

INTOSAI Supervisory Committee on Emerging Issues

COVID-19 Expert Group

INTOSAI online transition: how can organizations adapt to the new normal of teleworking?

October 20, 2020 online meeting

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SUMMARY

October 20, 2020 saw the final webinar within the COVID-19 Expert Group launched earlier this year by INTOSAI Supervisory Committee on Emerging Issues. The event was aimed at evaluating the experience of transition to remote work within INTOSAI itself and was joined by 120 SAI representatives.

The INTOSAI perspective was represented by the INTOSAI General Secretariat and PFAC, PSC, KSC and CBC Chairs and Vice Chair representatives. On the other hand, SAIs Italy, Czech Republic and Pakistan shared their individual experience of participating in or organizing multilateral events in time of the pandemic and adapting to the new conditions in general.

With such a broad range of participants, it was not, however, totally surprising that the main ideas echoed each other, providing even more substance and proof to the observations already at plain sight.

Namely, the undoubted advantages mentioned by the participants included flexibility and relative easiness to organize online events, which in general turned out to be more representative and inclusive, cost-efficient and less time-consuming. Yet, one of the most important conclusions, probably, has to deal with the fact the COVID-19 pandemic forced INTOSAI community to explore new ways of working and they turned out to be feasible and acceptable.

At the same time, these developments brought some inevitable challenges and drawbacks. Lack of personal face-to-face meetings and informal communication with colleagues could be defined as the most severe one, as highlighted by most speakers. Other disadvantages included various technical problems,

organizational issues in terms of managing different time zones, navigating through numerous online events as they have become a mainstream, and many others.

What is important to emphasize, is that all these challenges and disadvantages are already being identified and worked on. And the general idea is that further development in the ways to organize the work of INTOSAI and cooperation between its members shall lay somewhere in between our recent and past experience, be based on additional research and evaluation and take into account the interests of all parties.

Separately, it is worth mentioning that apart from knowledge and experience sharing INTOSAI and its leadership have constantly been aware of the particular needs of individual SAIs that were affected by the pandemic in the most severe way. This resulted in the decision to create INTOSAI Emergency Fund to provide financial support to particular SAIs in order to sustain the continuity of operations.

Overall, the discussion showed that INTOSAI working bodies have served successfully as a necessary means to exchange experience, knowledge and other relevant information during the pandemic. This contribution has been valued and acknowledged on numerous occasions by INTOSAI members.

The COVID-19 Expert Group of the Supervisory Committee on Emerging Issues shall continue its work, the next step being to finalize some particular recommendations based on this series of webinars and additional consultations in order to present them for the INTOSAI Governing Board.

SPEECHES AND PRESENTATIONS

Continuity During the Crisis

Ms. Monika Gonzalez-Koss,
Head of International Department, Austrian Court of Audit,
Director of the INTOSAI General Secretariat



Since the beginning of the COVID-19 pandemic and the social distancing with travel limitations and profound changes in our lives, the INTOSAI General Secretariat (GS) and INTOSAI bodies have been continuously dedicated to assist INTOSAI members find a new way to collaborate and share information, keep the international audit community connected or, in other words, to adapt to the new normal.

A number of SAIs have been facing serious problems, due to the lack of digital infrastructure or budget restrictions imposed by their governments. The General Secretariat is aware of the need to support these SAIs in order to enable them to fulfil their mandates and participate in the activities of INTOSAI. This has been proved by the fact that the INTOSAI initiative, to financially support those SAIs facing severe problems in their remote work, has raised enormous interest.

The GS has aimed to provide a clear guidance on how we can keep our organization successful and operational during the COVID-19 time. In this regard INTOSAI is in the company of other international organizations such as the UN, IMF, OECD, WHO which are all striving to assist their members and the global community to keep operational and live according to the motto “Leave no one behind”.

In this context, the UN Secretary General has also confirmed that the pandemic presents a risk to key dimensions of international institutions, including the SAIs, highlighted in SDG 16 in terms of limiting transparency and access to information, eroding safeguards to accountability, including integrity

violations, fraud and corruption, restricting participation and engagement. These institutional dimensions are critical to provide a resilient response to the crisis.

In many countries governments, accountability institutions and civil societies are innovating themselves to mitigate possible institutional disruptions. Along this line INTOSAI and SAIs must remain attentive to their environment, and cannot remain on the sidelines of the reality where they carry out their work. It is therefore essential that SAIs monitor the measures in the short, medium and long term in order to identify the shortcomings and lessons learned that can be useful in future similar disaster situations. For that reason, in this difficult situation our member SAIs need the assistance and advice from INTOSAI. We have to guarantee that INTOSAI stays fully operational and prepared to face the new challenges, such as complete lock-downs.

