

Role of parliaments and other legislative bodies in strengthening the implementation of the Convention

Resolution 8/14 of the Conference of the States Parties to the United Nation Convention against Corruption: Promoting good practices in relation to the role of national parliaments and other legislative bodies in preventing and combating corruption in all its forms

3. The measures/steps Thailand has taken to promote resolution 8/14

Measures taken to support the role and strengthen the capacity of parliaments and other legislative bodies to prevent and combat corruption, including in areas where they have a mandate for review or oversight

Senate: Under the Constitution of the Kingdom of Thailand (2017) and the Organic Act on Counter Corruption (2018), the Senate shall advise to the King on the appointment of the National Anti-Corruption Commission (NACC). The NACC consists of nine persons selected by the Selection Committee in which the Secretariat of the Senate serves as the administrative section. Apart from the role in selection of the NACC members, the Senate, in compliance with the Regulations of the Senate (2019), appoints the Standing Committee, namely the Committee on the Examination of Corruption and Misconduct and the Promotion of Good Governance, which has duties and powers in considering relevant draft Acts, inquiring into facts, studying any matter related to corruption and misconduct cases in the state agencies and other relevant agencies, promoting good governance in the state administration, *etc.* Importantly, this Committee conducts the studies on mechanisms, procedures and measures in preventing and combating corruption; for example, it monitors and accelerates the national reform and the implementation of the National Strategy in the areas related pertaining to duties and powers of the Senate. Furthermore, under the Constitution, the Senate is responsible for the review of state administration by the interpellation and the general debate in the Parliament.

House of Representatives: The House of Representatives, as a part of the parliament, has the powers and duties in not only legislation process but also review process of the state administration. It plays an important role in preventing and combating corruption by continuously pushing forward a number of anti-corruption statutes, including the laws concerning code of conduct and ethics of public officials. Moreover, the House of Representatives itself has the Code of Conduct for the performance of its members; for example, the Regulations on Code of Conduct of the Representatives and the Committee (2020) provides that the representatives have duties in the deliberation of any legislations, motions, interpellation or complaints in the interest of the country, including matters concerning corruption without delay. Furthermore, the representatives, as well as the committee members, are obliged to present facts to the sitting of the House of Representatives or to the public upon their perception of any conduct which causes damage to the State, other people, or the citizen, any abuse of power, any corrupt practice and misconduct.

Measures taken by national parliaments or other legislative bodies to identify and implement any legislative or other measures that may be necessary to implement the Convention and address relevant recommendations emerging from the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

Senate: The Committee on the Examination of Corruption and Misconduct and the Promotion of Good Governance, which is appointed by the Senate, has assigned ‘the Subcommittee on the Monitoring, Recommendation and Acceleration of the National Reform in Anti-Corruption and Misconduct and Promotion of Good Governance to oversee the implementation of the National Strategy, the Master Plan under the National Strategy, and the National Reform Plan on Prevention and Suppression of Corruption to be in accordance with the provisions in United Nations Convention against Corruption (UNCAC). The main aspects emphasized by this Subcommittee are to create unity and efficiency of the international cooperation in the fight against corruption and the implementation of the Convention, and to improve the national legislations in conformity with not only UNCAC but also other international standards by determining prohibitions and practices in those relevant laws. In addition, the Senate also follows up with the NACC in any UNCAC Implementation reports submitted to the United Nations.

House of Representatives: The House of Representatives, as a part of the parliament, has been emphasizing on six missions in relation to the fight against corruption, namely, the implementation of United Nations Convention against Corruption (UNCAC), anti-money laundering, the parliament’s role in monitoring of the state administration, the parliament’s Code of Conduct, participation of civil society and roles of women in the parliament. Furthermore, the parliament has continuously committed to its standpoint in the Global Conference of Parliamentarian against Corruption (GOPAC), which is an international organization comprising national parliaments of countries that aim to fight against corruption. For instance, in 2015, the conference was organized under the theme of “Bringing Perpetrators of Grand Corruption to Justice for a Sustainable World Where All Citizens Can Live in Prosperity and Dignity”. The conference gave its participants the floor to participate in the consultation on promoting international cooperation in anti-corruption matters by utilizing international legal tools. In this forum, the delegation of Thai parliament has raised the example in many aspects of Thai anti-corruption laws, *e.g.* the coverage of offence of foreign and public international officials, the suspension of limitation in case the accused of corruption-related offence is escaped, the forfeiture of value, *etc.*

Measures taken to strengthen interparliamentary dialogue and cooperation, including in coordination with the Inter-Parliamentary Union and similar organizations, as appropriate, to promote the exchange of good practices relating to legislation, review and oversight controls in the fight against corruption, and measures taken to consider implementing those good practices in domestic law

The Thai parliament has been attending the Global Conference of Parliamentarians against Corruption (GOPAC) which is an international organization comprising national parliaments of countries that aim to fight against corruption. GOPAC was established in 2002 with the collaboration of the Canadian parliament, World Bank, and the Canadian International Development Organization. In this regard, Thai parliament is the member of GOPAC Regional Chapter, *i.e.* the Southeast Asian Parliamentarians against Corruption (SEAPAC), which is the cooperation platform of the parliamentarians and related personnel in areas of anti-corruption, fostering transparency, and monitoring the reinforcement of morality standard in the public management. One of the main objectives of GOPAC is to promote the exchange of information, experience, and good practices relating to anti-corruption matters by means of conferences organized every two years, the online database provided, and the newsletter distributed to members.

The SEAPAC aforementioned consists of parliaments of Indonesia, Malaysia, Timor Leste, Lao PDR, Philippines, Cambodia, and Thailand, which plays the following important roles in the GOPAC SEAPAC forum:

- Regulating SEAPAC operation guidelines, *e.g.* the establishment of the secretariat office and the organization of database in anti-corruption law of member countries
- Raising awareness of corruption, as one of serious threats, among member countries
- Sharing knowledge, experience, and good practices in enhancing efficiency of parliament mechanism, the legal proceedings against the offenders in corruption-related offense, and the implementation of UNCAC in domestic laws
- *etc.*

Thailand is also a member of the Inter-Parliamentary Union (IPU) in which many Thai parliament members hold important offices, *i.e.*, the Standing Committee members. In 2021, the IPU is organizing the Parliamentary Hearing at the United Nations in the theme of “Fighting corruption to restore trust in government and improve development prospects” This Parliamentary Hearing will contribute to the Political Declaration of the Special Session of the General Assembly against corruption (UNGAS 2021) to be held in this coming June. The Special Session is mandated to review the challenges and measures to prevent and combat corruption and strengthen international cooperation pursuant to the UNCAC 2003. To participate in this forum would be the significant of Thai national parliaments to reiterate its commitment to Resolution 8/14 of the UNCAC CoSP which encourages parties to address the role of parliament in anti-corruption matters.

