



THE ROLE OF SUPREME AUDIT INSTITUTION AND STAKEHOLDER ENGAGEMENT: WAY FORWARD OF STATE AUDIT OFFICE OF THE KINGDOM OF THAILAND

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PRESENTATION OUTLINE

- SAI Thailand at a Glance
- The role of SAI and Stakeholder Engagement
- SAI Thailand and engaging stakeholder

SAI Thailand at a glance



Background



Mandate

Under State Audit ACT. 2018

- State Audit Commission
- Auditor general
- State Audit Office

Type of audit

- Financial audit
- Compliance audit
- Performance audit

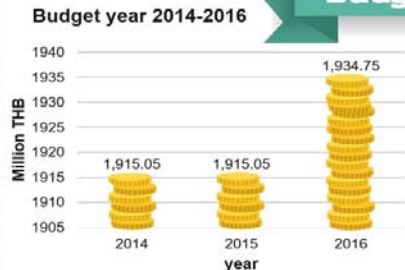
Organization structure

Audit Offices

- 24 Financial and Procurement Audit Offices
- 5 Performance Audit Offices
- 3 Special Audit Offices
- 1 Information System Audit Office
- 15 Reginal Audit Offices
- 76 Provincial Offices
- 18 Supportive Offices

3,665 People (updated on 30 Sep 2016)

Budget



THE ROLE OF SAI AND STAKEHOLDER ENGAGEMENT

- **SAI stakeholder** is defined as *a person, group or organization that has interest or concern in a SAI and who can be affected by the SAI action or can affect its operations* (INTOSAI Development Initiatives 2015).

