

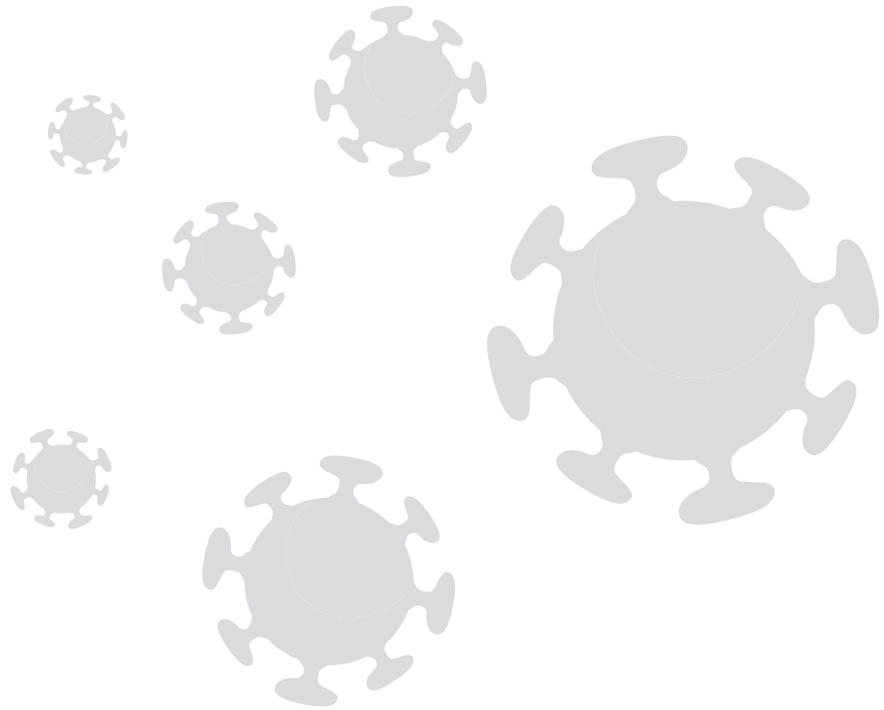
COVID-19 Pandemic  
Compilation of Organisational  
Responses within INTOSAI

INTOSAI



Knowledge Sharing Committee





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COVID-19 Pandemic

# Compilation of Organisational Responses within INTOSAI

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**Sharing knowledge** in and for the INTOSAI community is one of the objectives of the KSC. The KSC Secretariat has collated the information available from various sources namely PFAC, SCEI, IDI, Regional Organisations and individual SAIs websites/documents to put together a single consolidated resource document on the efforts taken by the INTOSAI Community against the COVID-19 pandemic.

This document intends to serve the purpose of providing the International community with immediate access and reference on matters related to continuity of operations, remote working, auditing, and capacity building efforts during the pandemic. This approach is in line with SCEI Expert Group's recommendation of establishing a high level database or collection of best practices related to the work of SAIs during the emergency conditions for future reference and to ensure that the existing online resources are preserved and maintained beyond the pandemic.

This document on the '**COVID-19 Pandemic: Organisational Responses within INTOSAI**' attempts to consolidate the best practices adopted by Supreme Audit Institutions (SAIs) across the world to deal with COVID-19 pandemic. It attempts to inform their audit related initiatives and various COVID-19 related documents on approaches and responses generated by different organs of INTOSAI and external agencies for information, record, and ready reference of the INTOSAI community. We appreciate the tremendous work put in by PFAC, SCEI and IDI in this area. References are provided at separate places in the document, as appropriate, for easy access to the web-based resources.

Mindful of the fact that the initiatives compiled are not comprehensive, and the current edition covers period March 2020 to February 2021; we intend to keep this as a live document to allow for continuous updating based on SAI's and INTOSAI organ's feedback and their future actions. Any suggestions or additions may please be intimated to KSC Secretariat at [ir@cag.gov.in](mailto:ir@cag.gov.in)

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# COVID-19 pandemic - Immediate Responses

In this section we have compiled the immediate responses of the SAIs all around the world on the onset of the COVID-19 Pandemic. We have relied primarily on the Overview document prepared by SAI Russia. We have also conducted independent research on available online information to update the contents. We have envisaged this as a live document, therefore, the contents would be regularly updated to include more SAIs and more of their activities.



## A. Embracing Technology - teleworking

One of the important outcomes of this COVID-19 pandemic has been the move to remote operations. This has led to the need of an Agile and Flexible Digital Workplace.

The Caribbean Organization of Supreme Audit Institutions (CAROSAI) Analysis: Sixteen SAIs stalled audits as field visits to clients and access to manual files were impaired. Thirteen offices remained open, however protocols have been put in place, such as physical distancing, wearing of masks, frequent sanitisation of work space during the day Anguilla, Belize, Bermuda, British Virgin Islands, Cayman Islands, Curaçao, Montserrat, Sint Maarten, Turks and Caicos Islands were completely closed. On teleworking front 14 SAIs had required technology and IT equipment namely, Aruba, Bahamas, Barbados, Belize, Bermuda, British Virgin Islands, Cayman Islands, Curaçao, Guyana, Jamaica, Sint Lucia, Sint Maarten, St. Kitts and Nevis, Suriname. Some SAIs did not have laptops like Anguilla, Dominica, Grenada, Haiti, Montserrat and St. Vincent & the Grenadines. About 3/4th of the members' SAI staff had access to stable internet facility like SAIs from Anguilla, Antigua and Barbuda,

Aruba, Bahamas, Barbados, Belize, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Guyana, Jamaica, Sint Maarten, St. Kitts and Nevis, Trinidad and Tobago, Turks and Caicos Islands. 9 SAIs had remote access to internal systems and files and were able to continue their audit. The SAIs that were able to work remotely are Aruba, Bahamas, Belize, Bermuda, Cayman Islands, Curacao, Guyana, Jamaica and St Maarten. 6 SAIs have remote access to auditee information viz. Bahamas, Bermuda, Guyana, St. Maarten, St Vincent & The Grenadines, Trinidad & Tobago. Half of the SAIs had teleconferencing facilities to facilitate meetings, training, webinars, namely Aruba, Bahamas, Belize, Bermuda, British Virgin Islands, Cayman Island, Curacao, Guyana, Jamaica, St. Maarten and Trinidad & Tobago.. Only Bermuda and St. Maarten indicated that they have the skill set to assess the increased cyber threats due to the migration of the workforce online.

(Excerpts from “The Effects of COVID-19 Pandemic on SAIs – A Caribbean Perspective”<sup>1</sup>. CAROSAI implemented a survey in May 2020 to explore COVID-19 Pandemic effects on member Supreme Audit Institutions (SAIs) within the region and expose strategies and recommendations to reduce pandemic effects, enable SAIs to continue producing high-quality audits, and help enhance stakeholder engagement. Twenty-two of CAROSAI’s 23 SAIs responded.)

As per the analysis conducted by SAI Russia in April 2020, out of 76 SAIs (sources: official web sites of SAIs, social networks) vast majority of SAIs (approximately 70%) switched fully or partially to teleworking with the minimum required number of people working in shifts in the office. Many SAIs have successfully switched to remote operation using their

past experience in organizing work processes with the help of online solutions and IT-platforms. Some SAIs had to suspend their work completely (Jordan) or partially (Italy, Denmark and Honduras) for various time periods. Belgium, Bulgaria, Brazil, India, China, Norway, Switzerland postponed main audit and on-site events.

(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic<sup>2</sup>. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)

**EUROSAI:** The EUROSAI Secretariat General (Spanish Court of Audit) launched in early March a videoconferencing tool (Blackboard Collaborate) for EUROSAI activities, with the contribution of IDI which had offered EUROSAI the use of the tool for free and had given technical assistance and training as administrators to the Secretariat staff.

a good understanding of the tool and its possibilities, the Secretariat developed guidance materials for participants and moderators. The aim of this launch was to support EUROSAI members in carrying on their work, by providing them access to the virtual working methods that have become indispensable in times of COVID-19 pandemic.

To ensure



## B. Offline to Online – Remote operations

Argentina approved pending reports through videoconference with the Board of Auditors.

Brazil, under the Integration Project (Projeto Integrar), which was an integration of Court of Auditors work for better implementation of decentralised public policies, conducted a videoconference with the representatives from 32 Brazilian Courts of Accounts (with about 80 participants). The project is in partnership between the Federal Audit Court (TCU), the Organization for Economic Cooperation and Development (OECD), the Association of Members of the Brazilian Courts of Accounts (Atricon) and the Rui Barbosa Institute (IRB).

China used the system of Golden Audit Project for working from home which provided for operational communication between staff, videoconferences, and other functions. It enabled the auditors to work with electronic data and have minimized on-site inspections.

Mexico created Inspection Mailbox (el Buzón Fiscalizador) to support remote audits. Under this planning, audit, and follow-up processes were brought together in an integrated control system developed by the institution itself.

(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)

1 <https://carosai.org/the-effects-of-covid-19-pandemic-on-sais-a-caribbean-perspective/>  
2 <https://ach.gov.ru/upload/pdf/SAIs%20response%20to%20COVID-19%20pandemic.pdf>

Algeria authorised its audit professionals to work remotely from home using Information Technology (IT) solutions to communicate and exchange documents. SAI Algeria also provided transportation support to those required to report to the office for service continuity, such as registry, secretariat and IT staff. The COA Program and Reports Committee continued 2020 annual report review meetings aiming for timely report adoption while respecting necessary measures to protect staff.