In this disaster situation INTOSAI had to be innovative and open for new developments, and the reality has shown that INTOSAI has already adapted to these new virtual circumstances very well. Until today 40 INTOSAI meetings have taken place virtually, and these events could definitely count with more participants than ever before and have lively debates among them. And these gave place for topic theme discussions clearly demonstrating that SAIs continue to develop their expertise and mutual interest in knowledge sharing. The 2020 Governing Board will also be held virtually.

In these challenging times regular communication between INTOSAI bodies and its members is more important than ever before. Therefore, the General Secretariat regularly informed the INTOSAI community about latest developments through the website, contributed to the PFAC COVID-19 Initiative and SCEI COVID-19 Expert Group.

One of INTOSAI's general tasks, not only during the crisis but also in the long term, is to guarantee a quick exchange of experience and knowledge between INTOSAI bodies and members. The corona-crisis will also have a long-term impact on INTOSAI's ways to act and methods.

The experience of the last months has shown that virtual meetings include some challenges, like technical problems with regard to different videoconference systems, limitations in time due to a great number of time-zones within the INTOSAI community with a difference between them of up to 18 hours, lack of possibility of additional explanatory discussions in the so called "couloir" encounters, lack of personal contacts which are usually very fruitful for our work.

But there are benefits. We have more inclusive participation, it's cost-effective, time-saving and environmentally friendly because this communication due to the reduced travelling can contribute to stop the rapid climate change. And there are more possibilities to participate for developing countries due to less financial means they have to use.

The current situation should also be seen as an opportunity to consider if we could shift the part of our work to more virtual communication and less face-to-face. This would have the effect that the new normal would become normal with necessary limitation.

Presentation is available [here](#).

PSC: Working in Distance, But Not Apart

Ms. Paula Hebling Dutra,
Director of International Cooperation, Brazilian TCU,
Head of PSC Secretariat



The first INTOSAI meeting that had to go virtual was the FIPP meeting, that was supposed to take place in Bulgaria in March and was cancelled a few days before the date. The idea of not being able to meet in person was very frustrating, there was also a lot of unrest about the pandemic, and of course apprehension of how much such a meeting can be carried out online. FIPP meetings are usually intensive and imply long discussions, so doing it online was unimaginable. Turns out it went well.

Of course, all of us in international cooperation were used to online meetings. At the PSC, for example, we had almost weekly meetings with our colleagues at the European Court of Auditors, our Vice-Chairs. But this always seemed like a complicated event, involving IT-units, tests, probing system compatibility, bad connection, etc.

During the pandemic all of this turned out to be easier. We had to very quickly overcome those challenges, make ourselves familiar with many online-meeting platforms, SAIs had to figure out their security limitations to use all of these platforms.

Another bonus was to be able to participate in meetings, I do not usually have an opportunity to attend because someone else in my organization attends. Despite time differences and overbooking, because everyone has a very busy schedule, online meetings expanded access to INTOSAI events and made its inclusiveness motto even more real.

This transition went well because we had built strong relationships with our colleagues in international cooperation. The cooperation between goal chairs is a great example of that. Most of us had been working together for a while and had built trust. It was easy to reach out and exchange ideas and plans, and we managed to keep that in the virtual world as well.

But it was a little more difficult with new groups of people. Establishing an online collaboration without ever having sit down and spend some face-to-face time with them, establishing the work routine was definitely more challenging.

We are also limited with our discussions on the review of the Framework, as mandated by the component one of the Strategic Development Plan. We would have benefited from a more open and loose discussion without the formality of putting things down on paper, and the PSC Steering Committee meeting was one of the opportunities we envisioned for that kind of discussion. So, in a way this was a limitation. With many meetings being shorter, more objective and being recorded, and most of the other work being carried out through email or written submissions, the communication is of course more formal. For some things we need to benefit a form of chat over coffee, lunch or dinner, so we may think and bring out of the box ideas and solutions. This may be the downside of our current situation, it might be delaying some initiatives a little, but not deteriorating our efforts.

Presentation is available [here](#).

Making Lemonade Out of Lemons

Ms. Johanna Gårdmark,
Project Director, Swedish National Audit Office,
Representative of CBC Secretariat

Before March 2020 any suggestion that CBC should conduct its business totally online would have seemed as a really bad idea.

We found ourselves at the beginning of this year having to cancel our first physical meeting. That involved a lot of practical aspects and a lot of frustration. The Goal Chairs had planned to meet in Stockholm for strategic discussions with each other and with the FIPP leadership.

While we had to rethink our entire approach and started extensive discussions by email and multiple virtual meetings between the Goal Chairs, we also followed developments world-wide, and came to realization that we needed to rethink our plans for the year and come up with a long-term strategy with CBC activities.

