

Coronavirus Pandemic:

Initial Lessons Learned from the International Auditing Community

A Report for External Stakeholders from
the International Organization of Supreme Audit Institution
Policy Finance and Administration Committee's COVID-19 Initiative

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Letter from the Committee Chair and Vice Chair

On behalf of the International Organization of Supreme Audit Institution's (INTOSAI's), Policy Finance and Administration Committee (PFAC), we are pleased to present this report identifying key initial lessons learned by Supreme Audit Institutions (SAIs) that can be used to (1) improve government efforts to prepare for and respond to future pandemics in order to minimize opportunities for the global spread of communicable disease, and (2) provide insights on oversight of pandemic response efforts.

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

As a first step, we launched a website, <https://intosaicovid19.org/>, in May 2020 featuring resources on relevant audit findings and methodologies on topics such as pandemic preparedness and response; past audits related to disease outbreaks such as Ebola, SARS, and H1N1; health systems; financial markets; and, COVID-19 government expenditures.

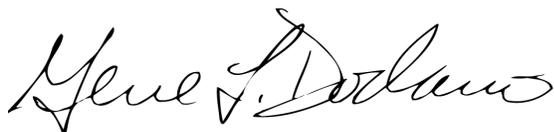
This report draws upon our collective knowledge and experiences with national and global emergencies to inform our ability to help our respective governments better prepare for, respond to, and recover from disasters and pandemics.

We would like to extend our gratitude to all of the INTOSAI members and external partners—including the World Bank and the Canadian Audit and Accountability Foundation—that contributed to this report.

Signed,

A handwritten signature in blue ink, appearing to read "Hussam Alangari", is written over a light grey rectangular background.

Dr. Hussam Alangari, PFAC Chair

A handwritten signature in black ink, appearing to read "Gene L. Dodaro", is written in a cursive style.

Mr. Gene L. Dodaro, PFAC Vice Chair

Executive Summary

The COVID-19 Pandemic has posed significant challenges to public health, the global economy, governments, and citizens. The International Organization of Supreme Audit Institutions (INTOSAI) and individual Supreme Audit Institutions (SAIs) can play an important role in preparedness planning for global public health emergencies and, subsequently, in evaluating government responses and initiatives aimed at addressing them.

SAIs have extensive knowledge and experience from evaluating previous government responses to national and global public health and other emergencies and have developed an initial set of lessons learned that can be used to minimize the impact of future pandemics and to monitor the response to them. These lessons include:

- **Establishing clear goals and plans, and defining roles and responsibilities for the wide range of government entities and other key players** are critically important actions when preparing for pandemics and addressing an unforeseen emergency with a whole-of-government response.
- **Developing a transportation preparedness plan for communicable disease outbreaks**, particularly in aviation, that could enhance coordination between the transportation and public health sectors and help minimize the spread of diseases.
- **Establishing transparency and accountability mechanisms early on** provides greater safeguards and reasonable assurance that government funds reach the intended people for the intended purposes, help ensure program integrity, and address fraud risks.
- **Providing clear, consistent communication** in the midst of a national emergency—among all levels of government, with health care providers, and to the public—is key.
- **Collecting and analyzing adequate and reliable data** can inform decision-making and future preparedness—and allow for midcourse changes in response to early findings.

The PFAC leadership welcomes closer engagement with external stakeholders on the COVID-19 Pandemic. We therefore recommend an ongoing dialogue among interested organizations to discuss these initial lessons learned, with the possibility of INTOSAI serving an advisory role in planning for future pandemics. In addition, we recommend that individual SAIs consider serving in an advisory role to their own national governments in the mitigation of future pandemics.

