



PROCEEDINGS

25th UN/INTOSAI Symposium

Working during and after the Pandemic: Building on the Experience of Supreme Audit Institutions for Strengthening Effective Institutions and Achieving Sustainable Societies

28 — 30 June 2021



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Imprint

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DESA Mission Statement

The Department of Economic and Social Affairs of the United Nations Secretariat is a vital interface between global policies in the economic, social and environmental spheres of sustainable development and national action. The Department works in three main interlinked areas: (i) it compiles, generates and analyses a wide range of economic, social and environmental data and information on which States Members of the United Nations draw to review common problems and to take stock of policy options; (ii) it facilitates the negotiations of Member States in many intergovernmental bodies on joint courses of action to address ongoing or emerging global challenges; and (iii) it advises interested Governments on the ways and means of translating policy frameworks developed in United Nations conferences and summits into programmes at the country level and, through technical assistance, helps build national capacities.

INTOSAI Mission Statement

The International Organization of Supreme Audit Institutions (INTOSAI) operates as an umbrella organization for the external government audit community. It is an autonomous, independent, professional and nonpolitical organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations. INTOSAI's purpose is to (i) provide mutual support to SAIs; (ii) foster the exchange of ideas, knowledge, and experiences; (iii) act as a recognized global public voice of SAIs within the international community; (iv) set standards for public sector auditing; (v) promote good national governance; and (vi) support SAI capacity development, cooperation and continuous performance improvement.

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Acronyms

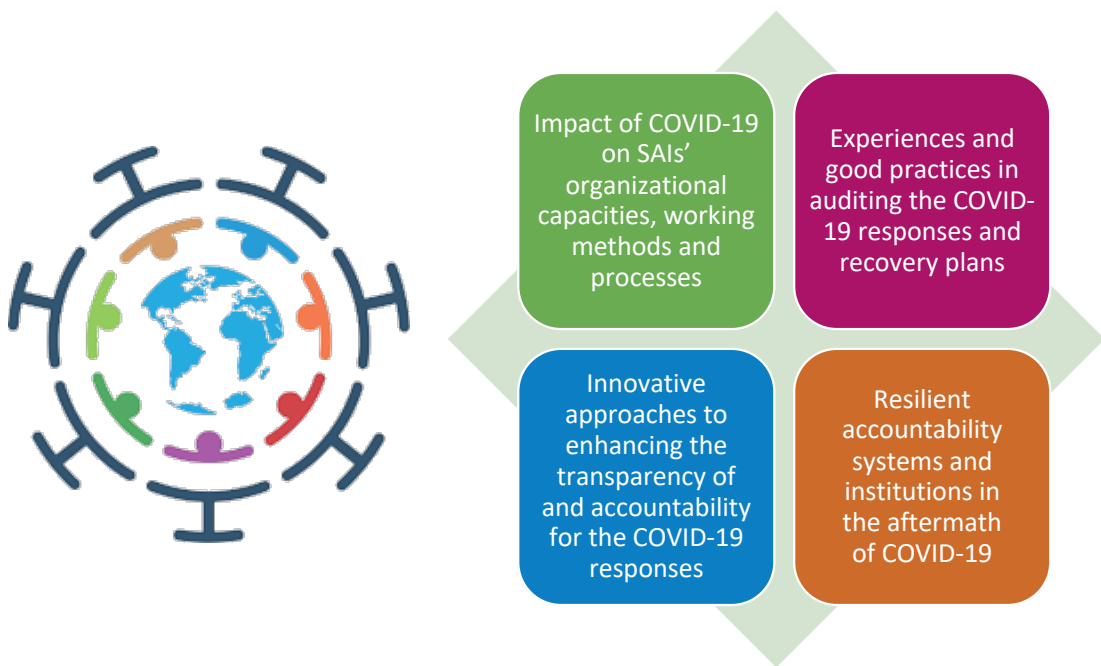
ARABOSAI	Arab Organization of Supreme Audit Institutions
ARMS	Audit Resource Management System
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CBC	Capacity Building Committee
COVID-19	Coronavirus disease of 2019
CSO	Civil Society Organization
UNDESA	United Nations Department of Economic and Social Affairs
ePEMS	Electronic Public Expenditure Management System
EUROSAI	European Organization of Supreme Audit Institutions
GIZ	Gesellschaft für Internationale Zusammenarbeit
ICT	Information and Communication Technology
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
IntoSAINT	SAI Self-Assessment of Integrity
ISSAI	International Standards of Supreme Audit Institutions
OCCEFS	Central American and Caribbean Organization of Supreme Audit Institutions
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PASAI	Pacific Association of Supreme Audit Institutions
PFAC	Policy, Finance and Administration Committee
PPE	Personal protective equipment
SAIs	Supreme Audit Institutions
SDGs	Sustainable Development Goals
TAI	Transparency, Accountability and Inclusiveness
WGFACML	Working Group on the Fight against Corruption and Money Laundering
WGITA	Working Group on IT Audit
WGVBS	Working Group on Value and Benefits of Supreme Audit Institutions
WHO	World Health Organization

I. Introduction

This publication contains the proceedings of the 25th UN/INTOSAI Symposium, which was held in a virtual meeting format from 28 to 30 June 2021, under the theme “Working during and after the pandemic: building on the experience of Supreme Audit Institutions (SAIs) for strengthening effective institutions and achieving sustainable societies”.

The discussions at the symposium were conducted under four sub-themes:

- (a) Impact of COVID-19 on SAIs’ organization, working methods and processes;
- (b) Experiences and good practices in the external control of COVID-19 responses and recovery plans;
- (c) Innovation in enhancing transparency and accountability on COVID-19 responses;
- (d) Resilient accountability systems and institutions in the aftermath of COVID-19.



The symposium featured rich exchanges among representatives of SAIs and other international actors. Approximately 30 participants delivered speeches, presentations and statements in different languages.

The present publication contains a compilation of substantive inputs to the symposium. It is aimed at reflecting the various perspectives expressed during the sessions and making the substance of the discussions available to all interested parties.

Following the conclusion of the symposium, participants were invited to summarize their presentations in short documents of about 1,500 words which, together with statements from other participants, comprise part of these proceedings. The materials are organized according to the four sub-themes of the symposium.

This publication is envisioned to be a complement to the official substantive report of the symposium, which is available at www.intosai.org/news-centre/un/intosai-symposia. The report provides further details on the main contributions to the discussions under the four sub-themes, as well as the main conclusions and recommendations adopted by the participants.

II. Opening session

1. Welcoming address: Margit Kraker, INTOSAI Secretary General

I welcome you cordially to the 25th UN/INTOSAI Symposium.

This symposium is a special one – it is the first that we are hosting virtually. It was exactly 50 years ago – in 1971 – that we jointly organized the first UN/INTOSAI Symposium (at that time it was called “seminar”). In the course of this 50-year-old history we have adjusted ourselves and further developed again and again. However, never have we been confronted with such fundamental changes as in the period since our last symposium.

It is for the first time that, due to the COVID-19 pandemic and its impacts, we have not been able to welcome you personally in Vienna. Nonetheless, this necessary change in course also has its advantages: never before have we been able to welcome so many participants. I am very appreciative of your vivid interest in taking part in our virtual symposium.

My special thanks go to our co-organizer, the United Nations, for its excellent cooperation in organizing, preparing and hosting this symposium. I would also like to cordially welcome Under-Secretary-General Liu Zhenmin. I am delighted to be able to open this symposium together with you today. Moreover, I am pleased that the Chairman of the International Organization of Supreme Audit Institutions (INTOSAI), President Aleksei Kudrin, will also be delivering a video message.

For 50 years now INTOSAI has attached great importance to discussing topical issues related to public auditing, and making a contribution to the further development of our working methods.

Under the heading “Working during and after the pandemic”, the 25th UN/INTOSAI Symposium will address a topic that has essentially shaped and possibly also changed our whole way of working in the past months.

In the upcoming three days we will therefore discuss the direct implications of the pandemic for our activities. In doing so, we will exchange our experiences both with regard to internal operating procedures as well as our audit activities.

We will, however, not only look at the past, but will also discuss what we can all learn from this crisis. After all, we are also called upon to tap into and contribute our experiences in the future. This task of SAs of making a contribution to strengthening effective institutions and creating sustainable societies will, too, be a subject of our dialogue, for the COVID-19 crisis has shown that the contribution of SAs to ensuring transparency and accountability is more important than ever.

As Secretary General of INTOSAI it has been close to my heart to ensure that we as an organization continue our work as smoothly as possible during the pandemic. I also consider it an important task of the General Secretariat to provide support in this regard. Fortunately, our efforts were successful: within a short period of time INTOSAI could transition its way of working to a completely virtual mode. All meetings of the Governing Board, the goal committees and the working bodies could be held online – and all necessary decisions could be reached.

I can confirm that we in the INTOSAI community are well positioned and that this – fundamental – transition was met with wide approval. I am very grateful to all who have been involved in this process and in our active cooperation. Despite all the difficulties we have faced as a global organization, our virtual events have reached, in many cases, even a larger group of participants and enabled more inclusive participation; our symposium is proof of this.

Under the shadow of the crisis, INTOSAI's motto "**Mutual Experience Benefits All**" has gained much greater significance. The crisis has made us aware of how important international cooperation is. Eventually, the pandemic has confronted us all with the same problems. As a result, this crisis – with all its negative implications – has also brought the world closer together. It has shown us that we can find effective and sustainable solutions only if we join forces. The major problems of our time can only be solved on a global scale. Therefore, close and regular cooperation within INTOSAI has become more important than ever.

Especially in difficult times, the SAIs of all States are called upon to contribute their expertise independently and objectively and to present approaches to solutions. As external public auditors we have a special responsibility – towards our parliaments, the public and, in particular, the citizens. In the forthcoming three days we will shed light on the following topics:

1. The impact of COVID-19 on SAIs' organizational capacities, working methods and processes, which will be discussed today.

The pandemic has been very demanding for us. It came with great challenges. We had to carry out our work remotely, and personal interaction with the audited entities was no longer possible. However, thanks to videoconferences and new digital tools we could continue to do our work and communicate with each other and with our audited entities.

Many SAIs, however, had to cope with severe problems: they lacked technical equipment, such as laptops and digital infrastructure. INTOSAI was quick to respond and has, in the framework of the Policy, Finance and Administration Committee's (PFAC) COVID-19 programme, supported almost 50 SAIs from all over the world.

2. “Experiences in auditing the COVID-19 responses and recovery plans” is the sub-theme on tomorrow’s agenda.

The COVID-19 crisis also had a profound impact on our audit activities.

Governments were called upon to intervene through comprehensive aid measures – to safeguard health, but also to support the economy. In the framework of these aid measures, large amounts of public funds were disbursed. Against the backdrop of these fundamental changes and the deployment of State funds, SAIs worldwide have adapted their audit programmes. In the meantime, first experiences with auditing the COVID-19 measures and programmes have already been made available.

Through joint or parallel audits as well as jointly developed guidelines, INTOSAI, too, performs valuable work in this regard. Furthermore, the INTOSAI working bodies explore topics that are now of particular importance in crisis management: the administration’s ability to act and to function effectively in a crisis, and the related need for innovation, digitalization and IT security.

However, the audit of the COVID-19 measures will continue to concern us also in the upcoming years. By sharing the experiences we have made so far, we also aim to provide guidance for future COVID-19 audits.

3. “Innovation in enhancing the transparency and accountability on COVID-19 responses” will be discussed tomorrow.

The important contribution that we make as SAIs to ensuring transparency and accountability was recognized not least by the United Nations in the form of two resolutions. In times of a crisis, the strengthening of transparency and accountability is more important than ever.

In the past months, enormous amounts of money were spent by States all over the world; and the implementation of aid measures had to be effected as quickly as possible. This also increased the risk of corruption: especially in areas that are susceptible to corruption, namely areas with high levels of expenditure and high risk potential.

It is important to ensure that transparency and accountability are safeguarded. In this context, SAIs are called upon to make an important contribution.

Transparency must also be guaranteed when it comes to the communication of the data and decision-making bases. Citizens have the right to know how taxpayers’ money is spent for COVID-19 measures.

In this context, the audit of whether transparency and accountability requirements have been complied with is not only limited to the proper use of funding. It also concerns decisions with regard to procurement procedures, obtaining consultancy services and – in the future – recovery plans.

In order to ensure that SAIs are prepared for these important tasks, they need to have the necessary capacities and resources. This requires an adequate mandate, financial independence and being equipped with sufficient financial and personnel resources.

The promotion of SAI independence is one of the central priorities of INTOSAI. Unfortunately, as many SAIs are still confronted with restrictions on their independence, INTOSAI will continue to actively pursue this important goal. Independence will also take a central role in the next strategic plan, which is currently being prepared.

Another goal of INTOSAI is to strengthen the international community's awareness of the value and benefits of SAIs. Therefore, we aim to create new opportunities for cooperation and the exchange of knowledge – concretely, for example, through the current cooperation with UNODC.

4. On the third day of our symposium we will address the prerequisites needed for “resilient accountability systems and institutions in the aftermath of COVID-19”.

The pandemic has posed serious challenges for State institutions worldwide. In order to safeguard the State's ability to function amid a crisis, resilient public institutions are of vital importance.

It is therefore important to take precautions for the future to strengthen the citizens' confidence in State institutions. SAIs can contribute significantly to this by making the necessary recommendations.

The COVID–19 pandemic has clearly revealed:

- Which crisis preparedness measures were effective
- Which will have to be revised

The recommendations made by SAIs will be decisive for future crisis preparedness and crisis management plans. It is also in these areas that INTOSAI aims to promote the exchange of knowledge.

The pandemic has confronted us with great challenges. At the same time it revealed the importance of joining forces and strengthening one another also in times of crises. This is the very aim of INTOSAI. This symposium, too, seeks to be a platform for cooperation.

In this spirit I am looking forward to interesting and inspiring presentations and discussions in the upcoming days. I would like to thank, already in advance, all active participants for their contributions. My special thanks go to Daniel Lambauer from the SAI of the United Kingdom of Great Britain and Northern Ireland for assuming the role of technical chair at this symposium.

Let me now wish you an exciting symposium with many interesting insights.

2. Opening address: Liu Zhenmin, United Nations Under-Secretary-General for Economic and Social Affairs

I am very pleased to open the 25th joint UN/INTOSAI Symposium. I would like to start by thanking our host, Dr. Kraker, and the SAI of Austria, for hosting this virtual symposium.

The Department of Economic and Social Affairs has had a long-standing and fruitful collaboration with SAIs and INTOSAI. Joint UN/INTOSAI Symposiums have been conducted since 1971. The Department has participated in the INTOSAI congress as an observer, including the last congress held in Moscow in 2019.

Over the years, we have collaborated on joint publications on anticorruption and citizen engagement. We have also participated in meetings of various INTOSAI regions and working groups on issues of common interest. Whenever we can, we try to reflect the unique insights provided by the work of SAIs in our own work – for example, the *World Public Sector Report*, one of our recurring publications.

Our collaboration has been even closer since the adoption in 2015 of the 2030 Agenda for Sustainable Development. SAIs are critical enablers of effective, transparent and accountable institutions – one of the targets of Sustainable Development Goal (SDG) 16 that is cross-cutting and enabling for all the Goals.

Five years after the Abu Dhabi congress, it is hard to understate the critical contribution of the INTOSAI strategic plan 2017–2022, and its support to the follow-up and review of the 2030 Agenda and the SDGs. By recognizing the Goals as a cross-cutting priority, the plan encourages the institutionalization of the Goals in SAIs, fostering a range of SDG-related activities.

In recent years, the Department has worked closely with the INTOSAI community to support this work. We had the privilege of working with the INTOSAI Development Initiative (IDI) on the global programme on “Auditing the SDGs”. For three years in a row, together with IDI, we organized SAI leadership and stakeholder meetings at United Nations Headquarters in New York in July. The meetings attracted an increasing number of participants. The latest edition in 2019 was attended by 240 participants from all SAI regions. This highlighted the prominence that the topic of SDG audits had gained in the SAI community.

Joint UN/INTOSAI Symposiums have been a recurring feature of our collaboration with INTOSAI. While in the past they used to be held biennially, the last one took place in 2017. It provided an opportunity to take stock of SAIs’ efforts in support of the 2030 Agenda.

It is therefore with great pleasure that we are holding the twenty-fifth edition of the symposium this year. I was pleased to learn about the enthusiastic response of SAIs, and their willingness to share their experiences. I also appreciate the participation of experts from international organizations in this event. This continues a long tradition of UN/INTOSAI Symposiums and will help your messages resonate beyond the next three days.

The theme chosen for the symposium this year is highly timely and relevant. The COVID-19 pandemic has created challenges for public institutions across the world. In order to keep functioning, they have had to innovate and devise new ways of working.

SAIs have also faced these challenges, both internally and externally. At the same time, their role has never been more important.

The need for Governments to respond quickly to the pandemic has tested national accountability systems. Indeed, regular oversight processes have often been sidestepped owing to the situation of emergency. This was observed early on in the pandemic with regard to government procurement. Later, as Governments began to implement rescue and recovery measures, which mobilized extremely large amounts of public resources, the role of SAIs in ensuring transparency and government accountability on the implementation of these measures has been, and will continue to be, paramount.

Efforts from the SAI community to document the responses of SAIs to the pandemic, have shown how they have innovated on many fronts. This includes:

- (a) Working methods;
- (b) Use of technology and data;
- (c) Adjustments in audit plans;
- (d) Moves towards real-time auditing.

We have witnessed the development of innovative tools to promote transparency of government expenditures. We are seeing an increasing number of reports from SAIs that evaluate the effectiveness of government actions during the pandemic. This work not only benefits its intended audience at the national level, but it also informs the international community on how Governments have responded to the pandemic, providing lessons on which we all can build.

It is particularly important in the current context, to help Governments build institutions and processes that are more robust and resilient to society-wide shocks such as COVID-19. SAIs can provide insights on preparedness on a Government-wide level, as well as in different sectors. Their analyses can support Governments in strengthening their capacity to manage risks and prepare for future crises.

This symposium will also examine how the pandemic has changed the configuration of national accountability systems and the collaboration of SAIs with other actors on aspects of government accountability. Further, while there have been challenges in this regard, including threats to the independence of SAIs, new opportunities have also been explored by SAIs, many of which can inform their work post-pandemic.

During the next three days, you will be exploring these topics in detail. While each of your experiences is indeed unique, I hope that your discussions identify promising practices and common approaches and open new lines of investigation that can be taken up by INTOSAI and SAI groupings.

The outcome of the symposium will inform the reflections of the international community, starting with the reviews of progress on SDG 16 that are conducted at the United Nations High-level Political Forum on Sustainable Development.

As a Department, we will continue to seek close collaboration with SAIs, the General Secretariat of INTOSAI and SAI regions and groupings. We will continue to reflect the insights from your work into our analytical and normative work and we will continue to support efforts to build the capacity of SAIs to deliver their mandates effectively.

I wish you fruitful discussions and look forward to the conclusions and recommendations.

III. Sub-theme 1: Impact of COVID-19 on SAIs' organization, working methods and processes

1. Impact of COVID-19 on the SAI of Bhutan

Narapati Nepal

Assistant Auditor General, Bhutan

The world has been severely affected by the COVID-19 pandemic, which has created a challenging situation for all human-kind as survival is at stake and a significant number of lives have been lost. Thus, a challenge posed for every citizen is not only to learn how to survive but also how to move on with adaptation measures and altogether new ideas and techniques so that the world will know how to manage these detrimental and unprecedented times. Several initiatives have been put into place by the World Health Organization (WHO) and similar organizations worldwide. Other organizations have also come up with adaptation measures in addition to fostering confidence so that normal business can be carried on without too much struggle and loss of life despite the ongoing emergencies and pandemic.

In a similar manner, INTOSAI on behalf of all SAIs around the world organized this symposium where the participating SAIs were given a number of themes under which they should make presentations on what their SAI has done during the pandemic in terms of the ideas and measures that they have put into place not only to control the spread of the coronavirus but also to make progress in the future despite the difficult times.

The SAI of Bhutan decided to make a presentation on the status, difficulties faced during the pandemic and the measures taken for going forward into the future. Among the several themes considered at the symposium, SAI Bhutan is making a presentation on one of the sub-themes: "Impact of COVID-19 on SAIs' organization, working methods and processes." That presentation is below.

(a) Impacts on SAIs' organization

Impact on human resources: Due to the spread of the coronavirus and the resultant outbreak of the disease known as COVID-19, institutions such as SAI Bhutan suddenly started feeling the pinch directly in their areas of work. Movement restrictions and lockdowns were imposed which marked the first time that people had encountered such restrictions. Every area faced a challenge regarding the task of managing the provision of items and services essential for survival during periods of movement restrictions.

To successfully make essential services available to the public, COVID-19 task forces were established in all parts of the country. A volunteer group called *Desuups* (Guardians of Peace),

created under the command of His Majesty the King, was strengthened further to provide essential services during this time. This group is supplemented by staff members and officials of government institutions, corporate organizations and private individuals in addition to the active involvement of Royal Bhutan Army personnel and the Royal Bhutan Police. The volunteers were involved in guarding border areas to control the movement of people and to make essential services available to all the people during the lockdown.