CBC Secretariat suggested a few alternative approaches to the Chair and Vice-Chair, but they were in complete agreement that we needed to move ahead with a digital strategy. While the CBC workstreams each manage their own processes, the CBC Secretariat focused on making the plans for its annual meeting into several online events.

In June we organized webinars on SAI capacity, performance and relevance during and subsequent the COVID-19, and another one on cooperation between SAIs and civil society organizations. In September we had a virtual Steering Committee meeting, and in October our plan for a Regional Forum on Capacity Development turned into a webinar on SAIs audit of donor funds.

Looking back on these experiments, we have learned quite a lot. We have already had joint virtual Secretariat meetings between CBC Chair and Vice-Chair, on that level we were very used to finding joint mutual solutions to cooperation. But working with the full committee and external stakeholders was a different story.

We quickly found great advantages of our digital solutions. CBC meetings generally attract close to a hundred of members and stakeholders, but working digitally we had a much broader reach, and we were able to be much more inclusive. We had between a hundred and two hundred participants in each webinar, and much greater variety than we would normally have. There was a broader geographical spread, and participants included not only CBC members, but also other INTOSAI members and external stakeholders such as civil society organizations and representatives of our donor community.

The fact that we turned what would normally be a three-day event with different topics into separate single topic events, gave us both flexibility and focus.

From flexibility perspective, we managed to organize our first webinar within about six weeks after deciding to go virtual. When no one needs to book a venue or a flight, more speakers and participants are easily available. And when the time commitment for a speaker is two hours instead of several days, even very busy people can contribute, which has been wonderful for us.

When taking on one topic at a time, we give both ourselves and the audience a better focus on the issue. The audience has a chance to pick and choose webinars they are interested in, and don't need to commit more than a couple of hours at a time. With good moderators, variety of speakers and interaction with the audience we've been able to drill down on different topics.

Another advantage is that organizing multiple events rather than one big annual meeting has made CBC more visible throughout the year and we've had more continuous engagement with a number of our stakeholders.

Follow-up is also easier as we've been able to address questions generated at webinars by sharing replies at the CBC website. And enormous savings have been made both financially and environmentally.

However, true engagement and interaction is difficult in a virtual format. To some extent it's difficult just because there are so many participants that you need to strictly manage the interaction, to manage time and structure of the event, and this would have been an issue even in a large physical meeting, but it does become more mechanical in a virtual format. The webinar format is also impersonal almost by definition. There's no way for a speaker or a moderator to read the room and know if the message is being delivered or if people need a break or are falling asleep.

One of the most important aspects of our physical meetings is the networking and the relationship building. It just isn't the same in a virtual format. Many of us are lucky to have worked together for a long time and can somewhat easily move an existing professional relationship to a virtual platform. But building new relationships is just not doable in the same way.

Ingredients for lemonade

- Meticulous planning and prior consultation
- Clear time limit
- Technical proficiency (and support)
- Effective communication
- Don't overdo it!



Key success factors that CBC found in making this transition to working virtually can be identified. Virtual engagements require meticulous planning and prior consultation or you risk wasting your stakeholders time. Even more than in a physical meeting, you need to stage-manage the event, to make sure you keep the audience's attention stay on topic. There's a clear time limit of a virtual event, because going beyond two hours is difficult both for speakers, participants and organizers. And we all have had to develop some new skills as we need the technical proficiency to get the most of different virtual platforms.

As webinars are relatively easy to organize, many people and organizations are doing it both inside INTOSAI and outside it, and as a result effective communication or even promotion of webinars is essential to not get lost in the shuffle. Finally, we need to manage our own ambition and be careful not to overdo it, or we risk overloading our members and stakeholders with too many events competing with one another.

For the CBC this has been an educational year and we hope to be able to build on a lot of lessons learned even when we are allowed to travel again. Hopefully we can achieve a better balance between physical and virtual meetings in the future, saving both money and environment while actually gaining something professional in the process.

Presentation is available [here](#).

COVID-19 – Changed Workplace Dynamics. Building and Fostering an Agile and Responsive Culture

Mr. Kulwant Singh,
Principal Director and Head of International Relations,
Office of the Comptroller and Auditor General of India,
Representative of KSC Secretariat

We don't know when the pandemic is going to end and what its eventual impact would be. The pandemic has compounded the already formidable challenges of business continuity and organizational transformation.

In our view, the COVID-19 has catapulted us 5-10 years into our digital future. Organizations recognize they have to do more than digitalize their strategies, they have to charter a roadmap for a truly unpredictable future and the post-pandemic era. Most importantly, central to all of these issues are our people: human resources, our staff, our auditors. Overnight many found themselves navigating new

INTOSAI can help SAIs better respond to the crisis. To work on enabling them and empowering them in change dynamics. KSC Research Paper on Disaster Preparedness of SAIs provided an excellent reference for SAIs to understand the basic concept.

