



Continuity of Operations

SAls are playing a significant role in helping the employees and stakeholders deal with the disruption and ensure that they are well-equipped to handle these changing dynamics.

One of the first things that all SAls need to be mindful of during a crisis of this epic proportion is the need to be flexible and agile. SAls are diligently working with the Government to understand their revised goals to ensure that the SAls strategic plans are fully aligned with them. In this section we have highlighted some of the documents produced by INTOSAI organs, external stakeholders on strategies and also experiences of various Regions and SAls on continuity of operations.



A. Virtual Videoconferencing - EUROSAl Perspective⁵

To ensure continuity of work, EUROSAl Secretariat offered its members access to Blackboard Collaborate, a tool which enables a more sustainable and cost-effective way of working within EUROSAl through virtual meetings. This initiative was made possible through a cooperation between IDI and the SAl of Spain/Secretariat.

It is best not to overburden participants with a long and packed agenda – it seems more difficult to keep one’s focus at long sessions during the video-event compared to a live one.

E-discussions seems to, at times, take longer than live ones – be it for technical reasons or just because participants need time to warm up to the e-environment. Guiding participants to continue the exchange of ideas in a written form in chat is a great alternative which could save time and ensure that questions are not left up in the air, unsolved.

EUROSAl used the polling function for involving participants and enabling them to voice their opinion during the meeting. Polls worked also great as a replacement for icebreaking and small talk.

It also found it important to allocate solid time for coffee breaks, just as during live meetings. Planning for other visual components beyond presentations helps make the e-meeting more engaging. They used the photos and visuals sent by participants before the meeting to prepare a collage presentation and showed it at the event.

EUROSAl also discovered that a group photo can be taken electronically by combining the screenshots of participants’ gallery view.

⁵ <https://www.eurosai.org/en/calendar-and-news/news/The-EUROSAl-Secretariat-launches-a-virtual-videoconferencing-tool-for-EUROSAl-activities/>



B. CAROSAI Experience⁶

All SAIs introduced measures to protect their staff by ensuring compliance guidelines promulgated by the Health Ministry were immediately adopted and implemented. Many SAIs took steps to ensure physical distancing, provided staff with sanitisers and mask and disseminated updated information from the Health Ministry in order to minimise the risk of the virus spread.

Further, members of staff of SAIs were encouraged to work from home where possible. SAIs promoted teleworking, team management application and staggered working hours. On the other hand, few SAIs rapidly adopted new audit

techniques to ensure that despite the disruption the SAI continued to add value to Government's governance process.

Two SAIs, SAI Grenada and SAI Jamaica, are undertaking real time audits of their Government's COVID-19 relief packages. Whereas an additional six SAIs are auditing the issuance of stimulus packages. On the social side some SAI's helped to raise awareness of citizens about COVID-19 by disseminating information about the virus and its social and economic impact. One SAI in particular volunteered to sort and distribute medical, food and other supplies.



C. AFROSAI-E Experience⁷

In the wake of the COVID-19 pandemic, AFROSAI-E conducted a research project entitled "SAI resilience in addressing the auditor expectation gap during disaster periods: The case of sub-Saharan SAIs during the COVID-19 pandemic".

Amongst other findings, the research shows that here is a notable expectation gap on the audit activities SAIs are expected to perform during the COVID-19 pandemic.



D. EUROSAI Experience⁸

At the beginning of June, EUROSAI, launched a COVID-19 project open to all its members. The project is coordinated by the SAIs of the UK and Finland. More than half of the EUROSAI members have joined the project so far. The key issues to be examined in the project concerned social and health care, crisis resilience, economic and business security in crisis situations, and business continuity.

EUROSAI in collaboration with OLACEFS and CAROSAI successfully organised the IX EUROSAI-OLACEFS joint conference. Hosted by the SAI Hungary in September, the conference held virtually under the theme, "COVID-19 Pandemic: A Unique Opportunity for Supreme Audit Institutions to Highlight the Impact of Their Work," provided a timely and relevant foundation for vivid dialogue and valuable debates among participants.

6 <https://carosai.org/the-effects-of-covid-19-pandemic-on-sais-a-caribbean-perspective>

7 <https://afrosai-e.org.za/2020/07/10/afrosai-e-research-paper-sai-resilience-in-addressing-the-auditor-expectation-gap-during-disaster-periods-the-case-of-sub-saharan-sais-during-the-covid-19-pandemic/>

8 https://www.vtv.fi/en/news_item/european-sais-intensifying-cooperation-on-the-covid-19-pandemic/

The key issues to be examined in the project concerned social and health care, crisis resilience, economic and business security in crisis situations, and business continuity.

