



2020

# SAIs response to COVID-19 pandemic

Brief overview prepared by  
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The Accounts Chamber of the Russian Federation as the Chair of the International Organization of Supreme Audit Institutions (INTOSAI) for 2019–2022 continues to monitor measures taken by Supreme Audit Institutions (SAIs) that are INTOSAI members in the context of the COVID-19 and presents the second issue of the overview “SAIs response to the COVID-19 pandemic.”

This overview is based on information published on official websites of SAIs and their social media accounts about the SAIs’ mode of operation, response to the COVID-19 pandemic, conducted audits and public awareness. The SAIs related activities in April was described in the previous [overview](#) “SAIs response to the COVID-19 pandemic.”

## SAIs Mode of Operation

At the moment many states (for example, Belgium, Cyprus, the Czech Republic, Denmark, France, Greece, New Zealand, Portugal, Russia, Slovakia, Switzerland, the United Kingdom, the USA, Vietnam) **are easing lockdown measures and gradually relaunch the public life.**

In this regard **some SAIs have already returned or are gradually returning to the normal mode of operation** (for example, in New Zealand, Slovenia, Spain, Uruguay).



**New Zealand.** In keeping with Government Guidance for Alert Level 2 the SAI’s office is [open](#) with safety measures in place to protect staff and visitors. Visitors are welcome by appointment. Staff’s work locations may vary between home or the office depending on tasks.



**Slovenia.** In accordance with the government’s decision on the termination of temporary restrictive measures in the judicial system from June 1, 2020, the Court of Audit [resumes](#) procedures that were employed before the pandemic. The deadlines for inspections and reports presented by audited entities, which were suspended for the period of the restrictive measures, are renewed.



**Spain.** The SAI has [published](#) a document on the measures that are being taken by the institution in order to resume legal processes in the context of a challenging health situation. It is suggested that the two-meter distance is kept and working places should be situated at least two meters apart. Access to the building stays limited and will be granted upon prior request and subject to agreement. While working with paper documents it is recommended to use gloves and disinfect working surfaces. Hotlines are preferable in order to prevent private contacts; it is advisable to carry out meetings virtually.



**Uruguay.** The SAI [extended](#) the special working mode till June 12, 2020. Two teams of employees have been established so as to work from the office in shifts during this period: the first one from May 18 to May 29, and the second one from June 1 to June 12. Reduced working schedule (up to 4 hours) and the possibility to choose one of the two groups were envisaged for employees having children under 12 years of age. Remote work has not been discontinued for pregnant women, elderly employees and those with chronic diseases, and can also be allowed for others if their tasks allow that.

However, many SAIs [continue to operate remotely](#) (for example, in Azerbaijan, Argentina, Honduras, Panama and Russia).



**Azerbaijan.** The SAI [continues](#) to work remotely. Meanwhile, measures to ease the special regime introduced due to the pandemic are being discussed.



**Argentina.** The institution has [posted](#) a short informational video on its Facebook page telling about measures taken by the SAI in terms of supporting the government's distancing policy during the pandemic. In particular, it says that the institution has undertaken measures to protect its staff and established the Crisis Management Committee.



**Honduras.** The SAI has [extended](#) a remote working regime for most employees till May 31.



**Panama.** President of Panama Mr Laurentino Cortizo highly [appreciated](#) the SAI's efficient control over public expenditures during the emergency even though only 15% of employees work from office.



**Russia.** 95% of SAI's employees continue to work remotely. Employees of the Financial Department, Departments of Digital Transformation, Human Resources and the Administration work in the office in shifts.

**Still some changes in the SAIs' work plans remain in place.**



**Angola.** The activities of the SAI were [suspended](#) in accordance with the state of emergency introduced in the country and resumed on May 5, 2020. Employees work in shifts, the working day is shortened.



**Brazil.** The SAI's [website](#) says that procedural arrangements were put on hold until May 20 and resumed on May 21.



**Canada.** On May 12, 2020 Mr Sylvain Ricard, Interim Auditor General of Canada, during his statement to the Standing Committee on Finance of the Canadian Parliament [said](#) that since the beginning of the year the Office of the Auditor General of Canada has received three requests for audits from the House of Commons (the lower chamber of Parliament): an audit of the *Investing in Canada* plan of the government, an audit of special warrants that could be issued under the Financial Administration Act, an audit of the COVID-19 emergency response taken by the government. On April 28, 2020 SAI informed the House of Commons about prioritizing COVID-19 audit work and the audit of the *Investing in Canada* plan. Given current circumstances, Interim Auditor General informed the Parliament about the delay of all other performance audits. The date of resuming audits wasn't given.