KSC extensively coordinated with the PFAC COVID-19 Initiative, and collaborated with IDI on rolling out the SDG 3.D audit model on resilience of national public health systems across INTOSAI regions.

COVID-19 outbreak has clearly changed the way how SAIs need to work, has required to build new skill-sets. In fact, it will change work place. Working groups need to enhance the auditee and stakeholder interactions. We need to bring out effective practical solutions and models to enable SAIs to continue their operations and be effective to their societies.

To sum up, we need to enable building agile, forward-looking, inclusive and resilient SAIs through strategic planning and management. It is important to have an agile and multi-pronged approach to generate and share knowledge and tool on remote auditing, workflow automations and teleworking. We should enable people train by themselves,

We need to review the current delivery and adapt it to match the current needs of SAIs, facilitate collaborative learning.

We also consider the option to maximize budgets because we estimate that in the upcoming years the financial implications of this crisis will go beyond just not being able to travel abroad.

We need to facilitate the working groups functioning in a shorter period of time. It is crucial to maintain focus not just on knowledge sharing, skill development and identification gaps, but also keep an eye on impacts to assessment, effectiveness and continuous evaluation.

Presentation is available [here](#).

PFAC in Dealing With COVID-19 Pandemic

Ms. Manal Alduhaymi,
International Relations Officer, General Court of Audit of Saudi Arabia,
Representative of PFAC Secretariat

The leadership of INTOSAI's Policy, Finance, and Administration Committee (PFAC) established the INTOSAI COVID-19 Initiative in April 2020 as a short-term initiative to help SAIs around the world continue to serve their citizens and governments while sharing best practices and lessons learned.

COVID-19 Initiative focused on maintaining continuity of operations within INTOSAI, assisting individual SAIs with their continuity of operations, sharing practical, technical, and audit-related information across INTOSAI members, and developing a high-level lessons learned document on minimizing similar situations in the future.

In May, the initiative launched a dedicated website, <https://intosaicovid19.org/>, with helpful information and resources to the INTOSAI community on maintaining continuity of operations, relevant audit reports and methods, and remote work and training tools. The website has 3,800 users visit with over 17,700-page views.

In addition to the website, the PFAC COVID-19 Initiative developed a high-level lessons learned document for external stakeholders such as the United Nations and the World Health Organization that focuses on minimizing similar situations in the future, with an emphasis on actions that could be taken to limit the spread of disease via aviation.

The document can be found at <https://intosaicovid19.org/lessons-learned/>.

Furthermore, the COVID-19 initiative provides many tools to help the INTOSAI community continue their operations remotely. A developed guidance on remote working on all INTOSAI languages is available on the website.

The PFAC leadership agreed to conclude this short-term COVID-19 initiative in September meeting and is in the process of transitioning the website and related efforts to the Supervisory Committee on Emerging Issues which is undertaking a longer-term effort focused on strategic foresight and developing recommendation for the Governing Board.

Further to the efforts of the PFAC and recognizing the impact that the pandemic had on the continuity of operations among many INTOSAI members, the PFAC leadership consulted with the General Secretariat about the availability of surplus funds and determined that none has been requested or spent by the Goal Chairs. We thank the PSC, KSC, CBC and General Secretariat for reallocating this fund, as up to 700 thousand euros was dedicated as an emergency fund to support SAIs greatly affected by the pandemic and require necessary information technologies and related software.

In October the grant announcement was published on INTOSAI-Donor Cooperation website. Applications will be received on the rolling basis monthly.

INTOSAI EMERGENCY FUND



The poster features the INTOSAI logo and a video conference grid. The text on the poster includes:

- INTOSAI SAI CONTINUITY DURING COVID-19 GRANT**
- To assist SAIs impacted by Covid19 to continue operations via providing ICT and Staff Safety support.
- €20,000 per SAI**
- Rolling applications
- Eligible Financing:** ICT Hardware and Software; ICT Trainings; Personal Protection Equipment
- Eligibility:** All INTOSAI member SAIs
- Key Dates:** October 16, 2020 - Express Interest; October 30, 2020 - Full Grant application deadline

Fortunately, the PFAC leadership has not been impacted by this pandemic substantially. However, common issues are unavoidable and inevitable, such as finding translation assistance during the meeting, technology unpredictability and interference of audience, increased expenses in some cases, ensuring the quality and efficiency of virtual meetings.

The PFAC has effectively done its work virtually through meetings, convening virtual votes of the Governing Board members (for example on the SAI grant proposal), communicating frequently with committee members to build alignment and consensus.

Presentation is available [here](#).

