



2020

SAIs response to COVID-19 pandemic

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“To ensure value and benefits, SAIs and INTOSAI need to be able to apply new approaches and take advantage of opportunities to meet emerging challenges. SAIs need to respond to a changing world of governance and, in doing so, respond to emerging national and global challenges.”

[Moscow Declaration](#)

Challenges associated with COVID-19 encourage the SAIs to respond quickly to the current situation: switch to telework, vigorously implement digital technologies, build the capacity of employees, conduct specialized audits of healthcare and public procurement.

To be a partner to the state, to contribute to the development of effective measures taken by governments, to make recommendations and in some cases to ease the burden on public authorities by suspending certain audits: these are the main trends in the response to the COVID-19 pandemic.

This overview of the activities of the SAIs in different countries proves the relevance of the ten principles of the Moscow Declaration adopted in September 2019.

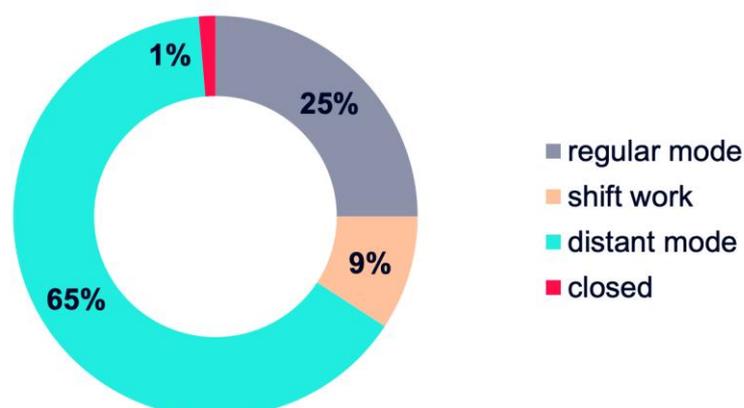
SAIs switched to teleworking

Analysis of the work of 76 SAIs (sources: official web sites of SAIs, social networks) shows that the vast majority of SAIs (approximately 70%) have switched fully or partially to teleworking with the minimum required number of people working shifts in the office.

Many SAIs have successfully switched to remote operation using their past experience in organizing work processes with the help of online solutions and IT-platforms.

Some SAIs had to suspend their work completely (for example, in Jordan) or partially (for example, in Italy, Denmark and Honduras) for various time periods.

SAIs' mode of operation during the COVID-19 outbreak



 The chart is based on data from 75 SAs as of 04.16.2020.

In a number of SAs (Belgium, Bulgaria, Brazil, India, China, Norway, Switzerland) main audit and on-site events were postponed or cancelled.

As the majority of SAs switched to teleworking in order to continue their work at high level, digital technologies are being quickly introduced with a view to implement SAs' core mandate as well as to communicate with colleagues and provide for training and professional development.

Work processes went online

Argentina. On 3, April the SAI [held](#) a videoconference with the Board of Auditors to discuss the current situation, ongoing tasks concerning the audit of public accounts and public management, as well to approve current reports.

Brazil. Under the Integration Project (Projeto Integrar), the SAI [conducted](#) a videoconference with the representatives from 32 Brazilian Courts of Accounts (with about 80 participants).

The project results from a partnership between the Federal Audit Court (TCU), the Organization for Economic Cooperation and Development (OECD), the Association of

Members of the Brazilian Courts of Accounts (Atricon) and the Rui Barbosa Institute (IRB).

The first videoconference under the Integrar Project was held using the Microsoft Teams.

China. CNAO uses the Golden Audit Project for working from home. This system is developed by the SAI and provides operational communication between staff, videoconferences and other functions. The auditors work with electronic data and have minimized on-site inspections.

Denmark. The SAI is [conducting](#) the following audits remotely: audit of PostNord Denmark's accounting policies; analysis of the consideration of inheritance appeals by the Court.

Ecuador. The SAI issued a [video](#) with the recommendations on teleworking.

Estonia. EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA) Spring Session on Sustainable Energy was [held](#) as an e-Seminar.