At the beginning, the SAIs exchanged information and experiences on the impacts of the crisis on the audit of central government finances and public administration. The participants also shared views and ideas on how to respond to the new challenges presented by the crisis.

The common objective of the SAIs was to ensure and verify that the decisions and measures taken in public administration are sustainable and meet the requirements of good governance even in these exceptional circumstances. These objectives are also at the core of the international audit standards (ISSAI standards), especially the ISSAI 12 standard, which emphasises the societal impact of SAIs and benefits of SAIs.

A joint webinar was held to discuss the issues raised in the virtual discussions and outline the future project priorities and forms of cooperation. A total of 12 themes were identified in the discussions as potential areas of cooperation. These included the development of cooperation, the promotion of the role and tasks of SAIs, and different audit topics and the reform of audit work.

Among the key issues raised were social and health issues, security of supply, crisis responses, the proper functioning of the economy and the various cross-administrative challenges posed by the coronavirus pandemic. Many of these issues were cross boundary and common to different countries, and thus required extensive international cooperation to deal with.

The next step would be to identify the willingness of different SAIs to participate in these themes. The final themes to be included in the project will be selected in the early autumn. The results of the work will be reported to the 2021 EUROSAI Congress.



E. ASOSAI Experience

ASOSAI is considering creating an ASOSAI working group to manage the newly emerging crises to enhance SAIs in response to the crises. It is believed that such a working group will serve as a breakthrough channel for member SAIs to share their experiences. SAI China had also proposed initiatives to help conduct audits amid pandemic, such as running a column in ASOSAI website on SAIs' responses to the COVID-19.

The idea of creating new working group will be discussed in the 56th ASOSAI Governing Board meeting in Thailand.

ASOSAI has opened a new page in their Website to highlight COVID-19 initiatives of its member SAIs and for organizing virtual conferences among SAIs to discuss conducting audits amid pandemic, remote auditing and solving issues related to the ASOSAI Strategic Plan. This page is being operated by SAI China.⁹

9 <http://asosai.org/asosai/client/web120/subject/n1/n120/n1292/n34839/index.jsp> "Emerging Issues Response (asosai.org).



F. ARABOSAI Experience

ARABOSAI conducted a webinar on “What does Coronavirus Pandemic mean for INTOSAI regions: Strategic priorities and operational challenges?” in April 2019.¹⁰

The participants unanimously agreed that one of the most important effects of this crisis was the necessity of changing the operational plans and work methods and updating their strategic plans in order to deal with such crises as well as establishing mechanisms to develop communication with the stakeholders such as the controlled entities.

The members also agreed that the institutions should also play their advisory and awareness raising role during the crisis to remind the external stakeholders to adopt principles of transparency and competition. The participants recommended the need to highlight the successful experiences of audit institutions in the field of remote working. The role that the ARABOSAI have to play in terms of training was also underlined, especially exploring the remote training in collaboration with the IDI through an electronic platform. The members insisted on the preparation of training materials on the use of the new guidelines so that the members can make sure that no one is left behind.



G. OLACEFS experience

OLACEFS has launched a separate page containing COVID-19 related Blogs featuring articles related to SAIs and their work during COVID-19 pandemic.¹¹



H. Putting a gender lens on auditing COVID-19 - SAI Canada¹²

Numerous SAIs have recently applied a gender lens in audits, especially in auditing preparedness for Sustainable Development Goal (SDG) implementation. Gender equality and inclusiveness is enshrined in the 2030 Agenda for Sustainable Development, which considers all segments of society irrespective of race, gender, ethnicity, and identity.

As SAIs embark on auditing national COVID-19 Pandemic responses, it is equally important to mainstream gender equality and inclusiveness throughout the audit process. This enhances audit impact, helps determine whether citizens are being assisted equally, and assists SAIs in providing informed recommendations for improvement. Key considerations for SAIs include:

10 <https://www.intosaicbc.org/wp-content/uploads/2020/05/What-does-the-Corona-virus-pandemic-mean-for-INTOSAI-regions-webinar-report-1.pdf> What-does-the-Corona-virus-pandemic-mean-for-INTOSAI-regions-webinar-report-1.pdf (intosaicbc.org).