Introduction

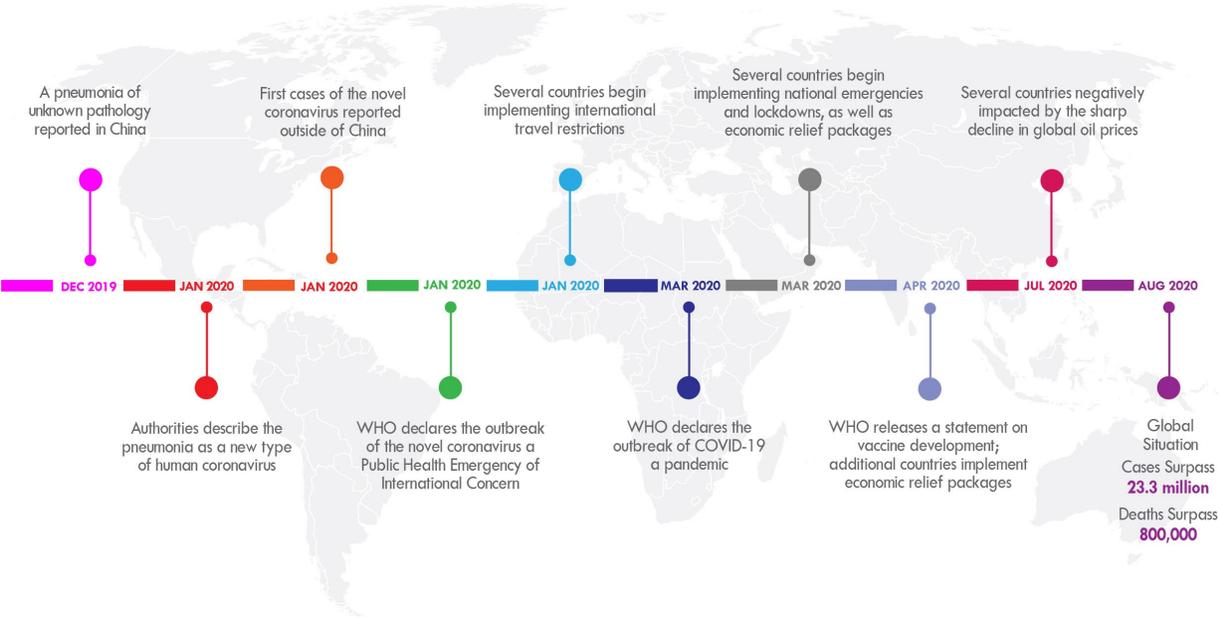
Since the first cases were reported in January 2020, the Novel Coronavirus has had devastating effects on public health, the global economy, governments, and the citizens they serve. SAIs, under the umbrella of INTOSAI¹, serve an important role in both identifying emerging challenges and providing valuable oversight responsibilities to the response to those challenges. We believe that SAIs are of even greater importance and value now, as they play a major role in seeking to improve government efforts to prepare for and respond to future pandemics in order to minimize opportunities for the spread of disease. The objective of this report is to (1) provide information to the United Nations, the World Health Organization, and other organizations on the initial lessons learned by SAIs that could help in mitigating the impact of future pandemics and (2) initiate an ongoing dialogue between INTOSAI and these organizations about these critical issues.

¹ INTOSAI is an umbrella organization for the international government auditing community that provides a framework to promote development and sharing of knowledge and improve government auditing around the world.

Background on the Pandemic

Figure 1 provides a timeline of select events in the Coronavirus Pandemic.

Figure 1: Timeline of Select Events in the Coronavirus Pandemic, as of August 25, 2020



Source: Data from the World Health Organization, the International Monetary Fund and the World Economic Forum, as of August 25, 2020

Impact of the Pandemic

The health and economic impacts of the Coronavirus have been severe. Healthcare systems and workers have been stretched thin in many areas, with shortages of medical supplies, personal protective equipment, and intensive care unit beds, among many other issues including the medical supply chain, testing, vaccine development, and therapies. On the economic front, the World Bank projects a 5.2 percent contraction in global gross domestic product in 2020, making this the deepest global recession in 8 decades.² According to the World Bank, unemployment is rising, with a 14.7 percent rate in the United States and 30 million people applying for state support in Europe as of May 2020. In China, growth is projected to decelerate sharply, from 6.1 percent in 2019 to 1 percent in 2020. In Latin America, the regional economy is projected to contract by 7.2 percent in 2020, and Sub-Saharan Africa has been ravaged by the COVID-19 pandemic this

² World Bank Group, *Global Economic Prospects*, June 2020.

year, likely leading to the sharpest contraction in activity on record. In addition, the World Bank states that countries are facing additional spending needs to finance health responses, provide support to households and firms, and invest in the recovery.

In response to the pandemic, countries have implemented a variety of measures to mitigate the spread of COVID-19. These include travel restrictions, social distancing, use of facial coverings, stay-at-home orders, sanitary measures, curfews, testing and closure of schools and businesses. In addition, many governments have made state of emergency or natural disaster declarations.