Measure taken to recognize the important role of parliaments and other legislative bodies in strengthening the implementation of the Convention, with a view to effectively preventing and combating corruption in all its forms and preventing money-laundering related to corruption by, inter alia, promoting transparency and accountability in the management of public finances, exercising budget oversight, criminalizing corruption offences and facilitating the asset recovery process, in accordance with chapter V of the Convention

Apart from the abovementioned information regarding measures taken by national parliaments or other legislative bodies to identify and implement any legislative or other measures that may be necessary to implement the Convention, the delegation of Thai parliament has presented progress of Thailand on the criminalization of money laundering in the Conference of IPU Standing Committee on Peace and International Security which was held in Belgrade, Serbia during October 13 – October 17, 2019. Thailand had amended the domestic laws, including the Organic Act on Counter Corruption (1999) (No.3) and the Organic Act on Counter Corruption (2018), to tackle money laundering which is regarded as the process to facilitate the commission of terrorism which included corruption. Moreover, Thailand recognizes the development of the misuse of Crypto-Asset and other associated technology in assisting the offenders' money laundering process. In this regard, Thailand recognizes the challenge of its legislative branch, in close collaboration with its administrative branch, in the administration and legislation processes to cope with the development and the complexity of financial transaction system which could be beneficial for country's economy and eliminate the loophole for those who corrupt and launder money at the same time.

Any good practices in relation to the role of parliaments and other legislative bodies in preventing and combating corruption

Senate: As the state's legislative branch, the Senate has applied measures to support and enhance the efficiency of national parliaments in preventing and combating corruption, and exercising its power in the oversight of the executive branch's functioning. In this aspect, Section 219 the Constitution of Thailand B.E.2560 (2017) provides that the Constitutional Court and Independent Organs shall jointly prescribe ethical standards applicable to the judges of the Constitutional Court and persons holding positions in the Independent Organs, including the Auditor-General and heads of the secretariat of the Constitutional Court and the Independent Organs. Such ethical standards shall include the upholding of honour and interests of the nation, and shall also explicitly specify the type of violation or non-compliance of ethical standards which is of a serious nature. In preparing such ethical standards, opinions of the House of Representatives, the Senate, and the Council of Ministers shall also be taken into consideration. Upon their promulgation, they shall apply to Members of the House of Representatives, Senators and the Council of Ministers. However, this does not preclude the House of Representatives, the Senate or the Council of Ministers from

prescribing additional ethics suitable to its performance of duties and not contrary to or inconsistent with the ethical standards aforesaid.

In 2020, the Senate, by virtue of the Constitution of Thailand, enacted rules of procedure regarding the code of ethics of senators and committee members to apply as criteria and mechanism to monitor conducts of senators and committee members in many important aspects, for example:

- to prioritize the country's interest over that of their own
- to perform duties with integrity
- not to wrongfully procure any advantage for himself or the other person
- not to connive with or allow the other person to exercise his function to procure any advantage
- not to wrongfully demand, accept or agree to accept for himself or the other person a property or any other benefit for exercising or not exercising any of his functions
- not to wrongfully demand, accept or agree to accept for himself or the other person a property or any other benefit with the potential effect to the exercising of his functions
- not to receive property or any other benefit from any person other than those on the ethical basis or those received under provisions of law which allow to do so
- not to perform any act in conflict of the public and personal interests, either directly or indirectly
- provide precise information in his responsibility to people or media
- *etc.*

In case of complaint regarding senators' and committee members' concerning the violation or incompliance of the above ethics, the Committee on Ethics of the Senates shall consider such complaint within 60 days from the date of receipt from the Secretariat of the Senate and submit the report to the Senate respectively. The Senate shall make the admonition to such senator or committee member, or submit the report to NACC for further legal sanction, as the case may be.

House of Representatives: Correspondingly, the House of Representatives, by virtue of the Constitution of Thailand, enacted Rules of Procedure regarding the Code of Ethics of Representatives and Committee Members (2020) and the Regulations on Criteria and Procedures the Ethical Committee of the House of Representatives (2020) to apply as criteria and mechanism to monitor conducts of representatives and committee members in the same aspects as those the Senate.

4. Examples of the implementation of those measures, including related court or other cases and available statistics

Senate: Under the purpose to improve the country's scores in Corruption Perception Index (CPI) of the Transparency International (TI), the Subcommittee on the Monitoring, Recommendation and Acceleration of the National Reform in Combating Corruption and Misconduct and Fostering Good Governance has pursued the objective in eliminating corruption and misconduct from the country via many of its projects to promote participation of Thai people in monitoring the corruption of all kinds, raise awareness of the prevention and suppression of corruption in all levels of the society, enhance morality and transparency of all agencies, and, particularly, improve relevant laws to make a contribution on all tasks aforesaid.

House of Representatives: The House of Representatives, as a part of the national parliament and legislative bodies, has continuously presented its efforts to implement the Convention and the good practices in relation to its role in preventing and combating corruption. For instance, in 2019, the Speaker of the Parliament as the delegation of Thai parliaments has attended the Speakers' Dialogue in the Inter-Parliamentary Union Conferences and presented roles of the parliament in the country's governance, in which the legislative and the executive branches need close cooperation between each other, as the parliament performs its duty as the lawmaker, regulator and the budget distributor. In this regard, House of Representatives, as the entity working closely with citizens, is required to communicate with the people efficiently in order to pass on their needs to the government through the parliament mechanism. Furthermore, in the conference of the Standing Committee of the Inter-Parliamentary Union on Peace and International Security, representative from Thai parliament also presented the development of Thai anti-corruption laws which have been improved in correspondence with the international commitment in combating all kinds of corruption including money laundering applied with the proceeds of corruption-related crime.

Information requested from State parties in relation to strengthening the role of supreme audit institutions in the prevention of and fight against corruption (Resolution 8/13 of the Conference of the States Parties to the United Nations Convention against Corruption)

Article 9, paragraph 2:

“Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:

...

- (c) A system of accounting and auditing standards and related oversight;
- (d) Effective and efficient systems of risk management and internal control; and
- (e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph”.