**Cyprus.** As part of the first phase of the lockdown easing, all public sector employees [return](#) to their work, including the staff of the SAI Cyprus. An exception is made for employees who have the responsibility of caring for children up to the age of 15 and children with disabilities. All employees who belong to the vulnerable groups (for age or health reasons), will work from home.



**European Court of Auditors.** The updated version of ECA 2020 Work Programme was [published](#) in view of COVID-19 pandemic. ECA has revised its 2020 Work Programme to shift the focus of its work towards COVID-19-related aspects: it has adjusted the

scope, approach and timing of a number of ongoing tasks and decided to discontinue some tasks initially planned to start in 2020.



**Guatemala.** On its website NAO [informs](#) that the visiting hours for citizens have been canceled and the relevant work was suspended for the period May 25–29 due to the COVID-19 outbreak.



**Indonesia.** The head of the SAI [told](#) about the changes in the work of the Institution in the context of the COVID-19 pandemic. First of all, this is the transition to “remote audit” without inspections on the objects. Changes were made to the audit plans for the current year as well.



**Kazakhstan.** The SAI [prolongs](#) restrictions regarding the visiting hours for citizens for the period of May–June.



**Portugal.** The SAI [redefined](#) the priorities of the Action Plan for 2020 to introduce the necessary adaptations to include various aspects of the impact of COVID-19 ensuring its adequacy to the resources at its disposal, the imposed limitations, and the need not to put additional pressure on the entities directly involved in the fight against the pandemic.



**Russia.** Due to the coronavirus pandemic [changes](#) have been introduced into the SAI's work plan. For example, part of audits that could not be carried out remotely were cancelled. As the same time, it is planned to review some audited entities during the annual audit of the Federal budget execution and preliminary audit of the Federal budget formation.



**United Kingdom.** In recognition of the significant impact of COVID-19 on the work of many government bodies, Her Majesty's Treasury has extended its administrative deadline for the publication of central government accounts until September 30, 2020 instead of June 30, 2020. NAO UK has [reprioritised](#) its work accordingly, working closely with HM Treasury and other audited entities. The SAI is still going to complete as many audits in line with its usual timetable as possible, but the publication of some reports will be delayed until the autumn. Employees continue to work from home.

The pandemic also changed the schedule of activities of INTOSAI's working bodies as well as its regional organizations. Thus, the EUROSAI Congress was postponed until 2021 (May 30–June 3, 2021).

The SAIs now rely even more on **digitalized work processes, online solutions and IT platforms.**

## Online Work Processes



**Angola.** The SAI judges **hold** plenary sessions via videoconferencing using *Zoom* application.

During the meeting of the members of the African Organization of Supreme Audit Institutions (AFROSAI), which was held in the form of a videoconference on May 12, 2020, the President of the Court of Auditors, Dr. E. Gambôa **suggested** a greater sharing of information among member countries, using information and communication technologies in the context of the COVID-19.

Taking into account the Presidential Decrees that establish restrictive measures against the COVID-19 pandemic, for example limited movement of people, which prevents entities from delivering accounts in the usual way, the SAI has **adopted** new procedures for submitting documents in electronic form.



**Argentina.** The SAI has been taking the following **measures** to enforce its functions:

- virtual meetings of the board of auditors: the first online session has been conducted on April 3, 2020; the general auditors have detected the compliance of this format with the legislation;
- digital signature: the instrument allows the SAI to fulfil its functions swiftly in a state of emergency;
- remote control through reliable computer systems. Necessary information is requested and provided remotely, for example through a direct data exchange between computer systems.



**Brazil.** The SAI has **updated** its website to improve its interaction with users and facilitate the access to some processes during the pandemic. The access will remain open after the crisis too.

Under *Coopera*, special crisis resolution programme, the SAI has [launched](#) an online panel summarizing all the information concerning the SAI's COVID-19 efforts. The panel is designed to improve the transparency of the SAI's work during the pandemic. The Information is available in the form of graphs and makes it possible to view all the relevant processes related to a specific minister, technical or legal subdivision with a single click. Also, the panel contains information about certain working procedures of the institution that were carried out before the crisis and might affect the health care.

The SAI [holds](#) online live sessions via its official YouTube channel.

