

SAO Thailand and Responding in the critical time of Covid-19

An epidemic of Coronavirus 2019 affects all sectors as a whole. As a consequence, the government has launched several measures to alleviate the suffering of the citizen from the Covid-19 crisis by numerous spending via several remedial packages.

Interestingly, Covid-19 reshapes landscape for SAIs around the globe. It is a challenging time for our SAIs community to remain relevant, respond to the needs of stakeholders, and add value to the lives of citizens.

As one of a pillar of integrity, the State Audit Office of the Kingdom of Thailand (SAO) has a strong willingness to play an active role as an advisory function to ensure public resources could be utilized to fight against Covid-19 legally and effectively.

Advisory role during crisis time

During the crisis time, SAO has focused on advisory function. Mr. Prajuck Boonyoung, the Auditor-General, announced to the public at National Health Security Office (NHSO) on April 20, 2020, that SAO will play an active advisory role to ensure that public resources could be utilized to fight against Covid-19 legally and effectively. SAO also aims to provide constructive recommendations for the effectiveness of the budget and to monitor whether the outbreak can be well controlled as planned.

Further, the Auditor-General of Thailand mentioned that any audit entities have doubts about budget spending also lack confidence in any procedure; they can ask for advice from SAO.

Establishing Ad hoc Working Group for auditing Covid-19

On May 31, 2020, there were three Decrees on Covid-19 rehabilitation authorized government to borrow 1 trillion THB to restore economic security has approved by Parliament. Concurrently, the Auditor-General officially formed the Ad hoc Working Group to conduct the audit about Covid-19 preparations to ensure the efficiency and effectiveness of the resources allocated.

The Remote audit and leveraging the new technology

Presently, SAO employs new technology to carry out a remote audit. For example, as an External Auditor of The Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO), an international organization based in Vienna, Austria. Due to the travel limitation during Covid-19, the auditors could not perform their duties at the audit entities' office. Therefore, the audit work was remotely from Thailand. Continually, the remote audit could support the international community during this challenging time.



AG Prajuck B. announced to the public that SAO would play an active advisory role to ensure that public resources will be utilized to fight against Covid-19 legally and effectively.



AG Prajuck wrapped up the audit of CTBTO's 2019 Financial Statements with Dr. Lassina Zerbo, CTBTO Executive Secretary using virtual meeting platform (left) Dr. Zerbo tweeted to express his appreciation to SAI Thailand on his Twitter account (right)

Communicating with SAO staffs

During the Covid-19 period, SAO staff applied the teleworking policy. The Auditor-General announced to use for Work From Home Policy (WFHP) for three months to mitigate the risks to get infected or spread the infection. In June 2020, only 50% of staff were allowed to work at the office. Using an online platform, e.g., virtual meetings, cloud storage is being used by staff.

Launching sanitary and safety measures is another necessary preventive measures. Several proposals have been launch, including physical distancing in risk areas, spacing, and reduce using of elevators, providing alcohol-based hand sanitizer throughout the building. The main reason is to protect the SAOs' staff.

However, to enhance mutual understanding of how we should work, SAO distributed updated content, particularly audit approach under new normal rea via podcast and infographic on the role of SAIs during COVID-19 to ensure our auditors will work in this circumstance confidently and effectively.



Infographic on the role of SAOs during COVID-19 in Thai is another channel to ensure SAO auditors will work in this circumstance confidently and effectively.

The Way Forward: Following Moscow Declaration 2019

Under Moscow Declaration 2019, SAIs can enhance the value of public auditing by extending the provision of audit-based advice on important and strategic issues of Parliament, government, and public administration. Meanwhile, SAIs could respond effectively to opportunities brought by technological advancement.

During the crisis, SAO embraces global challenges as a room for improvement. The SAO views Covid-19 and digital revolution as the opportunities by continually apply the Moscow Declaration 2019 and creating a New Normal in auditing to stay relevant and impactful.

Presently, continually carry out the remote audit as well as using the eLearning platform for professional capacity development instead of face to face training. Focusing on the auditors of the future's skills, e.g., digital and soft skills, to ensure our auditors will work effectively during this challenging time.

As INTOSAI Governing Board 2019-2025 and the Next Chair of ASOSAI 2021-2024, SAO has a strong passion for cooperating closely with other SAIs to share best practices on how to add utmost value and benefit to the public in the current and post-Covid19 situation.

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