1. Please describe (cite and summarize) the measures/steps that have been taken, States parties may wish to consider including the following:

(Q-1) Measures taken to promote, in accordance with the fundamental principles of the legal systems, the independence of the supreme audit institution;

(A-1)

For Thailand, the Supreme Audit Institution (SAI) has been known as "State Audit Office of the Kingdom of Thailand" or SAO which is an independent agency and has the duties and powers to conduct the audit of the financial and performance of the government. The SAI Thailand consists of the major three components: State Audit Commission (SAC), Auditor General (AG), and SAO (State Audit Office). The SAC has the duties and powers in setting the State Audit Policy and the State Audit Standard and overseeing the compliance with those policies and standards of the AG and SAO, including having the jurisdictional power to order an administrative penalty in the case where noncompliance with the State Fiscal and Financial Disciplines Act. Meanwhile, the AG has the duties and powers to conduct the audit and administer SAO as a leader. For SAO, it is positioned to be the SAC's Secretariat Office and operates under command of the AG.

The independence of SAI Thailand is laid down in the Constitution of the Kingdom of Thailand, B.E. 2560 (hereinafter referred to as “the Constitution”) and the Organic Act on State Audit, B.E. 2561 (hereinafter referred to as “the Organic Act) which are the important legal frameworks. These laws guarantee the independence of SAC, AG, and SAO in aspects of (a) appropriate and effective constitutional framework, (b) the independence of SAI heads and members, (c) sufficiently broad mandate, (d) unrestricted access to information, (e) right and obligation to report, (f) freedom in the content and timing of reports, (g) the efficacy of follow-up mechanisms, and (h) financial independence. That is the 8 pillars of SAI independence of INTOSAI Principle - 10: Mexico Declaration on SAI Independence, issued by the International Organization of Supreme Audit Institutions (INTOSAI).

(Q-2) Measures taken to implement policies for the effective operation of the supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions,

- with regard to ensuring the proper management of public finances and public property, and
- in areas such as public procurement;

(A-2)

According to the Constitution B.E.2560, Section 240 (1) prescribes that SAC sets the State audit policies and oversees State audit in compliance with State audit Policies; moreover, AG has to conduct the audit in accordance with State audit policies and State audit standard as set forth in Section 242 (1).

SAC releases the State Audit Policies in annual and long-term type as stipulated in the Section 28 of the Organic Act on State Audit B.E. 2561 by having the essential components as follows: (1) directions and objectives of State audit, (2) effectiveness of State audit, and (3) development of State audit for better efficiency and celerity. As a member of INTOSAI, SAC also has applied the fundamental and international principles of the State audit to form the State Audit Policy. However, AG has the right to request the Commission to review such policies once finding the contrary to his/her independence in accordance with Section 31 hereof.

To implement State audit policies for the effective operation of SAO, SAO as an independent agency under the order of AG and a secretariat of the SAC develops the strategic plan in taking into consideration of the consistency with the policies to be a framework and direction to manage and develop the organization in all SAO missions (Ref: 4 years Strategic plan from B.E. 2562 to 2565 (2019-2022)). In practice, the objectives in the strategic plan are operationalized through the operational plan detailing activities, timetables, and responsibilities. Additionally, for monitoring the progress of both plans above, in quarterly, all departments have to send the comparison report between outcomes and plan, including the reasons why the outcomes get below the plan (if any) to the Policy and Strategic Planning Office (PSO) for reporting to the Management (Ref: Quarterly Performance Report, issued by the Policy and Strategic Planning Office). In annually, SAO prepares its essential performance of duties in all aspects, particularly an outcome and efficiency of audited agencies' expenditure for reporting to the House of Representatives, the Senate, and the Cabinet within 210 days from the end of fiscal year as determined in the Organic Act on State Audit, B.E. 2561, Section 77.

(Q-3) Measures taken to promote transparency and accountability in the management of public finances, including through a system of accounting and auditing standards and related oversight;

(A-3)

Accounting and Auditing Standards

The State Fiscal and Financial Disciplines Act, B.E. 2561 defines that a State agency must prepare an account and a fiscal report. Section 68 states that the Ministry of Finance shall

prescribe a public-sector accounting standard and a public-sector accounting policy. However, each State agency will comply with different accounting standards as prescribed in this Act.

- A State agency which is neither a State enterprise nor a revolving capital shall prepare an account and a fiscal report in accordance with **the public-sector accounting standard and the public-sector accounting policy** which followed International Public Sector Accounting Standards (IPSAS) issued by the IPSAS Board.
- In the case of a State agency which is a State enterprise, it shall prepare an account and a fiscal report in accordance with **a generally recognized accounting standard or Thai Financial Reporting Standards (TFRS)** which followed International Financial Reporting Standards (IFRS) issued by the IFRS Foundation and the International Accounting Standards Board (IASB).
- In the case of a State agency which is a revolving capital, it shall prepare an account and a fiscal report as prescribed by **the law on administration of revolving capitals**.

Section 70 mentions that a State agency shall prepare a financial-year annual fiscal report which must at least consist of a statement indicating the fiscal status and a statement indicating fiscal operations, covering budget money, non-budget money, any other money and the creation of debts, in accordance with the rules and procedures prescribed by the Ministry of Finance (known as Rules and Procedures on Presentation of Financial-Year Annual Fiscal Report, B.E. 2561). Such rules impose that the form in the presentation of the financial report of each State agency is in accordance with the Comptroller General's Department prescribed. However, The State Fiscal and Financial Disciplines Act determines that the State agency must send the financial-year annual fiscal report to the State Audit Office for examination and to the Ministry of Finance within ninety days as from the end of the financial year or as agreed with the Ministry of Finance.

Meanwhile, the Organic Act on State Audit, B.E. 2561, Section 11 defines that SAO has conducted the audit in accordance with **the State Audit Policy and the State Audit Standard** which followed the fundamental and international principles of the State audit of the International Organization of Supreme Audit Institutions (INTOSAI). Besides, SAO is also in accordance with **Thai Standard on Auditing (TSA)** which followed the International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB).

Related Oversight

For other oversights to promote transparency and accountability in the management of public finances, within the month of March of each year, the Ministry of Finance shall prepare an **annual report on financial risks**, which must at least indicate results of assessment of risks expected to be caused by effects on macro economy, fiscal systems, Government policies and operations of State agencies likely to cause financial burdens on the Government and directions for the management of such risks (Section 78 of the State Fiscal and Financial Disciplines Act, B.E. 2561).

