

# United Nations

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Committee of Experts on Public Administration  
24th Session – April 2025

## MEMORANDUM

From: Dr. Sutthi Suntharanurak  
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To: Members of the Committee of Experts on Public Administration (CEPA)

Subject: Feedback on E/C.16/2025/4 – Ensuring Transparency and Accountability of Artificial Intelligence Systems in Public Administration

Date: 9 April 2025

The following feedback is respectfully submitted in response to the CEPA draft report (E/C.16/2025/4). It reflects the perspectives of the Supreme Audit Institution (SAI) of Thailand and draws upon our intervention during Agenda Item 6 of the 24th CEPA Session.

### 1. Recognizing SAIs as Agents of AI Accountability

We welcome the report's recognition of Supreme Audit Institutions (SAIs) as key actors in the broader accountability architecture. The acknowledgment that SAIs must adapt to audit artificial intelligence (AI) systems reflects an essential institutional evolution. SAIs are not only oversight bodies but also catalysts of trust in AI-enabled public administration.

### 2. Suggesting the TAPAI Framework

In alignment with the report's overarching themes, we suggest the adoption of the TAPAI Framework—Transparency, Accountability, and Participation, Accelerated by AI—as a guiding approach for reimagining the role of SAIs in the age of artificial intelligence. TAPAI emphasizes both ethical oversight and civic engagement, bridging institutional audit mandates with people-centered governance.

### 3. Addressing Capacity Gaps through Global Solidarity

While the report identifies capacity disparities among SAIs (paras. 43–46), we encourage CEPA to recommend concrete support mechanisms such as peer-to-peer digital accelerators, donor-backed funds, and south–south cooperation platforms to

help resource-constrained SAIs build the digital infrastructure and talent required for AI audit readiness.

#### **4. Mainstreaming AI Literacy in Audit Competencies**

The emphasis on human oversight (para. 72) must be operationalized through structured learning. We suggest that AI literacy and algorithmic audit training become core competencies for auditors, integrated into professional certification and continuing education systems under the auspices of regional or global SAI communities.

#### **5. Bridging the Digital Divide between SAIs and Auditees**

The report rightly highlights the risk of operational imbalance (para. 40). We propose a coordinated “whole-of-government digital maturity plan” that includes both SAIs and executive agencies, ensuring mutual interoperability, standardized datasets, and ethical data-sharing protocols to enable effective oversight.

#### **6. Institutionalizing Public Algorithm Registries**

We support the report’s recommendation for open algorithm registries (para. 31). SAIs can serve as independent stewards of public algorithm disclosure, verifying that high-risk AI systems used in public services are transparently catalogued and accessible for audit and citizen scrutiny.

#### **7. Moving Beyond Compliance: Toward Algorithmic Impact Audits**

While compliance audits provide an initial safeguard (para. 54), we recommend developing Algorithmic Impact Audits that assess societal fairness, inclusion metrics, and public value creation. This method will better capture the real-world implications of AI in public policy and service delivery.

#### **8. Applying the Human-on-the-Loop Oversight Principle**

We strongly endorse the “human-on-the-loop” supervisory model (para. 63) as a pragmatic balance between automation and accountability. SAIs should assess whether this principle is embedded into the governance of AI systems, especially those affecting rights, benefits, and justice outcomes.

#### **9. Safeguarding SAI Independence in the AI Era**

The report rightly warns of budgetary constraints (para. 46). We emphasize that SAI budgets for AI-related oversight should be ring-fenced and protected from executive interference, ensuring the impartiality and resilience of oversight in high-stakes digital governance.

**10. Proposing a Global Audit Protocol on Artificial Intelligence (GAP-AI)**

We support the call for INTOSAI to issue formal guidance (para. 77). We propose developing a Global Audit Protocol on Artificial Intelligence (GAP-AI)—a scalable toolkit co-created by SAIs across capacities and regions. GAP-AI could include shared audit criteria, ethical red lines, performance indicators, and tools for both use and oversight of AI systems.