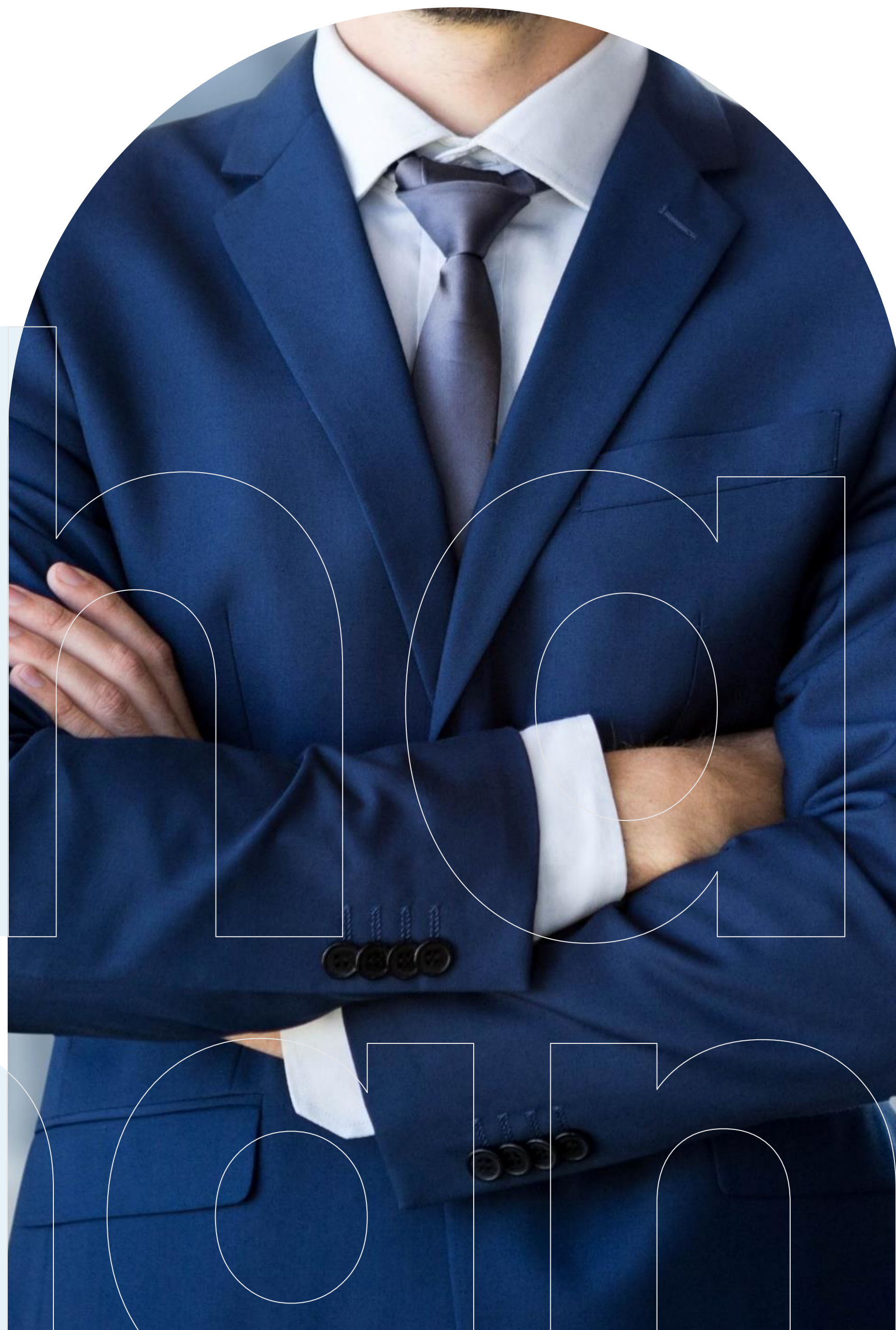




Navigating the Future of Auditing:
Prepared during SAI Thailand's
ASOSAI Chairmanship 2021 – 2024



