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STRATEGIC COOPERATION OF SUPREME AUDIT INSTITUTIONS OF THAILAND AND TÜRKİYE FOR DIGITAL TRANSFORMATION AND INNOVATION IN PUBLIC SECTOR AUDITING

KAMU SEKTÖRÜ DENETİMİNDE DİJİTAL DÖNÜŞÜM VE INOVASYON İÇİN TAYLAND VE TÜRKİYE SAYIŞTAYLARININ STRATEJİK İŞ BİRLİĞİ

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ABSTRACT

Accelerating digital transformation has become a key priority for supreme audit institutions (SAIs) in order to increase their institutional capacity and to contribute more to the institutions they audit, the parliament and the public by strengthening their democratic functions. Effectively benefiting from the transformative effects of new

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digital technologies is a strategic priority for both the State Audit Office of Thailand (SAO) and the Turkish Court of Accounts (TCA), and they stand out among their peers with the unique systems they have developed. Also, both SAIs attach special importance to strategic cooperation to continuously improve their digital competencies and to effectively benefit from the opportunities offered by new technologies, especially big data analytics and artificial intelligence, in auditing. The study examines the successes achieved by the SAIs of Türkiye and Thailand in the field of innovation and digital transformation and the potential benefits of strategic cooperation to further advance these successes. This study is distinctive in its focus on the enhanced efficiency resulting from increased cooperation and joint action capacity among SAIs, which are responsible for promoting digital transformation and innovation not only within their own organizations but also in the institutions they audit.

ÖZ

Sayıştayların kurumsal etkinliklerini artırmak ve demokratik işlevlerini güçlendirerek denetledikleri kurumlara, parlamentoya ve kamuoyuna daha fazla katkı sağlamak için dijital dönüşümlerini hızlandırmaları temel bir öncelik haline gelmiştir. Yeni dijital teknolojilerin dönüştürücü etkisinden yararlanmak Tayland ve Türkiye Sayıştaylarının stratejik önceliği olup, geliştirdikleri özgün sistemlerle benzerleri arasında ön plana çıkmaktadır. Dijital yetkinliklerini sürekli geliştirmek, özellikle büyük veri analitiği ve yapay zeka gibi yeni teknolojilerin denetimde sunduğu fırsatlardan etkin şekilde yararlanmak için her iki Sayıştay, stratejik iş birliğine özel önem vermektedir. Bu çalışma, Türkiye ve Tayland Sayıştaylarının inovasyon ve dijital dönüşüm alanında sağladıkları başarıları ve bu başarıları daha ileriye taşımak için stratejik iş birliğinin potansiyel faydalarını incelemektedir. Dijital dönüşümü ve inovasyonu sadece kendi bünyelerinde değil, aynı zamanda denetledikleri kurumlarda teşvik etmekle yükümlü olan Sayıştaylar arasında iş birliği ve ortak hareket kabiliyetinin artmasının sağlayacağı etkinlik artışını ele alması, bu çalışmayı özgün kılmaktadır.

Keywords: Auditing, Digital transformation, Supreme Audit Institutions, SAO of Thailand, Turkish Court of Accounts.

Anahtar Kelimeler: Denetim, Dijital dönüşüm, Yüksek Denetim Kurumları, Tayland Devlet Denetim Ofisi, Sayıştay.

INTRODUCTION

Today, we are faced with a rapid digitalization process in almost every field, from social and political life to economic and commercial relations, from science and art to justice and security services. This process, which forces all institutions and systems to change in order to maintain their existence, makes a comprehensive digital transformation inevitable, and requires reshaping all business processes, organizational structures, and roles and responsibilities with a holistic approach, beyond using new technologies.

The audit profession and audit institutions are also greatly affected by the developments of the digital age. The methodologies, standards and principles, as well as tools and processes related to auditing, are being renewed to a great extent and continuously in the light of these developments. SAIs are also turning to new strategies to respond to the new risks and opportunities brought about by digital transformation. Many SAIs, including the SAIs of Türkiye and Thailand, are making efforts to effectively implement modern approaches driven by new digital technologies.

The fact that the new Auditor General of State Audit Office (SAO) of Kingdom of Thailand, who assumed office in June 2024, made his first international visit to the Turkish Court of Accounts (TCA) and prioritized strategic cooperation with TCA in the areas of institutional capacity development, reform and digital transformation demonstrates the will for a comprehensive joint work that can also serve as a model for other supreme audit institutions (SAIs). The study visit, which was carried out between 19-23 August 2024 within the scope of the "Executive Development Program", was an important milestone in achieving these goals. The visit, which included intensive and mutual sharing of information and experience in a wide range, was not only an indication of Thailand's determination to strengthen bilateral ties with Türkiye, but also an opportunity to showcase the vision of transforming the SAO of Thailand into a leading digital organization.

The vision for both TCA and SAO in the coming period is innovation and modernization driven by the integration of new digital technologies in audit processes, methods and approaches. SAO's aim is to usher in a new era of efficiency, transparency and accountability in Thailand's public sector in line with global trends in digital governance. The main strategic objective of the TCA is to strengthen the value-added impact of audits by increasing institutional capacity through digital transformation and widespread use of new technologies, thereby generating common benefits at national and international levels.