The SAI has conducted webinars on the following topics:

- infrastructure [loss-sharing](#) and contract execution in the context of the COVID-19 crisis;
- the energy sector of the country during the pandemic. The SAI has [created](#) special groups to monitor different areas of mining industry. Their central aim is to interact with regulatory authorities for developing working methods and models amid the crisis caused by the pandemic;
- automobile, railroad, aviation and electricity sectors during the COVID-19 pandemic. Participants of the event—representatives of the National Land Transport Agency (ANTT), Ministry for Mining Industry, Ministry for Civil Aviation—[highlighted](#) the need to search for mutual decisions and strengthen the coordination with the SAI for effective response to the ramifications of the pandemic.



**China.** The SAI [took part](#) in a teleconference “The world economy in the context of the coronavirus pandemic, the role of SAIs” of the INTOSAI Working Group on Financial Modernization on Regulatory Reform. The event, organized by the SAI of the USA, was attended by representatives of 19 SAIs, as well as by 15 external experts from international organizations.



**Colombia.** Comptroller General Carlos Córdoba [stressed](#) in his interview to the National Radio that digital transformation of the SAI had enabled efficient concurrent control over public expenditures during the pandemic. At this point

the SAI has acquired access to nearly 500 databases of various public bodies, and they should be increased up to 1600 by the end of July. The citizens' participation in the control process has also been useful as the SAI collects and evaluates all the violation reports received via the website, social media and the special mobile app.



**Indonesia.** The SAI [participated](#) in the *7th Virtual Asia Asia-Pacific Forum on Sustainable Development* (APFSD). The event was organized by Economic and Social Commission for Asia and the Pacific (ESCAP). This meeting is held annually and is a regional platform to support countries in implementing the Agenda 2030. This year the forum was devoted to “Accelerating Action for and Delivery of the 2030 Agenda in Asia And the Pacific.”

The SAI [held](#) a videoconference meeting with a number of ministries. The meeting was dedicated to discussing the financial reports of the government for 2019 year.



**Portugal.** A special [website](#) “Court of Auditors Online Services” has been created, so that public authorities can submit all their accounts to the SAI electronically.

The SAI has [created](#) a section on its website devoted to frequently asked questions about audits in electronic form.



**Russia.** All meetings of the Collegium of the Accounts Chamber of the Russian Federation, conferences, training events, meetings between management and employees are held online.

The main online platform used is [KSO Portal](#) developed by the Accounts Chamber and launched in 2015. This is a unique online platform that creates a single digital environment for the Accounts Chamber and Regional Audit Institutions. It provides an opportunity to plan and conduct joint control and expert-analytical activities, videoconferences as well as enables electronic document circulation, use of electronic library, training and surveys. The portal also hosts events for experience exchanges with foreign SAIs.



**Turkey.** The SAI Turkey, whose term of chairmanship in EUROSAI has been extended until 2021 due to the pandemic, [holds](#) the 51<sup>st</sup> Governing Board videoconference meeting of the organization on June 3, 2020.



**United Kingdom.** A [contact form](#) on the NAO UK website is used for submitting electronic enquiries as the SAI has suspended processing hard-copy correspondence because of the COVID-19 pandemic.

## How SAIs respond to the COVID-19

Monitoring of SAIs' activities shows that **SAIs have adapted to remote work and continue to actively respond to consequences of the COVID-19 pandemic.**

For example, the SAIs issue **declarations and guidelines on how to work in the current circumstances**, develop special programs on **public authorities support measures** and provide **consultations**.

Audits are mainly focused on **healthcare, public procurement, cybersecurity, businesses, self-employed citizens, agricultural sector and food producers support**. Special attention is paid to **anti-corruption activities**.

The number of issued materials on the official SAIs' websites and their social media accounts has increased. SAIs continue to promote **public awareness about COVID-19** by publishing analytical articles on the COVID-19 impact on different sectors of economy.

Many SAIs are **directly involved in the fight against the spread of the pandemic**.

## Guidelines and Audits on COVID-19



**Argentina.** Due to the COVID-19 crisis the SAI issued a [Declaration](#) that reflects the main tasks of the agency: not to interfere with the work of officials, guarantee timely presentation of reports to the Congress, exercise proper control over the actions of the state and inform the public about them. The declaration also indicates

the measures taken by the SAI to fulfil its mission in accordance with the national legislation on emergency situations:

- a crisis committee with operational management powers and internal communication during the crisis has been established;
- employees assistance: a preventive medical protocol created, early social exclusion measures taken, employees on business trips recalled, the health of workers in risk groups monitored; a psychological support phone line is in operation, and flu vaccination has been carried out.



**Brazil.** Measures taken under the [Coopera](#) program are directed at supporting the state and society. Programme is based on the special state action plan to fight COVID-19 that envisages monitoring of 27 initiatives implemented by 8 ministries.

