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# Project Proposal

## Evaluation of the Practical Implementation of Current Guidelines in the Context of Global Anti-Corruption Challenges

State Audit Office of the Kingdom of Thailand

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(June 2025)

# Presentation Outline



- 1. Objective**
- 2. Scope of the Study**
- 3. Key Focus Areas**
- 4. Proposed Implementation Mechanisms**
- 5. Expected Outcome**
- 6. Timeline**

# 1. Objective



To strengthen cooperation through the practical use of Guidelines to combat corruption in the context of Key Global Trends, this project proposes to first study how selected current guidelines are practically applied by member SAIs in diverse contexts, identify implementation challenges, and extract best practices for broader adoption. In particular, the project will:

- **Study existing guidelines**
- **Assess the extent and manner**
- **Identify challenges, gaps, and enabling factors**
- **Document best practices and lessons learned**
- **Produce a consolidated study report**

## 2. Scope of the Study



### **Guidelines to be Studied:**

- GUID 5250: Audit of Public Debt
- GUID 5260: Governance of Public Assets
- GUID 5270: Audit of Corruption Prevention
- GUID 5280: Audit of Public Procurement
- GUID 9020: Evaluation of Public Policy
- Guideline on the Audit of Corruption Prevention in Public Procurement
- Guideline on Stolen Asset Recovery

**(Additional relevant guidelines to address the corruption risks associated with digitalization, debt management, migration programs, and inequality may also be considered for inclusion.)**

### 3. Key Focus Areas



- Adaptation of existing guidelines with particular emphasis on the following global trends:
  - ❑ **Digital Transformation**
  - ❑ **Economic Challenges and Public Debt**
  - ❑ **Global Migration**
  - ❑ **Rising Inequalities**
- Identification of barriers and enablers for successful implementation.
- Documentation of best practices.
- Recommendations for practical enhancement to the guidelines based on evidence.

## 4. Proposed Implementation Mechanisms



- **Formation of Sub-Group:**
  - The study of existing guidelines will be divided among the members of the subgroup, under the chair or co-chair of SAI Thailand.
- **Data Collection and Analysis:**
  - Surveys, in-depth case studies, virtual interviews, and focus groups will be used to gather evidence.
- **Deliverables:**
  - **Interim progress report** at the end of Year 1.
  - **Final study report** at the end of Year 2, including:
    - Comparative analysis of guideline implementation.
    - Repository of best practices and lessons learned.
    - Recommendations for practical improvements to guidelines based on findings.

# 5. Expected Outcomes



## 1. Knowledge-Based Outcomes

- a. Comparative analysis of selected INTOSAI guidelines related to anti-corruption (e.g., GUID 5250, 5260, 5270, 5280, 9020, and others).
- b. Repository of best practices and lessons learned from SAI experiences in implementing the guidelines in different national contexts.
- c. Policy recommendations for enhancing the practical utility of these guidelines, in light of global trends such as digital transformation, public debt, migration, and inequality.

# 5. Expected Outcomes (Cont.)



## 2. Practice-Oriented Outcomes

- a. Practical guidance on adapting and applying selected guidelines to address current global challenges.
- b. Identification of barriers and enablers that affect implementation, providing SAls with clarity on how to overcome real-world challenges.
- c. Contextualized examples that illustrate how different SAls have adapted the guidelines to suit their legal, institutional, and resource environments.



## 5. Expected Outcomes (Cont.)



### 3. Transformational and Collaborative impact

- a. Enhanced role of SAIs in the anti-corruption community.
- b. Establishment of a learning platform among SAIs via surveys, case studies, interviews, and focus groups—fostering regional knowledge sharing.
- c. Contribution to systemic reform through recommendations that may inspire updates to existing guidelines, inform INTOSAI training modules, or stimulate new collaborative initiatives across SAIs.

## 6. Timeline



### Proposed 2-Year Timeline (24 Months)

Phase	Activity	Timeline
<b>Phase 1:</b> Preparation & Sub-Group Formation	Establish sub-group, define methodology, finalize data collection tools	3 Months
<b>Phase 2:</b> Study, Data Collection & Initial Analysis	Study existing guidelines, Conduct surveys, interviews, case study collection, preliminary analysis	12 Months
<b>Phase 3:</b> Finalization & Reporting	Consolidate findings, prepare final report, recommendations	6 Months
<b>Phase 4:</b> Presentation & Dissemination	Present results at WGFACML Annual Meeting, publish online resources	3 Months



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# Thank You

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