During this exercise, SAI Bhutan got involved in the national movement to prevent the spread of the coronavirus through its participation as a *Desuup* volunteer, member of the National COVID-19 Task Force and the Bhutan Red Cross Society, and wherever else possible by providing oversight functions to ensure checks and balances in the course of conducting business. Thus, a large number of SAI staff members and officials were involved in the fight against the spread of the coronavirus; approximately 15-20 per cent of SAI Bhutan's human resources have participated in COVID-19-related activities.

Thus, there was an inadvertent direct impact on the work target. For the SAI auditors, significant time was lost when moving between high-risk and low-risk areas owing to quarantine requirements, which were compulsory with regard to the movement of people within the country. Accordingly, some scheduled jobs had to be deferred to a future date and deadlines extended.

The SAI of Bhutan also experienced a serious impact on the execution of its audit functions. One of the major aspects of the audit work of SAI Bhutan consists of making site visits and physically verifying the work done by the audited entity. Owing to the movement restrictions imposed by the Government as a result of the pandemic, site visits were curtailed and complete evidence collection was not possible. Consequently, proper reporting and recommendations were adversely affected.

The SAI of Bhutan had to revise its audit plans frequently, mostly by deferring planned work.

Impact on SAI Bhutan's budget. The Government had to make tough financial decisions in order to protect the people from the adverse effects of the pandemic and to supplement the budget for fighting COVID-19. As a result, the substantial budget requirements forced budget cuts in many areas, and SAI Bhutan was not an exception in this regard. The budget cuts also directly affected the scheduled work and targets.

(b) Working methods and processes

The pandemic has had a very long-lasting effect on the performance of the institution. Due to the pandemic, SAI Bhutan identified several weaknesses in its working methods and environment. One of the most critical was a weakness in its information and communications technology (ICT) infrastructure.

ICT was found to be a very effective tool for enabling SAI Bhutan to take steps forward; the pandemic scenario forced it to develop its ICT infrastructure and equip itself. For that purpose a committee (task force) had to be created within SAI Bhutan to leverage the ICT functions.

The procedures put into place in terms of leveraging ICT in SAI Bhutan were as follows:

- (a) Conduct a desk review: Auditing within offices;
- (b) Perform offsite audits: Audit without visiting the premises concerned;
- (c) Virtual meetings and workshops: Meetings and workshops were held virtually, thus reducing the risks of spreading the coronavirus as well as those associated with distant travel, while conserving resources;
- (d) Delivery of in-house training online: Online courses and in-house trainings were also conducted online;
- (e) Use of information systems, such as the Audit Resource Management System (ARMS) and Electronic Public Expenditure Management System (ePEMS);
- (f) Reconfigure the office environment/set-up and working procedures: Due to COVID-19 protocols in terms of health, the work spaces were arranged in keeping with the COVID-19 protocols, face masks and sanitizers were used and hand-washing facilities and fever-check facilities were put into place.

(c) Introduction of new normal engagement plan

The SAI of Bhutan had to put into place a new work methodology in the mist of the COVID-19 pandemic to ensure that it could continue performing its job and provide essential services. For those purposes, SAI Bhutan instituted the following:

- (a) Adoption of remote working methodology: Working from home was one of the initiatives instituted so that staff could continue working without getting exposed to the outside environment;
- (b) Remote verification of audit clearance: The issuance of audit clearance is a system in SAI Bhutan used to enforce accountability and now was being monitored online;
- (c) Issuance of audit reports electronically: Although SAI Bhutan usually issues hard-copy audit reports, a decision was taken to issue reports electronically with proper controls in place;

- (d) Monitoring and supervision of work online: The work was supervised and monitored online through the Internet;
- (e) Appointment of COVID-19 safety focal officers: The SAI of Bhutan also had to appoint COVID-19 safety focal officers who were entrusted to monitor the “do’s and don’ts” during the pandemic;
- (f) Enhanced hygiene standards in SAI Bhutan:
 - (i) Compulsory hand-washing facilities were made available in offices along with sanitizing and fever-scanning equipment, digital scanning devices; the wearing of face masks was required, as well as the use of the “Druk Trace” mobile app;
 - (ii) Measures were instituted for preserving mental well-being.

With SAI Bhutan experiencing the effects of the pandemic for almost two years, a lot of changes in working methods were instituted to cope with the crisis; however, overall positive developments were observed in the following areas:

- (a) Enhanced virtual platforms: Virtual media were one of the success stories during the time of the pandemic;
- (b) Remotely enabled audit follow-up services;
- (c) Adaptation and exploration of digital technology: Unlike in the past, SAI Bhutan had to explore several possibilities with regard to the use of ICT. It has been successful in conducting its normal business;
- (d) Increased time with family: One of the experiences which every member of SAI Bhutan had is sufficiency of the time to think and to spend with his or her family, which enhanced family togetherness.

As a participant and presenter at the 25th UN/INTOSAI Symposium, SAI Bhutan could see a lot of positive changes taking place in its work throughout the pandemic period despite having to deal with many challenges.

2. The Coopera Programme: Brazilian approach to oversight of health, economic and social policies in response to COVID-19

Ana Arraes

Minister and President of the Federal Court of Accounts, Brazil

Tiago Dutra

Managing Director for Economic Issues and Public Finance,
Federal Court of Accounts, Brazil

Brazil has been affected in many ways by the COVID-19 pandemic. So far, it has reached the painful milestone of having lost more than 510,000 lives. In 2021 it witnessed record unemployment rates and more than half of the population experiences food insecurity – at the worst level in 17 years.

The health and economic crisis further revealed the need for action by the State to guarantee minimum levels of dignity for the population. Emergency aid was one of the strategies adopted in 2020; approximately 70 million Brazilians benefited from it.

The Federal Court of Accounts (TCU), over which the President has the honour to preside, has among its guidelines attention to socioeconomic inclusion, a topic that has gained even more importance due to the effects of the pandemic. It monitors the execution of public policies and contributes to their progress without introducing any kind of hindrance for public managers. With this purpose in mind, since the beginning of the pandemic, TCU has developed the Special Programme for Combating COVID-19 – Coopera.

The next section presents the programme, its strategies and main results. This presentation is aimed at highlighting what resources and methods were available and developed in order to put into place the Emergency Audit Plan, which enabled SAI Brazil (TCU) to adapt in a scenario that required the institution to be empathetic, agile, digital and timely.

The Coopera Programme

The name Coopera (“to cooperate”) refers to the message that TCU wanted to spread all over the country, considering the unprecedented crisis that it was facing. During the first three months of the pandemic in Brazil, TCU adapted audit procedures to avoid increasing the burden of already overwhelmed policymakers and auditees.

Regarding the Emergency Audit Plan, the regular audit plan was about to conclude in March 2020 and another one would start the following month (in April). It was necessary to cancel what had been planned and to develop another plan based on the Emergency Federal Budget,

which amounted to \$120 billion and represented about 40 per cent of the regular annual budget. Most of these resources were allocated to emergency cash transfers to fight poverty, to the National Health System and to help companies and jobs affected by this crisis.

The Emergency Audit Plan is based on a continuous audit approach in order to guarantee timeliness. Also, a special audit standard was approved to provide more flexibility in terms of objectives and scope. During one audit, several audit reports were produced and the objective was changed from warning of preliminary relevant risks to auditees to full compliance and performance audits, including several recommendations to improve the design and implementation of emergency policies.

Figure 1 — Subjects of the Emergency Audit Plan



The weakness of this solution is the audit risk. At the beginning, the risk was extremely high. However, auditees were also taking extremely high risks. During the first responses to COVID-19, it sounded fair to share with them risks that would not be acceptable in normal circumstances.

In terms of internal capabilities to perform these continuous audits, they would not have been possible if in the previous 10 years TCU had not invested in technology and remote work. Since 2010, TCU has used an IT solution for documentation. Since that time, only electronic documents have been issued.

Before the pandemic, about a third of the auditors were already involved in remote work. Even so, when the pandemic broke out, investment in more technology and training was necessary to adapt to the new scenario.

Another relevant investment is related to human capital in data analysis. Since 2015, TCU has recruited more than 30 auditors with a technology background and skills in data analysis. Also, it offered a master's degree in business administration (MBA) in data analysis for auditors.

Regarding IT solutions, TCU developed a platform called *Labcontas*, which includes more than 50 terabytes of data from more than 100 government databases, including not only federal financial and accounting systems but also several systems that control public policies and services for millions of people.

With regard to human and IT capital, TCU was able to develop continuous audits based on data analysis, which have helped to detect in a timely manner improper payments and non-compliance with several public policies. Data have also been used to develop data panels to summarize and analyse data for audit teams. Before the pandemic, there were 43 data panels; TCU teams subsequently developed another 3 data panels related to the Emergency Audit Plan.

The main products of the Emergency Audit Plan are:

- (a) 1 interim consolidated report;
- (b) 51 specific audit reports;
- (c) 190 investigations;
- (d) 3 congress audit requests;
- (e) 1 hot site plus 3 data panels.

There have been a lot of audit reports but also many investigations related to procurements on health-care matters. TCU has been supporting the National Congress in this regard. Besides audit requests, auditors have participated in public hearings and in the current Parliamentary Commission of Inquiry on the response of the Federal Government to the COVID-19 crisis.

Finally, to provide a summary of the results, in some of those continuous audits, the audit teams were able to follow up on recommendations from earlier audit reports. From this first stage of follow-ups, auditors were able to identify savings amounting to \$2 billion; 19 reports also have non-financial benefits. In addition, there were more than 200,000 mentions in the news regarding the pandemic and TCU, and webinars promoted by TCU had more than 80,000 views on YouTube.

3. Continuation of the Bulgarian National Audit Office's activities in the context of the pandemic: challenges and solutions

Tzvetan Tzvetkov

President, National Audit Office, Bulgaria

It is a pleasure to share with participants the measures taken by the National Audit Office of Bulgaria in response to the COVID-19 pandemic and its experience in ensuring continuity of operations and a safe working environment for its employees. As all have experienced in recent years, crises have become a part of life and, despite the technological developments of civilization, it has turned out that people are less protected and more at risk than previously.

However, as with anything that is part of life, it is necessary to learn how to overcome them. In any crisis, whether natural or human-made, SAIs play a crucial role not only in restoring order and day-to-day life, but also in supporting the Government and society to develop suitable measures and to be prepared for any future challenges.

Some figures about the effects of COVID-19 in Bulgaria should be shared. The pandemic had a very negative effect on the social and economic life of the country as it did in other countries. The restrictions imposed led to a decline in GDP in 2020 of about 4 per cent compared with the previous year.

The most adversely affected sectors were tourism, transport, trade and construction, which accounted for the largest number of unemployed persons in the country. On an annual basis, employment in the country decreased by about 2 per cent in the fourth quarter of last year. Mainly affected by unemployment are persons in the age group 30–39 years, women and people with a secondary or lower level of education.

Gross external debt at the end of December 2020 reached 61 per cent of GDP, which was an increase of almost 5 per cent compared with the end of the previous year.

In these dramatic times, the Office set as its first and most important goal to preserve the health of its employees and, second, to continue to fulfil its mission to perform high-quality audits.

In this context, the Board of the Bulgarian National Audit Office adopted a series of measures. The most important of them was to make possible the audit work and the other key activities to be performed from a distance. Therefore, on the same day when a state of emergency was declared, a remote mode of work was introduced for all auditors, and it began to be implemented on the following day. Each head of a structural unit was obliged to introduce appropriate control over the working process, as well as a reporting mechanism on the implementation of assigned tasks.

So, how did the Office organize this rapid switch to remote work in practice?

- (a) A sufficient number of laptops and portable scanners for the entire audit staff of 350 persons, including auditors, heads of units and directors, was provided, as well as Internet access in a secure environment with a VPN (virtual private network) connection and appropriate software for managing the audit process. In 2019, a number of activities were carried out with a view to upgrading the IT infrastructure and ensuring information security for the Office. A domain structure (active directory) was fully implemented, which was the basis of the overall reorganization of the IT infrastructure. In 2020, the Office completed the implementation of the Information Security Management System according to ISO 27001, and the BNAO received a relevant certificate for information security. In this way, it gave confidence to its contractors and audited entities that the information being exchanged was reliably protected. All operations and information systems have been upgraded to their latest versions. The Office performed a complete backup of the data kept on different disk arrays;
- (b) Other specialized data processing software is also used, and auditors have access to the databases of the Ministry of Finance and to public data and registers of other ministries and agencies, as well as to some systems and platforms which are supported by the executive branch in connection with the implementation of e-government;
- (c) Remote access via VPN connection to some BNAO servers was provided for all auditors and employees, including the Office's internal portal, email and automated record-keeping system through which the assignment and reporting of specific tasks is performed. (Some employees were provided with electronic signatures, which facilitated the electronic signing of documents and correspondence with public sector bodies);
- (d) Licenses/accounts were purchased for certain platforms in order to hold online meetings of the Bulgarian National Audit Office Board and its functioning councils, committees and working groups. This also enabled the Office to organize discussions within audit teams and with the persons responsible for quality control, as well as to hold virtual meetings with representatives of audited entities;
- (e) The Office made amendments in its audit methodology in the part regulating the use of electronic documents and electronically signed documents as evidence of audits.

What are the lessons that were learned since the beginning of the pandemic?

The environment is dynamic and the situation in which people live is changing rapidly. Yesterday, staff may have been in their office with colleagues drinking coffee, discussing important matters face to face, and the next day they are locked at home working and talking to each other via a computer screen.

Physical distancing forced the Office to create new modes of communications and to make further use of the existing ones. Audit work became more digitalized, and digital skills became an important precondition to the work of professional auditors.

Another lesson learned is that everyone needs a break from routines – in the full sense of the word. The imposed restrictions due to the pandemic enabled staff to concentrate on themselves, their own work, the things they need to change and that are really important for improving the results of the Office's activities. Staff had time to think about future plans, for example about strategic objectives, what needs to be changed in terms of methodology, how to improve capacity and so on.

It is worth underlining that during a crisis, good organization and preparedness to act quickly are key. The continuity of all aspects of the Office's activity became possible only thanks to efforts in previous years to build up an appropriate IT infrastructure and specialized software, as well as to properly train employees.

Despite the difficulties and challenges encountered in 2020, the Office held 49 board meetings and adopted about 500 decisions. In the same year, more than 300 audit reports were adopted and published on the Office website; by the end of May 2021, the figure was 70 audit reports.

As European Organization of Supreme Audit Institutions (EUROSAI) auditor, the Bulgarian National Audit Office together with the SAI of Croatia carried out an online audit of accounts and related EUROSAI documents for 2019. This was the first audit of the financial statements of the organization carried out online.

In conclusion, thanks are due to the international professional community for its support and for consolidating the efforts of the Office aimed at ensuring more or less normal communications between SAIs.

Special thanks are conveyed to the colleagues from the SAI of Austria as well as colleagues from the United Nations for the organization of this symposium, which provides further opportunities to share experiences, find common solutions and look forward to future possibilities for working together.

4. Role of the Accountability State Authority in the Egyptian Government's response to COVID-19

Sherif Nayel

General Manager, The Accountability State Authority, Egypt

The COVID-19 pandemic has posed significant challenges for public health, the global economy, Governments and citizens. It adversely affects Egypt as well as all other countries. The role of the Accountability State Authority (ASA) is recognized as crucial in supporting the Egyptian Government's response mechanisms through maintaining public financial management discipline and ensuring transparency and accountability. Some highlights of how the ASA responded to the crisis are given below.

During the emergency stage of the crisis created by the COVID-19 pandemic, the primary focus of all Governments, including the Egyptian Government, was on safeguarding livelihoods and public health. Auditors were themselves constrained both by their physical access limitations and the imperative to avoid impeding their Government's speedy responses to the pandemic. Under these circumstances, however, crucial oversight and key controls may have suffered, especially as public financial management systems are adapted to be responsive and flexible.

Due to the pandemic, Home-based working arrangements replaced normal face-to-face meetings. Also, there would be limited access to evidence and explanations, and an inability to physically visit and verify audit activities. Audit plans and programmes, which had been prepared prior to the outbreak of the COVID-19 pandemic, needed substantial revision. Responses to audit inquiries were delayed as was the issuance of audit reports. This emerging experience enabled ASA to review and reinforce contingency plans for business continuity and staff connectivity.

Auditors are expected to be present, assuring their readiness to respond with timely audit products to enhance accountability. At the same time, they should be engaged in assessing risks associated with government programmes and responses and planning risk-responsive audit approaches. Effective communication with all stakeholders is critical.

In the post-emergency phase, significant spending over a relatively short time frame created a heightened level of value-for-money risks. Auditors needed to adjust their audit plans and approaches to focus on comprehensive reviews of the Egyptian Government's responses. Using professional judgment and adjusting materiality in context are important.

Beyond the crisis, the ASA played a key role in reviewing and strengthening economic recovery efforts, financial management and governance systems, and government preparedness for future disasters. The ASA mobilized and prioritized available systems and the so-called

GovTech tools to flexibly adapt audit approaches, value-added responsiveness and draw on lessons learned.

(a) COVID-19 is putting new pressure on the people and Government of Egypt

The Government announced partial lockdowns of economic activities and instituted financial packages to provide citizens and businesses with emergency support. Many decisions are being made, however, without regard for established principles of economy, efficiency and effectiveness.

The ASA transitioned to ensure continued transparency and accountability without becoming a bottleneck. The scale of this crisis is unprecedented, and there are no assured standards or off-the-shelf solutions for responding to it. The ASA depended on relevant technical resources, such as the International Standards of Supreme Audit Institutions (ISSAI) 5500 series, which was developed by INTOSAI and provides generic guidance on auditing disaster-related aid. ISSAIs 5510 and 5520 cover the audit of pre-and post-disaster stages, respectively. ISSAI 5530 considers the specific risks of fraud and corruption associated with disaster-related aid. Also, the ASA uses other practical guidance on what, when and how to audit during the COVID-19 pandemic provided by IDI through its COVID-19 web page (www.idi.no/en/covid-19/).

The ASA effectively responded to the COVID-19 pandemic at each stage and will do so post-pandemic. In this time of crisis, with prioritized safety considerations, ASA focused on emerging risks and how to use its position in the public financial management system to support citizens, the Government and stakeholders. In the emergency stage, the focus of the Government was to manage the ongoing health crises, mitigate social impacts and ensure business continuity. The post-emergency stage will start when the incidence of COVID-19 cases and death curves are substantially declining, and the country is initiating moves towards normalcy. The ASA has differing areas of focus in these stages.

(b) Emergency stage

Greater importance and value of the ASA. During emergencies, the risk of fraud and corruption tends to increase. ASA audits can play a role as a deterrent to those who would take advantage of the emergency in order to misuse public funds.

- (i) Key principles during the emergency stage
 - a. Prioritize the safety of people, front-liners, and audit and auditee staff;
 - b. Raise awareness among stakeholders on the risks of emergency activities based on insights from previous audit findings;
 - c. Take advantage of remote audit technology to continue audit operations or initiate real-time audits on COVID-19;

- d. Secure audit trails on COVID-19 through monitoring, documenting and analysing government responses;
- e. Enhance capacity through sharing with other SAIs knowledge and experiences on COVID-19;
- f. Keep communicating with key stakeholders and ensure the establishment of adequate built-in oversight mechanisms in government emergency relief packages.

(ii) The ASA's role during the emergency stage

- a. Respond to operational challenges during the emergency stage. As audit operations will be at less than normal capacity due to the non-availability of the ASA staff and audited entities, working from home and video/audio conferencing were used to replace face-to-face meetings, but this prevented easy access to information and records, eliminated first-hand observations and created more exposure to technology barriers. Audit plans and programmes prepared prior to the COVID-19 crisis required substantial adjustments. Auditee responses to audit inquiries were delayed along with the issuance of financial statements. Government emergency measures included reprioritization of budgets, creation of COVID-19 response funds, suspension of financial rules and procurement changes towards single-source contracts.

The ASA assessed plans to identify the required supplementation of skills and tools required for specific parts of a COVID-19 emergency audit. For example, the ASA has been leveraging the efficiency of audits through the use of ICTs. The audit teams available for home-based work could focus on these activities, facilitated through remote access to core government systems, including the financial management information system, e-procurement system, debt management system and tax accounting system. Virtual meetings between audit teams and other subject matter experts helped to fine-tune auditing messages;

- b. Maintain effective communication with key stakeholders. During the emergency phase, the ASA communicated with auditees and other stakeholders. Where its mandate permitted, the ASA took an advisory role for accounting to respond to the COVID-19 situation without compromising the accountability framework. The ASA needs to engage with auditees to gain an understanding of actions taken to mitigate potential risks;
- c. Conduct real-time audits. Real-time audits are typically post-audits but performed in a more immediate time frame to provide inputs for course correction of emergency activities. In a remote auditing environment, real-time audits can be particularly helpful, for instance by looking into payment controls, procurement payrolls and the management of medical stores. This provides

quick feedback on how emergency policies and procedures are working and closes loopholes that would enable malpractice. The ASA also considers real-time audits of compliance with new protection measures for the effectiveness of national crisis management;

- d. The ASA needs to revisit risk assessment. In many cases, the Government's COVID-19 emergency stage decisions affected the performance goals of economy as well as those of efficiency and effectiveness. Financial controls can be diluted, records can be lost, quantitative financial limits removed and financial decision-making authority can move very close to where service delivery takes place, without appropriate checks and balances.