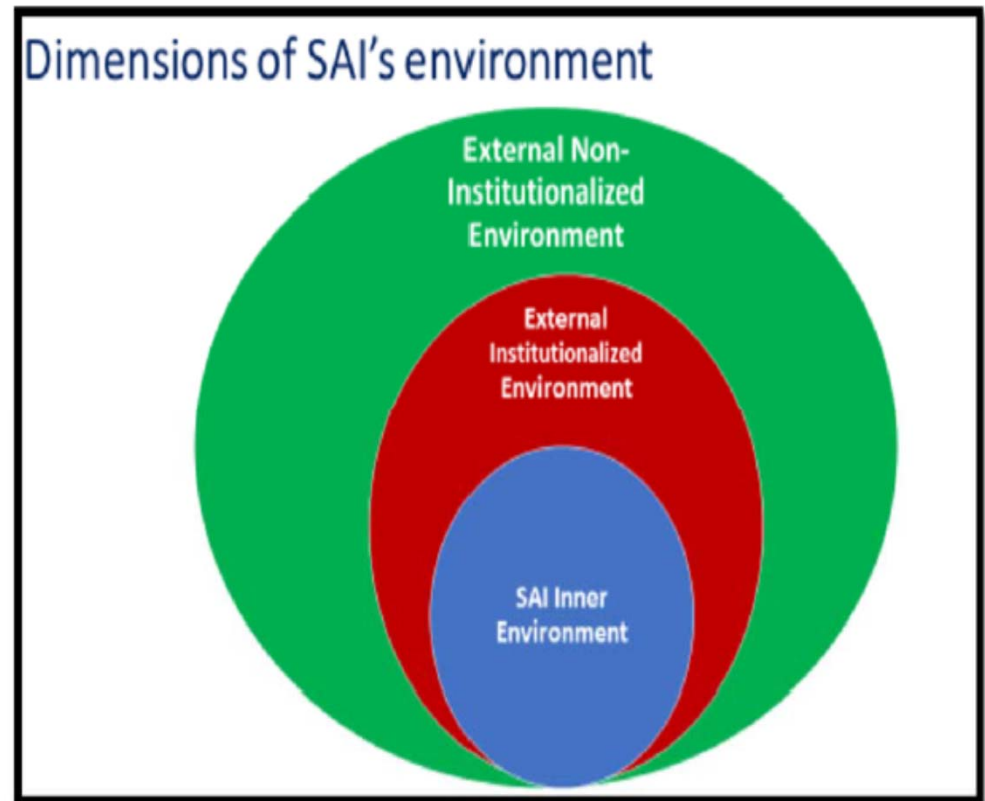
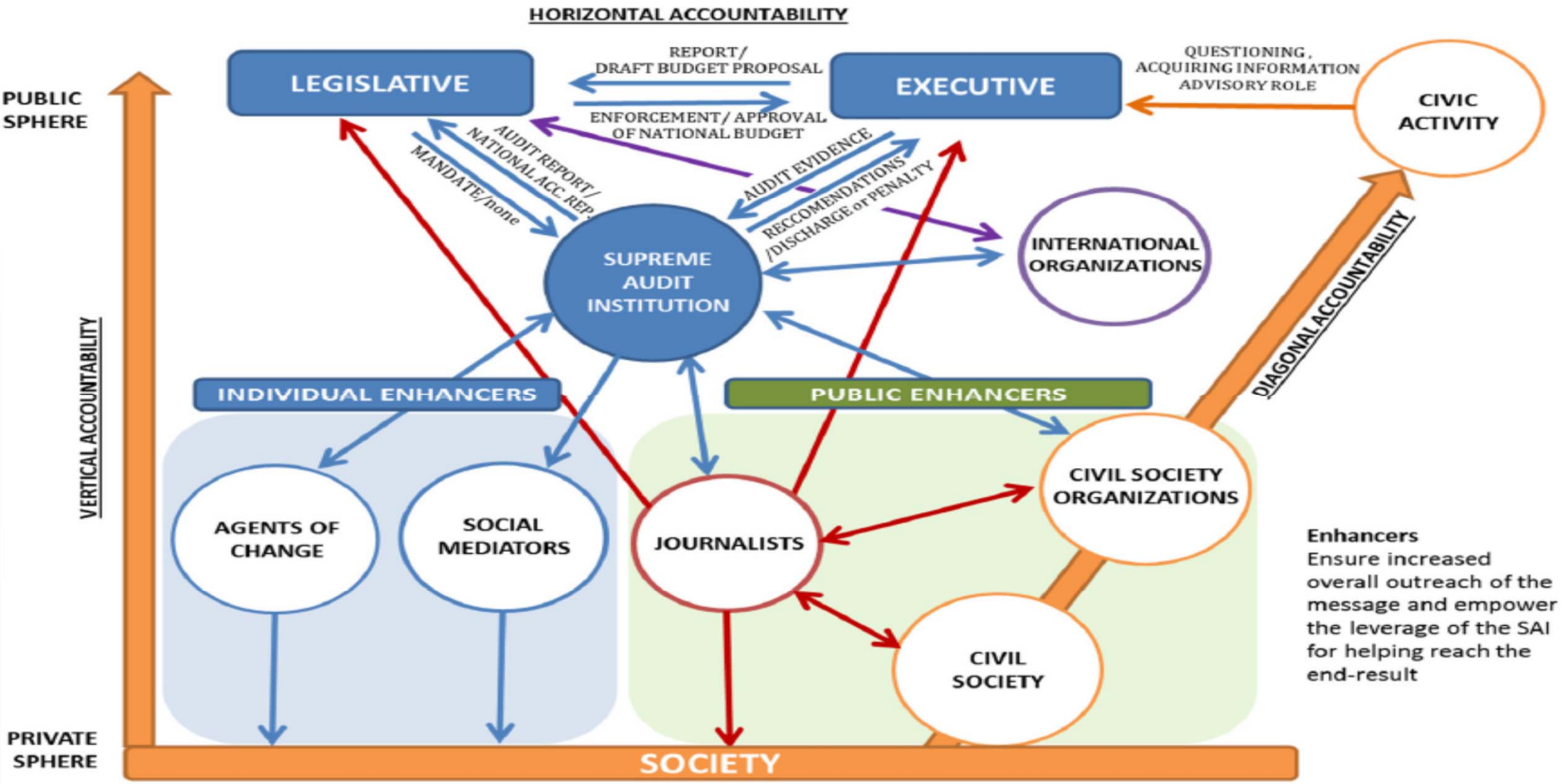