Like many sectors, the accountability community has been affected by the pandemic. SAIs play an important role in strengthening domestic accountability and governance. They also help governments improve performance, enhance transparency, ensure accountability, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their peoples. To support social distancing measures and slow down the spread of COVID-19, many SAIs closed their physical office buildings and moved to a mostly telework posture. While some SAIs have been able to successfully adapt to this new environment, a number of SAIs have been greatly affected and have not been able to maintain normal operations—resulting in either a reduced capacity or total shutdown of operations. This, in turn, has led to limitations in oversight.

Surveys conducted within the accountability community concerning the impact of COVID-19 on SAIs, have revealed that the most reported challenge during the pandemic has been the lack of necessary information technology to conduct remote audits.³ Of the 49 SAIs who responded to an INTOSAI Donor Cooperation’s survey, 47 percent said they have insufficient number of laptops. In addition to operational impacts, some SAIs had their financial budgets reduced, thereby limiting their operational independence.⁴ INTOSAI has previously engaged with the United Nations and the World Bank on the importance of SAI independence.

³ INTOSAI Donor Cooperation, *IDC Survey Report Covid-19 Impact on Developing Country SAIs*, June 2020. INTOSAI Donor Cooperation brings together all the SAIs and the Donor Community in a common approach that provides a strategic focus for donors and the SAI Community in strengthening SAI capacity in developing countries and a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements, see <https://intosaidonor.org/>. The Caribbean Organization of Supreme Audit Institutions, a regional INTOSAI organization, conducted another survey titled *CAROSAI Implements Survey To Better Understand COVID-19 Pandemic Impacts*, July 2020.

⁴ INTOSAI Development Initiative, *Towards Greater Independence - A Guidance for Supreme Audit Institutions Draft*, January 2017.

Additionally, the Confederation of Asian and Pacific Accountants survey notes the need to extend mental health support for SAI staff especially to those facing financial, social or other challenges.⁵ A survey by the French SAI found that despite the challenges, SAIs confirm that video and audioconferencing platforms have helped with audit work.⁶ Finally, the Independent Regulatory Board for Auditors found that these platforms have helped maintain and strengthen the conduits for sharing information between auditors, clients, and SAIs.⁷

Initial Lessons Learned from Oversight of the COVID-19 Response and Past Crises and Emergencies

The initial lessons SAIs have identified from the response to the Coronavirus pandemic, as well as SAI findings from past pandemics, economic crises, disasters, and emergencies, highlight areas where attention and oversight are needed. The focus of these lessons is on minimizing the impact of future pandemics, monitoring government response, and related oversight needs. The lessons we present here include establishing clear goals and plans and defining roles and responsibilities among those responding to a crisis, developing a transportation preparedness plan, establishing mechanisms for accountability and transparency, providing clear communication, and collecting and analyzing data to inform future decisions. Appendix 2 provides more information on audit reports that support these lessons learned.

⁵ The Confederation of Asian and Pacific Accountants, *COVID-19 impacts—Challenges facing the profession and professional accountancy organisations*, June 2020.

⁶ French Court of Accounts, *French Court of Accounts Survey Results*, April 2020.

⁷ Independent Regulatory Board for Auditors, *Implications of the Covid-19 Outbreak on Audits and Auditors*, March 2020.

Pandemic Preparedness

1. **Establish clear goals and plans, and define roles and responsibilities.** The unprecedented scale of the COVID-19 pandemic and the whole-of-government response required to address it highlights the critical importance of establishing clear goals and clearly defining the roles and responsibilities for the wide range of government departments and other key players involved when preparing for pandemics and addressing an unforeseen emergency. Following prior catastrophic events, SAIs have noted challenges related to a lack of government coordination and communication.

For example, in auditing disaster preparedness and management, SAI India found that collaboration among agencies responsible for disaster response needs to be evaluated to ensure the existence of well-defined roles, responsibilities, and standard operating procedures for immediate action on the part of each entity involved.⁸ In addition, SAI USA evaluated early implementation efforts of the National Biodefense Strategy which, among other things, sets goals and objectives to help the nation prepare for and rapidly respond to biological incidents to minimize their effect.⁹ The SAI found that the strategy did not provide clear, detailed processes, roles, and responsibilities for joint decision-making and recommended the agency take steps to clearly document agreed-upon processes, roles, and responsibilities for making and enforcing enterprise-wide decisions.