(c) Post-emergency stage

When the Government opens up public activities, the ASA will be able to resume its regular audit programmes and initiate post-audits of COVID-19 emergency operations. Special attention should be given to audits of the Government's annual financial statements and to the conduct of high-priority performance audits. As Egyptian business returns to normalcy, the ASA will be responsible to ensure transparency and accountability.

- (i) Key principles during the post-emergency phase
 - a. Plan compliance, financial and performance audits of the Government's COVID-19 response;
 - b. Provide advance information to the auditee teams so they will be adequately prepared;
 - c. Use the Government's own assessments of COVID-19 response and build on them;
 - d. Use professional judgment to contextualize conclusions to the COVID-19 emergency situation;
 - e. Develop approaches for expenditure from blended funding sources;
 - f. Leverage technology;
 - g. Ensure timely audit output; assess if several short and quick reports would be more useful than delayed comprehensive single reports
- (ii) The ASA's role in the post-emergency stage
 - a. Plan for recovery audits during the emergency phase
The key considerations should include:
 - Government high-priority programmes in terms of materiality and risk
 - Determination of which audits are possible to execute given data availability

- Identify missing audit trails, limited access to data and on-site physical verification, and which alternate procedures can be considered
 - Conduct leveraging of pre-audit and internal audit work, where possible
 - Ascertain available and required skills of audit staff and actions to be taken to map the skill gap
- b. Ensure communication with auditees during audits. The ASA should communicate closely with government entities responsible for funding and managing the crisis. Close communication is helpful to ensure cooperation from audited entities on relevant record maintenance and provision for audit purposes. Proactive communications would help with audit objectives and mutual expectations. A high-level forum established in the Government should help to ensure that audit issues are addressed properly and promptly;
 - c. Use professional judgment. The professional judgment of auditors will gain higher levels of significance during performance audits of the COVID-19 response. Audit teams need to understand the overall context of the situation and the constraints faced by government agencies while executing their responsibilities. Materiality may undergo changes in threshold amounts. Auditors need to ensure that their findings are based on circumstances prevalent in the crisis phase and are nuanced constructively to enhance accountability and strengthen resilience for future events;
 - d. Use the Government's own evaluation as a base and review it further. The ASA minimizes the technical aspect of COVID-19 responses by focusing on the appropriateness of the Government's evaluation process;
 - e. Categorize COVID-19 expenditures for auditing procedures. The ASA uses the most appropriate auditing procedures for each particular set of transactions and issues. For instance, ISSAI 5520 presents as many as 17 inherent risk factors associated with key disaster-related aid activities. Most of these factories are also relevant for COVID-19 expenditures: delays; unintended recipients; undistributed funds, materials and aid; lack of fiduciary controls; fraud and corruption; inefficiency and ineffectiveness; financial statement risk; unrecorded aid; assets ownership; double funding; and limited information flows. As a result, auditability, timing of audits and audit questions can be different, which implies different types of audits for different expenditure categories;

- f. The ASA's auditing of procurements align with actions taken during the COVID-19 emergency. Procurements play a key role in public expenditure during an emergency response, and the ASA's focus must be appropriately aligned. COVID-19 procurement auditing is a critical issue in which there is enormous interest. The ASA considers the special context of procuring related to the Personal Protective Equipment (PPE), test kits, ventilators and other medical equipment;
- g. Coordinate work with accountability agencies. The ASA coordinates its activities with other anticorruption agencies, such as the Administrative Control Authority, for strengthening systems and ensuring transparency and accountability;
- h. GovTech leverage in auditing the COVID-19 crisis is likely to accelerate digital payments in the Government. Audits should enhance readiness, with appropriate skills and tools, to identify control risks in these environments. The ASA's auditors extract and load the accounting and finance data from the integrated financial management information system (IFMIS), or underlying enterprise resource planning (ERP) system into its auditing tools, which find anomalies and errors, using built-in algorithms against user-defined parameters, such as materiality levels, all urgent payments, unbalanced debits and credits, rare flows, all payments that went through multiple revisions or approval queries and acquisition of assets beyond certain thresholds.

5. Overcoming internal challenges arising from the pandemic emergency: the experience of the Tribunal de Contas, Portugal

José F. F. Tavares

President, Tribunal de Contas, Portugal

The COVID-19 pandemic has brought the world numerous challenges to overcome, and SAIs must face this reality and give the best answers to this effort. The Portuguese Court of Auditors (Tribunal de Contas) believes that collaboration among SAIs was and will be fundamental to enabling these institutions to achieve the best possible results.

Since the first case of the disease was diagnosed in Portugal on 2 March 2020, the Court approved on 6 March its contingency plan, where telework had already been foreseen. Some days later on 12 March, more than 90 per cent of workers in Portugal adopted a telework scheme.

Flexibility is a key factor to the Court as is the ability to adjust to rapid and unforeseen changes, such as the ones caused by the pandemic in 2020. In this context, the Court readjusted its 2020 Action Plan and Audit Programme by shifting the focus of its work towards COVID-19-related aspects. The Court also reviewed its Strategic Plan and Medium-term Operational Plan 2020-2022.

Thus, a new priority linked to the effects of the pandemic in Portugal's economic, financial and social situation was included in those instruments.

Likewise, the Management Risk Prevention Plan was updated in 2021 in line with the risks arising from the COVID-19 pandemic.

In what concerns the 2020 Action Plan, in early 2020 the Court began the readjustment of tasks initially planned. These changes were made in the light of the burden they could cause to public entities, as follows:

- (a) 27 new tasks, 2 of them related to cross-cutting projects;
- (b) 112 tasks were changed:
 - (i) 48 of them have been rescheduled, mainly postponed to the end of 2021;
 - (ii) The focus of most of the actions planned was shifted, especially introducing a COVID-19 impact analysis;
- (c) 19 tasks were cancelled.

In this regard, the pandemic is being addressed by the Court from different perspectives, such as:

- (a) Newly planned performance audits targeted towards the most adversely affected sectors, such as health, social security, labour and employment;
- (b) Monitoring and assessing the progress of public finance as a whole;
- (c) Shifting the focus of previously planned audits by adding analysis of the consequences of the COVID-19 pandemic¹;
- (d) A decisive priority for ensuing years is the audit of European funds, namely those arising from the European Recovery Plan. The Court will maintain a high level of audit pressure to ensure the sound management of the spending of funds allocated to Portugal.

It is mandatory, at this point, to emphasize the specific follow-up measures related to the COVID-19 pandemic, which concern key changes in the Court's daily work:

- The speed up of digitalization in the Court was transversal to its activity and turned out to be very fast and truly positive for SAI effectiveness. For instance, the Court issued resolutions and guidelines for electronic submission concerning contracts for a priori control (in May and July 2020 and January 2021).
- The Court is responsible for the monitoring of COVID-19 contracts, which are covered by the Exception Regime provided in Law No. 1-A/2020, including those exempt from a priori control. The Court issued three reports and voted on this subject for the period of analysis between 12 March and 31 December 2020.
- The Court has undertaken risk assessment initiatives, aimed at controlling the risks of using public resources in emergency management related to the pandemic. In June 2020, the Court issued a report based on international recommendations and the results of audits and other control activities, alerting public authorities to these risks.

The permanent monitoring of budget execution remained critical during the COVID-19 pandemic.

- In July 2020, a report was approved which was aimed at providing an overview of the measures adopted, the governance, information systems involved, procedures adopted and values reported in the context of combating and mitigating the effects

¹ Other perspectives are: (a) implementing different methods for controlling contracts currently exempt from a priori control; (b) identifying risks in the management of emergencies and alerting the public sector to them; and (c) taking advantage of the mandatory rendering of accounts to collect and report the effects of the COVID-19 crisis.

of the pandemic. This report contained several recommendations for the Portuguese Government to optimize budget execution.

- In October 2020, the Court issued a special report on the impact of COVID-19 on the Portuguese Health System (*Serviço Nacional de Saúde/SNS*), focusing on the impact of the pandemic on activities and access.
- In October 2020, the Court made a special audit of the Operational Programme to Support the Most Deprived (*Programa Operacional de Apoio às Pessoas Mais Carenciadas*), a European-funded programme focused on persistent needs and difficulties in food distribution for some groups of the population. In response to the pandemic, this European fund has been subject to changes in its rules and was reinforced financially, which prompted special auditing in European SAIs.
- In December 2020, the Court approved a report on the measures taken by local government entities (municipalities) to mitigate the effects of the COVID-19 pandemic, including in the matter of public procurement.
- Finally, the implementation of a simplified layoff during the pandemic, a measure that corresponded to extraordinary support for the maintenance of employment contracts. The Court published an interim report in January 2021 which portrayed the first phase of this extraordinary measure in terms of its design, implementation and direct impacts. This assessment should be deepened in subsequent actions.

Most of the COVID-19 measures which the Court implemented in 2020 continued into 2021 (some new ones have emerged as well), as they have become essential for the next two years, according to the Court's strategic plan, highlights of which are: (a) monitoring of the simplified layoff of workers during the pandemic; (b) the performance audit regarding the COVID-19 pandemic global response by the Ministry of Health; and (c) control of the financial impact in the municipalities of mainland Portugal.

In the aftermath of the COVID-19 pandemic some questions concerning the activity of the Court arose, and they are likely to remain in the future:

- Will the concept of fieldwork remain valid?
- Is telework here to stay?
- Will traditional offices still be needed, as a new era in facilities management might arise?

On the other hand, a "lessons learned" exercise is being planned for the future activity of the Court, bearing in mind, for instance the concept of different audit methodologies which might result in more real-time audits and rising reliance on digitalization.

The pandemic presents both an enormous challenge and a tremendous opportunity for implementing the 2030 Agenda and achieving the SDGs. The COVID-19 pandemic has caused a serious setback in countries' ability to achieve the Goals but it also shows that their achievement will be possible only with cooperation among all countries, namely through international forums.

Portugal and the Court are aligned with the INTOSAI mission to contribute to independent and capable SAIs, which have an indispensable role to play in the efficient, effective, transparent and accountable implementation of the 2030 Agenda for Sustainable Development.²

Hence, Portugal believes that SAIs should be encouraged to reinforce their invaluable role in assessing the progress of the SDGs in these troubled times and in contributing by example to the reinforcement of Goal 16 – Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

The pandemic changed the nature of involvement of SAIs, which now have different perspectives to consider besides the soundness of public accounts: the economy, national health systems and social reality. Similarly, at the same time SAIs have to intervene in different spheres of public administration, such as State sovereign institutions, municipalities and public companies.

This modified context requires extreme articulation efforts among all stakeholders who are involved in the fight against COVID-19 and where undoubtedly SAIs play this fundamental role. The world needs solid institutions and effective and sound management, where well-resourced and independent SAIs might be able to strengthen transparency and accountability and thus provide significant foundations for an efficient response to future crises.

The pandemic crisis has shown the importance of SAI's in societies and highlighted the importance of enlarged cross-cutting interventions on their part in order to achieve a more effective response to the problems that have arisen as a result of the COVID-19 pandemic.

² This was explicitly recognized by United Nations Member States in General Assembly resolution 69/228 of 19 December 2014 on "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions".

6. Leading statement by the SAI of India

Kulwant Singh

Principal Director, International Relations of SAI India

Since 1971, UN INTOSAI symposiums have provided a platform for exchange of subject-specific experiences in public sector auditing. There is no need to stress the relevance of the current year's topic.

The impact of the COVID-19 pandemic has been immediate, real, and long lasting. COVID-19 has catapulted the world 5 to 10 years into the digital future, forcing businesses to change rules and compelling organizations to think of innovative solutions and embrace innovative technologies.

SAIs have a critical role to play in providing oversight to ensure that government actions are transparent, accountable and inclusive. Promoting safe governance and culture to prevent experimental technology accidents and fostering an active culture of safety are also the responsibility of SAIs. Each SAI should encourage the building of systems that will enable the Government to act swiftly and appropriately in response to emerging risks. All SAIs must ensure that when creating or updating governance structures, the policies provide for explicit pathways for accountability to the rights and needs of future generations.

As respected oversight institutions, SAIs play a key role at various stages of a crisis. They provide advice on critical rules and regulations and may conduct real-time audits on procurements and determine whether funds are being used for the right purpose.

For example, SAI Mongolia successfully conducted a real time audit of the "One Door-One Test" campaign in line with ISSAIs but at the same time it customized the methodology to suit the prevailing conditions.

Real-time audits though can have a deterrent effect and contribute to safeguarding government and donor funds; however, they can also inhibit innovative approaches and slow the Government's responses. A balanced approach is crucial in these cases in order to add value. SAIs can think of ways within their mandate to proactively supplement the Government efforts.

The SAI of India has taken up horizontal audits covering all provinces on the procurement of drugs and equipment during the COVID-19 pandemic. This audit is based on data analytics with limited field visits based on adequate audit evidence.

All SAIs need to be resilient, agile, and continuously evolve new work methodology. Embracing modern technologies to enable working remotely could be an ideal solution to address challenges posed by this pandemic.

This entails investing in new tools to promote distance auditing, work-flow automations and tele working. To facilitate remote audits, SAIs should endeavour to evolve an appropriate data access mechanism with data source organizations. This will help SAIs to access data on a periodic/real time basis for their data repository/ data analytic models.

The SAI of India has built different data analytic models collating data from various departments and planning commissions to ensure continuation of audit activities despite the ongoing disruption. Because data are essential to carry out remote audit, SAI India advised the Government in relation to the DATA Act to enable 100 percent end-to-end electronic data capture and the capture of financial data at the lowest level of granularity, not in summarized or aggregated form.

As the dynamics shift, so does the need to produce supporting measures that can help the organization deal with them.

The SAI of India has adopted the e-Office module, which has meant re-engineering the entire office's procedures online. Also, SAI India has developed an indigenous application ("One IAAD, One System") to provide end-to-end web-based workflow automation of the audit process covering audit planning, programming field audit and reporting.

The swift digital transition of SAI Hungary to AudTech (Audit Digitization Technology) software is yet another excellent example underlining the agility of the organization in remaining relevant even during the pandemic.

The presentation of SAI Bhutan revealed how it has embraced technology for working remotely and verification. It shows that the resilience of SAIs is determined by their willingness to adopt change to become future proof and demonstrate their relevance to their stakeholders.

SAIs should maintain their focus on skill development and the identification of gaps. Working remotely may at times involve reskilling and upskilling staff. Training needs must be identified to offset the challenges of working from home, remote team management, and the effective use of technology. SAIs need to identify new ways of capacity-building to replace face-to-face trainings. As discussed in the Capacity Building Committee's (CBC) occasional paper on "The relevant Value-adding Auditor" there is a need for SAIs to build four critical competencies for the public sector auditors in the future: critical thinking, resilience, digital literacy and collaboration. Upskilling and reskilling staff on new methodologies can pave the way for making SAIs more resilient.

The SAI of India indigenously developed a training portal to cater to both administrative as well as learning activities.

Teleworking has also opened new vistas of auditing and assurance, such as the auditing response to expanded telework and audits on ICT tools, to oversee and audit how the departments were operating in the new telework environment and identify the associated security risks that they represented. Some of these audits have already been taken up by the SAIs of the United States of America and the Netherlands.

Last but not the least, when a country is facing a crisis of this magnitude, the risks to SAI independence can increase. The most distinct risk is a significant reduction of budget allocations for SAI. SAIs need to be aware of the risks and adopt an appropriate mitigation strategy, which may include:

- (a) building a narrative based on a constitutional and legal framework;
- (b) making peer connections to become aware of regional trends; and
- (c) communicating with INTOSAI, regional bodies, and other credible international organizations which support SAI independence³.

SAIs also should provide options to maximize available budgets and facilitate deliveries in shorter turn-around times.

³ World Bank, *Role of Supreme Audit Institutions in Governments' Response to COVID-19: Emergency and Post Emergency Phases* (Washington, D.C., World Bank, 2020). Available at <https://openknowledge.worldbank.org/handle/10986/33901>.

7. Facing COVID-19: the experience of the Mexican SAI

Economist David Rogelio Colmenares Páramo

Superior Auditor of the Federation, SAI Mexico

The COVID-19 pandemic has reshaped the working methods of the Auditoría Superior de la Federación (SAI Mexico); it is an unprecedented phenomenon which has affected us all. The complete paralysis of any form of in person displacement overnight has forced SAIs to transform the conventional ways in which they had approached the fulfilment of their entrusted activities both *internally*, according to their respective national mandates, and *externally*, at the international level where, in the particular case of SAIs, the informative and referential professional audit-related standards reside.

In the case of SAI Mexico, given the befitting nature of public sector auditing upheld by SAIs all over the world, much of its labor, as in many other SAIs within the international community, relied on in-person procedures. Mindful of the consequences brought about by the pandemic and aware that the activities related to public sector auditing could not be hampered – much less brought to a complete halt – in SAI Mexico, tasks were taken on which would enable it to integrate, at a higher degree, in its everyday working mechanisms, the use of ICTs to ensure the continuity of its work to keep on accounting in making a difference in the lives of citizens.

Cognizant that during a crisis, audit training could not be left aside, the Commission for Increasing Capacities, which SAI Mexico coordinates in the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS), was appointed with the task, among other duties, of promoting and managing the development of capacities of SAIs in a coordinated effort in order to bolster managerial efficiency and modernization of the public sector. It adjusted its continuing activities and other pending projects to the new extraordinary circumstances in order to strengthen the bonds of collaboration between the SAIs of the OCCEFS in such a critical moment as the ongoing one which all SAIs, as a whole international community, are experiencing.

Among other activities, the Commission for Increasing Capacities developed a cycle of webinars titled “Experiences of SAIs during the health emergency deriving from COVID-19”, through which 11 SAIs, members of the aforementioned Organization, and 3 allied institutions, the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), IDI and the United Nations Office for Disaster Risk Reduction (UNDRR), held a series of conversations regarding the measures adopted internally by each SAI to ensure the continuation of their activities in order to guarantee the adequate use of public resources without putting at risk the well-being of their personnel.

Additionally, under the leadership of that Commission, another cycle of webinars on ethics and public integrity was organized to consider, among other issues, the new ethical dilemmas that have arisen as a result of the COVID-19 pandemic and the increased use and reliance on ICTs. In like manner, based on the results contained in a report prepared by the Commission identifying the necessities in training pertaining to the audit of the SDGs, the development of a training strategy aligned with the “new normal” is currently being worked on.

As Chair of the Working Group on Disaster Management Auditing within the framework of the SDGs under the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), SAI Mexico received approval for the Addendum to the Terms of Reference and the Regional Action Plan in the face of COVID-19. In doing so, it underlined the actions directed at strengthening and reconciling adequate conditions of transparency and accountability for the resources dispensed to deal with the health emergency. In joint collaboration with the IDI, cooperative compliance audits regarding transparency, accountability and inclusiveness (TAI) regarding the use of emergency funding for COVID-19–related purposes are under way.

Within the above-mentioned Working Group on Disaster Management Auditing, a task force was created with the objective of training teams of auditors in technical subjects regarding the relationship between technology and health. In parallel, in order to facilitate the exchange of good practices and knowledge gained by SAIs during the pandemic, a guide on the wholesome management of risk disaster is currently being prepared.

With support provided by the GIZ, the Working Group on Disaster Management Auditing within the framework of the SDGs is also working on a model to audit the capacity installed in sanitary systems and their response in the face of the pandemic and a methodological guide to audit the opportunity, effectiveness, efficiency and economy of the responses from the Governments in the Latin American and Caribbean region in the face of the COVID-19 pandemic.

In view of this wave of contingency, ambiguity and uncertainty, the role of SAIs as independent institutions that can and do make a difference in the lives of people was highlighted. At the thirteenth work meeting of the Working Group on Value and Benefits of Supreme Audit Institutions (WGVBS), organized in a virtual mode by SAI Mexico as the Chair of the working group, all members agreed on the importance of strengthening communication with citizens. As chair of the SAI Self-Assessment of Integrity (IntoSAINT) workstream, SAI Mexico is working along members in reshaping the face-to-face procedures on which IntoSAINT had been largely dependent for its operation prior to the COVID-19 pandemic. As part of the agenda to modernize IntoSAINT, meetings have been held with the INTOSAI CBC and the Netherlands Court of Auditors.

As a member of the Working Group on the Fight against Corruption and Money Laundering (WGFACML), SAI Mexico is leading the development of a whistleblower's guideline, where, along with SAI Oman and SAI Austria, SAI Mexico is seeking to include a series of elements to assure safe and modern communication channels.

As a member of the Working Group on IT Audit (WGITA), SAI Mexico is leading the efforts to develop a guideline on cybersecurity and data protection, taking into account the new risks that will arise as working procedures become more reliant on ICTs.

Work in SAI Mexico has not stopped and will not stop. Among the many measures adopted to face the obstacles arising as a result of the COVID-19 pandemic for in-person activities, SAI Mexico has adopted highly innovative tools to facilitate the exchange of information. It has adjusted its training courses to an online mode and has integrated dynamic new activities that can be carried out from afar in relevant subjects pertaining to ethics and public integrity, among others.

This 25th UN/INTOSAI Symposium is representative of a promising future where, from the exchange among SAIs of experiences and best practices implemented to overcome the hardships caused by the COVID-19 pandemic, SAIs will become more resilient and better prepared to face the "new normality".