Additionally, to encourage the improvement of the good governance within the organization, the State Fiscal and Financial Disciplines Act, B.E. 2561, Section 79 prescribes that a State agency must put in place **internal auditing, internal control and risk management**, in

compliance with the standards and rules prescribed by the Ministry of Finance (known as Rules of Ministry of Finance on Internal Audit Standards and Procedures for State Agency, B.E. 2561 and additional editions, B.E.2562 which followed International Standards for The Professional Practice of Internal Auditing, issued by The Institute of Internal Auditors : IIA).

(Q-4) Measures taken to promote examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures, in order to determine their effectiveness in the fight against corruption;

(A-4)

To examine the drafted laws and financial and fiscal regulations, the direction set by the SAC is to perform on those matters, it will be in the form of giving advice, suggestion or recommendations upon the legislative or public agencies requests. However, it shall not be of a leading or predictive manner or enable the prediction of the audit findings in the future (State Audit Policy Section 1.10).

(Q-5) Measures taken to ensure that the audited entities respond to the findings of the audit reports, implement the recommendations of the supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure that the proper management of public affairs and public property;

(A-5)

Principles to respond audit findings under the Organic Act on State Audit, B.E. 2561

In addition to respond of audited entities, section 85 to 87 of the Organic Act prescribe that in case where the state audit outcomes reveal faults, the Auditor-General shall inform, in written form, the faults together with the recommendations to the auditee or the audited agencies in order to improve or control and not to repeat the said faults. Moreover, such auditee or audited agencies shall inform explanation or improvement outcomes pursuant to the recommendation within a timeframe as determined by the Auditor-General.

In this regard, in case of the compliance auditing of the law on state fiscal and financial disciplines, section 95 of Organic Act prescribes as follows:

1. If the faults from audit results are not regarded as dishonest act and do not result in any damage for the State or audited agencies, the Auditor-General shall inform the auditee to supervise faults and avoid repetition from the same faults as it may deem appropriate.
2. In cases where the faults from audit results are regarded as dishonest acts, the Auditor-General shall submit the case to the National Anti-Corruption Commission.
3. In case where the faults from audit result cause any damage to the State or audited agencies or were intently done in violation of the law on state fiscal and financial discipline, the Auditor-General shall inform the auditee to compensate the State or audited agencies or proceed a disciplinary punishment., as the case may be. When the auditee relieves the faults, he/she shall inform the Auditor-General. If the auditee did not

take action within a reasonable period of time, the Auditor-General shall inform such person to take action within the duration as determined by the Auditor-General.

Finally, in case an auditee did not take action within a reasonable period of time and without any reasonable cause, the Auditor-General shall, as it may deem appropriate, submit the case to the State Audit Commission in order to impose administrative penalties to the said auditee (Section 96 of the Organic Act on State Audit, B.E. 2561).

Practical way to follow-up on the implementation of audit observation and recommendation

As the Constitution (Section 240 (2)) and the Organic Act (Section 27 (2)) authorize the SAC to set the State Audit Standard. These laws also define that the conducting of State audit of the AG and all SAO staff has to comply with the Standard Audit Policy as well as State Audit Standard (Section 11, 53 (1)). However, for follow-up on the implementation of audit observation and recommendation, the SAC defines to be the one significant element in the State Audit Standard.

Moreover, as prescribed in Section 56 (4) of the Organic Act, the AG has the duty and power to inform the audit outcomes and follow up the action taken by the relevant government agencies in order to know whether such action is compliant with the audit outcomes or not. Thus, in response to the Organic Act, the AG establishes “the Order of Auditor General on the Form of Inform on Audit Finding and Follow-up on Implementation of the Audit observation and Recommendation, B.E. 2563, No.1”. The contents of AG Order consist of:

- the form to inform the audit findings to the auditees in the case where the audit outcomes are found according to the Organic Act, Section 85 -91, and 95, and
- the form to follow-up on the implementation of audit observation and recommendation according to the Organic Act, Section 53, 85, 86, 87, 89, 90, and 95.

The steps to follow-up on the implementation of audit observation and recommendation pursuant to the AG Order is classified by the categories of audit findings found.

- 1 In the case where the audit outcomes exist according to Section 85 par.2 and 95 par.3, the written notice will send to the auditees as follows:
 - The 1st time, when due on 30 days from the inform audit findings form received date (Follow-up Form No.1),
 - The 2nd time, when due on 60 days from the inform audit findings form received date Follow-up Form No.2),
 - The 3rd time, when due on 120 days from the inform audit findings form received date (Follow-up Form No.3).
2. In case where the audit outcomes exist according to Section 86 and 87, the written notice will send to the auditees as follows:
 - The 1st time, when due on 60 days from the inform audit findings form received date (Follow-up Form No.4),
 - The 2nd time, when due on 30 days from the Follow-up Form No.4 received date (Follow-up Form No.5).
3. In case where the audit outcomes exist according to Section 85 par.1 and 3, 95 par.1, 89, 90 par.1, and 53 par.2, the written notice will send to the auditees as follows:

- The 1st time, when due on 60 days from the inform audit findings form received date (Follow-up Form No.6),
- The 2nd time, when due on 60 days from the Follow-up Form No.5 received date (Follow-up Form No.7).

Section 53 par.2: The expenditure is not pursuant to the agency's purpose.

Section 85 par.1: It has faults due to noncompliance with the law, regulation, and rule.

Section 85 par.2: It has faults due to noncompliance with the law, regulation, and rule (damage but not relevant to the law on fiscal and financial discipline of the State).

Section 85 par.3: The law, regulation, and rule of the public section is inappropriate.

Section 86: Audited agencies acquire incomes or profits against the law or contract or the AG disagrees with the audited agencies' explanation that the audited agencies' improvement is not pursuant to the recommendation or there is an evidence that the audited agencies are mistaken to collect tax, fee, or others incomes.

Section 87: Audited agencies, having duties and powers to exercise, manage, maintain and monitor national assets, did omit or did not perform their duties as provided by the law or audited agencies neglect to do so without any reasonable cause.

Section 89 and Section 90 par.1: The outcome and efficiency of audited agencies' expenditure are not economically, effectively, and efficiently.

Section 95 par.1: It has faults due to noncompliance with the law on state fiscal and financial disciplines (not damage and not relevant fraud).

Section 95 par.3: It has faults due to noncompliance with the law on state fiscal and financial disciplines (damage).

Box 1: The categories of audit findings

(Q-6) Measures taken to involve the supreme audit institutions and the internal audit units in the country reviews under the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, in particular in relation to the review of the implementation of chapter II, on preventive measures, including in the country visits, where applicable;

(A-6)

In addition to review of the implementation on preventive measures, SAO take the following measures to promote transparency and accountability in the management of public finances.

