utilization of secure digital platforms for remote work and audit activities.

2. Adaptation to Remote Auditing: The pandemic has accelerated the adaptation to remote auditing and teleworking, with SAIs revising their methods and workplace practices to support efficient audit execution from remote locations, ensuring continuity of audit activities during lockdowns and travel restrictions.

3. Focus on Data Security and Integrity: With the increased reliance on digital data and systems, there's a growing focus among SAIs on ensuring data security and integrity. This includes adopting secure data transmission methods, implementing robust data protection policies, and employing encryption and other security measures to safeguard audit data.

4. Engagement with New Technologies and Platforms: SAIs are actively exploring and integrating new technologies such as AI, blockchain, and IoT into their audit practices. This not only enhances the capability to conduct thorough audits but also positions SAIs to audit new and emerging technologies within the public sector, ensuring accountability and transparency in the digital age.

These highlights and trends underscore a significant evolution in the role and operations of SAIs, driven by technological advancements and the necessity to adapt to the challenges and opportunities presented by the next normal. ***The proactive adoption of advanced technologies and innovative auditing methods by SAIs not only enhances their ability to conduct effective and efficient audits but also ensures their relevance and resilience in a rapidly changing digital landscape.***
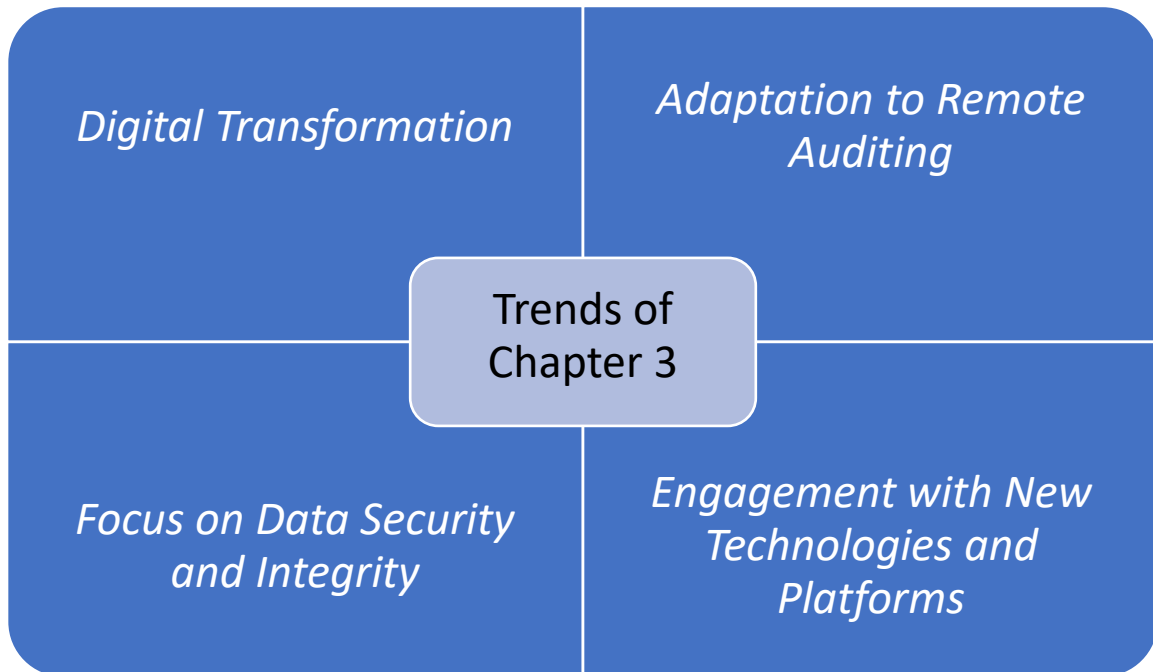
Figure 7 Four trends of Chapter 3

Chapter 4 SAIs and Responding to disaster and pandemic issues

For Chapter 4, focusing on the role of SAIs in disaster preparedness post-pandemic, the content analysis of the document provides a clear picture of how SAIs have engaged in audits related to disaster management and pandemic preparedness, as well as their involvement in reviewing government recovery efforts. Here are the highlights and trends:

Four Highlights of the Fourth Chapter

1. Audit of Emergency Response Management: Various SAIs have conducted performance audits on emergency response management, offering insights and recommendations for enhancing natural disaster and emergency management capabilities.

2. Focus on pandemic Management in the Health Sector: SAIs have included pandemic management in the health sector in their future audit plans, recognizing the critical importance of preparedness in this area post-COVID-19.