IV. Sub-theme 2: Experiences and good practices in the external control of COVID-19 responses and recovery plans

1. Experience of SAI Indonesia: collaborative audits to enhance the quality and coverage of audits on COVID-19 response and national economic recovery

Dr. Agus Joko Pramono

Vice Chairman, Audit Board of Indonesia

The COVID-19 pandemic, which had initially begun as a health-sector crisis, expanded into a multisectoral crisis affecting all aspects of life: economic, financial and social. This pandemic might yet lead to a larger crisis, as the world, including Indonesia, is still facing many problematic issues and a challenging future. Thus, if not handled properly, the after-effects from the pandemic could prevent achievement of national goals and sideline achievement of the SDGs.

(a) Government responses to the COVID-19 pandemic

The Government of Indonesia responded to the COVID-19 pandemic by issuing policies and regulations, setting up programmes and a task force aimed at handling the COVID-19 crisis, mainly in the following areas: first, national and local budget refocusing and reallocation; second, public health management; third, a social protection programme; fourth, programmes in managing economic and financial impacts; fifth, procurement of emergency services and disaster management; and sixth, a combination of fiscal, monetary and financial stimulus.

Under this extraordinary situation, the Government issued a regulation which was passed by parliament in 2020 as Law No. 2 on State finance and the financial system's stability in managing the pandemic and dealing with threats that endanger the national economy and the financial system's stability.

Overall, apart from dealing with large-scale public health and social distancing measures, the aims of the Government's efforts were to manage:

- (a) countercyclical policy, where revenues decreased simultaneously with increased expenditures;
- (b) a larger deficit; and
- (c) a financing strategy that involved issuing government bonds and utilizing reserve funds.

(b) Audit strategy on COVID-19 response and national economic recovery

SAIs should provide rapid support for the Government's efforts in responding to crises. When the Government of Indonesia undertook various policies and actions to curb the impact of COVID-19 right from the beginning of the pandemic, the Audit Board of Indonesia (BPK) immediately took strategic steps in accordance with its mandate to ensure transparency and accountability of the Government in handling the pandemic. It also provided oversight, insight and foresight roles accordingly.

In its oversight role, BPK provided assurance on whether the Government managed the COVID-19 programmes in transparent, accountable and effective ways, as well as in compliance with the country's laws and regulations. It designed an "audit universe" and conducted risk-based comprehensive audits which combined the objectives of financial, performance and compliance audits.

In its insight role, BPK performed comprehensive studies on government responses and public concerns pertinent to the COVID-19 pandemic. The studies emphasized significant risks to government policies in responding to the COVID-19 pandemic, namely strategic, operational, fraud and legal/compliance risks. Further, BPK took an early opportunity to provide insights for the Government and parliament regarding those risks, as well as strategies to mitigate those risks. This also served as an early warning system for the Government.

Lastly, through foresight, BPK aimed at helping the Government, parliament and the public to recognize and select among future policy alternatives. Such foresight is also directed towards helping the Government to identify scenarios, opportunities and challenges in order to become more resilient in facing and thriving in future crisis situations. As a result of BPK actions, the document entitled "Indonesia Remade by COVID-19: Scenarios, Opportunities and Challenges for Resilient Government" will be released.

Figure 2 — Audit strategy of the Audit Board of Indonesia



The overall audit objective is to assess the effectiveness, transparency, accountability and compliance of State financial management and accountability in the COVID-19 emergency situation. There are seven audit questions, namely:

1. How large are the budget allocations and by what mechanism were they provided? For what was the budget to be used?
2. How much of the budget was actually spent? Was this in accordance with its purpose?
3. Were the benefits/facilities/aid funds received by the entitled persons/parties? If they have been, were they received on time, in the right amount and at an appropriate quality, if for goods provisions?
4. Have all transactions been recorded, reported and accounted for in line with stated purposes?
5. Were there any violations of provisions and misuse of budgets during the COVID-19 pandemic emergency?
6. Has the procurement of goods and services been carried out in accordance with the provisions of laws and regulations?
7. Has COVID-19 pandemic disaster management been carried out adequately?

The scope of the audit on COVID-19 included three areas: first, government programmes responding to the COVID-19 crisis, which consisted of budget refocusing and reallocation; health-sector management; a social protection programme; national economic recovery programmes; and procurement during the emergency response; second, programme funding sources, which consist of national and local government budgets; budgets from monetary authorities; budgets from State and locally owned enterprises; and community grant funds;

and third, COVID-19 response management phases, including planning and budgeting, implementation, monitoring and evaluation, and reporting and accountability.

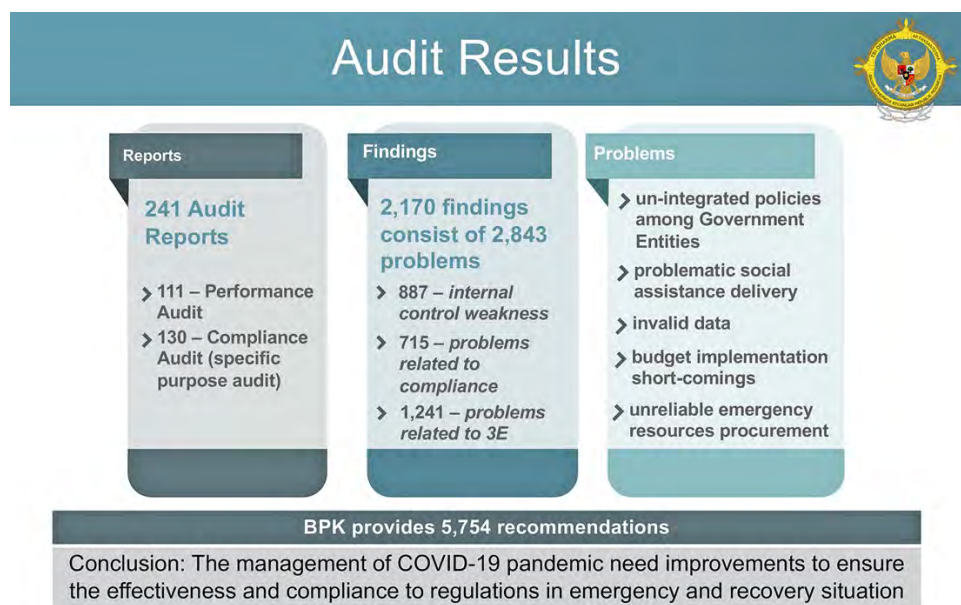
The audits were conducted on 27 ministries, 10 State-owned enterprises and 204 local governments. The audits were conducted from mid-2020 up to first quarter of 2021.

The audit on COVID-19 is a wide-scale audit, involving SAI internal collaboration as well as collaboration with key external stakeholders, namely parliament, law enforcement institutions, government entities and government internal auditors, as well as State and locally owned enterprises. The collaboration was aimed at enhancing audit capacity and efficiency. The synergy and collaboration also have mutual purposes for all parties involved in improving the effectiveness of COVID-19 handling by quickly identifying and detecting risks and problems, then resolving them at an early stage.

Collaboration is conducted in all audit phases, especially the planning and execution phases. In the planning phase, for example, BPK collaborated with government internal auditors to quickly identify risks and problems in the Government's efforts in handling the COVID-19 pandemic. Government internal auditors were the best source from whom to get such information as they conducted reviews and provided consultation regarding government programmes. The Audit Board also considered internal audit results in determining the nature, timing and scope of COVID-19 audits. There were also effective communications between BPK and the Government during the audit process to discuss current issues related to government programmes in handling the COVID-19 pandemic.

In order to minimize physical contact, agile audits were performed using remote-audit approaches and information technology support. To support remote audits during the pandemic, BPK developed remote audit guidelines and tools. The use of digital technology increased audit efficiency. Data collection through digital platforms created "big data" related to the COVID-19 crisis. Through big data analysis, policymaking insights were carried out faster, more precisely and on an up-to-date basis.

Figure 3 — Audit results



(c) Main audit results

The BPK audits on COVID-19 resulted in 241 total audit reports, with an average of roughly 20 findings per report. There were 2,170 financial audit findings, as well as 887 findings that revealed internal control weaknesses and 715 findings that revealed compliance weaknesses; 1,241 findings were related to the economy, efficiency and the effectiveness of government programmes. The Audit Board also provided 5,754 recommendations for the audited entities, an average of roughly 24 recommendations per report.

From the audits, BPK found irregularities that hindered the achievement of effective COVID-19 management, such as:

- (a) unintegrated policies among ministries, as well as between the central and local governments;
- (b) problematic social assistance delivery;
- (c) invalid data;
- (d) budget implementation shortcomings; and
- (e) unreliable emergency procurement of resources.

Overall, BPK concluded that the management of the COVID-19 pandemic revealed that many improvements are needed to ensure effectiveness and regulatory compliance in future times of crisis management.

(d) Lessons learned from the audit

Many valuable lessons can be learned from the COVID-19 audit.

First, in any time of crisis, an SAI should position itself as the Government's trusted friend. Good friends give input to each other. SAIs can provide insights for Governments, as well as ensure accountability in all programme phases from planning and implementation to reporting. Fraud will not be tolerated even in the event of disasters. However, enforcement of accountability by SAIs should not hinder State financial policy from accelerating the handling of crises.

Second, SAIs must make quick studies because a disaster may be unprecedented and may lead to greater uncertainties. SAIs need to understand the disasters, study stories of success and failure from other countries and learn from the past as quickly as possible.

Third, updating of audit risks. Any disaster may cause a mid-stream change in a Government's policies, priorities and business processes. Therefore, SAIs need to be prepared to quickly update the risks of the policies, programmes and entities.

Fourth, being agile in performing audits. Legislators, executive government and the public expect SAIs to provide assurance and insight in every situation. A quick and reliable audit result will help the public to oversee and put trust in the Government. On the other hand, quick responses from SAIs will send a message to the Government that SAIs are always there to ensure their accountability. Optimizing the use of ICT, as well as cooperation with internal auditors might be a strategy to accelerate the audit process.

Lastly, it should be noted that it is important to learn from past experiences to prepare a well-functioning emergency system for protecting the community from the effects of future disasters.

2. Counter-COVID-19 pandemic efforts made by the State Audit and Administrative Control Bureau of Palestine

Iyad Tayem

President, State Audit and Administrative Control Bureau, Palestine

The Bureau is performing tasks vested in it according to the powers specified in State Audit and Administrative Control Bureau (SAACB) law and international agreements. Keen to support the state of emergency declaration and to ensure management according to sound principles, the Bureau has set regulations and measures necessary to ensure achieving the goals of the state of emergency and making sure that public funds of the Palestinian people would not be used for goals other than those designated. The Bureau has accomplished actions according to the following plans.

(a) Achievements during the pandemic

The Bureau has worked at an increasing pace during the pandemic. Measures and protocols taken by the Bureau have been set as part of a plan to slow the spread of the pandemic by considering that steps of enforcement should be consistent with measures and protocols taken at the State level in full compliance with the audit responsibilities of the Bureau. Actions of the Bureau are intended to facilitate action by State entities to counter the pandemic without prejudice to suitable financial regulations and procedures to safeguard public funds. Key achievements of the Bureau according to the 2017-2022 national policies agenda, the SAACB 2017-2021 strategic plan and its state of emergency plan include the following:

(b) Audit of funds paid to fight the pandemic

This pandemic has affected the scope of audits due to changes that took place in many of the State's key entities. The Bureau focused its audits on ensuring that public funds were directed towards improving the situation and mitigating the impact of the pandemic on society. These urgent cases could have potential impacts which enable illegal actions. The Bureau audited at the following levels:

- (a) Effectiveness of emergency committees formed to slow the coronavirus outbreak;
- (b) Support programme for workers affected by the state of emergency declaration;
- (c) Assistance for hotels used as quarantine centres;
- (d) Final accounts of the State of Palestine 2016-2017.

(c) Extraordinary action plan approved by the Bureau to counter the effects of the COVID-19 pandemic

In the light of the COVID-19 pandemic outbreak, the Bureau has taken several preventive measures to protect its staff in addition to special management and regulatory protocols to ensure the continuity of work. Moreover, action programmes and plans have been modified to suit the existing conditions at the State level.

In line with the Government's direction, top management of the Bureau has established an urgent emergency plan, which consists of four strategic foundations:

- (a) Safety of staff;
- (b) Continuity of the existing planned audits and future "emergent audits";
- (c) Use remote audit methods;
- (d) Use technology to undertake audits.

The above-named foundations have furnished the basis for the main areas that the Bureau should cover in its contingency plans to combat the pandemic, as the Bureau is prominent in risk identification and mitigation. This pandemic has become one of the main risks against fulfilment of the Bureau's duties and tasks, where the Bureau is now able to use the latest technologies both at the management and professional levels. The key actions are as follows:

- (i) Action continuity and crisis management plan
 - a. Operations:
 - i. Protocols followed at the human resources department level to protect staff:
 - a. Redistribute the workforce in a way that agrees with general actions taken at the State level;
 - b. Require employees who have chronic diseases to work remotely from home to protect them against infection;
 - c. Exempt mothers from coming into the office to work and require them to work from home;
 - d. Ban gatherings and observe social distancing among staff members.
 - ii. Protocols followed to provide management and logistics services to support action:
 - a. Install hand-sanitizer hangers in the office building (all corridors and rooms);
 - b. Disinfect surfaces on a continuous basis;
 - c. Distribute all kinds of sanitizers and face masks to staff;

- d. Advise all auditors to wear face masks and gloves before entering the office building and during working hours at audited entities;
 - e. Use cardboard cups only;
 - f. Restrict elevator use to no more than three persons, with social distancing requirements set therein;
 - g. Install sanitizers at the main entrance for people who enter the office building.
 - b. Continuity of audits:
 - i. Protocols followed when undertaking audits according to approved plans and programmes:
 - a. Coordinate with audited entities regarding the audit process and provision of necessary data;
 - b. Coordinate with other entities of the State to guarantee continuity of audits as appropriate within existing conditions;
 - c. Delay unnecessary work that might increase the risk of infection;
 - d. Adapt to existing conditions smoothly and flexibly. Plans should agree with the best international practices approved by the INTOSAI community and should be realistic and achievable. These plans have been reviewed in a comprehensive and methodological fashion to ensure that all risks have been included and that mitigation measures have been established according to audit processes applicable at the Bureau.
 - ii. For protocols followed at the level of pre-audits for government bids and contracts, the Bureau has been present as an observer in direct procurement committees at the Ministry of Health regarding all pandemic-related procurements and in helping hospitals and quarantine centres to do their jobs.
- (ii) Capacity development and awareness-raising plan
 - a. Protocols followed at the training, development and capacity-building levels:
 - i. Suspend all training programmes at the Bureau's office building;
 - ii. Rearrange the training plan so that all programmes could be undertaken remotely;
 - iii. Establish a remote training plan to carry on with training plans that could be done accordingly, with regular assessments of findings to identify any necessary modifications that might help make programmes more efficient and effective;

- iv. Participate in all webinars held with international/regional organizations and peer SAIs.
- b. Protocols followed to raise awareness:
 - i. Raise staff awareness via email about preventive measures that should be taken to fight the coronavirus;
 - ii. Use monitors in the office building to display health instructions and encourage staff to comply in order to stop outbreaks of the coronavirus;
 - iii. Remind staff about important decisions taken by the Council of Ministers and entities in charge, and emphasize commitment;
 - iv. Educate staff about COVID-19 symptoms and how to respond when any of them are noticed;
 - v. Raise awareness about social responsibility for all, and emphasize the need to unite to fight COVID-19;
 - vi. Remind staff about social distancing and avoiding office visits.
- (iii) Electronic system and virtual communication plan

Protocols followed at the information technology and information system management levels: (a) provide staff who work remotely with computer sets; and (b) furnish staff who work remotely with email archiving programs.

(d) Practical case

The Bureau has audited a support programme for workers at the Ministry of Labour affected by the state of emergency; it is entitled “The support programme for workers affected by the state of emergency, Ministry of Labour.”

Goal: Review the list of beneficiaries of the Ministry of Labour support programme for workers adversely affected by the state of emergency to determine the degree of compliance and standards approved by stakeholders in addition to disclosing any financial/administrative deviations and shortcomings, and suggest ways to address and avoid them.

The themes below have been audited:

- Final beneficiaries list
- Lists of applicants for the programme
- Compliance of the Palestinian Ministry of Labour with standards approved for the programme
- Bank statements

Key risks:

- The Bureau does not have a technology environment to help in conducting remote audits
- Not all data of professional unions were covered; in addition, some of them abstained from cooperating with the Bureau
- Many companies do not have files at the income tax and value-added tax departments, despite being registered in the companies' manifest and commercial register
- Some institutions, companies and local entities delayed declaring tax deducted from staff payments to the income tax department of the Ministry of Finance

Positive findings and lessons learned were as follows:

- The Ministry of Labour retrieved amounts unduly paid to some beneficiaries
- Top management recommended including some topics in the future working plans of the Bureau
- Findings formed a road map that could be used in future programmes
- Observations of the Bureau were taken seriously by the Ministry of Labour to avoid them in future programmes
- Audit reports will include a recommendation about the need to set electronic connections between different government entities
- There is an opportunity to build capacity in huge data fields

Lessons learned from this experience and how to develop and invest in the future:

- Set up a technology environment that supports remote audits and direct finance to that end
- The performance audit scope of the Bureau will be expanded so that the greatest number of staff will be trained
- Annual and strategic plans will be set up with more flexibility so that modifications and moving forward would be easy
- Health protocols to protect staff against infectious diseases should be followed and considered an ordinary approach at all times
- Smart databases should be established that use technology to facilitate action at institutions

3. Experience of the Accounts Chamber of the Russian Federation in auditing incentive payments to health-care employees during the pandemic

Anton Ustyugov

Deputy Director, Healthcare and Sports Audit Department,
Accounts Chamber of the Russian Federation

From the onset of the pandemic, the Accounts Chamber of the Russian Federation has been permanently monitoring the development of the situation and the measures taken to combat the COVID-19 pandemic.

The actions taken by the Government of the Russian Federation have kept the situation under control to enable the health-care system to respond appropriately. In general, it was able to cope with a difficult epidemiological situation. Of course, this would not have happened without the incredible efforts, daily feats and great dedication of medical workers.

In 2020, the Accounts Chamber of the Russian Federation focused its special attention on the audit of the primary care system, compulsory health insurance system, State guarantee programme and provision of medicine. Most thematic events included goals and assessment issues of the impact of the spread of the new coronavirus infection on the health-care and the social system and measures taken to fight the coronavirus.

At the time of the audit, the total amount of funds allocated from the reserve fund for the fight against the pandemic since 18 March 2020 was more than ₺452.4 billion (US\$ 1 = ₺73.15). This includes measures to encourage health workers who provide care to patients with COVID-19 amounting to more than ₺280.7 billion.

According to the budgetary results for 2020, ₺609 billion were allocated from the federal budget for the fight against the pandemic and to support health care in the Russian Federation (according to Deputy Prime Minister of the Russian Federation, Tatyana Golikova), while ₺265 billion have already been allocated in 2021.

It is worth noting that in 2020 in order to ensure the financial stability of medical organizations changes were made in regulatory legal acts in the field of compulsory health insurance. In particular, the Government of the Russian Federation approved implementation features for the basic compulsory health insurance programme in the context of the spread of COVID-19. It also provided funds for advance payment to medical organizations of up to 100 per cent of the average monthly volume in the amount of 1/12th of the annual Mandatory Health Insurance funding, without taking into account the actual implementation of assistance volumes.

The implementation of these regulations will be reviewed by the Accounts Chamber in 2021 as part of a control event to verify the implementation of the budget of the Mandatory Health Insurance Fund.

In addition, the Accounts Chamber conducted two separate measures to monitor the implementation of incentive payments to health workers. It should be noted that the regulatory framework governing the procedure for making incentive payments to medical and other employees for providing medical care to patients with COVID-19 was established broadly by the Government of the Russian Federation.

At the same time, certain issues were not resolved, which caused some difficulties at the initial stage of implementing incentive payments. Several requirements, procedures and categories lack definition, in particular:

- Requirements for classifying medical and other employees as recipients of incentive payments, the conditions for determining the amount of such payments and the frequency of their implementation
- Procedure for making incentive payments to employees of health-care institutions of federal subordination for performing particularly important work
- Categories of persons at risk of contracting the new coronavirus infection and the unit of time worked used in calculating the incentive payments

It is worth stressing that these issues were specific to the initial stage of implementing incentive payments and were resolved later.

There are disproportions in the number of medical workers involved in providing assistance and receiving payments. (For the regions of the Russian Federation, this indicator varied from 0.3 to 10 medical professionals per patient).

It should be noted that the Accounts Chamber, together with regional control and accounting bodies, identified underpayments on incentive payments in the amount of more than ₺330.6 million, of which more than ₺251.2 million in additional payments were made and paid during the audit.

At the same time, the scope of identified violations in the total amount of funding was less than 0.2 per cent, which demonstrates that the Government of the Russian Federation, as well as the other federal and regional executive authorities, managed to adequately tackle the issue of incentive payments.

An important aspect of the Accounts Chamber's activity in the context of the pandemic is transparency and willingness to promptly and objectively deliver the actual and verified information through various communication channels.