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ECA invited EU SAIs to participate in a common audit activity under the EU Contact Committee umbrella, a Cooperation between the Supreme Audit Institutions (SAIs) of the European Union and the European Court of Auditors. The overall goal of this EU Network Audit was to help EU administrations with the identification of shortcomings and flaws in their relevant systems and improve the delivery of services for the benefit of their citizens. ECA revised work programme and prepared new audits related to dealing with COVID 19 in the EU. They also made Knowledge Node the platform for sharing information between ECA auditors.

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Guatemala capitalized on institutional independence and legal powers to electronically communicate audit results while also permitting auditees to respond by electronically submitting comments, arguments, evidence and supporting documents. SAI Guatemala also implemented initiatives to effectively continue operations and established practical actions to contain the spread of the virus, including technological solutions to strengthen telework practices.

India developed an indigenous application (one India one system) to provide end-to-end web-based workflow automation of the audit process covering audit planning, programming field audit and reporting. Window was also provided to the auditees to provide their comments on the audit observations/recommendations. A step towards faceless audit with limited contact. Data sets from various departments and planning commissions were being analysed by the data analytic cells and teams to assist the audit teams in focused auditing with limited interaction with auditee organisations. Different Data generating structures are explored and new Data analytic models are being developed to suit various audits. SAI India also adopted the e-Office module which has re-engineered the entire office procedure online. The module automated the entire office procedure from submission to approval chain.

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Kuwait came out with Electronic system activation plan and virtual communication to enable teleworking.

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Netherlands is developing special websites, preparing short-term audits, and is going to participate in the EUROSAI Covid-19 Project Group.

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In Portugal by the second week of March more than 90% of the staff were working online. At the same time, necessary measures were also being taken to continue to fulfil the Court's mission, with the special concern of avoiding burdens or restrictions for the administrations and audited entities, considering the COVID-19 context, in which public intervention is primarily directed towards the prevention and combating of this pandemic and the preservation of the health and safety of all.



## C. Strategic Documents - For Internal & External Stakeholders

Many SAIs have decided that it is necessary to review their reports related to the audit of state activities due to the significant economic, industrial, commercial, and social impact of the COVID-19 pandemic. Given the emergency situation, some SAIs developed and implemented special internal documents (strategies, guidelines, standards, instructions, and recommendations) to efficiently implement their mandate.

Finland monitored the impacts of the coronavirus situation on general government finances and came out with the report on the management of general government finances, **based on government spending limits discussion** and the General Government Fiscal Plan.

Germany published an analytical report on the measures taken to fight the impact of the coronavirus pandemic (key data of the additional budget for 2020). The analytical part of the report includes a brief summary of the economic measures taken, information on the additional budget and budget increase, public debt, stabilization funds, benefits of reducing working hours and a financial evaluation of implemented measures. The report also presents in a table, detailed data on changes in the federal budget (including the additional budget for 2020) and two graphs: which are visualization of the additional budget and information on how the package of measures to fight the crisis caused by the pandemic works for the federal financial sector of the economy.

Honduras issued warnings to mayors interfering with the activities of internal control units in the emergency

situation.

New Zealand monitored the COVID-19 spending and came out with the report on how the Government was accounting COVID-19 related expenditure.

Peru brought out a comprehensive efficient strategy for control over the use of public funds during the emergency situation. The SAI brought out recommendations and best practices for local authorities to follow in terms of procurement and distribution of **alimentary** products as part of social support to population as indicated by the government.

Portugal approved new rules for online preliminary audits.

Venezuela directed regional audit offices to check out overpricing of basic-needs products and medical supplies.

NAO UK analysed government preparedness for the pandemic, spendings on the direct health response and also spendings on measures to protect businesses and individuals from the economic impact.

*(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)*

NAO UK came out with a guide for audit and risk committees on financial reporting and management during COVID-19 which aims to help audit and risk committee members discharge their responsibilities to examine the impacts on their organisations by the COVID-19 outbreak. It is part of a programme of work undertaken by the NAO to support Parliament in its scrutiny of the UK government's response to COVID-19<sup>3</sup>.

Chile while reflecting its role on how to respond to citizen demands for improved democracy, came out with a book, "Dismantling Corruption: Ideas to Strengthen Probity in Chile," which compiled main theoretical and institutional trends and included an analysis of citizen perceptions and attitudes toward the phenomenon of corruption. The book elaborates requirement of a long-term strategy to combat corruption in a post pandemic.

3 <https://www.nao.org.uk/wp-content/uploads/2020/06/Guide-for-audit-and-risk-committees-on-financial-reporting-and-management-during-Covid-19-1.pdf>.



## D. Initiatives to support urgent measures by Governments

To quickly respond and continuously monitor the implementation of government measures for fighting the coronavirus, SAIs in several countries have expanded their mandate which was endorsed at the state level.

China tasked its auditors to assist the government to prevent “total isolation”, as well as conduct a special audit to prevent and control epidemics.

Costa Rica urgently approved procurement of medical equipment necessary to combat the spread of the coronavirus infection. The SAI has authorized the Social security fund to buy medical equipment for more than 2 million USD, including video laryngoscopes, mobile vital factors monitors, irrigators and a cooling chamber.

Cyprus is involved, on a real-time basis, in some of the COVID-19 related procurement procedures. Through their participation, as observers, in the relevant tender boards, have been monitoring the state aid measures announced by the government. SAI analysed the bill on the state support to the economy and the allocation of 2 billion euros in the form of loans. It was noted that the European Commission had approved several other forms of state aid (for example, direct support) that were not included in the bill, and the proposed amount of state aid needed additional documentation. The SAI monitored accelerated government procurement procedures caused by COVID-19 crisis. The department responsible for monitoring public procurements promptly provided opinions and comments on simplified public procurement procedures.

Ecuador audited all contracts signed by public institutions during the emergency situation. SAI established irregularities in acquisition and purchase of medical devices and supplies by the Ecuadorian Social Security Institute (IESS). SAI audited the use of resources during the health emergency. Since March, the State Comptroller General had issued 22 work orders to carry out special examinations of contract to address the healthcare emergency. The audits are carried out both in the Ecuadorian Social Security Institute and in the hospitals that it administers, in provincial and cantonal decentralized autonomous

governments and in hospital units of the Ministry of Health.

Honduras assigned a group of specialists to assist internal control units of government bodies in their concurrent control tasks. It was ensured that the allocated funds were used only for the procurement of Nutritional, medical, and personal hygiene products. Municipal internal control units were directed to arrange documentary support for the procurements and provide the documentation to the SAI department in charge of the municipal sector audit. Besides, the SAI President supervised a team of auditors to evaluate the work of the Permanent Contingency Commission of Honduras in view of public complaints over irregularities.

Panama established a special task force for urgent procurements of medical and laboratory equipment and medicines in order to curb the spread of the coronavirus infection. The Ministry of Agriculture was assisted in ensuring the transparency of Nutritional products acquisition and distribution as part of social support measures. The head of the SAI made a number of recommendations and a group of auditors were assigned for further monitoring the process.

Peru established a special commission to evaluate the measures of government bodies during the emergency situation and to ensure their transparency, as well as to maintain market competition in the use of government funds. The Congress passed a law to implement continuous control which extends the mandate of the Office of the Comptroller General and allow control over the use of government funds in real time during the emergency situation and to make recommendations for timely elimination of irregularities. Additional budgetary funds were allocated for this purpose. SAI engaged in a major inspection of the process of procurement, storage and distribution of food by municipalities as part of social support to population. The inspection team

included more than 400 auditors of regional control units. In the course of two weeks the inspection targeted 1800 municipalities participating in the program. The most widespread irregularity detected by the auditors was delay in procurement procedures, improper food distribution, including lack of registers of aid beneficiaries and delivery and acceptance acts, and storage of Nutritional products in improper facilities. According to the Ministry of the Interior's request, the SAI shall audit all the procurements of the national police during the emergency situation.

South Korea took measures to support Government's response to economic difficulties like exemption

of public officials from disciplinary measures for acts of proactive governance to enable the public organizations to implement their policies without any concerns or burdens, in being audited so that all the necessary policies can be implemented at the right time. Created a dedicated task force for pre-consulting services for all matters pertaining to early execution of budget, spending of supplementary budget, any COVID-19 related issues. SAI set up Economic Crisis Response Task Force to listen to the difficulties of the government, local governments and public organizations related to budget execution, and other policy implementation to overcome the crisis.

*(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)*



## E. SAIs' publications on COVID-19 and related issues

Czech Republic has made several publications on its website on health related matters such as the Contact Committee of the SAIs of the EU Audit Compendium on Public Health. The Compendium provides some background information on public health, its legal bases, main objectives and related responsibilities at Member State and EU levels.

Costa Rica published on a special web portal some of its reflections about adjustment of government bodies to the current circumstances and the importance of ensuring the transparency of the government measures and expenditures, up-to-date statistics and infographics concerning the legislation adopted or under consideration within the emergency, as well as statistical data on the public procurement procedures approved by the SAI as part of the emergency situation.

