

# INTOSAI Supervisory Committee on Emerging Issues COVID-19 Expert Group

## Priorities of SAIs in the COVID-19 pandemic, including audit themes, methods and techniques

June 22, 2020 online meeting

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Full video of the session is available [here](#).

## SUMMARY

The **COVID-19 Expert Group initiative within INTOSAI Supervisory Committee on Emerging Issues** was put forward by the **Accounts Chamber of the Russian Federation** as the Chair of INTOSAI in view of numerous activities across the global audit community striving to elaborate ways to exchange experience and knowledge under the current circumstances.

The initiative has been widely supported by SAIs as well as international and regional organizations and is focused primarily on the **Strategic role of Supreme Audit Institutions in addressing the challenges posed by the COVID-19 pandemic**.

The first webinar of the SCEI Expert Group on June 22, 2020 was organized with the help of the **Blackboard application** provided by the INTOSAI Development Initiative and gathered more than 200 people from 69 SAIs around the world.

The kick-off meeting centered on the **Priorities of SAIs in the COVID-19 pandemic, including audit themes, methods and techniques**. Although presentations, comments and

questions represented a world-wide perspective and experience, the discussion tended to highlight the same very topics of interest.

Namely, one of the greatest concerns expressed by the guests derived from the **deterioration of financial conditions** of national SAIs which is becoming an obstacle for the extent or quality of their professional activity.

Another common highlight pertained to **the importance of balance between the proactive role increased responsibilities of SAIs and the need to provide enough space and opportunity for governmental agencies** to fight the coronavirus without audit work becoming an unjustified obstacle in their primary tasks.

Moreover, the recent experience provided by the speakers stressed **the increased importance of proactive communication policy** under the current circumstances, both externally and internally. It turned out to be an effective in many ways, from supporting and **mobilizing own employees** to reaching **better understanding with auditees** on terms and balance of audit interference in the COVID-19 activities, as well as **relying on the assistance of the civil society** in identifying audit risks and obtaining primary data.

Next SCEI Expert Group session will be held in the end of July and shall be dedicated to **remote audit, technological advances, challenges and solutions**. The exact date will be communicated shortly. Further upcoming meetings will explore the issues **SAI openness and inclusiveness and, finally, INTOSAI transition to online practices** and how it can adapt to the new normal reality of distance work.

If you have something to share on the topics and would like to **contribute to the work of the Group**, please send us your suggestions to [scei@ach.gov.ru](mailto:scei@ach.gov.ru)

## WELCOME ADDRESS

The discussion was opened by the welcoming speech of **Mr. Aleksei Kudrin, the Chair of the Accounts Chamber of the Russian Federation, the Chair of Supervisory Committee on Emerging Issues and the Chair of INTOSAI.**



*The SCEI Expert Group on COVID-19 is supposed to complement the existing activities, unify the experience and make it available for the global professional audience and generate comprehensive practical approaches for the future.*

*As the Chair of INTOSAI we believe that our task is to ensure that all the knowledge and vast experience obtained by hard work is duly studied, analyzed and used to elaborate agile approaches to possible similar challenges in the future.*

**Dr. Margit Kraker, President of the Austrian Court of Audit, INTOSAI Secretary General** expressed general support to the SCEI initiative and highlighted that any form of multilateral professional cooperation should be encouraged as soon as it helps SAIs to get through difficult times.



*The General Secretariat would like to elaborate, in consultation with other SCEI members and PFAC initiative, a document providing a clear guidance on how we can keep our organization successful and operational during this coronavirus pandemic time which has an impact on us all and we cannot meet face to face.*

*General Secretariat is aware of severe financial problems to quite a number of our member SAIs, due to the lack of digital infrastructure or budget restrictions imposed by governments. And therefore, considerations have started how INTOSAI could support those SAIs, even financially.*

## SPEECHES AND PRESENTATIONS

The first SCEI Expert Group meeting was joined by heads of supreme audit institutions of Chile, Spain, the UAE and the United States, as well as representatives from South Africa and the UK who revealed various aspects of their respective SAIs' response to the COVID-19 pandemic, as well as other regional perspectives and lessons learned so far.