2. **Develop a transportation preparedness plan.** Communicable diseases, such as the novel coronavirus and the recent Ebola epidemic, have resulted in many deaths and highlight the potential economic cost of disruptions to air travel and global economies. With the recurring threat of communicable diseases quickly spreading around the globe through air travel, it is imperative that the international transportation, and especially the international aviation, system is sufficiently prepared to help respond to any future communicable disease threat. In 2015, SAI USA recommended that the U.S. Department of Transportation develop a national aviation-preparedness plan for communicable disease outbreaks to establish a mechanism for coordination between the aviation and public health sectors and guide preparation for communicable disease nationally and for

⁸ Comptroller and Auditor General of India, *Summary of Key Audit Findings, Recommendations and Lessons Learnt on Disaster Management*, September 2020.

⁹ Government Accountability Office, *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts*, June 25, 2020, <https://www.gao.gov/products/GAO-20-625>

individual airlines and airports.¹⁰ The SAI found that the department is in the best position to lead a multiagency effort to develop a national aviation-preparedness plan because it is the liaison to the international aviation organization that has developed standards—including a national aviation pandemic plan—which member states are obligated to implement under an international aviation treaty signed by the United States. While the department agreed that a plan is needed, as of May 2020, no such plan had been developed. It is important not only for the development of national aviation plans, but also for international coordination on aviation planning through organizations such as the International Civil Aviation Organization.

Pandemic Response

- 3. Establish transparency and accountability mechanisms.** In emergency situations, such as the COVID-19 pandemic, it is understandable, and appropriate, for agencies to distribute funds quickly. However, without the necessary safeguards in place, funds may not get to the intended places or be used for the intended purposes. Therefore, it is critical that agencies integrate transparency and accountability mechanisms with mission achievement. Agencies need to provide transparent reporting so that lawmakers and others have assurance that effective and efficient safeguards over federal funds are established—and that funds are being used for their intended purposes.

SAIs are auditing the use of emergency assistance funds to alleviate the impact of the pandemic on individuals, economies, and society. These audits and associated recommendations are intended to reduce the risks of corruption and mismanagement of public funds and better ensure the funding achieves their intended purposes. For example, SAI Jamaica published initial findings in May 2020 on the country's temporary cash transfer program to individuals and businesses to cushion the economic impact of COVID-19. While SAI Jamaica found that internal controls were adequate to prevent and detect fraud, it identified risks of grant awards being made to ineligible individuals and forwarded

¹⁰ Government Accountability Office, *AIR TRAVEL AND COMMUNICABLE DISEASES: Comprehensive Federal Plan Needed for U.S. Aviation System's Preparedness*, Dec. 16, 2015, <https://www.gao.gov/products/GAO-16-127>

those concerns to the program implementer to investigate and take corrective action.¹¹ Additionally, SAI New Zealand is closely monitoring government spending on COVID-19, and as of July 2020, found that Cabinet decisions approving new spending were made correctly.¹² In a June 2020 report, SAI USA found that nearly \$1.4 billion in coronavirus relief payments went to deceased individuals and recommended the distributing agency consider ways to actively notify ineligible recipients about how to return improperly dispensed payments.¹³

In addition, governments need to develop and implement plans to address different types of scenarios, and relevant government programs need to have appropriate internal controls in place to ensure effective and efficient use of resources. For example, SAI USA recommended that the U.S. Small Business Administration develop and implement plans to identify and respond to risks in the Paycheck Protection Program—a key program implemented to assist workers affected by the pandemic—to ensure program integrity, achieve program effectiveness, and address potential fraud.¹⁴ Moreover, SAI South Africa reported that the country’s multi-billion relief package was introduced in an already compromised environment. The SAI has issued reports warning of inadequate financial management controls and lack of accountability, among other issues, in the same government sectors that are now tasked with implementing the emergency response.¹⁵

4. **Provide clear, consistent communication.** In the midst of a nationwide emergency, clear and consistent communication—among all levels of government, with health care providers, and to the public—is key. SAIs have reported that uncoordinated communication from government jurisdictions, and to providers and the general public,

¹¹ Auditor General’s Department of Jamaica, *Audit of the COVID-19 Allocation of Resources for Employees (CARE) Programme*, May 6, 2020, <https://auditorgeneral.gov.jm/audit-of-the-covid-19-allocation-of-resources-for-employees-care-programme/>.

¹² Controller and Auditor General of New Zealand, *Controller update on Government spending on Covid-19*, July 27, 2020, <https://oag.parliament.nz/media/2020/controller-july>.

¹³ GAO-20-265.

¹⁴ GAO-20-625.