The Accounts Chamber of the Russian Federation is publishing regular reviews of publications of various international organizations and think tanks concerning the most important areas of COVID-19 impact on everyday life like "The COVID-19 pandemic

effect on education". The review is focused on global trends in adopting educational needs to the changing conditions and corresponding multilateral efforts in this regard. The review "National healthcare systems response to the COVID-19 pandemic" covered the emerging global threats to the healthcare sector and described the measures adopted by governments in each country and their collective efforts within international multilateral organizations the review "Digitalization and cybersecurity in the context of the COVID-19 outbreak" explored publications on how the recent digitalization trends have been affected by the pandemic and how technological advantages are used worldwide to curb the spread of the disease.

SAI USA (GAO) published a spotlight that gives an overview of coronaviruses and looks at previous coronavirus outbreaks, mechanisms of work, current diagnostics and research on vaccines and therapeutics. GAO Watch Blog regularly presents different articles on government measures in terms of COVID-19. The article "The Coronavirus Response: Lessons Learned from The Past" examines the US federal

government preparedness for a possible pandemic threat. It focuses on researching coronaviruses, the national biodefense strategy, medical preparedness, state and local preparedness, air travel. Each section is illustrated by emergency response measures with reference to already conducted audits. The article "Census Operations During COVID-19" considers additional steps taken to adjust or extend certain operations for the 2020 Decennial Census because of COVID-19 risks. "How prepared are airports and airlines to handle a pandemic?" looks at airport and airline preparedness to contain the spread of communicable diseases like COVID-19: their plans and the status of GAO recommendations. The article "What is the Défense Production Act, and how is it

being used in response to COVID-19?" takes a closer look at presidential powers granted by the parts of the act that remain in effect. The article "School Lunches During COVID-19" examines Summer Food Service Program that generally provides free meals to children age 18 and under in low income areas when schools are closed. "Are Schools Prepared to Respond to a Pandemic?" Before the COVID-19 outbreak GAO conducted the audit "Emergency Management: Improved Federal Coordination Could Better Assist K-12 Schools Prepare for Emergencies". The audit report deals with the preparedness of K-12 schools for emergencies, including pandemics, as well as with federal measures of help.

*(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)*



## F. Leading from the Front: fight against COVID-19

Czech Republic provided assistance as volunteers to the State Material Reserves Service, sorting and distribution of medical supplies. The SAI Provided part of their corporate servers' capacities to Stanford University, to use them for computer modelling when searching for anti coronavirus medicines; provided 60 laptops to primary school pupils for distance learning. The SAI also printed medical masks on a 3D printer.

Egypt donated 20% of their monthly salary for three months to support efforts aimed at fighting COVID-19.

Suriname helped to raise the awareness of citizens about COVID-19 by disseminating information about the virus, its social and economic impact as well as measures of state support.

SAI India staff in few provinces were deputed for testing and tracing exercise along with local municipal staff during the initial period of COVID-19 crisis. The staff apart from being involved in outreach activities, were also involved in identification of households for testing and quarantining purposes.

In Venezuela, the Comptroller General participated in person in the activities to provide medical care for people and prevent the spread of COVID-19 infection.

*(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)*

Cayman Islands auditors assisted as volunteers to the government, community or service club for the reception, sorting and distribution of medical food and other supplies

*(Excerpts from "The Effects of COVID-19 Pandemic on SAIs – A Caribbean Perspective"<sup>4</sup>.)*

<sup>4</sup> <https://carosai.org/the-effects-of-covid-19-pandemic-on-sais-a-caribbean-perspective/>



## G. Upskilling employees in virtual environment

The employees of SAIs continue to develop their competences and improve their skills despite the situation with COVID-19.

Albania held individual and group online workshops, sections and seminars for auditors and other employees. On March 23, the SAI held online workshops on the topics "Determining risky cases through an algorithm created for CUBE". The BIO Economy, arranged discussions of the U.S. GAO reports.

Bolivia training center changed inscription procedure for professional training courses for public servants due to the restriction measures and increase in the number of applications.

Hungary provided consultative activities and management trainings on the electronic platform.

*(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)*

India developed indigenously a training portal to cater to both administrative as well as learning activities. The application allows for nominations from remote locations, administration of training from planning

to impact assessment tuned to WFH mode model. It consists of online resource pool of documents to allow easy access of training materials including videos of the training programmes for later reference.



## H. Creating Public Awareness using online platforms

In addition, in a number of countries SAIs helped to raise the awareness of citizens about COVID-19 by disseminating information about the virus, its social and economic impact as well as measures of state support.

Argentina posted a link in its social media with the Health Ministry recommendations on fighting the spread of the virus.

Brazil posted contacts on its portal for the citizens to address their questions for SAI. E-documentation is being received and issued, whenever possible, online or by telephone.

Canada retweets COVID-19 posts provided by other public authorities including Department of Finance, Health Canada and Public Health Agency of Canada. SAI published information on the Coronavirus section of the official governmental website, symptoms of the disease, as well as COVID-19 scam alert.

At SAI Colombia, the head of the SAI uses his Twitter account to repost informative and analytical materials concerning COVID-19 both in English and Spanish. For instance, on March 23, the Head of the SAI retweeted a WHO expert message with New York Times statistical data.

Costa Rica launched a web portal "Transparency of public administration under the COVID-19 emergency."

Estonia created a link in its official website to the information and reference portal about COVID-19 and the phone number of the hotline.

France provided information about the audits that are relevant to the current situation with the spread of COVID-19 on Twitter and Facebook. On March 27, SAI posted a link to a 2010 report on how France confronted the H1N1 pandemic on Twitter.

Mexico launched a free application (AppCiudadana) available for cell phones and tablets that allows to ask the SAI question about its work directly. The SAI launched "ASF Niños" app for children and their parents to provide information in a playful way on the public administration, audits, gender equality, inclusivity and other matters.

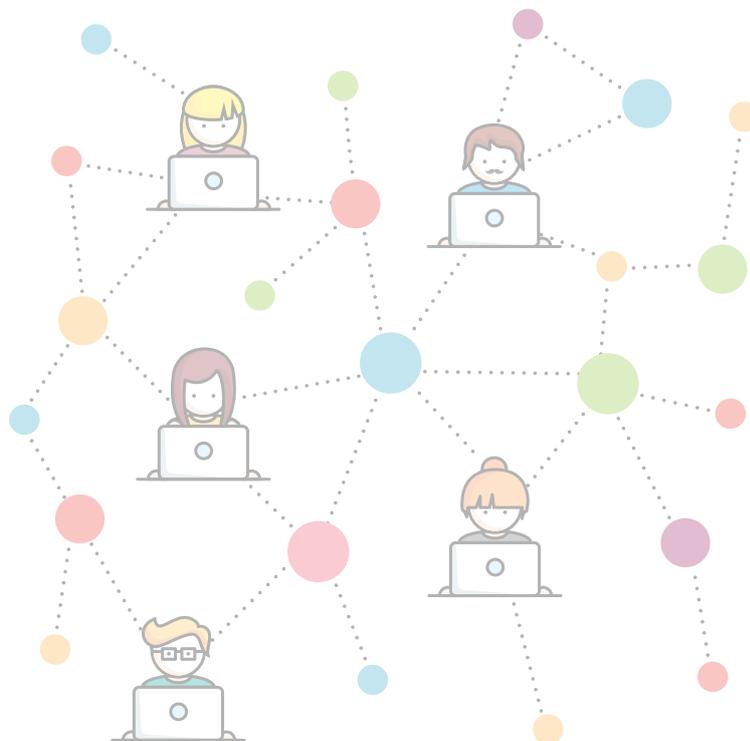
Peru launched an online platform for citizens to report law violations. The SAI has been developing an online platform for local authorities to upload information about procurement and distribution of Nutritional products with the use of government funding. An

online desk for documents receipt and registration from other government bodies has been launched and will function till the end of the emergency situation.

South Africa provided a link to the information and reference portal about CCOVID-19 on its official website. The Head of the SAI actively informs citizens about the situation with the COVID-19 spread. On Twitter there are reposts with daily updates of statistical data, publications of isolation rules and measures taken by the government.

USA with the help of the Fraudnet hotline received allegations of possible fraud involving funds allocated by the federal authorities to counter COVID-19. GAO on Twitter and Facebook provided briefs on Office activities in terms of COVID-19. Social media platforms contain videos, podcasts, infographics, report summaries, Watch Blog posts.

*(Excerpts from SAI Russia document on SAI's responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)*





# 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 - EUROSAI Perspective<sup>5</sup>

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

EUROSAI 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.

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

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



## B. CAROSAI Experience<sup>6</sup>

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 Experience<sup>7</sup>

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 Experience<sup>8</sup>

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/](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.<sup>9</sup>

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.<sup>10</sup>

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.<sup>11</sup>



## H. Putting a gender lens on auditing COVID-19 - SAI Canada<sup>12</sup>

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.

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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.

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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.

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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.

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

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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?
- 

#### 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 strategy<sup>13</sup>

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 Zealand<sup>14</sup>

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.