Regarding the execution on State fiscal and financial discipline, the SAC and the Auditor-General shall have the duties and powers to execute State audit in accordance with the law on

fiscal and financial discipline of the State in accordance with the Organic Act, Section 27 and Section 53. Likewise, in the case of breach of State fiscal and financial disciplines as provided in the law on fiscal and financial discipline of the State, the infliction of administrative penalties shall be in accordance with the Organic law on State audit, as set forth in Section 80 par.2 of the State Fiscal and Financial Disciplines Act, B.E.2561 (2018).

In this regard, the Organic Act provides the proceeding in relation to the compliance auditing of the law on state fiscal and financial disciplines according to Chapter 7, inter alia, the Auditor-General shall, as it may deem appropriate, submit the case to the Commission in order to impose an administrative penalties to the auditee who did not comply with Section 85 or Section 95 (see Box 1 in A-5) without any reasonable cause, and the government official, who is responsible for complying with the law on state fiscal and financial discipline, intensely violated the law. Such administrative penalties consists of probation; public condemnation; and administrative fine, the SAC shall take a circumstance and the gravity of the faults and damage arising from his/her conduct into the consideration.

Moreover, to enhance the collaboration between the Supreme Audit Institutions and relevant agencies in the prevention of corruption, if any cases related to fraud or corruption, SAO will inform relevant agencies according to the Organic Act, Section 7, and Section 8, as follows:

In case SAO has evidence to reasonably believe that government expenditures involve circumstances of corruption or intentional performance of duties or exercise of powers which is contrary to the Constitution or laws; or may cause the election to not proceed in good faith or just manner, and it is the case where the Auditor-General does not have the power to carry out any act, the Auditor General shall notify the National Anti-Corruption Commission, the Election Commission or other relevant agencies, as the case may be, for information and to further proceed with its duties and powers.

For the sake of suspension or suppression of potential damage of monetary matter or public finance, the Auditor-General must submit report concerning the violation of Public Financial Law, of which may create a serious damage to the public finance of State, to the SAC for consideration. If the SAC agrees with the report, the SAC must convene a meeting for consultation between the Election Commission and the National Anti-Corruption Commission.

Additionally, such provisions also pursuant to the principle of the Abu Dhabi declaration 2019 on enhancing collaboration between the Supreme Audit Institutions and relevant agencies and anti-corruption bodies to more effectively prevent and fight corruption, which provides for facilitating the exchange of information, including the dissemination of relevant information to prevent and combat corruption.

(Q-7) Measures taken to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and in particular measures for aligning these codes of conduct with the Code of Ethics promulgated by the International Organization of Supreme Audit Institutions;

(A-7)

To promote integrity and honesty in SAI Thailand, both the Constitution, Section 219 and the Organic Act on State Audit, Section 26 and 49 prescribe that the SAC and the AG have to comply with the ethical standards established by the Constitutional Court and Independent Organs. Such ethical standards cover the upholding of honour and national interests, including specifying the violation types or non-compliance of the standards which are of serious nature.

Moreover, to promote ethics in all parts of the organisation and its activities, the Organic Act on State Audit, Section 63 stipulates that *"the SAC shall provide ethical rules of conduct for the Office's officials and other staff. These rules shall impose sanctions against any violation or omission"*. Currently, it is published in the name of "the Notification of the State Audit Commission on Stipulation of Ethics of State Audit Office Staff B.E. 2561 (2019)" or code of ethics for SAO. However, considering the aligning with ISSAI 130: Code of Ethics promulgated by INTOSAI, such Notification is fully adopted according to the minimum fundamental principles of ISSAI 130 (integrity; independence and objectivity; competence; professional behaviour; confidentiality and transparency).

(Q-8) Measures to increase trust in supreme audit institutions, anti-corruption bodies and governmental and public institutions as a whole;

(A-8)

SAO establishes trust through performing on duty in transparency and accountability. Conducting the State audit of SAO is in accordance with the Organic Act on State Audit B.E. 2561, Section 10 and 11, defining that

"State Audit must be performed in good faith, due care, transparency, neutral, courage, no impartiality and conform to the good governance principle. Audit execution must be taken into consideration of the good performance of State officials, Directive Principles of State Policies, National Strategy including value for economy, public order, public trustworthiness, good and useful performance, efficiency and effectiveness of the public expenditures and the prevention of possible damages of public finance. In every audit execution, the auditor must perform their duties under relevant auditing standards and must give a chance for the Audited Agencies to bring any evidence to support and explain their arguments and/or justification".

Nevertheless, once the auditees esteem that the AG or the SAO auditors violate the State Audit Policy or State Audit Standards, they can complain such matters to the SAC for deciding the case (Section 35 of the Organic Act).

Additionally, to increase the trust, SAO has an effort to promote the participation of society by opening various channels to receive the complaint letter. Practically, SAO considers the complaint letters in compliance with the Rule of State Audit Office on Special Auditing and Submission of the State Fiscal and Financial Disciplinary Case B.E 2562, prescribed by the AG in virtue of Section 54 (5) of the Organic Act. This rule provides the procedures in:

- a. conducting the audit
 - in case where the faults from audit result cause any damage or dishonest act to the State or the audited agencies or were intently done in violation of the law on state fiscal and financial discipline or related regulations; and
 - the complaint letter or the AG's order specifying to conduct the special auditing,
- b. informing the audit outcomes in accordance with Section 7, 8, 85, 87, 88, 90, 93, of the Organic Act to the audited agencies and the relevant agencies,
- c. following up, and

d. referring any fault in State fiscal and financial discipline to the Commission.

(Q-9) Measures taken to build and strengthen relations between national legislatures and supreme audit institutions, and to encourage national legislatures to be aware of the findings of supreme audit institutions so that they may be taken into account when exercising parliamentary functions;

(A-9)

To build the strengthening relations between national legislatures and SAO as well as raise awareness of audit findings to the legislatures, the Organic Act on State Audit B.E. 2561, Section 77 prescribes that SAO *“shall prepare and submit the annual report on the performance of duties to the House of Representatives, the Senate, and the Cabinet within 210 days from the end of fiscal year”*. The contents in the annual report have to consist of *“the Office’s major performance of duties in every aspect, particularly an outcome and efficiency of audited agencies’ expenditure unless the Commission esteems that it is necessary to keep such report in secret or it is prohibited to be disclosed by law”*. After a report submitted, the President or the Commissioner assigned by the SAC and the AG shall present the report to the House of Representatives, the Senate, and the Cabinet. Moreover, the Organic Act mentions that besides the annual report, SAO can submit other reports to the legislations in case of the protection of government benefits. However, in practice, to help the parliament more understanding the role of SAO and the audit findings, when the presentation of the SAO representatives have finished, then it has a question-answer session to allow the Parliament and the Council of Ministers to ask and give the recommendations.