3. Evaluation of Government Recovery Efforts: SAIs have played a significant role in evaluating government recovery efforts post-COVID-19, with audits focused on the effective use of public funds, compliance with regulations, and the impact of relief programs. Examples include SAI Australia's multi-year strategy to audit the government's COVID-19 response and SAI India's audits related to disaster preparedness and pandemic management.

4. Development and Implementation of Business Continuity Plans (BCPs): SAIs have developed and implemented BCPs to ensure operational resilience during crises. SAIs have documented BCPs that outline steps for planning and responding to major incidents, ensuring continuity of essential audit functions.

Audit of Emergency Response Management	Focus on Pandemic Management in the Health Sector
Evaluation of Government Recovery Efforts	Development and Implementation of Business Continuity Plans (BCPs)

Figure 8 Four highlights of Chapter 4

Trends of SAIs in Disaster Preparedness in the Next Normal

1. Increased Emphasis on IT and Remote Auditing: The pandemic has accelerated the shift towards IT adoption and remote auditing capabilities among SAIs. This trend includes the development of digital audit tools, remote access systems, and the use of cloud computing to ensure uninterrupted audit activities during crises.

2. Strategic Focus on Health Sector and Emergency Funds: There is a growing trend of SAIs focusing on the health sector's preparedness for disasters and the management of emergency funds. Audits are increasingly assessing whether funds are used effectively to enhance health infrastructure and services in anticipation of future pandemics or natural disasters.

3. Collaboration and Capacity Building: SAIs are engaging in international collaborations and capacity-building initiatives to enhance disaster preparedness. This includes participation in workshops, training programs, and sharing of best practices to improve audit methodologies related to disaster management and pandemic preparedness.

4. Enhanced Governance and Oversight of Recovery Efforts: SAIs are contributing to the governance and oversight of government recovery efforts post-pandemic. This involves evaluating the transparency, accountability, and effectiveness of policies and programs designed to mitigate the impact of the pandemic, ensuring that recovery efforts are aligned with sustainable development goals and public welfare.

These highlights and trends demonstrate the proactive role of SAIs in enhancing disaster preparedness and management in the post-pandemic world. By conducting targeted audits, developing strategic plans, and leveraging technology, SAIs are ensuring that governments are better equipped to manage future crises and safeguard public resources and welfare.
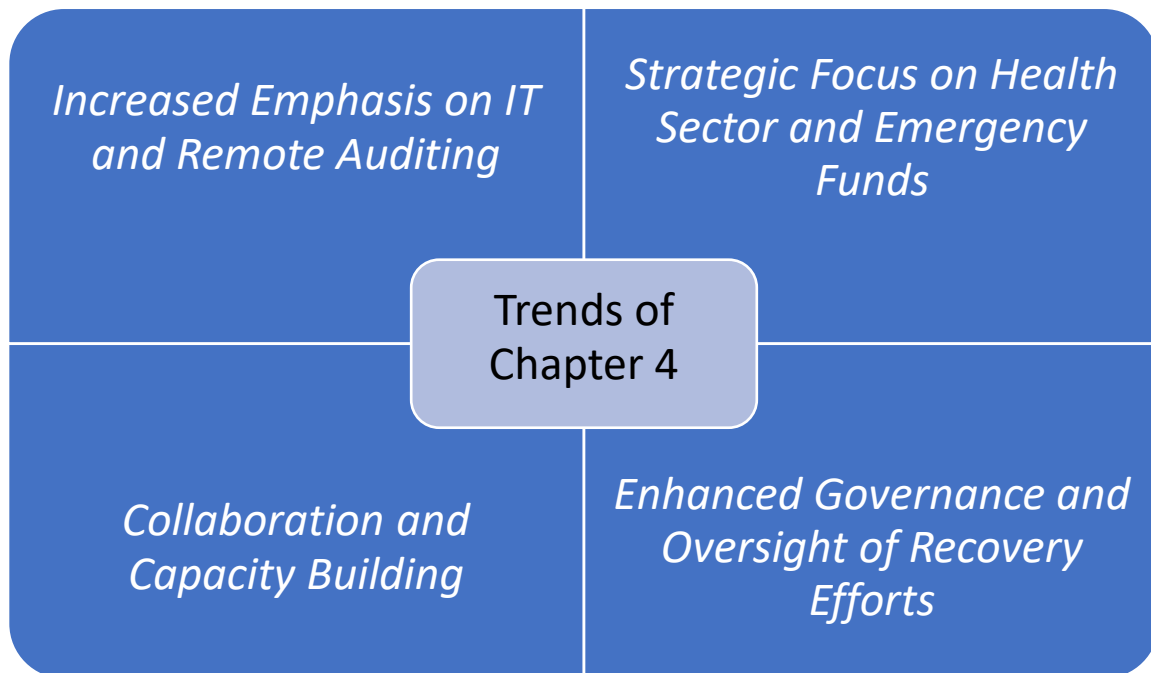
Figure 9 Four trends of Chapter 4