SAI COMMENTS

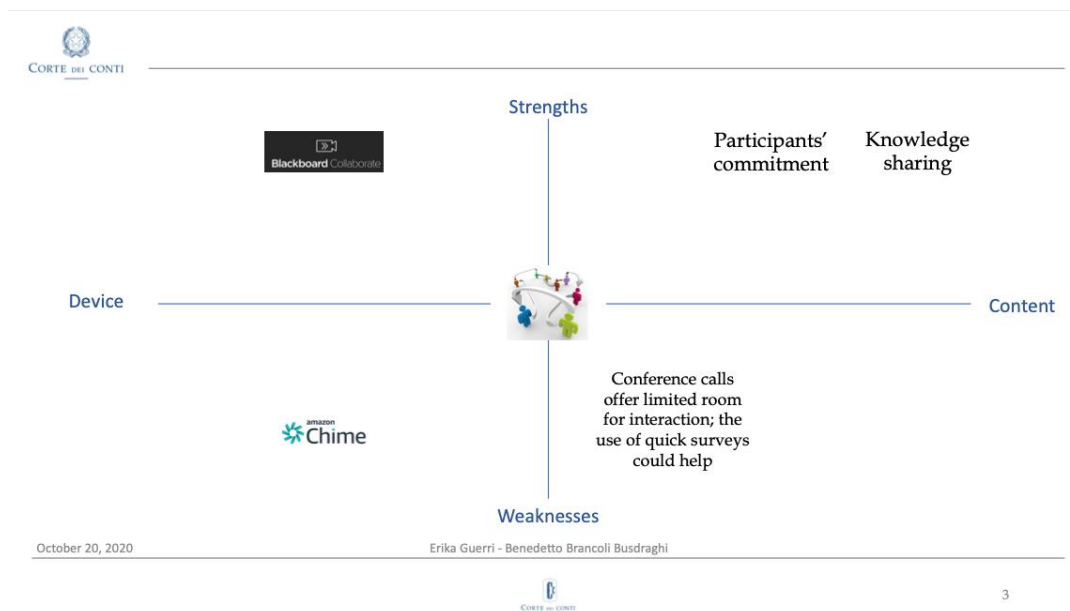
INTOSAI Online Transition – Possible Suggestions

Mr. Benedetto Brancoli Busdraghi,
Judge at the Chamber for Liguria, Corte dei Conti

Ms. Erika Guerri,
Judge at the II Chamber of Appeal, Deputy Head of the International Affairs Office, Corte dei Conti

We need to change our way of working or we might lose the chance to cooperate and work effectively.
We would like to share some suggestions on how we can improve our way of working together.

Some things are really good. We have appreciated very much the participants commitment, and also the level of knowledge sharing. It has been very useful for us to exchange thoughts, feelings and methodologies, on a bilateral basis also.



Nonetheless, it seems still that these conferences do not allow the same level of interaction as physical meetings, and in this regard, there might be a chance of losing something in terms of brainstorming, capability challenge. This is something we should pay attention to. In this regard it may be very useful to introduce new methods, such as the practice of quick surveys, to foster attention and dialogue.

The availability of virtual meetings encourages people to hold more. So, it is becoming increasingly difficult to fix agenda and plan meetings. We were wondering if it could be beneficial to allot a fixed recurring date for meetings, e.g. first Monday of the month, so as to better organize agenda.

Moreover, given the increased number of contacts, we could examine creating an “INTOSAI who’s who” resource so as to learn who you are talking to and get direct contact if necessary.

Presentation is available [here](#).

SAO Czech Republic in Challenging Times

Mr. Jaroslav Rucký, International Relations Expert, Supreme Audit Office of Czech Republic
Ms. Jana Gabrielová, Spokesperson, Supreme Audit Office of Czech Republic

A number of online tools have already been used before the pandemic, but new tools had to be employed for internal and external communication depending on the purpose of communication and number of participants.

As the EUROSAI Congress had to be postponed, the website management and content were correspondingly adjusted. This included, for instance, active engagement with audience in social media and creating the new logo, which reflected the essence of the situation.



30 MAY 2021 – 3 JUNE 2021

A special communication campaign was developed to keep participants up-to-date, the main message being that everything is different now, our work has changed over time, and many other activities were adjusted to new circumstances. We were interested in getting feedback from our colleagues, and over 14 SAIs responded.

Presentation is available [here](#).

Conducting Audit in the New Normal

Mr. Tafakhar Ali Asdi, Director General,
Department of the Auditor General of Pakistan

SAI Pakistan has very timely realized the challenges that could be confronted in the new normality, and these were already kept in mind while planning the audits for the month of April. Accordingly, a new normal work approach has been developed and proved useful over the recent months.

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**

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We expect from INTOSAI to step in and assist SAIs prepare an organic strategy which can be shared between all members and then combining the experience of all the SAIs into developing ISSAI standards for disaster response and policy evaluation. We need to have standards on auditing in emergency situations.