11 <https://www.olacefs.com/covid19-blog/?lang=en> Blog del COVID-19 - OLACEFS
<https://www.olacefs.com/covid19-blog/?lang=en> Blog del COVID-19 - OLACEFS

12 <http://intosajournal.org/covid19-gender-lens-on-auditing/>

Planning and Analysis—Examining whether governments have conducted gender analyses in designing pandemic responses and whether they have investigated varying impacts engagements may have on women, girls, and marginalized groups.

Decision-making—Understanding how government decisions are made, who participates in decision-making processes, and what mechanisms are in place to ensure women, girls and marginalized groups are well represented.

Legal and Regulatory Compliance—Assessing the extent to which new government measures and programs adhere to human and women’s rights and comply with existing gender equality laws and regulations, which include many areas, such as domestic and gender-based violence, sexual harassment, labour standards and health care.

Monitoring and Evaluation—Determining if (and how well) governments are collecting disaggregated data on citizen accessibility to support programs and whether data is used to monitor different outcomes for different groups.

These key considerations allow SAIs to formulate questions when auditing national COVID-19 Pandemic responses, such as:

Conducting audits that incorporate gender provides access to disaggregated data by sex, age, location, and other categories. This information assists in addressing data gaps and prompting governments to gather more statistics to better inform future work.

Social Protection and Economic Stimulus Packages

- ⊙ Are cash transfers, other social protection measures and economic stimulus packages efficiently and effectively reaching target groups?
 - ⊙ Do governments provide financial support to marginalized groups working in sectors having no provisions for health insurance and social protection?
 - ⊙ How do governments support parents—mainly women and single parents—whose work is largely unpaid?
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Health Systems and Programs

- ⊙ As World Health Organization reports indicate men are more likely to die from the COVID-19 virus and women represent about 70% of global health care and social workers, how are governments responding to each gender’s unique needs?
 - ⊙ How are governments supporting other critical services, such as access to maternal and mental health care?
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Gender-based Violence

- ⊙ Recognizing raised levels of domestic and gender-based violence during lockdown, how do governments address prevention as well as implementing and supporting risk management measures?
- ⊙ Do governments provide services (help lines, shelters, mental health programs) that address all citizen needs?



I. ANAO - COVID-19 multi-year audit strategy¹³

The ANAO devised a multi-year strategy for performance audits to focus on the effective, efficient, economical and ethical delivery of the Australian Government's response to the COVID-19 pandemic. The strategy will be delivered in three key phases.

In line with the objectives of the ANAO's 2020–21 Annual Audit Work Program (AAWP), the ANAO's strategy for auditing COVID-19 related measures is designed to: respond to the interests and priorities of the Parliament of Australia; and provide a balanced program of activity that is informed by risk analysis, and that promotes

accountability, transparency and improvements to public administration. The ANAO plans to update the AAWP by the end of 2020, providing a list of potential audit topics that will be conducted during the second phase of the COVID-19 performance audit strategy.

Given the evolving nature of the COVID-19 response the ANAO will reassess and revise audit plans throughout the remainder of the 2019–20 financial statements audit cycle and into 2020–21.



J. Ministry on Health - Audit process adopted by SAI New Zealand¹⁴

SAI New Zealand's PPE review looked at the system for managing the stock of PPE and how well that system could be mobilised to adequately supply and effectively distribute PPE. SAI also assessed the systems for procuring PPE, distributing it to district health boards (DHBs) and others, and managing the stock levels. (SAI New Zealand)

SAI completed the work relatively quickly given the relevance of issues and the high level of public interest. The short time frame for completing the PPE review meant that SAI was not able to form a complete picture of what happened when health and disability providers, private sector health workers, or other essential services workers tried to access PPE.

To carry out the PPE review, SAI spoke with a wide range of people involved in supplying, managing, and distributing PPE. SAI requested, reviewed, and analysed a large number of documents from the Ministry and DHBs. SAI checked their understanding of the responsibilities, systems, and processes with those involved and asked for further information where necessary

SAI did not physically inspect stock levels for two main reasons. First, the team was unable to visit storage locations because non-essential workers had to work from home. SAI did not consider it appropriate to request exemption for their staff to be classed as essential workers. Secondly, SAI understood that stock levels were changing daily, if not hourly, as supplies arrived and were distributed. There was little value in physically inspecting stock levels at any one point in time.

