INTOSAI Conference

Outcomes of the First Online
International Scientific and Practical Conference
under the auspices of the INTOSAI Chair

April, 21–22, 2021

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Foreword

The First Online International Scientific and Practical Conference was held on April, 21–22, 2021 under the auspices of the Chair of the International Organisation of Supreme Audit Institutions (INTOSAI). It commemorated the mid-term of the Accounts Chamber of the Russian Federation's (AC RF) Chairmanship in INTOSAI. The Conference provided a unique platform for exchange of experience, bringing together experts in public audit, members of the business and academic communities. The practical focus of the discussions allowed the participants to consider in detail the implementation of the principles of the Moscow Declaration adopted at the XXIII INTOSAI Congress.

The online format enabled a large-scale event to take place in the pandemic conditions, with around 700 participants from 102 SAIs. The Conference was opened with speeches by Aleksei Kudrin, Chairman of the Accounts Chamber of the Russian Federation and Chair of INTOSAI, Margit Kraker, President of the Austrian Court of Audit and Secretary General of INTOSAI, and Angel Gurría, Secretary-General of the OECD.

The context of the online Conference was set by the two plenary sessions.

On April, 21 representatives of the World Bank, the United Nations Development Programme and the International Budget Partnership shared their experience of responding to the COVID-19 pandemic, and ideas for further transforming international organisations, government bodies and SAIs in a post-pandemic world.

On April, 22 representatives of Google, UNESCO, RANEPA, Sberbank, and Hans Wissema, Professor Emeritus at Delft University of Technology and author of the book *Towards the Third Generation University*, discussed the challenges and opportunities associated with online education.

A highlight of the Conference was a series of open discussions by the INTOSAI expert community, with 31 small group sessions addressing auditing healthcare, social support, public procurement, data analysis, inclusiveness, openness, strategic approach

to public audit and auditing the Sustainable Development Goals (SDGs). Representatives from 20 SAIs (Austria, Bosnia and Herzegovina, Brazil, Chile, Finland, Greece, Hungary, India, Indonesia, Mexico, Moldova, Pakistan, Peru, Portugal, Russia, Slovakia, South Africa, UAE, USA, European Court of Auditors), as well as the INTOSAI Development Initiative, the Moscow Chamber of Control and Accounts and the Higher School of Economics, acted as moderators.

The conference was an important event for developing the INTOSAI community. The organisers and moderators of the meetings look forward to continuing the discussions at the next XXIV INTOSAI Congress, as well as within the INTOSAI working bodies.

700+
participants

31
discussion
groups

102
SAIs

Plenary Session 'Public Sector Auditing and Evolution of Governance Practices During and Post Emergency'

April 21, 2021

Moderator:

Anatoly Chubais, Special Representative of the President of the Russian Federation for Relations with International Organisations to Achieve Sustainable Development Goals

Speakers:

Joseph D'Cruz, Senior Adviser for Strategy and Planning of the United Nations Development Programme (UNDP)

Edward Olowo-Okere, Director of the World Bank's Governance Global Practice

Claire Schouten, Senior Programme Officer, International Advocacy of the International Budget Partnership

National governments and the international community have been under a serious stress-test during 2020. The immediate task now remains to ensure full recovery, which cannot be achieved without necessary adaptation of government institutions, policies and practices. While the international community helps countries build capable, efficient, open, inclusive, and accountable institutions, INTOSAI should also assist its members to keep up-to-date. More close and thorough collaboration between INTOSAI and other major international organizations is key to understanding the perspectives of future development and ensuring that SAIs at least remain relevant or even lead the transformation by their own example.

Key points of the presentations

Anatoly Chubais, Special Representative of the President of the Russian Federation for Relations with International Organisations to Achieve Sustainable Development Goals

For each of its meetings, the World Economic Forum in Davos lists the top ten global risks identified by the world experts. None of these reviews in the last ten years has discussed any risks related to a pandemic. It could be concluded that the global expert community was not well prepared for 'black swans' – contingencies and challenges. Whatever surprises and unpredictable events might occur, the state and society cannot avoid reacting to them. The audit authorities, for their part, must, of course, have the competence to audit the state's performance relating to these events.

Joseph D'Cruz, Senior Adviser for Strategy and Planning of the United Nations Development Programme (UNDP)

Within six days of the COVID-19 pandemic breaking out, UNDP offices around the world sustained all their operations by transitioning them to virtual platforms and were able to continue providing support for civilian services to national governments.

Yet, at the time, many partner organisations and national governments did not have the capacity to make such a transition quickly. So, UNDP extended their infrastructure at short notice as an interim measure for supporting government operations in many countries, including telecommunications and Internet infrastructure and financial transaction platforms, enabling governments to continue operating while building their own technological capacity.

In the years to come, all UNDP activities and the functioning of the global community will be subject to shocks and crises stemming from a variety of factors. Moreover, the key point is not about being able to predict what form these shocks and crises might take but about building capacity and resilience for responding to shocks and crises in whatever form.

At the beginning of the COVID-19 pandemic, UNDP shifted many manual transactions (banking operations, document signing) to an electronic format. Even so, it has become apparent that the pace of transition to these more modern systems has often been slowed down or limited rather by the internal culture of the organisation and resistance to change.

>> **The constraints that limit us on a day-to-day basis are not in the technology or in the availability of solutions but in the culture and the risk aversion of our own internal systems.** <<

An organisation's ability to respond to crises was based on creating systems and running exercises that anticipate what might happen. When UNDP was forced to make this transition, its staff was already familiar with the requisite procedures. Many governments are also doing similar work and UNDP strongly encourages investing more in this effort in the coming years.

One focus of UNDP's work in recent years has been to shape the structures and cultural identity of the organisation as a global network. This has involved encouraging staff to build horizontal links between units and promptly share experience and practical solutions. Thanks to rapid communication, UNDP staff were able to share information on issues and risks, which greatly increased the efficiency and capacity of the organisation as a whole.

In the future, one of the main strengths of an organisation like UNDP will be its ability to respond to global challenges as quickly as possible, facilitated by its presence in many countries, and to work with partner organisations on developing the solutions needed for responding quickly to crises.

To be effective, UNDP needs to focus on developing countries, their citizens and structures that lack access to the knowledge, resources and capacity required for responding to this crisis in the way the organisation does.

Governments were quite comfortable with delegating their functions to UNDP systems, which are their long-standing and trusted partners at the local level. In many countries, governments were quick to adopt UNDP platforms as they knew the organisation well enough and relied on its transparency, competence and legitimacy.

UNDP will continue to invest in the transparency and reliability of its systems, thereby strengthening their capacity to respond to emergencies in cooperation with government partners when they need to use the UNDP infrastructure.

Edward Olowo-Okere, Director of the World Bank's Governance Global Practice

Future of Government

The current crisis, health problems, fiscal and economic shocks in the face of higher expectations from citizens make the reimagining of government inevitable. The World Bank is working on a knowledge agenda to reflect on how the future of governments will look like post-COVID. In particular, significant changes are expected in the following areas:

- Government priorities are likely to significantly change in line with citizens' expectations, and the role of governments in delivering public services, managing the economy and supporting the private sector will undergo changes.

- The way governments deliver services will also change. This includes making further use of technology and strengthening partnerships with private sector, even in countries where no such partnerships existed prior to the pandemic.

- Governments will have to carry out their activities and deliver public services more efficiently, this being made inevitable by the current fiscal shock and the cost of economic recovery.

- Governments need to focus more on building up public confidence as this will influence the effectiveness of government policies for emerging from the

pandemic and moving as quickly as possible on to a high-growth trajectory. As the pandemic has revealed, public confidence plays a significant role in governments' ability to cope with the crisis.

- Both at international and domestic levels, unprecedented measures are to be expected to prepare for new crisis situations.

> **«** Now governments are changing, Supreme Audit Institutions need to adapt. The most important things are to ensure that SAIs have strong capacity to accompany governments in the change process while remaining independent. **»**

As governments change in response to the COVID-19 pandemic, the impact on SAIs could be at multiple levels.

- SAIs can benefit from revisiting their current operation model to ensure that it fits in with the changes in governments and is better prepared for future crises.

- SAIs could evolve as independent partners to support governments in the transformation process.

- There will be greater emphasis on a holistic approach to government. One of the main challenges will be to ensure linkages between the various initiatives, programmes and agencies.

- Governments will adopt green, inclusive and sustainable development agenda in a post-COVID world as part of the overall effort to create a better society, with SAIs expected to develop their capacity to accompany governments in that journey.

