



Policy Relevance Through Implementation: A SAI Perspective on Solid Waste Management

By SAI Thailand



The Core Challenge

Strategic $\neq$ Operational

Policies can be strategically important yet face major implementation gaps.

Relevance Is Multi-Layered

Relevance depends on fit for purpose, context, and delivery capacity.

The Thailand Case

A policy can be strategically sound but operationally weak.



CASE STUDY

The Nakhon Luang Case

A performance audit of municipal solid waste management in Phra Nakhon Si Ayutthaya Province examined **legacy waste**, **new incoming waste**, and readiness for the **RDF and Waste-to-Energy** transition, revealing a **systems challenge** rather than just a technical one.

Audit Design: Three Foundational Elements

Criteria

Audit criteria combine legal requirements, contractual obligations, and performance principles.

Targets

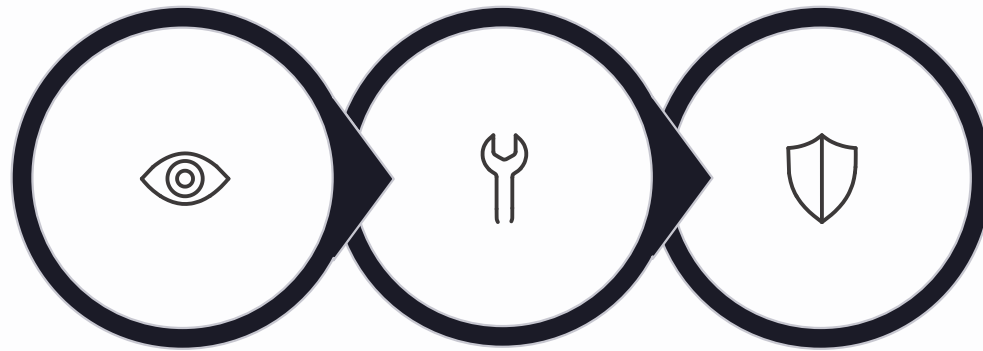
Targets are grounded in existing commitments.

Impact Logic

Better information leads to better management, lower risk, and greater public value.

METHODOLOGY

The 3A Constructive Approach



Awareness

Action

Anticipation

- **Awareness** — Identify what is happening, why, and where risks are emerging.
- **Action** — Turn findings into practical corrective steps managers can implement.
- **Anticipation** — Strengthen systems so problems are less likely to recur.

Documentary vs. Field Reality

What Documents Show

Policy frameworks show what should happen, but often reflect aspiration more than reality.

What Field Evidence Reveals

Field evidence shows what is actually happening and where implementation breaks down.

The Critical Signal

Legacy waste at **12.87%** vs **20%** target signals implementation capacity is insufficient.



Balancing Engagement and Independence

- Stakeholder input improves context understanding.
- Final judgment stays independent.
- Balance is essential to legitimacy.



Three Dimensions of Policy Relevance

1

Strategic Relevance

Does the policy address important national priorities?

Yes

2

Operational Relevance

Are mechanisms appropriate to actual conditions and capacity?

No

3

Public Value Relevance

Are tangible benefits reaching citizens and the environment?

Uncertain

RECOMMENDATIONS

From Findings to System Change

The audit reframed the central question: not *"Who made the mistake?"* but **"What must change in the system?"**

Key recommendations:

- Continuous monitoring and contractor oversight
- Enforcement protocols with measurable, time-bound targets
- Issue registers and real-time management dashboards
- Defined escalation and response procedures
- Performance reporting linked to accountability

The Three Fit Test for SAIs

1

Fit for Purpose

Does the policy address the **right problem** for the population it serves?