¹³ https://www.anao.gov.au/work-program/covid-19#nav_anaocovid-19multi-yearauditstrategy

¹⁴ <https://static1.squarespace.com/static/57019a6db6aa607cbb909ab2/t/5f4c409f41766f7b9b701479/1598832807092/Auditing+During+An+Emergency+OAG+NZ.pdf>

The PPE review team planned a time frame of one week for agency staff to provide comments on their report. The team acknowledged that this time frame was too tight based on the situation that the health sector was dealing with and did not allow a realistic time for response. The PPE review team agreed that if a review of a similar nature is done in the future, the time frame for responses would be extended.



K. SCEI COVID-19 Expert Group

In May 2020 the Accounts Chamber of Russia Federation, the Chair of INTOSAI, put forward the initiative to establish a special Expert Group under INTOSAI Supervisory Committee on Emerging Issues. The Group focused on the Strategic role of SAIs in addressing challenges posed by the COVID-19 pandemic. Its activities and the four webinars conducted by SAI Russia during July to October 2019 ;resulted in recommendations that are aimed to help all SAIs in need of support:

1. Openness of SAIs and Ensuring Inclusiveness in Emergency Conditions.¹⁵
2. Remote auditing: technological challenges and solutions.¹⁶
3. Priorities of SAIs in the COVID-19 pandemic, including audit themes, methods and techniques¹⁷
4. INTOSAI online transition: how can

Peru officially launched the “International Observatory of Government and Supreme Audit Institution (SAI) Initiatives in Relation to COVID-19” website in August 2020. The observatory, designed to share comparative experiences and knowledge on COVID-19 Pandemic oversight work, was developed in collaboration with the SAI Russia, INTOSAI Chair and Chair of INTOSAI’s SCEI. The observatory provides valuable pandemic-related resources and publications from governments, SAIs, INTOSAI regions and international organizations, including the World Bank, Inter-American Development Bank, and United Nations. The observatory, currently available in English and Spanish, can be found at observatorioefs.contraloria.gob.pe.

L. IDI Documents

1. Paper on “Accountability in the time of crisis” by IDI¹⁹

As a respected oversight institution, the SAI can play a key role in the different stages of a crisis like COVID-19. They can provide advice on critical rules and regulations and can conduct real-time audits on procurements and whether funds are being used for the right purposes. This can have a deterrent effect and contribute to safeguarding government and donor funds. SAIs can also audit the implementation

of new regulations and programmes, such as for infection control or economic stimulus, and thereby contribute to effective government actions. This can help to identify potential cases of fraud, waste, and abuse, counter misinformation, and build greater trust between citizens and the government during a national emergency. In the aftermath of a crisis, the SAI can provide assurance on the use of funds and assess the economy, efficiency, and effectiveness of the national responses. Reports can be used both

15 https://intosairussia.org/images/docs/SCEI_EG_3-SummaryReport_Openness-of-SAIs-and-Ensuring-Inclusiveness-in-Emergency-Conditions.pdf SCEI_EG_3-SummaryReport_Openness-of-SAIs-and-Ensuring-Inclusiveness-in-Emergency-Conditions.pdf (intosairussia.org)

16 https://intosairussia.org/images/docs/SCEI_EG_Summary-Report_Remote-Auditing-Webinar.pdf SCEI_EG_Summary-Report_Remote-Auditing-Webinar.pdf (intosairussia.org)

17 https://intosairussia.org/images/docs/SCEI_EG_Summary_Report_1.pdf SCEI_EG_Summary_Report_1.pdf (intosairussia.org)

18 https://intosairussia.org/images/docs/SCEI_EG_4_Summary_Report.pdf SCEI_EG_4_Summary_Report.pdf (intosairussia.org)

19 <https://www.idi.no/en/covid-19/covid-19-paper>

for accountability and for identifying lessons for the future.

The paper presents several detailed approaches for how SAIs can contribute to the current crisis response:

- ⊙ Be a “critical friend” and remind key actors about basic rules and regulations that must be adhered to, even during an emergency.
- ⊙ Maintain dialogue with stakeholders in and outside of government on the potential role of the SAI, and risks to sound financial management and effective crisis management.
- ⊙ Clarify the role and mandate of the SAI, especially in light of new funding potentially off-budget.
- ⊙ Embark on audits that can add value as the crisis unfolds, considering financial, compliance and performance related risks in the short and medium term.
- ⊙ Report on time and taking the situation into account Consider a pre-audit role if necessary for an effective national management of the crisis
- ⊙ Protect staff and adopt innovative ways of working

2. Long-term responses to COVID-19 - IDI²⁰

IDI has brought out a guidance on “Long term responses to COVID-19”. The objective of this guidance is to present a step-by-step approach to how a SAI may adjust and ensure the long-term implications of COVID-19 are captured in its strategic direction and strategic plan.

