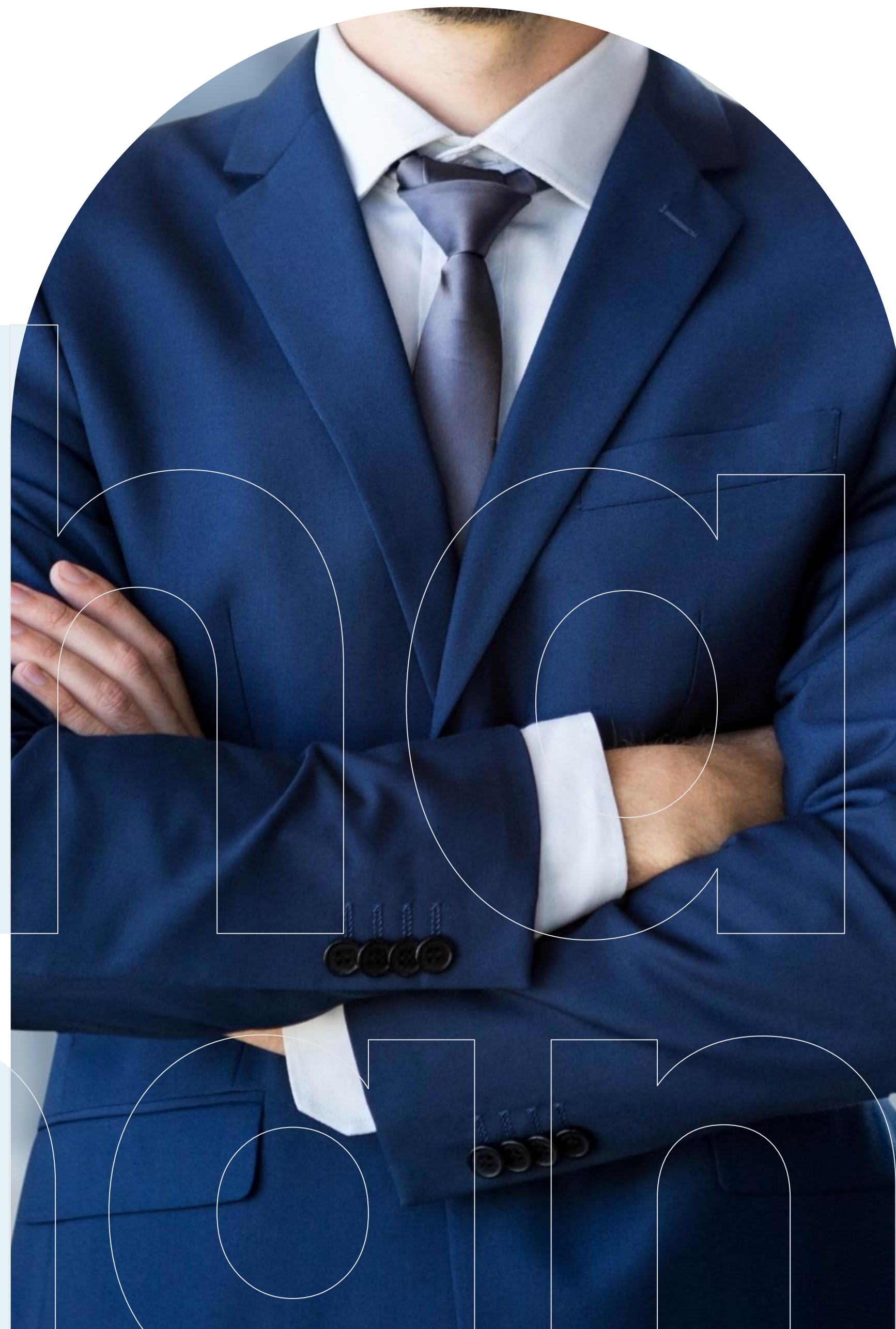




Navigating the Future of Auditing:
Prepared during SAI Thailand's
ASOSAI Chairmanship 2021 – 2024



A Chairman's View

Modern Auditing Practices
Uncovered Weekly

A Chairman's View: Modern Auditing Practices Uncovered Weekly Vol. 17



The Future of Citizen Engagement in
Supreme Audit Institutions:
Post-Pandemic Placemaking and Co-Design
25 July 2023

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Chairman's
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The Future of Citizen Engagement in Supreme Audit Institutions: Post-Pandemic Placemaking and Co-Design

The emergence of COVID-19 has undoubtedly changed our societal structure, and the transition towards the 'next normal' has called for the reassessment of many conventional practices. Among these is the function of Supreme Audit Institutions (SAIs), which must now prioritize the safeguarding of citizen engagement in their processes. This paper will focus on **three principles essential** to achieving this goal: co-design, inclusion, and place.

1. Co-Design: SAI and Citizen Collaboration

Co-design is a process that allows for direct collaboration between a service provider and its users. In the context of SAIs, this means actively involving citizens in the audit process, creating an environment that values their input and fosters mutual trust.

The future of citizen engagement in audit institutions lies in this collaborative approach. By allowing citizens to participate in the design and evaluation of audits, institutions not only ensure transparency and accountability, but they also foster a sense of collective responsibility. Citizens are more likely to trust and respect audit outcomes when they have had a hand in shaping them.

2. Inclusion: The Equitable Principle

The equitable principle dictates that every citizen, regardless of their socioeconomic background, has the right to participate in the public audit process. Inclusion is more than just allowing voices to be heard; it is about ensuring those voices have weight and impact.

The next normal calls for SAIs to broaden their engagement platforms and to facilitate more inclusive access. It can be achieved by utilizing a mix of traditional and digital methods to reach a wider demographic, ensuring that citizen engagement in audit is truly representative of the population.

3. Place: Placemaking for Sustainability, Inclusiveness, and Well-being

The notion of 'place' extends beyond its geographical meaning in the context of citizen engagement. It refers to creating spaces – physical or digital – where interaction and engagement can thrive. These places should promote three key aspects: sustainability, inclusiveness, and well-being.

Placemaking is about creating public spaces that promote better interactions between people and the places they share. In a post-pandemic world, this concept takes on a new meaning. SAIs must consider digital placemaking as a way to foster citizen engagement.

Digital placemaking uses technology and connectivity to create engaging, inclusive environments in the digital realm. It allows citizens to engage with SAIs from wherever they are comfortable, breaking down geographical and socio-economic barriers.

Digital Placemaking: The New Frontier

As we continue to adapt to the post-pandemic era and the accelerating digital disruption, digital placemaking provides a promising avenue for enhancing citizen engagement in audits. Digital places can be designed to facilitate interaction, provide information, and solicit feedback, ensuring the audit process is both participative and transparent.

Using the digital platform, SAIs can develop audit tools that are accessible to the netizens, educate them about their role in the auditing process, and allow for real-time feedback. They can also use the platform to share findings and recommendations, thereby maintaining transparency and fostering trust.

Conclusion

the future of citizen engagement in Supreme Audit Institutions relies heavily on these three principles. The co-design approach, the commitment to inclusion, and the adaptation of placemaking to the digital realm are all crucial in ensuring citizens are not only part of the audit process, but are also invested in it. By safeguarding these principles, SAIs can achieve the true essence of citizen engagement in the next normal.

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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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