- The role of SAIs has enhanced markedly during and after the pandemic but they need to be better prepared for even more serious crises.

- The capacity to audit in highly digitized environments comes into focus. Governments are fastmoving towards GovTech, also leveraging on disruptive technologies such as artificial intelligence and blockchain. This trend has

become particularly urgent in relation to the pandemic and SAIs should be prepared for it.

- Participatory audits could grow as a new normal way to conduct audits. We can see a keen interest among the public in what governments are doing. SAIs may involve civil society organisations and individuals at every stage of the audit.
- Audit quality is of great importance. The best way to gain credibility is to ensure compliance with international standards, ISSAIs in the case of INTOSAI.

In the long term, the development of public sector audits will build on stronger partnerships with other actors, such as internal audit units, anti-corruption agencies, public procurement authorities and other public institutions responsible for accountability and oversight, as well as private sector auditors, in order to develop and refine the audit methodology. In addition, there could be greater collaboration among SAIs of different countries through INTOSAI and its regional groups, as well as with international organizations and agencies.

The COVID-19 pandemic set back progress towards the achievement of Sustainable Development Goals (SDGs). The work done by INTOSAI and INTOSAI Development Initiative (IDI) prior to the pandemic to determine SAIs' role in assessing preparedness of governments to achieve the SDGs is important. This work can and should be scaled up to help governments refocus on achieving the SDGs in the future. SAIs can focus, in particular, on achieving the SDGs in health and education, which have been among the sectors most affected by the pandemic.

This can be ensured by conducting regular performance audits in these areas.

The World Bank considers SAIs to be the most critical tool for good governance and prioritises its support by providing financing and technical assistance to SAIs in more than 70 countries, while also promoting their independence and effectiveness. In addition, the World Bank supports the development of synergies between donors as part of its stewardship of the INTOSAI donor cooperation programme (IDC).

Claire Schouten, Senior Programme Officer, International Advocacy of the International Budget Partnership

As part of the efforts in coping with the health and economic impacts of COVID-19, governments and international organisations have made major spending commitments estimated at USD 14 trillion. However, the measures announced by many governments often followed expedited processes and did not receive the same level of scrutiny annual national budgets do. As a result, a key challenge that countries are now confronting is to ensure that the emergency funds actually contribute to recovery and reach intended beneficiaries, combating misuse and mismanagement.

Strong oversight of the public budget is a priority even in non-emergency times and SAIs have a leading role in providing such oversight. Yet it is increasingly clear that, for their work to have any impact, the support and collaboration of an ecosystem of interconnected actors, conditions and processes is needed. Such an ecosystem must include at least six integral components:
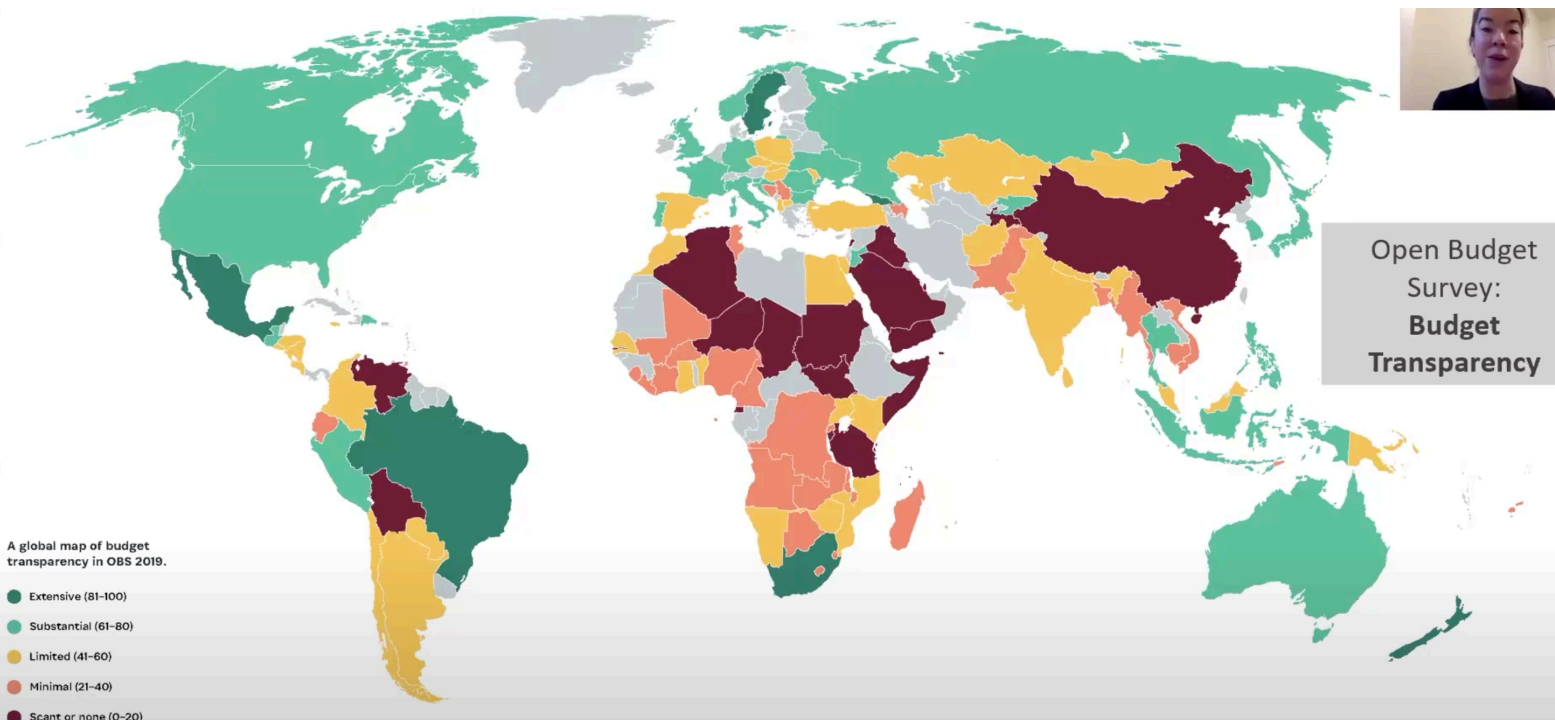
- An appropriate institutional framework or mandate is needed to ensure public auditors are truly independent and have the resources to do their job.
- Auditors must provide high quality audit reports, covering essential programmes, that are accessible to the public.
- Effective legislative oversight is required for responding to audit reports in a timely manner.

- Audit objects executives must address audit findings and act on audit recommendations.
- There must be independent follow-up, usually by an auditing or legislative body, to ensure effective implementation of recommendations.
- The public, including civil society, the media and individuals, must have an opportunity to be involved in all audit and oversight procedures so that they might influence and contribute to them.

Despite strict legal requirements, de facto SAI independence can be compromised as powerful actors find ways to jeopardise and undermine their independence, as happened during the pandemic.

> « Audit reports are published in only 67% of countries. Countries that publish the audit report are more likely to see the legislature review and debate the audit report including in public hearings, with SAIs testifying to legislatures. »

A global map of budget transparency in OBS 2019.

- Extensive (81-100)
- Substantial (61-80)
- Limited (41-60)
- Minimal (21-40)
- Scant or none (0-20)

Open Budget Survey:
Budget Transparency

Overall, there are marked prospects for strengthening the follow-up to audit recommendations, holding public hearings on audits and reporting on actions taken on audit findings.

SAIs and civil society organisations are natural partners with overlapping missions to promote accountability and effective use of public funds. The main options for public involvement in SAI activities include selecting topics and subjects for audits, identifying risks and indicators, engaging the public in audit activities, providing feedback and using audit results, and following up on recommendations. Civil society organisations must stand up for the independence of SAIs and approach government bodies whenever their independence is threatened.

Ultimately, to strengthen the audit and oversight ecosystem, we need all hands on deck. We urge SAIs to make every effort possible to publish their audit findings in a timely and accessible manner and to create meaningful and inclusive mechanisms for civic engagement.

Plenary Session 'Online Education – New Normal or Temporary Solution?'

