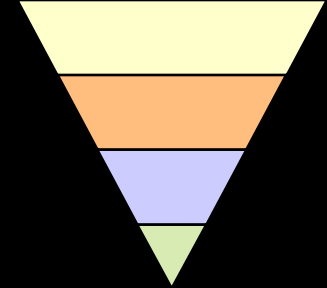




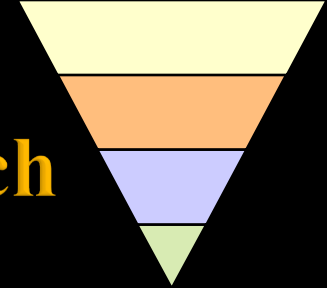
PRESENTATION ON **AUDITING IN THE NEW NORMAL** **SAI PAKISTAN EXPERIENCE**

PRESENTED BY
TAFAKHAR ALI ASDI
DIRECTOR GENERAL
(SAI PAKISTAN)

Challenges posed by New Normal



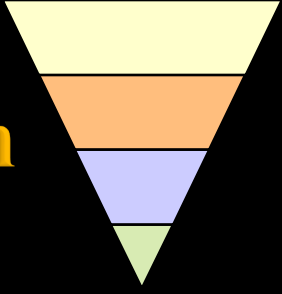
- **Conducting "field work" from a home/office proved a challenge yet a Novel Concept in Auditing.**
- **Difficult to collect sufficient /appropriate audit evidence**
- **Mobility Restriction / limited interaction**
- **Non availability of staff at auditee's formations**
- **First-hand observations cannot be replaced**



SAI Pakistan's New Normal Work Approach

- **Letters written to respective Head of Organizations to obtain Risk profile of New Normal related expenditure**
- **Commission special workshops for Audit in the New Normal**
- **Effective Desk Audit to reduce field work**
- **Extended use of ACL to access data for audit**
- **Requisition of required record through email before the start of field audit activity**
- **Scale down the audit coverage - FOCUSED AUDIT**
- **Ensure social distancing and Rotation Policy for staff**
- **Focus on systemic issues, trend analysis & policy reviews**

SAI Pakistan's New Normal Work Approach



- **Virtual Supervisory visits**
- **Quarterly Review to manage financial resource and person days allocation**
- **Preference to video link meetings**
- **Minimum possible physical interaction with auditee**
- **Strict adherence to advisory of Ministry of Health**

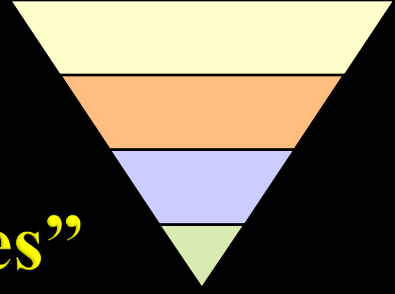
Current Audit Plan Targets (2020-2021)

(Audit Plan of one specialized audit office of SAI Pakistan)

S. No.	Type of Audit	Audits Executed 2019-20	Audits Planned 2020-21	New Normal 2020-21 In Case of COVID -19
1	Financial Attest Audits	3	3	3
2	Foreign Aided Project (FAP) Audits	41	48	48
3	Compliance with Authority Audit	241	311	200
4	Performance Audit	3	3	2
5	Special Audits	4	4	2
6	PSDP Audit	0	5	0
Total		389	374	255

Role of INTOSAI

Preparing members for “permanent changes”



- **INTOSAI / IDI to assist SAIs to prepare organic strategies**
- **Combining Experiences and development of ISSAI standards for disaster response and policy evaluation**
- **Bringing in element of standardization in reporting**