¹⁵ Auditor-General South Africa, *First Special Report on the Financial Management of Government’s COVID-19 Initiatives*, September 2, 2020, <https://www.agsa.co.za/Reporting/SpecialAuditReports/COVID-19AuditReport.aspx>

has contributed to confusion, frustration, and in some cases, individuals' failure to seek or receive public health interventions in the past.

It is important to note that in an emergency, information may change rapidly as a situation evolves, so some corresponding evolution of messages to the public is understandable. The continued evolution of events in a crisis places an even greater premium on effective communication. SAI India notes that communication protocols and strategies should be revisited periodically.¹⁶ As more information became known about how COVID-19 spread, guidelines shifted to include new advice to the public on precautions such as wearing face masks in public and social distancing. However, failure to effectively manage expectations and communication during a pandemic could undermine the public's trust in the government at a time when the government's responsibility to convey critical health and safety information is paramount. A lack of clear, consistent communication from the government can lead to a loss of credibility with the public and other stakeholders, which is very important, since responding effectively to a pandemic requires the public's participation.

For example, SAI USA found that the Centers for Disease Control and Prevention (CDC) reported incomplete and inconsistent data from state and jurisdictional health departments on the amount of viral testing occurring nationwide, making it more difficult to track and know the number of infections, mitigate their effects, and inform decisions on reopening communities.¹⁷ The Department of Health and Human Services subsequently issued guidance to laboratories that identifies required data elements to collect and how to report it to the CDC.

- 5. Collect and analyze adequate and reliable data to drive future decisions.** Data collection and analysis efforts during a pandemic can inform decision-making and future preparedness—and allow for midcourse changes in response to early findings. Previous SAI audit work on preparedness highlights how data collection and analysis could inform the response to COVID-19, and preliminary data emerging from the initial response could inform preparations for a second wave of infections. A topic of great relevance in the

¹⁶ Comptroller and Auditor General of India, *Summary of Key Audit Findings, Recommendations and Lessons Learnt on Disaster Management*, September 2020.

¹⁷ GAO-20-625.

context of COVID-19 is the robustness and functionality of health systems as well as the high quality of reliable health data.

Preliminary information on the effects of COVID-19 highlight the importance of additional data collection to target response activities to the most affected groups. For example, though all populations are at risk of COVID-19, early monitoring indicated that certain populations are more at risk. Preliminary findings indicate that older adults—those over the age of 65—are more likely to be hospitalized and to die from the virus, and the majority of persons hospitalized also have underlying medical conditions, such as hypertension, obesity, or chronic lung disease. More study of these early findings can help target a response to appropriate communities.

INTOSAI Community Approaches in Auditing COVID-19 Expenditures and in Dealing with the Pandemic

Despite the difficult circumstances, many SAIs have continued their work to provide oversight and accountability for their citizens. SAIs have taken various approaches to auditing their government's expenditures to respond to the pandemic. In addition to a number of ongoing audits of pandemic responses, SAI USA is mandated to report to the Congress on a bimonthly basis on pandemic spending. Similarly, SAI UK has planned work on areas such as supporting the vulnerable, employment supports, and contracting under the pandemic.¹⁸ It is important that SAIs define the appropriate scope of their work to respond to pandemics and consult with their legislatures or oversight body to establish appropriate plans and roles in advance to avoid confusion and maximize relevant oversight. Appendix 3 provides examples of planned SAI audits on COVID-19 expenditures.

Underpinning the INTOSAI community's approaches is the declaration made at the INTOSAI Congress in 2019 held in Moscow. The Moscow Declaration has served as a strategic high-level guiding principle for the INTOSAI community throughout the pandemic. In particular, the Declaration calls for establishing a strategic approach to audit, using IT instruments and open data resources for auditing practices, promoting inclusiveness, building remote auditing capacity,

¹⁸ See UK National Audit Office website at https://www.nao.org.uk/search/pi_area/covid-19/publication_type/work-in-progress/.

establishing productive interaction with auditees, and enhancing communication with the academic community and public in general.