April 22, 2021

Moderator:

Svetlana Infimovskaya, Director of School 21, Sberbank educational initiative

Speakers:

Hans Wissema, Professor Emeritus at Delft University of Technology

Sobhi Tawil, Director of the Future of Learning and Innovation Team at UNESCO

Andrey Kurpatov, Scientific Director of the Sberbank Neuroscience and Human Behaviour Laboratory, President of the Higher School of Methodology

Julia Solovieva, Managing Director of Google Russia

Maxim Nazarov, Vice-Rector of the Russian Presidential Academy of National Economy and Public Administration (RANEPA)

Today we live in a fast-moving world and the most audacious dreams we had about the digital era with the pandemic are here to come. Digitalization of education is not an exception. The Moscow Declaration, adopted at the INCOSAI 2019, outlines the importance of nurturing auditors of the future and fostering an experimental mindset. To achieve these goals the education itself should be reconsidered to adapt to the new demands and circumstances. We switched to the new unfamiliar formats, created platforms for online training believing that's the only way to proceed. However, is it the future of education? Should the classic offline format be the phantom of the good old days or it still has the right to survive?

Key points of the presentations

Hans Wissema, Professor Emeritus at Delft University of Technology

Education has always been subject to significant changes, which nature is determined by many factors. The trajectory of educational development originates from classical learning, with the teacher in front of the classroom and the students, sitting in the benches making notes. Personal contact was maintained at the level of small groups. Yet this pattern was challenged during the Industrial Revolution, which provided specialization in professions, standardisation of procedures, courses and diplomas. Education was synchronized with the demands of industry; students were concentrated in large educational centres and the number of graduates became a measure of efficiency.

Even so, this system, which we still observe in many ways today, leaves little or even no room for individual choice for each unique person to develop. It is now also being challenged by a number of developments.

In the context of educational services' supply side, internet learning, artificial intelligence, new pedagogical approaches and neuroscience insights are being

introduced into the educational process. To be well grounded in the time we live in, it is necessary to orient yourself into neurology in the different parts of the brain.

On the demand side, however, students no longer want standardised, one-size-fits-all education programmes. There's an increasing number of universities, which offer their students an opportunity to choose their own subjects, with the diplomas issued upon obtaining the required number of credits. In this situation, with the name of the profession on the diploma no longer reflecting the entire content, graduates need to learn how to make a pitch to 'sell' themselves to employers.

All this leads us to a third generation learning, with the central role played by students themselves in terms not only of educational content but also of institutions' management. Such environment encourages teachers to act like coaches, helping students to develop their own self-shaped programme.

All of the above forms, or generations, of education will persist in one way or another for the foreseeable future.

《 Now we have much classroom teaching, a little bit of small group teaching, and of course, thanks to Internet and the virus, a lot of individual teaching. I think these three groups will stay with the emphasis on small group work, let's say teams of 4-8 students, in that order of magnitude, solving problems and learning from it. **》**

Sobhi Tawil, Director of the Future of Learning and Innovation Team at UNESCO

At the height of pandemic one year ago over 90% of the world's student population at all levels had their educational processes disrupted, with an average of 5.5 months of school closures globally over the past year. It was a balancing act between health

imperatives with the economic cost of some of the restrictions and the social cost, including education issues. The immediate concern with the closure of educational institutions was how to ensure the continuity of academic study, the continuity of educational experience, and to avoid that the interruptions of study will lead to disengagement and dropouts.

The use of digital technologies has become the main response, despite the differences in local national digital ecosystems: only about 50% of the world's population has access to the Internet and, in sub-Saharan Africa, the figure is less than 20%. Many efforts have been devoted to overcome the digital divide, including postponing subscription payments, offering free access to data to students and teachers, distribution of connected devices, developing digital learning platforms, and supporting training of teachers. This was based on the understanding that digital education in principle offers greater opportunities for learning, including real-time communication, game-based learning and more personalized approaches.

At the outset of the pandemic, there was an optimistic discourse that this might be the shock required for a final transition to a new model of education. Yet the data show that, even in countries with good infrastructure, a significant proportion of students have failed to take advantage of digital opportunities.

> « The issues around connectivity, and again, they are not only technical issues, there are human dimensions to that, the digital skills, the ability to meaningfully use connectivity for educational purposes, are so diverse. »

So it is worth looking at how to use the time available for in-person learning to develop the skills in demand, to learn through specific practical projects and to develop individual personal competences.

Reflecting on the future prospects for education, there are concerns around the increasing dependence of public education on technological infrastructures which are privately owned.

The pandemic has provided an impulse to innovation and it is likely that some sort of hybrid education format will persist in the future. Even so, we should take a close look at the experience of the past year in order to move forward, leaving no one behind, to make the educational process inclusive and comprehensive.

Andrey Kurpatov, Scientific Director of the Sberbank Neuroscience and Human Behaviour Laboratory, President of the Higher School of Methodology

The role of education has changed dramatically in people's lives today. Studies suggest that representatives of alpha-generation will change 18 places and seven areas of work during their lives. This means that knowledge will constantly become outdated and we have to prepare ourselves to a lifelong learning. The problem is that we still need to have job, that is why a new format is required.

Digital Human

- You identify yourself through your avatar
- You converse with virtual images of people rather than with "real" people
- "Solo living" – you don't want to marry and have kids
- Your knowledge is local, segmental and superficial
- Your tastes and preferences change constantly
- You earn "universal basic income"

Young people are becoming increasingly pragmatic in their demand for education. They do not want abstract knowledge, they want concrete skills, and online education is a good way to address it.
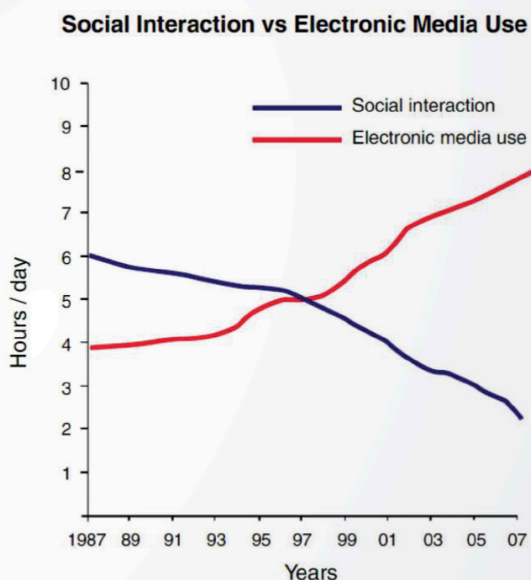
The old way of presenting information will not be relevant for students in the future because they themselves already belong to the digital environment, they need interactive multimedia formats – something that online education can provide.

The professionalization of education, the need to plan a separate trajectory for each student and to teach skills are making a classical academic education a thing of the past.

So these are the key considerations that mainly conclude that online learning is not a temporary solution, but a new reality.

> « Current processes lead to shaping a completely new, digital human being. At the same time, people's knowledge is becoming more and more personal, fragmented and superficial. Passions and preferences are changing all the time, creating a mindset of working for pleasure or not working at all. »

DIGITAL SOCIAL WITHDRAWAL

Social Interaction vs Electronic Media Use

Social interaction
Electronic media use

Hours / day

10
9
8
7
6
5
4
3
2
1

1987 89 91 93 95 97 99 01 03 05 07

Years

We have become used to perceiving short and very visual information. Excessive cognitive load causes us to stop remembering information and we are more likely to remember where to find that information rather than the information itself. This is the new psychiatric problem of digital addiction.

Constant digital consumption, not digital learning, but consumption of digital content from social media, from news, from entertainment podcasts, etc., leads to a reduction in the grey matter in the anterior cingulate cortex and other prefrontal areas, making it difficult for people to concentrate at brain process level, and they become very susceptible to a variety of distractions.