A Chairman's View

Modern Auditing Practices
Uncovered Weekly

A Chairman's View: Modern Auditing Practices Uncovered Weekly Vol. 10



Supreme Audit Institutions (SAIs) Embracing
Sustainability: A Modern Approach
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Chairman's
view

A Chairman's View

Supreme Audit Institutions (SAIs) Embracing Sustainability: A Modern Approach

As the world faces growing environmental and social challenges, the importance of sustainability has become more evident than ever. Organizations of all types are recognizing the need to operate in a way that is sustainable for both the environment and society. Likewise, Supreme Audit Institutions (SAIs) are important in ensuring transparency, accountability, and effectiveness in public administration.

In this article, we will discuss why SAIs should strive to become sustainable organizations, their contributions to sustainability, the steps they can take to achieve this goal, and the role of sustainability reporting in their journey.

1. Why SAIs Should be Sustainable Organizations?

SAIs are responsible for auditing public resources and ensuring that governments and public sector entities adhere to the principles of transparency, accountability, and good governance. By adopting sustainable practices, SAIs can lead by example and demonstrate their commitment to these principles. They can also inspire other public sector organizations to follow suit, driving a culture of sustainability throughout the public sector. Furthermore, as SAIs assess the performance and effectiveness of government initiatives, they are uniquely positioned to promote and evaluate sustainable policies and practices within the public sector.

Contributions of SAIs to Sustainability

SAIs can contribute to sustainability in several ways:

- **Assessing the implementation of sustainable policies:** SAIs can audit the effectiveness and efficiency of government policies promoting sustainability, such as environmental regulations or social welfare programs. SAI could ensure that public resources are used effectively and achieve the intended outcomes.
- **Promoting accountability and transparency:** By holding public sector entities accountable for their actions and promoting transparency in their operations, SAIs can contribute to developing a more responsible and sustainable public sector.
- **Encouraging the adoption of sustainable practices:** SAIs can raise awareness of the benefits of sustainability among public sector organizations and encourage adopting sustainable practices, such as energy efficiency, waste reduction, and responsible procurement.

Steps to Becoming a Sustainable Organization

SAIs can take the following steps to become more sustainable:

- **Develop a sustainability strategy:** SAIs should develop a comprehensive sustainability strategy that outlines their commitment to environmental and social responsibility and sets clear goals and targets for improvement.
- **Implement sustainable practices:** SAIs should adopt sustainable practices, such as reducing energy consumption, minimizing waste, and promoting environmentally friendly procurement.

- Integrate sustainability into audit processes: SAIs should incorporate sustainability considerations into their audit methodologies and processes, evaluating the effectiveness of government policies and initiatives in promoting environmental and social sustainability.
- Train staff on sustainability: SAIs should provide their staff with training and resources to help them understand the importance of sustainability and how to incorporate it into their work.

Preparing Sustainable Reports for SAIs as Role Models

- SAIs can further demonstrate their commitment to sustainability by preparing and publishing sustainability reports. These reports should detail the organization's sustainability performance, including progress toward achieving its goals and targets. By publishing these reports, SAIs not only demonstrate transparency and accountability but also serve as role models for other public sector organizations.
- Promoting Sustainable Reporting for Audited Entities: SAIs can also encourage the entities they audit to adopt sustainable reporting practices. By doing so, they can help promote a culture of transparency and accountability regarding sustainability throughout the public sector. This can be achieved by incorporating sustainability reporting requirements into audit processes, offering guidance and support to audited entities, and sharing best practices in sustainability reporting.

Conclusion

In today's world, it is crucial for organizations, including Supreme Audit Institutions, to adopt sustainable practices and contribute to a more environmentally and socially responsible society. By becoming sustainable organizations, themselves and promoting sustainability throughout the public sector, SAIs can play a vital role in driving positive change and ensuring a more sustainable future

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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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