Mexico. Head of SAI Mexico Mr. David Rogelio Colmenares-Páramo in *El Financiero* issue of April 1st [told](#) about SAI Mexico (ASF) digitalization process given the COVID-19 crisis.

- Inspection Mailbox (el Buzón Fiscalizador) has been created to support remote audits;
- planning, audit and follow-up processes are brought together in an integrated control system developed by the institution itself.

How SAIs respond to the COVID-19 pandemic

Many SAIs have decided that it is necessary to review their reports related to the audit of state activities due to the significant economic, industrial, commercial and social impact of the COVID-19 pandemic.

SAIs are actively studying the context of the COVID-19 pandemic, they carry out relevant audits, make urgent decisions and develop proposals for economic recovery both at the

level of their states and globally. The focus of the SAIs' audit work covers in particular government support measures, government procurement and healthcare costs.

In addition, in a number of countries SAIs help to raise the awareness of citizens about COVID-19 by disseminating information about the virus, its social and economic impact as well as measures of state support.

Given the emergency situation, some SAIs develop and implement special internal documents (strategies, guidelines, standards, instructions and recommendations) to efficiently implement their mandate. In order to quickly respond and continuously monitor the implementation of government measures for fighting the coronavirus, SAIs in several countries have expanded their mandate which was endorsed at the state level.

Internal documents and audits on the COVID-19 issues

Austria. The SAI [conducted](#) a healthcare audit. Insufficient measures for addressing the decreasing number of beds in hospitals and purchase of drugs and medicines was brought into sharp focus.

The SAI is going to revise audit approaches, including in those areas that are undergoing fundamental changes due to the current situation (for example, healthcare). Also, a new healthcare standard is being developed.

Brazil. The SAI is to [monitor](#) the actions of all jurisdictional bodies under the COVID-19 Combat Action Monitoring Plan Approved in the virtual plenary session on April 8. The monitoring of public administration actions will preferably be done through virtual meetings and the use of IT tools.

In particular, it is planned to monitor the performance of the Central Bank of Brazil in mitigating the economic and financial effects of COVID-19; the performance of Federal Public Banks (Caixa, BB, BASA and BNB) in managing of risks arising from COVID-19; Agile monitoring of Digital Transformation actions related to the combat of COVID-19; emergency actions taken by the Ministry of Agriculture, Livestock and Supply regarding agricultural production and food supply in the context of COVID-19; the measures

adopted by the Ministry of Science, Technology, Innovations and Communications and their respective units linked to fight the COVID-19; actions related to basic education during the crisis; measures adopted by the Ministry of Health (including related bodies and entities) to combat the crisis; measures to respond to the COVID-19 crisis in Social Security, Social Assistance, Tax Administration and the Security of fuel supply during the pandemic isolation.

China. CNAO conducts an audit of funds and donations as part of the measures to prevent and control the spread of COVID-19. The audit covers earmarked fiscal funds, money and goods donated and subsidized loans for key anti-epidemic materials manufacturers.

Colombia. In March, the SAI [established](#) a special monitoring center to overview the actions and expenditures of the Government to combat the COVID-19 pandemic.

As part of its new mandate, the SAI will [exercise](#) preventive continuous real-time control over the expenditures and measures adopted by the Government to combat the spread of the coronavirus. SAI requires government bodies to upload on its web-page all the information related to the contracts signed during the emergency situation.

The control shall be carried out based on unrestricted access to all the necessary information, remotely or in-person, and shall encompass all the government decision making stages without interference in the process. Guidance and coordination of the control process were assigned to the Deputy Comptroller General and to the auditor in charge of the healthcare area. All employees should assist in the task without impairment of their primary functions, while use of telecommunication technologies should become a priority.

The SAI carried out an [on-site inspection](#) of national airports.

It was revealed that most airports lacked medical staff, quarantine areas and special procedures for international flights, while terminal management did not fulfill their responsibilities in view of the emergency.

Performance of Health Secretariats was [assessed](#) based on complaints from citizens

to confirm an insufficient rate of COVID-19 diagnostic tests processing.

The SAI [audited](#) the delivery of the first lot of 710 thousand food baskets to families with children under 5 years of age as part of the approved support program.