Now we have to think how to improve the quality and production costs of educational content. It has to be expensive, of high quality, and organised as complexly as possible in order to capture learners' attention.
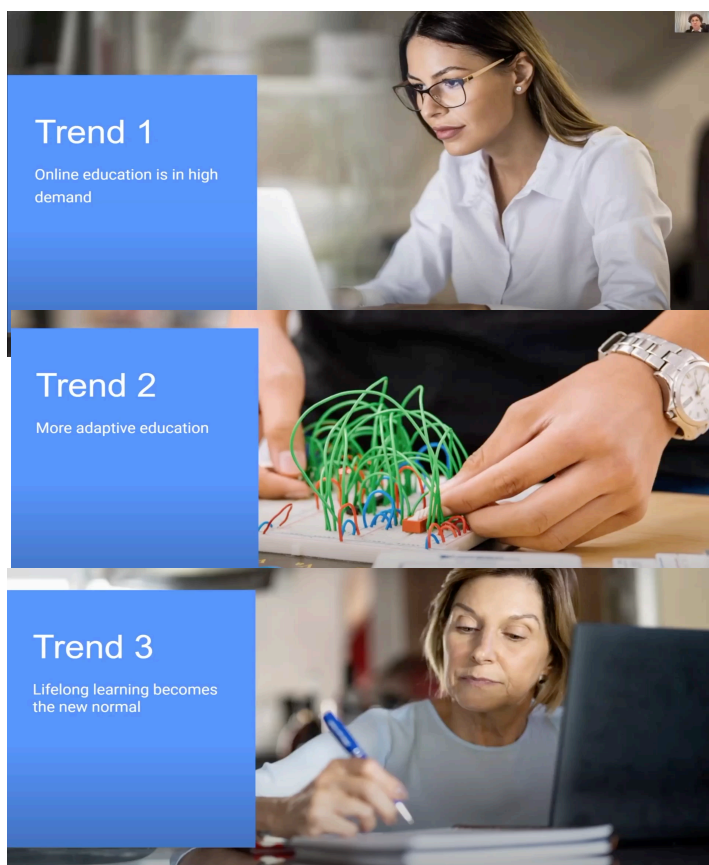
The educational process will undergo a major transformation in principle. Universities will become research centres, students will study using online platforms and they will apply their knowledge through hands-on skills training in laboratories and research centres. The main customer in the education field will be the business and the state, which are digitalising their activities on a large scale and creating the educational agenda.

 Julia Solovieva, Managing Director of Google Russia

Technology does create new problems but it also tends to solve many of them, including in the sphere of education. In the past, online and offline education coexisted but were used for different purposes. Now we are seeing a trend towards hybrid models where online has become the new reality and sometimes the only option that has been available to people from different countries over the last year.

Trend 1

Online education is in high demand

Trend 2

More adaptive education

Trend 3

Lifelong learning becomes the new normal

Education needs to be more flexible and adaptive. It is important to make the digital transformation of the entire infrastructure, including education, as efficient as possible. This is an important issue because, in Russia alone, the economic effect of digital transformation in key industries could generate up to USD 521 billion by 2030, or approximately a quarter of the national GDP.

Education has been listed as a critical driver of the digital maturity but the problem is that education today is becoming outdated. People are trained and educated but, when they graduate, their knowledge is no longer in demand in the market. So, together with the government and large businesses, new adaptive programmes truly reflecting today's demand must be developed.

« People who invest in life-learning will be in most demand going forward in the future. And they are going to be at least most resistant to the crises and all of the changes in the current world conditions that we're facing. **»**

Google Russia is helping to bridge the digital skills gap and move forward in a time of pandemic. Thanks to the company, people who want to learn online have every opportunity to do so, as can be seen from the numerous successful projects carried out with Google partner companies. We can expect online and offline education to coexist in great synergy in the future.

Maxim Nazarov, Vice-Rector of the Russian Presidential Academy of National Economy and Public Administration (RANEPA)
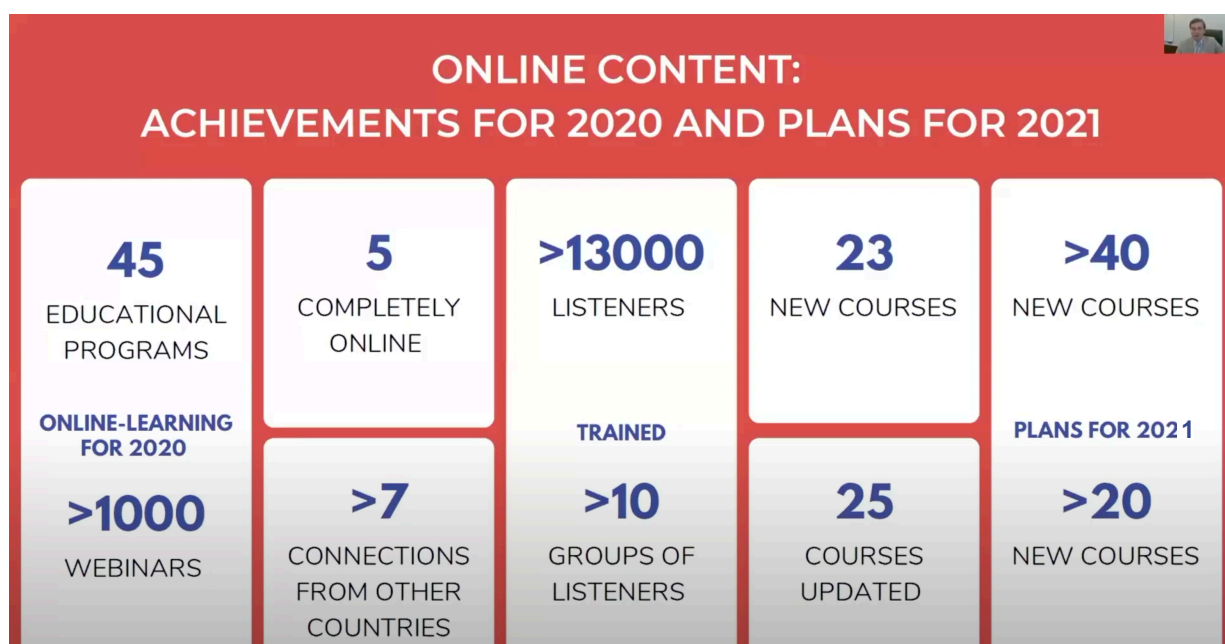
It was not just a successful transition to online education at RANEPA, but changing the format of education to distance learning.

During the pandemic in 2020, more than 100 000 students studied at the Academy, more than 114 000 students graduated, improving their qualifications or getting professional retraining. A separate online platform has been specially developed for further training and retraining of civil servants – an educational portal used by the Higher School of Public Administration.

In training both civil servants and students, RANEPA focused on a professional development system including several elements: an individual learning path, continuous self-development, a variety of professional development activities and programmes aimed at advanced development and acquisition of new competencies.

Sessions were organised in different learning modes, including face-to-face student-teacher interaction, group work with a moderator, exchange of best practices between participants, joint project work, individual self-study, and online distance learning

courses on educational platforms. This approach was used for civil servants, ensuring continuity in professional development and retraining processes.

« From the experience gained over the past year, it may be assumed that it is not possible to abandon traditional face-to-face training completely and switch to online, especially in some training areas. Yet it is worth identifying and making use of the advantages and additional opportunities offered by online learning. »

One challenge of the new format is the diversity of the tools and means of communication required for learning. Every student and trainee has to have a network of communication channels on their phone, tablet or computer, check devises themselves on the possible updates of the materials and tasks, and interact with the same lecturer in different messengers.

Under these circumstances, the workload of lecturers has increased dramatically as they are now available to interact with students on a 24/7 basis.

Open discussions

After the plenary sessions on April, 21 and 22, the Conference continued in an open discussion format, with participants divided into small groups concentrating on specific topics. Under the guidance of the moderators, participants worked in a brainstorming format and then made presentations on key ideas related to the topics discussed. In this way, everyone in the group, regardless of their position, had an opportunity to voice their opinions and contribute to the discussion. The total of 31 small groups that worked at the Conference presented their individual initial outcomes in aggregated format during the final sessions.

The discussions were based on topics of greatest interest to the international audit community. A marathon survey, timed to coincide with the anniversary of the signing of the Moscow Declaration, helped to identify them. The themes previously discussed in the COVID-19 Pandemic Expert Group of the INTOSAI Supervisory Committee on Emerging Issues (SCEI) were also discussed in detail during the open discussions at the Conference. Moreover, when preparing for the Conference, the Accounts Chamber held a series of multilateral workshops with foreign SAIs to outline promising and the most relevant areas of work.

The following topics were covered in the open discussions:

- auditing healthcare and social care,
- auditing public procurement,
- inclusiveness in SAI work,
- strategic approach to public audit,
- data analysis in SAI work,
- SAI openness,
- auditing Sustainable Development Goals.

Auditing healthcare and social care: new tools for the INTOSAI community

120 PARTICIPANTS

3 GROUPS

51 SAIs

The COVID-19 pandemic and the demand to cope with its consequences have highlighted the need to develop and improve external public audit methods for health and social care systems worldwide. Digital technologies, including Big Data analytics and machine learning, play a crucial role here.

INTOSAI should intensify the exchange of experience and best practices in real-time auditing and digital auditing, including through use of innovative technologies, data analysis and management.