From the start of the pandemic, the Accounts Chamber of the Russian Federation issued the information digest entitled “COVID-19 in Russia and around the World”, which describes the measures taken to contain the spread of the infection. The digest includes the following information:

- (a) Analysis of statistical data on cases, recoveries, vaccinations and deaths;
- (b) Measures taken by the President of the Russian Federation and the Government of the Russian Federation (including the Coordination Council and Operational Headquarters under the Government of the Russian Federation on the prevention and spread of the new coronavirus infection);
- (c) Measures taken by top officials of the regions of the Russian Federation;
- (d) Review of topical publications in the mass media.

The information is then made available on the website of the control and accounting bodies of the Russian Federation, as well as on the official accounts of the Accounts Chamber of the Russian Federation in social media.

In conclusion, mention should be made of the significant role of the SAIs in evaluating the measures taken to fight the COVID-19 pandemic. The enormous amount of work carried out by SAIs is necessary first for the subsequent analysis of the adequacy of government response measures to such challenges and for providing the recommendations aimed at improving the sustainability of health systems. That is why it is crucial to continue international exchange of experience and expertise in the framework of seminars, such as this symposium.

4. The Austrian Court of Audit and COVID-19

Hannes Loimer

Deputy Head of Department, Austrian Court of Audit

After having established a safe and functional IT-based remote working environment for all its employees, the Austrian Court of Audit (ACA) has pursued a two-stage strategy in response to the ongoing COVID-19 pandemic:

- The first decision taken in the spring of 2020 was to collect data and prepare, within a cross-sectional audit, a full-scale overview of all COVID-19 State aid measures and support programmes. This overview encompassed all levels of Government in Austria (Federal Government, provinces and municipalities). The Court of Audit is the only institution in Austria that has the mandate to comprehensively audit and monitor such expenditure at all levels. The corresponding audit report “COVID-19 – Structure and Scope of the Financial Aid Measures” was published at the end of June 2021.
- Following this audit and also in parallel with it, ACA started several detailed COVID-19-related audits based on risk analysis, as well as on topical necessities and urgency (such as: “COVID-19 Aid Funds”, “Interaction between Authorities in the Event of a Pandemic” and “COVID-19 Support Measures for Artists, Cultural Workers and Art Mediators”). These and other reports are currently in the stage of publication.

In addition to these measures, ACA conducts on an annual basis an audit of all financial statements of the Federation and publishes its analysis in the “Report on the Federal Financial Statements”. Therein, ACA depicts the State’s finances (statement of financial position, cash flow statement and operating statement) and provides information on the state of federal debts. Published in June 2021, this report contained a special section, as well as a detailed study, on the financial measures related to the COVID-19 pandemic and their impact on the State budget.

Furthermore, several COVID-19-focused audits have been requested by parliament (such as the COVID-19 vaccination strategy) based on a motion tabled by members of the National Council. The Court of Audit is obliged to heed such requests to a certain extent.

(a) COVID-19 support and assistance

As depicted in the ACA Report on the Federal Financial Statements, both the operating statement as well as the cash flow statement showed a considerable deficit in 2020. This was due on one hand to the costs of the COVID-19 pandemic itself and the related support measures, and on the other, to the crisis-related economic downturn.

At the end of September 2020, the Government had earmarked about €50 billion (US\$ 1 = €0.88) for COVID-19 financial aid measures; about half of this amount was related to direct support in the form of non-repayable grants. As regards financing, the Federal Government bore 98.2 per cent and the provinces 1.8 per cent of the total.

Of this amount, €21.32 billion (40.9 per cent) had been transformed into concrete financial aid measures (guarantee packages, equity investments, tax and fee waivers, as well as direct non-repayable grants) by the end of September 2020. Beneficiaries included businesses, non-profit organizations and private individuals.

The structure of these aid measures in Austria was as follows:

- Roughly one third was funnelled through direct non-repayable grants
- About one third was secured through State guarantees
- Approximately another third was achieved through tax and fee waivers, actually State revenue shortfalls
- The remaining fraction was obtained through in-kind contributions and other measures

The direct non-repayable grants were predominantly directed to:

- The labour market (about two thirds) for furlough schemes and unemployment assistance
- Economic and social assistance (about one third)
- The fields of research, culture etc. (the remainder)

(b) Lessons learned

With its comprehensive cross-sectional audit, ACA pursued the goal of ensuring transparency regarding the use of public funds in the wake of the COVID-19 pandemic at all levels of the Government through a systematic and nationwide approach. The report presented the assistance measures – planned or already implemented – in the context of the COVID-19 pandemic essentially in the form of a compendium. The Austrian Court of Audit also pointed out a number of issues that, in the opinion of ACA, open up the potential for action by stakeholders at the political and operational levels. The aim is to improve the conditions and quality of the operational implementation and monitoring of existing and future financial assistance.

In the meantime, the corresponding sums have doubled in volume, which renders continuous monitoring through ACA necessary as long as COVID-19 aid measures continue to operate.

In the future, ACA will attempt to apply different audit models and will further focus on digitalization processes, as well as graphic processing, such as interactive graphs, to be able to deal with these and future challenges.

For ACA, the exchange with other SAIs in this context, such as within the UN/INTOSAI Symposium, is therefore essential and of great interest. The Court of Audit is aware of the fact that the COVID-19 pandemic will remain a matter to be monitored by ACA for years to come.

V. Sub-theme 3: Innovation in enhancing transparency and accountability on COVID-19 responses

1. Innovation through intensive data use for efficient auditing

Jorge Bermúdez

Comptroller General of Chile

We are living in a corruption crisis triggered by the COVID-19 pandemic. According to UNODC, the procurement of medicines and supplies in health systems is typically one of the most vulnerable areas for corruption: 10 to 25 per cent of the value of a public contract is lost due to corruption every year.⁴

Additionally, the Corruption Perceptions Index 2020 of Transparency International stated that more than two thirds of countries scored below 50, with the global average being 43.; With a score of 67, Chile's score decreased by 5 points since 2012, taking 25th place on the index.⁵

In these times of pandemic, more important than a place in a corruption index is the fact that corruption has diverted funds from investment in health care: where corruption is systematic, Governments tend to spend less on health care⁶; which not only costs public money but also lives.

(a) Innovative approaches to transparency and accountability in SAI Chile's relations with citizens

The Comptroller General of the Republic (CGR) is the institution in charge of approving budget modifications and carrying out the ex ante legal control of administrative acts.

In this organization, it was decided to share all information with citizens via a specialized microsite where everyone may find the legal opinions of SAI Chile, the audits that it has been performing, the laws related to the pandemic adopted by parliament and budgetary

⁴ United Nations Office on Drugs and Crime, *Guidebook on Anti-corruption in Public Procurement and the Management of Public Finances: Good Practices in Ensuring Compliance with Article 9 of the United Nations Convention against Corruption* (Vienna, 2013), p. 1. Available at www.unodc.org/documents/corruption/Publications/2013/Guidebook_on_anti-corruption_in_public_procurement_and_the_management_of_public_finances.pdf.

⁵ Transparency International, *Corruption Perception Index 2020*, p. 2. Available at https://images.transparencycdn.org/images/CPI2020_Report_EN_0802-WEB-1_2021-02-08-103053.pdf.

⁶ For further information, see www.transparency.org/en/news/cpi-2020-research-analysis-why-fighting-corruption-matters-in-times-of-covid-19.

modifications, among other relevant information⁷. On its website, in open data logic, SAI Chile contributes by disseminating real and reliable information during a crisis of trust. In addition, it has a microsite that contains updated information on the national budget and the budget by ministries or areas, with all modifications⁸.

Nowadays, the way people communicate is very relevant. Since 2018, SAI Chile has boosted the use of social media through a digital communications approach to connect with citizens, especially youngsters.⁹ The main institutional objective of using social media is to communicate its functions and decisions in a friendly, simple and familiar manner. For this purpose, SAI Chile interacts with the public in real time and produces and disseminates graphic resources, such as infographics about the products of SAI Chile, civic education, the rights and duties of public officials, the fight against corruption and promotion of transparency, among other issues.

In addition to the institutional accounts, in June 2019 the Twitter profile of Contralorito¹⁰ was created to share more playful content. This character (a parrot) enabled SAI Chile to get closer to the public through constant and friendly interaction. Further, to bring a gender perspective to the organization's social media, SAI Chile created the Fran account.¹¹ This new approach worked effectively: the use of the SAI Chile's social media platforms has grown enormously, and there has been a huge impact in the number of complaints received by SAI Chile.

Every year, SAI Chile receives an enormous number of complaints. It has moved to full-on electronic processing of those complaints, and they are available on its institutional website. For this topic, social media has enhanced complaints as a mechanism for citizens to execute social control over public institutions. These complaints provide input to the planning process of auditing, as well as for legal opinions.

(b) Innovative approaches to transparency and accountability within the Comptroller Office's work

Currently, public control exercised by SAI Chile is based strongly on technological tools, which have enabled the evolution to working remotely and to performing tasks mostly remotely. SAI Chile has incorporated IT not only into audit duties but also into legal functions.

⁷ For details, see www.contraloria.cl/web/cgr/covid19.

⁸ That information (in Spanish) is available at www.contraloria.cl/web/cgr/presupuesto-actualizado-de-la-nacion.

⁹ The Twitter page is accessible at <https://twitter.com/Contraloriacl>.

¹⁰ A parrot and other artwork suitable for youth is used at this site for supporting citizens: <https://twitter.com/ContraloritoCGR>.

¹¹ Fran is wearing a face mask to reinforce her message of safety: <https://twitter.com/FranciscaCGR>.

Regarding legal control, two reports are highlighted below, which were based on the intensive use of IT:

- (i) COVID-19 public procurement report: This report combines a natural language-processing technique to identify matters related to COVID-19 and identify red flags for targeting control. To date, SAI Chile has quantified the procurements related to the pandemic that are equivalent to 9 per cent of the total purchases made in the national public procurement system. It is important to highlight that of the total of COVID-19-related procurements, 83 per cent were found to have been made through directly awarded contracts, which bear a very high risk for integrity.
- (ii) Prevention of conflicts of interest report. Through this report, SAI Chile identified economic or family relationships between public officials or authorities and suppliers. As a result of the control exercised, major achievements were made in SAI Chile's oversight priorities; among other examples, on the delivery of food boxes to lower-income families, the distribution of social benefits and contracts of sanitary residencies to host quarantined patients.

In summary, the exercise of technology-based control enabled SAI Chile to identify three significant irregularities:

- a. Family relationships between authorities and officials in charge of contracting hotel services where direct relatives appeared as owners of those companies;
- b. Companies being created one day before they were awarded a contract by a public entity;
- c. Private companies having only one client: a public entity, which is very suspicious and is a red flag for audit teams.

(c) Innovation as a strategic pillar

The Office of the Comptroller General managed to face the COVID-19 crisis positively hand in hand with technology only because it had earlier started its digital transformation. This must be considered as a compass for organizations that are willing to incorporate technological improvements into their organizational performance.

In December 2020, after a highly participatory process, SAI Chile launched its new strategic plan for the next four years. Within its nine specific objectives, SAI Chile set the objective of becoming a data-driven organization. SAI Chile is deeply convinced that these objectives consolidate the vision of a modern SAI.

To become a data-driven institution, SAI Chile will focus technology advances on three main pillars: capacity-building; improving IT architecture; and amplifying databases.

- First pillar: Capacity-building for data analytics. SAI Chile has been implementing a training plan for employees. A total of 64 officials have been certified in the use of Python software, 6 units are focused on data analysis, 97 officials have been certified in Tableau and more than 600 officials were trained in data analysis
- Second pillar: Improving IT architecture. SAI Chile worked on the consolidation of the central repository for data analysis. It also launched a unified data visualization tool and acquired a central platform for data control and governance
- Third pillar: Amplifying data. SAI Chile has more than 1.5 billion records available for analyses; 18 integrated and regularly used data sources; 11 active data usage agreements with other institutions; and 130 data analyses and reports to support public control

All this work carried out by the Comptroller's Office has one main objective: to oversee the responsible use of public resources.

2. Budget transparency – also in times of COVID-19

Kay Scheller

President, SAI of Germany

One of the main purposes of external auditing is to create transparency and in this way to contribute to the Government's accountability to parliament – and also to the State's accountability to its citizens. This function is to be exercised also in particularly challenging times, such as the ongoing coronavirus pandemic.

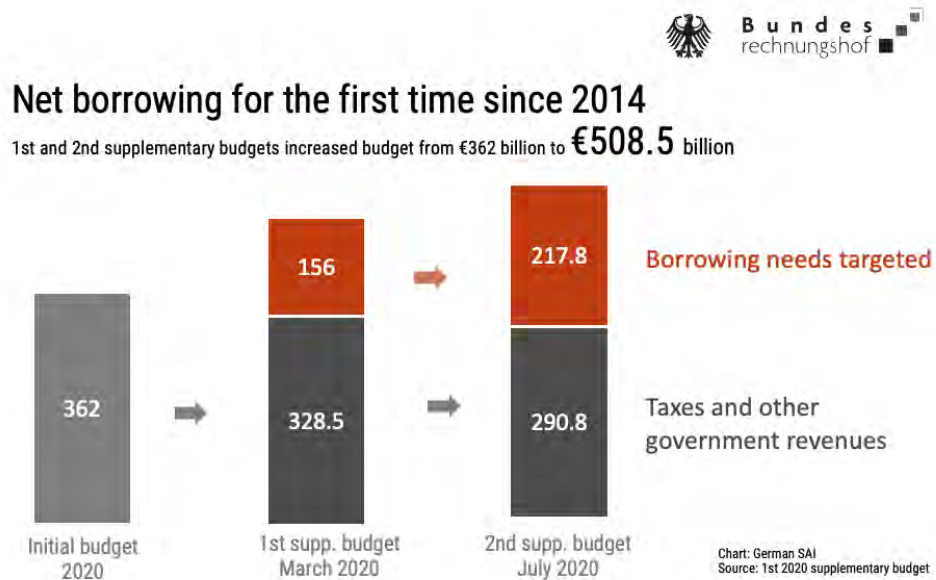
As a matter of course, the German SAI continues its audit and advisory work. It closely monitors current developments and reports on them accordingly in a fact-based, clear and comprehensible manner. The addressees of its reports are not only the Federal Government, parliament and the Council of Federal States, but also the citizens of Germany. Through risk-oriented, real-time audits, SAI Germany creates transparency at an early stage to provide added value.

Right from the beginning of the pandemic, SAI Germany has provided information and reported on the short- and long-term budgetary situation and on emerging challenges for public finances. In particular, SAI Germany puts focus on the supplementary budgets adopted by the Federal Government to respond to the enormous burden placed on it by the pandemic. Moreover, it critically examined the risks of joint borrowing in the European Union via the recovery fund.

(a) On the two supplementary budgets adopted in 2020

The COVID-19 pandemic has had global and severe impacts and is affecting nearly every aspect of people's lives. This includes basic sectors, such as health, economy, public finance and education. The economic slump caused by the pandemic led to both a significant increase in public expenditure and to a decrease in public revenue. Against this background, Governments and parliaments quickly had to find a new balance between spending and generating income. This is also the case in Germany, with major impacts at the federal level as the Federal Government bears the main financial burden related to COVID-19. As a result, in 2020 the German parliament had to deliberate and adopt two supplementary budgets in a rushed manner. With these supplementary budgets, the federal budget rose from €362 billion to €508.5 billion (figure 4). The total budget thus grew by about 40 per cent.

Figure 4 — Net borrowing for the first time since 2014



Even at an early stage of deliberation, the German SAI provided advice to parliament in order to inform decision-making on the supplementary budgets. It also informed the public accordingly. This was important given the large impact on the federal budget.

For the first time in many years, net borrowing was required again. As a result, some 43 per cent – or €217 billion – of the budget was funded by borrowing. To this end, the German parliament declared an unusual emergency situation as described in the German Basic Law, which allows deviation from the constitutional debt rule in exceptional situations and borrowing funds beyond the limits specified.

In such a dynamic situation, it is particularly important to know the key facts before making decisions. The German SAI therefore gathered and communicated relevant facts and figures. When providing advice to the Government and parliament, it pointed out weaknesses and risks but also options on how to reduce the need for borrowing. Such options may include using reserve funds or refraining from measures without proven value.

In this context, the SAI has adopted a new reporting format enabling it to respond quickly to new and developing situations. This new format (entitled “Information for the budget legislator”) was used to highlight at an early stage that budget estimates which had been made were not realistic.

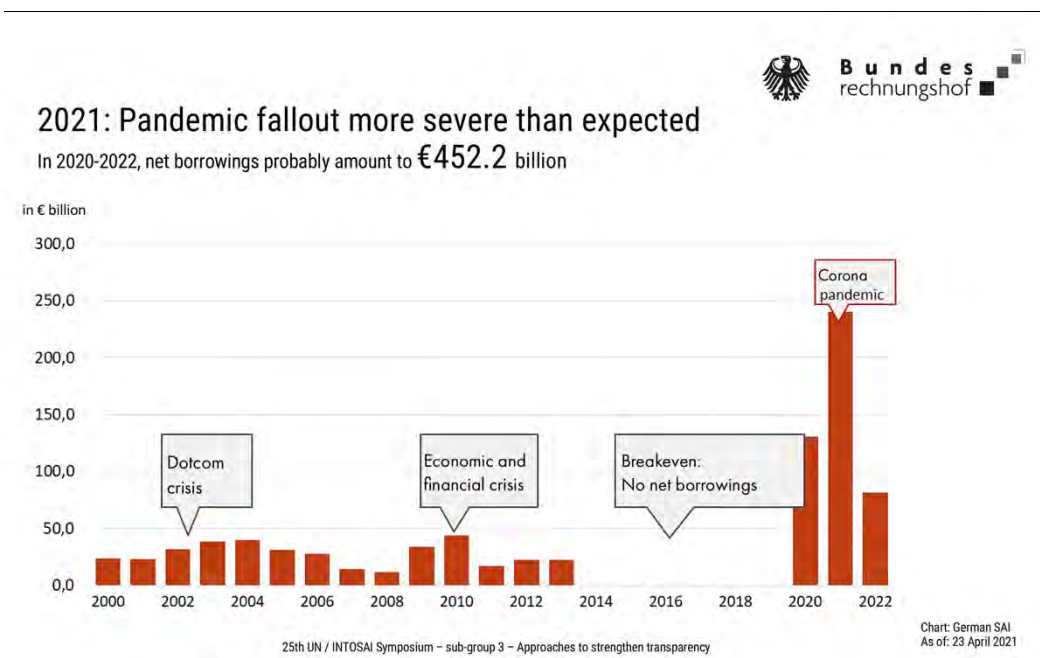
(b) On the supplementary budget adopted in 2021

Faced with the continuing pandemic situation, the German parliament also adopted a supplementary budget to the 2021 federal budget. As a consequence, the initial budget of €441.8 billion increased to €547.7 billion. In addition, the pandemic will continue to have a significant impact on financial planning until 2025.

In this case, SAI Germany also published its statement two weeks after the Government had communicated its plans. It thus made relevant facts transparent and provided background information.

The German SAI pointed out that the budgetary situation was worse than had been presented. Long-term sustainability of public finances is jeopardized by the pandemic because net borrowing for three financial years – from 2020 to 2022 – already totals more than €450 billion (figure 5). This is more than the total amount of net borrowing required in the previous 20 years. From the years 2000 to 2019, borrowing amounted to some €380 billion. A direct comparison shows that previous crises, including the financial and economic crisis in 2008 and 2009, did not place nearly as much burden on the federal budget as the coronavirus pandemic.

Figure 5 — 2021: Pandemic fallout more severe than expected



This time, reducing debt through economic growth alone does not seem to be a realistic option as the economic sector has been much more severely affected by the pandemic than in previous crises. This means that a continued rapid rise in tax revenues cannot be expected. What is more is that interest rates, which are already at a historically low level, are not likely to fall further so that no additional headroom will be provided. It should also be borne in mind

that not only does the pandemic place a huge burden on the federal budget but also on other factors, including particular structural challenges in key areas, such as infrastructure, climate protection, education and demographic change.

In the light of this financial situation, SAI Germany recommends that the Federal Government take a proactive approach and, in the summer of 2021, develop a consolidation strategy for the next financial planning period (until 2025). This strategy should set fiscal priorities on the basis of a critical task review aimed at focusing on core functions. It should also explain that new measures and programmes are only to be adopted provided that funding has been ensured in advance, and – as has been recommended for years – the tax relief scheme should be thoroughly reviewed.

(c) On the European recovery fund

As a response to the COVID-19 pandemic, the member States of the European Union agreed to set up a recovery fund (Next Generation EU). For the first time in its history, the European Union will be authorized to borrow funds of up to €750 billion in the capital market and pass on most of these funds as grants to its member States. Irrespective of the individual national point of view, all actors involved need to be aware of the impact of this instrument. To this end, the German SAI provided advice to the Government and parliament and prepared a special purpose report. It submitted and published its report before the vote in the German parliament in order to inform decision-making and provide real added value in line with its role as an independent advisor.

The German SAI considered it important to point out at an early stage and on the basis of facts the risks of joint borrowing. Identifying the risks linked to the recovery fund is important not only from the German point of view but also for all member States, as fiscal sustainability at the national level is key to a strong, resilient and responsive European Union.