Under this program, the SAI:

- takes part in an IT working group of the Government Crisis Committee on oversight and monitoring of COVID-19 impact, with the purpose of the group being the promotion of digital integration between federal institutions;
- plans to conduct webinars on emergency health protection measures in the corporate sector, economic and financial support measures for companies;
- supports the initiative of the National School of Public Administration [Enap](#) aimed at mobilizing the society for seeking decisions to fight against the pandemic;
- conducts virtual plenary sessions which are to be broadcast live on Youtube.

The SAI has [assessed](#) the efficiency of wards on the basis of open data (number of beds and medical staff, amount of in-house procedures and hospital admissions) coming to the conclusion that large state hospitals, as a rule, are more effective in treating patients.

The SAI has [called upon](#) the Ministry of Defense to return emergency aid that was received by the military by mistake. The emergency aid amounting to ca. 7,5 million USD was paid out to 73 000 soldiers with no regard to legal requirements: a part of the military, whom the subvention was given, had not met the criteria for receiving

the assistance. The Ministry of Defense is to report to the SAI about the measures taken to investigate violations.

Testing the development and implementation of customs and tax arrangements [adopted](#) by the federal government in response to the crisis caused by COVID-19 has shown that these measures are similar to the measures undertaken by other countries. The monitoring has also uncovered risks associated with the influence of the mentioned steps on revenue collection in light of projected decline in economic activity and, consequently, inability to pay taxes. The SAI will continue the monitoring of economic activity and other measures that will be taken by the federal government.

The SAI and the Brazilian office of Transparency International have [published](#) the guide “Recommendations on ensuring the transparency of actions in emergency situations in response to COVID-19,” designed for federal, regional and municipal civil servants for averting corruption on their part during the crisis.

The SAI has [published](#) a memo on oversight in terms of implementing measures of the federal government in response to the crisis caused by the pandemic. The assessment of social security and benefit payments has been carried out by the National Institute of Social Security (INSS). The SAI has diagnosed that due to the suspended in-person service in INSS offices the risk of the system’s failure to detect the faces of those who are eligible for the reception social benefits has increased.



**Columbia.** As of May 1, the SAI [received](#) more than one thousand citizens’ reports on violations, including 758 with regard to the emergency situation.

Having evaluated the distribution of loans to agricultural companies and food producers, the SAI [noted](#) that 90% of the aid is designated for large agriculture producers thus failing to contribute to preserving employment in the sector.

The SAI has [initiated](#) application of fiscal responsibility measures to the governor of the Arauca department and other regional executives for the amount of 1605 billion pesos (262,2 million USD) due to violations during products’ procurement and distribution. The same violations gave way to another 27 preliminary investigations against some national government bodies as well as regional and local authorities.

The SAI [audited](#) the distribution of 75000 food baskets and payments of social benefits by the Cali administration.

The SAI [audited](#) almost 38 thousand contracts signed by authorities of all levels between March 10 and April 5, including more than 7700 that imply the use of emergency funds.

Based on the [evidence](#) provided by the SAI, 8 municipalities had to renegotiate their contracts which led to the reduction of overall contract price by 5,7 billion pesos (1,53 million USD).

The SAI analysed the data bases of the Agriculture Financing Fund and [found](#) that the funding is received by major producers rather than by small and medium businesses.



**Costa Rica.** Since early May, the SAI has [approved](#) 2 single-source procurements, including services for press distribution for the San Jose municipality for the amount of up to 30 million colons (52,5 thousand USD) and the lease of venue for Congress sessions for the Legislative Assembly for the amount of up to 11 575 million colons (20.3 thousand USD).



**Cyprus.** A laboratory testing for coronavirus disease program for 20 thousand public and private sector employees was [audited](#) by the SAI Cyprus. The Ministry of Health has concluded contracts with a number of private centers for these purposes. As a result of the audit, the SAI revealed that the tests were almost three times overpriced.

The SAI [considered](#) a bill supporting enterprises and self-employed citizens during the COVID-19 outbreak. The bill provides for the state guarantees for 1,5 billion euros loans. In the audit findings it is noted that the proposed procedure for providing such guarantees that excludes the possibility of control on the part of the SAI goes against the Constitution.



**Czech Republic.** On May 18, 2020 the SAI [began](#) auditing public procurements of personal protective equipment during the state of emergency, for which 11 billion Czech korunas (430 million USD) from the state budget were spent.

The 2020 Audit Plan was [supplemented](#) by an audit of the state budget spending associated with the epidemiological situation in the Czech Republic. The entities to be audited in June are the Ministry of the Interior, the Ministry of Health, and the State Administration of Material Reserves.