### U.S. GAO's Pandemic Response and International Coordination through the INTOSAI PFAC COVID-19 Initiative

Mr. Gene Dodaro, Comptroller General of the United States of America and Head of the US Government Accountability Office, SCEI Vice Chair



*We also actively explore the opportunities to facilitate the flow of resources to SAIs through mechanism such as the INTOSAI Donor Cooperation, to see if we could get aid to our colleagues who need assistance.*

*We are developing a high-level lessons learned document that we'll be providing for this Expert Group, to help us focus on how we can communicate any messages we want, not only within INTOSAI but with external organizations such as the UN WHO with information on ways to avoid or minimize the impact of similar situations in the future, including curbing the spread of communicable disease via aviation in all parts of our transportation sector.*

*I believe the SCEI effort will complement and build upon the PFAC initiative by increasing cooperation across INTOSAI and facilitating knowledge sharing to enhance SAI impact when faced with new challenges.*

## Overseeing the responsible use of public resources in times of pandemic

Dr. Jorge Bermúdez Soto, Comptroller General of Chile, OLACEFS Executive Secretary



*In the context of the INCOSAI meeting last year, the following points of the Moscow Declaration have got special relevance. We have agreed to adopt a strategic approach to audit, to use IT-instruments and open data resources, to promote inclusiveness and to build remote auditing capacity. These strategies helped us, as SAI Chile, to adapt quickly to COVID-19.*

*Our main strategies are five, and these are remote working, adaption of audit plan, intensive use of IT, transparency and communication through the use of social networks. On public procurement:*

*“Once the data had been processed, we developed aggregated and disaggregated reportability of public procurement. Big data analysis of pandemic related use of public resources allowed to observe rapid and very significant increase in direct contract awarding as well as to quantify amounts and areas of purchasing”.*

On communication with external stakeholders:

*“We have realized that it is an efficient and reciprocal way to reach the radar in the more diverse part of the population and create more consciousness for incorrectness and corruption. This can be received by the feedback in social media, but as well in the increased number of claims and questions to our portal”.*

*“In times of the pandemic the balance between controlling and urgent governmental action is very sensible. Control should not be an obstacle for those who are fighting against the pandemic. Therefore, we have to accomplish our mission wisely. The use of big data has been a huge support, it’s a part of our present. And, finally, since after pandemic the economic situation will be worse, responsible use of public resources is more necessary than ever”.*

You can find more information in the SAI Chile presentation [here](#).

## EUROSAI Project Group: Auditing the response to the COVID-19 pandemic

Ms. María José de la Fuente y de la Calle, President of the Court of Audit of Spain, EUROSAI Secretary General



*SCEI Expert Group is an important initiative. SAIs must remain attentive to their environment and cannot remain on the sidelines of the reality where they carry out their work.*

*The COVID-19 crisis is an issue that has emerged with a tremendous intensity. And it is the third and, so far, the most relevant emerging issue over the course of the century.*

*Many decisions have been adopted by different countries to address its consequences in health, social and economic fields. And large amount of money is being invested in that. It is essential therefore that SAIs monitor the measures taken in the short, medium and long-term in order to identify the shortcomings and lessons learned that can be useful in future similar situations.*

Mr. Kevin Summersgill, Head of International Relations and Technical Cooperation of the NAO of UK, Chair of the EUROSAI Project Group on Auditing the response to the COVID-19 pandemic



*What we proposed with our colleagues across EUROSAI is that the audit universe is similar. There is a four-stage systemic cycle of preparedness, response, exit strategy, managing long-term effects, which is underpinned by continuous learning.*

*So, the question for our project group is what can we share and learn from each other, how can we make it quick and effective to collaborate.*

On the Moscow Declaration:

*"I did want to just talk about something that Mr. Kudrin emphasized in his speech about this expert group, that the activities should be based on the provisions of the Moscow Declaration. And I just wanted to finish by reflecting on two most important paragraphs of the Moscow Declaration.*

*Paragraph 3: enhancing the value of public audit through audit-based advice. We are working with other SAIs to agree on audited international comparisons that we can all reference in our reports.*

*And Paragraph 6: have an experimental mindset to enhance innovation and development. So, if you don't have tools to achieve your audit objectives, why not create them”.*

The presentation is available [here](#).

