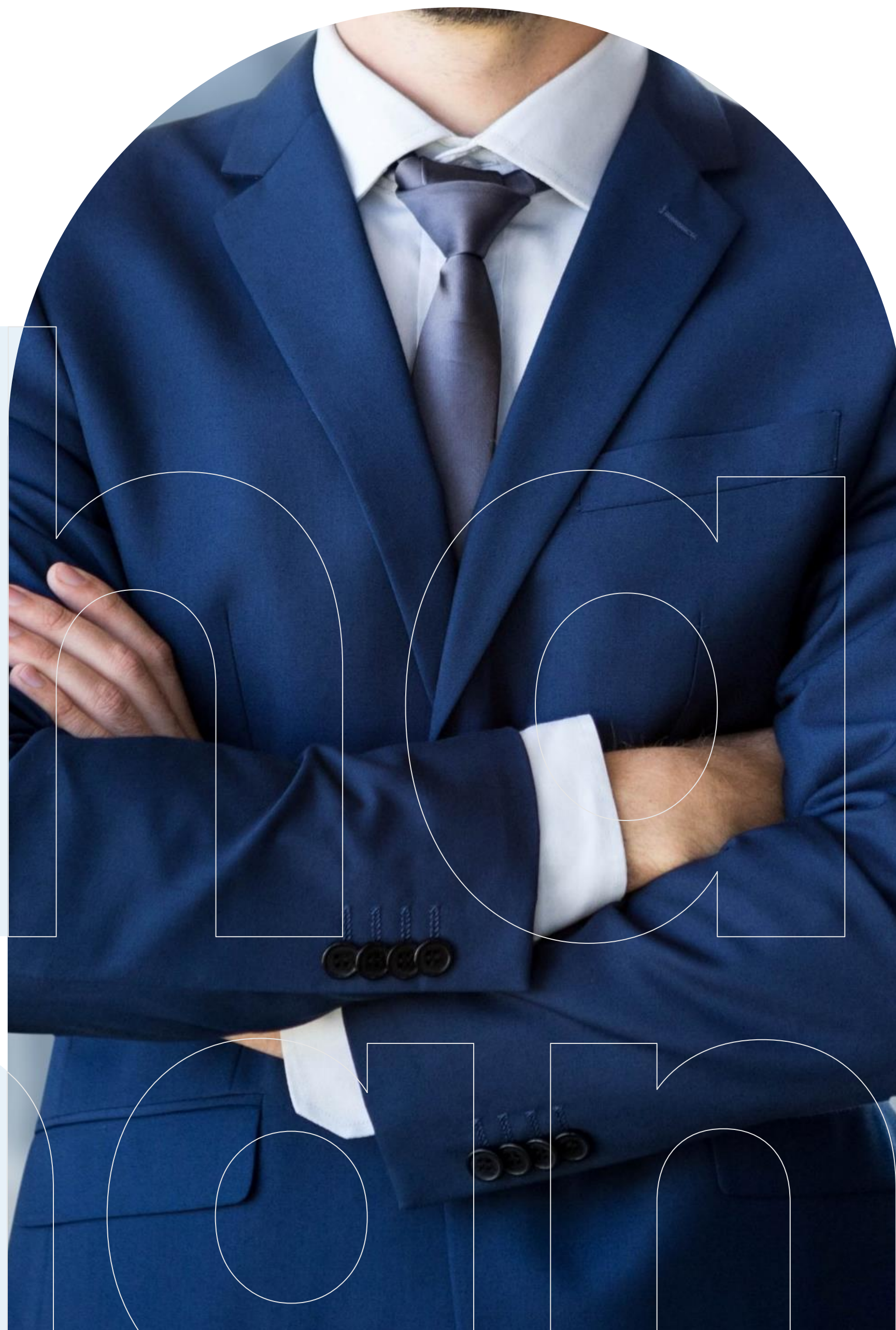




Navigating the Future of Auditing:
Prepared during SAI Thailand's
ASOSAI Chairmanship 2021 – 2024



A Chairman's View

Modern Auditing Practices
Uncovered Weekly

A Chairman's View: Modern Auditing Practices Uncovered Weekly Vol. 8



Auditing for a Sustainable Future:
How SAls can Contribute to Achieving the
Sustainable Development Goals
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A Chairman's View

Auditing for a Sustainable Future: How SAIs Can Contribute to Achieving the Sustainable Development Goals

In an increasingly interconnected world, the role of Supreme Audit Institutions (SAIs) is critical in promoting transparency, accountability, and good governance. In light of the United Nations' Sustainable Development Goals (SDGs), SAIs have a unique opportunity to contribute to global progress by examining and ensuring the effective implementation of policies and programs. However, the COVID-19 pandemic presented unprecedented challenges, but it also underscored the importance of sustainability and resilience.