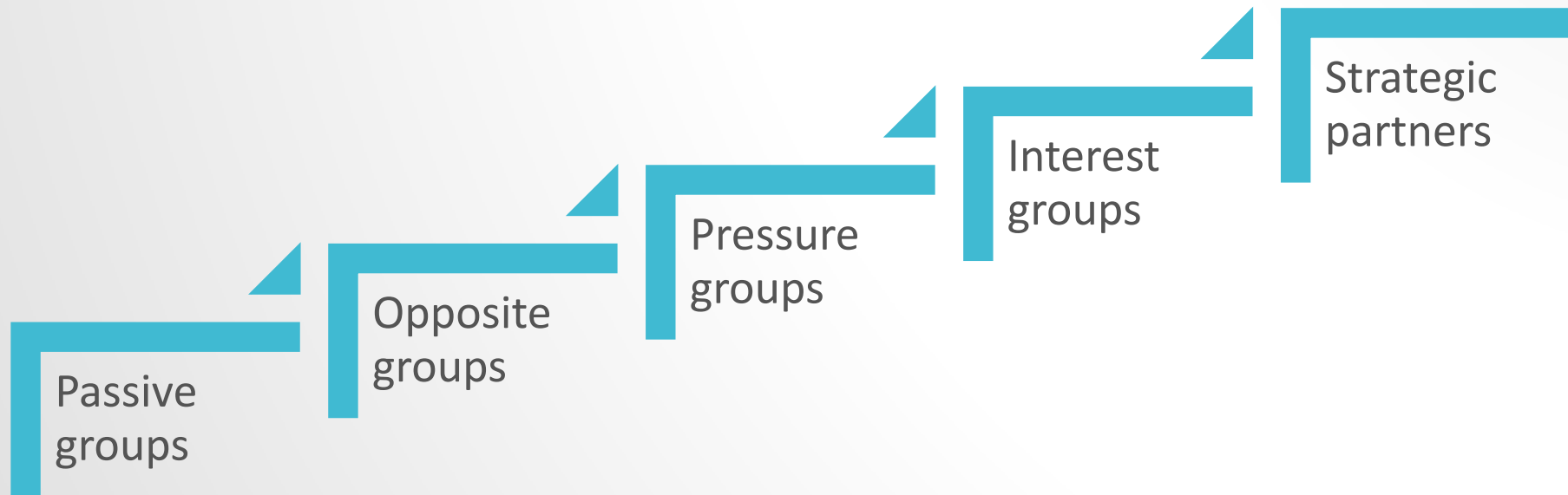