## SAI South Africa's initial considerations in responding to government's reaction to the COVID-19 pandemic

Jan van Schalkwyk, Corporate Executive in the Auditor- General's Office of South Africa, Secretariat of the INTOSAI CBC



*We see it in English-speaking Africa that there is a small percentage of the audit offices that could afford to actually get involved in the COVID-audit work, probably because of business continuity: funds are being channeled away from offices, etc.*

*At the end of the day you had to find a really careful balance between allowing government that initial space to really deal with the implications of the pandemic and us stepping up to assist with the concepts of accountability, transparency, etc.*

On partnership with civil society:

*We found fantastic partnership in civil society during these times. There're limits to our resources, there're limits to where we can go, and be involved, and expertise. And just the feedback from civil society on pressure points within our government, especially when it gets to social benefits, food parcels, economic support is being fantastically useful in our process of risk assessment. And if anything, I think it also served as a valuable lesson to us on the value of civil society in audit process generally.*

On e-learning:

*Well, most SAIs can probably afford the luxury of being in contact on sessions like this but it does not necessarily apply to all staff. As recent as last week an IDI Board meeting reflected on the change from that work method to e-learning. But e-learning only works when you have the technology available for all you staff.*

You can find further information in the [presentation](#).

## SAI UAE and Financial Audit and Accounting Subcommittee experience during the COVID-19 pandemic

Dr. Harib Saeed Al Amimi, President of the State Audit Institution of the United Arab Emirates



*Physical restriction on the movement of auditors has impacted the way how appropriate audit evidence may be obtained and evaluated to effectively and efficiently achieve audit objectives.*

*A sudden and significant deterioration of economic conditions has increased the risk of occurrence of fraud. Therefore, the public sector auditors must be aware of this highlight and be especially vigilant when evaluating government activities.*

On digitalization:

*The benefit of digitalization of government process as much as possible while continuing to optimize the quality of government services delivery have been very clearly revealed by the crisis. We understood before the crisis that digitalization process can improve the efficiency and effectiveness, but we now also understand very clearly that digitalization can significantly improve the reliance of government processes in the time of crisis.*

*In general, SAIs and INTOSAI community now are before a valuable opportunity to emerge from this crisis as a stronger and more agile organization and more clearly focused on meeting the needs of their stakeholders and that are better able to meet these needs in efficient and effective manner.*

## OPINION SURVEYS

Throughout the webinar the audience was encouraged to participate in a number of surveys regarding the strategic priorities of SAIs during the pandemic.

The first one, which asked the audience to define with one word or phrase the highest current priority of their SAI, showed that most of the respondents named **transparency, accountability and people to be the three highest priorities of SAIs during the COVID-19** which was, generally, in line with the highlights of the presentations.

Moreover, a lot of answers, though not identical, put **safety, wellbeing and lives** of employees and citizens at the top of the concerns for the organizations. Another common point of view is represented by such matters as **continuity, efficiency and effectiveness of SAI operations** under the pandemic.

Finally, a whole group of answers represented a certain aspect of audit work and suggested, for instance, policy implementation, health funds, procurement and corruption, among others, as **prioritized focuses during the pandemic**.