SAO's commitment to leverage digital platforms such as the Government Online Control Program (GOCP) and the Financial and Financial Disciplinary Assessment (FFDA) in the upcoming period reflects a broader strategy to position SAO as a pioneer in digital public auditing. The visit to TCA was not only an opportunity to learn from Türkiye's experiences but also a chance to

share Thailand's innovative approaches in public auditing, with the objective of establishing a mutually beneficial partnership between the two countries. The digital transformation efforts that form the core of TCA's information sharing, the data analysis system (VERA), the audit management system (SayCAP and its new version DYS), ongoing studies in the field of artificial intelligence, innovative approaches for auditing of high-tech mega projects, especially those implemented through PPPs, in particular, constitute the basic framework of the strategic cooperation vision between the two institutions.

This study aims to analyze the developments achieved by TCA and SAO in the field of innovation and transformation, to reveal the importance of digital transformation in terms of their strategic visions and to present a strategic perspective on the development projections of both SAIs within the framework of their comprehensive cooperation efforts. First, the study will address digital transformation and its impact on SAIs within a theoretical framework and the relevant literature. Then, the developments achieved by SAO in the field of digital transformation will be analyzed within the framework of exemplary practices such as FFDA and GOCP, and subsequently, the innovative practices of TCA aimed at digital transformation will be evaluated through systems such as VERA and DYS. Finally, the future perspectives of TCA and SAO will be discussed in the context of their shared visions, based on the importance of the innovative roles of SAIs in the digital transformation of auditing and the importance of international cooperation in making this role effective.

1. THE AGE OF DIGITAL TRANSFORMATION AND ITS IMPACT ON SAIS

1.1. Digital Transformation and Its Impact on Auditing

Technological developments are accelerating to respond to increasing societal needs and economic challenges, also leading to substantial transformations in business practices and the structures of institutions. Embracing digitalization and digital transformation has therefore become essential for organizations seeking to effectively navigate the complexities of today's environment (Erasmus and Bozkuş Kahyaoğlu, 2025; Damar et al., 2024a; Bozkuş Kahyaoğlu and Tecim, 2024; Damar et al., 2024b; Di Giulio and Vecchi, 2023). As to the public sector, it is also experiencing a significant shift toward digitalizing services, a trend that is gaining momentum globally

and is transforming the structure of public administration in most countries. This evolution is driving a shift toward more interactive governance, with strengthened decision-making processes and increased transparency and accountability. The need for better performance and higher efficiency in the public sector is increasingly being met through digital transformation, which aims to deliver higher-quality services faster and more effectively (Damar et al., 2024a).

While digital transformation changes the structure and processes of institutions and the way they provide services, it also necessitates that the audit function be carried out with new approaches. Efforts are gaining momentum to benefit from the opportunities offered by new technologies, especially big data analytics, artificial intelligence, blockchain, and the internet of things, and to benefit from them in the most effective way in the audit sector.

Technological advancements and evolving socio-economic conditions have rendered traditional audit methods insufficient to meet expectations, necessitating a shift towards more system-based and risk-based modern audit practices. Utilizing new digital technologies has become an important requirement for such audits that can be carried out more effectively, cost-effectively, and continuously. Thanks to new technologies, audits carried out in a high-quality, fast, comprehensive, and cost-effective manner, with a proactive and future-oriented approach, make significant contributions to effectively meeting the needs of audit stakeholders on time (Topsakal, 2024: 186).

In order to keep up with the developments in the digital age, it is essential for audit institutions to develop a comprehensive strategy for digital transformation and strengthen their technology infrastructure. For ideal big data management, it is important to establish an infrastructure that can accommodate structured and unstructured data stacks, support the big data ecosystem, ensure data governance and integration, and have the capacity to visualize the results achieved by detecting patterns (Damar and Özen, 2023: 248). Intelligent audit systems that combine big data and data analytics will be able to effectively convey the meaning of the data to the auditor by subjecting the data to a fast and holistic analysis and ultimately producing visualized analysis results (Yeşilçelebi, 2022: 388).

1.2. The Impact of Digital Transformation on Supreme Audit Institutions

Technology is changing traditional approaches and business habits in almost every field by encouraging change and innovation in society. In this era, different professions are making great efforts to rediscover their roles and adapt themselves to the technological advancements shaping the future. The auditing profession and auditing institutions cannot be immune to these effects. Therefore, SAIs must keep up with the rapid and disruptive progress in science and technology in order to protect their raison d'etre or maintain their legitimacy. For this purpose, the integration of new digital technologies such as blockchain, robotic process automation, artificial intelligence and machine learning, which have great potential for future change, into auditing practices is accelerating day by day. These technologies provide significant savings in time, manpower and other inputs in auditing, while making great contributions to audit quality and the production of effective results. SAIs also use technologies such as Audit Management Information Systems to improve workflow, increase quality and efficiency and reduce costs.

SAIs that implement digital transformation gain significant advantages in audits and can also demonstrate a higher capacity to meet stakeholder expectations. Using new technologies and tools, SAIs can now analyse existing risks in public administration with higher probabilities of success; prioritize interventions in the riskiest processes; use operational capacity more efficiently; and achieve better results in preventing, detecting and sanctioning acts of misconduct and corruption (Köse and Polat, 2021; Yalta, 2020).