Equally important is effective coordination between governments and SAIs based on the principles of openness and involvement of all stakeholders, including the academic community and international organisations.

I. What new tools are needed to audit health and social care systems effectively in emergencies?

Moderator: Yudi Budiman, SAI Indonesia

Key findings and proposals:

- Developing of open data tools and progress is crucial.
- SAIs should encourage governments to ensure openness of data and of their activities.
- Common digital platforms for governments and SAIs will provide real-time access to data.
- Real-time audits will help identify weaknesses in health and social care systems at an early stage.

II. What are the main problems in the health and social care systems that have been identified by audits in the post-COVID period? Were they of a systemic nature or were they identified for the first time?

Moderator: Paula Dutra, SAI Brazil

Key findings and proposals:

- One of the main challenges in health and social care auditing is SAI access to data and use of tools and methods for data analysis.
- Standardisation of information flows and development of a data management systems can improve significantly information exchange between different sectors of public administration.
- Anonymised data can help overcome problems related to personal information security.

III. How can INTOSAI help SAIs make health audits more effective?

Moderator: Maria Orekhova, SAI Russia

Key proposals:

- Creation of a dedicated platform within INTOSAI for developing data analysis and machine learning algorithms.

- Cooperation between the academic community, national and international organisations and SAIs.

- Holding expert workshops on various topics.

- A dedicated database for sharing audit reports and best practices.

Public procurement and audit innovations: new solutions to old problems

227 PARTICIPANTS

5 GROUPS

70 SAIs
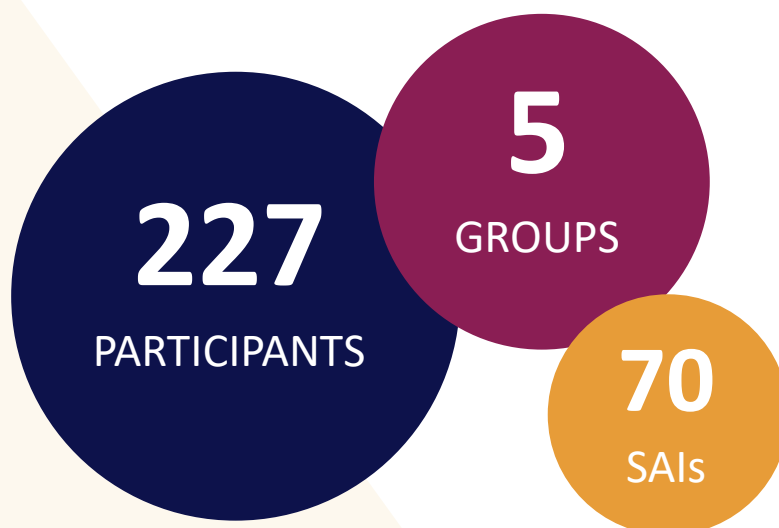
Public procurement is a central focus for many SAIs because of the rapid increase in resources allocated for tackling the effects of the pandemic. Simplified procedures that reduce transparency and accountability in use of public funds have also accelerated corruption. The INTOSAI community members gained practical experience in auditing public procurement during the pandemic, greatly increasing their expertise in this field. At the same time, however, the lessons learned have not yet been spread sufficiently and many SAIs are seeking a broad discussion of the most relevant aspects.

I. Auditing public procurement in the context of the SDGs: Practical benefits for both areas

Moderator: Sebastian Gil, INTOSAI Development Initiative

Key findings and proposals:

- Most SAIs do not audit public procurement in the context of the SDGs but carry out separate audits on these topics. The lack of experience, necessary tools and resources for such activities create an important obstacle.

- SAIs still rarely take a strategic, systematic approach to auditing, which means that specific audits are not linked to specific national objectives and the SDGs. Public procurement audits are no exception and SAIs are not always able to identify correctly which SDG is supported by a particular procurement.

- SAIs are concerned that audits might become an obstacle to speedy implementation of public procurement, which plays an important role in the current environment. Balancing the need for audits and the need to allow public authorities discretion is still a challenge.

- The Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) carries out joint audits in the context of the SDGs and one of them will focus on sustainable public procurement in line with SDG 12.7 «Promote public procurement practices that are sustainable, in accordance with national policies and priorities», but the project is at an early stage.

II. What were the most frequent violations in public procurement found during the pandemic? What new behaviours have been revealed by recent inspections?

Moderator: Attique ur Rahman, SAI Pakistan

Key findings and proposals:

- A large proportion of the irregularities detected stem from the fact that, in the early days of the pandemic, in many countries the legislation did not provide for any special public procurement procedures during an emergency.

- There is an almost universal lack of transparency and open data on the progress and results of procurement in the times of pandemic and contract performance.

- The specifications and terms of contracts signed in emergency conditions do not meet the minimum quality requirements and tend to be unclear and vague.

- Failure to ensure sufficient competition in procurement during the pandemic led to lower-quality goods being purchased at inflated prices.

- These problems can largely be solved through wider application of data analytics and introduction of digital technologies.

III. Has the pandemic sparked innovation in public procurement audits?

Moderator: Helena Abreu Lopes, SAI Portugal

Key findings and proposals:

- The conditions during the pandemic necessitated prompt and timely action by SAIs to ensure effective oversight of government spending.

- The biggest challenges for SAIs worldwide have been real-time auditing of public procurement and prompt preparation of reports. This has led to spread of remote audits, use of data analytics, as well as of artificial intelligence, to speed up and optimise processes.

- SAIs have shifted their focus from identifying violations to preventing them by, among other things, preparing recommendations to government authorities, informing them of the risks identified and the most likely breaches, and advising them of the measures needed to prevent them.

IV. Public procurement during a pandemic: How to balance flexibility and compliance?

Moderator: Bernard Witkos, European Court of Auditors

Key findings and proposals:

- SAIs' approach to audit and the degree of flexibility can and should vary depending on the stage of the procurement – the pre-contract, actual tendering or contract performance stages.

- Despite the inevitable reduction in the transparency and competitiveness of the public procurement process, SAIs can allow public authorities greater discretion in choosing specific procurement procedures and mechanisms to ensure that needs are met more quickly in a pandemic.

- Such flexibility is acceptable when it comes to procurement of the goods and services needed to combat a pandemic. Even so, current conditions cannot serve as an excuse to relax or undermine requirements when procuring for other purposes.

- At the same time, the pandemic requires SAIs to be even more vigilant and rigorous in verifying the terms of contracts, their performance by the parties, the consistency of the proposal with the original request and the needs of the contracting authority. Given the seriousness of the situation, any flexibility in these matters is inappropriate.

V. What new approaches and practices in public procurement were introduced during the pandemic?

Moderator: Aldo Adamo, SAI Peru

Key findings and proposals:

- Most SAIs have not so much introduced radically new methods and approaches in public procurement as adapted their existing practices to the current pandemic context.

- Pre-approval of procurements by the SAIs has become effective, thereby preventing irregularities and inefficient spending of funds.

- SAIs have found convenient the practice of centralising government procurement related to the pandemic within a single, dedicated body, thus saving time and resources on audits.

- Efficient use of the existing IT infrastructure is a cornerstone for improving transparency in public procurement through more active implementation of big data analysis tools and artificial intelligence during audits.

- Insufficient time has passed to assess the effectiveness of any new tools or approaches to auditing public procurement that have been widely used during the pandemic.

Inclusiveness: audit objective or audit criterion?

139 PARTICIPANTS

4 GROUPS

54 SAIs

The COVID-19 pandemic crisis has brought significant changes to the life of society, affecting the ability of government agencies to deliver services while maintaining high levels of accountability, transparency and inclusiveness. For example, the effectiveness of assistance programmes for the most vulnerable groups requires particular attention from SAIs.

The problems identified during the analysis of inclusiveness issues relate to the complex nature of the phenomenon, the lack of government attention to implementing national programmes, insufficient funding, as well as weaknesses in the audit methodology using the principles of inclusiveness.

Inclusiveness is generally seen as an audit objective though this concept can also be used as a criterion for expert assessments on other issues. The definition of the object, purpose and objectives of audit activities determines the set of methods required.

I. How to quantify inclusiveness: Can value for money be an adequate criterion for an inclusive audit? What is the most effective solution for promoting inclusiveness?

Moderator: Corrie Pretorius, SAI South Africa

Key findings and proposals:

- Inclusiveness is predominantly seen as an audit objective but it should also be seen as a criterion for other types of audit.