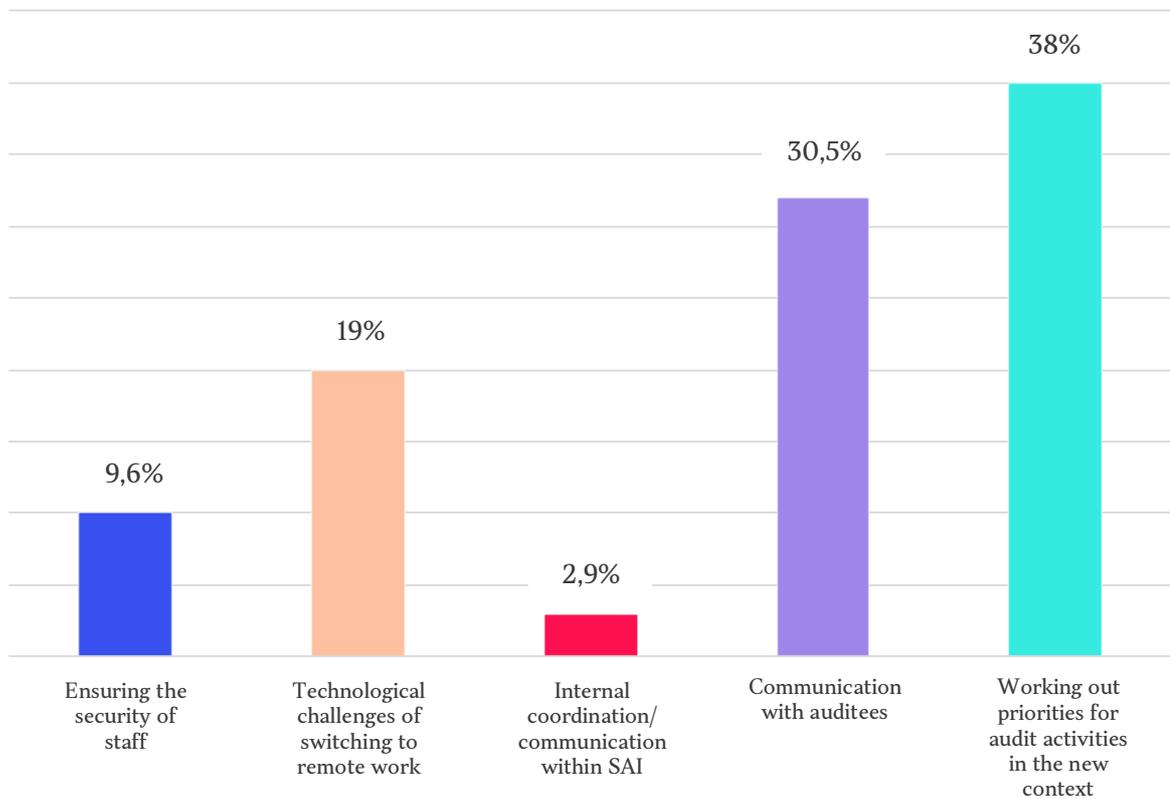
*What is the highest priority of your SAI in terms of COVID-19? Please describe with one word or phrase.*



The next question concerned **the major difficulties which SAI faced due to the COVID-19 pandemic**. Quite unsurprisingly, **working out priorities for audit activities in this new context turned out to be a challenge for most SAIs** and was checked by 38% of respondents. This encourages us to reflect on possible steps and techniques we could use to set up the priorities in the audit work in case of emergency situations.

At the same time, it could be noted that some of the difficulties proposed for this question turned out as the priorities identified in the previous survey.