Furthermore, to promote such matter in the organization, the SAC set the policy to enhance collaboration and cordial relations with the legislations by stressing the role of SAO in serving as a public financial advisor to the Parliament (State audit policies Section 2.3.4) and reporting the SAO significant performance and the audit findings in types of the annual report and/or interim report (State audit policies, Section 4.1.1-4.1.3, 4.2.1-4.2.2, 4.3.1-4.3.3)

(Q-10) Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption;

(A-10)

The Organic Act states that SAO has to cooperate with both national and international agencies (Section 6 and 59 (5)). In response to the Organic Act, the SAC promotes and supports SAO to collaborate and coordinate with:

- the international agencies regarding the State audit in respects of conducting the audit, developing the capacity and sharing the knowledge and experience (State Audit Policy, Section 3.1.5), and
- the independent agencies under the Constitution and other relevant organizations to reach their organization’s goals (State Audit Policy, Section 3.1.6).

In practice, SAI Thailand has performed as follows:

National Level

In accordance with Section 244, 245 of Constitution, and Section 6,7, and 8 of Organic Act, SAO has national coordination with the National Anti-Corruption Commission, the Election Commission or other relevant agencies as follows:

- In the case where there is evidence to reasonably believe that the circumstances involve fraud or corruption, the AG shall inform the National Anti-Corruption Commission, the Election Commission or other relevant agencies, as the case may be to further proceed.
- In the case where there is violation of Public Financial Law, of which may create a serious damage to the public finance of the State, the AG submits the report to the Commission for consideration. If the Commission agrees with such a report, the Commission must convene a meeting for consultation between the Election Commission and the National Anti-Corruption Commission.

Regional Level

In nature, to build collaboration among SAIs, SAI in each region will confederate groups to share audit technic, information exchange, and best practices, as well as lessons learned, in various topics, including the topic of fighting against corruption.

For the projects relating to preventing and fighting against corruption organized by the ASEANSAI and ASOSAI such as the Workshop on Audit Complaint letter: ASEANSAI Fighting against Corruption and the 10th ASOSAI Research Project on the topic of Audit to Detect Fraud and Corruption: Evaluation of the Fight against Corruption and Money Laundering. For Thailand, SAO is a member of both ASEANSAI and ASOSAI has ever participated in such projects.

International Level

For international level, SAO is a member of INTOSAI Working Group on the Fight Against Corruption and Money Laundering or WGFACML. The WGFACML aims to support SAIs' capacity in fighting corruption and money laundering by establishing best practice among INTOSAI working groups and relevant agencies.

(Q-11) Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other governmental bodies operating in the field of combating corruption, including for consultative purposes;

(A-11)

As the Constitution (Section 221) and the Organic Act (Section 6) state that in performing duties of the SAC and the AG must cooperate with and provide assistance to every independence organ. The SAC emphasises to encourage collaboration and assistance between the independent organizations under the Constitution and other relevant organizations to achieve the goals in their operations as prescribed by the laws, stipulated this matter in State Audit Policy, Section 3.1.6. From these legal frameworks above, it creates cooperation between SAO and the relevant government agencies in various respects, including the exchange of information through providing the Notification or signing a Memorandum of Understanding (MoU). The examples are as follows:

- Notification of the Independence Organs under the Constitution on Guidelines for Sending Matters between Independence Organs under the Constitution B.E. 2563 (2020), issued by five independent agencies under the Constitution

This Notification aims to increase the efficacy on duty and avoid the overlapping management in independent agencies. It defines the guidelines to exchange the information between five independent agencies under the Constitution by if it found that the violations of law by any person are under the jurisdiction of other independent organs, it must inform the relevant independent organ in order to enforce the law and regulation promptly.

- MoU on Collaborate Operation to Prevent and Solve the Committed Dishonest Acts and Wrongful Conducts in the Official Agencies between (1) Office of the Permanent Secretary, the Prime Minister's Office, (2) National Anti-Corruption Commission, (3) State Audit Office of the Kingdom of Thailand, (4) Office of Public Sector Anti-Corruption Commission, and (5) Department of Special Investigation.

This MoU requires the relevant organizations to exchange the knowledge and information regarding roles, missions and authorities of agencies in cooperation to prevent and solve the committed dishonest acts and wrongful conducts in the official agencies, including the law and other relevant regulations.

For the exchange of information by consultative purposes, as determined in both of the Constitution (Section 240 (4)) and the Organic Act (Section 27 (4)), the SAC shall have the duties and powers to render advice, suggestion or recommendation on the spending of State funds to be in accordance with the law on financial and fiscal discipline of the State, including suggestion to the State agencies to correct defects in the spending of State funds. Moreover, the Organic Act, section 57 prescribes that in case where audited agencies ask a question about the compliance with this Organic Act, the law on fiscal and financial discipline of the State, or any subject matter under the audit power of the Auditor-General; the Auditor-General or assigned officials shall rapidly reply such a question, in written form, within thirty days from the requested date. And the SAO shall have duties and powers to educate audited agencies to realise their compliant duties relating to laws, regulations, rules, cabinet resolution, and good governance practices in the public sector in accordance with section 59 (3) of such law.

In practice, the SAC emphasizes to such matter by providing in the State Audit Policy that SAO shall give advices, suggestion or recommendations to the auditees regarding public financial management for the appropriate understanding in their duties in maintaining fiscal and financial disciplines, operating in compliance with the laws, rules, regulations, cabinet resolutions and action plans, as well as managing national budget under the principles of value for money, effectiveness and efficiency (State Audit Policy, Section 1.11 and 3.2.2).

(Q-12) Measures taken to promote transparency including by publishing finding of both the anti-corruption bodies and the supreme audit institutions;

(A-12)

For publishing the audit findings, the Organic Act, Section 5 prescribes that the disclosure or distribution of audit information during the audit process to the public is prohibited until there will be the final audit outcomes unless the disclosure or distribution is necessarily for preventing any damage to the State. In this regard, the Auditor-General may disclose or distribute such audit information which may be useful to the public in accordance with the regulations of the Commission. However, in any cases, the said disclosure or distribution shall not be regarded as the decision on the action taken as guilty. Moreover, the Organic Act, Section 59 (9) states that to publish the audit finding, it is in accordance with the regulation as determined by the SAC (the Regulation of State Audit Commission on Disclosure or Distribution of Audit Information B.E. 2562).