In April, due to the COVID-19 related decease of two medical workers, the SAI is [investigating](#) insufficient personal protective equipment supply and failure to create safe working conditions for medical personnel.

The SAI has [audited](#) more than 7,000 contracts signed by national, regional or local authorities for the procurement of alimentary products and humanitarian supplies and has revealed more than 300 percent increase in prices of some items.

On the grounds of the audit [results](#) and in the view of criminal proceedings being initiated, some local authorities have already decided to renegotiate the contracts in order to lower the prices.

Finland. The SAI [monitors](#) the impacts of the coronavirus situation on general government finances and adapts its operations. The report on the management of general government finances based on the decisions following the government spending limits discussion in spring and the General Government Fiscal Plan will be published in May.

Germany. The SAI [published](#) an analytical report on the measures taken within the context of fighting the pandemic *Federal budget policy measures to fight the impact of the coronavirus pandemic (key data of the additional budget for 2020)*. The analytical part of the report includes a brief summary of the taken economic measures, information on the additional budget and budget increase, public debt, stabilization funds, benefits for reducing working hours, a financial evaluation of implemented measures. The report also presents in a table detailed data on changes in the federal budget (including the additional budget for 2020) and two graphs: visualization of the additional budget and visual information on how the package of measures to fight the crisis caused by the pandemic works for the federal financial sector of the economy

Honduras. The SAI [issued](#) warnings to mayors interfering with the activities of internal

control units in the emergency situation.

Kuwait. On March 11 a special audit team was [set up](#) to review government spending on measures to combat the spread of coronavirus.

New Zealand. The SAI will [monitor](#) the COVID-19 spending and will report to the public and Parliament about how the Government is accounting for it.

Panama. The SAI is [auditing](#) the execution of public funds to combat the spread of COVID-19.

The SAI focuses on a contract signed by the Panama City hall for disinfection of 574 public transport stops and 40 pedestrian overpasses for 4 months. The SAI brings into question the contract that amounts to 6.1 million USD while not corresponding to the work planned. A further inquiry into the matter has been planned.

A special SAI-developed [guidance](#) for the emergency procurement control has come into force since March 28 and till the end of the emergency situation.

Peru. The SAI [elaborated](#) a comprehensive efficient strategy for control over the use of public funds during the emergency situation.

The SAI uploaded on its web page some [recommendations](#) and best practices for local authorities to follow in terms of procurement and distribution of alimentary products as part of social support to population as indicated by the government.

Portugal. On April 15 the SAI [approved](#) new rules for preliminary audits that would be now conducted only online. These measures were introduced in the light of the state of emergency in Portugal and the exceptional and temporary response to the epidemiological situation caused by COVID-19.

Switzerland. Due to the spread of the new coronavirus in Switzerland, the Swiss Federal Audit Office (SFAO) has [suspended](#) a large proportion of its audits in the field and discontinued its publications. It is reorienting its audit approach and using decentralised teams to monitor the measures foreseen by the Federal Council.

Venezuela. According to the SAI's order regional audit offices [check out](#) overpricing of basic-needs products and medical supplies.

Vietnam. The SAI will strengthen [control](#) over the implementation of measures to support citizens in difficult situation due to COVID-19.

United Kingdom. NAO [analyzes](#) government preparedness for the pandemic, the spending on the direct health response and also the spending on measures to protect businesses and individuals from the economic impact.

Urgent measures

China. On March 23 the [meeting](#) of the Regional Audit Institution was held in Hubei Province. The auditors were tasked to assist the government in order to prevent "total isolation", as well as conduct a special audit to prevent and control epidemics.

Costa Rica. The SAI urgently [approved](#) procurement of medical equipment necessary to combat the spread of the coronavirus infection.

In this regard the SAI has [authorized](#) the Social security fund to buy medical equipment for more than 2 million USD, including video laryngoscopes, mobile vital factors monitors, irrigators and a cooling chamber. As per April 9, 13 approved procurements have been disclosed for a total amount of 21.3 billion colones (37.3 million USD), almost 93% of which are equally distributed between medical equipment and alimentary products.

