

Encouraging Citizen Engagement and Public Participation: The Supreme Audit Institutions' (SAIs) Strategy in Supporting the Achievement of the Sustainable Development Goals (SDGs)

Nuttavikhom Phanthuwongpakdee, Ph.D.¹

1. Introduction

In 2015, the Member States of the United Nations (UN) adopted the 2030 Agenda, which includes the Sustainable Development Goals (SDGs). More specifically, the SDGs are a set of 17 interrelated Goals with 167 Targets. These universal Goals and Targets cover the various issues of sustainable development and include precise objectives to be reached by 2030. While the SDGs are not legally binding, governments are expected to take ownership and establish national frameworks to achieve the 17 Goals. Indeed, many countries have adopted the SDGs as a reference framework to develop their national development strategies. In the case of Thailand, the country has made important steps in localizing the SDGs and taking a bold step forward by incorporating the 17 Goals into national planning. Furthermore, a National Committee for Sustainable Development was established in June 2015 to lead and coordinate the advancement of sustainable development, in advance of the SDGs being formally agreed at the 2015 UN General Assembly in New York City. As a result, plans and budgeting of all government agencies shall have to be in line with the SDGs (at least on paper).

To track the progress of the SDGs, the UN mandated the establishment of the high-level political forum on sustainable development (HLPF) to serve as a platform for follow-up and help review the progress of the SDGs. Additionally, since 2016, more than 100 countries (including Thailand) have presented their Voluntary National Reviews (VNRs)². The HLPF and the VNRs are the mechanisms that assist in creating peer-pressure conditions, spurring the Member States into sharing their progress and experiences. Without this kind of platform for appropriate monitoring and reviewing, the SDGs will most probably not become and be implemented properly. Unfortunately, both the HLPF and the VNRs indicated that despite

¹ Researcher, SDG Move Thailand

² The voluntary national reviews (VNRs) aim to facilitate the sharing of experiences, including successes, challenges and lessons learned, with a view to accelerating the implementation of the 2030 Agenda.

progress in several areas over the past five years, progress in achieving the SDGs at the global scale had been slow (United Nations, 2020). As of the first quarter of 2021, the world has been off-track in achieving the SDGs (Fong, 2021; Grünbühel *et al.*, 2020; Lieberman, 2020). In fact, this off-track trend was observed in 2019, before the outbreak of the Covid-19 pandemic (the coronavirus pandemic) (Fong, 2021; Grünbühel *et al.*, 2020; Lieberman, 2020). In any case, the COVID-19 pandemic has disrupted efforts to achieve the SDGs and threatens to overturn years of progress on poverty, hunger, health care and education. While the virus has impacted everyone, it has affected the vulnerable and the marginalized³ people the most. Sadly, global responses have not been ambitious and inclusive enough. It is time that we take a serious turn on seeking meaningful collaboration with the governments to achieve the SDGs.

How the Member States should be held accountable for the progress (or the lack of progress) on the 17 Goals is one of the most contentious issues at the international level. Since the SDGs required significant works and are not legally binding, how can people be sure that their governments are fully committed to achieving the SDGs? Tracking the national progress through the VNRs and the HLPF is not enough to ensure that the government is fully engaged in steering the country into a more sustainable path. Indeed, this is where a nation's Supreme Audit Institution (SAI) can play a critical role. Through high-quality audits and public engagement, SAIs can help governments examine preparedness for implementation, generate a focus on an integrated approach, and track the government progress in executing the SDGs. The SDGs are unlikely to be achieved without help from external audit organizations, in addition to significant public awareness and participation.

2. The Supreme Audit Institutions (SAIs) and SDGs

Supreme Audit Institutions (SAIs) are key government agencies responsible for auditing how public funds are spent. Initially, SAIs focused principally on compliance and financial auditing. However, the SAIs' mandates have been evolving to assess the economy, the efficiency, and the efficacy of public spending and government performance to enhance governance (Baimyrzaeva & Ömer Köse, 2014). The adoption of the SDGs added a new dimension requiring the SAIs to accommodate SDG audits. As governments are transforming to meet national and global goals, SAIs must likewise evolve. In many countries, the SAIs have

³ Individuals who are being excluded from participation within the wider societal life.

taken the role to deliver accountability and support the SDGs' implementation. For example, the Board of Audit and Inspection (BAI) of South Korea (the Republic of Korea) realized that the country's ageing population would impact the progress of the SDGs. Consequently, the BAI conducted audits to evaluate workforce sustainability and preparedness of the government agencies (Bonturi, 2019) to seek and recommend a pragmatic procedure for attaining the SDGs.

