

SAI Thailand's Experiences Related to (Self-Reporting) and (Citizen Reporting) in Relation to Cases of Fighting Corruption and Money Laundering

Self-Reporting

The State Audit Office of Thailand (SAO) has established a robust framework for self-reporting in cases of suspected fraud or corruption. This framework ensures that any potential wrongdoing is promptly reported to the appropriate authorities, such as the National Anti-Corruption Commission (NACC), the Election Commission, or other relevant agencies, for further investigation and action.

Under Section 7 of the State Audit Act B.E. 2561, the Auditor General is mandated to notify relevant agencies when there is reasonable evidence suggesting that government expenditures are involved in corruption, or when actions are contrary to the Constitution or laws. Additionally, Section 88 of the same Act stipulates that when audit outcomes reveal convincing evidence of actions implicating budget misuse by government bodies, the Auditor General must inform the NACC for appropriate action.

This systematic approach ensures a clear pathway for addressing corruption, holding public officials accountable, and maintaining the integrity of public expenditures. By providing a legal mandate for self-reporting, the SAO plays a critical role in the national anti-corruption framework, ensuring that cases of fraud and corruption are swiftly and effectively addressed.

Citizen Reporting

The SAO of Thailand has also embraced citizen participation as a key component of its anti-corruption efforts. By opening various channels for receiving complaint letters, the SAO fosters societal engagement and trust. This approach allows citizens to directly report instances of suspected fraud or corruption, enhancing transparency and accountability.

The Rule of State Audit Office on Special Auditing and Submission of the State Fiscal and Financial Disciplinary Case B.E. 2562, in accordance with Section 54 (5) of the State Audit Act B.E. 2561, outlines the procedures for handling these complaint letters. When faults found in audit results indicate damage or dishonest acts against the State, or intentional violations of fiscal laws, special audits are conducted. These audits are initiated either by complaint letters or orders from the Auditor General, who specifies the audit's scope. The

results of these audits are then communicated to the audited agencies and relevant authorities, as mandated by Sections 7 and 88 of the State Audit Act.