**Dominican Republic.** The SAI has [planned](#) audits of all the public procurement expenditures and contracts during the emergency, as well as to evaluate the efficiency of internal concurrent control measures.

The president of the Federation of municipalities of the Dominican Republic (Fedomu) Anyolino Germosén in his interview to local media has [expressed](#) concerns over the fact that some municipal leaders tend to resort to private audit companies in order to review the results of their predecessors' work, while legally this falls within the mandate of the SAI.



**Ecuador.** The SAI will [conduct](#) eight more public procurement audits in Quito hospitals, in addition to the 36 audit works that have already begun. These audit works contemplate appropriateness of spending public resources during the fight against coronavirus.

The SAI [conducts](#) audit of the National Risk Management Service and emergency situations for the period from May 16, 2020 to April 6, 2020. In particular, the agency will analyze the actions of the procurement service and the distribution of complementary care kits for citizens affected by a health emergency. The purpose of the audit is to verify the effectiveness of the use of public resources and compliance with applicable regulations.

The SAI [approved](#) three reports that indicate signs of criminal offenses in the process of concluding contracts for the purchase of medical supplies in hospitals, as well as under the hospital construction contract.



**European Court of Auditors.** The ECA has [added](#) two new reviews to the Work Programme: one on the EU's contribution to the public health and another on its economic policy response to the COVID-19 pandemic. The aim of both reviews is to contribute to public discussion on how the EU and its Member States have dealt

with the effects of the pandemic. In addition, they will contribute to the debate on the role of the EU and its bodies during this and future crises.



**Finland.** The SAI [published](#) a report on the efficiency of state budget use. The report examines the General Government Fiscal Plan for 2021–2024, the impact of exceptional circumstances on fiscal planning and government’s response to the situation with the COVID-19 pandemic, feasibility evaluation of the forecast for economic development in the near future.



**Germany.** A report on the current economic situation and additional financing of the main German railway operator Deutsche Bahn (DB) in connection with the COVID-19 crisis is [published](#) on the official website of the SAI. According to the SAI, the federal government should take measures for the further structural development of the DB, which were announced before by the Federal Ministry of Transport and Digital Infrastructure.



**Guatemala.** NAO [published](#) on its official website a Protocol for prevention of COVID-19 and measures to be taken to continue safe operations at work.



**Honduras.** The SAI has [published](#) a preliminary report regarding the review of the expenditures of the Permanent contingency commission (COPECO). Several irregularities have been detected based on the analysis of public procurement documents amounting to over 6 million USD between March 17 and April 4, including the lack of complete information required by the procedures, contracting intermediary companies and data absence about a procurement initiator and purpose.

The SAI [completed](#) auditing purchase of products by the National Basic Products Supplier (*Banasupro*) for providing social aid to population. The results showed lack of separate budget, lack of contracts signed by suppliers and employment contracts with hired personnel. Overall evaluation of this social aid program amounts to 473,6 million lempiras (19 million USD).



**Hungary.** SAI [summarizes](#) audit experience of the healthcare sector and provides opportunity for consultation, thereby supporting the management of hospitals during the health emergency.



**Kazakhstan.** SAI Chair Ms Godunova has [held](#) a meeting with the President of the Republic of Kazakhstan Mr Tokaev. During the meeting Ms Godunova informed the President about the monitoring of budget expenditures allocated for anti-crisis measures taken in Kazakhstan due to the pandemic. The audit is carried out in two stages: first, together with the Ministry of Finance, a public procurement and in-office audits are being carried out; second, the SAI audits the administrators of budget programs in all 17 regions of the country. Alongside with this, the SAI conducted an audit of the consolidated financial statements for the first time.



**New Zealand.** The SAI will [provide](#) independent review of the Ministry of Health's management of personal protective equipment, its adequate supply and distribution during the COVID-19 pandemic.

The SAI [updated](#) information on the Government spending on COVID-19 during March 2020. SAI has not identified any budget spending violations.

*On 25 March 2020, in response to the COVID-19 pandemic, Parliament passed legislation authorizing the Government to spend up to 52 billion USD more than the 129,5 billion USD already authorized for 2019–2020. In March, the Government approved additional spending of 11.5 billion USD to respond to COVID-19. Most of it—9.3 billion USD—was designated for business support.*



**Panama.** The SAI's [twitter](#) provides recommendations to all public bodies, public enterprises and local authorities to renegotiate their venue lease agreements in order to cut budgetary expenses, given the reduction of rental rates due to the economic impact of the pandemic.