SAIs can aid their countries in achieving the 17 Goals due to their distinctive characteristics, including the ability to independently evaluate policies, regulations, and programmes across all government areas, including financial performance. To further elucidate the potential contribution of SAIs to the achievement of the SDGs, the International Organization of Supreme Audit Institutions (INTOSAI) identified four actions (Bonturi, 2019).

First, SAIs can monitor performance and audit how a country implements the SDGs across all government levels (Bonturi, 2019).

Second, SAIs can improve national readiness for the SDGs by monitoring and evaluating the effectiveness of policies, regulations and programmes related to the SDGs (Bonturi, 2019). They can also provide new information to relevant agencies through SDGs follow-up and make recommendations for improving implementation (Guillán Montero & Le Blanc, 2019). For instance, the Austrian Court of Audit (ACA) undertook an assessment of the Federal Government's responsibilities and the coordination across all departments to implement the SDGs. The ACA discovered a lack of coherent implementation strategy resulting in a fragmented implementation process and a lack of coordination in evaluation and reporting (Rapid case review Reporting on sustainability, 2019, p.36). This ACA's finding prompted the Government of Austria to review its SDG implementation and organization of its working group. Similarly, the Dutch Court of Audit recommended the Government of the Netherlands to include the SDGs in its annual financial report in addition to the report submitted to the UN (Rapid case review reporting on sustainability, 2019, p.36).

Third, SAIs can advocate good governance by warranting vertical and horizontal coordination among government agencies and wide stakeholder participation, including public and CSOs participation (Bonturi, 2019). The SAI of Algeria, for example, conducted the first national SDGs Stakeholder Meeting in 2018 to prioritize the important issues (Geisselmann, 2020). Similarly, the SAI of Chile has been organizing an international stakeholder conference

on the SDGs since 2016 to consider essential subjects, such as good governance, environmental issues or improving public services (Geisselmann, 2020).

Lastly, SAIs can promote accountability and transparency by acting as role models of good governance, promoting a country's performance in line with SDG 16: Peace, Justice and Strong Institution and SDG 17: Partnership for the Goals.

From 2016 to 2019, 73 SAIs and one sub-national audit office conducted performance audits of their governments' preparedness to implement the SDGs (IDI KSC, 2019). These actions helped inaugurate serious SDGs' implementations in some countries (e.g. Brazil and Canada), encouraged countries to conduct the VNR or develop a road map for the VNR (e.g. Botswana and Gabon), and led to changes in the design of coordination mechanism (e.g. Georgia and Spain) (Geisselmann, 2020). INTOSAI has developed an Atlas on the SDGs, a map showing which SAIs have published audits on the SDGs (SDG Atlas, n.d.). Unfortunately, even with immense potential and numerous examples, SAIs remained underused in many countries (Bonturi, 2019).

3. The State Audit Office of the Kingdom of Thailand (SAO)

The State Audit Office of the Kingdom of Thailand (SAO) is the Supreme Audit Institution (SAI) of Thailand. It is an independent national agency responsible and accountable for auditing a government's revenue, and spending, ensuring full transparency, and inspecting the performance of government bodies in using funds efficiently. Like many SAIs globally, the SAO has been conventionally viewed as an insulated and technocratic entity serving other government organizations and having little to do with citizens and border sustainable development issues (Baimyrzaeva and Ömer Köse 2014). The SAO, however, has been trying to change this image by incorporating the Sustainable Development Goals (SDGs) into its practices, particularly in the State Audit Policy 2018 – 2022. Previously, in 2010, the SAO incorporated the environmental-performance audit into its practice. Using the experience on performance audit and environmental audit, the SAO hopes to introduce all aspects corresponding to the 5P (People, Prosperity, Planet, Peace, and Partnership) of the SDGs.