The standardization and transparency that new digital technologies provide in management processes will increase further as SAIs integrate these technologies into their auditing processes, and thus SAIs will be able to make significant contributions to improving the quality of governance and accountability in the public sector. Among these technologies, artificial intelligence is used to produce audit algorithms that mimic the collective wisdom of an army of audit experts, allowing for deeper analysis and insights into the behavioral basis of large, complex, and multi-source data sets (Amimi, 2020: 5). Blockchain technology offers a secure and transparent way to record transactions, which has profound implications for auditing. It introduces immutable transaction records ensuring data integrity and provides auditors with real-time access to financial transactions. It verifies the authenticity

of transactions and improve accountability (Dai and Vasarhelyi, 2021; Bozdoğanoğlu, 2023: 367). Robotic process automation reduces manual workload by automating repetitive processes, such as data validation and reporting, thus enabling auditors to focus on higher-value tasks. Artificial intelligence and machine learning are perhaps the two areas of science and technology with the greatest potential to determine the direction and future of the audit profession. Digitization of information and documents and qualitative analysis of data using natural language processing (NLP) tools, which include analyzing, understanding and interpreting language with cognitive technologies, can increase the quality of the audit (Avundukluoğlu, 2024: 208; Özcan and Doğan, 2022: 3163). In order to keep pace with this transformation enabled by science and technology and positioning themselves for future governance models, SAIs must develop their capacities and competencies accordingly.

It is expected that technological tools will largely take over repetitive auditing tasks in the near future and offer exciting opportunities for more effective auditing by going beyond them. However, in such a case, robot auditors will not replace human auditors, as auditor judgment and professional skepticism will remain important. However, it can be said that traditional methods and approaches will be less effective in auditing and auditors who fail to innovate will be in less demand. What is expected from the public auditor of the future is to carry out more creative and intelligent work that goes beyond transaction auditing and financial statement certification.

2. SAO'S DIGITAL TRANSFORMATION GOAL AND ITS TOOLS

The aim of the digital transformation journey initiated by SAO is to use AI to improve audit performance and create a data-driven culture in the institution (Suntharanurak, 2023). The main initiatives introduced by SAO for this purpose are The Fiscal and Financial Discipline Assessment (FFDA) and Government Online Checking Program (GOCP).

2.1. FFDA and Vision of Digital Transformation

FFDA is a groundbreaking initiative introduced by SAO. This initiative underscores a commitment to enhancing fiscal discipline within local governments through innovative approaches that blend traditional auditing with modern, digital solutions.

2.1.1. The Rationale Behind FFDA

FFDA was developed in response to the growing need for a systematic approach to ensure that local governments adhere to the principles of fiscal responsibility as outlined in the 2018 Fiscal and Financial Discipline Act. This tool serves as a positive measure to promote and support the rigorous maintenance of fiscal discipline across all levels of local government.

Aligned with the strategic goals of SAO for 2019-2025, and in compliance with the broader national strategy of Thailand (2018-2037), FFDA also reflects the constitutional mandates outlined in the 2017 Constitution of the Kingdom of Thailand. SAO's vision is to create a culture of accountability and transparency in the management of public finances, which is critical for the sustainable development of the country.

The FFDA is a self-assessment tool designed specifically for local governments. It allows them to evaluate their own financial practices against established benchmarks. The assessment covers key areas such as income management, expenditure control, procurement processes, and financial reporting. By using FFDA, local governments can identify potential weaknesses in their financial discipline and take corrective actions proactively.

This initiative represents a shift towards a more constructive and supportive role for the SAO, moving beyond traditional audit practices to include advisory and capacity-building functions. The FFDA is a part of the broader "Non-Audit Products" approach, which is recognized internationally as a best practice for SAIs in promoting good governance and effective public financial management.

2.1.2. How Does FFDA Work?

The FFDA process involves several steps:

1. Self-Assessment by Local Governments: Local government entities are invited to conduct a self-assessment using a digital template provided by the SAO. This template is based on the principles of Governance, Risk Management, and Compliance (GRC).

2. Data Submission and Review: The data collected from the self-assessment is submitted online to the SAO, where it is reviewed for accuracy and completeness.

3. Analysis and Reporting: The SAO analyzes the results of the self-assessments and compiles a comprehensive FFDA report. This report not only highlights areas of concern but also provides constructive feedback and recommendations for improvement.

4. Feedback and Continuous Improvement: The feedback loop created by the FFDA allows local governments to continuously improve their fiscal practices, with ongoing support and guidance from the SAO.

The leadership vision at SAO plays a central role in the success of the FFDA initiative. The senior management approach is characterized by a deep understanding of the challenges local governments face in maintaining fiscal discipline and a commitment to providing the tools and support they need to overcome these challenges.

2.1.3. Contribution of FFDA to Fiscal Governance

The introduction of FFDA marks a significant contribution to the field of fiscal governance in Thailand. It empowers local governments to take control of their financial management practices, promotes transparency, and fosters a culture of accountability. Moreover, by providing a framework for continuous improvement, FFDA ensures that fiscal discipline is not just a one-time achievement but a sustained practice across all levels of local government.