Cyprus. The SAI [analyzed](#) the bill on the state support to the economy and the allocation of 2 billion euros in the form of loans.

It is noted that the European Commission has approved several other forms of state aid (for example, direct support) that are not included in the bill, and the proposed amount of state aid needs additional documentation.

The SAI [monitors](#) accelerated government procurement procedures caused by COVID-19

crisis. The department responsible for monitoring public procurements promptly provides opinions and comments on simplified public procurement procedures.

Ecuador. The State Comptroller General will **audit** all contracts signed by public institutions during the emergency situation.

*SAI has **established** irregularities in acquisition and purchase of medical devices and supplies by the Ecuadorian Social Security Institute (IESS).*

SAI audits the use of resources during the health emergency.

*Since March, 27th, the State Comptroller General has **issued** 22 work orders to carry out special examinations of contract to address the healthcare emergency. The audits are carried out both in the Ecuadorian Social Security Institute and in the hospitals that it administers, in provincial and cantonal decentralized autonomous governments and in hospital units of the Ministry of Health.*

Honduras. The SAI **assigned** a group of specialists to assist internal control units of government bodies in their concurrent control tasks. After the emergency, the SAI shall obtain all the documents related to the emergency procurements and audit all the expenditures.

In particular, it was said to make sure that the allocated funds were used only for the procurement of alimentary, medical and personal hygiene products. Municipal internal control units should arrange documentary support for the procurements and provide the documentation to the SAI department in charge of the municipal sector audit.

Besides, the SAI President **supervised** a team of auditors to evaluate the work of the Permanent Contingency Commission of Honduras in view of public complaints over irregularities.

Panama. The SAI **established** a special task force for urgent procurements of medical and laboratory equipment and medicines in order to curb the spread of the coronavirus infection and in case of emergencies.

The Ministry of Agriculture has been **assisted** in ensuring the transparency

of alimentary products acquisition and distribution as part of social support measures.

Comptroller General Herardo Solis [participated](#) in person in the Atlapa Center Inspection, where the major part of the process of purchase, packaging and storage of food for low-income families takes place. The head of the SAI made a number of recommendations and a group of auditors have been assigned for further monitoring the process.

Peru. A special [commission](#) was established to evaluate the measures of government bodies during the emergency situation and to ensure their transparency, as well as to maintain market competition in the use of government funds.

The Congress [passed](#) a law to implement continuous control which extends the mandate of the Office of the Comptroller General and allows to control the use of government funds in real time during the emergency situation and to make recommendations for timely elimination of irregularities. Additional budgetary funds shall be allocated for this purpose.

In April, the SAI has [engaged](#) in a major inspection of the process of procurement, storage and distribution of food by municipalities as part of social support to population which was funded by the government in the amount of 213 million soles (62.7 million USD). The inspection team includes more than 400 auditors of regional control units. In the course of two weeks the inspection shall target 1800 municipalities participating in the program. As of April 13, as a result of the first week of the inspection, 254 municipalities were visited. The most widespread irregularity detected by the auditors was delay in procurement procedures registered in 85 cases. 22 cases detected improper food distribution, including lack of registers of aid beneficiaries and delivery and acceptance acts, and in 14 cases storage of alimentary products in improper facilities took place.

According to the Ministry of the Interior's request, the SAI shall [audit](#) all the procurements of the national police during the emergency situation.

South Korea. SAI's Measures to Support Government's Response to Economic Difficulties:

- exemption of public officials from disciplinary measures for acts of proactive

governance – the public organizations should implement their policies without any concerns or burdens in being audited so that all the necessary policies can be implemented at the right time.

- pre-consulting services for all matters pertaining to earlier execution of budget, spending of supplementary budget, any COVID-19 related issues (a dedicated task force will be formed to ensure a prompt reply).
- support for small and medium enterprises – on-site inspections due to complaints from SMEs (April-May).
- monitoring of budget execution (June).
- operation of “Economic Crisis Response Task Force” (April-June) – the Task Force will listen to the difficulties of the government, local governments and public organizations related to budget execution, and other policy implementation to overcome the crisis.