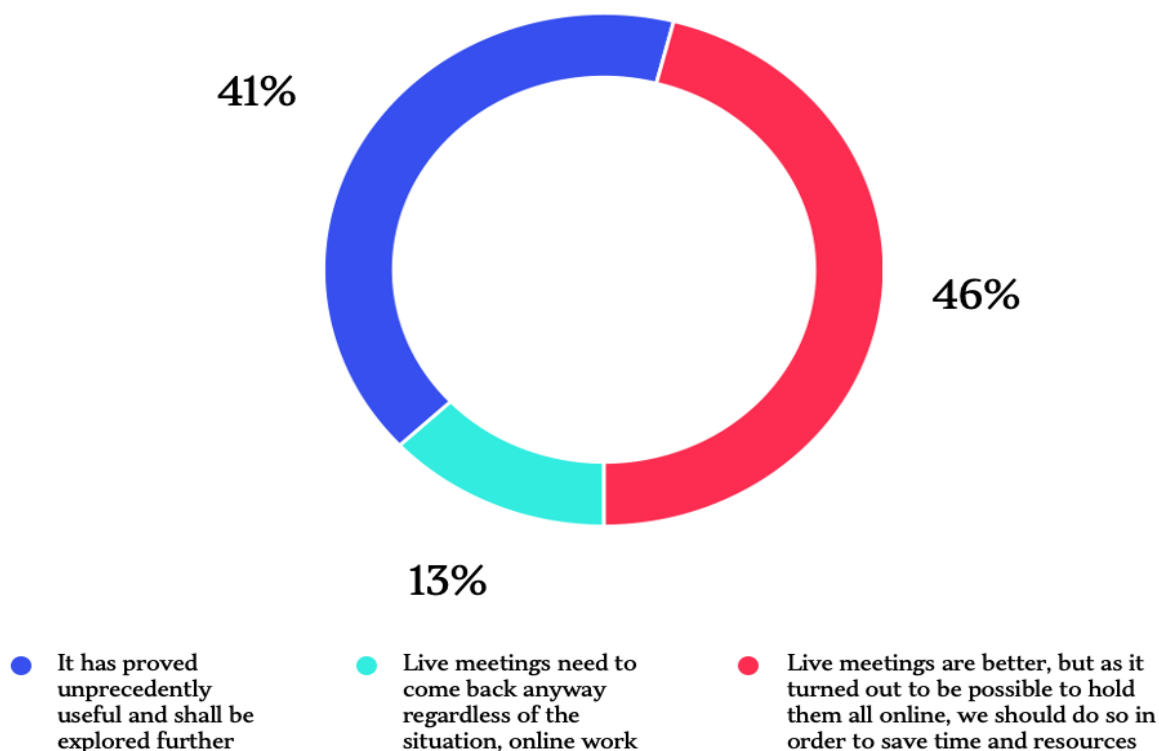
INTOSAI could also bring an element of standardization in reporting because all the COVID-19 related reports are different, but need to have some standard to follow, because it's a new phenomenon, so it needs new ways to think and new strategy to adopt.

Presentation is available [here](#).

SURVEY RESULTS

In the course of the presentations, the audience was traditionally invited to participate in opinion surveys on the topics of the discussion. The first question concerned the overall experience of participating in the activities of INTOSAI bodies during the pandemic.

How do you assess the experience of your SAI related to participating in INTOSAI activities during the pandemic?

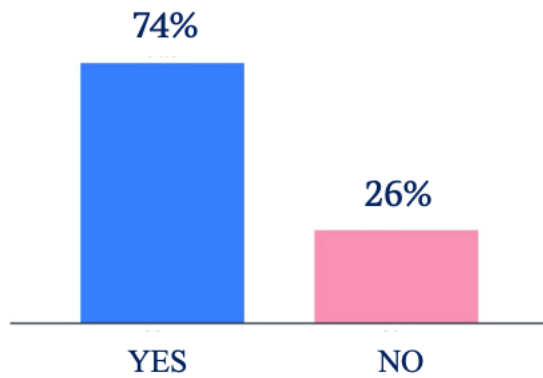


Despite some unquestionable benefits of what virtual meetings can bring to the INTOSAI community, several respondents replied that live events need to come back anyway. This suggests that in some cases the lack of personal face-to-face communication, as highlighted by a number of speakers, turns out to be the indispensable added value for international cooperation and cannot be substituted or exchanged for other advantages.

However, the majority of answers imply that virtual meetings are likely to become more frequent anyway, as they find support from different points of view. Though some believe they should be continued for being useful and convenient, others are ready to resort to online events for the sake of cost-efficiency and time management.

Additionally, the audience was asked to evaluate the need for a special INTOSAI Working Group on Auditing Healthcare.

Is there a need for INTOSAI Working Group on auditing healthcare?