In conclusion, the Fiscal and Financial Discipline Assessment (FFDA) is more than just a tool; it is a reflection of the commitment to transforming the SAO into a modern, digital organization. Through initiatives like FFDA, he is setting new standards for fiscal governance in Thailand, ensuring that public resources are managed with the utmost integrity and effectiveness.

2.2. GOCP: A Web Application for Digital Innovation

In an era where digital innovation is transforming public administration, the Government Online Checking Program (GOCP) stands out as a flagship initiative. This web application is a testament to SAO's commitment to leveraging technology to enhance fiscal and financial discipline within local governments across Thailand.

2.2.1. The Vision Behind GOCP

The GOCP is a product of SAO's vision of a more transparent, accountable, and efficient public sector. Recognizing the challenges that local governments

face in maintaining compliance with fiscal regulations, SAO spearheaded the development of this digital platform to provide a systematic approach to auditing and governance. GOCP is not just a tool; it is an embodiment of a broader strategy to position the SAO as a leader in digital governance. Its goal is to create a digital organization within SAO, where cutting-edge technologies are integrated into every aspect of public auditing. The GOCP is a significant step towards this vision, offering a user-friendly platform that facilitates the auditing process while promoting good governance practices.

GOCP is a web-based application designed to assist local governments in Thailand with compliance auditing. The program focuses on two critical areas: the procurement of human resources (HR) training and the organization of sports events. These activities, which often involve substantial public funds, require meticulous oversight to ensure they are conducted in accordance with legal and regulatory frameworks. The GOCP provides a structured approach for local governments to self-assess their compliance with these regulations, ensuring that their activities are transparent, efficient, and aligned with governance standards. The program is designed to be intuitive, allowing users to easily navigate through various auditing processes and generate reports that highlight areas of strength and those needing improvement.

2.2.2. How GOCP Works

The GOCP process is straightforward yet comprehensive:

1. Self-Assessment: Local government entities use the GOCP platform to conduct self-assessments. They input data related to HR training procurement and sports event organization, which the system then evaluates against a set of predefined criteria.

2. Compliance Check: The platform checks the input data for compliance with relevant laws and regulations, focusing on good governance practices. This ensures that all processes are legally sound and conducted with integrity.

3. Reporting: Upon completion of the self-assessment, the GOCP generates detailed reports that local governments can use to identify areas of improvement. These reports are also submitted to SAO for further analysis and oversight.

4. Continuous Improvement: The feedback provided by GOCP allows local governments to continuously refine their processes, ensuring ongoing compliance and improved governance standards.

2.2.3. The Impact of GOCP

The implementation of GOCP has already begun to yield positive results. By providing a standardized approach to auditing, the program ensures consistency and fairness across all local governments. It reduces the burden on auditors while expanding the scope of audits, allowing for more thorough oversight of public funds. Moreover, the data collected through GOCP is invaluable for identifying trends, risks, and areas where local governments can improve their fiscal management practices.

This data driven approach enables SAO to take a proactive role in ensuring the effective use of public resources. By focusing on compliance auditing in critical areas like HR training procurement and sports event organization, GOCP ensures that local governments in Thailand adhere to the highest standards of governance. As SAO continues to evolve into a digital organization, the legacy of GOCP will be a cornerstone of this transformation, setting a new standard for public sector accountability and efficiency.

The GOCP also represents a non-audit product created by SAO to strengthen local governance in line with the requirements of INTOSAI P-12 and within the framework of Chapter 2 of the Bangkok Declaration (SAI Thailand, 2022). It is a model that other countries can look to as they navigate their own digital transformations.

2.3. Strategies to Realize SAO's Vision of Becoming a Digital Organization

SAO's new vision is to become a digital organization where innovative tools such as FFDA and GOCP are an integral part of the auditing process. SAO management aims to increase the efficiency, effectiveness and impact of public audits in Thailand by integrating digital technologies into SAO's core functions.

One of the strategies it follows to realize this vision is to effectively utilize the existing knowledge and experience initiatives in similar institutions around the world.

SAO is pursuing its vision of becoming a digital organization by strategically embedding innovative digital tools into its auditing processes, guided by the comprehensive FUTURE Model (Suntharanurak, 2024). In this model, each letter represents a key element of the digital transformation journey: F stands for *Foundation*, which emphasizes building robust digital infrastructures and ensuring fundamental digital literacy among auditors; U denotes *Understanding*, urging a deep grasp of emerging technologies and their relevance to modern audit practices; T represents *Technology transformation*, reflecting the re-engineering of traditional audit processes to integrate digital capabilities; the subsequent U implies *upgrading digital foundation*, focusing on the effective deployment of innovative digital tools and data analytics; R stands for *Resilience through cybersecurity*, which is about developing agile and secure processes that can withstand technological disruptions; and finally, E signifies *Efficiency for Excellence*, underscoring a commitment to continuous improvement and high-performance standards in public sector auditing.

Complementing this internal capacity-building strategy, the SAO also leverages global best practices by learning from the experiences of other SAIs around the world. This dual approach -internal transformation via the FUTURE Model and external benchmarking- aims to significantly enhance the efficiency, effectiveness, and impact of public audits in Thailand. By aligning its digital transformation efforts with international standards and innovative practices, the SAO not only strengthens public accountability but also ensures that digital transformation becomes an integral, enduring aspect of its organizational identity. This strategic roadmap (Suntharanurak, 2024) provides a clear and forward-looking framework for driving the future of public sector auditing in Thailand.