By nature, once any cases indicated are suspicious fraud or corruption, SAO will inform the National Anti-Corruption Commission, the Election Commission or other relevant agencies, as the case may be to further proceed.

As Section 7 of the State Audit Act, in case where there is evidence to reasonably believe that government expenditures involve circumstances of corruption, or intentional performance of duties or exercise of powers which is contrary to the Constitution or laws; or may cause the election to not proceed in good faith or just manner, and it is the case where the Auditor-General does not have the power to carry out any act, the Auditor General shall notify the National Anti-Corruption Commission, the Election Commission or other relevant agencies, as the case may be, for information and to further proceed with its duties and powers.

And Section 88 of the State Audit Act, in case where the audit outcomes reveals that there is a convincing evidence to believe that any actions, whether directly or indirectly, cause an involvement in an action relating to the use of expenditure of budget by the House of Representatives, the Senate, or Commission; or found that the Cabinet is an author of an act or did approve such action or did know the fact relating to such action but did not inhibit it; or found that the audited agencies' officials had prepared the project or approved the budget arrangement by knowing such action; the Auditor General shall inform the National Anti-Corruption Commission in order to take action according to their respective duties and powers.

Thus, to publish the audit findings relating to suspected fraud or corruption which seriously affect national security, the Regulation of State Audit Commission on Disclosure or Distribution of Audit Information B.E. 2562 states that it must obtain the approval of the SAC.

2. Please provide examples of the implementation of those measures, including related court or other cases and available statistics.

In relation to article 9, paragraph 2 and examples of implementation of those measures, States parties may wish to consider including the following:

□ **Reports prepared by the supreme audit institutions, national legislatures of body or bodies that prevent corruption;**

The annual report of SAI Thailand demonstrates the major performance of duties in every aspect, particularly an outcome and efficiency of audited agencies' expenditure. After the submission, this report must be disseminated to the public to show the overall compliance, efficiency and effectiveness of public finance management of audited agencies.

For instance, the latest annual report (2019) presented that SAO recommended audited entities to correct defective and improve operations in accordance with the law, related regulations, objective, economy, effectiveness, and efficiency total amount 17,095 budgets/ subjects/ contracts/announces/projects as follows:

(1) In financial audit, over 10,002 total auditing, SAO recommended to correct financial defective 2,510 budgets/subjects, and notified audited entities to refund and collect revenue total value 127.92 million baht.

(2) In compliance audit, over 7,036 total auditing, SAO recommended to correct compliance defective 3,492 subjects/contracts/announces/project, and notified audited entities to refund, collect revenue, and prevent the disadvantage total value 1,381.95 million baht.

(3) In performance audit, over 57 total auditing, SAO recommended to correct performance defective 57 subjects/ projects, and notified audited entities to prevent the opportunity cost, and disadvantage from the operation total value 4,763.90 million baht.

Specifically, in the case where the faults from audit results are regarded as dishonest acts, the report showed that the Auditor-General submitted the case to the National Anti-Corruption Commission 133 cases, and relevant agencies 25 cases.

Thus, it can see that the audit findings in all audit types trigger auditees to improve the good governance in their organization.

□ **External reports on the operation of the supreme audit institutions.**

In financial operation aspects, the SAO budget and the revenue in the Fund for State Audit Development of the Office are audited by a team of auditors from officials of the Comptroller General's Department (Section 74 and 84 of the Organic Act on State Audit, B.E. 2561). Annually, the team publishes two reports:

- the auditor's report and financial statements of State Audit Office and
- the auditor's report and financial statements of the Fund for State Audit Development of the Office.

In overall operation aspects, the performances of SAO are assessed by the independent assessor (latest as TRIS Corporation Limited). Such assessment must be in compliance with "the Notification of State Audit Commission on Criteria and Methods for Evaluating the Performance of State Audit Office of the Kingdom of Thailand by an independent assessor, B.E. 2561", prescribed by the SAC (Section 32 (2) of the Organic Act on State Audit, B.E. 2561).

The Notification mentions that the objectives of this evaluation are: (1) to know the effectiveness and efficiency of the SAO's performance (2) to use as information for the development and improvement. The evaluation framework is classified into five components as follows:

(1) Performance effectiveness (2) Performance efficiency (3) Organizational development (4) Work integration (5) Quality Service. However, it should arrange for at least one performance appraisal in a period two fiscal year and the assessor has to submit the assessment report to the AG within ninety days as from the end of the financial year. Lately, the report is released under the name of "Performance Evaluation Report of State Audit Office for Financial-Year Annual Fiscal, B.E. 2563", assessed by TRIS Corporation Limited.

Appendix

Related laws in relation to strengthening the role of SAI
in the prevention and fight against corruption.

No.	Measures	Related Law / Regulations
1	Measures taken to promote, in accordance with the fundamental principles of the legal systems, the independence of the supreme audit institution (SAI)	
	1.1 Independence in the juridical condition	(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017) , Section 215 (2) Organic Act on State Audit B.E. 2561 (2018) , Section 58
	1.2 Independence in the personal management	(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017) , Section 243 (2) Organic Act on State Audit B.E. 2561 (2018) , Section 48
	1.3 Independence when auditing	Organic Act on State Audit B.E. 2561 (2018) , Section 48 Section 53 Section 54
	1.4 Independence in supply of information	Organic Act on State Audit B.E. 2561 (2018) Section 37 Section 93
	1.5 Independence in the presentation of audit reports	Organic Act on State Audit B.E. 2561 (2018) Section 59 (6) Section 77
	1.6 Independence in the content and timing of reports	Organic Act on State Audit B.E. 2561 (2018) , Section 59 (9)
	1.7 Independence via the efficacy (follow-up mechanisms)	Organic Act on State Audit B.E. 2561 (2018) Section 54 Section 59 (7)
	1.8 Independence in the financing	(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017) , Section 141 (2) Organic Act on State Audit B.E. 2561 (2018) Section 68 - 69 Section 70 - 72 Section 78 - 81