- Clear and concise goal-setting is essential for an effective and efficient audit.

- Real-time access to reliable, accurate and relevant information about the subject matter of an audit is crucial to assessing inclusiveness.

- More material should be published openly. Open data and inter-agency coordination contribute to greater government transparency and accountability.

- The goals and objectives of an audit determine the nature and methods for assessing inclusiveness.

- Value for money is a key criterion for measuring inclusiveness in performance audits and compliance audits.

- Analysis of the quality and degree of environmental load, and reduction in environmental costs should also be part of an inclusive approach to auditing.

II. Should inclusiveness be a specific audit objective or an additional criterion for audits in other areas?

Moderator: Violeta Balan, SAI Moldova

Key findings and proposals:

- In the context of the social crisis caused by the COVID-19 pandemic, the concept of inclusiveness has taken on particular significance. Government policies should aim to reduce the risks of poverty and social exclusion, avoid discrimination, ensure a decent standard of living and full participation by all population groups in economic, social, political and cultural life.

- It is important to include the concept of implementation in national plans and programmes.

- The mission of SAIs is to provide a qualitative and quantitative assessment of the effectiveness and efficiency of state support programmes, especially for the most vulnerable.

- To be more effective, SAIs should adopt an integrated approach and take into account inclusion criteria throughout the audit process.

- Engaging with the public at all stages of an audit helps identify the most pressing issues in need of attention, while also enhancing the legitimacy of the audit and facilitating feedback on the audit findings.

III. How can SAIs help in achieving a sustainable positive effect for all people from the support measures implemented by public authorities?

Moderators: Sumaya Abdulla Al Marzooqi, Shehab Al Mulla, SAI UAE

Key findings and proposals:

- Promoting the importance of auditing and bringing the results of expert analyses to the attention of government authorities remains a major challenge for SAIs.

- It is essential to develop cooperation with the parliament and civil society in order to enhance the value and impact of public audit.

- SAIs should improve audit practice and methodology in order to boost audit credibility and effectiveness. Audit findings should be presented in a comprehensible and understandable format.

- When evaluating public policy in a pandemic context, SAIs should assess the quality of public services provided to different segments of the population.

- Joint civic audits or opinion surveys among stakeholders are methods SAIs can use to gauge the impact of public measures in support of the population.

- Digital technology can be used to extend the geographic scope of the audit: to collect and analyse data from remote areas.
- SAIs should expand the practice of environmental auditing. International cooperation, exchange of knowledge and best practices provide the basis for developing this kind of work.

IV. Smart inclusion: How to ensure effective targeting of support measures during a pandemic and leave no one behind?

Moderator: Dian Primartanto, SAI Indonesia

Key findings and proposals:

- Auditing of the effectiveness of government programmes should focus on monitoring the delivery of services to the most vulnerable groups.
- The legal and regulatory framework for audits needs to be improved.
- It is a major challenge to collect information on the subject of audits. A possible solution is to develop public information systems as a source of relevant information on government performance.
- Interviews with stakeholders and focus groups can be used as qualitative analysis methods when carrying out audits and evaluations.
- Use of information technology and related IT infrastructure promotes cooperation with government and civil society;
- Digital technology enables mobilisation of the required resources and optimisation of methodology and practice regarding audits.

Strategic audit

142 PARTICIPANTS

4 GROUPS

54 SAIs

The Moscow Declaration, adopted at the XXIII INTOSAI Congress in September 2019, calls on SAIs to take a strategic approach to public audit. It provides for audits of government agencies and various levels of government and society, and for delivery of audit recommendations on strategic issues to stakeholders.

The COVID-19 pandemic has provided a perfect example of a challenge that has required government agencies to take coordinated and coherent actions to maintain public welfare and economic stability, and it is from this perspective that their efforts and performance should be evaluated by SAIs.

I. What are the key components of a strategic audit?

Moderator: Victoria Zgouva, SAI Greece

Key findings and proposals:

- To a large extent, the strategic approach to auditing lies in quality planning of SAI operations in order to improve their effectiveness, transparency and accountability, as well as their value to key stakeholders and society as a whole.

- A strategic approach to auditing helps identify risks related to national objectives and interests and to take appropriate steps to minimise them.

- A strategic audit approach addresses, at the national and international levels, complex issues such as climate change, social support, cybersecurity, demographics and others.

- An important element of this approach is a high quality data analysis, which allows a multitude of factors to be taken into account, enabling sound strategic planning for the long term.

- The need to address such issues sets the focus for SAIs' own strategic development: improving the competencies and professionalism of employees, organisational changes, and introduction of new, more relevant and effective working tools and practical solutions.

II. What competencies are needed for strategic auditing? How to develop them?

Moderator: Aglaya Kokurina, Higher School of Economics, Russia

Key findings and proposals:

- Given the lack of political will and legal constraints often cited as major impediments to strategic auditing, it is important to provide legal support for SAI activities and be able to demonstrate the full benefits and specific added value generated by such an approach.

- In the current environment, communicating the benefits and advantages of strategic auditing to a wider audience is an important issue requiring development of communication competencies and underlining the importance of this focus area in the work of SAIs.

- Although strategic auditing addresses complex global issues, it requires more in-depth knowledge of individual areas because it is used at the cross of different subject areas.

III. How to address the lack of authority and resources suffered by SAIs – something that hinders the implementation of a strategic approach to auditing

Moderator: Gyula Pulay, SAI Hungary

Key findings and proposals:

- The lack of resources can be partly compensated by developing more detailed guidelines and a comprehensive methodological framework for reducing the cost of implementing a strategic approach.

- A wide exchange of experience and best practices can prove involvement of civil society and external stakeholders in the work of SAIs, including through joint audits.

- More intensive communication with external actors, audited entities and stakeholders through negotiations, surveys, distribution of information materials and publications could reduce resistance to innovation in the work of SAIs and facilitate the implementation of strategic audits.

- A separate aspect is continuous work on improving the legal framework, initiating changes to SAI rules of operation and quality requirements taking into account their interest in adopting a strategic approach.

- SAIs should be prepared for the internal organisational changes required for strategic auditing and should deliberately develop the necessary staff

competencies, adapt and improve the organisation's human resource development policies.

IV. What innovations and approaches in strategic auditing have been introduced in the past year? What are the most successful examples of a strategic audit approach in your SAI's experience?

Moderator: Anastasia Kim, SAI Russia

Key findings and proposals:

- Data analytics play an important role in strategic auditing as missing or inaccurate data can hinder quality work.

- An important factor is involvement of external experts in the work of SAIs to conduct complex, integrated assessments and analyses of broad issues such as achievement of the SDGs or reducing poverty.

- SAI Russia has conducted an audit of the national poverty reduction policy. As the analysis has shown, the comprehensive state policy in the sphere of ensuring the growth of real incomes and reducing the poverty level is insufficiently systematized. It lacks evidential base and targeting.

- SAI Indonesia, having carried out an audit of poverty reduction, found a lack of coordination between government agencies and of objective information and data on the actual poverty level.

- SAI Denmark sets out specific audit criteria linked to the achievement of the SDGs, although it does not directly assess policies in this area. The strategic approach is based on qualitative planning, involving a wide range of external actors and expertise from various government bodies.

- SAI Belarus defines audit criteria in relation to the existing national development programmes, which allows the progress of their implementation to be assessed and their modification when necessary.

Data analysis

189 PARTICIPANTS

7 GROUPS

64 SAIs

Public sector organisations are increasingly using information technology to improve the efficiency and quality of public service delivery. The introduction of digital data analysis tools began before the pandemic, in the context of the overall drive to digitalise the work of SAIs, but the COVID-19 pandemic and the need to switch to remote working have provided an important stimulus to developing digital data analytics and integrated process automation. During the pandemic, SAIs have gained considerable experience of remote auditing and using data analysis tools. Digital data analysis methods have helped in adapting to the new realities, reducing costs and making processes at various stages of the audit more efficient.

I. How to ensure data security in an emergency?

Moderator: James Behunin, Utah State Auditor, USA

Key findings and proposals:

- In a remote working environment, most SAIs have experienced limited ability to transmit sensitive data in a secure manner. Solutions include encrypting external storage media, copying information to a separate file without real-time access to the data, restricting access to data (read-only), using secure cloud technology, scanning information and using virtual private network (VPN) technology.

- When working remotely or conducting audits at a distance from the audited entity, auditors use a variety of software solutions. A common standard needs to be established for transmission and processing of information and to promote integration and coordination of different information systems.