Although almost three quarters of the respondents definitely supported the idea, the comments in the chat, as well as the opinion of INTOSAI General Secretariat, stated that such a group should also cover the issues of social security and social care. It might be attributed to the fact that social area in general has already been in the focus of SAIs attention during the pandemic and will inevitably remain a priority for the audit work in the future, resulting in the need for experience exchange and knowledge sharing between INTOSAI members in this particular area. In any case this possible new working group should work under the KSC and has to be approved by the Governing Board after careful considerations.

QUESTIONS & ANSWERS

We are interested in IT tools for voting procedures, can you share any experience on this?

INTOSAI General Secretariat: We still don't have live experience. But in preparation to the Governing Board we have tried one tool called Slido. And it allows you to see exactly who has been voting and who has not, which is extremely important for governing boards, so that you don't get a complaint that somebody was not aware of the necessity to vote. Moreover, within our SAI we have the CISCO webinar system, which also offers a good opportunity to vote.

What about interpretation solutions? Any suggestions?

INTOSAI General Secretariat: For the Governing Board meeting in November 2020 the General Secretariat will use "Interprefy" and for the voting "Slido". Also, CISCO Webex offers a good voting tool.

CBC: The working language of the CBC is English. Our meetings are generally held in English whether in a physical or virtual format. Workstreams make their own adjustments and arrangements for translations/interpretation as needed.

What events are most likely to be held in the format of videoconferences in the future after the pandemic?

INTOSAI General Secretariat: Regarding training events, when you present some results, some expertise, we have gained great experience that it is good to do them virtually, as you have a broad audience without the need for them to display. However, meetings where important decisions have to be taken, for them we should possibly go back to face-to-face meetings. On the other hand, virtual meetings for working groups and subcommittees will offer a possibility to meet more than once a year, but also have additional events in shorter periods of time, to accord or to discuss problems they have faced. So, there is a broad scope of possibilities within INTOSAI.

CBC: From our perspective, these types of webinars where you have a panel and intention of one-way communication, when you have a clear message that needs to be delivered as opposed to a live discussion with everyone in the room, are quite suitable for digital format in the future.

What events/ meetings within INTOSAI are more effective to conduct in VC format? If there are any.

INTOSAI General Secretariat: Webinars with concrete presentations on specific themes, transferring specialized knowledge and expertise.

CBC: Events where:

- You expect mostly one-way communication, where there is information to share but there is limited expectation of interaction with the audience.
- Events where your aim is to reach as broad an audience as possible.
- Smaller and/or shorter meetings where a discussion can be managed in a virtual format. Here it helps if the participants know one another, if there is a specific issue on the agenda and if the meeting is well prepared with a clear agenda and written inputs in advance.
- You do not need to be innovative or creative, have complex discussions or make difficult decisions.

PFAC: To decide which technology/software is appropriate for your meeting needs, depends on the meeting size and style. There are many videoconferencing and collaborative tools available, including Microsoft Teams, Skype for Business, Google Hangouts, and Cisco WebEx. The INTOSAI Community Portal or the EUROSAI videoconferencing tool may also be of assistance. However, you must confirm that the chosen meeting platform supports multiple participants. If there is a need to present documents, consider video chatting platforms. Otherwise, a teleconference line will suffice.

Are there any plans or ideas of creation any IT platform within the INTOSAI for working bodies to organize and conduct their regular events in VC format?

INTOSAI General Secretariat: There exists already these possibilities on the INTOSAI Community Portal.

KSC: The INTOSAI Community Portal has an in-built Zoom facility to enable meetings and webinars. This medium is used by the project groups and working groups in KSC.

What are the main lessons for INTOSAI and SAIs to be learned during this pandemic period?

INTOSAI General Secretariat: INTOSAI has kept operational and effective during the pandemic and adapted quickly to the situation; all necessary meetings have been held virtually but much shorter; concise with even more precise preparation.

CBC: 1) We can accomplish more than we think by working virtually – and thus should be able to substantially decrease travel even after the pandemic. 2) INTOSAI and SAIs have managed to be both agile and resilient in the face of a global crisis. 3) Working virtually can be a way of being more inclusive, but we should remember that there are still a great number of SAIs struggling with achieving sufficient IT-maturity and connectivity to be able to maintain operations and live up to their mandate.

PFAC: In the case of pandemics, INTOSAI and its member SAIs have identified a number of initial lessons learned—including establishing clear goals and defining roles and responsibilities and providing clear and consistent communication—that if implemented could help minimize the impact of future pandemics.

How the pandemic affected the annual (or strategic) plans of the INTOSAI Goal Committees? Are there any changes in their plans? Did they revise or postpone any projects?

INTOSAI General Secretariat: Nearly all projects are on time; no major postponements were necessary until to-date.