Bangkok Declaration 2021: Challenges and Opportunities

From the responses to the survey on the challenges and opportunities faced by SAIs in implementing the Bangkok Declaration 2021, the following insights emerge:

Four Highlights:

1. Adaptation to Governmental Changes: Several SAIs faced significant upheaval, including the rapid changes of government, affecting their operational capacity and independence. These challenges necessitated adaptations to new governance frameworks and the development of strategies to maintain audit functions under radically changed conditions.

2. Progress in Legal and Digital Transformations: Many SAIs noted challenges related to slow legal reforms and the need for digital transformation. Efforts to address these have involved advocating for legislative changes to enhance SAI independence and adopting digital technologies to improve audit effectiveness and efficiency.

3. Capacity Building and Technological Advancements: SAIs have identified the need for continuous capacity building in response to evolving audit environments and the integration of advanced technologies. Initiatives have included the development of digital strategies, the adoption of remote auditing techniques, and the enhancement of data analysis capabilities.

4. Engagement and Collaboration: Enhanced engagement with stakeholders and increased collaboration among SAIs have been significant opportunities. Activities have focused on sharing best practices, conducting joint research, and participating in webinars and training to exchange knowledge and perspectives on audit innovation and sustainability.

Adaptation to Governmental Changes	*Progress in Legal and Digital Transformations*
Capacity Building and Technological Advancements	*Engagement and Collaboration*

Figure 10: Four highlights of challenges and opportunities

Trends of Challenges and Opportunities in the Next Normal:

1. Digitalization and Remote Work: The trend towards digitalization and remote work has accelerated, presenting both challenges in adapting audit practices to virtual environments and opportunities to leverage technology for greater audit reach and impact.

2. Focus on Environmental, Social, and Governance (ESG) Issues: There is an increasing focus on auditing ESG issues, aligning audit practices with sustainable development goals, and enhancing the transparency and accountability of governmental efforts in these areas.

3. Resilience and Crisis Management: SAIs are emphasizing the development of resilience and crisis management strategies, including business continuity planning, to ensure the sustainability of audit functions in the face of future crises.

4. Strengthening Legal Frameworks and Independence: Efforts continue to strengthen the legal frameworks and independence of SAIs, with ongoing advocacy for legislative reforms to enhance audit capacity, access to data, and the ability to conduct audits free from external influence.

These highlights and trends indicate that while SAIs face significant challenges in adapting to the post-pandemic world, there are also considerable opportunities for growth, innovation, and enhanced impact of their work.

Figure 11 Four trends of Challenges and Opportunities

3. Conclusion: ASOSAI and Preparing for the Next Normal

The journey through the implementation of the Bangkok Declaration 2021 by ASOSAI members has illuminated *a path of resilience, adaptation, and forward-thinking* in the face of the unparalleled challenges posed by the COVID-19 pandemic. From enhancing good governance and promoting Sustainable Development Goals (SDGs) to leveraging advanced technologies and preparing for disasters, ASOSAI members have a strong commitment to ensuring accountability, transparency, and efficiency in the public sector.

Figure 12: Three Keywords of Next Normal era

The first chapter highlighted the crucial role of SAIs in promoting good governance, highlighting the importance of transparency, accountability, and inclusivity as fundamental pillars for the next normal. The second chapter emphasized the SAIs role could play in advancing the SDGs, conducted diverse audit focuses and strategic alignments that contribute significantly to sustainable development. The third chapter revealed a transformative shift towards the adoption of innovative technologies in auditing processes, enhancing the efficiency and effectiveness of audits. The fourth chapter underscored the importance of disaster preparedness, with SAIs taking proactive measures to audit and improve disaster management and pandemic preparedness strategies.

Furthermore, the challenges and opportunities section reflected on the evolving landscape, acknowledging the hurdles faced and the strategic measures adopted by SAIs to overcome them. The adaptation to digital transformation, focus on health sector preparedness, collaboration with stakeholders, and emphasis on data security emerged as key trends shaping the role of SAIs in the next normal.

Policy Implementation for the Future: Concrete Activities Aligned with Chapters 1-4

Chapter 1: Promoting Good Governance

Policy Implementation: Emphasize the development and enforcement of standardized best practices to enhance transparency and accountability in all facets of government operations. This initiative aims to bolster the foundational pillars of good governance by ensuring that every action and decision within government institutions is transparent, accountable, and ethically grounded.