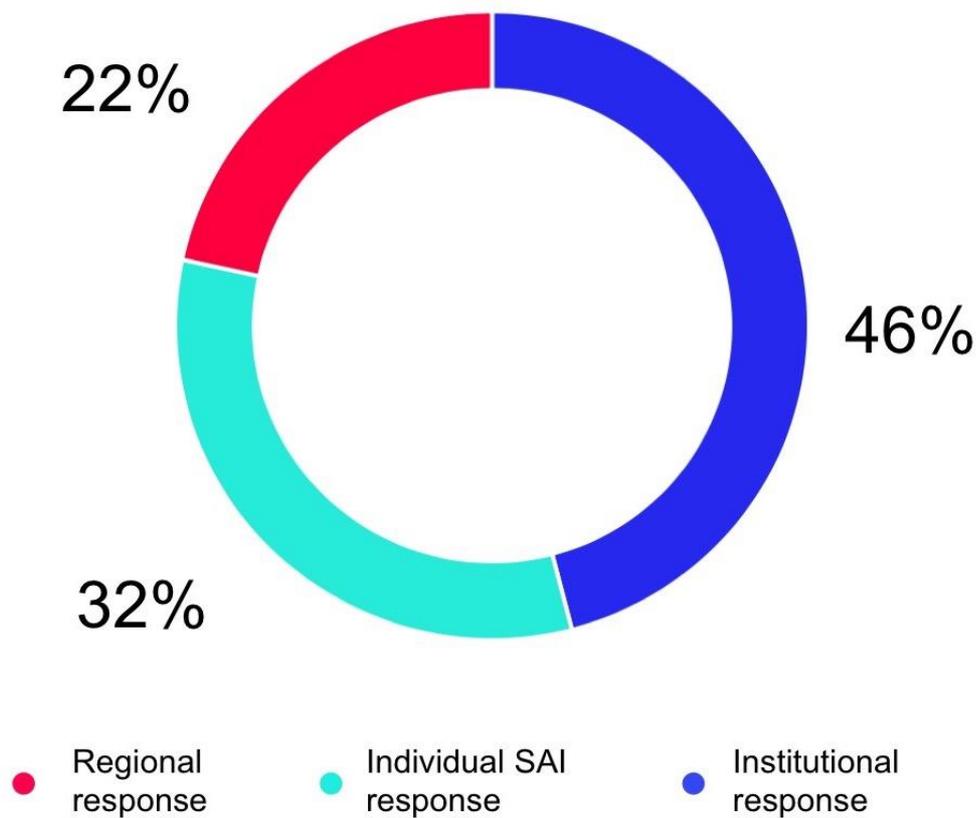
*What kind of issues turned out to be the most difficult for your SAI throughout the pandemic?*



Finally, the last question looked into **what experience would be the most relevant for the SAIs to be up to date** and tried to identify the respective importance of actions of individual SAIs, collective actions within regional audit organizations or universal efforts as part of the global audit community.

Most answers highlighted **the importance of institutional response**, suggesting that INTOSAI itself as well as other international organizations are gaining increased relevance to the audit institutions.

*What kind of experience would be the most relevant for keeping your SAI's activity up to date?*



## Q&A SESSION

The presentations and discussion inspired the audience to come up with some additional questions to our speakers, which were sent abundantly to the chat of the translation. Some were responded in real time during the Q&A session.

### **How do you ensure the safety of staff when conducting the audit?**

**Dr. Jorge Bermúdez Soto, Comptroller General of Chile:** *It is a difficult balance between safety and health of our staff and our task. Since we adapted the audit plan, we reduced to the minimum the field audit work. This is the first measure. The second one is that we use all PPE available. But I have to say, as a chief of SAI, that there are some kinds of validation and control that is not possible to do during this time, so we have to be realistic in order to say that also.*

### **How to deal with issues in terms of department cooperation and timely feedback when conducting the audit?**

**Dr. Jorge Bermúdez Soto, Comptroller General of Chile:** *It is important to keep employees motivated. Inside communications is key in every single SAI and it may even be more important than external. You have to keep in touch every day with all your staff.*

**Mr. Gene Dodaro, Comptroller General of the United States of America** (speaking about government departments): *What I did was to send a letter to the heads of all major departments and agencies of government explaining our responsibilities, particularly, the fact that we have to give monthly briefings to our Congress, and that we have to report on a by-monthly basis. And that while I understood that their efforts were focused largely on implementing these programs and priorities, that we needed their cooperation in order to meet our responsibilities under the legislation as well. And that resulted in generally good cooperation... We were able to get all the information we needed to make our first report earlier this month.*