In dealing with the pandemic, the United Nations and other international bodies have highlighted the importance of protecting human rights, democracy, and the core principles of Sustainable Development Goal (SDG) 16 (promote just, peaceful and inclusive societies). There is widespread recognition that the values and institutional principles of SDG 16, which were universally agreed to, are core to successfully addressing the crisis and becoming more resilient in the future.¹⁹

In this context, the INTOSAI Development Initiative (IDI) reports scattered indications of SAI independence coming under increasing pressure during the pandemic as it relates to their mandates, independence, access, and capacity, which may have affected the ability of some SAIs to respond.²⁰ Examples of these threats during the crisis include cutting funding, questioning of SAI mandates to conduct audits, declaring SAIs non-essential services, and designating emergency funds as off budget items, thereby preventing SAI audits. It is vital to maintain both accountability in crises and SAI independence to perform its oversight role during the crises as a means to promote accountability and transparency and create trust in government efforts to address COVID-19. Moreover, we note the importance of planning by SAIs to establish policies and procedures to define the appropriate scope of their work to respond to pandemics and consult with their legislatures or oversight body to establish appropriate plans and roles in advance to avoid confusion and maximize relevant oversight.

In response to the COVID-19 Pandemic and to continue to strengthen the SAI community, INTOSAI immediately recognized the need for shifting priorities and found new ways to collaborate and share knowledge to keep the international audit community connected. Appendix 4 provides more information on the INTOSAI community's activities in dealing with the pandemic.

¹⁹ The Pathfinders, *Act Now for SDG 16+*, July 2020.

²⁰ The INTOSAI Development Initiative is the INTOSAI body that works across INTOSAI strategic goal areas and supports SAIs in developing countries, in their efforts to sustainably enhance performance, independence and professionalism.

Conclusion

The pandemic has had devastating effects across the world, including the loss of over 800,000 lives and massive economic upheaval. It is critical that we use lessons learned to improve our response in the future. SAIs are in a unique position to help improve government efforts to prepare for and respond to future pandemics in order to minimize opportunities for the spread of disease. In the case of pandemics, INTOSAI and its member SAIs have identified a number of initial lessons learned—including establishing clear goals and defining roles and responsibilities and providing clear and consistent communication—that if implemented could help minimize the impact of future pandemics.

The INTOSAI PFAC leadership and member SAIs are eager to build on our strong relations with the United Nations, the World Health Organization, and others to broadcast the importance of these initial lessons learned and further leverage the value of the accountability community in the future. We therefore recommend an ongoing dialogue among interested organizations to discuss these initial lessons learned, address other ideas and approaches, and work toward the common goal of avoiding these types of devastating effects in the future, with the possibility of INTOSAI serving an advisory role in planning for future pandemics. In addition, we recommend that individual SAIs consider serving in an advisory role to their own national governments in the mitigation of future pandemics.

Appendix 1: Methodology and Data Information

This research paper is a collection of contributions from INTOSAI members and individual member SAIs around the world. We analyzed audit reports and INTOSAI activities related to:

- The impact of the pandemic on SAIs and the accountability community,
- Key SAI findings and recommendations on the current Coronavirus Pandemic,
- Key SAI findings and recommendations from other pandemics (e.g. SARS, MERS, Ebola, Zika, H1N1),
- Approaches SAIs are taking to audit COVID-19 expenditures, and
- Approaches SAIs are taking to address the pandemic.

We also analyzed source material and data from the United Nations, the World Health Organization, the World Bank, the Congressional Research Service, and Pathfinders, to include in preparing this document.

Appendix 2: Select SAI COVID-19 Related Audit Reports

Brazil, *TCU Evaluates Government Actions In Response To The Crisis Generated By Covid-19 In The Electricity Sector*, June 3, 2020 (in Portuguese).

Jamaica, *Audit Of The COVID-19 Allocation Of Resources For Employees Program*, May 6, 2020.

New Zealand, *Ministry of Health: Management of personal protective equipment in response to Covid-19*, B.29[20d], June 2020.

South Africa, *First Special Report on the Financial Management of Government's COVID-19 Initiatives*, September 2, 2020.

Switzerland, *COVID-19: Interim Report As At 1 June 2020 – Federal Measures*, Audit number: 20529, June 1, 2020.

UK, *Overview Of The UK Government's Response To The COVID-19 Pandemic*, HC 366 Session 2019–2021, May 21, 2020.

USA, *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts*, GAO-20-625, June 25, 2020.

USA, *COVID-19: Brief Update on Initial Federal Response to the Pandemic*, GAO-20-708, August 31, 2020.

USA, *COVID-19: Federal Efforts Could Be Strengthened by Timely and Concerted Actions*, GAO-20-701, September 21, 2020.