3. THE DIGITAL TRANSFORMATION OF THE TURKISH COURT OF ACCOUNTS

3.1. The Roots of Digitalization in the Turkish Court of Accounts and Its Current Outlook

The efforts of TCA, one of Türkiye's leading institutions in the field of digitalization, to incorporate digital technologies into business processes have a long history and have made significant progress to date. Having started using computer assisted audit techniques in certain areas, primarily in endorsement and preliminary approval (visa) procedures (pre-audit activities), since the 1940s, TCA began to use these techniques more widely with the establishment of the Computer Assisted Audit Department in the 1990s. The use of big data analytics in auditing was carried out until 2017 by processing and analyzing raw data through programs such as ACL or Access.

TCA aimed to use techniques such as machine learning, pattern recognition, and data visualization to ensure the use of big data analysis in auditing with the work it initiated in 2016. For this purpose, a dedicated data analysis unit was established in 2017. As the first project of this unit, named the Data Analysis Group, computer-aided audit scenarios enabling the analysis of data in the e-payroll system of public administrations were created in 2017 (TCA, 2018: 21). With this project, the very rapid detection of errors and risks increased the effectiveness of the audit and made significant contributions to the permanent rehabilitation of the system.

In 2018, the data analysis system VERA was established. Within VERA, the necessary technological and institutional infrastructure was created in order to collect the data of the audited institutions in a single center, store them securely, and process them in a way that can be analyzed and used in audits. Studies that started in 2018 with the analysis of accounting data and personnel expenditures of public administrations within the scope of central government and accounting data of municipalities were expanded to cover all administrations within the audit scope of TCA in the following years. The system was also enriched with sampling modules and other analysis studies (TCA, 2019: 23; 2024: 27).

Through VERA, TCA has created a platform that integrates auditors and audit procedures to carry out intensive and systematic big data auditing on a

larger scale (INTOSAI, 2022a: 8). VERA, which was continuously developed in the following process, has become one of the most important elements of the digital transformation efforts in TCA.

3.2. TCA's Data Analysis System: VERA

VERA (TCA Data Analysis System) is a tool designed by the TCA to obtain, preserve, process and analyze big data from the institutions within its audit scope. It is an integrated data management and data analysis system that manages and processes rich data obtained from different sources and in different formats by blending them in the data warehouse infrastructure and processing them with data modeling. VERA, a business intelligence software based on computer-assisted audit methodologies, was designed as a platform that includes rule-based anomaly detection and technology-supported risk assessment techniques (Polat, 2021). VERA, where various analysis scenarios regarding the risks related to the accounting data of all audited public administrations are developed, also includes tools such as audit management, archiving, classification, statistical and mathematical analysis.

VERA offers auditors pre-designed static analyses in line with various scenarios and allows them to detect possible deviations, errors or risks through these analyses. It also allows auditors to detail these analyses if they deem necessary or to create new analysis algorithms inspired by these analyses. In addition, auditors can make original analyses on different subjects without having coding knowledge (TCA, 2023: 10). VERA, a continuously developing system, provides significant convenience to auditors in areas such as data verification, risk analysis, testing of accounting and recording systems, and cross-checking of complex payment systems with new data sets and analyses that are enriched every day. It also produces practical solutions for sample selection and calculations and analyses needed at every stage of the audit. For example, in analysis scenarios for journal entries; summary tables are created by detecting erroneous transactions in accounting records, and in addition to fraudulent or erroneous transactions, records that contain risks due to the nature of the transaction are also listed (Polat, 2021).

The necessary information systems have also been developed to assist in the effective operation of the VERA system. While the data and other financial information of the administrations within the scope of the

central administration are received electronically through the Unified Public Financial Management System (BKMYS); the data of the local administrations are transmitted to VERA through the Unified Data Retrieval System (BVAS). BVAS was developed in order to transfer the data requested from the public administrations to TCA electronically within the framework of the relevant legal regulations (TCA, 2020: 5). Although BVAS was initially a system in which only data from municipalities was transferred, over time, the scope of the institution expanded to include public administrations within the scope of the central government, social security institutions, public enterprises, state enterprises and companies affiliated with other public administrations (TCA, 2021: 22). After the information regarding the tables, documents and data sent by the public administrations to TCA is tested for accuracy and deficiency, it is subjected to a re-check with cross-checks and detailed analyses. In this way, periodic or instant error and risk checks are carried out on the data of the public administrations and it is aimed to ensure automation and standardization in the audit.

In an audit universe where audit objects are rapidly turning into data; revealing and analyzing the relationships and patterns between data, documents and accounting records (Aktan, 2018: 11), creating algorithms in accordance with the requirements of the legislation, and determining whether financial transactions are carried out in accordance with the legislation are only possible with big data analytics (Topsakal, 2024: 193). It is known that the outputs to be obtained as a result of collecting and analyzing high volume, high variety and speed of data produced in order to increase efficiency and effectiveness in auditing have a high value-added potential (Köse, 2024: 32). Indeed, the inclusion of data from different sources into the system and the analysis of these data through big data analytics enable TCA to conduct audits more effectively and at lower costs; and enables it to direct a portion of the existing workforce to areas that will produce higher added value.

