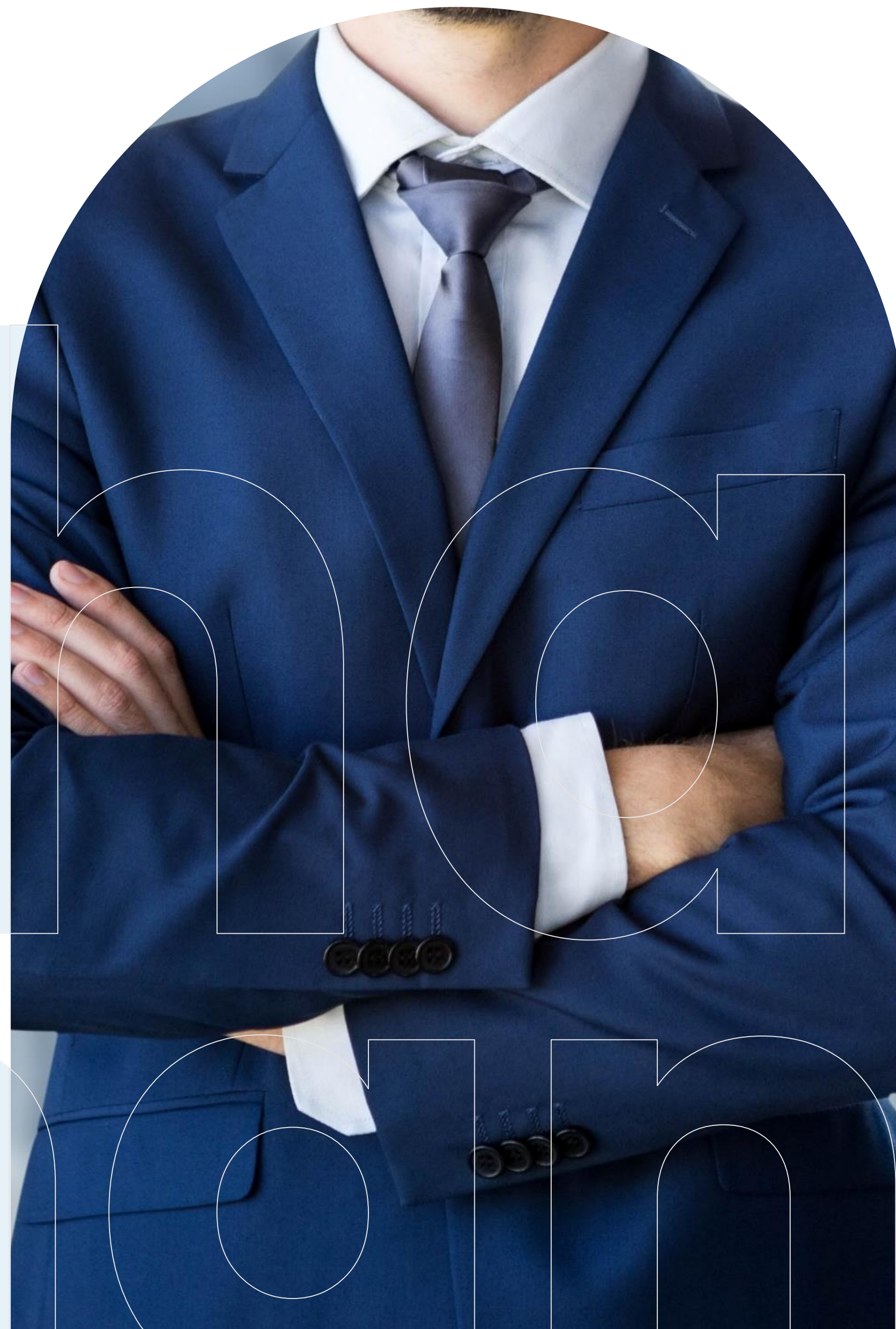




Navigating the Future of Auditing:
Prepared during SAI Thailand's
ASOSAI Chairmanship 2021 – 2024



A Chairman's View

Modern Auditing Practices
Uncovered Weekly

A Chairman's View: Modern Auditing Practices Uncovered Weekly Vol. 13



The Role of Supreme Audit Institutions
in Supporting Climate Justice

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a
chairman's
view

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The Role of Supreme Audit Institutions in Supporting Climate Justice

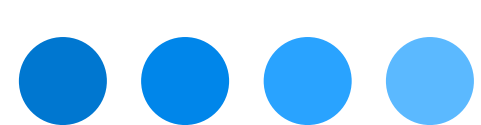
Climate change represents one of the most pressing global challenges of our era. As governments strive to respond to this issue, Supreme Audit Institutions (SAIs) play an increasingly critical role in ensuring climate justice. Climate justice is a term that encapsulates the ethical and political issues related to climate change, and acknowledges the disproportionate impact that these changes have on marginalized and poverty-stricken communities.