**Peru.** Since the start of the pandemic emergency situation, the SAI has [published](#) 2733 reports of national and regional audits and approved public procurement for a total amount of 7.72 billion soles (2.26 billion USD).

Within its preventive analysis functions, the SAI has [initiated](#) a widespread audit of medical institutions. Some of the inspections revealed such issues as the lack of special intensive care and admission units for COVID-19 patients, lack of disinfectants for visitors in admission units, solid medical waste in close proximity to ICUs and lack of personnel vaccination against seasonal flue.

Based on citizens' complaints, the SAI [initiated](#) the inspection of compliance with sanitary rules by municipal authorities regarding the distribution of the equipment for personal protection of workers involved in street cleaning.

[Reports](#) about irregularities in personal protective equipment purchase for the SAI employees gave way to investigation of public procurement procedures violations by designated executives.

In view of media reports, the SAI [established](#) a special team to carry out an internal investigation against former Comptroller General Edgar Alarcon due to the amendments made to his income declaration while he assumed the position.

The SAI and regional audit bodies [initiated](#) a simultaneous national inspection of police stations verifying existence of personal protection equipment, their use and storage procedures and other measures to prevent the spread of COVID-19. Other control activities in the previous week included auditing food procurement procedures for social assistance purposes, installation of equipment, compliance with safety regulations and necessary conditions for COVID-19 patients treatment in regional hospitals and evaluation of conditions in hospitals adapted to host quarantined citizens.



**Portugal.** The SAI [plans](#) to evaluate measures and procedures adopted to ensure quick response to an emergency, transparency, integrity and accountability; to conduct research aimed at identifying the main high risks areas; to carry out performance audit in key sectors such as healthcare and social security, without interfering with the auditees' activities aimed at combating COVID-19.



**Russia.** SAI has been preparing proposals and recommendations for the Russian healthcare system modernization.

Since the beginning of the COVID-19 outbreak in Russia, the Accounts Chamber has been monitoring the situation and measures taken to combat the pandemic. [According to](#) Deputy Chair of the Accounts Chamber Ms Galina Izotova, as the fight against COVID-19 continues, it is necessary to increase budget spending on healthcare support, including national projects “Healthcare” and “Demography,” as well as

to address regional imbalances in terms of availability and quality of medical care services to the public.

The Accounts Chamber is going to [analyze](#) the subventions provided from the Federal Compulsory Medical Insurance Fund to the territorial funds to implement the compulsory medical insurance mandate given to the authorities of subjects of the Russian Federation.



**South Africa.** The Auditor-General during his briefing in the Parliament on assessment of the Department of Health's strategic and annual performance plans and budget [reported](#) on the inadequate internal oversight of financial and performance management reporting and compliance, ineffective and wasteful expenditures. The Department was advised on the corrective measures to improve on its financial reporting and management.



**Thailand.** The opposition headed by the Thai People Power Party [submitted](#) a petition to the Office of the Auditor-General (OAG) asking it to look into the government's spending on the fight against the pandemic and examine its plans to boost the economy. The move followed the government's decision to borrow 1 trillion baht (31 billion USD) to combat the COVID-19 crisis, and massive complaints by people who missed out on the cash handouts.



**United Kingdom.** The SAI [published](#) Overview of the UK government's response to the COVID-19 pandemic with the analysis of the following expenditures:

- health and social care measures, including service delivery, equipment, testing, services and vaccine development;
- support for individuals, including benefits and sick pay, deferred tax payments;
- support for businesses, including support for retaining jobs, loans and grants;
- other support including international aid.

In June, a report will be published describing specific measures taken by the health and social welfare system. Based on these publications, it is planned to prepare a series of studies using a risk-based approach.



**Venezuela.** According to the President's order Comptroller General Elvis Amoroso personally [led](#) the inspection of the De Coche wholesale market to put an end to the speculative overpricing of products.

## More Open SAIs



**Argentina.** The SAI together with the Latin American Organization of Supreme Audit Institutions (OLACEFS) launched the [BlogCOVID](#) to share experiences on current issues during the pandemic.



**Brazil.** In order to increase openness and transparency, a [website](#) was launched to communicate information on the SAI's initiative related to state resources used for fighting against the COVID-19. Special information panel will also be available.

The SAI has [presented](#) a virtual exhibition "Health routes in Brazil." The SAI's exhibition was [opened](#) in November 2019 and devoted to the contribution of the institution to the development of the country's health care system since 1988. Due to the COVID-19 pandemic, the exhibition space was closed for visitors. The SAI together with IT experts and health care and museology representatives created the first ever virtual exhibition of the institution that allows to learn about the history of the country's health care system and the SAI's work in an interactive way.