<sup>13</sup> [https://www.anao.gov.au/work-program/covid-19#nav\\_anaocovid-19multi-yearauditstrategy](https://www.anao.gov.au/work-program/covid-19#nav_anaocovid-19multi-yearauditstrategy)

<sup>14</sup> <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.<sup>15</sup>
2. Remote auditing: technological challenges and solutions.<sup>16</sup>
3. Priorities of SAIs in the COVID-19 pandemic, including audit themes, methods and techniques<sup>17</sup>
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](http://observatorioefs.contraloria.gob.pe).

## L. IDI Documents

### 1. Paper on “Accountability in the time of crisis” by IDI<sup>19</sup>

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](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](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](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](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 - IDI<sup>20</sup>

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.<sup>21</sup>



## 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

# COVID-19: Auditing Efforts

The effectiveness, accountability, and inclusiveness of government response to the COVID-19 crisis is crucial. SAIs have a critical role to play in providing oversight to ensure that government actions are transparent, accountable and leave no one behind.

SAIs are actively studying the context of the COVID-19 pandemic to carry out relevant audits. The focus of the audit work covers in particular government support measures, government procurement and healthcare costs. They are working with all the stakeholders to arrive at sustainable long-term solutions. This section highlights some of the significant audit initiatives undertaken by SAIs in COVID-19 related areas.

Austria conducted a healthcare audit. It noticed that the measures for addressing the decreasing number of beds in hospitals and purchase of drugs and medicines were insufficient.

China conducted audit of funds and donations as part of the measures to prevent and control the spread of COVID-19. The audit covered earmarked fiscal funds, money and goods donated and subsidized loans for key anti-epidemic materials manufacturers.

Denmark is conducting the following audits remotely: audit of PostNord Denmark's accounting policies; analysis of the consideration of inheritance appeals by the Court.

Finland during COVID-19 pandemic leveraged data analytics to improve financial audits given high level of digitalization in the financial administration of Finland's central government.

Ecuador has issued 22 work orders for special reviews on procurement processes to resolve the health emergency. The audits were carried out both at the Ecuadorian Institute of Social Security and the hospitals it manages. Control actions aim to analyze compliance with regulations applicable to

emerging processes. Audit found evidence of criminal liability for irregularities detected in the acquisition of protective clothing for medical personnel.

Kuwait set up a special audit team to review government spending on measures to combat the spread of coronavirus.

Panama audited the execution of public funds to combat the spread of COVID-19. The audit focused on a contract signed by the Panama City hall for disinfection of 574 public transport stops and 40 pedestrian overpasses for 4 months. The SAI questioned the contract that did not correspond to the work planned.

Peru is implementing initiatives to digitally transform and technologically innovate ways to prevent and detect risks of corruption and functional misconduct. SAI largely focused on programs and activities carried out within the COVID-19 health emergency framework. SAI Peru oversight efforts included analyzing cash transfer information. SAI also looked into the "Acquisition and Distribution of Computer and/or Electronic Devices" and "Internet Services.

*(Excerpts from SAI Russia document on SAIs responses to COVID-19 pandemic. SAI Russia collated the information about the activities of the SAIs in different countries to prove the relevance of the ten principles of the Moscow Declaration)*

Brazil monitored government actions in response to the crisis generated by COVID-19 in the electricity sector. The impacts of the pandemic on the electricity sector were analyzed, with effects on energy distributors, such as: reduction of electricity consumption, reduction of revenue of electricity distributors and increase in delinquency. Government measures adopted in the sector in response to the crisis were also evaluated, such as the suspension of generation and transmission auctions in 2020 and the suspension of the default power cut for residential consumers. Other actions taken were the expansion of the beneficiary base and the discounts of the Social Tariff and the opening of the COVID-19 Account, a credit operation aimed at increasing the liquidity of distributors. As a result of the preliminary analysis, the TCU verified the absence of publicity of the methodology used to elaborate the default indicator in the period of the crisis and its respective historical series. It transpired that this indicator, which was the difference between the amount billed by the distributor in the last thirty days and the one collected accumulated in this period, did not correspond to the one traditionally used in Tariff Regulation Procedures. The TCU recommended the Ministry of Mines and Energy and the National Electric Energy Agency procedures to give more transparency to the indicators used.

Chile carried out an audit and examination of accounts for the acquisition and distribution of food baskets etc, carried out by the Regional Government of Aysén of General Carlos Ibáñez del Campo during 2020, within the framework of the "Food for Chile" program created to help the most vulnerable families whose sources of income have been affected by the COVID-19 pandemic.

Colombia carried out an on-site inspection of national airports. It was revealed that most airports lacked medical staff, quarantine areas and special procedures for international flights, while terminal management did not fulfil their responsibilities in view of the emergency. Apart from that SAI also audited the performance of Health Secretariats was assessed based on complaints from citizens to confirm an insufficient rate of COVID-19 diagnostic tests processing. The SAI audited the delivery of the first lot of 710 thousand food baskets to families with children under 5 years of age as part of the approved support program. SAI also investigated insufficient personal protective equipment supply and failure to create safe working conditions for medical personnel. The SAI audited more than 7,000 contracts signed by national, regional or local authorities for the procurement of Nutritional products and humanitarian supplies and has revealed more than 300 percent increase in prices of some items. On the basis of the audit results and in the view of criminal proceedings being initiated, some local authorities have already decided to renegotiate the contracts in order to lower the prices.

Colombia established a special monitoring centre to overview the actions and expenditures of the Government to combat the COVID-19 pandemic. As part of its new mandate, the SAI exercised preventive continuous real-time control over the expenditures and measures adopted by the Government to combat the spread of the coronavirus.

Regional Actions – Acciones Regionales – COVID-19<sup>22</sup>

22 <https://www.olacefs.com/covid19-accionesefts/?lang=en>

Grenada used real time audit technique to review its Government's COVID-19 relief package in the form of a electricity bill subsidy .

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India has taken up audit on procurement of drugs and equipment during the COVID-19 pandemic- It is a horizontal audit covering all provinces. The objective of the audit is to assess whether the procurement agency was able to meet the demands of drugs, equipment, and consumables during the COVID-19 pandemic. It would be covered in two phases; phase I involving data analytics followed by phase II involving field visits. Field visits will be selective only if adequate audit evidence is not obtained in phase I.

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Jamaica reviewed the Information Systems Infrastructure Governing the CARE Programme<sup>23</sup> with specific emphasis on the Compassionate Grant and SET Cash Component. It found that the input controls were not sufficient to appropriately identify a user by validating the name, TRN and birth date of each applicant against the RAiS system maintained by TAJ. Applicants were able to successfully submit applications under both the Compassionate and SET Cash components contrary to the CARE Programme specifications. A risk also existed that the TRN of a deceased person may be used to submit an application, where the applicant's name is maintained on a commercial bank account. The audit also noticed that an inherent risk existed in the programme where Compassionate Grant applicants benefited when an employer fails to submit monthly and annual returns within the stipulated periods.

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Netherlands Court of Audit carried out an investigation between July and October 2020 on the Information Communication Technology (ICT) tools the staff of Dutch ministries and

High Councils of State were using, what they were being used for, what security risks they represented and how the organisations concerned communicated their policies. The investigation report, executed with an online questionnaire via the Ministry of Defence's intranet, Rijksportaal, and the OnsCommunicatieRijk online community with a high response rate as well as interviews, was published on 2 November 2020. The investigation revealed findings related to information security risks on use of the ICT tools and the lack of knowledge by civil servants about the use and rules of ICT tools.<sup>24</sup>

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New Zealand audited the Ministry of Health -Management of personal protective equipment in response to COVID-19<sup>25</sup>. It came out with the recommendations to strengthen the procurement strategy by including an analysis of risks to the supply chain and have a plan to address those risks. The audit also suggested review of district health boards' health emergency plans to ensure that they are consistent with each other and with the Ministry's overarching Emergency Plan and reconsider the roles, responsibilities, coverage, requirements, and planning assumptions for maintaining the national reserve of personal protective equipment to bring clarity.

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Slovenia focused on auditing the purchase of protective and medical equipment by the state. This audit will provide an independent view of the purchases of PPE during the pandemic.

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South Africa audited the Financial Management related<sup>26</sup> to COVID-19 Initiative. SAI started off by highlighting the importance of preventative controls to accounting officers and authorities to address the increased risks to and significant changes in their operations, as such controls are by their nature a deterrent to abuse. Throughout the work done, audit teams found that rapid

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23 *Audit of the COVID-19 Allocation of Resources for Employees Program*

24 <https://english.rekenkamer.nl/publications/publications/2020/11/02/focus-on-digital-home-working> here.

<https://english.rekenkamer.nl/publications/publications/2020/11/02/focus-on-digital-home-working> Focus on digital home working | Publication | Netherlands Court of Audit (rekenkamer.nl)

25 *Ministry of Health: Management of Personal Protective Equipment in Response to Covid-19*

26 *First Special Report on The Financial Management of Government's COVID-19 Initiatives*

implementation of the initiatives in already compromised control environments created significant risks that most auditees were not able to address. Processes, criteria, needs, and controls were not well considered and in the haste of implementation, mistakes were made, and opportunities created for abuse. The information technology systems used in government were not agile enough to respond to the changes required. Audit also noticed poor record keeping as a common feature across many of the initiatives, which meant that auditees did not always have updated or reliable information on the goods and services delivered and the implementation of initiatives, which also made it difficult to completely audit these matters. Some initiatives were slow to get off the ground, despite large amounts allocated to provide relief or fund important front-line work and projects. The pre-existing inability to coordinate and oversee efforts where multiple departments, agencies and spheres of government are involved, continue to plague these projects. A list of cases pointing to the high risk of fraud were handed to the multi-agency fusion centre for their swift follow-up and action.