The recovery fund is a turning point for the European financial architecture. The member States are jointly liable with regard to their future contributions to the European Union budget for the fund debt incurred. In case some member States fail to meet their repayment obligations, the other member States must step in to cover any pending repayments from their contributions to the European Union budget. In addition, the recovery fund paves the way for member States to circumvent European fiscal rules. These rules do not apply to debt incurred by the European Union. Overall, the recovery fund may even weaken the European Union as a community based on the rule of law and solidarity and may put at risk the stability of the Economic and Monetary Union – despite good intentions.

(d) Conclusion

These examples from the audit and advisory work of the German SAI clearly demonstrate that the coronavirus pandemic calls for fiscal action at an unprecedented scale. There is no doubt that in times of crisis Governments and parliaments need to act quickly and make decisions under uncertainty. Therefore, it is all the more important that all actors involved be fully aware of the impact of their decisions – also with a view to intergenerational equity and sustainability.

Against this background – and especially in these challenging times – it remains the task of the SAIs to make costs and risks transparent, to point out potential alternatives or to call for remedial action that is fact-based and carried out in a timely and comprehensible manner.

3. Internal integration and external stakeholder collaboration as critical success factors during COVID-19 response audits

Tsakani Maluleke

Auditor-General of South Africa

This presentation highlights two innovative approaches that the SAI of South Africa adopted to strengthen transparency and accountability during the Government's COVID-19 emergency response actions:

- The first innovative approach relates to SAI South Africa's decision to integrate all of its available audit disciplines during three rapid response audits of COVID-19 emergency expenditure
- Second, it highlights SAI South Africa's cooperation with two specific external stakeholder groups in the context of its COVID-19 special audits:
 - The COVID-19 fusion centre that the Government established to respond to risks identified in respect of COVID-19 expenditure
 - Civil society stakeholders with whom SAI South Africa intensified engagement during COVID-19 audits

(a) Integrated approach

When the SAI of South Africa decided to audit the key relief initiatives rolled out by the Government, the Auditor-General of South Africa (AGSA) decided to do this through special, real-time audits which were conducted using a hybrid method of technology and manual auditing. It was also decided to combine methodologies for financial, performance and compliance audits. In addition, AGSA deployed multidisciplinary teams comprising specialists in investigations/forensics (far more extensively for risk assessments), information systems auditors (for greater audit coverage) and performance auditors in all areas of the audits.

This was the first time that AGSA had conducted this type of audit and the decision was not taken lightly. The first two special reports produced proved that AGSA is able to add value, demonstrate relevance and boost public confidence in these difficult times. The third special audit is currently being finalized and promises to add as much value as the other two.

The audits conducted by these multidisciplinary teams made a significant impact compared with year-end audits, as they were instrumental in the immediate identification of control weaknesses and irregularities, enabling the Government to recoup some of the lost public funds and prevent further losses while improving access for the intended beneficiaries.

Venturing beyond the annual audit cycles to add further value by means of such integrated real-time audits conducted by multidisciplinary audit teams is something SAI South Africa will definitely do again.

Based on the experience of SAI South Africa over the past year, it is worth sharing at least four key factors that it is suggested an SAI bear in mind if it wants to successfully innovate during a crisis:

- (a) Strategic intent: As SAIs, it is necessary to retain strategic focus aimed at adding value and ensuring that SAIs remain relevant to society, even in the midst of a crisis. Clear external and internal communication about the strategic focus of the SAI, as well as managing high expectations from numerous stakeholders, is crucial during these times;
- (b) Agility: Closely linked to strategic intent is the willingness of SAIs to be responsive and adaptable to the needs of all of its key stakeholders – the Government, parliament and, of course, citizens. This will require SAIs to be adaptive in the way they plan, organize, reorganize and execute. It will also require SAI leaders who are optimistic throughout, who are solution-oriented in the face of difficult circumstances and who refuse to give up until they find solutions;
- (c) SAIs need the right people: As SAIs, it is necessary to continue to invest heavily in the professional competencies, commitment and resilience of staff. Over the last few years, the INTOSAI CBC has done a lot of work on the various pathways that an SAI can use to ensure that it has the right people in place. (AGSA or the CBC Secretariat may be contacted at secretariat@intosaicbc.org for information or advice in this regard. These offices would like to help);
- (d) SAIs need to adhere to international standards: During a crisis, an SAI must refuse to deviate from the highest international standards for audits and ethics, and ensure a rigorous and independent quality-control system. It is necessary to consistently remind staff that working under unusual pressure or abnormal circumstances does not justify abandoning codes of ethics or justify deviating from any of the normal auditing standards that enable SAIs to remain beacons of credibility.

(b) External stakeholder collaboration

It is worth considering two external stakeholders with whom SAI South Africa has intensified its interactions in the interest of greater impact.

The first is the COVID-19 fusion centre that the Government established in July 2020 to respond to risks identified in respect of COVID-19 expenditure. It comprises various law enforcement agencies to detect, investigate, prosecute and recover lost assets. Although SAI South Africa is not a law enforcement agency, AGSA reached out to, and cemented a

relationship with, the fusion centre early during the pandemic to collaborate and coordinate efforts. This enabled real-time sharing of audit results, in particular fraud indicators derived from its data analytics, enabling SAI South Africa to provide the fusion centre with much needed information on irregularities identified during real-time audits of pandemic response expenditure.

This closer cooperation not only prevented duplication of efforts and enabled greater efficiencies, but also provided all parties involved with various lessons on how data analytics can be improved, especially when different information systems are employed across the Government.

The second external stakeholder with whom AGSA intensified engagement is civil society. In the past, SAI South Africa regularly interacted with a number of CSOs as a bridge to citizens. These interactions consisted mainly of one-way information-sharing sessions aimed at disseminating its audit reports and creating a better understanding of the key audit findings, as well creating ambassadors for the mandate of SAI South Africa.

With the onset of the global pandemic and because AGSA needed as much information as possible on the various emergency response measures being rolled out, it was decided to leverage good working relationships with a number of well-established CSOs.

Because CSOs have access to the target beneficiaries of government services, they are able to provide valuable information for audit risk purposes and can also provide audit teams with a perspective on the lived experiences of citizens.

The Auditor-General of South Africa has derived good value from the information provided by CSOs since the onset of the pandemic and is refining the strategy for engagement with civil society so that audits can continue to benefit from their input. SAI South Africa will also continue cooperation so that civil society can help amplify key messages in support of enhanced transparency, accountability, democratic participation and, ultimately, public trust.

However, SAI South Africa is only at the beginning stages of its cooperation journey with civil society. Fortunately, there are a number of good practices available globally from which SAIs such as the one in South Africa can learn. To this end, the INTOSAI CBC on 28 July 2021 published the *Framework on SAI-Civil Society Engagement*, which will be helpful to any SAI interested in strengthening its relations and cooperation with civil society.¹²

¹² The publication is available at www.intosaicbc.org/wp-content/uploads/2021/06/20210629-Engagement-with-Civil-Society_A-Framework-for-SAIs_CBC_28-June-2021_fnl.pdf.

4. Enhancing transparency and accountability for COVID-19 responses: challenges and opportunities for SAIs

Dr Harib Al Amimi

President, State Audit Institution of the United Arab Emirates

The focus of this intervention is on how leveraging technology and innovation can enhance transparency and accountability during emerging concerns, especially recent COVID-19 responses.

As the whole world has witnessed, the COVID-19 pandemic is immensely influencing public sector activities. The Government's daily services have changed dramatically and new patterns of supply and demand of these services have emerged during the pandemic.

All countries have adopted various strategies in trying to overcome the negative consequences of the crisis.

Given the disastrous impact of the pandemic, Governments have rushed to contain the negative effects partially by shifting to virtual e-services. In the absence of face-to-face personal interaction, digital government services have become vitally important. The pandemic has hastened digital transformations, which promoted and enormously transformed the public sector, with the massive potential and wide-ranging benefits of improving audit operations, as well as enhancing transparency and accountability.

Digital technology also has the potential to redefine the governance of public spending and provide data in a way that can be easily collected, extracted, categorized and analysed. Those Governments where digital technology was implanted throughout their operating systems had a unique advantage to sustain the delivery of public services through their e-government systems.

At the time when most Governments shifted their attention towards means to address health and safety risks, public fund spending systems suffered high risks of fraud and corruption. This resulted from the fact that laws and regulations had been overridden to ensure a speedy reaction to the needs required for the health and other affected sectors. This in turn has led to significant and widespread abuse of procedures to divert funding from intended purposes. During this time of uncertainty, the role of SAIs emerged as an important institution for maintaining public sector integrity and discipline and ensuring transparency and accountability.

This role, besides scrutinizing public spending, provides assurance on the existence of a well-established governance structure that can help to build preventive walls against wrongdoings, especially during times of crisis.

In addition, SAIs are always keen to encourage the adoption of an e-governance framework of sound technology infrastructure and usage of computerized systems that can greatly eliminate human interference and thus enhance transparency and accountability. Many case studies indicate that e-government can be an effective measure to mitigate fraud and corruption through promoting good governance and enhancing transparency. Less transparency can undermine the principles of efficiency, effectiveness and economy; consequently it can compromise accountability. Because of the high uncertainty generated by the pandemic, SAIs need to adopt agile and risk-responsive approaches in order to assess the risks associated with policies and programmes embraced by Governments to respond to the COVID-19 pandemic. Lack of sufficient accountability and oversight mechanisms during times of crisis response and recovery can lead to significant increases in the risks of fraud and corruption and ultimately a loss of trust in Governments. According to the United Nations E-government Development Index 2020, an increased score in this index may indicate a decrease in corruption.

The role of SAIs during times of crisis will never be free of challenges. All SAIs have experienced difficulties, especially on the operational level both internally and externally. Auditors have been constrained by lack of mobility, limitation of financial support and operational capacity, all of which result in limited access to information and explanations, and an inability to physically visit and verify financial transactions. Lack of proper sufficient technology infrastructure has been a serious obstacle to sustain communications and audit operations in many SAIs. As a result, the oversight mechanism has suffered drastically.

(a) Guidance and resolution for disaster-related aid

Given the wide and diverse mandates of SAIs, the INTOSAI community realized early the importance of developing guidance that can be used during audit operations of disaster-related aid. The ISSAI 5500 series provides generic guidance on the audit of the pre- and post-disaster stages, and considers the specific risks of fraud and corruption associated with disaster-related aid.

On the other hand and from the perspective of the United Nations, the Conference of States Parties to the United Nations Convention against Corruption explicitly recognized the benefits of tackling corruption through e-government and issued such related resolutions as the following:

- (a) Resolution 8/13 of 2019 entitled “Abu Dhabi declaration on enhancing collaboration between the Supreme Audit Institutions and anticorruption bodies to more effectively prevent and fight corruption”;
- (b) Resolution 6/7 of 2015, entitled “Promoting the use of information and communication technologies for the implementation of the United Nations

Convention against Corruption”, calls upon States parties to continue developing and promoting the use of ICTs in order to enhance the fight against corruption through the use of e-government mechanisms, online platforms, smartphone applications, mobile telephone-based reporting and social media;

- (c) Resolution 6/8 of 2015, entitled “Prevention of corruption by promoting transparent, accountable and efficient public service delivery through the application of best practices and technological innovations”, addresses developing and sharing best practice examples on ICT measures to prevent corruption by encouraging States parties with relevant expertise in the application of technological innovations and electronic services to public service delivery to share their best practices with other States parties through appropriate bilateral, regional and multilateral channels of cooperation.

These three resolutions are focused on the need to employ technology in favour of facing challenges in the public sector. The Abu Dhabi Declaration is focused especially on SAIs using technology during emerging crises so that they can fulfil their mandate properly and conduct their supervisory role on public funds during such times.

Moreover, the United Nations General Assembly Special Session against Corruption, which was held in New York from 2 to 4 June 2021, passed a political declaration on the Conference of the States Parties to the United Nations Convention against Corruption at its eighth session. That political declaration emphasizes the role of SAIs during times of emerging crisis.

(b) Conclusion

Certainly, fragile governance, defective financial management and misuse of public funding and public goods are not new issues in the public sector. However, the pandemic has invigorated a new necessity. Not only can governance failures and mismanagement of COVID-19 funding potentially undermine financial pandemic responses but they might also increase the risks of fraud and corruption, undermine trust in Governments and ultimately devastate citizens’ lives and public safety.

SAIs will continue to lead on integrity and accountability for public finances by fulfilling their mandate and constitutional role. Nonetheless, SAIs most often strive to maintain independence, strengthen their mandate and sustain capacity-building and financial resources. Reinforcement and underpinning of these key institutions seems necessary.

The audit profession is more than ever encouraged to be intelligent, more insightful and more efficient to stay abreast of smart technologies as this will shape the future of SAIs and will empower auditors with necessary tools which can make audit operations more efficient and effective, especially during times of crisis.

5. Strengthening cooperation of SAIs and anticorruption bodies for more transparency and accountability in times of emergency response and recovery

Brigitte Strobel-Shaw

Chief, Corruption and Economic Crime Branch, UNODC

The discussions and presentations made during the symposium have reiterated the common understanding that corruption is a challenge to economic and social development and that it undermines trust in Governments and weakens institutions by creating a vicious circle of mistrust and inefficiencies.

All understand that the COVID-19 pandemic has made this problem even more acute – with increased risks of corruption for State budgets, the health sector and ultimately people’s lives. UNODC, the guardian of the United Nations Convention against Corruption and the leading United Nations entity that supports States parties to advance its implementation, has developed a number of tools to address these risks. They are available from its website.

The pandemic made it clear that sustainable recovery is impossible without addressing corruption risks in a comprehensive and coordinated manner, and highlighted the need for more effective and innovative responses to corruption. Some countries have developed interesting, creative solutions involving their SAIs and anticorruption bodies – solutions that strengthen the systems for the management of public finances, promote transparency and increase trust in Government.

Cognizant of the necessity to establish such systems, article 9 (2) of the United Nations Convention against Corruption – the sole global, comprehensive anticorruption legal instrument – requires States parties to promote transparency and accountability in the management of public finances by establishing proper accounting, auditing and oversight standards. The Convention clearly recognizes the role of oversight bodies, such as the SAIs and anticorruption bodies, in preventing and fighting corruption.

In early June 2021, the first-ever United Nations General Assembly Special Session against Corruption was held. The General Assembly adopted a high-level political declaration which highlighted the role of SAIs and other oversight bodies in preventing and combating corruption when responding to or recovering from national crises and emergencies, including recovery efforts in response to the COVID-19 pandemic. Furthermore, the General Assembly underlined the importance of the functions of SAIs in upholding policies and procedures for the management of public finances and public procurement, and in promoting integrity, accountability, transparency, the proper management of public affairs and public property

and the efficient use of public resources. The political declaration also reiterated the commitment of Member States to the full implementation of the Convention.

Three important milestones in the global cooperation between SAIs and anticorruption bodies should be recalled.

In July 2019, UNODC and INTOSAI signed a memorandum of understanding to promote a greater engagement of SAIs in implementing the United Nations Convention against Corruption.

Late that year, at the Conference of States Parties at its eight session, adopted the Abu Dhabi Declaration, which underlines the need to enhance collaboration between the SAIs and anticorruption bodies to more effectively prevent and fight corruption.

In May 2021, the SAI of the United Arab Emirates and UNODC signed an agreement to implement a new three-year programme, entitled the Abu Dhabi Declaration Programme, to support the implementation of that Declaration. With a budget of \$5.4 million, the Programme will strengthen the anticorruption role of SAIs and enhance cooperation between them and anticorruption bodies. Building, strengthening and expanding its partnership is essential for the effective implementation of the Convention. Together with its partners in INTOSAI, national SAIs and national anticorruption bodies, UNODC will continue its efforts to translate its mandate and commitments into action.

The SAIs play a critical role in combating corruption through their highest public auditing function. Their joint work with anticorruption bodies will inevitably lead to more effective implementation of the Convention and the Abu Dhabi Declaration.

By working together, the risks associated with corruption will be addressed; global governance and the rule of law will be strengthened; and the capacity of the institutions of Member States will be built to work coherently, with efficiency and transparency, in the public interest.

6. Leading statement by the SAI of Estonia

Janar Holm

Auditor General, Estonia

There are three key aspects related to the transparency and accountability of COVID-19 responses:

- public sector digitalization,
- speed of SAI responses and
- flexibility.

The global health crisis has showcased how digitalization and e-governance are vital for the smooth functioning of societies and are a prerequisite to successful operations of State and SAIs. The National Audit Office of Estonia (NAOE) was able to switch to a teleworking mode painlessly due to the high digitalization level and interconnectedness of the public sector and its information exchange. An environment had already existed prior to the outbreak of the COVID-19 pandemic wherein auditors could obtain real-time information on each policy area. Aside from regular planned activities, extra work was therefore able to be undertaken by NAOE.

Governments around the world have had to make quick crisis-related management decisions, entailing higher risks for corruption, low efficiency of public spending and poorly designed support measures. Within NAOE, a principle was followed that as the SAI for Estonia it must act in accordance with the emergency and analyse the design and implementation of new economic measures in real time and on an ongoing basis.

Audit reports were issued within a few months' time after the introduction of several aid measures, and the Government was able to adjust the terms of these, pointing to a clear impact of the work of NAOE. Moreover, based on the results of audit and monitoring work on measures taken by the Government during the first wave of COVID-19, NAOE has been able to make operative recommendations on the measures of the ensuing waves. The advisory activities of NAOE have also proven to have high value.

As a novel approach, NAOE piloted an extensive data analytics-based audit, examining all the main crisis aid measures targeted at private sector companies. Tax data were combined with information from implementing agencies, resulting in a publicly available interactive report which was posted on the NAOE website. The main value of that report was that everyone, from policymakers to ordinary citizens, could browse and scrutinize the data and make their own conclusions aside from the overall positive observations of NAOE.

In closing, it is worth pointing out that extraordinary times require unusual approaches and amplify the need for the SAIs to keep up with the pace of the Government – by providing the citizens and parliament with up-to-date information. As the Estonian case shows, the viability of this approach is highly dependent on the digitalization of the public sector. SAIs should therefore advocate for greater digitalization and exchange of data to achieve data-driven efficient governance across the public sector, which would be less vulnerable to future crises.

VI. Sub-theme 4: Resilient accountability systems and institutions in the aftermath of COVID-19

1. Citizen participation as a mechanism for institutional and democratic strengthening – the Argentine case (1)

Jesus Rodriguez

President, General Audit Office, Argentina

(a) Context for citizen participation in Argentina

The situation that drove the General Audit Office (AGN) to engage with Civil Society Organizations (CSO) arose from the given national context. The crisis that took place at the beginning of this century affected the quality of accountability and increased the need to provide a better and broader response to citizens with regard to all aspects of Argentine institutional life. In view of this situation, AGN began to promote a policy of openness and closeness with civil society. In other words, the auditing institution sought to be more sensitive to public concerns.

(i) Definition of citizen participation and the relationship with civil society

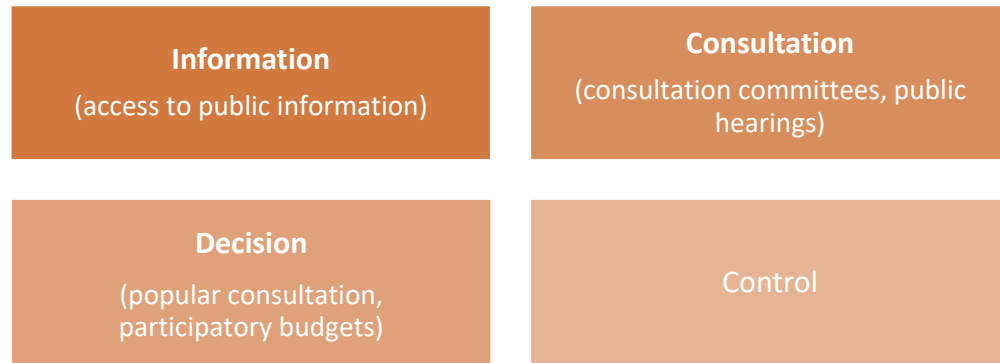
To this end, the concept of citizen participation is defined as an action by which individuals and civil society organizations are directly engaged in the decision-making process of the public sector; the term civil society¹³ refers to the space where people gather to discuss, associate and seek to influence society as a whole.

(ii) Tools for citizen participation

Citizen participation can be channelled in various ways, including the following depicted in figure 6:

¹³ In UNDP, the term “civil society” includes the full range of formal and informal organizations operating outside the State and the market, including social movements, volunteer organizations, mass-based membership organizations, faith-based groups and non-governmental organizations, as well as communities and citizens acting at the individual or collective levels.

Figure 6 — Channels for citizen participation



(b) Impact of the pandemic on inequality and democracy

In general, it can be said that some of the effects of the pandemic are greater inequality and intense weakening of democratic quality. It is this situation that in turn gives rise to a greater need for citizen participation.