In addition, the SAO is seeking ways to boost citizen engagement via research and collaboration with various academic institutions, as well as civil societies. The citizen engagement is deemed as crucial and necessary because, within the realm of sustainable

development, citizen participation is regarded as an essential mechanism to help countries achieve improved-development outcomes (Wingqvist *et al.*, 2012). As primary agents and the ultimate beneficiaries of the SDGs, citizens have a pivotal role in the efforts and the actions toward achieving the 17 Goals, besides the associated monitoring of the progress towards these goals.

4. Citizen Participation in Data Collection for Measuring the Progress of the Sustainable Development Goals (SDGs)

While the SAIs, including the SAOs, have the power to audit and scrutinize governments' financial information to ensure transparency and accountability in their use of public funds, in addition to providing them with useful suggestions to steer national policies towards the SDGs, SAIs alone cannot make significant changes. The SAIs of many countries, including Thailand, do not possess enough pressure to push the governments to take a more sustainable courses of action. In addition, the SAIs have limited resources and staffs, meaning that they will not be able to recognize, monitor, and investigate every unsustainable problem. Nevertheless, a consensus on citizen engagement as a key mechanism to help governments attain improved development outcomes and results has gained more momentum in the recent years (Montero & Le Blanc, 2019). Both the SAIs and the citizens are accountability regulators seeking to improve the quality of governance from within and outside the government respectively (Baimyrzaeva & Ömer Köse, 2014). Regular contacts with the people or the civil society, including business organizations and academia, can help SAIs encapsulate the concerns of the people, identify underperforming or problematic government services, and recognize where public funds are at risk. When audits are finalized, people can be a key actor in making sure that an SAIs' audits, messages and recommendations get widely circulated, are grasped, and, eventually, implemented (INTOSAI, 2019, pg. 27).

Countries are less likely to achieve the SDGs without significant public awareness and civic engagement (INTOSAI, 2019). An active engagement of SAIs with the people is essential to help assure that the new regulations do not become an instrument of populist demagoguery. The SAIs must include the auditing practices that enable public participation, guarantee data openness, in addition to the mechanism to evaluate public awareness of the SDGs, as well as public inclusiveness. Certainly, auditing inclusiveness is a key point within

SDGs, considering its principle of leaving no one behind. It should be clear that for development progress to be sustainable, the public should be viewed as a partner and an agent of positive change.

SAIs must increase positive channels for people, especially the marginalized and vulnerable groups to get involved in the tracking process on Targets within the SDGs (O'Shea, 2019). Public participation allows people to share their perceptions, ideas, and lived experience about whether the SDGs are achieving what they are designed for. For example, according to O'Shea (2019), official data collected through a government agency, like the National Statistics Office, might uncover that school attendance among girls has been decreasing in a particular district. However, official data are not sufficient in unveiling the reason(s) behind this attendance decline among girls (O'Shea, 2019). Unquestionably, the participatory method offers critical information that is a useful complement, providing crucial evidence, to fill the gap of official data collection methods. Qualitative data gained from people's perceptions and lived experience can be a service to governments in helping them produce and execute more efficient policies and initiate sound decision on financial spending on solutions that will generate the best outcomes.

In the case of Thailand, the SAO is aware that many groups of people and civil society organizations (CSOs) have been actively engaged in the SDGs even before its inception in 2015. Furthermore, given the prominent role of the SAO in analysing government financial information and guaranteeing transparency in the use of public funds to promote and implement the SDGs, the SAO will stand to benefit in many ways from citizen participation and engagement. For instance, citizens and CSOs can 1) provide development issues for the SAO to audit, 2) report fraudulent actions and cases of abuse, 3) engage in the implementation process of the audit through joint audits or social audits, including verification with affected stakeholders (Ravin, Cornejo, and & Bandyopadhyay, 2015), 4) distribute and disseminate audit recommendations, 5) engage audited entities to ensure sustainable development progress, and 6) urge the SAO's auditors to report on government programmes through an SDGs lens (Montero & Le Blanc, 2019). However, SAO continues to have limited meaningful interactions and collaborations with the people, as well as civil society organizations (CSOs). This shortage of interaction is not entirely the SAO's fault since people and CSOs are not aware with the roles and capacities of the SAO (Ravin *et al.*, 2015). The SAO is also not sure of how it can fully engage with the people, given its limited experience.