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USA audited the implementation of CARES Act and COVID-19 Response and found shortages of personal protective equipment and testing supplies because very few of them were made in the U.S. and global demand for them is high. The audit recommended HHS to collect more complete data

on COVID-19 cases, hospitalizations, and deaths among racial and ethnic minority groups. The audit also pointed out that the Department of the Treasury and the IRS did not maintain records on how many eligible people were yet to receive an economic impact payment.

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GAO USA has undertaken audit on response to expanded telework, continuity of operations. As part of the Coronavirus Aid, Relief and Economic Security (CARES) Act, Congress had called upon the Government Accountability Office to oversee and audit how federal agencies are operating in this new telework environment. The other related reports include Key Considerations for Agencies on Returning Employees to Workplaces during Pandemics which is about key practices for agencies to consider as their workers re-enter the workplace during the COVID-19 pandemic or telework for sustained periods during this and other emergencies. GAO USA has also brought out reports on "Federal Real Property: Agencies Make Use of Telework in Space Planning " covering various ways of considering and using telework as a space-planning tool. The report on "Federal Telework: Improved Guidance and Communication on Recording Telework Hours" is about the key controls that should be in place to ensure that employees' telework hours are recorded accurately in the time and attendance system.<sup>27</sup>

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27 [https://www.gao.gov/key\\_issues/federal\\_telework/issue\\_summary#t=1](https://www.gao.gov/key_issues/federal_telework/issue_summary#t=1) U.S. GAO - Key Issues: Federal Telework



## Lessons learned compilation by PFAC<sup>28</sup>

PFAC COVID-19 initiative developed a document on lessons learnt from auditing community for external stakeholders to (1) improve government efforts to prepare for and respond to future pandemics in order to minimize opportunities for the global spread of communicable disease, and (2) provide insights on oversight of pandemic response efforts. This report draws upon SAs collective knowledge and experiences with national and global emergencies to inform their ability to help their respective governments better prepare for, respond to, and recover from disasters and pandemics

SAs have extensive knowledge and experience from evaluating previous government responses to national and global public health and other emergencies and their secondary economic and financial effects. Through their work, SAs have developed a valuable set of lessons learned that can be used to prevent or minimize future pandemics.

These lessons include:

- ⦿ Establishing clear goals and defining roles and responsibilities for the wide range of agencies and other key players are critically important actions when preparing for pandemics and addressing an unforeseen emergency with a whole-of-government response.
- ⦿ Providing clear, consistent communication in the midst of a national emergency— among all levels of government, with health care providers, and to the public—is crucial.
- ⦿ Collecting and analysing adequate and reliable data can inform decision-making and future preparedness—and allow for midcourse changes in response to early findings.
- ⦿ Establishing transparency and accountability mechanisms early on provides greater safeguards and reasonable assurance that government funds reach the intended people, are used for the intended purposes, help ensure program integrity, and address fraud risks.
- ⦿ Developing an aviation preparedness plan for communicable disease outbreaks could enhance coordination between the aviation and public health sectors.



28 [https://intosaicovid19.org/wp-content/uploads/2020/10/LESSONS\\_LEARNED\\_FINAL.pdf](https://intosaicovid19.org/wp-content/uploads/2020/10/LESSONS_LEARNED_FINAL.pdf)

# IV.

## Working Remotely - learning Points

Working from home and social distancing has triggered a pressing need to educate and make available various online modes both related to internal workflow as well as audit processes. SAs have to work on ways to enhance the Auditee and stakeholders' interactions and expectations and assess what further measures may be warranted to strengthen the remote team's output.



### Tips to Manage Relations with Auditees in the Time of COVID-19 Centre for Audit & Risk Management (CARM), Canada<sup>29</sup>

As technology has evolved, auditors have gained flexibility in working remotely. The COVID-19 crisis has tested our ability to adapt quickly and use the technological tools at our disposal. In this new environment, managing relations with auditees requires an even higher degree of intuitiveness and interpersonal skills than usual. This Audit Tips edition offers guidance on how auditors can effectively manage relations with auditees during these challenging times.

**Be Certain:** Before starting any audit engagement, revisit your risk assessment and be certain of your audit office's strategic direction. Conducting an annual risk assessment is no longer enough—it must be done more frequently. It is important to reprioritize the auditee's top risks during times of crisis. Many audit offices are already updating their risk assessments due to this crisis, resulting in them discontinuing or reducing the scope of audit engagements. Ensuring that audit products going forward are still addressing relevant high-risk areas will also help build trust with the auditee.

**Be Aware:** Make extra effort to understand the auditee's roles and responsibilities prior to engagement. Although it may not be clear on an organization chart, the individuals you need to engage with during the audit may have been reassigned to address COVID-related issues or are supporting or back filling for those responding to the pandemic. You need to be aware of these realities and have discussions with the auditees about these changes when reviewing the risk assessment and developing the audit approach.

**Be Realistic:** To avoid frustration and damaging relations with the auditee, you need to be realistic about the impact that the new environment may have on audit timelines and delivery dates. Because many entities' activities and events are cancelled or delayed, naturally the completion of audits may also be compromised. Establish clear communication with the auditee so that any delays that may arise during the audit are quickly flagged and discussed. This will be beneficial for both the audit and the relationship with the auditee.

29 <https://caaf-fcar.ca/en/performance-audit/research-and-methodology/audit-tips/en/performance-audit/audit-tips/3637-audit-tips-11>

**Be Informed:** This is an excellent opportunity to get to know your auditees to the best of your ability. Because of social distancing, chances are that personal contact with your auditees will be limited, regardless of their responsibilities. Seize this opportunity to improve your understanding of the audited entities, especially how they respond to a crisis, and strive to find as much information as possible on your own to reduce the number of information requests sent to the auditees. This will provide your auditees with additional time to focus on their changing environment.

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**Be Flexible:** As we all try to either get back to normal or create a new normal, we can all count on navigating change. Auditees will also be adapting to a new normal in their environment and workload. During the audit, you will need to provide extra flexibility to the auditee if you want to continue to preserve your relationship, as well as your reputation as a respectful professional. Expect that the auditee will request extensions and, sometimes, deferral. In a time of crisis, these types of delays are to be expected and flexibility is crucial.

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**Be Transparent:** Demonstrating transparency with your auditee, especially during times of uncertainty and change, will help lay a foundation of trust. The goodwill generated will ensure that the relationship with your auditee remains productive. If you nurture a transparent relationship, then there is a much higher chance that the auditee will be transparent with you in return, providing you with timely information that will be critical in an audit environment where risks are being reassessed and audit products and approaches are being re-examined.

**Be Honest:** During these uncertain times, it may be more difficult for you to offer guarantees to the auditee. As the risk assessment continues to be reviewed, with environmental scanning constantly being updated, the audit scope and timeline could shift. To ensure that the auditee's trust is not damaged, be careful when communicating aspects of the audit that are still not clear. You will benefit from keeping your word on issues that you do have direct control over. For example, if you promise you'll share an early draft with the auditee, then you should make extra effort to honour that promise.

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**Be Human:** As with most professionals, auditees have had to adjust their life and workload in this new environment. Managing successful relations requires that we find common ground with the auditees and connect with them on a human level by showing empathy and respect. With restricted personal contact, it may become even more difficult to receive timely compliance with audit requests. By establishing and maintaining a human connection with the auditees, there is a higher likelihood that you will remain on their radar

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During this time of uncertainty, managing relations with auditees will become even more challenging. However, if the audit community embraces this as an opportunity to become more familiar with the auditees' strengths and weaknesses, this investment will lead to stronger communication and responsiveness. And, over the long term, focusing on successfully managing relations with auditees will lead to more efficient and effective audits.



## Institute of Internal Auditor – Remote Auditing for COVID-19 and Beyond - Short-term and long-term implications<sup>30</sup>

IIA's knowledge brief examines the challenges of remote auditing and offers strategies for overcoming them in each part of the audit engagement process – planning, document review, field work, interviews, and closing meetings. It also shares best practices from three organizations that have used remote auditing in their COVID-19 response.



## Baseline for telework security - ISACA<sup>31</sup>

ISACA blog provides some suggestions that aim to assist in setting a baseline for telework security.



<sup>30</sup> <https://intosaicovid19.org/wp-content/uploads/2020/05/Remote-Auditing-for-COVID-19-and-Beyond.pdf>

<sup>31</sup> <https://www.isaca.org/resources/news-and-trends/isaca-now-blog/2020/telework-successfully-during-and-after-the-covid-19-pandemic>

# Conducting meetings remotely: Tips

This section provides some tips on how to conduct remote meetings



## The ultimate guide to remote meetings in 2020 – Slack.com<sup>32</sup>

Choosing the right online meeting tool for your remote team meeting: There is an abundance of technology out there that makes the process of running an online meeting easier, faster, and more collaborative—the key is figuring out which of these tools is right for your team.

