Laboratory SDGs Audit by SAI Thailand: A Design Thinking Approach to Enhance Innovative Auditing for Sustainable Development Goals

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Discussion Issues

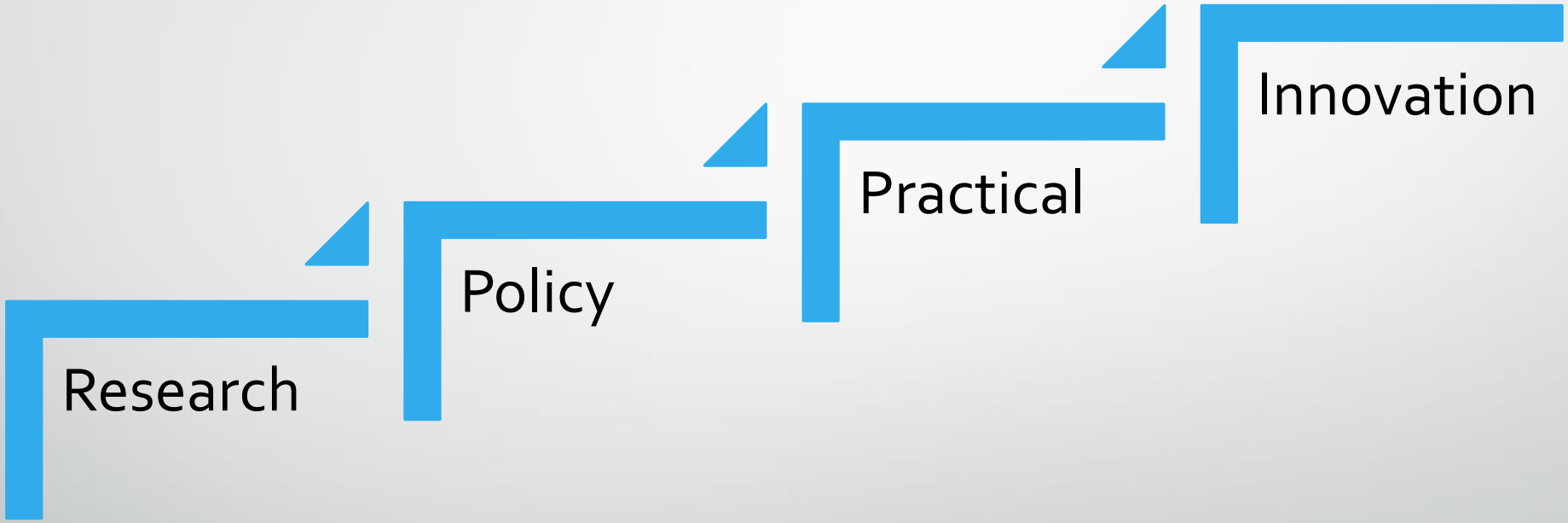
Evolution SDGs Audit in SAI Thailand

Why ISAM

Why Design Thinking

Lesson Learned

Evolution SDGs Audit in SAI Thailand



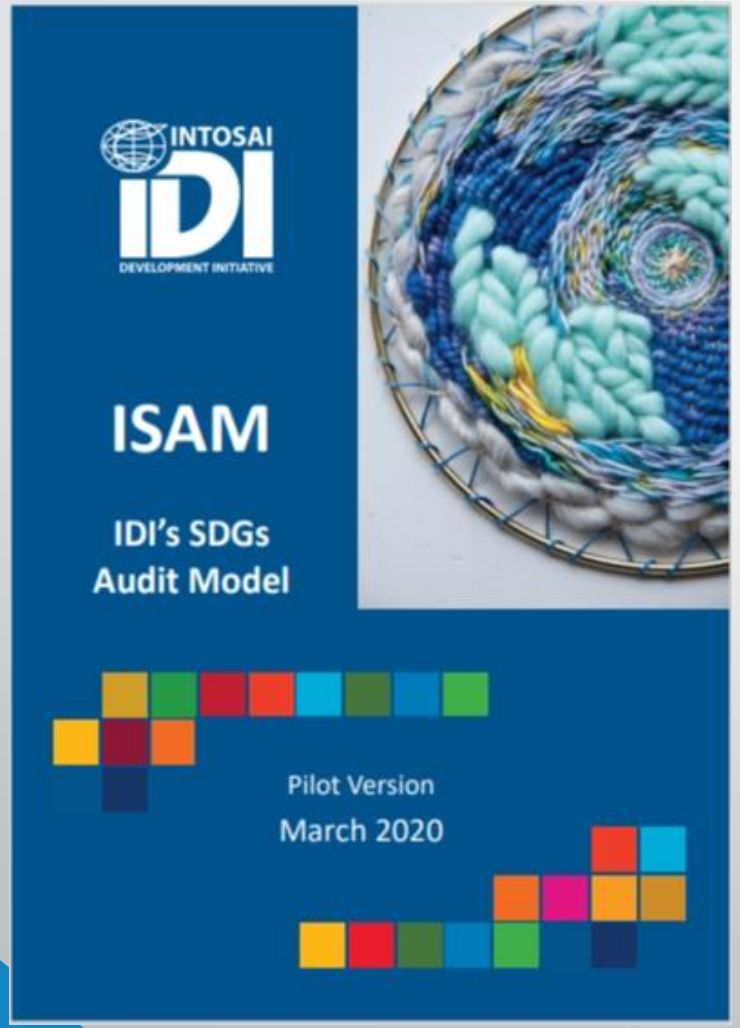
From Research to Policy

- 2016-2017: Research series on introducing the Sustainable Development Goals (SDGs) for auditors.
- 2018: The State Audit Commissioner issued the long-term State Audit Policy, which includes SDG audits within the five-year State Audit Policy (2018-2022).
- 2021-2022: SAI Thailand implemented the IDI SDGs Audit Model (ISAM) to evaluate SDG implementation along the Mekong River.
- 2023: Research on the implementation of ISAM for SDG audits in Thailand.