### **Crisis requires urgent measures by the governments. How do we act so that auditing and control don't paralyze or have a bad impact on public services?**

**Dr. Jorge Bermúdez Soto, Comptroller General of Chile:** *It's hard to find the balance*

*between these services, health services especially, and our task. So, if you concentrate not in the first line, but, for instance, on those departments providing the supplies or providing all the elements in order to fight the pandemic it may be easier. But you have to keep in mind that the control is necessary but it can be an obstacle for those who are fighting against the pandemic.*

**Mr. Gene Dodaro, Comptroller General of the United States of America:** *In my experience, just two things. One, you try to offer to provide consultation upfront to what kind of controls could be built into the program... And the other thing is prompt attention to this issue. I recognize there is a need to get the assistance out quickly, but that has to be followed very shortly thereafter by proper accountability and transparency recommendations. So, offer to help upfront if there's time. If not, provide as quick as possible recommendations to put in proper controls and proper accountability and transparency.*

## **How can INTOSAI get engaged with external stakeholders on the COVID-19 topic?**

**Mr. Gene Dodaro, Comptroller General of the United States of America:** *I believe, we should engage as the INTOSAI community with outside international organizations. Just to give one example, I believe that we should speak out on the need to have international aviation security protocol that's in place, because the vessels that we used to quickly transmit this disease around the globe was through air traffic. And so, if we don't have a safe means of transporting people as quickly as communicable diseases spread, we will have very difficult time controlling the spread of infections. And there are other examples on how INTOSAI could speak to international organizations to urge them provide more leadership.*

**Dr. Margit Kraker, President of the Austrian Court of Audit, INTOSAI Secretary General:** *From the General Secretariat we think that it really makes sense, that it is good to cooperate with other international organizations, especially as far as they can assist us as INTOSAI and SAIs in our audit work, and those who, most importantly, increase transparency and accountability around the globe.*

Time limits made it impossible to engage in a full-scale online discussion with the speakers although the audience was showing continued interest.

So, the SCEI Secretariat **reached out to the speakers and publishes their response to the questions** left unanswered during the webinar.

**Can SAI SA confirm that they charge audit fees for all audits including government institutions for their operations? If that's the case can they share the policy if any so we learn from the them?**

From SAI Zambia to SAI South Africa

**Jan van Schalkwyk, SAI South Africa:** *I can indeed confirm that we charge audit fees to all departments and other auditees, based on our works and a pre-agreed tariff. It also means that we get no allocation from government for our work. This is done in terms of certain arrangements in our Public Audit Act and is underpinned by many policies and practices, which we will be happy to share. Although it sometimes sounds like an attractive option, it is also often a frustrating one, as we need to contend with the issues of debt recovery, although we do have options in extreme cases to approach our National Treasury for assistance when we do not receive payment for long outstanding debt. My suggestion would be that you make contact with me at [janvs@agsa.co.za](mailto:janvs@agsa.co.za) so that we can perhaps set up a discussion to talk you through the whole scope of what is at hand.*

**When multiplying real time audits and constantly advising for corrective actions, aren't you overlapping the tasks of internal audit? How do you cooperate on COVID with internal audit and inspection entities?**

From SAI France to SAI South Africa

**Jan van Schalkwyk, SAI South Africa:** *Role clarity is an absolute requirement when auditing in times of crisis. We see many possibilities for overlaps, also with certain law enforcement agencies such as the country's Special Investigation Unit, the Asset Forfeiture Unit and the National Prosecuting Authority. We do our best to work close to these agencies (including internal audit) and try to spell out our working relationships in an engagement letter at the start of engagement or, alternatively, in a memorandum of understanding that, at a more generic level, deals with our working relationships.*