When choosing remote meeting tools, ask yourself:

- ❑ What is the key functionality I need for this remote team meeting to be successful?
- ❑ Do you need to be able to see everyone's reactions as you share new product ideas? Try a video conferencing software. Do you need everyone to be able to work on a press release collaboratively? You likely want to use something like Google Docs. Do you need everyone to watch a presentation or demo in real time? Then screen-sharing software is a must.

- ❑ The point is, the “right” tools depend on your needs. And although every team is different, they all benefit from an online meeting tool that has both video and audio functionality at the very least. Research says that 55% of communication is body language, while another 38% is tone of voice—all of which is necessary to creating a communal atmosphere during a virtual meeting.
- ❑ How many people need to be involved in your remote meeting?

The tools that are most effective for a one-on-one virtual chat aren't necessarily the same tools as those that are most effective for running a meeting with 20 remote workers spread across different time zones. Make sure the meeting software you choose can accommodate a large number of attendees without going haywire.

32 <https://slack.com/int/en-in/blog/collaboration/ultimate-guide-remote-meetings>

How can technology make online meetings more efficient?: At its best, technology in the workplace should be used to streamline processes and make information more accessible to teams and team members. It should also help people stay focused on what's important. So when you're assessing potential online meeting tools, see if they include useful additional features—like screen-sharing and recording capabilities—that allow you to share the meeting with attendees afterward, while sparing them from being distracted with note-taking during the meeting.

Laying the foundation for successful virtual meetings: When you work with an in-person team, there are plenty of opportunities throughout the day to stop, chat, and connect. Those informal conversations and connections help build a rapport that carries over into meetings, making people feel more engaged and perhaps more comfortable voicing their opinions or offering critical feedback. One study found that workers who shared a funny or embarrassing story about themselves with their team produced 26% more ideas in brainstorming sessions than workers who didn't. And the benefits of having a best friend at work have also been well documented.

But remote team members don't necessarily have those opportunities, which is why leaders and managers have to be proactive and create them. If most team members haven't spoken or met before, they'll likely be reluctant to share or debate ideas in front of others. So before making virtual meetings a regular part of your team's workflow, it's important to get everyone comfortable with communicating with each other.

A great way to do that. Build a "virtual watercooler"—a communal place online where team members can get to know each other and connect outside of structured meetings. Giving distributed teams a shared space to connect online helps them:

- Get comfortable (and, let's face it, feel less awkward) communicating across digital channels with people they haven't met in person
- Get to know other members of the team and their expertise
- Feel like they are an equal and integral part of the team, despite their geographic location
- Identify any potential issues when it comes to communication styles or differing points of view ahead of meetings

Setting up remote team meetings around conflicting schedules: To get everyone on the same scheduling page, look for time frames that work for everyone's time zone (so, for example, if you have team members in London, New York, and Los Angeles, an ideal time to schedule meetings would be 9 a.m. Los Angeles time—which would be 12 p.m. for New York and 4 p.m. in London). There are plenty of tools that help you choose the right time frame for your distributed team:

- Every Time Zone has a handy slider that allows you to see what time it is across time zones
- The World Clock Meeting Planner from [timeanddate.com](http://timeanddate.com) allows you to input your team members' different locations and then creates a table of suggested meeting times
- Worldtimebuddy lets you add your and your team members' locations and then creates a table showing what time it is in each place

If possible, it's always best to schedule meetings far in advance—the more notice everyone has, the less likely people are to have scheduling conflicts. But in case of last-minute meetings, make sure everyone on the team has overlapping time blocks open. That way, if and when a meeting needs to happen, you can get everyone in the same (virtual) space, even if they're thousands of miles apart.

Set an agenda and agree on remote meeting guidelines: If you want your scheduled remote meeting to be efficient and successful, you need to plan your agenda.

For every virtual meeting, it's important to create a clear meeting agenda that includes:

- ❑ Key talking points
- ❑ Meeting structure (for example, when and for how long you plan to discuss each talking point)
- ❑ Team members/teams that will be in attendance
- ❑ What each team member/team is responsible for bringing to the meeting
- ❑ Any relevant documents, files, or research

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Just as important as the meeting agenda are the meeting guidelines: the rules and expectations of how the team is expected to contribute to the virtual meeting.

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So, for example, can everyone speak freely or will the team leader call on someone when it's that person's turn to contribute? Does everyone need to have their camera on at all times or just the presenter? Should people mute their phones while others are speaking?

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Setting a clear meeting agenda and guidelines (and sending them to the team at least 24 hours in advance) will help ensure that everyone is on the same page before the virtual meeting takes place.

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Etiquette for online meetings: While different meetings will have different "rules," there are some basic etiquette practices everyone should follow to create a smooth online meeting experience.

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Think of them as the must-dos of online meeting etiquette:

- ❑ Introduce everyone during the meeting, and give everyone a chance to contribute
- ❑ Don't stare at your phone while other people are presenting

- ❑ Don't interrupt other people when they're speaking (or attempt to speak over them)
- ❑ Test all technology (including camera/video, Wi-Fi, and screen sharing) before the meeting
- ❑ Read the agenda, and come prepared
- ❑ Don't work on other tasks (like checking email) during the virtual meeting
- ❑ Turn off all notifications and make sure your cell phone is on silent
- ❑ Make sure all team members are in a quiet area free from unnecessary distractions

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When in doubt, just practice common courtesy. People want to be heard, seen, and respected during an online meeting—just like they do everywhere else.

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Keeping remote team members engaged during online meetings: All the points covered—from scheduling to setting an agenda to practicing proper etiquette—are important in getting a virtual meeting up and running. But those are all moot if the team isn't engaged when it comes time for the actual meeting.

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Here are our top tips for keeping the entire team present for a remote meeting, from beginning to end:

- ❑ Make time for casual conversation
- ❑ A few minutes of friendly interaction before diving into a meeting can really build the necessary rapport for a successful sit-down—and keep the team engaged when the conversation jumps to business talk.
- ❑ Spend a few minutes at the beginning of the meeting checking in with everyone, catching up, or just having small talk about what's going on in the office. Not only will it boost engagement, but it can also strengthen culture and deepen your relationship with your team.

Have everyone introduce themselves: If there are a lot of people attending a meeting, it can be hard to keep tabs on who's who. Having everyone introduce themselves at kick-off (and especially before someone speaks or presents) is a good way to help everyone keep track of different team members and how they're contributing to the meeting.

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Give everyone a job: Have you ever been to a meeting and had zero idea why, exactly, you were there?

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Not having a clear purpose for each attendee is the quickest way to kill team engagement. Before the meeting, make sure everyone on the team has a job; for example, have one team member write down any questions that come up during a brainstorm, have another take notes on key discussion points, and have another manage the slide progression during the presentation.

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The best jobs to keep remote workers engaged during meetings are:

- ❑ Interactive. The job should require each person to contribute to real time and interact with the meeting and other team members.
  - ❑ Straightforward. If the job is too complex, your team may spend more time trying to figure out what to do than actually participating in the meeting.
  - ❑ Frequent. Ideally, each team member's job is something they need to do over the duration of the meeting so that they're engaged from start to finish, rather than being assigned a "one and done" task.
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Giving everyone a job allows them to take an active role in the meeting and makes them feel like part of the action, instead of forcing people to be passive listeners—which is boring and tedious.

Include introverts during remote meetings: It's important to keep everyone engaged during remote meetings, including the team members who might not be the most vocal or outspoken.

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If there are people in the meeting who are less comfortable speaking up, structure the meeting in a way that gives everyone equal opportunity for their voices to be heard, like a round-robin-style discussion, where everyone gets five minutes to share an insight or experience they've had around the meeting topic.

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If someone on the team is trying to contribute but getting overshadowed by more extroverted team members, carve out time for them to speak (and make sure the rest of the team is listening). Some team members may still be reticent to pipe up during a virtual meeting. Take the time to schedule a one-on-one to get that person's insights on how to make remote meetings a more inclusive space for them. Even better, create a communal space or document online where people can add their thoughts, insights, and suggestions following the meeting.

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The point is, introverts deserve to be just as engaged in online meetings as anyone else, but it may take some work on the facilitator's part to get them there.

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Online meeting follow-ups: In order for a meeting to be effective, every person needs to walk out with a clear objective. The key things everyone needs to know are:

- ❑ Deliverables and next steps
- ❑ Who's responsible for following up on each item or task
- ❑ When those deliverables are due
- ❑ When the next meeting or check-in will be

And as the host, an important part of meeting follow-up is checking in with attendees about how well the meeting went, it can be done through a casual one-on-one conversation or by sending out a simple and anonymous feedback survey. Hearing from attendees may just give ample ideas on how to make future meetings even more inclusive and efficient for everyone involved.

Run virtual meetings with distributed teams like a pro: Successfully running a virtual meeting can feel overwhelming, but it doesn't have to be. When this is followed step-by-step guide, it doesn't matter if the team is two or a team is 10, whether team members are five miles away or 5,000.