Figure 1 Dimensions of SAI's environment



SOURCE: RICK STAPENHURST (2006)

TYPES OF SAI STAKEHOLDERS

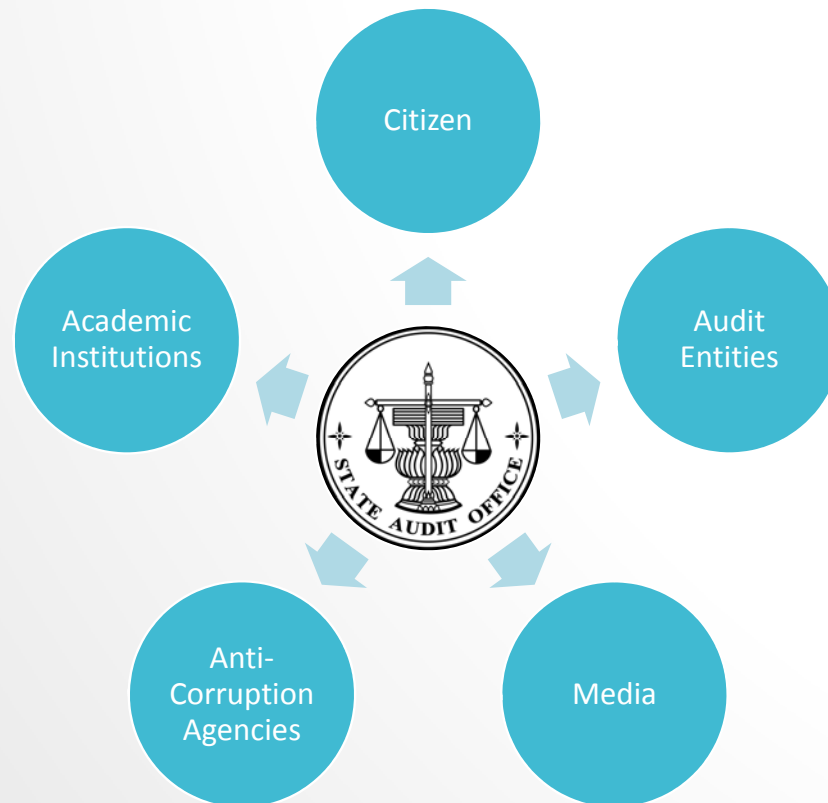


THREE STRATEGIES FOR ENGAGING STAKEHOLDERS



Figure 2 Three strategies for engaging stakeholders

SAI THAILAND AND ENGAGING STAKEHOLDER



SAI THAILAND AND ENGAGING CITIZEN & MEDIA



SAI THAILAND AND ENGAGING CITIZEN & MEDIA



HOW TO ANALYZE STAKEHOLDERS OF SAI THAILAND?

Table 3 SWOT matrix for analysis of SAI Thailand engaging stakeholders

<p><u>Strengths:</u></p> <ul style="list-style-type: none">- Independence of SAI is guaranteed by the law- Establishment of Public Relations and Corporate Communication- Sufficiency ICT infrastructure.	<p><u>Weaknesses:</u></p> <ul style="list-style-type: none">- Changes in the Organic Law on State Audit- Instability of State Audit Policy- Unawareness of SAI staff
<p><u>Opportunities</u></p> <ul style="list-style-type: none">- Active and Development of CSOs activities- Increasing of people's awareness of SAI's mandate and importance of public money.- Increasing in number of citizen who can access to the internet and social media- the general election is expected to be held next year	<p><u>Threats:</u></p> <ul style="list-style-type: none">- Political culture- Political atmosphere- Parliament does not focus on audit report

Source: The authors

Table 4 Impacts analysis of SAI Thailand engaging stakeholders

Stakeholders	Contribution	Legitimacy	Willingness	Influence	Necessity of involvement
Media	Medium	Medium	Medium	Medium	Medium
Legislature	Low	Low	Low	High	High
CSOs	Medium	Low	Medium	Medium	Medium
Academic Bodies	High	High	High	Medium	High
Audited Entities	Low	Medium	Low	Low	High

Source: The authors

Table 5 Strategic plan for engaging stakeholders by SAI Thailand 2019-2022

Engaging with Stakeholders	Themes for engaging	Activities	Engaging strategies
Media			
Digital and social media and investigative journalism	Sharing information about the mandates of SAI Thailand under new state audit act	<ul style="list-style-type: none"> ➢ Making understand about public sector audit especially the role of SAI Thailand in PFM ➢ To simplify audit findings and audit reports in term of reader friendly like Infographic 	Approaching
Academic institutions			
School of Economics , Thammasat University	Enhancing capacity for auditing SDGs	<ul style="list-style-type: none"> ➢ Workshop SDG 101 ➢ Blending e-learning course of auditing SDGs for junior performance auditors 	Approaching and engaging
School of Economics, Chulalongkorn University	SAI Thailand and next step of fighting against corruption	<ul style="list-style-type: none"> ➢ Cooperative research and seminar under the theme of anti-corruption by SAI Thailand 	Approaching and engaging
School of political science, Chulalongkorn University	To design evaluation system for SAI Thailand and SAI PMF	<ul style="list-style-type: none"> ➢ Cooperative research and seminar 	Approaching and engaging
School of business, Thammasat University	To introduce public sector audit for academic institution	<ul style="list-style-type: none"> ➢ To provide textbook or guidebook for introduction to public sector audit ➢ To design and deliver course about the government auditing 	Approaching and engaging



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**SUSTAINABLE
DEVELOPMENT
GOALS**

Source: The authors

IN GOD
WE TRUST
OTHERS
WILL BE
AUDITED