Concrete Activities:

1. Open Data Initiative: Launch an Open Data initiative aimed at making government audit findings and related data accessible to the public. This approach encourages transparency by allowing citizens direct access to audit reports, financial statements, and other pertinent information, thereby promoting a culture of openness and accountability within government entities.

2. Citizen Participation and Civil Engagement based on proactive approach: Adopt and promote the principles of Citizen Participation and Civil Engagement as outlined by the INTOSAI Task Force of Citizen Participation (TFCP) led by SAI Peru. This involves creating platforms and mechanisms that enable meaningful citizen involvement in the auditing process, from providing feedback on public services to participating in consultations on audit priorities. Such engagement fosters a collaborative relationship between SAIs and the public, ensuring that audit activities are aligned with societal expectations and needs.

3. Annual Governance Forums: Host annual forums dedicated to sharing best practices, innovations in audit methodologies, and advancements in open data and citizen engagement. These forums will serve as a collaborative space for SAIs, government officials, civil society representatives, and international experts to exchange ideas, explore new technologies, and strengthen the global dialogue on improving governance.

4. Comprehensive Training Programs: Implement training programs focused on ethics, integrity, and transparency for auditors. These programs should cover the latest methodologies in transparent auditing, ethical decision-making, and the effective utilization of open data. Training will equip auditors with the skills necessary to conduct audits that meet the highest standards of integrity and transparency.

5. Promoting Cooperative Research: Encourage cooperative research on innovative topics like *"Calculating the Audit Impact for Public Expectation."* This research initiative would explore methodologies and metrics for assessing the tangible impacts of audits on enhancing government transparency, accountability, and public trust. Such cooperative efforts can lead to the development of new audit techniques and frameworks that more accurately reflect the evolving expectations of society.

By implementing these concrete activities, SAIs will not only advance the principles of good governance as outlined in Chapter 1 of the Bangkok Declaration but also significantly contribute to the creation of more open, accountable, and participatory government institutions. These efforts underscore the critical role of SAIs in fostering a governance environment where transparency, citizen engagement, and ethical standards are paramount.

Emphasize the development and enforcement of standardized best practices to enhance transparency and accountability				
Open Data Initiative	*Citizen Participation and Civil Engagement based on proactive approach*	*Annual Governance Forums*	*Comprehensive Training Programs*	*Promoting Cooperative Research* *"Calculating the Audit Impact for Public Expectation."*

Figure 13: Policy Implementation and Concrete Activities in Chapter 1

Chapter 2: Advancing the SDGs

Policy Implementation: To ensure the audits contribute effectively to achieving the Sustainable Development Goals (SDGs), establish a comprehensive framework for incorporating SDG targets into the audit process. This policy will guide SAIs in focusing their audit efforts in a manner that directly supports the realization of SDGs, emphasizing the critical role of accountability and transparency in sustainable development.

Concrete Activities:

1. Implement the INTOSAI Development Initiative (IDI) SDGs Audit Model (ISAM): Embrace and promote the ISAM within ASOSAI as a standardized approach for conducting SDGs audits. This initiative will involve training SAI staff on the ISAM methodology, ensuring that audits are aligned with SDG targets and contribute to monitoring and advancing global sustainability efforts.

2. Create an ISAM Network in ASOSAI: Establish a network of SAIs within ASOSAI that specializes in the ISAM approach to auditing SDGs. This network will facilitate the exchange of knowledge, methodologies, and best practices among SAIs, enhancing the collective capacity to support SDG achievement through effective auditing.