# VI.

## Training efforts within INTOSAI – Collated from PFAC COVID-19 Website<sup>23</sup>

Courses and materials related to capacity building are detailed below. The materials were collated by PFAC.

- ◉ Webinar: Audit Innovation in Times of Crisis: September 23 (Auditors Alliance)
- ◉ Webinar: Joint Financial Management Improvement Program Webinar Series: October 21 (USA)
- ◉ Webinar: Public Finance Management & Domestic Resource Mobilisation in Times Of COVID-19 Pandemic (AFROSAI-E)
- ◉ Embracing Blended Learning as Our New Normal (INTOSAI CBC)
- ◉ Lessons from Auditing Ebola (INTOSAI CBC)
- ◉ Webinar: SAI Capacity, Performance and Relevance During COVID-19 (INTOSAI CBC)
- ◉ Webinar: SAI-Civil Society Relationships in The Interest of Strengthened Accountability and Transparency (INTOSAI CBC)
- ◉ Cycle of Webinars in Times Of COVID-19 (OLACEFS) [Spanish]
- ◉ SCEI Expert Group: Priorities of SAIs In The COVID-19 Pandemic: Audit Themes, Methods and Techniques (INTOSAI SCEI)
- ◉ Webinar: The Future of Public Audit (USA)
- ◉ 23rd Biennial Forum of Government Auditors Virtual Forum: July 28-30 (USA)
- ◉ Ensuring State Continuity During The COVID-19 Pandemic (The World Bank)
- ◉ COVID-19 Video Playlist (scroll down about halfway through page) (American Institute of Certified Public Accountants)
- ◉ In Times of Social Distancing, What Better Way to Learn Than Online? (Webinar Series) (Canadian Audit and Accountability Foundation)
- ◉ Conference on Ethics and Integrity in Public Administration (European Court of Auditors)
- ◉ Job Aide: Writing Powerfully (USA)
- ◉ Job Aide: Leading an Objective (USA)
- ◉ Job Aide: Interviewing and The Interview Write-Up (USA)
- ◉ Job Aide: Evidence Types and Definitions (USA)
- ◉ Job Aide: Elements of A Finding (USA)

<sup>23</sup> <https://intosaicovid19.org/>

## Relevant Documents and Links<sup>24</sup>

We appreciate the work done by PFAC in collating the documents and links. Apart from the contents from the various Regions and SAI's official websites, these documents also form the basis for the information provided in the report.



### SAI Continuity of operations

- Saudi Fund for Improved SAI Performance (Saudi Arabia)
- Video – AFROSAI-E Interview with AG of Sierra Leone On COVID-19 And SAI Response (AFROSAI-E)
- FBSA Action Plan During COVID-19 (ARABOSAI)
- The Extraordinary Action-Plan Adopted by The State Audit Bureau – Qatar To Confront COVID-19 (ARABOSAI)
- CAROSAI Implements Survey to Better Understand COVID-19 Pandemic Impacts (CAROSAI)
- INTOSAI SCEI Establishes Expert Group, Hosts Inaugural Webinar (INTOSAI SCEI)
- Leading in A Crisis: SAI Young Leaders Share COVID-19 Experiences (SAI Young Leaders)
- Algerian Court of Accounts Organizes Joint Training, Participates in Regional Events, Implements COVID-19 Procedures (Algeria)
- SAI Angola Operating Status (Angola) [Portuguese]
- SAI Argentina Operating Status (Argentina) [Spanish]
- ANAO Adjusts Audit Activities, Implements New Measures to Address COVID-19 Pandemic Impacts (Australia)
- SAI Australia Operations During The COVID-19 Pandemic (Australia)
- SAI Austria President Informs About Future Priorities (Austria)
- SAI Bangladesh Circular on Operating Status (Bangladesh)
- SAI Bosnia And Herzegovina On Activities During COVID-19 Pandemic (Bosnia and Herzegovina)
- SAI Brazil Transition to Telework Under COVID-19 (Brazil)
- P.E.I. Premier Asks Auditor General to Review COVID-19 Aid Programs (Canada)
- SAI Costa Rica On Oversight During COVID-19 (Costa Rica)

<sup>24</sup> <https://intosaicovid19.org/>

- COVID-19: SAI France Continues to Carry Out Its Missions (France)
- Results of SAI France’s Staff Survey (France)
- German SAI’s Latest Statement on The Covid-19 Pandemic (Germany)
- Guatemala Office Of the General Comptroller of Accounts Takes Actions to Address COVID-19 Pandemic Implications (Guatemala)
- FBSA Action Plan During COVID-19 Pandemic (Iraq) (English | Arabic)
- Actions to Strengthen Oversight (Mexico) [Spanish]
- Mexico’s Supreme Audit Institution Facing The COVID-19 Pandemic: Actions to Strengthen Government Control (Mexico)
- Perspectives and Challenges on Performance Assessment in The Context Of COVID-19 (Mexico) [Spanish]
- How the Coronavirus Changes Education (Russia)
- How the Coronavirus Changes Healthcare (Russia)
- How the Coronavirus Changes the Openness of Governments: Analytical Portals and New Platforms for Dialogues with Citizens (Russia)
- How the Coronavirus Changes Social Services (Russia)
- How the Coronavirus Changes Work of SAIs (Russia)
- How the Coronavirus Changes Work of SAIs 2.0: More Analytics, Emphasis on Social Issues And “Civil Audit” (Russia)
- SAIs Response To COVID-19 Pandemic (Russia)
- Interview with Mr Kimi Makwetu On AGSA’s Covid-19 Response (South Africa)
- SAI Sweden Operating Status (Sweden)
- SAI Switzerland Reorients Its Audit Activities (Switzerland)
- Swiss Federal Audit Office Adjusts Audit Activities, Approaches During COVID-19 Health Crisis (Switzerland)
- SAO Thailand And Responding in The Critical Time Of COVID-19 (Thailand)
- SAI Turkey – Measures Taken to For Providing Business Continuity (Turkey)
- SAI UAE Business Continuity Tactics During COVID-19 (United Arab Emirates)
- SAI UK COVID-19 Website (UK)
- GAO Coronavirus Oversight (USA)
- COVID-19 Impacts: Challenges Facing the Profession and Professional Accountancy Organisations (Confederation of Pacific and Asian Accountants)
- 2020 Work Programme – COVID-19 Update and Revision (European Court of Audits)
- Return to Top
- INTOSAI and Other Organizations
- Implications of The Covid-19 Outbreak on Audits and Auditors (ARABOSAI)
- What Does Coronavirus Pandemic Mean for INTOSAI Regions? (ARABOSAI)
- 6 Ways Auditors Can Cope with the COVID-19 Crisis (Canadian Audit and Accountability Office)
- Business Continuity Planning – A Guide for SAIs (CAROSAI and PASAI)
- Accountability in A Time of Crisis (IDI) [English, French, Spanish, Arabic]
- Auditing During COVID-19 (IDI)
- Covid-19 Implications for SAI Strategic Management (IDI)

- Deciding on SAI Financial Audits In COVID-19 Times (IDI)
- Coronavirus: “How Should SAI’s Respond?” (INTOSAI CBC)
- Guidance to SAIs In Times of Crisis (INTOSAI CBC)
- Disaster Preparedness for SAIs (INTOSAI KSC)
- International Observatory – Initiatives of Governments and SAIs In the Face Of COVID-19 (OLACEFS and SCEI)
- Regional SAI Responses To COVID-19 (OLACEFS)
- Maintaining Trust and Confidence in A Time of Crisis (New Zealand)
- COVID-19 Impacts – Challenges Facing the Profession and Professional Accountancy Organisations (Confederation of Asian and Pacific Accountants)
- Accountability and Anti-Corruption In COVID-19 Relief Funds (United Nations)
- Resilient Institutions in Times of Crisis (United Nations)
- Ensuring State Continuity During The COVID-19 Pandemic (The World Bank)
- Role of SAIs In Governments’ Response To COVID-19: Emergency and Post Emergency Phases (The World Bank)



## Audit Resources on COVID-19

- Covid-19 Pandemic – Resources to Live and Work Well During the Crisis (AFROSAL)
- AFROSAL-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 (AFROSAL-E)
- Accountability in A Time of Crisis – Covid-19 (ARABOSAI)
- The Coronavirus’ Impact on Financial Reports (ARABOSAI) [Arabic]
- COVID-19: Putting A Gender Lens on Auditing (IDI and Canadian Audit and Accountability Foundation)
- Situation Report: Impacts Of COVID-19 On Activities and Projects Under the Charge Of COMTEMA (OLACEFS)
- Australia National Audit Office COVID-19 Website (Australia)
- TCU Evaluates Government Actions in Response to The Crisis Generated by Covid-19 In the Electricity Sector (Brazil) [Portuguese]
- Government’s Response to the COVID-19 Pandemic (Canada)
- SAI Chile COVID-19 Collection (Chile) [Spanish]
- CNAO’s Response to the COVID-19 (China)
- SAI Costa Rica COVID-19 Collection (Costa Rica) [Spanish]
- Video – SAI Czech Republic Changes Audit Plans During Pandemic (Czech Republic)
- SAI Ecuador Audits the Use of Resources During the Health Emergency (Ecuador) [Spanish]
- Tip and Practices to Deal with The Repercussions of The Corona Virus (Egypt) [Arabic]
- Health Emergency: SAI France Provides Guidance (France)
- Local Public Finances – Leaflet 1 (France) [French]
- The Situation and Outlook of The French Public Finance News Release (France) [English and French]
- The Situation and Outlook of The French Public Finance Report (France) [French]