No.	Measures	Related Law / Regulations
2	Measures taken to implement policies for the effective operation of the supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions, with regard to ensuring the proper management of public finances and public property, and in areas such as public procurement	<p>(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017) Section 240 (1) Section 242 (1)</p> <p>(2) Organic Act on State Audit B.E. 2561 (2018) Section 27 (1) Section 28 Section 31 Section 53 (1) Section 77</p> <p>(3) State Audit Policy B.E. 2561 – 2565 (2018 – 2022) Section 1.1 Section 1.4 Section 1.7 Section 1.9 Section 2.1.3 Section 2.1.5 Section 2.1.6 Section 2.3.4 Section 2.3.5 Section 3.1.3 Section 4.1.1 Section 4.1.3 Section 4.1.4 Section 4.1.5 Section 4.3.1</p> <p>(4) State Audit Policy B.E. 2563 Section 1.1 Section 3.1.2 Section 3.2.3</p> <p>(5) INTOSAI-P INTOSAI-P - 1 The Lima Declaration INTOSAI-P - 10 The Mexico Declaration on SAI Independence INTOSAI-P - 12 - The Value and Benefits of Supreme Audit Institutions INTOSAI-P - 20 - Principles of Transparency and Accountability INTOSAI-P - 50 - Principles of jurisdictional activities of SAIs</p>

No.	Measures	Related Law / Regulations
		<p>(6) ISSAI ISSAI - 100 - Fundamental Principles of Public Sector Auditing ISSAI - 130 - Code of Ethics ISSAI - 140 - Quality Control for SAIs</p>
3	Measures taken to promote transparency and accountability in the management of public finances, including through a system of accounting and auditing standards and related oversight;	<p>(1) Organic Act on State Audit B.E. 2561 (2018) Section 28 Section 29 Section 59 (9) Section 69 Section 76</p> <p>(2) State Fiscal and Financial Disciplines Act B.E. 2561(2018) Section 68 Section 70 Section 78 Section 79</p> <p>(3) State Audit Policy B.E. 2561 – 2565 (2018 – 2022)</p> <p>(4) State Audit Standard</p> <p>(5) Thai Standard Audit (TSA)</p> <p>(6) Annual report on financial risks</p>
4	Measures taken to promote examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures, in order to determine their effectiveness in the fight against corruption	<p>(1) State Audit Policy B.E. 2561 – 2565 (2018 – 2022), Section 1.10</p> <p>(2) INTOSAI-P-1-Lima Declaration, Section 12</p>
5	Measures taken to ensure that the audited entities respond to the findings of the audit reports, implement the recommendations of the supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure that the proper management of public affairs and public property	<p>(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017), Section 240 (2)</p> <p>(2) Organic Act on State Audit B.E. 2561 (2018) Section 11 Section 27 (2) Section 53 Section 53 (1) Section 56 (4) Section 85 Section 86 Section 87 Section 88</p>

No.	Measures	Related Law / Regulations
		Section 89 Section 90 Section 91 Section 95 Section 96 (3) Order of Auditor General on the Form of Inform on Audit Finding and Follow-up on Implementation of the Audit observation and Recommendation, B.E. 2563, No.1
6	Measures taken to involve the supreme audit institutions and the internal audit units in the country reviews under the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, in particular in relation to the review of the implementation of chapter II, on preventive measures, including in the country visits, where applicable	(1) Organic Act on State Audit B.E. 2561 (2018) Section 7-8 Section 27 Section 53 Section 95-103 (2) State Fiscal and Financial Disciplines Act B.E. 2561(2018) Section 80
7	Measures taken to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and in particular measures for aligning these codes of conduct with the Code of Ethics promulgated by the International Organization of Supreme Audit Institutions	(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017), Section 219 (2) Organic Act on State Audit B.E. 2561 (2018) Section 26 Section 49 Section 63 (3) The Notification of the State Audit Commission on Stipulation of Ethics of State Audit Office Staff B.E. 2561 (2019) Section 7 Section 8 Section 9 Section 10 Section 11 Section 12 Section 15 Section 16 Section 17 (4) ISSAI 130: Code of Ethics

No.	Measures	Related Law / Regulations
8	Measures to increase trust in supreme audit institutions, anti-corruption bodies and governmental and public institutions as a whole	<p>(1) Organic Act on State Audit B.E. 2561 (2018) Section 7, 8 Section 10 Section 11 Section 35 Section 54 (5) Section 85, 87, 88, 90, 93 Section 95, 96, 97</p> <p>(2) Rule of State Audit Office on Special Auditing and Submission of the State Fiscal and Financial Disciplinary Case B.E 2562</p>
9	Measures taken to build and strengthen relations between national legislatures and supreme audit institutions, and to encourage national legislatures to be aware of the findings of supreme audit institutions so that they may be taken into account when exercising parliamentary functions	<p>(1) Organic Act on State Audit B.E. 2561 (2018), Section 77</p> <p>(2) State Audit Policy B.E. 2561 – 2565 (2018 – 2022) Section 2.3.4 Section 4.1.1 - 4.1.3 Section 4.2.1 - 4.2.2 Section 4.3.1 - 4.3.3</p>
10	Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption	<p>(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017) Section 244 Section 245</p> <p>(2) Organic Act on State Audit B.E. 2561 (2018) Section 6 Section 7 Section 8 Section 59 (5)</p> <p>(3) State Audit Policy B.E. 2561 – 2565 (2018 – 2022) Section 3.1.5 Section 3.1.6</p>
11	Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other governmental bodies operating in the field of combating corruption, including for consultative purposes.	<p>(1) Constitution of the Kingdom of Thailand B.E. 2560 (2017) Section 221 Section 240 (4)</p> <p>(2) Organic Act on State Audit B.E. 2561 (2018) Section 6 Section 27 (4) Section 57 Section 59 (3)</p>

No.	Measures	Related Law / Regulations
		<p>(3) Announcement of the State Audit Commission State Audit Policy B.E. 2561 – 2565 (2018 – 2022) Section 1.11 Section 3.1.6 Section 3.2.2</p> <p>(4) Notification of the Independence Organs under the Constitution on Guidelines for Sending Matters between Independence Organs under the Constitution B. E. 2563 (2020), Section 7</p> <p>(5) MoU on Collaborate Operation to Prevent and Solve the Committed Dishonest Acts and Wrongful Conducts in the Official Agencies between Office of the Permanent Secretary of the Prime Minister’s Office, and National Anti- Corruption Commission, State Audit Office of the Kingdom of Thailand, Office of Public Sector Anti- Corruption Commission, and Department of Special Investigation Section 1.2 Section 4</p>
12	Measures taken to promote transparency including by publishing finding of both the anti- corruption bodies and the supreme audit institutions.	<p>(1) Organic Act on State Audit B.E. 2561 (2018) Section 5 Section 7 Section 56 Section 59 (9) Section 88</p> <p>(2) Regulation of State Audit Commission on Disclosure or Distribution of Audit Information B.E. 2562</p>