



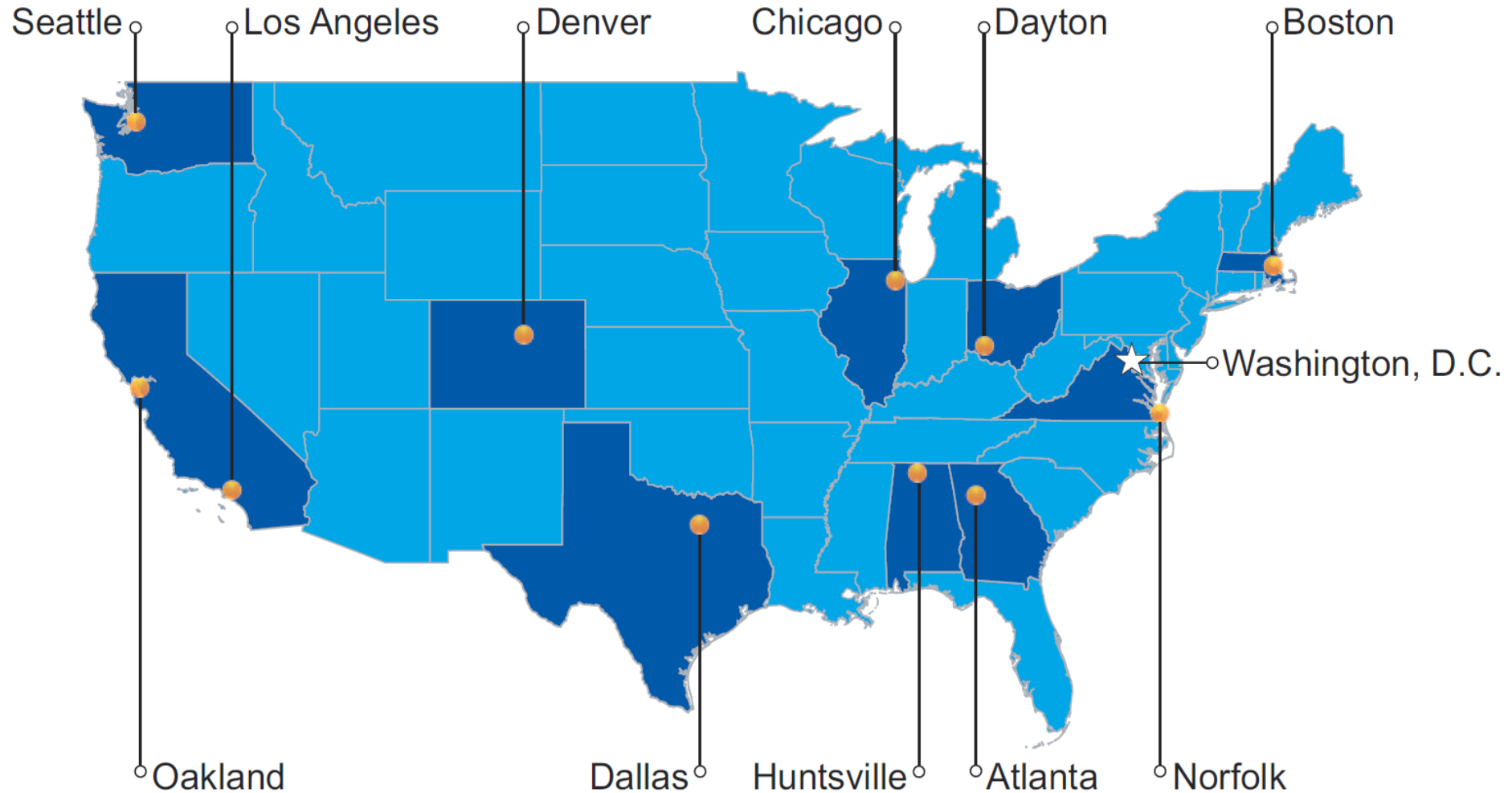
US GAO's Experience Operating During the Covid-19 Pandemic

**Karl Maschino, Chief Administrative Officer/Chief Financial Officer
United States Government Accountability Office**

INTOSAI Supervisory Committee on Emerging Issues Seminar – July 24, 2020

REMOTE OPERATIONS DURING A PANDEMIC

- **Timely action to switch to 100% telework**
- **Urgent Covid-19 audit mandates for real time auditing**
- **Changes in operations at audited entities**



Source: Map Resources (map). | GAO-20-1SP

- **Overcoming reduced travel and social distancing**
 - **Reordering of engagement activities**
 - **Phone and video based interviewing**
 - **Documents and photographic evidence**
 - **Survey instruments**

- **Meeting audit objectives when audited agencies have changed operations**
 - **Scoping of information needs, as appropriate**
 - **Alternative agency contacts**
 - **Information from third-party organizations and individuals**
 - **Additional data sources**

- **Frequent communication by leadership**
- **Adapting critical processes**
 - **Training**
 - **Hiring / Onboarding**
- **Logistics and IT Support**
 - **Provisioning equipment to a remote workforce**
 - **Infrastructure**



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