3. Promote Sustainability Reporting for Audit Entities: Encourage audit entities to adopt and publish sustainability reports, outlining their contributions to SDGs and their sustainability initiatives. SAIs should conduct quality assurance of these reports to ensure accuracy, reliability, and transparency, thereby promoting accountability in sustainability efforts.
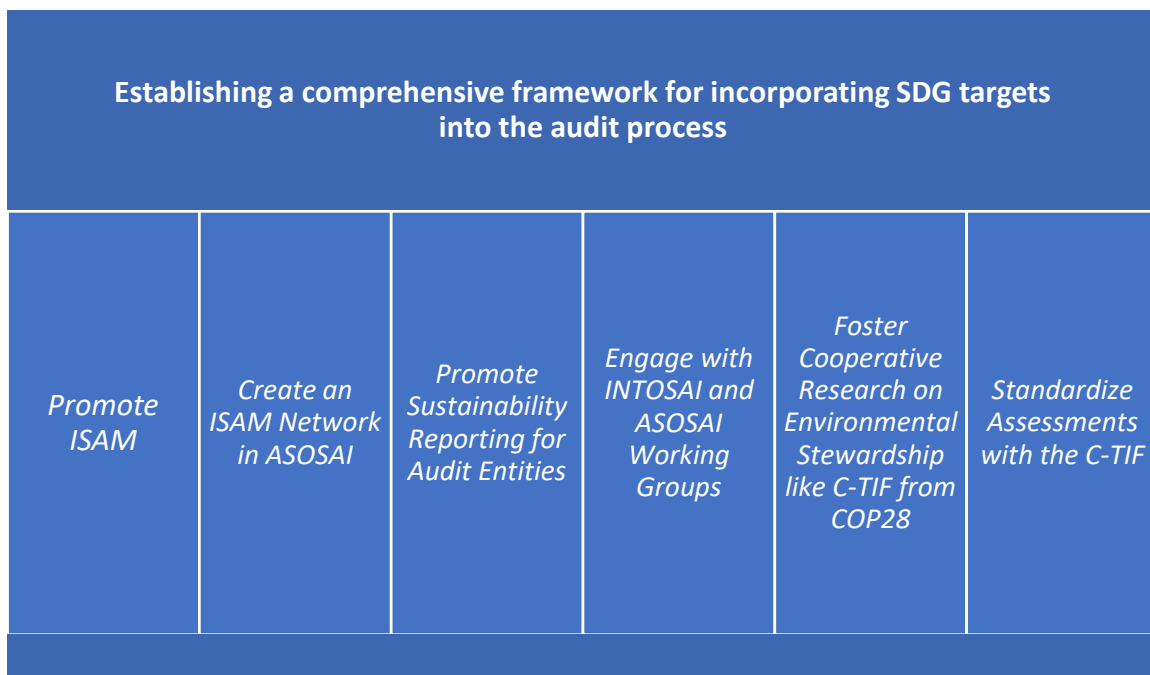
4. Engage with INTOSAI and ASOSAI Working Groups: Actively contribute to the INTOSAI Working Group on SDGs and Key National Indicators (KNI) led by SAI Russia, ASOSAI Working Group on SDGs led by SAI Kuwait, ASOSAI Working Group on Environmental Audits led by SAI China. Participation in these groups will enable SAIs to stay at the forefront of global and regional efforts in auditing for sustainability and environmental stewardship.

5. Foster Cooperative Research on Environmental Stewardship: Initiate and participate in cooperative research projects, such as those inspired by the **outcomes of COP 28**, including the introduction of the ***Climate Transition Impact Framework (C-TIF).*** This research can explore how

SAIs can evolve into Green SAIs, playing a pivotal role in environmental governance and policy assessment.

6. Standardize Assessments with the C-TIF: By adopting the multi-dimensional metrics provided by the C-TIF, SAIs can standardize their assessments of climate policies and sustainability initiatives. This standardization will create a common language for evaluating the effectiveness and impact of government actions on climate and environmental sustainability, enhancing the ability of SAIs to hold governments accountable for their climate commitments.

Through these concrete activities, SAIs will not only align their audit processes with the goals of sustainable development but also position themselves as key contributors to the global sustainability agenda. By leveraging the ISAM, engaging in collaborative networks, and promoting transparency and accountability in sustainability efforts, SAIs can play a crucial role in ensuring that government actions are effectively contributing to the SDGs, driving progress towards a more sustainable and equitable future.

Establishing a comprehensive framework for incorporating SDG targets into the audit process					
Promote ISAM	*Create an ISAM Network in ASOSAI*	*Promote Sustainability Reporting for Audit Entities*	*Engage with INTOSAI and ASOSAI Working Groups*	*Foster Cooperative Research on Environmental Stewardship like C-TIF from COP28*	*Standardize Assessments with the C-TIF*

Figure 14: Policy Implementation and Concrete Activities in Chapter 2

Chapter 3: Leveraging Advanced Technologies

Policy Implementation: Develop a comprehensive policy aimed at the systemic adoption and integration of emerging technologies within SAIs, with a strong emphasis on improving audit quality, efficiency, and the overall effectiveness of public sector auditing processes. This policy will serve as a guiding framework to navigate the rapidly evolving technological landscape, ensuring that SAIs remain at the forefront of innovation in the audit domain.

Concrete Activities:

1. Implementing the 5ABCDIGQ Initiative: Embrace a forward-thinking approach by adopting the "5ABCDIGQ" framework, which encapsulates the integration of 5G connectivity, Artificial Intelligence (AI) including Generative AI, Blockchain technology, Cyber Security, Data Analytics, the Internet of Things (IoT), and Quantum Computing into the auditing processes. This initiative aims to harness the combined potential of these technologies to revolutionize how audits are conducted, from data collection and analysis to reporting and follow-up.