- Use of digital technology in the auditing process should be strictly regulated.

- SAIs should improve their internal information security policies in order to minimise threats to information and the supporting infrastructure.

- Active introduction of information technology and increasing digitalisation requires increased funding from the state.

- Investment should be made not only in adapting new digital tools but also in training employees and developing the necessary professional skills.

II. What are the most challenging areas in terms of remote auditing, data analytics and use of digital tools? What are the solutions?

Moderators: KR Sriram, V. Kulharia, SAI India

Key findings and proposals:

- During the pandemic, the preliminary phase of preparation and planning for surveillance activities becomes particularly important. In order to ensure

appropriate effectiveness and efficiency, the possibility and feasibility, as well as preparedness for remote auditing, need to be assessed.

- Challenges faced by SAIs in carrying out remote audits include the physical and psychological health of staff, provisions of the necessary hardware and software for remote working, and information security.

- The procedures for remote access to confidential data, disclosure or exchange of information on the subject of an audit should be regulated by law, including liability for non-compliance.

- SAIs must provide their staff with remote working conditions, including full secure access to all data and unrestricted communication channels.

- Improvements in audit methodology, development of new data handling standards and international cooperation in standardising audit procedures help improve information assessment.

- As new auditing practices develop, the demands on the professional skills of staff grow. Continuous learning, experimental legal regimes and use of external experts are some examples of solutions to the problem of human resource development.

III. Issues of improving baseline data. Data quality criteria. Responsibilities of data owners. Data quality monitoring in emergency situations

Moderator: Roberto Hernández Rojas, SAI Mexico

Key findings and proposals:

- Availability of professional staff is a prerequisite for good data management.

- Online training for staff in data handling methods and tools contributes to improving audits.

- SAIs need to take care in selecting data analysis tools appropriate to the goals and objectives of the audit in order to obtain the best possible results.

- SAIs do not always have remote access to all government information systems. Use of secure cloud storage is recommended for accessing information on the subject of the audit.
- Cloud technology also helps with analytics and data processing tasks.
- International cooperation in sharing data analytics expertise can produce common guidelines and manuals on how to handle data.

IV. Identifying links between data from different sources. Methodological aspects

Moderator: Attique ur Rahman, SAI Pakistan

Key findings and proposals:

- Use of data from external sources helps compensate for the lack of information in the audit process.
- It is recommended that comparison and correlation methods be used to check the validity of the data obtained.
- Prior consultation on the subject of the audit is useful to ensure information integrity.
- In order to ensure SAI data security, attention should be focused on improving internal information control tools.
- Open data analytics using digital tools help improve performance and reduce risk.
- A comprehensive assessment of data from different sources is often complicated by incomparability of the information. SAIs should develop common standards for data handling in order to maximise the potential for data comparability.

V. Data analytics and involvement of external experts. Specifics of working with external expertise in times of crisis

Moderator: Antons Ponomarjos, INTOSAI Development Initiative

Key findings and proposals:

- Confidence in external experts' competence and ability to carry out their tasks is essential. It is necessary to ensure that the auditors have appropriate qualifications, understanding of the purpose and objectives of the audit, and of the organisation's standards and methods of work.

- The format and terms of engagement with external experts should be agreed and clearly regulated.

- Use of project management tools facilitates more effective cooperation with external experts.

- Depending on the subject of the audit and the nature of the information to be analysed, it may be necessary for an expert to be allowed access to confidential data. The following solutions are possible for ensuring information security: improving the internal information security policy, including a permanent expert team member to ensure compliance with internal regulations.

- An alternative to external expertise could be human resource development, improving knowledge through continuous learning.

- Financial constraints prevent SAIs from resorting to external professional expertise.

- International cooperation within the INTOSAI framework also contributes to raising the level of professional expertise.

VI. How can individual SAIs and INTOSAI as a whole cope with the changes brought about by the data revolution and digitalisation?

Moderator: Yegor Chegrinets, Moscow Chamber of Control and Accounts, Russian Federation

Key findings and proposals:

- SAIs need full and timely access to information, including the confidential data of public bodies.

- Digital data analysis techniques contribute to increasing SAI productivity, reducing costs, producing high quality and timely audit results, and reducing risks.

- As the volume of data handled by SAIs grows, the analysis process becomes increasingly complex. Without a comprehensive approach to data management, funding and expert cooperation, data analysis tools can be underutilised.

- A comprehensive approach to data management must take into account several factors: the continued scalability of the digital infrastructure, the need for correct and deployable data, data integrity, the need to digitise data from hard copy, and continuous information monitoring.

- SAI readiness to use data analysis tools based on artificial intelligence is determined by both their knowledge and skills, and their degree of confidence in the technology. Increasing the digital literacy of the public, improving the reliability of technology and sharing best practices will help ensure favourable public attitudes.

- SAIs are tasked with training auditors to use realistic and affordable IT tools in their work.

- The ultimate goal is to integrate data analytics into all areas of the audit activity and throughout the audit process.

VII. What experimental methods and new data analysis tools have been introduced into the work of SAIs during the crisis? What needs to be institutionalised?

Moderator: Sebastian Parada, SAI Chile

Key findings and proposals:

- The high cost of digital products and reduced budgetary allocations in times of crisis require flexible financial policies for implementing SAI digital transformation plans. Allocation of additional public funds or other sources of funding is necessary to encourage use of digital analysis tools.

- Scientific and technological progress is outstripping the digital transformation of public institutions. The effectiveness and efficiency of SAIs depends directly on timely software updates in line with the latest technological advances.

- SAIs face employee resistance to organisational change and introduction of digital solutions. Even so, they must strive to build an agile and data-driven organisation based on data analytics in order to improve their work.

- Data analytics can be carried out by generalists with a basic training in data analytics, while complex projects involving analysis of data from different fields may require more sophisticated methods and algorithms, plus additional expertise. This approach will reduce data handling risks.

- Access to the information of public institutions at different levels, regulatory support for independent data collection and evaluation procedures are essential for quality analysis.

- Exchange of professional knowledge and further training of staff should be ongoing. Implementation of a knowledge management system will improve digital competencies and optimise the learning curve for data analysis.

SAI openness

74 PARTICIPANTS

4 GROUPS

43 SAIs
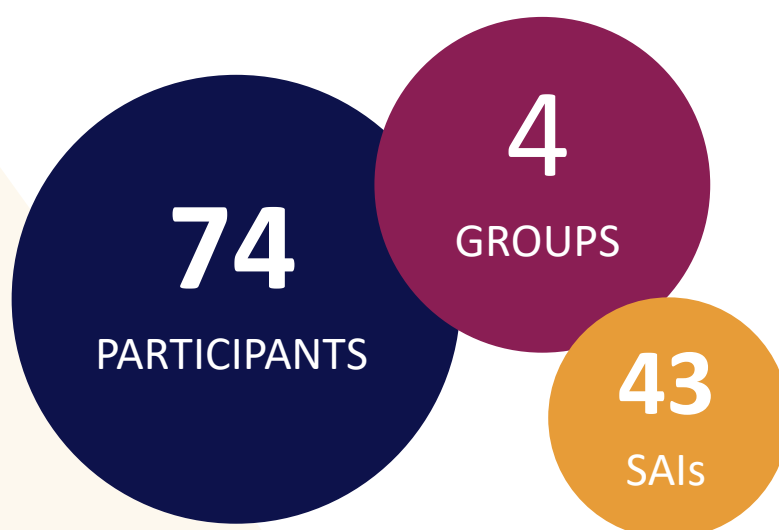
In today's environment, public bodies work most effectively when their activities are open. An open government gives the people a glimpse into how the state is governed and, ultimately, into how taxpayers' money is spent. In this system, SAIs have the crucial task of exercising control over proper and efficient use of budgetary funds. Openness of SAIs themselves thus also contributes to exercise of people's rights to participate in governance of the state.

Since the onset of the COVID-19 pandemic, openness has taken on even greater importance. People want to know how the government is approaching the crisis and the most pressing issues related to health, social welfare, the economy and education. As a result, civil society is paying growing attention to the work of the SAI as a key government watchdog.

I. SAI openness in times of crisis and uncertainty: How can citizens benefit?

Moderator: Mia Buljubasic, SAI Bosnia and Herzegovina

Key findings and proposals:

- Legislative constraints. In some countries, there are a number of significant restrictions in place on the scope of SAI 'open' activities. At the same time, SAIs often face a lack of regulatory and legal provisions that would regulate the open nature of their activities.