As a result of the analyses conducted through VERA, standardization in auditing has improved, and with the time and resources saved, it has become possible to expand the scope of audits. The ability to determine risks in advance has enabled audit programs to be prepared in a risk-focused manner. The more effective application of the sampling technique through the sampling modules created on VERA has also increased optimization in resource use.

Providing remote access to the basic data of audited institutions, this system has provided important opportunities for auditors, especially during the COVID-19 pandemic. As a response to the challenges of the pandemic, the legislation regarding the books, financial statements, documents and information that must be submitted to the TCA by public institutions has been updated, and they have been sent electronically via the web portal. In the report published by INTOSAI (2022b), the TCA is shown among the few SAIs that use multiple big data technologies in all stages of the audit, increase the quality of the data used in the audit, establish a big data audit platform that greatly expands the scope of the audit, and enrich the auditor competencies with the training it provides.

3.3. Audit Management Systems: SayCAP and DYS

TCA Audit Management Program (SayCAP) is one of the tools developed by the TCA and made available to all auditors for use in order to integrate auditing with new digital technology. SayCAP was designed to ensure that audit processes are planned, executed, documented and managed in accordance with international standards and audit manuals, and has been in operation for 12 years now. SayCAP was designed to manage the audit processes of public administrations, as well as to meet the needs such as risk-based planning, documenting evidence, recording processes, operating the approval mechanism, providing control and supervision, reporting, as well as access to information sources, archiving, communication and guidance. SayCAP has been continuously updated in line with the evolving reporting needs, changes in international audit standards and manuals, user demands, and current developments (TCA, 2024: 12).

SayCAP has made a significant contribution to data-driven auditing and reporting activities by providing access to data sources and effective documentation, archiving, transmission and integration of data into auditing processes. Over time, communication between VERA and SayCAP has been strengthened, compatibility between these systems has been increased, and efforts to use big data technology in auditing have been further developed each year. However, due to factors such as reliance on external resources and lack of a web-based platform, an alternative solution was sought, and the Audit Management System (DYS) was developed to replace SayCAP.

DYS, which was put into practice in 2024, is a web-based application developed by the TCA with its own resources. This program, which includes many important innovations along with the SayCAP experience, continues to be developed in line with the experiences in the implementation process and the opportunities provided by the newly developing technologies.

4. THE ROLE OF SAIS IN DIGITAL TRANSFORMATION AND THE COMMON VISION OF TCA AND SAO

4.1. The Role of SAIs in the Digital Transformation of Auditing and the Audit of Digital Transformation

The digital transformation driven by new technologies, supported by artificial intelligence and new tools such as big data analysis, makes accountability an important issue due to the potential risks associated with the algorithms resulting in the data solutions that ensure this transformation. These algorithms can bring risks such as threatening justice and equality, national interests, personal rights and freedoms, national interests and democracy. Such concerns underscore the importance of auditing the activities that enable digital transformation. The institutions that stand out in this process are the SAIs, which are independent and competent audit institutions acting on behalf of the parliament.

On the other hand, the exponentially expanding data ecosystem and big data technology (Martins et al., 2020: 38) are radically transforming the functioning of public administration and service delivery methods. Big data technology enables the processing of unstructured data originating from activities such as public tenders, procurement and aid packages (Otia and Bracci, 2022: 254), and also provides continuous auditing instead of traditional audits conducted once a year (Köse and Polat, 2021: 13), paving the way for more timely contributions to management. This situation increases the expectations for SAIs to conduct more qualified and effective audits with new competencies and to assume additional roles (Otia and Bracci, 2022: 253-254). With the effective use of new digital technologies, significant developments are expected in both audits and corporate governance. Audits are gaining great importance not only for the good management and direction of the large investments required by these technologies, but also for shaping them in line

with the vision, mission and goals of the organization, and also for ensuring the security and reliability of strategic information to be best guaranteed and managed (Naim et al., 2022: 735).

The processing, visualization and functionalization of big data, which includes financial and non-financial data in different formats such as numbers, texts, images and videos produced in high volume, high speed and real time (Köse and Polat, 2021: 16), will increase the impact of auditing in improving public management (Daidj, 2023: 143). Big data analysis, which represents a new evolutionary stage in auditing (Lazarevska et al., 2022: 201), has the potential to significantly increase the performance of decision-making and implementation processes in particular. This is because of the fact that auditors will be able to easily obtain information about structures, relationships and models with big data analysis, easily visualize data and discover extensive information, thus contributing more to the structured audit procedure and risk assessment (INTOSAI, 2022b: 29). The development of positive externalities that big data analysis will provide in the audit function will also be an important trigger for the search for reforms in public administration to adapt to the digital age (Kurban et al., 2023: 40).

SAIs are making an ever-increasing effort to ensure digital transformation in auditing. Some SAIs are particularly focusing on studies on the effective use of artificial intelligence tools in auditing. For example, the US, Dutch and Norwegian SAIs conduct their work in this area through systems called "Innovation Lab", the European Court of Auditors (ECA) ECALab, the Belgian SAI DataLab, and the Brazilian SAI coLAB-I. The tendency to use AI-supported digital tools in certain areas of auditing is also increasing day by day. Examples of such tools used especially in the field of tender auditing include the Brazilian SAI's ALICE, ADELE, and MONICA; and the Ukrainian SAI's Prozorro Platform (Uysal and Aydemir, 2023: 206-207; Pleşa et al., 2023; Kurban et al., 2023).