2. Capacity Enhancement for Auditors: Launch comprehensive programs aimed at enhancing digital literacy among auditors at all levels, from basic to advanced. These programs should cover a wide range of topics, including but not limited to, the practical application of AI and machine learning in audits, cybersecurity best practices, blockchain fundamentals, and the implications of quantum computing for data security. By equipping auditors with a deep understanding of these technologies, SAIs can ensure their teams are prepared to leverage digital tools effectively.
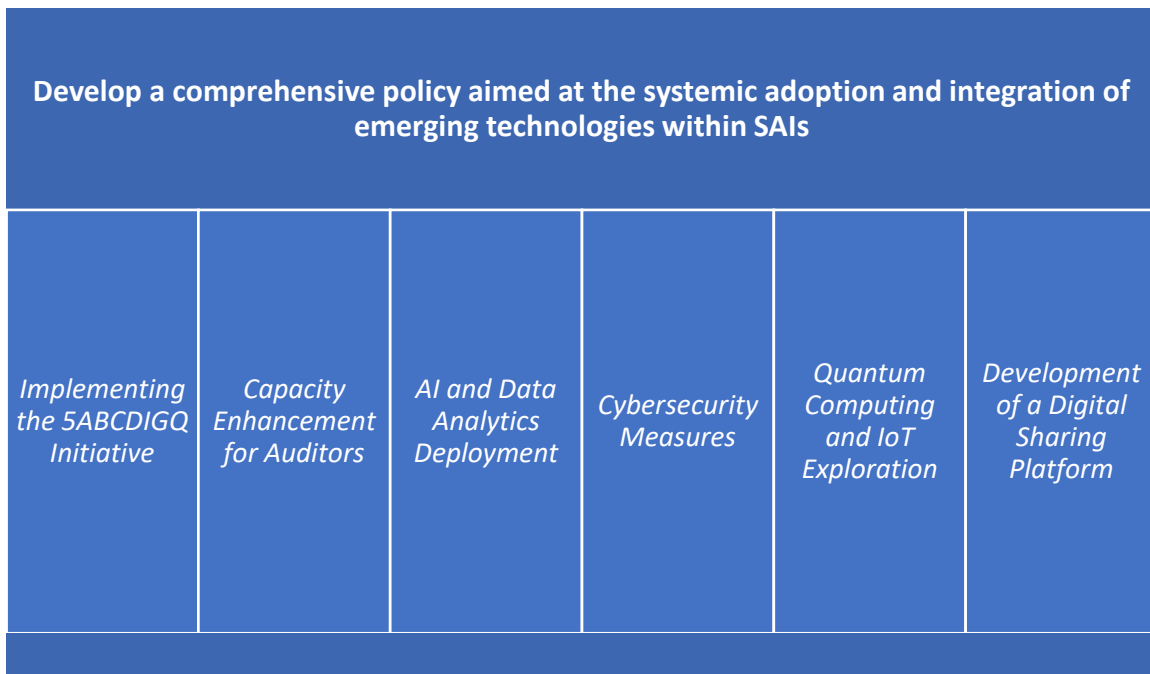
3. AI and Data Analytics Deployment: Proactively deploy AI and data analytics tools to enhance risk assessment capabilities and improve fraud detection mechanisms. By leveraging machine learning algorithms and predictive analytics, SAIs can identify patterns and anomalies in vast datasets, allowing for more targeted and efficient audits.

4. Development of a Digital Sharing Platform: Create a secure, centralized digital platform that enables the seamless sharing of audit methodologies, findings, and best practices across SAIs globally. This platform would facilitate knowledge exchange and collaboration, encouraging the adoption of innovative audit techniques and technologies.

5. Cybersecurity Measures: Given the increased reliance on digital technologies, prioritize the establishment of robust cybersecurity frameworks to protect sensitive audit data and systems. This includes regular security assessments, the implementation of advanced encryption techniques, and cybersecurity awareness training for all SAI staff.

6. Quantum Computing and IoT Exploration: Investigate the potential applications of quantum computing and IoT in enhancing audit processes. This could involve pilot projects to explore quantum-enhanced encryption for securing audit data or the use of IoT devices for real-time monitoring of government projects and assets.

By focusing on these concrete activities, SAIs will not only enhance their technological capabilities but also position themselves as leaders in the adoption of advanced technologies for public sector auditing. The "5ABCDIGQ" initiative and the emphasis on digital literacy and cybersecurity are pivotal steps towards ensuring that SAIs can effectively navigate the digital transformation, delivering audits that are more accurate, efficient, and impactful in promoting accountability and transparency within the public sector.

