

## Abstract

This thesis “Legal status of the act of the State Audit Commission” aims to study legal status of all acts of the State Audit Commission (SAC). SAC is the Constitutional Independence Agency that was established as a result of the Constitution of the Kingdom of Thailand B.E.2540 (A.D. 1997). SAC has authorities to conduct the state audit. In order to achieve the objective of the Constitution, SAC performs her duties independently and impartially including personnel administration, budgeting, operation and any other works. The Constitution also stated that parliament shall enact the organic law on state audit. Therefore, the Organic Act on State Audit B.E.2542 (A.D.1999) was proclaimed. This law laid down the powers and duties of SAC in detail including power to lay down general applicable rules, administrative management power and decision-making power.

In this legal research, author studied concept of act of state, constitution, legislation and subordinate legislation, powers and duties of SAC and also problems arising from relationship among SAC and other Constitutional Independence Agencies, and found that SAC has variation of acts both administrative and non-administrative acts. However, such acts are still acts of administrative organ. SAC exercises her acts by the virtue of the Organic Act on State Audit B.E.2542 (A.D.1999) which has characteristic of acts of state agency and administrative organization. Nevertheless, operations of SAC have confronted problems in many aspects due to unclear law-drafting and conflict of existing relevant laws. Consequently, these incidents have been leading to both theoretical and practical problems regarding interpretation concerning decision-making power on monetary, financial, and budgetary disciplines as well as power to lay down the rules. Therefore, this thesis proposes important remarks that the Constitution, the Organic Act on State Audit B.E.2542 (A.D.1999) and other relevant laws should be amended.

During thesis writing, the new Constitution of the Kingdom of Thailand B.E.2550 (A.D.2007) was promulgated on August 24, 2007. The new Constitution stated more details about acquisition and selection procedure of SAC and Auditor-General, powers and duties of SAC. In additions, the new Constitution stated more details regarding monetary, financial, and budgetary disciplines as well as the authority to adjudge such activities. Furthermore, the new Constitution

stated that the relevant organizations shall take responsibility to amend the law in order to make the present law comply with the spirit and statute that laid down in the new Constitution.