2

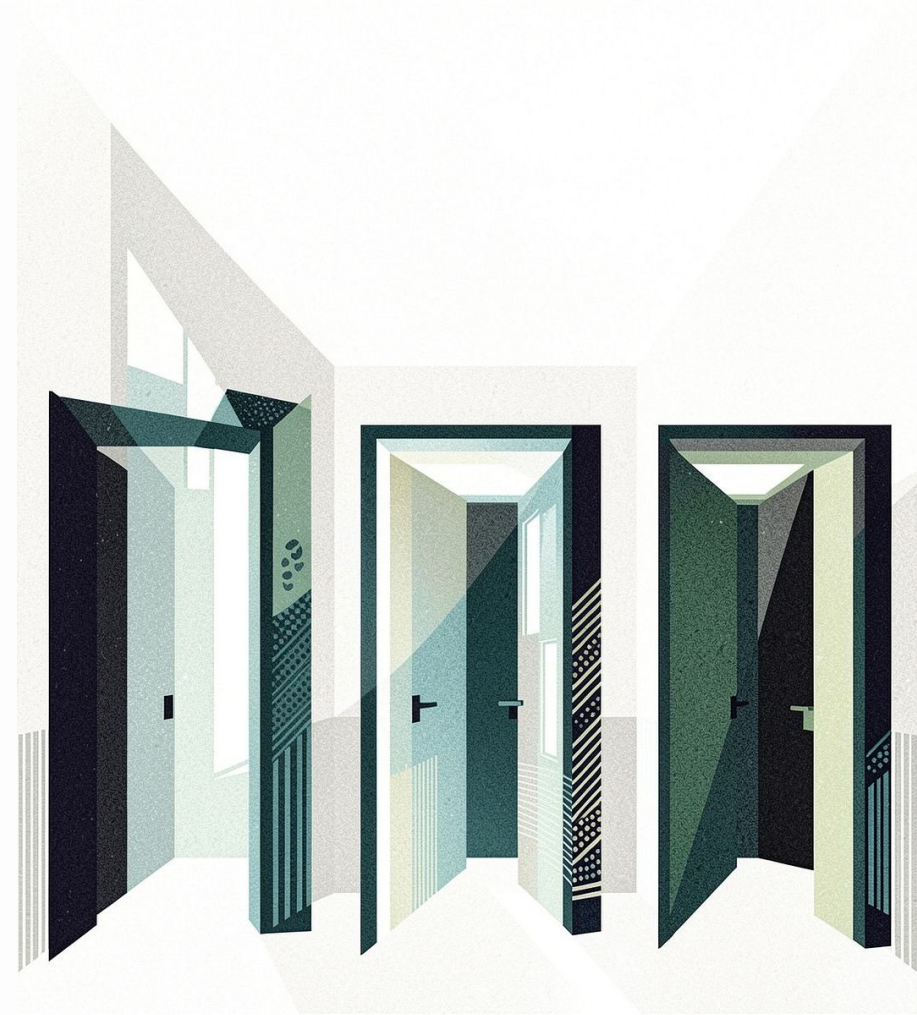
Fit for Context

Does it match **local conditions** and institutional capacity on the ground?

3

Fit for Implementation

Can it be delivered through **adequate systems**, governance, and enforcement?



Audit Legitimacy: Three Pillars

1

Evidentiary

Uses credible, multi-source evidence that stakeholders are difficult to dismiss.

2

Procedural

Follows a fair process that allows due consideration and response while preserving auditor independence.

3

Substantive

Makes recommendations grounded in responsibilities, capacity, and implementation realities.

From Local Insights to Systemic Learning



Local Evidence

Specific findings from a single audit surface a concrete issue in one place.



Potential Systemic Risk

The local issue points to wider vulnerabilities in governance, oversight, or enforcement.



Wider Examination

That signal prompts deeper review across similar programs or regions.



National Learning

Repeated findings across audits shape strategic recommendations and system-wide improvements.

The SAI's Bridging Role: From Ambition to Impact

Connecting Ambition

SAIs help ensure policy objectives are clear, relevant, and aligned with public needs.

Grounding in Reality

Through performance auditing, SAIs provide independent evidence on what helps or hinders implementation.

Delivering Public Value

Audits show how strategic intent translates into tangible benefits for citizens and the environment.

Four Essential Lessons for SAIs

1

Ground Criteria in Reality

Base audit criteria on concrete obligations and measurable expectations.

2

Balance Insights with Independence

Use stakeholder perspectives and field evidence, while maintaining independent audit judgment.

3

Distinguish Policy from Implementation

Separate policy weaknesses from implementation failures to guide corrective actions.

4

Measure True Legitimacy

Judge legitimacy by credible findings, genuine corrective action, and public value.

Thank You