Both SAO and TCA are seeking to carry out comprehensive transformations in their auditing capacity and approaches in order to increase their contributions to the parliament and relevant actors in combating the rising risks due to the increasing digitalization and to meet the increasing expectations of the public. In this context, they are trying to mobilize all possibilities to develop their technological infrastructure, auditing methodologies, auditor competencies and, accordingly, their institutional cultures in line with the new

conditions. The aim of mutual cooperation is to join forces to implement these goals in the most effective way and to mobilize their potential in line with the interests of both institutions.

Both SAIs, which closely follow the developments in the auditing field in the world and strive to adapt to them, have also demonstrated a strong will to direct change and take a leading role in the necessary areas. The future vision of TCA and SAO is to actively implement the digital transformation, in which new technologies and artificial intelligence play an active role, both in their own auditing and management processes and to lead the healthy and strong spread of this transformation in public administrations. In this context, they strive to increase the integration of existing applications with each other, increase their capacity and impact, and develop and implement innovative additional tools and systems. The ultimate goal of these works is to provide more effective services to the citizens, parliament and all stakeholders, including global ones.

4.2. Future Perspective and Common Vision of TCA and SAO on Digital Transformation and Cooperation

Acting with the belief that their future success will be driven and strengthened by innovations in science and technology, SAO and TCA see it as a strategic priority to closely monitor how new digital technologies, in particular, can interact with public sector auditing efforts. Acting with dedication to ensure that the continuous developments in science and technology contribute more to the quality of national governance in their countries and to eliminate potential risks, SAO and TCA also aim to better fulfill their regional and global roles and ultimately contribute to the quality of global governance.

The vision of SAO is to evolve into a digital organization, where innovative tools like FFDA and GOCP are integral to the audit process. By integrating digital technologies into its core functions, SAO aims to enhance the effectiveness, efficiency, and impact of public audits in Thailand.

TCA also focuses on further developing its systems such as VERA and DYS, which form the basis of digital transformation in auditing, by increasing their integration with artificial intelligence. It also aims to widely use new artificial intelligence tools such as SayBot and Murakıp, which are currently in the trial phase, in audits in the near future. Each innovation will pave the way for significant developments and capacity increases in other relevant

areas. For example, when the data collected via BVAS and DYS is integrated in a common data warehouse with the integration to be provided between VERA and DYS, a suitable environment will be created for the more effective use of big data analytics. TCA is aware that the fundamental guarantee for accelerating these steps and making the development sustainable is to realize a total digital transformation in its own corporate governance architecture.

The aim of both SAIs is to expand the knowledge and understanding of global developments and innovations in public sector auditing driven by new scientific research and technology, and to build the capacity to manage the future by effectively implementing change management. They believe that cooperation is the most effective means of strengthening institutions, developing common values and sharing knowledge. And cooperation between SAIs is key to performing their functions proactively and in line with evolving conditions; addressing global challenges and developing the capacity they need to achieve common goals. In order to achieve their goals and to ensure the development of strategic and technical capabilities, especially in handling audits in complex areas such as SDGs, digital transformation and mega projects, they place emphasis on increasing direct exchange of views and experiences and developing long-term professional relationships.

CONCLUSION

Rapid developments in science and technology, as well as unforeseen crises such as the COVID-19 pandemic, have made digital transformation an indispensable reality for almost all institutions. It is clear that digital transformation is of great importance for SAIs to increase their institutional effectiveness and contribute more to the institutions they audit, the parliament and the public. SAO and TCA see digital transformation as the basic condition for being among the leading institutions of the future in line with the same vision and have implemented important projects in line with this goal. Both institutions wish to operate their joint cooperation as an effective tool in order to further advance their achievements in this field with a continuous development approach.

In a period when audit objects are transformed into data, being aware of technologies that have the potential to affect the future of auditing and being prepared for the transformative effects of these technologies are essential for

a successful digital transformation. Based on this reality, it is seen that TCA and SAO have achieved significant success in areas such as big data analytics, digital management of auditing, and improving the digital transformation performance of public institutions. The studies initiated by both SAIs to ensure digital transformation and effectively use big data analysis show that there are strong foundations for increasing efficiency, accountability, and transparency in public administration through auditing.

To establish audit systems supported by new technologies in the public sector, a comprehensive framework that prioritizes not only the technical implementation but also the ethical, legal and operational aspects of digital transformation is required. Ensuring data security, interoperability and transparency are fundamental to fostering trust and improving data-driven decision-making. This transformation requires significant investment in infrastructure, workforce training and the development of regulatory frameworks that align with the rapidly evolving technological landscape.

The most effective strategy to increase efficiency in terms of time and resources is for SAIs to act together and join forces in this area. It is key for SAIs to strengthen their cooperation with each other and with international organizations, especially to effectively leverage innovative solutions such as blockchain, machine learning and big data analytics. The common strategies developed through this collaboration can enable public sector auditing to effectively leverage the potential of digital transformation to meet the increasing demands of modern governance. Ultimately, proactive audits carried out with innovative methods will add more value to audited institutions and public administration in general, and will contribute significantly to improving the quality of corporate governance in the public sector.