*In principle, we will always work with internal audit and even rely on their work, if credible (as required in the ISAs). Unfortunately, in the South-African context the internal audit functions are often so weak that relying on their work is not always possible.*

**Can you share the names of the specialist units and how they work in your SAI? In Costa Rica we have several groups, for instance, risk analysis group and data analysis group.**

From SAI Costa Rica / Erick Alvarado to SAI South Africa

**Jan van Schalkwyk, SAI South Africa:** *We do not have a huge specialist capacity and more often than not these are centralized specialist units that advised our auditors throughout the country. In broad terms we have the following units:*

- *Audit research and Development unit – a technical unit that provides guidance on all audit, through an audit directive (that we issue in terms of our enabling legislation), a recently reworked audit methodology and regular technical memoranda,*
- *Information Systems Audit unit,*
- *Performance Audit unit (which has several specialist set-ups within dealing with engineering, medical services, energy, etc.), and*
- *Investigations unit (dealing with typical ISA240 (fraud consideration) matters, stand-alone investigations and also the initial work on material irregularities as defined in our newly strengthened Public Audit Act (that, amongst others, allow us the right to issue binding remedial action as well as certificates of debt).*

*If you require more information, feel free to contact me on [janvs@agsa.co.za](mailto:janvs@agsa.co.za)*

**How are other countries reconciling the timing issues of submitting the audit report during the COVID-19 pandemic with the constitutional requirement of submitting the Audit Report?**

From SAI Zambia/ Clare Mazimba to SAI South Africa

**Jan van Schalkwyk, SAI South Africa:** *The arrangements around the submission of AFS, the time allowed for audit and the related issuing and tabling of the audit report are matters dealt with in our public finance management act and not our constitution. Given the impact of the intense lock-down (when many people battled to work and where*

*department's attention was focused on dealing with the crisis) there was mutual agreement that the audit cycles and all related submission dates will move out by two months. This arrangement was confirmed by the Minister of Finance in a specific regulation, issued in terms of the public finance management act. The same applied to municipalities, in terms of the municipal finance management act. To keep everything above board we also confirmed this arrangement in an Audit Directive, which we issue in terms of our Public Audit Act. It has meant that we had to reprioritize some of our work, but in essence the normal cycles will continue and we will all have to make the time up in the coming year, before the next cycles kick in. At most it means a delay in matters of accountability and transparency, but all processes like audit, tabling, discussions at portfolio and public accounts committees will still play out relatively close to the end of the financial year.*

## **Does it take more time to gather the evidence?**

From Piotr Miklis to SAI Chile

**Dr. Jorge Bermúdez Soto, Comptroller General of Chile:** *Through the intensive use of technology, we were able to adapt our work in the form of remote working. At the Chilean SAI, we have an integrated information service that allows us to access the databases of the public agencies. This system has two virtues: one of them is to have real-time access to information. It also entails a benefit in the sense that physical contact is avoided, so from a health standpoint is better. By the way, it also has difficulties. Not all public services have good quality databases, especially municipalities. There is part of the audit work that due to its nature only allows that is carried out in the field, and we are still performing in situ audits in some cases.*

## **How do you ensure that the SAI independence is maintained during the audit of COVID-19 activities?**

From Francis Mbewe to SAI Chile

**Dr. Jorge Bermúdez Soto, Comptroller General of Chile:** *COVID-19 can represent a risk for corruption, not only because there are a large number of public resources, but also because the misuse of those resources will translate into the loss of human lives. Public Control is key to alleviating the effects of this pandemic. There is no entity that is*

*prepared to exercise such control in the event of a pandemic. To maintain independence, control must be exercised with opportunity and a sense of urgency. The mere fact that the State Administration is aware that the SAI is vigilant and will enforce its competences, generates in itself a preventive control, for example avoiding overpricing in public purchases, allows efficiency to be increased.*

*Control must be exercised with transparency, SAIs become key entities to increase trust in institutions, which is essential for good governance, for example by giving information to citizens about what is being done.*