- Comprehensibility of reports. SAI reports often remain difficult for the general public to understand. Clearer language and standardisation of reports, active use of social media, working with feedback from citizens, and training of auditors in report writing are all tools that will boost SAI document openness and the perception of them.

- Organisational culture. SAI representatives point to the problem of lack of understanding (communication gap) between the management of the audit authority and the authors of the reports. To address this challenge, SAIs need to develop an internal communications strategy, improve staff collaboration and draw up a code of ethics. Such steps will also strengthen SAIs' organisational integrity.

II. What are the key challenges SAIs face in engaging with citizens? What strategies and tools can SAIs use to interact effectively with the public?

Moderator: Vivi Niemenmaa, SAI Finland

Key findings and proposals:

- Lack of interest in audit reports on the public's part as the reports do not always reflect people's needs and views. In order to boost public interest, SAIs should engage in a joint dialogue involving civil society and non-governmental agency representatives. People's needs should be discussed and their opinions asked on future audits. It is also advisable to hold press conferences, build cooperation with universities and schools, and implement training and internship programmes in this area.

- Low confidence in SAIs. To build trust and create a positive image of SAIs, the media should be used and various partnerships developed. People should have an understanding of the way SAI reports are compiled.

III. What is the relationship between SAI effectiveness and openness? Is an effective SAI an open SAI?

Moderator: Pavel Demidov, SAI Russia

Key findings and proposals:

- Comprehensive public involvement in the audit process. Audits should address the people's pressing concerns. For example, during the COVID-19 pandemic, audits should address social issues such as social welfare, health and education. In today's environment, SAIs must act quickly so there is a need for simplified operating standards. SAIs must also involve the public more actively in the auditing processes. Use of modern technology is especially important here: in particular, online platforms allow people and other stakeholders to participate in planning audits.

IV. How to monitor compliance with key national openness principles?

Moderator: Janka Burdova, SAI Slovakia

Key findings and proposals:

- Choosing the type of audit: performance audit or compliance audit? In choosing an audit, it is important not only to consider the subject of the audit but also to rely on the opinions and expectations of stakeholders.

- Restrictions in audit matters. During audits, inspectors encounter various challenges at audited entities. So, SAIs need to make additional efforts to train their staff (e.g., in the functioning of e-government, changes in the legislation, IT skills). An important step is to introduce a process for certifying auditor skills. Peer audits are becoming particularly important.

- Providing confidential or sensitive information to the public. In order to fight corruption and use public resources more effectively, the open nature of SAI work should be enshrined in law. Civil society should also enjoy greater empowerment in this area.

SDGs

111 PARTICIPANTS

4 GROUPS

46 SAIs

INTOSAI has recognised the importance of the 2030 Agenda and included the Sustainable Development Goals as cross-cutting priority 2 in its Strategic Development Plan 2017–2022. SAIs are encouraged to contribute to the follow-up and review of the SDGs in the context of each state's specific sustainable development efforts and the individual mandate of the SAI.

SAIs are recognised as important actors in the process of achieving the SDGs. Their role is to develop a strategic approach to public audit in support of national priorities and the SDGs by providing audit-based recommendations to the government and promoting effective, transparent and informative activities.

I. What impact does the SDG audit have on promoting sustainable development in different countries?

Moderator: Maria Lucia Lima, INTOSAI Development Initiative

Key findings and proposals:

- To ensure that public authorities implement SAI recommendations, an appropriate government action plan should be developed for implementing the SDGs and its implementation monitored.

- SAIs should play a prominent role in the existing SDG governance structure, disseminate the results of the SDG audit and engage with all stakeholders.

- The quality of the recommendations should be monitored to ensure that they are meaningful. It might be useful to develop separate guidelines for drawing up SAI recommendations on implementation of the SDGs.

- Effective stakeholder engagement could increase the chances that audit recommendations will be implemented.

- With audits having to be conducted remotely, SAIs need to establish online audit data repositories, use new data analysis tools, and promote creation of an appropriate information technology infrastructure for integrating public data.

- Proper coordination of technology systems will facilitate easier and faster data retrieval, as well as a comprehensive understanding of the key issues and needs of audited entities.

II. What are the main challenges for SAIs in auditing the preparedness for and implementation of the SDGs?

Moderators: Sunil S. Dadhe and PB Vishnukant, SAI India

Key findings and proposals:

- The COVID-19 pandemic has made it more difficult to process data, assess performance and the scope of the tasks related to SDG audits. Adopting a flexible and fact-based audit approach, continuous stakeholder engagement and

learning from the experience of the INTOSAI international audit community can help SAIs overcome problems in auditing the SDGs.

- Given the comprehensiveness and wide range of SDGs, SAIs needs to focus on specific tasks in order to manage the audit process more effectively and to perform their planned work.

- SAIs need to continuously build capacity and share experiences in order to close organisational gaps, update and develop guidelines for auditing the SDGs.

- In order to improve accountability and audit effectiveness, the provisions in the budget and accounting codes should be updated and aligned with the SDGs in a timely manner.

- SAIs can consult actively with civil society organisations and academia to better plan and make practical recommendations for SDG audits.

- In order to develop audit capacity, SAIs can identify their resource needs and cooperate actively with other SAIs through exchange of experience, participation in international training programmes and joint audits.

III. Auditing the SDGs as a special type of public sector audit: key challenges, approaches and innovations

Moderator: Silke Steiner, SAI Austria, INTOSAI General Secretariat

Key findings and proposals:

- One challenge SAIs face in auditing the SDGs is raising awareness among the public, civil society and non-governmental organisation representatives, and other stakeholders.

- To address this issue, SAIs should focus on inclusiveness and look for new approaches to auditing, be innovative and engage with stakeholders in a more targeted way, communicating the benefits of SDG audits and the future positive effects they produce.

- As part of SDG audits, SAIs should promote openness of their activities, conduct various surveys and interviews with experts and stakeholders. The resulting information may be more credible and useful for preparing reports and recommendations.

- The broad scope of the audit mandate, particularly audit of preparedness to achieve the SDGs, gives the SAI an additional advisory function in implementing government sustainable development policies and other government programmes focused on achieving the SDGs. This distinguishes SDG audits from other types of audit as the findings are produced directly during the audit and SAIs can thus have a positive impact on public policy in real time.

- SAIs needs to ensure that SDG programmes are aligned at all levels, address inclusion concerns and the principle of leaving no one behind, and that data on these programmes are made available.

- The restrictions related to COVID-19 have had a negative impact on SDG audits. The pandemic has once again shown how important access to data is, also highlighting the need for SAIs to learn new skills in using information technology for remote auditing.

- An important factor for SDG achievement is innovation. SAIs need to be creative and adopt innovative audit approaches to implement the SDGs and promote sustainable development.

IV. Main shortcomings of national and global SDG monitoring systems: How to improve the methodology for developing and monitoring the indicators?

Moderator: Yaroslav Yalovenko, SAI Russia

Key findings and proposals:

- SDG monitoring is based on both a global and a national list of SDG indicators. Many countries have a limited number of government statistical

observation indicators, as well as indicators that are not calculated at the national level.

- The global SDG indicators are not fully aligned with the goals and targets of sustainable development, and not all indicators are relevant to all countries. In this respect, SAIs and INTOSAI are making further efforts to improve the SDG indicator framework and develop a new framework for monitoring the SDGs after 2030.

- Many SDG indicators are not tracked by national statistical agencies or are not tracked accurately owing to unreliable data, lack of accountability for monitoring results, and poor coordination of efforts in implementing the 2030 Agenda.

- SAIs need to pay more attention to auditing the SDGs with a focus on preparing recommendations and monitoring their implementation. SAIs should encourage governments and national statistical offices to include missing indicators in the national work plan.

- SAIs are encouraged to engage more effectively with the public and raise awareness of the importance of achieving the SDGs, improve the indicator system and develop a new system for post-2030 auditing.

- It is advisable to finalise the already available INTOSAI documents on sustainable development and SDGs, and to develop substantive and practical guidelines for auditing SDGs outside the INTOSAI Framework of Professional Pronouncements.

- The system of global and national indicators should be further developed and synchronised, and effective exchange of experience between SAIs should be facilitated.

- If sustainable development indicators present a credible picture of SDG implementation, the 2030 Agenda is given adequate national visibility and more SAIs monitor sustainable development, the global indicators for the SDGs will improve.