INTOSAI's survey of its members reveal three levels of interactions in SAI's engagement with citizens, as reported in UN DESA's "Citizen Engagement Practices by Supreme Audit Institutions: Compendium of Innovative Practices of Citizen Engagement by Supreme Audit Institutions for Public Accountability" (2013). (cited in Baimyrzaeva and Ömer Köse, 2014). They are level one: information provision to citizens, level two: consultation with citizens, and level three: joint decision making at various stages of audit.

Level one: Information Provision to Citizens is the most basic form of one-way communication between the SAIs and the people. At this stage, the SAIs can expedite more of citizen engagement to help achieve a better quality of governance for SDGs by providing the public with insights on what government bodies are responsible in terms of supporting the achievement of the SDGs, to what extent that they are achieving their goals, what the reasons are for low performance and how those can be addressed and improved on. The SAIs can disseminate audit reports and general information through official websites, traditional media, social media, and conferences (UN DESA, 2013). Undoubtedly, this sort of communication is vital for raising public awareness of the SDGs. The world has already learned from the Millennium Development Goals (MDGs) that one reason for the missed opportunity to engage with the people had been the widespread absence of awareness (Srisikandarajah, 2018). Of course, awareness does not automatically translate into meaningful action. However, without the awareness, the collective action and community mobilizing, besides civic engagement towards the achievement of the SDGs are unlikely to be initiated. Raising awareness and sensitizing people about sustainable development and the SDGs are, without doubt, the key foundation to their engagement and collective participation (Baimyrzaeva and Ömer Köse, 2014).

Level two: Consultation with Citizens is the intermediary level of engagement. Actions at this level should involve consultation with the people to collect and solicit information, perception, and lived experience. This type of engagement is becoming more common among the SAIs globally. Several SAIs have been using various channels to solicit information from the people. Among the most common methods of receiving inputs are suggestions-boxes in official websites, hotlines, as well as postal and electronic mails. Mexico, for instance, set up hotlines and mailboxes to invite input from people about government irregularities (UN DESA, 2013). In Oman, the State Financial and Administrative Audit Institution (SFAAI) has launched

a mobile-phone application to enable simpler and more anonymous communication (UN DESA, 2013). The complaints that have been obtained have contributed to the detection and the exposure of several administrative and financial irregularities and contributed to an upsurge in the number of cases brought to trial for fraudulent activities and for the recovery of a huge amount of public funds (UN DESA, 2013). More importantly, the actions to reduce malpractices in Oman has improved transparency and heightened the public faith in the government (UN DESA, 2013).

In addition to passive actions done by the SAIs of Mexico and Oman, other SAIs can choose to perform more active forms of consultations to encourage more participation and inputs from the people (UN DESA, 2013). These forms include surveys, focus groups, forums, and collaboration with professional organizations to solicit information from citizens and representatives of various CSOs.

Alternatively, consultations can be done indirectly. Some SAIs consider allegations made by leading public members (Baimyrzaeva and Ömer Köse, 2014). Many even follow traditional and social media to get the public's insight. For example, the Supreme Audit Office of Poland has been partnering with journalists to gain public perceptions of several governance issues (Baimyrzaeva and Ömer Köse, 2014). Similarly, the Court of Audit of the Netherlands has been crowdsourcing using social media platforms (Baimyrzaeva and Ömer Köse, 2014).

For Thailand, the use of social media to solicit information and seek inputs from the people is a promising method. Thailand has many people with active accounts on platforms such as Facebook and Twitter. Connecting to people through these platforms, the SAO will have access to many potential informants. There are successful Facebook Pages, *Hey Ni Man Futbath Thailand* (เฮ้ยนี่มันฟุตบอลไทยแลนด์: Hey, this is Thai footpath) and *Kha Klueb Phlik* (ขาเกือบพลิก: My legs almost flipped) where people report, and even revile, issues they are facing while using public roads, highways, crossroads, footpaths, pavements, zebra-crossings, and pedestrian overpasses online. Interestingly, many of these "posts" were seen and addressed by relevant authorities, occasionally overnight. The SAO and other SAIs can investigate and learn from this Thai experience and adapt it to suit the SDGs' audit.