## **What are you doing to balance the approach of SAI Chile in this scenario of pandemic COVID-19 not to overwhelm the Public Government with audit information requisitions?**

From SAI Brazil / Junnius Arifa to SAI Chile

**Dr. Jorge Bermúdez Soto, Comptroller General of Chile:** *We have made certain decisions in this regard. There are many audit activities that are done remotely, there are some issues that require an on-site verification (such as the help of food baskets or the implementation of a modular hospital). There are audits that we cannot review because they pose a very high risk for the official or an unnecessary distraction for the entity to be audited. For example, an audit in a health service, in a hospital, in an emergency area, that would be a contradiction in the circumstances we are going through today. Public control is inherent in the functioning of the democratic state and must be exercised regardless, even in times of a pandemic; however, control cannot work by paralyzing the action of public services; the end justifies only legal and democratic means, which are validated when control exists and are legitimated when they are transparent; and finally, there can be no going back for the Comptroller's Office after this state of catastrophe is over, in the sense that our way of working must enhance flexibility and be oriented towards quality results, procedures must aim to be totally electronic and the use of big data must continue to be incorporated into all our functions.*

## How do you ensure reduced risk of fraud and corruption in emergency procurements vis-a-vis direct awards of contracts?

From Cynthia Chanda Matimba

**Dr. Jorge Bermúdez Soto, Comptroller General of Chile:** *This pandemic constitutes a risk for higher levels of corruption, firstly because there is a tendency for rapid response to tend to skip certain procedures and tend to violate legality, to defeat the pandemic, which is a great temptation. Part of our mission is to strike a balance to fight the pandemic, we must enhance flexibility and be oriented towards quality results.*

*Secondly, the pandemic is also a risk for fraud and corruption because there is a high flow of national and international public resources to face the pandemic, which will mean purchases and investments, which will have very little traceability and accountability, which is undoubtedly a challenge.*

*Thirdly, we are dealing with a virus that requires the purchase of medicines, equipment, pharmaceutical purchases, and medical drugs in general. It was highly specialized purchases, which makes control very difficult. SAIs often do not have the capacity to say whether the drug a or b is the most appropriate, and the difference in price between one and the other allows (or not) to make an objection regarding the values.*

*It is a situation that has to keep us alert, not only because of the public resources involved but because its misuse implies the loss of human lives, where public control is key. This control must be exercised with:*

- *Timeliness and a sense of urgency. In all of our functions, control has had to adapt to the need to give timely and urgent responses –essential for the function of the State – from the review of the legality of decrees and resolutions that require reasoning, opinions that enable flexible hours and teleworking, to on-site inspections and the prioritization of audits linked to the pandemic. Facing this, the exercise of external control, far from being seen as an obstacle, constitutes a guarantee that the decisions were taken legally and with the protection of public assets, which is supported by the autonomous exercise of the powers of the Comptroller General.*
- *Intelligence and technology. The Comptroller's Office quickly adapted to teleworking, thanks to the experience of a pilot program implemented last year, which showed that many functions could be performed remotely by taking certain*

*security measures with the appropriate technology, which we had already been developing and adopting. We should also highlight the progress made in electronic processing, which now accounts for more than 90% of documentation, and also the work with databases, both our own and those of other public services, which has made it possible to carry out audits based on artificial intelligence. If the audit was previously on-site and based on a non-statistical sample of financial transactions, with access to databases and the use of algorithms, the sample reaches 100% of transactions and can be carried out remotely. Obviously, this is a path under construction, but we already have a head start in the use of big data.*

- *Transparency. Beyond the legal obligation, transparency helps to build trust, which is why, shortly after the state of catastrophe was declared, we built an electronic site that gives an account of how the State, and in particular, the Comptroller's Office, are acting to cope with this pandemic. This is in addition to the efforts of the [Proactive Transparency portal](#) that provides information of public interest about the institution.*

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