- The Situation and Outlook of The French Public Finance Synthesis (France) [English and French]
- SAI Honduras COVID-19 Collection (Honduras) [Spanish]
- SAI Italy COVID-19 Bulletin Board (Italy) [Italian]
- Audit of the COVID-19 Allocation of Resources for Employees Program (Jamaica)
- Auditing During an Emergency: New Zealand’s Experience (New Zealand)
- Auditing Public Organizations During COVID-19 (New Zealand)
- Controller Update on Government Spending on Covid-19 (July 2020) (New Zealand)
- Controller Update on Government Spending on Covid-19 (September 2020) (New Zealand)
- Implications of the COVID-19 Emergency for Service Performance Reporting (New Zealand)
- Leading with Integrity During Lockdown: Starting with Zoom and Ending with Zombies (New Zealand)
- Ministry of Health: Management of Personal Protective Equipment in Response to Covid-19 (New Zealand)
- Controller Update On COVID-19 Spending (New Zealand)
- COVID-19 Audit Strategy (Peru)
- SAI Peru COVID-19 Collection (Peru) [Spanish]
- Clarification on Contracts Exempt from Previous Inspection -Covid Contracts (Portugal) [Portuguese]
- Report On Risks In Emergency Management Of Public Resources For COVID-19 (Portugal) [Portuguese]
- Summary of SAI Portugal Activities During Pandemic (Portugal)
- SAI Russia COVID-19 Collection (Russia)
- First Special Report on The Financial Management of Government’s COVID-19 Initiatives (South Africa)
- First Intermediary Audit Report on the COVID-19 Measures Taken by The Swiss Government, March 2020 (Switzerland) [German]
- COVID-19: Interim Report as of 1 June 2020 – Federal Measures (Switzerland) [German]
- Overview of The UK Government’s Response to the COVID-19 Pandemic (UK)
- Readyng the NHS And Adult Social Care in England for COVID-19 (UK)
- Guide for Audit and Risk Committees on Financial Reporting and Management During COVID-19 (UK)
- UK NAO COVID-19 Cost Tracker (UK)
- Audit Reports Related to the COVID-19 Pandemic (USA)
- Briefing On COVID-19 (USA)
- The Coronavirus Response: Lessons Learned from The Past (USA)
- COVID-19: Opportunities to Improve Federal Response and Recovery Efforts (USA)
- Brief Update on Initial Federal Response to The Pandemic (USA)
- COVID-19: Federal Efforts Could Be Strengthened by Timely and Concerted Actions (USA)
- Coronavirus (COVID-19) Audit and Accounting Resources (American Institute of Certified Public Accountants)
- Collaborating for Change (Canadian Audit and Accountability Foundation)
- COVID-19 Spotlight: Reminders for Audits Nearing Completion (Public Company Accounting Oversight Board)



## Audit Resources on Other Crises

- Audit Report on Status Of MERS-CoV Prevention and Response (Korea)
- Lessons from Auditing Ebola (Sierra Leone)
- Real Time Audit: Adding Value During an Epidemic (Sierra Leone)
- (Note: In particular, see the scope and methodology section in each report below for potential methodologies to use in auditing COVID-19 related expenditures)
- Audit Reports Related to Past Pandemics (USA)
- Audit Reports Related to Puerto Rico Disaster Assistance: 2020 Report, 2019 Report (USA)
- Audit Reports Related to the 2008 Global Financial Crisis: 2019 Blog; 2010 Report (USA)
- Audit Reports Related to the Troubled Asset Relief Program: 2020 Report; 2017 Report (USA)
- Audit Report on Air Travel and Communicable Diseases (USA)
- Audit Reports on Improper Payments (USA)
- Responses to Hurricanes and Wildfires (USA)



## Anti-Fraud and Anti-Corruption Resources

- Artificial Intelligence Creates New Opportunities to Combat Fraud (INTOSAI Journal)
- Counter-Fraud Website (Australia)
- COVID-19 – Emergency Procurement Guidance (New Zealand)
- Serious Fraud Office: “Mandate Fraud: What Is It and How Can It Be Prevented?” (New Zealand)
- International Public Sector Fraud Forum (UK)
- Fraud Awareness Resources (USA)
- Fraud Framework (USA)
- Lessons Learned (USA)
- Program Integrity: The Anti-Fraud Playbook (USA)
- Anti-Fraud and Embezzlement in A COVID-19 Environment (Angelo State University)
- COVID-19-Related Money Laundering and Terrorist Financing Risks and Policy Responses (Financial Action Task Force)
- Fighting Fraud In COVID-19 Sourcing (George Washington University)
- Interpol COVID-19 Website (Interpol)
- Strengthening Anti-Corruption Efforts During the Pandemic (U-4 Anti-Corruption Center)



## Standards and Guidance

- ISSAI – The following INTOSAI ISSAIs are currently under review:
  - ISSAI 5500 – Introduction to the 5500 series of ISSAIs and INTOSAI GOV 9250
  - ISSAI 5510 – Audit of disaster risk reduction
  - ISSAI 5520 – Audit of disaster-related aid
  - ISSAI 5530 – Adapting Audit Procedures to Take Account of the Increased Risk of Fraud and Corruption in the Emergency Phase following a Disaster
  - ISSAI 5540 – Use of Geospatial Information in Auditing Disaster
- INTOSAI GOV 9250 – The Integrated Financial Accountability Framework
- Financial Audit Manual (USA)
- Generally Accepted Government Auditing Standards – The Yellow Book (USA)
- Standards for Internal Control in Federal Government – The Green Book (USA)
- Inventory of Performance Audit Documents (Canadian Audit and Accountability Foundation)



## Other Information Related to Audit Resources

- Inventory of Capacity Development Tools (INTOSAI CBC)
- Accountability in Action-Practices for Effective Accounts Committee (Canadian Audit and Accountability Foundation)
- Citizen Engagement in The Performance Audit Process (Canadian Audit and Accountability Foundation)
- COVID-19 Resources (Canadian Audit and Accountability Foundation)
- Guidance on The Public Procurement Framework For COVID-19 (European Commission)
- Central Banks and Financial Stability: A Reflection After the Covid-19 Outbreak (Financial Stability Institute)
- COVID-19 Resources from IFAC's Network (IFAC)
- Crippling Debt: Transparent Lending and Borrowing Must Be Part of The Solution (International Budget Partnership)
- Global Response to Coronavirus Pandemic Must Not Be Undermined by Bribery (OECD)
- UN Policy Brief: Resilient Institutions in Times of Crisis (United Nations)
- Collaboration Between Supreme Audit Institutions and Citizens Is Critical in Ensuring Accountability and Transparency of Government's Response To COVID-19 (World Bank)



## Working remotely

- 8 Tips to Manage Relations with Auditees in The Time Of COVID-19 (Canadian Audit and Accountability Foundation)
- Online Workspaces (IDI)
- Teleworking and Mental Health in Quarantine (Spanish) (OLACEFS)
- Webinar on Teleworking and Effective Communications (Spanish) (OLACEFS)
- Resources for Managing Teleworkers (U.S. General Services Administration)
- Toolbox: Low Cost or Free Applications that Facilitate Teamwork – English | Spanish (OLACEFS)
- Remote Auditing For COVID-19 And Beyond (Institute of Internal Auditors)
- Summary Report of SCEI COVID-19 Expert Group Webinar on Remote Auditing: Technological Challenges and Solutions (Including Link to Full Video of Webinar) (24.07.2020) (SCEI)
- Connecting Teams at A Distance – Presenter Guide (USA)
- Connecting Teams at A Distance – Presentation Slides (USA)
- Telework Successfully During (And After) The COVID-19 Pandemic (ISACA)
- 16 Secrets of Engaging Remote Meetings (Miro)
- Leading with Integrity During Lockdown: Starting with Zoom and Ending with Zombies (New ZEALAND)
- Virtual Videoconferencing Tool for EUROSAI Members (EUROSAI)
- Job Aide: Ways to Connect Your Team at A Distance (USA)
- Taking Your Public Accounts Committee Meetings Virtual: Lessons from The British Columbia Experience (Canadian Audit and Accountability Foundation)
- The Ultimate Guide to Remote Meetings In 2020 (USA)



## Courses

- Webinars on Data, Artificial Intelligence, Sustainable Development Goals and Culture (Canadian Audit and Accountability Foundation)
- E-Learning (IDI)
- COVID-19 Audit Implications (American Institute of Certified Public Accountants)
- Yellow Book Courses (American Institute of Certified Public Accountants)
- Virtual Classroom Audit Training (Canadian Audit and Accountability Foundation)
- Parliamentary Oversight Resources E-Learning (Canadian Audit and Accountability Foundation)



## Training Institutes

- Council of The Inspectors General On Integrity and Efficiency Training Institute (USA)
- Center For Audit Excellence (USA)
- American Institute of Certified Public Accountants (USA)
- Center For Audit Quality (USA)