Appendix 3: Examples of Planned SAI Audits on COVID-19 Expenditures

AFROSAI-E conducted a research project to determine the level of resilience of SAIs in sub-Saharan Africa to meet stakeholder expectations during the COVID-19 pandemic. When asked about future planned audits related to the pandemic, SAI responses ranged from financial audits of COVID-19 spending, to compliance audits on government preparedness, to performance audits on government interventions. For more information, visit <https://afrosai-e.org.za/2020/07/10/afrosai-e-research-paper-sai-resilience-in-addressing-the-auditor-expectation-gap-during-disaster-periods-the-case-of-sub-saharan-sais-during-the-covid-19-pandemic/>.

The **Australia National Audit Office** COVID-19 multi-year strategy for performance audits will focus on the effective, efficient, economical and ethical delivery of the Australian Government's response to the COVID-19 pandemic. This includes the economic stimulus and social support packages as well as the management of related risks, such as system and technology changes, fraud, information management, privacy, compliance and regulatory effectiveness. The strategy will be delivered in three key phases. For more information, visit: <https://www.anao.gov.au/work-program/covid-19>.

The **Office of the Comptroller General of the Republic of Chile** has multiple audits planned, including audits on the acquisition and distribution of a food program created to help vulnerable families, on the authorization of the emergency health infrastructure developed in response to the Covid-19 Pandemic, and on procedures for the reception, custody, distribution and disposition of personal protective equipment to hospital personnel, among others. For more information, visit <https://www.contraloria.cl/web/cgr/covid19>.

In response to the COVID-19 pandemic, the **General Court of Audit of Saudi Arabia** has formed a working group, known as the Emergency Team, to prepare a plan for adapting the General Court to the current situation. This plan also coincides with the General Court's competence through the activations of its electronic auditing system. This system allows auditors to perform the auditing process remotely by allowing them to review audited entity documents online. The General Court has also specified a certain methodology to audit urgent procurements related to the pandemic. The General Court has also specified certain procedures for procurements purchased on an urgent basis. For more information, visit <http://www.gca.gov.sa/en/eservices/Pages/About-Chamel.aspx>.

The **Auditor-General of South Africa** plans to issue its second COVID-19 report in November 2020. This will be a follow-up to their First Special Report on the Financial Management of Government's COVID-19 Initiatives released on September 2. For more information, visit <https://www.agsa.co.za/Reporting/SpecialAuditReports.aspx>.

In response to the COVID-19 pandemic, the U.S. Congress appropriated \$2.6 trillion in emergency assistance for people, businesses, the health care system, and state and local governments. The **Government Accountability Office** is tracking how federal funds are spent and examining the impact of COVID-19 on public health, including vaccine development, homeland security, the economy, health care, assistance to individuals and families, assistance to state and local governments and tribes, assistance to industry and specific economic sectors, international aid, and contracting. For more information, visit <https://www.gao.gov/coronavirus/>.

Appendix 4: Examples of INTOSAI Community Approaches in Dealing with the Pandemic

In response to the COVID-19 Pandemic, INTOSAI leadership immediately recognized the need for shifting priorities and found new ways to collaborate and share knowledge to keep the international audit community connected and operational to the maximum extent possible. The INTOSAI Chair released an overview in April 2020 on measures and activities taken by various SAIs in responses to the COVID-19 Pandemic. The INTOSAI General Secretariat released guidelines on INTOSAI continuity of operations, including guidelines for conducting virtual meetings. It also outreached with the International Monetary Fund on working jointly to share views, experiences and lessons learned, and to track progress in the audit of emergency funding.

INTOSAI Goal Chairs, focused on professional standards, capacity development, knowledge sharing, and policy and administration, also took action to address the impact of the pandemic.

The Professional Standards Committee (PSC), in collaboration with the Knowledge Sharing Committee (KSC), is consolidating six existing International Standards of Supreme Audit Institutions (ISSAIs) on audit of disaster-related aid (ISSAIs 5500, 5510, 5520, 5530, 5540 and INTOSAI GOV 9250) to the “Guidance on Auditing Disaster Management” (GUID 5330) under the INTOSAI Framework on Professional Pronouncements.

The Capacity Building Committee has held the following webinars addressing capacity challenges SAIs may face during the pandemic: Lessons from auditing the management of funds donated to fight the Ebola outbreak in 2014 in Sierra Leone, held April 29; SAI capacity, performance and relevance during and subsequent to COVID-19, held June 9; and Auditing in Complex and Challenging Contexts: Covid-19 implications for SAI strategic management, held June 15.