**Peru.** The SAI launched the web [portal](#) "Monitoring control and transparency during the pandemic" which provides aggregate information and individual reports on all the audits carried out within the emergency.

## Raising Public Awareness about COVID-19



**Brazil.** On its website, the SAI has [published](#) the information about the support of the initiative of the National School of Government [Enap](#) that aims at mobilizing the society in seeking solutions to fight against the COVID-19 pandemic. On its innovative platform, Enap has published four objectives regarding health care, economy, social interaction and technology.



**Peru.** The SAI has [announced](#) the recruitment of volunteers to participate in the “Citizen control” program which implies remote control and on-site audits of public bodies after the lockdown is lifted.

El Comercio periodical [published](#) an article by Comptroller General Nelson Shack on fighting corruption during the emergency highlighting the efficiency of the concurrent control system implemented in Peru. According to the integrated control strategy more than 1600 auditors are to inspect 1400 public bodies. 2900 reports out of 4500 have already been completed.



**Spain.** The SAI has [published](#) the information about how fraudsters send e-mails from the non-existent mailbox of the SAI. Cybercriminals use the phishing technology to get personal information and confidential data of addressees.

## SAIs’ Publications on COVID-19 and Related Issues



**Brazil.** Within the framework of the Coopera programme, the SAI is monitoring the efforts of other SAIs and international organizations to collect the information about their actions in response to COVID-19. The SAI’s [website](#) shows a selection of initiatives of some SAIs (primarily from Latin America) and international organizations (including the banking sector).

Under the Coopera programme, the SAI has prepared an [overview](#) of issues related state resources in emergency situations. This is a selection of court practices that may be used by senior officials on different levels. The overview’s purpose is to ensure transparent management of budget resources.



**France.** The SAI materials collected over several years on the topic “Health Emergency” were [published](#). Such areas as public finances, public management, health, education, and housing were examined. The Opinion of the High Council of Public Finance on the draft Amending Budget Act for 2020 (April 2020) related to the epidemic was also [published](#).



**Netherlands.** An analysis of negotiations between the Minister of Health and pharmaceutical companies about the cost of medicines purchased has been [published](#) on the official website of the SAI. It says that the Minister of Health should tighten his

stance on price controls for new expensive medications and ensure discounts to minimize the risks of unprofitable distribution of funds in the health care.



**New Zealand.** The first Bulletin on impact on public sector reporting was [published](#).

The state of emergency in response to the COVID-19 pandemic has significantly influenced most public sector entities, in particular the finalization of annual reports and annual financial statements. The Bulletin covers Guidance for revaluations of property, plant and equipment, and investment property.

There is an article [published](#) on the SAI's website titled "Auditing public organizations during COVID-19." The article covers good practices of audit report preparation and shows how to present the impact of COVID-19 on the work of audited entities in such reports.



**Peru.** A declaration by the Comptroller General on the SAI web site [states](#) that the current crisis has exposed weaknesses of public administration on the national level. Though the government has allocated funds to provide food for poor families, it does not have detailed information on how many people are in need of help and where they live. Furthermore, nearly one third of food baskets were distributed to beneficiaries with a two-week delay, which renders this social aid program useless. *The national inspection of food distribution program has been completed in 600 municipalities out of almost 1000.*



**Russia.** The Accounts Chamber continues to publish weekly reviews of current materials of various international organizations and think tanks concerning the most important areas of COVID-19 impact on everyday life:

- "Social impact of the COVID-19 pandemic and inclusion." The [overview](#) considers the impact of the pandemic on the most vulnerable people and relevant support measures.
- "COVID-19 impact on industry and the environment." The [overview](#) examines the main problems of industrial production caused by the pandemic, as well as forecasts of the situation development.

- “Openness in the context of the COVID-19 pandemic.” The [overview](#) analyses the changes in approaches to ensuring openness (informational, functional, openness of states and SAIs) during the pandemic.
- “Mineral resource management in the context of COVID-19.” The [overview](#) provides an analysis of how extractive companies and governments are addressing challenges of the current crisis, as well as prospects for mineral resource management development.



**Slovakia.** The SAI [published](#) a press release “Crisis mitigation measures are important, but they will have a significant impact on budgetary developments” on its website. According to the SAI quarter report, targeted support of the economy is necessary in the current situation and is not in conflict with the rules of responsible budget policy. This year's budget is not only exposed to the risks caused by the pandemic: military purchases will have a significant impact; there are difficulties in pension expenditures. Public debt could thus rise to 60% of GDP. In the current situation, SAI recommends to revise expenditures and setting priorities for all ministries and state institutions.