Increasing openness of SAIs

Brazil. Due to the pandemic of the new coronavirus and the need for teleworking, SAI Brazil has [posted](#) contacts on its portal for the citizens to address their questions for SAI. E-documentation is being received and issued, whenever possible, online or by telephone.

Costa Rica. On April, 9 the SAI [launched](#) a web portal “Transparency of public administration under the COVID-19 emergency.”

Mexico. The SAI [launched](#) a free application (AppCiudadana) available for cell phones and tablets that allows to ask the SAI question about its work directly.

The SAI [launched](#) “ASF Niños” app for children and their parents to provide information in a playful way on the public administration, audits, gender equality, inclusivity and other matters.

Peru. An online platform was [launched](#) for citizens to report law violations.

The SAI has been developing an online [platform](#) for local authorities to upload information about procurement and distribution of alimentary products with the use of government funding.

An online desk for documents receipt and registration from other government bodies has been [launched](#) and will function till the end of the emergency situation.

USA. With the help of the [Fraudnet](#) hotline GAO receives allegations of possible fraud involving funds allocated by the federal authorities to counter COVID-19.

Raising public awareness about COVID-19

Argentina. The SAI [posted](#) a link in its social media with the Health Ministry recommendations on fighting the spread of the virus.

Austria. The speaker of the SAI [shared](#) a link on his twitter account to an article devoted to a problem in the medical field.

Canada. The SAI [retweets](#) COVID-19 posts provided by other public authorities including Department of Finance, Health Canada and Public Health Agency of Canada. SAI published information on the Coronavirus section of the official governmental website, symptoms of the disease, as well as COVID-19 scam alert.

Colombia. The head of the SAI [uses](#) his Twitter account to repost informative and analytical materials concerning COVID-19 both in English and Spanish. For instance, on March 23, the Head of the SAI retweeted a WHO expert message with New York Times statistical data.

Estonia. On the SAI's [website](#) there is a link to the information and reference portal about COVID-19 and the phone number of the hotline is given.

France. The SAI [publishes](#) information about the audits that are relevant to the current situation with the spread of COVID-19 on Twitter and Facebook. On March 27, SAI posted a link to a 2010 report on how France confronted the H1N1 pandemic on Twitter.

South Africa. A link to the information and reference portal about COVID-19 is available on the SAI's [website](#).

The Head of the SAI actively [informs](#) citizens about the situation with the COVID-19 spread. On Twitter there are reposts with daily updates of statistical data, publications of isolation rules and measures taken by the government. For example, on April 1 a repost was made on the home-based COVID-19 testing program.

Turkey. The SAI tweeted a link to the [study](#) on the “Fiscal Openness in Emergency Response: COVID-19” prepared by the Global Initiative for Fiscal Transparency.

USA. GAO [Twitter](#) and [Facebook](#) provide briefs on Office activities in terms of COVID-19. Social media platforms contain videos, podcasts, infographics, report summaries, WatchBlog posts. On April 15, in Twitter GAO gave a link on the WatchBlog post “The Military’s Pandemic Response—Supporting Civil Authorities”.

SAIs’ publications on COVID-19 and related issues

Czech Republic. The SAI made several publications on its website:

- The Contact Committee of the SAIs of the EU Audit [Compendium](#) on Public Health. The Compendium provides some background information on public health, its legal bases, main objectives and related responsibilities at Member State and EU levels. The Compendium also illustrates the main challenges the EU and its Member States are facing in this field. The results of certain inspections conducted by the SAIs of 23 EU Member States over the past five years are summarized.
- Audit [report](#) of funds for training health workers. The goal of the audit was to verify the provision and use of public funds for the education of health system workers from the point of view of cost-effectiveness, efficiency and compliance with law (2015-2018).
- The annual [report](#) of the SAI and the bulletin, which contains changes in the audit plan, and four audit reports based on the results of inspections.

Costa Rica. The SAI [published](#) on a special web portal some of its reflections about adjustment of government bodies to the current circumstances and the importance of ensuring the transparency of the government measures and expenditures, up-to-date statistics and infographics concerning the legislation adopted or under consideration within the emergency, as well as statistical data on the public procurement procedures approved by the SAI as part of the emergency situation.

