Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

Building competencies and capacities for auditing and assurance of sustainability reporting in the public sector

Tuesday, 11 November 2025

Experience sharing

Presented by

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Sustainability Report Assurance for SAI Thailand

Lessons from the Wastewater Management Authority's Sustainability Reports (2023–2025)

Dr. Sutthi Suntharanurak, Inspector General, SAI Thailand

Why SR Assurance Matters

Public Mandate

Sustainability is no longer optional—it's a public expectation for government accountability

Beyond Disclosure

Without independent assurance, reports risk becoming narratives rather than verified evidence

Strategic Opportunity

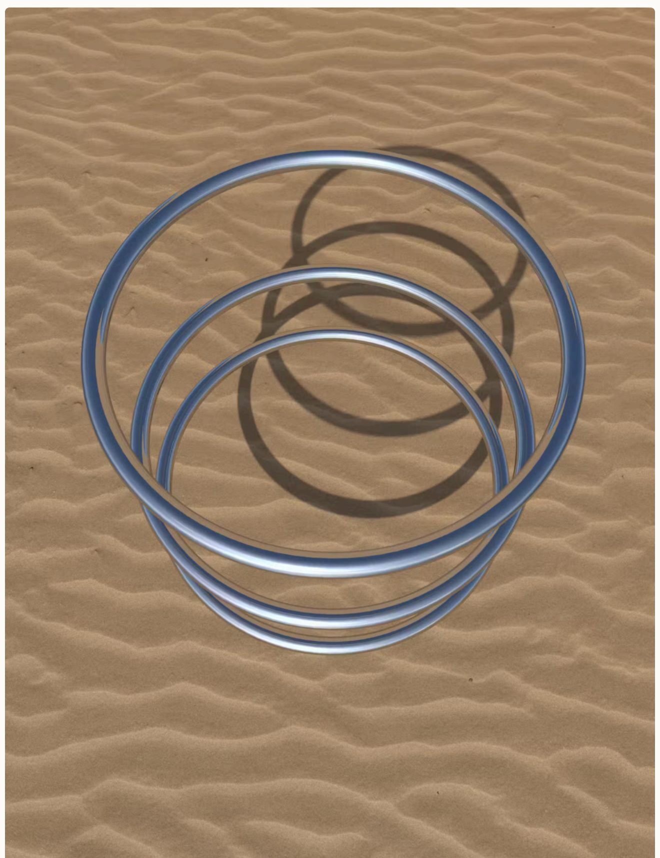
SAI Thailand extends its role from financial audits to non-financial assurance on sustainability

2024 Pilot: Wastewater Management Authority selected as test case under SAI Thailand's Audit Lab program

Three-Fold Contribution to Public Audit

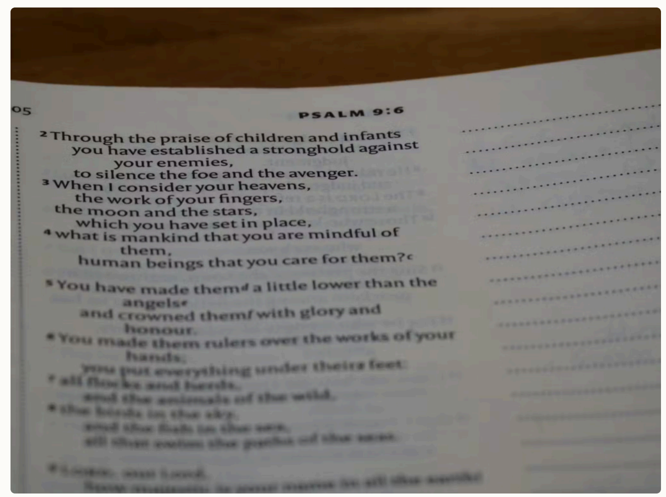
1. Expanding Scope

Moving beyond financial checks to ESG assurance—bridging accountability and public value



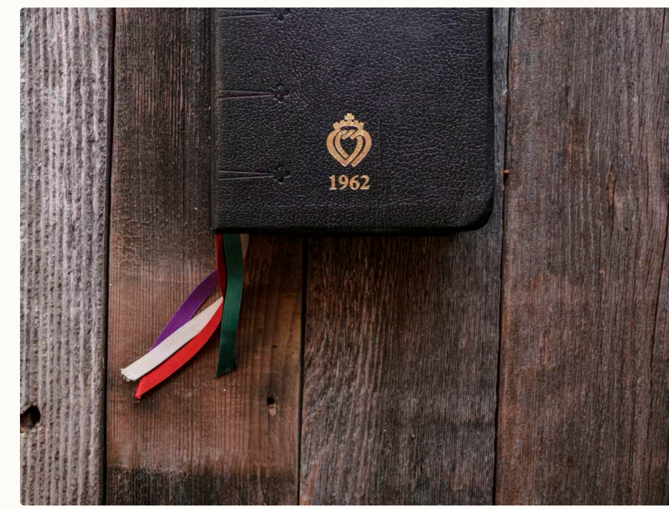
2. Readiness Model

Framework for assessing sustainability reporting systems under ISAE 3000 standards



3. National Guidance

Foundation for Public Sector SR Assurance Guideline aligned with INTOSAI direction



> "Redefining the SAI's role—not only as a watchdog for compliance but as a strategic partner in sustainable governance"

Assurance Readiness: Five Key Dimensions

01

Criteria

Clear definition of reporting frameworks (GRI Standards, SDGs)

02

Evidence

Traceable and verifiable data sources and documentation

03

Controls

Internal review mechanisms for sustainability data governance

04

Consistency

Comparable information across years with logical connections

05

Disclosure Boundary

Transparent scope, coverage, and limitation statements

Progress Observed

- GRI Standards alignment (Core Option)
- Regular SDG references
- Consistent governance disclosures
- Evolution from 2023 to 2025

Gaps Identified

- Limited quantifiable KPIs
- Incomplete data documentation
- No internal verification process
- Unclear methodology boundaries

Three-Tier Roadmap Forward

Policy Framework

National Guideline for SR Assurance referencing ISAE 3000, GRI Standards, and INTOSAI frameworks

Capacity Building

Training program covering ESG topics, GRI interpretation, and assurance methodologies

Pilot and Scaling

Limited assurance pilots expanding to sectoral assurance under unified framework

> "Turning audit into a catalyst for long-term public value—strengthening integrity, improving decision-making, and building trust between the state and its citizens"

Dr. Sutthi Suntharanurak | Inspector General, SAI Thailand | Secretary, INTOSAI WGEA Secretariat | 27+ years in environmental governance and sustainability assurance