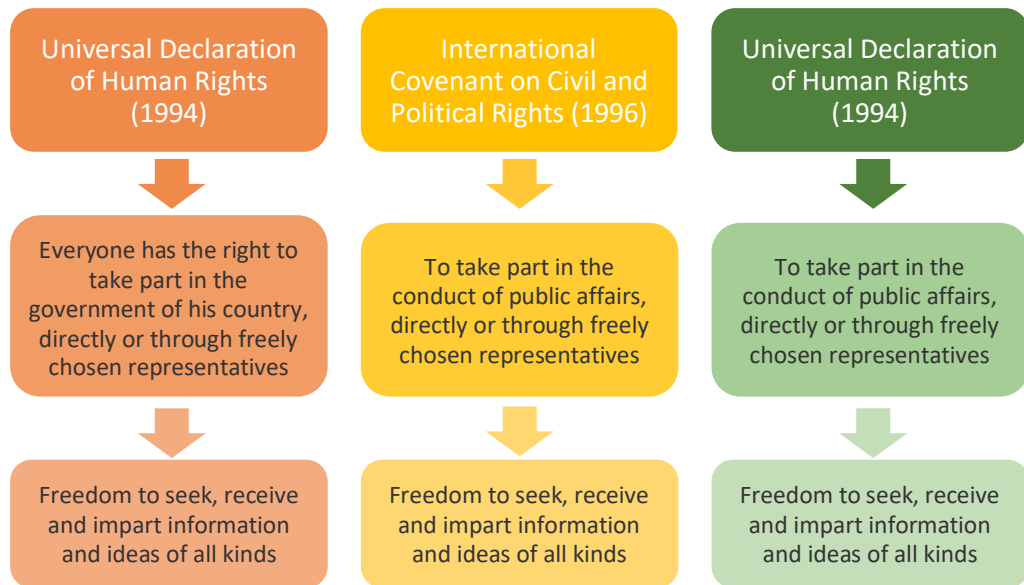
According to the 2018 *Latinobarómetro Report*, on average for the Latin American and Caribbean region, only 22 per cent of the population trust their Governments; 21 per cent, their parliaments; and 13 per cent, political parties. Citizen participation ensures that power should be distributed to a greater number of actors; thus, citizenship has new and more opportunities to engage in the decision-making process directly and not just through the power delegated to representatives.

The perspective from the ruling class has not been sufficient to cater to the complexity and the broad nature of the issues affecting society today. Citizen participation, its standpoint in the discussions and its influence in the decision-making process of public interest issues, strengthens the legitimacy of the decisions of rulers and enhances the quality of democracy.

(c) International tools to link citizen participation with human rights, the fight against corruption and efforts to achieve the SDGs

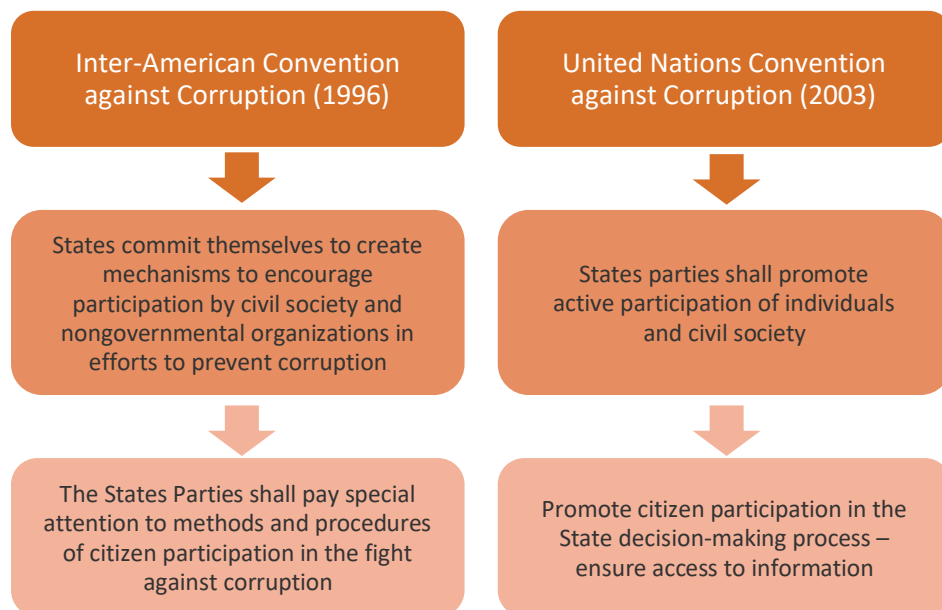
There is a wide array of tools that enable better understanding of the importance of citizen participation in various aspects. In this regard, it should be noted that international human rights tools are shown in figure 7.

Figure 7 — International tools that enable understanding the importance of citizen participation



Further, it should be noted that international tools to fight against corruption are as shown in figure 8 below.

Figure 8 — International tools to fight against corruption



The Ibero-American Charter on Citizen Participation in Public Management¹⁴ highlights the points shown in figure 9 below.

Figure 9 — Ibero-American Charter on Citizen Participation in Public Management

Ibero-American Charter of Citizen Participation in Public Administration (Portugal 2009)		
An active right enforceable to public powers.	A civic responsibility for members of the community.	A process of social construction by which rights are channeled, complied or boarden.

With regard to the SDGs, citizen participation also has a special role to play, as may be seen below in the wording of Goal 16 and some of its targets.

Goal 16: Promote just, peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Relevant targets:

- 16.5 Substantially reduce corruption and bribery in all their forms;
- 16.6 Develop effective, accountable and transparent institutions at all levels;
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels;
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.

(d) The case of the General Audit Office in qualitative and quantitative terms

At the beginning of this century, a group of CSOs working on disability issues in Argentina contacted AGN to request the inclusion of audits regarding accessibility for people with disabilities in public transport. Such participation enabled auditors to identify certain issues that might have gone unnoticed, such as the fact that, although urban buses had ramps for

¹⁴ The Ibero-American charters drafted in the context of the Latin American Centre for Development Administration are the result of consensus reached by the Ibero-American Governments on good governance and public administration. While they address various issues, such as public office, good governance, e-government, quality in public administration and citizen participation, the focus is on citizens and their rights. (The titles of the charters are available at www.sfp.gov.py/sfp/archivos/documentos/cartas%20iberoamericanas%20reproduccion_y5xq8yli.pdf, p. 6.)

persons with disabilities, they were not available during rush hours. The impact generated by this first experience led other CSOs working on environmental, governance and consumer defense issues to submit requests to AGN, giving rise to further engagement.

The General Audit Office sought to standardize the participation process and summoned a group of CSOs to attend a public hearing in 2004. As a result, it was possible to channel proposals more effectively and, at the same time, identify and intervene on various areas that needed to be addressed. This was to be the founding basis for the current practice of participatory planning, as a result of which the contributions of CSOs are regularly included in the annual audit plan of AGN.

This process consists of the following activities:

- Presentation of proposals from CSOs
- Analysis of proposals by the technical areas of AGN
- Incorporation of selected proposals into the annual audit plan
- Meeting with CSOs to report on proposals that were included in the plan

The General Audit Office also carries out citizen participation workshops included in the institution's auditing cycle and planning workshops where CSOs specialized in a topic are invited to meet with the audit team in charge of carrying out the related audit. These meetings enable CSOs to introduce their vision on public sector issues to be audited.

Citizen participation workshops are followed by intermediate workshops that operate during the execution phase of an audit. The audit teams sometimes request the citizen participation area in AGN to summon CSOs and experts on the subject matter being audited, to gather further information from the field or to delve into issues raised during the thematic workshop held at the beginning of the audit process.

Additionally, there are audit reporting workshops. They are carried out to inform CSOs of the outcome of the audit process and to discuss the findings and recommendations of the report.

A direct form of contact with citizens is through the "Whistleblowing Reporting Form". Any citizen can file a complaint on the AGN website concerning any act considered illegitimate, inappropriate or inconvenient in terms of contracts, deeds, facts or omissions of the entities and bodies subject to the control of AGN.

It is important to highlight that all bodies and entities that make up the national public sector are subject to the control of AGN, that is, central administration, decentralized agencies, State-owned companies and businesses, regulatory bodies of public utility companies and private entities that have been awarded a contract through a bid in any privatization process.

The table below shows information on the activities of the participatory planning programme over the past 12 years.

Table — Participatory planning programme, 2010-2022

Audit plan (year)	Civil society organization participants (number)	Proposals (number)
2010	10	34
2011	2	19
2012	7	10
2013	8	28
2014	9	21
2015	10	19
2016	11	28
2017	13	38
2018	10	26
2019	16	30
2020	7	23
2021	6	20
2022	25	69
Total	134	365

(e) Open government – commitments of the General Audit Office of the Argentine Nation: 2019-2022

In the context of the Open Government Partnership, AGN undertook a commitment to foster citizen participation in the follow-up of its recommendations. This comprised collaborative development, together with CSOs, of a methodology to create a receptivity index of the audit report recommendations, as well as the development of an interactive digital platform for monitoring AGN recommendations.

Currently, AGN is developing the following four stages:

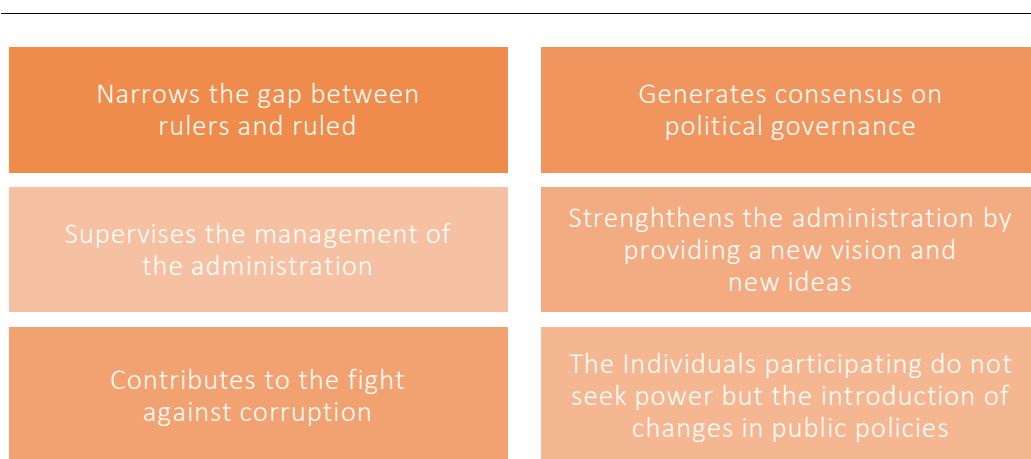
- (a) Conduct of training for CSOs focusing on the role of AGN, which is key to be able to interpret audit reports and the link between observations and recommendations and to be able to understand how to develop inputs for the collaborative design of a platform of recommendations;
- (b) Collaborative design with CSOs of a methodology for the development and measurement of the proposed receptivity index of audit report recommendations;

- (c) Collaborative development and implementation of an interactive digital platform to monitor audit recommendations;
- (d) Development of a strategy to disseminate the platform with a view to expanding the community of organizations involved in the audit cycle.

(f) Conclusion: benefits of incorporating citizen insights

The United Nations Economic Commission for Latin America and the Caribbean (ECLAC) pointed out in 2021 that citizen participation in public affairs is a strategic element for the 2030 Agenda and open government. Figure 10 below explains why.

Figure 10 — Benefits of incorporating citizen insights into public affairs



The challenge lies in broadening the spheres of public life, in adding value and opening spaces to enable citizens to have a voice regarding those issues that involve society as a whole. Today, this has become increasingly evident and necessary, for example in relation to climate change and the measures implemented to address it. Citizens no longer expect Governments to take action at their own discretion; instead they demand, from the street, in international forums, on social networks and through multiple initiatives, that their views be taken into account through legislative, economic and political changes that are required to deal with the crises experienced in each country and at the global level.

To restore the value of democracy as a system of political organization, it is necessary to regain its legitimacy and effectiveness. Only if this happens will it be possible to provide solutions to the great challenges societies face today. This requires that the public space be inhabited by individuals and their various forms of organization so that citizens can engage in the debate and in the decision-making process on matters of public interest.

Citizen participation strengthens control over the deeds of administrative power. This is the cornerstone of any democratic system; likewise, it plays a key role in the fight against corruption and the pursuit of excellence among rulers.

2. Citizen participation as a mechanism for institutional and democratic strengthening – the Argentine case (2)

Dr. Juan Ignacio Forlon

General Auditor of the Argentine Nation

Citizen participation has been gaining in importance in recent years, both at the regional and international levels. Citizens have become active subjects engaging themselves in the different ways in which they can participate to add value to SAIs, especially in terms of the impact they can generate on the quality of audits.¹⁵

In this context, in 2003 the General Audit Office of the Argentine Nation (AGN) launched its “participatory planning” programme, which is envisaged as a mechanism for citizen participation to promote rapprochement with the various actors in civil society.

In 2014, this sporadic practice was institutionalized through a standard procedure on how this institution should respond to citizens’ demands with regard to the submission of audit proposals by CSOs. It should be noted that these proposals are currently of a non-binding nature (AGN provision 98/14).

Thus, every year CSOs are called on to submit audit proposals, the feasibility, technical viability, interest and opportunity of which are then analysed by AGN (AGN provision 98/14).¹⁶

In order to fulfil the mission of contributing to the improvement of the State by strengthening its effectiveness, AGN approaches organizations to enrich the experience of consultation concerning their interests and the views of the public sector and their actions, taking advantage of their knowledge on particular subjects.

It is very important to note, however, particularly in the context of the current pandemic, that all audits carried out by AGN, including CSO proposals, are to be framed within certain standards and principles that guide the external control process; highlighted among them are impartiality and independence of judgment in relation to the control process.

¹⁵ See reference to Marcela M. Carrillat’s article on “Empowering citizens to monitor Agenda 2030 for Sustainable Development” in the IDI/SAI appendix to the *Performance and Accountability Report 2018*, p. 89. Available at <https://idi.no/elibrary/idi-reporting/performance-reports/911-idi-par-appendix-2018/file>.

¹⁶ In addition to having such a tool, in 2016, through resolution 320/16, the “Form of presentations on possible irregularities of entities or bodies subject to control of the General Audit of the Nation” was uploaded on the SAI web page as an additional means through which AGN could obtain background information from a current audit or include, in future planning, an audit or special examination on the subject of the presentation, because it is not among its functions to process complaints.

In recent years, the relevance of citizen participation was reflected in such documents as ISSAI 12 (the Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens) and such meetings as the 21st UN/INTOSAI symposium in 2011, which recognized the importance of effective practices of cooperation between SAIs and citizens. Those documents were collected at the level of the OLACEFS in the Declaration of Punta Cana (on the promotion of citizen participation for the monitoring and control of the SDGs – Agenda 2030). They not only reflect and establish the importance of the participation of citizens in control bodies, but also emphasize that these processes must ensure the principle of independence within SAIs.

In addition, prior to the pandemic, the 2017 report on the Review of Coordination of Support to SAIs, prepared by IDI, elaborated all aspects regarding the independence of SAIs that have already posed challenges at the global level. In other words, it is a subject that is constantly being studied and analysed.

In the particular case of linking SAIs with CSOs and other external stakeholders, how to maintain the principle of independence in that process and how to prevent some kind of interference continue to be topics of discussion and analysis when designing strategies and mechanisms for their participation. This in part explains the differences that exist in the evolution of this linkage in each SAI.

As a result, there is a challenge related to civil society, because, in the vast majority of cases, citizen participation adds value to audit work. However, it is the responsibility of SAIs to prevent audits and SAIs from being used as a tool for purposes other than their objectives, for example for political partisan ends. Therefore, it is necessary to keep the control process out of these issues and focus on the supervising role for the improvement of institutions and the State.

In Argentina, for example, there are CSOs, foundations and NGOs closely related to political leaders, where they move from management positions to serve as officials or to run for political offices, thus keeping these organizations at their service and away from all objectivity.

An important aspect to be taken into account in the conduct of audits concerns the legal mandate of AGN, which clearly states that the competency of the auditing body is “subsequent external control” (Article 117 of Law 24,156), that is, AGN does not audit in “real time”; it does not perform concurrent audits but only subsequent ones.

As a result, there are certain proposals which may be of great interest to certain CSOs or to the general public, but the institution cannot perform any audit at the time public policies are being implemented.

Overcoming these difficulties is of utmost importance so that SAIs will emerge stronger, especially in this pandemic situation, where control plays a decisive role in ensuring that emergency situations, such as those currently experienced by the entire world, SAIs will be able to maintain control.

Bearing in mind that each SAI has its own mandate and own particularities, it is believed that, prior to the pandemic and even more so “right now”, it is important that the linkage with CSOs be accomplished by establishing a mechanism or by following certain criteria that would enable acceptance of their contributions without jeopardizing the principle of independence but still ensure objective control of the actions that the State has implemented. It is especially important to have links with CSOs in cases where they are expected to participate in the planning stages of an audit, such as the case of the Argentine SAI.

In this regard, it is of vital importance that each SAI be able to engage CSOs while complying with the principles that should govern its activity, including objectivity and impartiality.

Moreover, to contribute to linking the participatory processes for audit work in general and in particular for audits carried out with the objective of assessing the actions taken by different government departments related to the pandemic, three aspects need to be addressed, as follows.

The first is to identify and prioritize those CSOs and other actors that have specific knowledge of the subject matter of an audit. CSOs are often organized around and work on specific topics: health, education, environment, climate change, telecommunications and public services for example. Many of them work in networks at the national, regional and international levels.

In this regard, the importance of the specificity of the subject should be emphasized. In this aspect, high added-value contributors are those citizen participants or organizations that have certain knowledge of a specific subject and know the subject to be audited from within.

It is important for SAIs and audit teams to identify and prioritize these CSOs based on specific issues because they are the ones that have specific knowledge on a subject. For example, in an audit evaluating a national immunization programme or a national reproductive sexual health programme, it is necessary to identify those CSOs that have professionals working in those fields of knowledge.

The second aspect is related to the importance of managing the expectations of the participatory process. At the time of the linkage, it should be clear what the role of the SAI is and what the role of the CSO or external stakeholder is. SAIs arrive at a conclusion in audit reports based on the procedures they performed. In the case of AGN, the area of citizen participation usually accompanies a document with the terms of participation in the invitation to workshops.

Finally, it is necessary that participatory processes can ensure the plurality of voices and the representation of vulnerable sectors in line with the overarching principle of the 2030 Agenda to “Leave no one behind”.

As mentioned previously, the relationship between the linking of SAIs with CSOs and the risk that the principle of independence might be adversely affected has already been the focus of pre-pandemic debates. It is important for external control bodies to continue to deepen knowledge sharing and good practices in this regard.

To conclude, it is essential to achieve an appropriate link between CSOs and SAIs so that while promoting their participation, both the independence of criteria and compliance with the objective control of the actions that the State implemented in the framework of the pandemic will be ensured.

It is a complex process and a constant challenge, but certainly it is needed to ensure high-quality accountability work where objectivity and independence of SAIs are not affected in terms of competence and final decisions.

3. Challenges in the control of public funds in compliance with control objectives in the context of the COVID-19 pandemic

Maria del Carmen Martinez Barahona

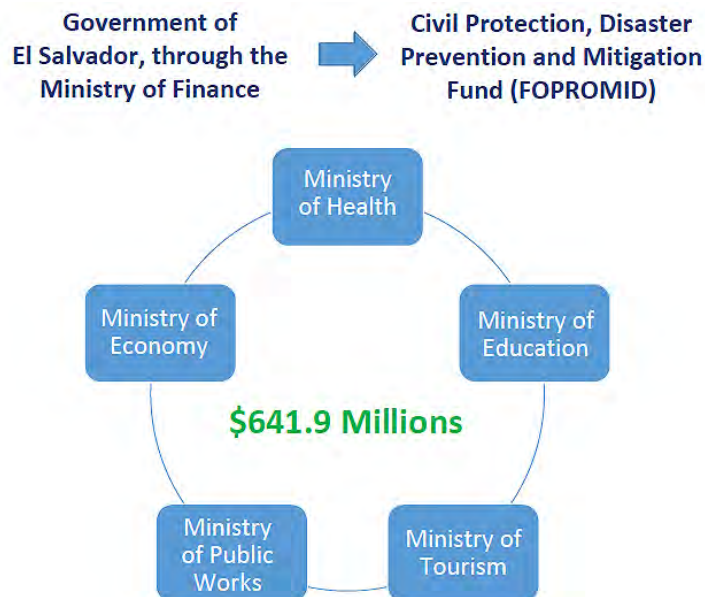
First Magistrate, Court of Accounts, El Salvador

(a) Control mechanisms during the COVID-19 pandemic

The legal framework of the audit process comprises the following: the Constitution of El Salvador as the fundamental law of the country; the Law of the Court of Accounts; and the internal auditing policies and government auditing standards harmonized according to the framework of professional pronouncements of INTOSAI.

To manage the pandemic, the Government of El Salvador through the Ministry of Finance transferred \$641.9 million to the Civil Protection, Prevention and Mitigation of Disasters Fund.

Figure 11 — Funds allocated to manage the pandemic in El Salvador



The control of public resources executed during the COVID-19 pandemic was developed by enhancing various aspects of the measures instituted. Teamwork was essential to carry out the work of the Court of Accounts (CCR) in addition to auditing public institutions and keeping staff members safe:

- As a measure to protect human resources, the adaptation to new control dynamics was managed in response to the mandatory confinement measures announced by

the Government and the increase in the number of COVID-19 infections. The teams adapted quickly to this change.