Develop a comprehensive policy aimed at the systemic adoption and integration of emerging technologies within SAIs

| *Implementing the 5ABCDIGQ Initiative* | *Capacity Enhancement for Auditors* | *AI and Data Analytics Deployment* | *Cybersecurity Measures* | *Quantum Computing and IoT Exploration* | *Development of a Digital Sharing Platform* |

Figure 15: Policy Implementation and Concrete Activities in Chapter 3

Chapter 4: Preparing for Disasters and Pandemics

Policy Implementation: Craft a robust and comprehensive disaster and pandemic preparedness plan tailored for the audit sector, encompassing thorough risk assessment, strategic response strategies, and detailed recovery plans. This plan will aim to fortify the audit sector's resilience, ensuring that SAIs are well-prepared to maintain their critical functions during times of crisis and contribute effectively to the overall disaster management efforts of governments.

Concrete Activities:

1. Adoption of INTOSAI GUID 5330 for Disaster Management Audits: Embrace the INTOSAI GUID 5330: Guidance on Auditing Disaster Management as a foundational tool for auditing disaster and pandemic management performance. This guidance offers a comprehensive audit framework covering the entire disaster management cycle, making it highly relevant for assessing government preparedness, response, and recovery from pandemics.

   - Pre-Disaster Preparedness: Utilize GUID 5330 to evaluate government efforts in disaster risk reduction, preparedness planning, and the establishment of early warning systems. Special emphasis should be placed on pandemic-specific preparedness measures, such as stockpiling medical supplies, developing clear communication plans, and conducting pandemic simulation exercises.

   - Emergency Response Assessment: Apply the guidance to scrutinize the effectiveness and efficiency of emergency response actions, including the coordination among various agencies, the deployment of emergency funds, and the transparency and accountability in the use of resources.

   - Post-Disaster Recovery and Resilience Building: Use GUID 5330 to audit post-pandemic rehabilitation and reconstruction efforts. Focus on financial management, the application of lessons learned, and enhancements to public health systems to improve resilience against future pandemics.

2. Creation of a Pandemic-Specific Audit Framework: While leveraging INTOSAI's guidance, develop a tailored audit framework that specifically addresses the unique aspects of pandemic management. This framework should include criteria for evaluating public health emergency preparedness, the management of healthcare resources, and the implementation of social and economic support mechanisms.

3. Contribute ASOSAI CMA: Form a dedicated working group within ASOSAI as ASOSAI Working Group on Crisis Management Audit (CMA) led by SAI Korea which focused on auditing disaster and pandemic preparedness and response. This team should possess expertise in public health, emergency management, and financial auditing, enabling them to conduct thorough and impactful audits in the context of a pandemic.

4. Regular Disaster Response Drills and Simulations: Organize and participate in regular disaster response exercises, including pandemic simulations, to test and refine the audit sector's preparedness and response plans. These drills will help identify potential weaknesses in both the audit sector's and the government's response strategies, facilitating continuous improvement.

Craft a robust and comprehensive disaster and pandemic preparedness plan tailored for the audit sector, encompassing thorough risk assessment, strategic response strategies, and detailed recovery plans.			
Adoption of INTOSAI GUID 5330 for Disaster Management Audits	*Creation of a Pandemic-Specific Audit Framework*	*Support of ASOSAI CMA*	*Regular Disaster Response Drills and Simulations*

Figure 16: Policy Implementation and Concrete Activities in Chapter 4

By implementing these concrete activities, SAIs will significantly enhance their capability to audit government preparedness and responses to disasters and pandemics effectively. The adoption of INTOSAI GUID 5330, alongside the development of pandemic-specific audit frameworks, will ensure that SAIs can provide valuable oversight, promote accountability and transparency during crises, and contribute to the strengthening of public health and disaster management systems for future challenges.

Addressing Challenges and Seizing Opportunities

Through these targeted policy implementations and concrete activities, ASOSAI and its member SAIs are well-positioned to lead by example in the next normal. By embracing change, fostering collaboration, and prioritizing innovation, SAIs can continue to play a proactive role in enhancing public sector governance, ensuring sustainable development, and preparing for future challenges with resilience and agility.

Policy Implementation: Initiate a comprehensive continuous learning and development program aimed at equipping SAIs within ASOSAI with the necessary skills, knowledge, and foresight to steer future challenges effectively. This program will focus on fostering an environment of perpetual growth, adaptability, and enhanced proficiency in government oversight and audit practices.

Concrete Activities:

1. Digital Archive of Pandemic Lessons Learned: Establish an accessible digital source capturing the critical lessons learned from the pandemic. This resource will compile insights, best practices, and challenges faced by SAIs during the crisis, serving as a valuable tool for preparedness and response in future emergencies. The archive will be regularly updated with new learnings and case studies, ensuring its relevance and utility for SAIs at all levels of maturity.