**South Africa.** Head of the SAI Mr Kimi Makwetu [published](#) an article “Audit offices responding in times of crisis” which notes the readiness of the SAI to deploy a multi-disciplinary team of auditors to assist the government in the fight against the pandemic.



**United Kingdom.** The SAI Head Mr Gareth Davies [posted](#) the article “COVID-19: What it means for the NAO” on his blog. The NAO UK has been home-based for a month now. It was well-prepared for homeworking as its systems are designed to support secure remote auditing. SAI is preparing an overview with a factual summary of the significant government spending commitments and programmes relating to COVID-19, it will be published next month. It will be used to identify a risk-based series of evaluative studies. The audit will also be continued in other important areas, not necessarily related to COVID-19: EU Exit; progress in meeting government’s net zero carbon emissions target; and the financial sustainability of key public services.



## USA. SAI published different materials on its website:

- “Social distancing during pandemics” [considers](#) social distancing, how it works, and its efficiency. The SAI identifies challenges and opportunities of social distancing, as well as questions that haven’t been yet clearly answered. For example, how, when, and for how long can social distancing be broadly implemented, while minimizing disruption to the daily routine of the population and the economy.
- In “COVID-19 testing,” the SAI [expands](#) on three types of tests adopted by the government. For example, the SAI indicates that more tests to reach more people would require greater availability of resources such as personal protective equipment needed by health care workers. The use of at-home sample collection kits may expand testing, however, it could result in reduced test accuracy.
- “COVID-19 Vaccine Development” [covers](#) the notion of vaccine, how it works, challenges, and opportunities in terms of COVID-19. Under normal circumstances, the entire process of vaccine development typically takes from 10 to 15 years, with more than 65 percent of candidates failing. There is an effort to expedite this process for COVID-19. As of May 15, 2020, there are more than 110 COVID-19 vaccines in development globally; of those, at least three are being developed in the United States with federal funding.

## The SAI’s WatchBlog published articles:

- “Protecting Nursing Home Residents from Infections like COVID-19”. The results of the SAI’s audit [indicate](#) that between 2013 and 2017, 82% (13 299) of nursing homes were cited with an infection prevention control deficiency. The [report](#) with full statistical data was published on the SAI’s website.
- “Providing Services to Older Adults Isolated Due to COVID-19” [covers](#) measures taken by the federal government to support older adults isolated as a result of COVID-19.
- “COVID-19 Potential Impact on Prisons’ Populations and Health Care Costs”. The article [expands](#) on measures, helping to mitigate the spread of the coronavirus in the U.S. prisons. The SAI also indicates the possibility of a rise in healthcare costs in prisons.

- “A Critical Shortage of Nurses”. The SAI [indicates](#) that the U.S. has been facing a critical nursing shortage for years, due to increased demands on the healthcare system as baby boomers age.
- “CRISPR: A Technology That Could Help In the Fight Against COVID-19” [deals](#) with the principles behind the CRISPR technology, including with regards to COVID-19.
- “Superbugs: Antibiotic-Resistant Bacterial Infections on the Rise”. The federal government’s efforts to track and prevent superbugs are limited by a number of factors, including: not enough new antibiotics in development to meet the threat of resistance; challenge of the appropriate use of antibiotics and data collection; limited amount of data through surveillance systems; need for more diagnostic studies. The SAI made a number of [recommendations](#) to federal agencies to address such threats.

## Direct Involvement in the Fight against COVID-19



**Bangladesh.** There has been posted a [message](#) on the website of the SAI about donating one-day salary’s workers to the Prime Minister's relief fund to help combat the coronavirus outbreak in the country.



**Bhutan.** In consideration of governments efforts towards Contact Tracing relating to COVID-19 outbreak, the Royal Audit Authority (RAA) has [generated](#) the QR code from the Druk Trace app and displayed it at the entrance of the office building. All RAA officials and visitors are hereby requested to use the Druk Trace app to scan the QR code during every visit to office, to aid the government in preventing local transmission of COVID-19 in the country. Those who do not have smartphones are required to provide contact information to be filled in the log files that are managed by the front desk.



**Cambodia.** There has been [posted](#) a message on the website of the SAI about the donations of staff salaries to the Children Fund to fight the COVID-19 pandemic.



**Peru.** Comptroller General Mr Nelson Shack [led](#) the inspection to control the disinfection of public transport vehicles.