From Practical to Innovation

- Since 2018: SAI Thailand has conducted SDG audits, aimed at enhancing the audit of SDGs.
- 2023: The State Audit Commission issued the second long-term State Audit Policy, which continues to prioritize SDG audits as a key mission in response to the UN SDGs 2030.
- 2023: SAI Thailand began to develop innovative auditing for SDGs by implementing the Design Thinking approach.

Why ISAM

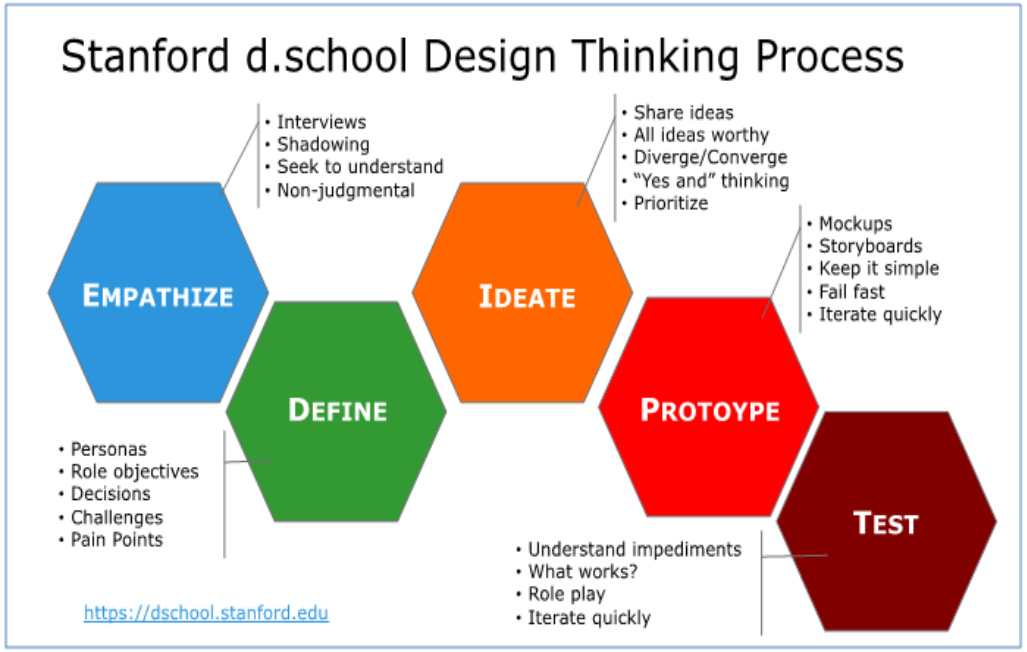


Comprehensive and Focused Outcome of audit

Flexibility and Adaptability

Promotion of Inclusiveness and Stakeholder Engagement

Why Design Thinking Approach



Source: https://www.theagileelephant.com/what-is-design-thinking/

- User-Centricity and Empathy
- Iterative Problem-Solving
- Encourages Innovation and Creativity
- Cross-Disciplinary Collaboration
- Focus on Actionable Solutions

4 Stages
stakeholders' Expectation
Emphasize
Define
Ideate
Prototype
Test

IDI SDG Audit
2015 : UN SDGs 2030
2016 : ABU DHABI DECLARATION
2019 : MOSCOW DECLARATION
2020 : ISAM by IDI
2021 : ASOSAI RP about SDG Audit,
SDG Atles by INTOSAI
WG SDG_KNJ by SAI Russia
WG SDG (ASOSAI) by SAI Korea
Bangkok Declaration Chapter II
(2021)
2024
SDG Audit

Empathize: Understanding Local Challenges

Cultural Strengths

Blending Traditional Audits with SDG Goals

Regional Sustainability Priorities

Define: From Pain point to Pinpoint and Clarifying for Localizing Audit Focus

- Prioritization of relevant SDGs
- Streamlining Audit Processes
- Clarifying Audit Objectives

2 stages
Stakeholders' Expectation
Emphasize

Ideate : Idea + Create and Crafting Tailored Solution

Developing the Audit Design Matrix (ADM)

Utilizing Simulation Cases

Encouraging Creative Audit Methods

Prototype: Building and Test Audit Tools

Development of Audit Tools

Iterative Testing and Refinement

Customization for Local Relevance

4 Stages
Stakeholders' Expectation
Emphasize
Define

1. Stages
Emphasize
Define
Ideate
Prototype
Test
Audit Impact

Test: Piloting and Refining Method

- Pilot Audit Execution
- Gathering and Analyzing Feedback
- Refinement and Finalization

Continuous Learning : Post Pandemic and SDGs audit Sandbox

Dynamic Testing Environment

Iterative Improvement Process

Adaptation to Emerging Trends

Lesson Learned from our Humble view

Key Success Factors	• Support from State Audit Policy • Growth mindset of auditors • Deep listening Skill
Challenges	• Dealing with fixed mindset • How to convince for opening mindset
Room for Improvement	• Gamification, Board Game for SDGs audit Simulation • Improve future skills, e.g., systematic thinking, forward thinking, problem-solving

"Design Thinking in SDG audits fosters creativity and user-centric solutions, ensuring that our strategies are as dynamic and diverse as the challenges they aim to address."

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