Finally, level three: Joint Decision-Making at Various Stages of the Auditing Process is the highest engagement level between the SAIs and the people. The SAIs must partner with the people while performing multiple stages of audit. These stages include, but are not limited

to, planning, fieldwork, data collection, reporting, monitoring, and the writing of recommendations (Baimyrzaeva & Ömer Köse, 2014). Unfortunately, most SAIs around the world have not developed strong links with the society. Consequently, while most SAIs disseminate information to the public, fewer might have collaborated with the people to gain crucial insights and information, and even fewer engage with the public at more than one stages of the audit process. Successful implementation of the 17 Goals will require a new way of working with more consequential multi-stakeholder partnerships.

5. Barriers for Effective Collaboration Between SAIs and Citizens

Investigating the key barriers that impede the collaboration between citizens and SAIs, few issues stand out. They are limited public awareness, limited capacity and know-how and concerns over biasing the auditing practice.

As already mentioned, the public is largely oblivious of, or do not understand, the SAIs' work. In other words, the SAIs, including the SAO, are not as visible and reachable as they should be (UN DESA, 2013, pg. 4). Of course, many people still do not know what SDGs are and how significant these 17 Goals are to their lives. Nonetheless, those who know about the SDGs might find it difficult to understand a country's performance. This is because most of the available reports are too official, too academic, and often contain too many jargons for laypeople to comprehend (Baimyrzaeva & Ömer Köse, 2014).

In the SAO's care, while knowing that it should not just act as campaigners pointing out shortcomings but innovators leading the delivery of the SDGs, there are a limited number of working staff. Among these staffs, only a handful understand the SDGs. This limitation makes it difficult for the SAO to engage with the people to advance the SDGs' progress in Thailand. Fortunately, the organization is taking this matter seriously, and it is trying its best to improve the situation by providing well-structured continuous professional learning and development programme.

Additionally, one of the SAO's concerns is that while some people, organizations, CSOs are willing to engage with audit processes, they may be driven by their private interests. Indeed, several SAIs share the same concern (Baimyrzaeva & Ömer Köse, 2014, pg. 85). For instance, Kim (2014) asserted that the South Korean Board of Audit and Inspection (BAI) observed an escalation in the audit inquiries in the year before local elections, and then

declined drastically (cited in Baimyrzaeva & Ömer Köse, 2014, pg. 85). Besides, the different working cultures between the SAIs and CSOs might obstruct meaningful interaction. SAIs are profoundly hierarchical and are used to working with government agencies. CSOs, in contrast, are more fragmented and less organized. Many CSOs in Thailand also manifest scepticism in some government agencies and might be less collaborative with the SAO. The SAO will need to think of a compromised tactics to engage the people and the CSOs fully.

6. Conclusion

Supreme Audit Institutions (SAI), including the State Audit Office of the Kingdom of Thailand (SAO), can assist their countries in accomplishing the Sustainable Development Goals due to their capability to autonomously audit and evaluate policies, regulations, and programmes across all government areas, including financial, social, and environment performances. Notwithstanding, the SAIs, by themselves, cannot make a substantial push to make the governments take a more sustainable path. Countries are less likely to realize the SDGs without meaningful public awareness and civic engagement. Citizens and CSOs can advocate development topics for the SAIs to audit, report fraudulent actions, engage in the implementation processes of the audit, disseminate audit recommendations, validate sustainable development progress, and remind the auditors to work through the SDGs lens. INTOSAI specified that SAIs could engage with the people through the three levels of interaction. These three levels are level one: information provision to citizens, level two: consultation with citizens, and level three: joint decision making at various audit stages. In the case of Thailand, the SAO can potentially analyse the feasibility of citizen engagement through social media, such as Facebook and Twitter, and learning from the experiences of other SAIs across the globe.

Unfortunately, while most SAIs disseminate information to the public, only a few collaborated with the people to gain essential insights and information, let alone engaging with the public at different audit stages. Considerable works still have to be done to break through existing barriers. In the end, the engagement, inclusion, and participation of citizens remain one of the most critical determinants towards realizing the SDGs, and the broad goals of sustainable development in such a way that no one is left behind.