1. Auditing Climate-Related Expenditures and Policies

One of the principal responsibilities of SAIs is to evaluate the efficiency, effectiveness, and fairness of government initiatives related to climate change. SAIs audit government expenditures on climate change mitigation and adaptation measures, ensuring that the allocated resources are used prudently and benefit the most vulnerable populations. These audits can help identify bottlenecks, inefficiencies, or mismanagement in climate-related programs, which can then be corrected to maximize the effectiveness of public spending.

2. Ensuring Transparency and Accountability

SAIs play a key role in promoting transparency and accountability in government's climate change responses. They can validate whether public resources earmarked for climate-related initiatives are being used as intended, and whether these initiatives are achieving their stated objectives. By doing so, SAIs help ensure that governments live up to their climate change commitments and that public funds are used in a transparent and accountable manner.



3. Assessing Risks and Preparedness

Climate change introduces new and increasing risks, from natural disasters to economic disruptions. SAIs can audit government risk assessments and preparedness plans related to climate change. It involves examining whether governments are adequately considering the risks that climate change poses to their communities, particularly to the most vulnerable populations, and are developing appropriate contingency and adaptation strategies.

4. Advocating for Sustainable Development

Through their audit findings, SAIs can contribute to policy debates on climate justice and promote sustainable development. Their audits provide evidence-based insights on the social, economic, and environmental impacts of climate change and the effectiveness of government responses. These insights can inform policy development, helping to ensure that it reflects the principles of sustainability and climate justice.

5. Promoting International Cooperation

At the global level, SAIs can promote cooperation and knowledge sharing on climate change audit practices. Through international networks of SAIs, such as the International Organization of Supreme Audit Institutions (INTOSAI), SAIs can exchange best practices, methodologies, and findings, contributing to a more robust and consistent global response to climate change.

Conclusion

SAIs play an essential role in supporting climate justice. By ensuring the efficient, effective, and equitable use of public resources, promoting transparency and accountability, assessing climate risks

and preparedness, advocating for sustainable development, and promoting international cooperation, SAIs can help societies respond to climate change in a manner that is just and sustainable. However, to maximize their contribution to climate justice, it's crucial that SAIs operate independently, and that their findings are seriously considered and acted upon by governments.

Utilizing the IDI SDG Audit Model for Climate Justice: A Whole-of-Government Approach

Supreme Audit Institutions (SAIs) could play a key role in promoting climate justice by auditing government policies, programs, and expenditures related to climate change. The International Development Initiative's Sustainable Development Goals (IDI SDG) Audit Model (ISAM) provides a valuable framework for SAIs to carry out this role.

This model allows SAIs to assess government efforts against the United Nations Sustainable Development Goals (SDGs), including SDG 13 which aims to take urgent action to combat climate change and its impacts.

ISAM encourages a Whole-of-Government (WoG) approach, policy coherence, multi stakeholder engagement, and a commitment to 'Leave No One Behind.' SAIs can conduct climate justice audits using this model.

Whole-of-Government Approach

A WoG approach means engaging all parts of government in addressing climate change, recognizing that it's not an issue confined to environmental departments alone. This approach acknowledges

the interdependencies between different policy areas and the need for coordinated action.

SAls can audit the extent to which a WoG approach is adopted in climate change policies. Potential audit findings could include gaps in coordination and integration across government departments, while recommendations could focus on establishing clear mechanisms for cross-government collaboration and coordination.

Policy Coherence

Policy coherence involves aligning different policy areas to avoid contradictions and to reinforce mutual progress. SAls can evaluate whether climate change policies are coherent with other policy areas such as economic, social, and development policies.

Potential audit findings could include inconsistencies between climate change policies and other policies. For example, a government might be promoting renewable energy on one hand, while subsidizing fossil fuels on the other. Recommendations could include steps to align all policies with climate change objectives and to resolve any contradictions.

Multi Stakeholder Engagement

Multi stakeholder engagement means involving all relevant stakeholders, including civil society, private sector, and vulnerable groups, in climate change policies. SAls can assess the extent to which this engagement is happening.

Potential audit findings might involve lack of consultation or representation of certain stakeholder groups in decision-making

processes. Recommendations could include strategies for more inclusive and participatory policy-making.

Leave No One Behind

'Leave No One Behind' is a key principle of the SDGs, emphasizing the need to prioritize the most vulnerable and marginalized in policy-making. In the context of climate justice, this involves ensuring that climate change policies do not exacerbate inequalities, and that the most vulnerable are adequately protected.

Potential audit findings might highlight insufficient support for the most vulnerable groups in climate change policies, while recommendations could focus on measures to enhance support and protections for these groups.

Conclusion

SAIs have a key role to play in promoting climate justice through their audits. By using the ISAM model and focusing on the WoG approach, policy coherence, multi stakeholder engagement, and leaving no one behind, SAIs can provide valuable insights and recommendations to improve climate change policies and to ensure they are aligned with principles of justice and fairness.

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.

Dr. Sutthi Suntharanurak

Director of International Affairs Office,

State Audit Office of the Kingdom of Thailand,

Please get in touch with sutthisun@gmail.com