Under the KSC Work Plan for 2017-2019, the document entitled “Disaster Preparedness for Supreme Audit Institutions” was prepared to understand basic concepts of disaster preparedness besides government and related parties’ efforts, policies, and funding mechanism to prepare for disasters. This document was endorsed in the 2019 INTOSAI Congress and can be accessed on the INTOSAI Community Portal: <https://www.intosaicommunity.net/user/knowledgecenterdetails/11>

Under the KSC, the INTOSAI Working Group on Financial Modernization and Regulatory Reform held a meeting in May 2020 on COVID-19 impacts and the Working Group on Public Debt is considering options for assessing impacts on public debt.

The Policy, Finance and Administration Committee (PFAC) established the PFAC COVID-19 Initiative in April 2020 to focus on maintaining continuity of operations within INTOSAI, assisting individual SAIs with their continuity of operations, sharing practical, technical, and audit-related information across INTOSAI members, and developing a high-level lessons learned document on minimizing similar situations in the future. In May, the initiative launched a dedicated website, <https://intosaicovid19.org/>, with helpful information and resources to the INTOSAI community on maintaining continuity of operations, relevant audit reports and methods, and remote work and training tools.

The Supervisory Committee on Emerging Issues (SCEI) established the Expert Group on “Strategic role of SAIs in addressing challenges posed by COVID-19 pandemic” in June 2020 to provide a strategic, long-term perspective of the impact on SAIs. Since that time, the SCEI has held three webinars: “Priorities of SAIs in the COVID-19 Pandemic: Audit Themes, Methods and Techniques” held in June 2020; “Remote Auditing: Technical Challenges and Solutions” held in July 2020; and “Openness of SAIs and Ensuring Inclusiveness in Emergency Conditions” held in September 2020. Video recordings of these webinars are available at <https://www.intosaicommunity.net/scei/>.

The INTOSAI Development Initiative (IDI) extended eLearning to develop more support and is helping SAIs and INTOSAI Regional Organizations with using these platforms. IDI also published resources to help SAIs conduct audits during the pandemic. IDI is planning the “Transparency, Accountability and Inclusiveness Audits in Use of Emergency Funding for Covid-19,” which will support SAIs globally in doing agile compliance audits on COVID-19 emergency funding; “The Audit of Sustainable Public Procurement Linked to Sustainable Development Goal (SDG) 12.7,” which will also examine the impact of COVID-19 on sustainable public procurement in OLACEFS; “Cooperative Audits of Strong and Resilient National Public Health Systems (linked to SDG target 3D)” for ASOSAI, ARABOSAI and CAROSAI in partnership with the KSC, and; pilot “The Audit of Elimination of Intimate Partner Violence against Women (linked to SDG 5.2)” related to the increase in intimate partner violence during COVID-19 for SAIs of Serbia and Uganda.

The International Journal of Government Auditing remains resourced, operational and committed to ensuring INTOSAI members stay connected during this time of distancing, travel limitations

and uncertainty; encouraging audit organizations to share individual stories as well as SAI contributions to national pandemic endeavors.

INTOSAI Regional Organizations have also taken action across the globe. For example:

The Arab Organization of Supreme Audit Institutions (ARABOSAI) organized a webinar in April 2020 on "The role of regional organizations in responding to COVID-19 crisis" and discussed ARABOSAI's strategy for dealing with the effects of the pandemic.

The Caribbean Organization of Supreme Audit Institutions (CAROSAI) released a report in May 2020 summarizing survey results on the effects of the pandemic on SAIs and outlining strategies and recommendations for minimizing its impact.

The European Organization of Supreme Audit Institutions (EUROSAI) General Secretariat launched a videoconferencing tool (Blackboard Collaborate) in early March to support EUROSAI members in continuing their cooperative work by providing them access to the virtual working methods that have become indispensable in times of the COVID-19 pandemic. EUROSAI established the COVID-19 Project Group in June 2020.

The Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) created a microsite with information on individual SAI actions in the region, a series of webinars on related topics, and is publishing weekly blogs.

The Pacific Association of Supreme Audit Institutions (PASAI) has also posted blogs periodically on how COVID-19 has affected the region.

AFROSAI-E, the Anglophone subgroup of the African Organization of Supreme Audit Institutions, published a study in July 2020 entitled "SAI Resilience in Addressing the Auditor Expectation Gap during Disaster Periods: The Case of Sub-Saharan SAIs during the COVID-19 Pandemic."