We believe that the cooperation between TCA and SAO will provide significant gains in creating cloud-based audit platforms for SAIs, developing artificial intelligence audit robots, enhancing the competencies of human resources in line with these technologies, and carrying out audits more effectively at regional and global levels, ultimately adding more value to the lives of citizens. This mutual cooperation will enable the benefits of economies of scale and help SAIs achieve the increased efficiency and effectiveness they strive for public institutions on an international scale.

In the upcoming period, transforming the systems developed by both SAIs into stronger and more effective tools through joint cooperation and by benefiting from the good practices of other audit institutions will provide an important example of capacity building in the field of public auditing. SAO and TCA, both dedicated to ensuring that advancements in science and technology contribute more to the strengthening of auditing and that strengthened auditing contributes more to the quality of national governance, aim to contribute to the quality of global governance by assuming more effective roles at regional and global levels.

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KAMU SEKTÖRÜ DENETİMİNDE DİJİTAL DÖNÜŞÜM VE INOVASYON İÇİN TAYLAND VE TÜRKİYE SAYIŞTAYLARININ STRATEJİK İŞ BİRLİĞİ

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GENİŞLETİLMİŞ ÖZET

Sayıştayların kurumsal etkinliklerini artırmak ve denetledikleri kurumlara, parlamentoya ve kamuoyuna daha fazla katkı sağlamak için dijital dönüşümlerini hızlandırmaları büyük önem kazanmıştır. Yeni dijital teknolojilerin dönüştürücü etkisinden etkili şekilde yararlanma hedefi doğrultusunda Tayland ve Türkiye Sayıştayları, geliştirdikleri özgün sistemlerle benzerleri arasında ön plana çıkmakta ve stratejik iş birliği yoluyla bu sistemleri geliştirerek dijital dünyanın öncü kurumları olmaya çaba harcamaktadır.

Türkiye ve Tayland Sayıştaylarının ortak vizyonu, denetim süreçlerinde, yöntemlerinde ve yaklaşımlarında yeni dijital teknolojilerin entegrasyonuyla yönlendirilen inovasyonu ve modernizasyonu hızlandırmaktır. SAO'nun amacı, dijital yönetişimdeki küresel eğilimlerle uyumlu olarak Tayland'ın kamu sektöründe verimlilik, şeffaflık ve hesap verebilirlik açısından yeni bir çağ başlatmaktır. Sayıştayın temel stratejik amacı ise dijital dönüşüm ve yeni teknolojilerin yaygın kullanımı yoluyla kurumsal kapasitesini güçlendirerek denetimlerin katma değerini artırmak ve bu yolla ulusal ve uluslararası düzeyde ortak faydalar sağlamaktır.

SAO'nun önümüzdeki dönemde Hükümet Çevrimiçi Kontrol Programı (GOCP) ve Mali ve Finansal Disiplin Değerlendirmesi (FFDA) gibi dijital platformlardan yararlanma girişimleri, bu kurumun dijital kamu denetiminde öncü rol oynamasını sağlayacak daha geniş bir stratejiyi yansıtmaktadır. Sayıştay'ın dijital dönüşüm çalışmaları, özellikle veri aktarım, yönetim ve analiz sistemi olan VERA, uzun yıllardır kullanılan SayCAP'in yerini almak üzere geliştirilen denetim yönetim sistemi olan DYS, yapay zeka alanında yürütülen çalışmalar ve özellikle yüksek teknoloji içeren mega projelerin denetimindeki deneyim, gelecek vizyonunu şekillendiren temel çerçeveyi oluşturmaktadır.

Günümüzde uluslararası iş birliği, kurumsal gelişimin, ortak değerleri geliştirmenin ve bilgi paylaşımının en etkili aracıdır. YDK'lar arasındaki iş birliği, işlevlerini proaktif bir yaklaşımla ve gelişen koşullarla uyumlu olarak ifa etmelerinde, küresel zorlukları ele almalarında ve ortak hedeflere ulaşmak için ihtiyaç duydukları kapasiteyi geliştirmelerinde kilit öneme sahiptir. Bu anlayışla hareket eden her iki Sayıştay arasında geliştirilecek iş birliği; bulut denetim platformları oluşturma, yapay zeka denetim robotları geliştirme, insan kaynaklarının yetkinliklerini bu teknolojilere uygun şekilde geliştirme ve bölgesel ve küresel düzeyde denetimleri daha etkili bir şekilde yürütme gibi farklılaşan alanlarda önemli kazanımlar sağlayacak ve nihayetinde bu kurumların vatandaşların yaşamlarına daha fazla değer katmasını sağlayacaktır.

Tayland ve Türkiye Sayıştayları tarafından geliştirilen sistemlerin, aralarındaki yakın iş birliği aracılığı ile daha güçlü ve daha etkili araçlara dönüştürülmesi, kamu denetimi alanında kapasite oluşturmanın önemli bir örneğini oluşturacaktır. Bu modelin daha yaygın uygulamalarıyla denetimin güçlendirilmesi, Sayıştayların ulusal yönetişim kalitesine daha fazla katkı sunmasını sağlamakla kalmayacak, küresel yönetişimin güçlenmesine de hizmet edecektir.