Russia. The Accounts Chamber of the Russian Federation has been publishing regular reviews of publications of various international organizations and think tanks concerning the most important areas of COVID-19 impact on everyday life:

- “The COVID-19 pandemic effect on education”. The [review](#) is focused on global trends in adopting educational needs to the changing conditions and corresponding multilateral efforts in this regard.
- “National healthcare systems response to the COVID-19 pandemic”. The [review](#) covered the emerging global threats to the healthcare sector and described the measures adopted by governments in each country and their collective efforts within international multilateral organizations.
- “Digitalization and cybersecurity in the context of the COVID-19 outbreak”. The [review](#) explored publications on how the recent digitalization trends have been affected by the pandemic and how technological advantages are used worldwide to curb the spread of the disease.

USA. GAO published a [spotlight](#) that gives an overview of coronaviruses and looks at previous coronavirus outbreaks, mechanisms of work, current diagnostics and research on vaccines and therapeutics. GAO WatchBlog regularly presents different articles on government measures in terms of COVID-19.

- “The Coronavirus Response: Lessons Learned from The Past”. The [article](#) examines the US federal government preparedness for a possible pandemic threat. It focuses on researching coronaviruses, the national biodefense strategy, medical preparedness, state and local preparedness, air travel. Each section is illustrated by emergency response measures with reference to already conducted audits.

- “Census Operations During COVID-19”. The [article](#) considers additional steps taken to adjust or extend certain operations for the 2020 Decennial Census because of COVID-19 risks.
- “How prepared are airports and airlines to handle a pandemic?” WatchBlog [looks](#) at airport and airline preparedness to contain the spread of communicable diseases like COVID-19: their plans and the status of GAO recommendations.
- “What is the Defense Production Act, and how is it being used in response to COVID-19?” The [article](#) deals with the history of the act, including different amendments. It also takes a closer look at presidential powers granted by the parts of the act that remain in effect.
- “School Lunches During COVID-19”. The [article](#) examines Summer Food Service Program that generally provides free meals to children age 18 and under in low-income areas when schools are closed.
- “Are Schools Prepared to Respond to a Pandemic?” Before the COVID-19 outbreak GAO [conducted](#) the audit “Emergency Management: Improved Federal Coordination Could Better Assist K-12 Schools Prepare for Emergencies”. The audit report deals with the preparedness of K-12 schools for emergencies, including pandemics, as well as with federal measures of help.

Direct involvement in the fight against COVID-19

Czech Republic. The SAI staff:

- provide [assistance](#) as volunteers to the State Material Reserves Service that is responsible for the reception, sorting and distribution of medical supplies;
- provide part of their [corporate](#) servers’ capacities to Stanford University, to use them for computer modeling when searching for anticoronavirus medicines;
- provided 60 [laptops](#) to primary school pupils for distance learning;

- the SAI print medical [masks](#) on a 3D printer.

Egypt. The head of the SAI [decided](#) to donate 20% of his monthly salary for three months to support efforts aimed at fighting COVID-19. He also calls upon his employees to do the same.

Venezuela. On March 18th the Comptroller General [participated](#) in person in the activities to provide medical care for people and prevent the spread of COVID-19 infection.

Capacity development for employees

The employees of SAIs continue to develop their competences and improve their skills despite the situation with COVID-19.

Albania. On March 20, the SAI [held](#) individual and group online workshops, sections and seminars for auditors and other employees.

On March 23, the SAI [held](#) online workshops on the topics “Determining risky cases through an algorithm created for CUBE”, the BIO Economy, arranged discussions of the U.S. GAO reports (GAO-19-609, GAO-19-636, GAO-19-712T).

Bolivia. The SAI training center [changed](#) inscription procedure for professional training courses for public servants due to the restriction measures and increase in the number of applications.

Ecuador. The SAI [posted](#) a list of online courses on its portal.

Hungary. In the context of the coronavirus spread the SAI [provides](#) consultative activities and management trainings on the electronic platform.