KSC: The pandemic has not affected the annual/strategic plan of the KSC and we also do not foresee any changes in future. As elaborated in the presentation, the Working groups have coped well with the changed work dynamics. Though we are experiencing some delays in the development of the new products, but we are hopeful that the projects will be completed within the stipulated target dates.

CBC: The CBC continued to implement its key strategies and initiatives to attain the strategic objectives of Goal 2, but quite a number of the CBC's workplan areas were negatively affected by the global COVID-19 pandemic with 5 out of 9 workstreams reporting delays in their implementation of certain objectives (see Governing Board report for more detail). Depending on how soon matters will return to normal, the workstreams may face further delays during next year.

The CBC was able, however, to use the interruption caused by the pandemic as an opportunity to successfully advance the CBC's key objectives through alternative means. Having realized that a normal annual CBC meeting would not be possible in 2020, the CBC turned to digital platforms to host a number of on-line meetings and webinars to continue our planned work, including spotlighting ways to mitigate the impact of the pandemic on SAI capacity and performance. You may even say that at least one of our workstreams (Auditing in Complex and Challenging Contexts.) has flourished during the pandemic, with record number of participants in webinars.

PFAC: The PFAC had minimal affect from the pandemic on its operations. The annual strategic plan for the PFAC is on track.

Has the involvement of SAIs in the work of INTOSAI changed with the pandemic? In the context of participation in events, suggesting new initiatives, work on SDGs and other documents which are being prepared under the Goal Committees supervision and etc.

What procedures were used in the work of committees in order to formalize collective decisions (such as voting on agenda items)?

INTOSAI General Secretariat: In general, more member SAIs have been involved actively and also less developed could participate due to the fact that no travel costs arose. Important decisions of the e.g. Governing Board were taken in written form.

CBC: How workstreams' work has been affected has varied greatly. Some were already used to working with virtual meetings (IntoSAINT, Task Force on INTOSAI Auditor Professionalization (TFIAP) and Auditing in Complex and Challenging Contexts (ACCC) for example). Some had physical activities planned which had to be postponed, while others were converted to virtual meetings. Our new workstream on Peer-to-peer cooperation was just about to start their work and found it challenging to regroup into a virtual format with the type of activities which were planned.

The CBC had no new processes or procedures to approve/vote during the steering committee. Members were asked to indicate dissent during the meeting. We realize this is not ideal but also had very few formal decision points for the steering committee's consideration.

PFAC: Yes, the work in the INTOSAI has changed and it is adapting to the new normal. Previously, the INTOSAI work mainly operated by in-person meetings and discussions. Currently the remote meeting is becoming more appropriate to involve all SAIs and ensure attendance; meeting and decisions became more efficient. Members of committee need to write their comments and discussions prior to the meeting as well as decisions. For example, the GB took decisions through email it ensured consensus and alignment between members.

What are the cybernetic risks incurred by SAI adopting teleworking even after COVID19 pandemic?

INTOSAI General Secretariat: Decisive are resilient IT systems up to the latest security standards, firewalls.

During pandemic, working load is not less than that of normal situation and working from home could be very stressful for staffs, how does SAI India maintain staff stress level as minimum as possible and still achieve the audit target in timely manner?

KSC: Yes, we completely agree with you. Under WFH, not only the work levels cause greater stress but also factors like higher reliance on technologies like smartphones and laptops and greater social isolation contribute significantly towards increased stress level.

SAI India adopted the following strategy:

1. Staff of Higher Age Groups and pregnant officers are given comparatively less work to avoid higher exposure to the technology.
2. The capacity development programs are restricted to a maximum of 3 hours a day with sufficient time breaks in between. The training duration are also significantly reduced.
3. The audits undertaken are very focused, based on data analytics. The field visits are selective only when adequate audit evidence is not obtained during data analytic phase.
4. More importantly, the head of the provincial offices continuously engage with the employees. Call them on regular basis to enquire about their work and share their experiences during the crisis. This practice supports positive mental well-being.

You have mentioned in the presentation that CBC used this lockdown period to rethink some processes in their work, could she tell us more about this?

CBC: For the CBC Secretariat this primarily related to how we needed to rethink our approach to our annual meeting when a physical meeting was not possible. We had a plan ready for a three-day meeting in September and needed to consider if/how we could deal with the topics we had identified as a priority for discussion. We chose to make our different theme discussions into virtual panel discussions instead and spread them out over several months to both manage our own work loads and not overburden our members and stakeholders.

In parallel, the continuous dialogue between INTOSAI's Goal Chairs has also been influenced by our different experiences during the pandemic. In some ways I think the absence of possible physical meetings has led to more continuous engagement which has been very valuable.

The CBC workstreams have adjusted in different ways. (See further comments above.)

**Supervisory Committee on Emerging Issues
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