- From the time when work was performed face to face, CCR migrated to remote work, promoting the use of ICTs among its audit teams. In this context, technological tools have been implemented and used to maintain the operability of audit work in its double aspect – the audit and jurisdictional processes – while maintaining essential services with a minimum of personnel but in strict adherence to the health provisions and principles of necessity and proportionality that the pandemic demands. This task has not at all been easy due to the technological gap that exists.
- As more became known about what was being audited, new areas of examination were identified.
- Overseeing the use of public resources almost immediately after their execution caused risks and contagion of COVID-19 both among the audit staff and the personnel of the audited entities, which adversely affected the speed of control actions.
- In the process of notification of preliminary audit results, COVID-19 infections were present among some related personnel. In order to guarantee due process, an extension of deadlines was granted.
- The Court of Accounts is obligated to operate under extraordinary conditions to carry out the essential tasks demanded by its users and the general population. The Court of Accounts is the governing institution and office responsible for overseeing public investment, in particular the processes related to spending in the context of the COVID-19 pandemic. The Court of Accounts also has to comply with administrative procedures to guarantee the payment of payrolls to the personnel involved in the work. Further, CCR has to execute essential operations for the acquisition of goods and services and payment of suppliers, as well as for ensuring obligations required to comply with jurisdictional processes regarding the maintenance of solvency and making settlements. In order to protect the health of personnel, a biosafety protocol was designed that enabled reactivation of the work of the audit teams and personnel from other areas.
- CCR maintained an active role during the pandemic in the face of various implicit difficulties (logistics, technology, personal care, support processes etc.) overseeing the use of public funds in the context of the pandemic.
- Adaptation of audit staff with virtualization.
- The perception of the population was strengthened in terms of the timely control of public resources by CCR as the SAI El Salvador.

(b) Scope of control actions performed

The examination was focused on the following:

- Construction of a hospital for the care of COVID-19 patients
- Acquisitions and contracts
- Subsidy and food aid for families vulnerable to COVID-19
- Readjustment of the National Hospital Network
- Leasing of tanker trucks and drilling of wells
- Strategic reserve of basic grains
- Management of national and international donations

The audited entities were the Ministries of Health; Public Works, Transport, Housing and Urban Development; Tourism; Economy; Agriculture and Livestock; Foreign Affairs; and National Defense. Others were the Salvadoran Social Security Institute; Secretariat of Innovation of the Presidency; Secretariat of Strategic Projects of the Presidency; National Administration of Aqueducts and Sewers; and the National Directorate of Pharmacy and Medicines.

(c) Main limitations in the audit process

In the context of a pandemic, the work has been difficult in several aspects, the main ones being the following:

- The audited entities delayed or refused to provide information, arguing that they feared contagion from the personnel responsible for obtaining the information
- Physical limitation to the entry of the audited entities
- Personnel with chronic conditions who, due to biosafety protocols, could not participate in face-to-face work

(d) Main achievements for the Court of Accounts during the pandemic

Not everything was negative; lessons have been learned and there have been positive aspects of coping with the pandemic at work:

- In crisis situations, CCR maintained an active role to ensure transparency in the use of public funds.
- Some entities did not expect timely control of CCR in the context of the COVID-19 pandemic, and this proved to be a great challenge. Special examinations were conducted to conclude audit processes that had been initiated prior to the COVID-19 pandemic.

- Use of technological resources and virtualization.
- Regulations were issued locally to contribute to the promotion of transparency in the use of public funds allocated to address the pandemic in 262 municipalities in the country.
- The mechanisms of citizen participation, such as the mobile application called “Citizen Denunciation” (*Denuncia Ciudadana*), were kept active so that citizens could remain vigilant in the proper use of public resources and also in order to promote and encourage the fight against corruption.
- In adhering to the transparency policy promoted by CCR, strategic communications were determined and implemented, all aimed at improving communication with citizens. The communication actions enabled greater acceptance of the institutional channels in the digital sphere. A significant increase was observed in followers on social networks, such as Facebook and Twitter.
- Transparency and a culture of accountability by the audited entities were promoted through timely examinations and disclosure of audit results. On a regular basis, the different types and phases of audits in progress were communicated. In addition, the audited entities subject to audit by CCR as well as citizens were made aware of the persistent and constant auditing work carried out by operational personnel.
- A total of 183 citizen complaints were processed, which after legal analyses were classified as follows: 124 were forwarded to the office of General Audit Coordination; 5 to the Legal Directorate; 48 were filed in the Department of Citizen Participation; and 6 complaints were still in process at the end of the financial year 2020.

4. Role of SAIs in building back better

Archana Shirsat

INTOSAI Development Initiative

« The recovery phase from the pandemic represents an opportunity for all levels of Government to build back more inclusive, equal, resilient and sustainable societies. »

Mona Juul

The then President of the United Nations Economic and Social Council

Statement made at the virtual meeting of the High-level Political Forum on Sustainable Development (HLPF) — 7 to 16 July 2020.

The COVID-19 pandemic has upturned the world for more than a year now. Besides the challenges that the pandemic has brought us, it has also produced a unique opportunity to reflect and act for building back better.

The IDI is convinced that SAIs have a key role to play in the process of recovery from the COVID-19 pandemic and building back better.

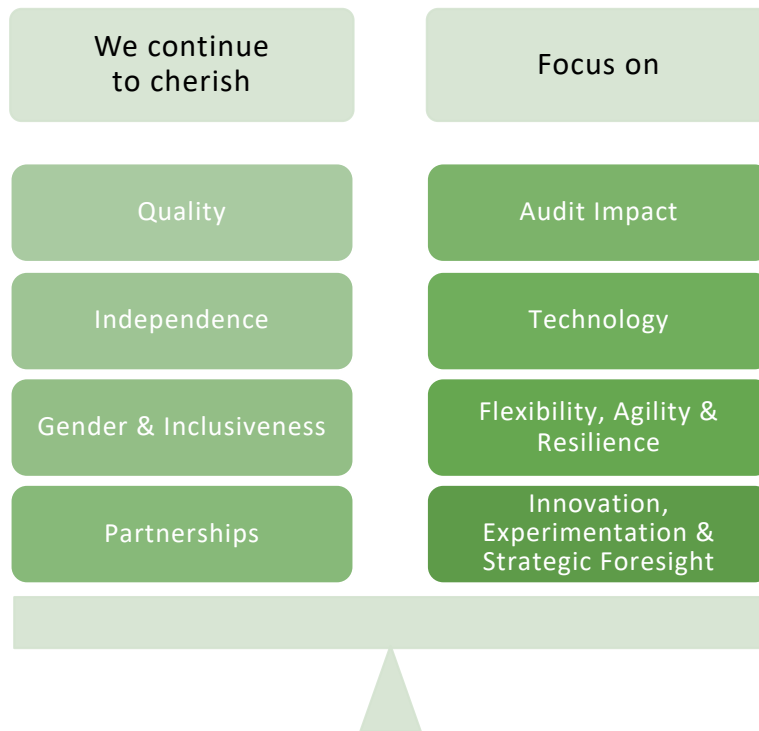
(a) SAIs can contribute to building back better through high-quality and high impact audits

SAIs can contribute to building back better through high-quality and high impact audits. IDI sees these as audits that are compliant with applicable standards, and which mainstream and achieve intended audit impacts in terms of producing positive effects on government systems and society, particularly the vulnerable sections or those at risk of being marginalized. Such audits would also be relevant and responsive to the issues faced by the respective countries, delivered in a timely and agile fashion, provide forward-looking recommendations that create positive change and contribute to greater transparency and accountability of those charged with governance.

To contribute to building back better, SAIs would need to think strategically of what it is that they should continue to work for and what it is that needs to change. At IDI, it is believed that focus on the quality of SAI work, independence of SAIs, partnerships and relationship building and reflecting on gender and inclusiveness are some of the things that SAIs need to cherish and continue to work towards. IDI recommends that SAIs increase their focus on and efforts towards achieving greater audit impact, leveraging on technological advancement in their

audit work and auditing the use of new technologies by Governments. SAIs would also need to rethink their current structures and work processes to build in flexibility and agility, so that they are resilient in the face of any future crisis. As the world is increasingly uncertain and constantly changing, SAIs would need to think of creating spaces for innovation and experimentation so that they can be better prepared for the future and stay relevant in their current context. SAIs would also need to develop strategic foresight capabilities to pick up emerging issues and provide forward-looking recommendations that add value.

Figure 12 — Strategic reflections on what to cherish and what to change in building back better



(b) How is IDI supporting SAIs in contributing to building back better?

To provide fit-for-purpose support to SAIs during this current crisis and in the longer term, IDI adapted the contents of its initiatives as well as the delivery mechanisms. In particular, IDI is currently supporting 45 SAIs across INTOSAI regions in conducting agile compliance audits of “transparency, accountability and inclusiveness” (TAI audits) in the use of emergency funding for COVID-19.

Figure 13 — Countries around the world participating in TAI audits



The TAI audits are ISSAI-based, agile compliance audits that examine the extent to which Governments provided for transparency, accountability and inclusiveness in the compliance frameworks and transactions for COVID–19 spending. They can focus on

- Emergency public procurement, management of donations and supply
- Socioeconomic packages
- National roll-out of COVID-19 vaccines

Recognizing the importance of preparedness, IDI is also supporting 40 SAIs from: the Arab Organization of Supreme Audit Institutions (ARABOSAI); Asian Organization of Supreme Audit Institutions (ASOSAI); Caribbean Organisation of Supreme Audit Institutions (CAROSAI); and Pacific Association of Supreme Audit Institutions (PASAI) in auditing government efforts to build strong and resilient national public health systems, a task which is linked to SDG 3 (Indicator 3.d.1). This “SDG implementation audit” takes a whole-of-government approach. The audit is also based on a newly developed WHO integrated framework for health systems resilience.

IDI is also supporting 14 SAIs in the OLACEFS region in auditing sustainable public procurement, which is linked to SDG 12 (Target 7), and facilitating a pilot audit of elimination of intimate partner violence against women in SAI Uganda, which is linked to SDG 5 (Target 2).

Every audit facilitated by IDI is focused on quality and interweaves impact, inclusiveness and multi-stakeholder engagement throughout the audit process. IDI looks forward to the results of these audits and the contribution of SAIs to improved transparency, accountability, inclusiveness and national outcomes.

In looking ahead to the future, IDI has launched several initiatives that will support SAIs in enhancing their capacities to help them stay relevant in their local context.

Based on the EAR (education, assessment, reflection) framework, the “Professional Education for SAI Auditors – Pilot” (PESA-P) is expected to create a critical mass of professional SAI auditors contributing to professional SAIs. IDI currently has more than 1,200 SAI auditors and coaches from 87 SAIs enrolled in this pilot.

Also, IDI is also launching initiatives for supporting SAIs in leveraging on technological advancement, risk and crisis management, IT governance, facilitating audit impact and an “equal futures” audit initiative.

In leading by example, IDI is trying to carve out a space for experimentation and innovation by introducing a portfolio of experiments. More about the work of IDI is available at its website (www.idi.no).

IDI looks to the future with hope and anticipation. It will certainly be a better future if each of us, each SAI and the INTOSAI community as a whole play their respective parts.

5. Remarks on strengthening emergency response and oversight through international cooperation

Michael Hix

Director of International Relations, United States Government Accountability Office (GAO), and Acting President of the International Journal of Government Auditing

These brief remarks are focused on strengthening emergency response and oversight through international cooperation.

Throughout the pandemic, collaboration with INTOSAI colleagues has shown all can benefit from bringing collective knowledge, experience and influence to bear on shared goals of avoiding or mitigating similar situations in the future. SAIs, in dialogue with stakeholders, such as those assembled for this symposium, can and should play a major role in emergency planning, mitigation, response and SAI resilience.

Three observations about the collective experience over the past 15 months would help inform the future direction on SAI resilience.

- First, the INTOSAI community has the ability to mobilize and help fellow members during times of crisis to help SAIs maintain continuity of operations and build resilience.
- Second, INTOSAI can collaborate with external organizations, such as the United Nations, to help avoid or mitigate similar situations in the future.
- Third, SAI resilience, emergency response and communication will likely play key roles in the new INTOSAI strategic plan and the 2022 INTOSAI Congress.

With respect to the first point, there have been many examples of the SAI community coming together to help peers during the pandemic. This includes efforts by the INTOSAI Chairman, the General Secretariat, the regions, IDI, the four main committees, working groups and individual SAIs, among others.

The United States Government Accountability Office (GAO) worked with the PFAC Chairman, Dr. Alangari, PFAC members, IDI and external partners to launch an INTOSAI COVID-19 initiative and website with resources on real-time audit methods, best practices and links to useful resources. As with others within INTOSAI, GAO also launched a webinar series to share experiences. The Office transitioned this website the Supervisory Committee on Emerging Issues as part of its longer-term COVID-19 response.

In addition, PFAC, in consultation with its members and the Governing Board, mobilized surplus INTOSAI funds to create a grant programme to provide emergency funding to help SAIs obtain PPE and information technology to conduct remote work. IDI graciously agreed to administer the programme using the INTOSAI donor cooperation tier 1 programme. Since then, it has awarded grants to 48 SAIs totalling €550,000 in value.

All SAIs that need assistance with continuity of operations during the pandemic, or that have longer-term capacity-development needs are encouraged to consult the donor cooperation website for more information on obtaining INTOSAI or donor funding. The IDI staff can help SAIs with the application processes.

All of the valuable contributions and efforts of the CBC and the IDI to help SAIs enhance their capacity during the pandemic should be acknowledged with gratitude.

With respect to the second point on collaboration between INTOSAI and external organizations to help avoid or mitigate similar situations in the future, GAO has led international efforts to assess and document lessons learned. A key component of the COVID-19 initiative previously mentioned was development of an initial lessons learned document, with contributions from INTOSAI members, the United Nations, donors and other external partners, including organizations represented on this panel at this symposium.

In September 2020, the first report was issued on ways that Governments can anticipate and plan for global emergencies by:

- (a) establishing clear goals and plans;
- (b) developing a transportation plan for avoiding communicable disease outbreaks;
- (c) establishing transparency and accountability mechanisms;
- (d) providing clear, consistent communication; and
- (e) collecting and analysing relevant and reliable data.

Since issuing the report, the Comptroller General established an informal COVID-19 discussion group comprising SAIs, the United Nations and its subsidiary bodies, such as the WHO and the Department of Economic and Social Affairs, as well as the Organisation for Economic Co-operation and Development, IDI, the International Budget Partnership, donors and non-governmental organizations. The group will determine how its collective knowledge can be brought to bear on avoiding similar situations in the future and inform the development of the next lessons learned report. The first meeting was held in May 2021. (All interested parties may contact Mr. Hix's office if they are interested in joining this effort.)

The third and final point is that SAI resilience, emergency response and communication will likely play key roles in the new INTOSAI strategic plan and the 2022 INTOSAI Congress.

As participants in the symposium may know, GAO is leading the development of the next INTOSAI strategic plan using an inclusive process and task force comprising the INTOSAI leadership and regional bodies. It has completed internal and external scanning exercises and is drafting the text. While the process is still deliberative and preliminary, it is anticipated that SAI resilience, emergency response and enhanced communication will feature prominently in the new plan.

A draft will be ready for review by the strategic planning task force later in the summer of 2021 and provided to the Governing Board in October. During the first half of 2022, all INTOSAI members will have an opportunity to review and comment on it before it is finalized in June 2022 for translation prior to distribution at the 2022 Congress. Between now and then, there is an opportunity to identify the best way to incorporate SAI resilience into the plan; the input of all SAIs is welcome during the review process.

It is opportune that the 2022 Congress will draw attention to the importance of emergency response and communication as the two key themes. The Government Accountability Office is leading the development of the first theme paper on the role of SAIs during emergencies, and SAI Brazil is leading the development of the second theme paper on how INTOSAI can more effectively communicate as a single voice with the international community. Resilience is a key component of both themes; to the input of INTOSAI colleagues is welcome as these theme papers are being drafted.

In developing the strategic plan and the themes for the 2022 Congress, there will be great benefits from the responses to the IDI global stocktaking survey that will help all to gauge strengths and opportunities across the INTOSAI community that can be incorporated into the plan and the theme papers.

The key points of these remarks are as follows:

1. The INTOSAI community has the ability to mobilize and help fellow members during times of crisis to help SAIs maintain continuity of operations and build resilience;
2. INTOSAI can collaborate with external organizations, such as the United Nations, to help avoid or mitigate similar situations in the future;
3. SAI resilience, emergency response and communication will likely play key roles in the new INTOSAI strategic plan and the 2022 INTOSAI Congress.

VII. Closing session

Closing statement:

Maria Francesca Spatolisano

Assistant Secretary-General for Policy Coordination and Inter-Agency Affairs

We have reached the closing session of the 25th joint UN/INTOSAI Symposium on “Working during and after the Pandemic: Building on the Experience of Supreme Audit Institutions for Strengthening Effective Institutions and Achieving Sustainable Societies”.

It has been an incredibly rich event, with wide participation and engaging and substantive discussions. I would like to thank the INTOSAI Secretariat for partnering again with us in the organization of this meeting. The fruitful collaboration with INTOSAI has contributed to the success of this 25th edition of the symposium.

I would also like to extend my gratitude to all the participants and in particular to the SAIs represented here for the time and effort they put into sharing information on what they are doing, how they have responded and adapted to the pandemic and the challenges and opportunities they face.

We have come a long way since the first joint seminar with INTOSAI was organized in 1971. This year, for the first time, the symposium has been organized virtually, through a digital platform. The COVID-19 pandemic has disrupted the regular organization of the symposium, delaying it by one year and changing the well-established format of bringing all participants together in Vienna. At the same time, it has created new opportunities. This edition has gathered more participants than ever. This is both a testimony to the potential of the virtual format and an indication of the commitment of SAIs across the world to promote effective, transparent and accountable institutions during the pandemic and its aftermath, and to continue to engage with the 2030 Agenda and the SDGs.

This symposium has been a moment of reflection on the impact of the pandemic and on the challenges and opportunities to achieve more peaceful, just and inclusive societies, as a response to COVID-19 and in the post-COVID context.

Interventions throughout the symposium have highlighted the critical importance of SAIs for providing accountability and oversight of the responses to the pandemic and, more importantly, for supporting our collective efforts to ensure an inclusive and sustainable recovery from it.

We are still gaining knowledge on the multidimensional impacts of the pandemic, what is working and what is not working and identifying relevant lessons for the aftermath of this crisis. Information from SAIs is fundamental to support these efforts and particularly relevant to understand the performance and resilience of institutional systems under duress and unexpected shocks.

There are important messages that you have shared during these past three days.

Attaining sustainable development and accelerating efforts to implement the 2030 Agenda and the SDGs in the wake of the COVID-19 pandemic requires multilateral, coordinated and comprehensive efforts by all stakeholders. SAIs are uniquely positioned to contribute to these efforts by promoting effective public governance, enhancing the efficiency of public administration and helping improve development outcomes and trust in Government – all key ingredients for the success of the 2030 Agenda.

The response of SAIs to the pandemic has been quick and decisive. You have adapted the audit plans, created special oversight programmes and developed tools to enhance the transparency and accountability of government responses to COVID-19. These assessments of the proper and efficient use of public resources and the effective implementation of national response and recovery plans are fundamental for advancing SDG 16.

In going forward, the continued attention of SAIs to such areas as health care and social protection can make a significant contribution to the medium and longer-term recovery. These are critical areas to accelerate the implementation of the SDGs and to rebuild people's trust in institutions. I welcome the initiative to create a dedicated group within INTOSAI to focus on health care.

The effectiveness of government response and recovery plans to address the socioeconomic impacts of COVID-19 and ensure inclusive responses requires transparency and accountability. SAIs have highlighted the importance of adopting such mechanisms early on and have provided significant inputs to prevent mismanagement of public resources and identify corruption risks in public organizations and critical processes, such as public procurement. Continued action on these areas will be fundamental in going forward.

During the past days, you have shared valuable examples of how SAIs have successfully used digital platforms and tools to adapt their working methods, maintain their operations and continue to deliver on their audit plans. There are also risks of leaving some SAIs behind in the process of digitalization. Collective action is needed to address existing digital divides and to make digital capacities and tools widely accessible for all SAIs.

The reflections of the INTOSAI community on the lessons learned from the initial responses to the pandemic have been insightful. You have highlighted the importance of government preparedness, effective communication and ensuring the institutional and informational infrastructure needed for supporting whole-of-government approaches. Collaboration with other stakeholders will be an asset to follow up on these lessons and to continue to develop common solutions to build more sustainable, peaceful and inclusive societies.

Fostering the independence of SAIs and ensuring that they have the resources needed to fulfil their mandates is critically important, even more urgently in times of crisis. Some SAIs have faced challenges to their independence and limitations in their mandates during the pandemic. Continued efforts to strengthening the independence of external auditors is needed to ensure that SAIs deliver on their essential contributions to the SDGs.

COVID-19 has had a significant impact on the implementation of the 2030 Agenda. The institutional principles of SDG 16 are critical to successfully addressing this crisis and becoming more resilient and sustainable in the future.

Those, like you, who lead and work in SAIs are in a unique position to support these efforts and help improve how Governments respond to future pandemics by ensuring integrity in the use of public resources and contributing to effective, inclusive and transparent implementation of the SDGs.

I am confident that the outcome of the symposium will inform international efforts to accelerate the implementation of the SDGs. It will also provide guidance and timely inputs for the INTOSAI community when going forward in support of your continued efforts to contribute to a robust implementation, follow-up and review of the 2030 Agenda.

In closing, I express the wish that we all meet for the next symposium in 2023 and continue to hold joint symposiums with INTOSAI every two years from now on.

Thank you for your attention.