2. Collaborative Research on Audit Best Practices in Crises: Launch a collaborative research initiative focusing on identifying and disseminating best practices for conducting audits in times of crisis. This program will involve partnerships with academic institutions, international audit organizations, and experts in crisis management and public administration. The goal is to develop

a comprehensive body of knowledge that SAIs can leverage to enhance their audit effectiveness during emergencies.

3. Implementation of the SAI Maturity Model: Adopt the **SAI Maturity Model** as a framework for guiding SAIs through a structured development path, from combating corruption at the foundational level to providing strategic foresight at the apex. This model offers a roadmap for SAIs to evolve their capabilities systematically:

  - Foundation - Combating Corruption: Equip SAIs with the tools and methodologies to effectively identify and combat corruption, establishing the bedrock of trust and integrity necessary for higher-level functions.

  - Level 2 - Enhancing Transparency: Focus on improving transparency in government operations, enabling public access to information and fostering a culture of openness.

  - Level 3 - Assuring Accountability: Strengthen SAIs' capacity to conduct comprehensive compliance and regularity reviews, ensuring government accountability to taxpayers.

  - Level 4 - Improving Government Performance: Develop competencies in performance auditing, enabling SAIs to assist governments in enhancing the economy, efficiency, ethics, equity, and effectiveness of their operations.

  - Top - Providing Foresight: For mature SAIs, emphasize the role of providing policymakers with insights into emerging trends and future challenges, supporting informed decision-making and crisis prevention.

4. Continuous Learning Program for SAI Staff: Design and implement a series of targeted training programs, workshops, and seminars focused on upskilling SAI staff across the various levels of the maturity model. These learning opportunities will cover a wide range of topics, from basic audit techniques and anti-corruption measures to advanced subjects like strategic foresight and performance audit methodologies.

5. Peer Review and Exchange Programs: Facilitate peer review and exchange programs among SAIs to share experiences, challenges, and successes in advancing through the maturity model. This initiative will encourage mutual learning, collaboration, and the adoption of best practices across the ASOSAI community.

Figure 17: SAI Maturity Model of David Walker (2007)

Initiate a comprehensive continuous learning and development program aimed at equipping SAIs within ASOSAI with the necessary skills, knowledge, and foresight to steer future challenges effectively.				
Digital Archive of Pandemic Lessons Learned	*Collaborative Research on Audit Best Practices in Crises*	*Implementation of the SAI Maturity Model*	*Peer Review and Exchange Programs*	*Continuous Learning Program for SAI Staff*

Figure 18: Policy Implementation and Concrete Activities for challenges and opportunities

By embracing these concrete activities, SAIs within ASOSAI will not only enhance their current audit capabilities but also embark on a structured path toward achieving higher levels of maturity and effectiveness. The SAI Maturity Model provides a clear vision for SAIs to evolve from focusing on foundational aspects of corruption and transparency to playing a strategic role in improving government performance and offering foresight on future challenges. This comprehensive approach ensures that SAIs remain at the forefront of promoting good governance, accountability, and resilience in the face of evolving global challenges.

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Appendix: SAIs which gave valuable feedback on Bangkok Declaration 2021

No.	Country	SAIs
1	Afghanistan	Supreme Audit Office of the Islamic Republic of Afghanistan
2	Armenia	Audit Chamber of Armenia
3	Australia	Australia National Audit Office
4	Azerbaijan	Chamber of Accounts of the Republic of Azerbaijan
5	Cyprus	Audit Office of the Republic of Cyprus
6	India	Comptroller and Auditor General of India
7	Iraq	Federal Board of Supreme Audit (FBSA)
8	Japan	Board of Audit of Japan
9	Jordan	The Audit Bureau of Jordan
10	Korea	Board of Audit and Inspection (BAI)
11	Kuwait	The State Audit Bureau
12	Lao PDR	State Audit Organization
13	Mauritius	National Audit Office
14	Mongolia	Mongolian National Audit Office (MNAO)
15	Myanmar	Office of the Auditor General of the Union
16	Nepal	Office of the Auditor General
17	P. R. China	National Audit Office of the People's Republic of China (CNAO)
18	Pakistan	Auditor General of Pakistan
19	Philippines	Commission on Audit
20	Singapore	Auditor-General 's Office (AGO)
21	Thailand	State Audit Office of the Kingdom of Thailand
22	Turkey	Turkish Court of Accounts (TCA)
23	Vietnam	State Audit Office of Vietnam (SAV)