Reference

- Baimyrzaeva, M., & Ömer Köse, H. (2014). The role of supreme audit institutions in improving citizen participation in governance. *International Public Management Review*, 15 (2), 77–90.
- Bonturi, M. (2019). The Role of SAIs in Delivering Accountability and Success for the UN Sustainable Development Goal. *Auditing Sustainable Development Goals: Time to Act*, 3.
- Fong, A. (2021, February 7). How to Put Sustainable Development Goals Back on Track? *Science20*. Retrieved February 25, 2021, from https://www.science20.com/arthur_fong/how_to_put_sustainable_development_goals_back_on_track-253032.
- Geisselmann, J. (2020). How can SAIs contribute to national SDG follow-up review? *Organización Latinoamericana Y Del Caribe De Entidades Fiscalizadoras Superiores*. Retrieved March 4, 2021, from <https://www.olacefs.com/como-pueden-contribuir-las-efs-al-seguimiento-y-revision-nacional-de-los-ods/?lang=en>.
- Guillán Montero, A., & Le Blanc, D. (2019). *The role of external audits in enhancing transparency and accountability for the Sustainable Development Goals* (Vol. 157, Working paper). New York, NY, USA: United Nations Department of Economic and Social Affairs (UNDESA).
- Grünbühel, C., Alva, I. L., Ortiz, N., Melati, K., & Brandon, K. (2020, October 1). Let's get the SDGs back on track. *Stockholm Environment Institute*. Retrieved February 25, 2021, from <https://www.sei.org/perspectives/lets-get-the-sdgs-back-on-track/>.
- INTOSAI. (2019). *Strengthening Supreme Audit Institutions: A guide for improving performance* (Rep.). Vienna, Austria: INTOSAI.
- IDI KSC. (2019). *Are Nations Prepared for Implementation of the 2030 Agenda: Supreme Audit Institutions' Insights and Recommendations* (Rep.). Vienna, Austria: International Organization of Supreme Audit Institutions (INTOSAI).
- Karlsson-Vinkhuyzen, S. I., Groff, M., Tamás, P. A., Dahl, A. L., Harder, M., & Hassall, G. (2017). Entry into force and THEN? The Paris agreement and state accountability. *Climate Policy*, 18(5), 593-599. doi:10.1080/14693062.2017.1331904.
- Lieberman, A. (2020). How off track are the SDGs, exactly? We don't know, but it might not matter. *Devex*. Retrieved February 25, 2021, from <https://www.devex.com/news/how-off-track-are-the-sdgs-exactly-we-don-t-know-but-it-might-not-matter-98125>.

- O'Shea, S. (2018). Achieving SDGs only possible with people's participation & monitoring. Retrieved March 02, 2021, from <https://participatesdgs.org/2018/05/31/achieving-sdgs-only-possible-with-peoples-participation-monitoring/>.
- Rapid case review Reporting on sustainability: A stocktake of EU Institutions and Agencies* (Rep.). (2019). Luxembourg City, Luxembourg: European Court of Auditors.
- Ravin, R., Cornejo, C., & Bandyopadhyay, S. (2015). The basics of supreme audit institutions- citizen engagement. Retrieved from <https://www.e-participatoryaudit.org/module-01/index.php>.
- SDG Atlas. (n.d.). Retrieved February 27, 2021, from https://www.intosai.org/system/sdg-atlas?tx_news_pi1%5BoverwriteDemand%5D%5Bcategories%5D=50&cHash=331b6911297bd85c6969104a11fb6b99.
- Sriskandarajah, D. (2018). A People's Agenda: Citizen Participation and the SDGs. In R. M. Desai, H. Kato, H. Karas, & J. W. McAuthur (Eds.), *From Summits to Solutions Innovations in Implementing the Sustainable Development Goals* (pp. 302-317). Washington, D.C., USA: Brookings Institution.
- UN DESA. (2013). *Citizen Engagement Practices by Supreme Audit Institutions* (Publication). New York, NY, USA: United Nations.
- United Nations. (2020, July 16). World off track in meeting 2030 agenda, UN deputy CHIEF WARNS, calls for solidarity IN COVID-19 RECOVERY | | UN NEWS. Retrieved February 25, 2021, from <https://news.un.org/en/story/2020/07/1068551>.
- Wingqvist, G. Ö., Drakenberg, O., Slunge, D., Sjöstedt, M., & Ekbom, A. (2012). *The role of governance for improved environmental outcomes: Perspectives for developing countries and countries in transition*. Stockholm, Sweden: The Swedish Environmental Protection Agency.