The approach presented can be useful for all SAIs. It is currently being used by SAIs participating in the Initiative on Strategy, Performance Measurement and Reporting (SPMR), and it follows the general SPMR approach for strategic planning and management.

While making specific reference to COVID-19, the guidance is timeless and can be applied to similar situations a SAI may experience in the future. IDI has brought out a paper on “Long-term responses to Covid-19” on building agile, forward-looking, inclusive and resilient SAIs through strategic planning and management.

3. 3i COVID-19 Response Actions

IDI has also launched a webpage to provide a platform for online guidance, interaction and support to SAIs in conducting financial, performance and compliance audits in COVID-19 times.²¹



M.KSC Working Groups Initiative

Working Group on Public Debt handled its annual meeting virtually under the theme “Implementation of SDGs: Exploring the role of public debt auditors in Light of COVID-19” in two batches. The meeting saw presentations from 5 SAIs bringing out their perspective on the theme. The Working group is also intending to include activities relating to assessing the implications of rising public debt because of the COVID-19 pandemic in their current Work Plan.

Working Group on Big Data conducted its meeting virtually where administrative issues were discussed and 11 SAIs presented their country papers in which SAI Brazil presented a paper on how they used technology and data to audit COVID-19 related purchases.

20 <https://www.idi.no/en/covid-19/long-term-responses-to-covid-19>.

21 <https://www.idi.no/covid-19/3i-covid-19> 3i COVID-19 Response Actions (idi.no)

The Annual meeting of the Working Group on Extractive Industries saw four SAIs sharing their experiences on lessons learnt from COVID-19. Apart from this AFROSAI-E made a presentation on "Effect on COVID-19 on Extractive Industries – Way forward for auditors."

Working Group on Financial Modernization and Regulatory Reforms held a special meeting in May 2020 in which SAIs shared actions of their governments in response to COVID-19, their planned work related to COVID-19, and challenges they are facing.



N. Individual SAIs Initiatives not covered elsewhere

Iraq developed a work plan for the auditors of the Federal Board of Supreme Audit and guidelines for the auditors in the private sector to help them conduct audits during the COVID-19 pandemic and reduce challenges facing them including responsiveness to audit risks pursuant to the latest announcements and best practices of the relevant professional and regional organizations.

Lithuania hosted SIGNALS 2020 conference, an annual event virtually during the pandemic. The conference focussed on Sustainable Development Goals and highlighted the importance of data in making national decisions; role of education in closing the achievement gap and reducing the digital divide; and global and national efforts to reduce climate change.

Netherlands (NCA) which is working on a five-year "Sharaka" cooperative program with seven partner Supreme Audit Institutions (SAIs) from Algeria, Iraq, Jordan, Morocco, Palestine, Sudan and Tunisia, converted the four-day regional workshop to discuss an SDG 3 health-related audit into five two-hour webinars. In the post-COVID-19 era, the program intends to continue hosting virtual events but also looks forward to physically reconnecting once possible.

Poland is undertaking an audit on the preparedness of public entities to the threat of epidemics.

Switzerland adjusted its audit approach in accordance with its mandate while incorporating a critical perspective on legal bases associated with the crisis to improve national response oversight and coordination. The reorientation has already enhanced the quality of Federal Administration work and reassured Parliament that funds allocated are achieving intended goals. The new approach enabled rapid spot checks prior to expenditures, and the SFAO launched a special data analysis effort to detect potential frauds and communicate them to the proper authorities. These measures provided additional security and help limit subsequent corrections.

Thailand has created three adhoc working groups to conduct audit on Covid-19 preparations to ensure the efficiency and effectiveness of the resources allocated.

Turkey revised its audit strategy and its audit plan to conduct audits related to the Covid-19 pandemic.

Vietnam SAV actively directed the development of annual audit plan in line with the actual situation and the State's orientation so it could support ministries, sectors, localities and businesses to overcome the crisis period. SAV focussed on assessing the state budget governance in 2020 affected by COVID-19 and conduct more audits of social security support packages for people and businesses affected by Covid-19, procurement of medical equipment to prevent and control COVID-19