This article will explore why SAIs continue to focus on the SDGs after the pandemic, the contributions made by SAIs to the SDGs both before and after the crisis, and how these institutions can improve to audit a sustainable future.

1. Why SAIs Still Follow the SDGs After Covid?

The COVID-19 pandemic exposed the vulnerability of societies worldwide and highlighted the urgent need to build more sustainable and resilient systems. In this context, the SDGs became even more relevant, providing a comprehensive roadmap for addressing economic, social, and environmental challenges. SAIs, as guardians of public finances and accountability, have a crucial role in ensuring that governments deliver on their commitments to the SDGs. By focusing on the SDGs, SAIs can help:

- Prioritize the allocation of resources toward sustainable initiatives
- Assess the effectiveness of programs in achieving desired outcomes
- Identify gaps and weaknesses in government policies
- Foster accountability and transparency in public spending
- Promote sustainable development and resilience in the face of Future crises

Contributions of SAIs Responding to SDGs Before and After the Pandemic

Before the pandemic, SAIs had already begun integrating the SDGs into their auditing activities. Key contributions included:

- Conducting performance audits to evaluate the efficiency and effectiveness of government programs related to the SDGs
- Assessing the alignment of national budgets with the SDGs
- Identifying risks and challenges in the implementation of the SDGs
- Providing recommendations to improve government policies and programs
- Collaborating with international partners to share best practices and knowledge

During and after the pandemic, SAIs continued to adapt and respond to the new challenges, contributing to the SDGs by:

- Analyzing the impact of COVID-19 on the achievement of the SDGs and identifying areas requiring additional attention
- Assessing government responses to the pandemic and evaluating their alignment with the SDGs
- Promoting transparency and accountability in emergency spending and relief measures

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- Supporting the shift towards a green recovery by examining policies and investments in areas such as renewable energy, biodiversity conservation, and climate resilience
- Enhancing cooperation and knowledge sharing among SAIs to address common challenges and learn from each other's experiences

2. How to Improve SAIs to Audit a Sustainable Future?

To further enhance their contributions to the SDGs and promote a sustainable future, SAIs can consider the following strategies:

1. Strengthen capacity building: SAIs should invest in continuous training and skill development to ensure their staff has the expertise to audit complex sustainability issues.

2. Enhance collaboration: SAIs can benefit from partnering with other stakeholders, including civil society organizations, international agencies, and the private sector, to share knowledge and improve their understanding of the SDGs.

3. Adopt a long-term perspective: SAIs should consider the long-term implications of government policies and programs on achieving the SDGs rather than focusing solely on short-term results.

4. Develop innovative audit methodologies: SAIs can explore new approaches, such as data analytics, remote sensing, and geospatial analysis, to enhance their ability to assess the impact of government interventions on the SDGs.

5. Encourage peer learning: SAIs can participate in regional and global networks to share experiences, best practices, and lessons learned, which can help improve their audit practices and contribute to achieving the SDGs more effectively.

In Conclusion, the role of Supreme Audit Institutions in promoting a sustainable future is essential, particularly in the aftermath of the COVID-19 pandemic. By focusing on the Sustainable Development Goals, SAIs can contribute significantly to ensuring that governments prioritize and effectively implement policies and programs that foster sustainable development and resilience. To enhance their contributions, SAIs should invest in capacity building, foster collaboration, adopt a long-term perspective, develop innovative audit methodologies, and engage in peer learning. These efforts will help SAIs become more effective in auditing for a sustainable future and contribute to achieving global goals.

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After word

A Chairman's View: Modern Auditing Practices Uncovered Weekly

According to the ASOSAI Chairman 2021-2024, The State Audit Office of the Kingdom of Thailand promotes the Bangkok Declaration 2021, which explains the adaptation of SAIs in the next normal era. Therefore, this short paper aims to provide weekly insights and updates on modern auditing practices, focusing on the experiences and perspectives of SAI Thailand's Chairman during their ASOSAI 2021-2024 term.

The paper series focuses on the Public Sector Audit Trends: Analyze emerging trends and advancements in the public sector audit landscape within Thailand and across ASOSAI member countries. The short paper series will be published in a concise and accessible format, with each weekly installment consisting of 3-5 pages. This format ensures that the content is easily digestible for a broad range of readers. The short paper series will be published weekly, with a new installment released every week, covering various topics within the defined scope.

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