

Conclusions and Recommendations

25th UN/INTOSAI Symposium

Working during and after the pandemic: building on the experience of Supreme Audit Institutions (SAIs) for strengthening effective institutions and achieving sustainable societies

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Conclusions and Recommendations

A.....In the light of the substantial implications of the COVID-19 pandemic on the institutional environment of SAIs, on their internal working methods and on their audit work, and

B.....Taking into account the need for stable, resilient and accountable institutions – as highlighted in Sustainable Development Goal 16 – in the aftermath of COVID-19,

the participants of the Symposium have intensively discussed how the experiences of SAIs during the pandemic can contribute to strengthening effective institutions and achieving sustainable societies.

In detail, they have elaborated on

- the impact of COVID-19 on SAIs' organizational capacities, working methods and processes;
- the experiences and good practices in auditing the COVID-19 responses and recovery plans;
- innovative approaches to enhancing the transparency of and accountability for the COVID-19 responses; and
- ways to support resilient accountability systems and institutions in the aftermath of COVID-19.

As a result of their intensive discussions, the participants of the Symposium

1. Underline the UN General Assembly Resolutions' recognition of the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, whose importance has been further highlighted as a result of the pandemic (A/RES/66/209 and A/RES/69/228); this includes statements made in the political declaration titled "Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation" (A/S-32/2/Add.1);
2. Acknowledge that INTOSAI and its member SAIs reacted quickly to the pandemic through the adaptation of their working methods and audit programmes, noting that the SAIs started from different points in terms of their capability and capacity;

3. Emphasize that capable, well-resourced, and independent SAIs at the national level will help to substantially strengthen transparency and accountability, and thereby provide key foundations for a rapid and adequate response to future crises;
4. Encourage SAIs to continue to adapt and re-evaluate their audit approaches and priorities, and to closely monitor the changing external conditions;
5. Underline the essential contribution that SAIs can make to the achievement of Sustainable Development Goal 16 by assessing whether national responses, recovery measures and plans have been effective, sustainable and sound;
6. Emphasize that SAIs can only fulfil these important responsibilities adequately if they can exercise their mandate independently, with adequate resources and good access to necessary information and data;
7. Encourage SAIs to build on their experiences in leveraging new technologies and adopting new, more agile working methods, and to continue integrating new tools and technologies in their future work; leveraging technology in this way can allow for earlier insight and, where appropriate, better foresight based on the SAIs' work;
8. Encourage SAIs to find a balance between remote and on-site audits, taking into consideration the importance of the verifiability of information and data;
9. Underline that in order to be prepared to address future crises in an efficient, effective and equitable manner, transparency and accountability mechanisms have to be established early on;
10. Encourage SAIs, where appropriate, to explore mechanisms to increase communication with and participation of citizens, which can lead to an improved efficiency of their audit work;
11. Emphasize the importance of SAIs assessing the proper use of public funds for COVID-19 response and recovery measures, thereby exerting a preventive effect against mismanagement and corruption, which, in consequence, builds citizens' trust in government institutions;
12. Emphasize that clear and consistent communication to stakeholders and the general public has to be provided by governments in situations of national emergency;
13. Further emphasize the necessity of national governments to have contingency plans in place and to ensure data interoperability in order to address emergencies and enable national authorities to interact in an efficient and effective manner;

14. Recommend that SAIs continue to prioritize in their audit work areas that have been particularly affected by the pandemic, such as health or social care;
15. Support the establishment of an INTOSAI working group on healthcare and social care services, as also indicated by the Recommendations of the INTOSAI Supervisory Committee on Emerging Issues (SCEI);
16. Recommend that INTOSAI, its Regional Organizations and member SAIs explore further opportunities for sharing knowledge and best practices in relation to responses to and impacts of the pandemic and consider the optimal use of platforms for that purpose;
17. Underline the importance of continuing the successful cooperation between SAIs and the United Nations as well as with other external partners, inter alia through the exchange of experiences and lessons learned, in order to develop common solutions and strategies for the response to future crises, recovery measures and plans;
18. Encourage INTOSAI and its member SAIs to continue to share their experiences in ensuring oversight of and accountability for responses to the pandemic, recovery measures and plans, to implement the Recommendations of the INTOSAI SCEI, and to build on the Lessons Learned Report of the INTOSAI Policy, Finance and Administration Committee as well as on the results of other SAI initiatives during the pandemic;
19. Highlight the importance of SAI capacity building, for example through developing online educational programs open to all SAIs and involving external partners;
20. Consider it more necessary and relevant than ever to contribute to “leaving no one behind” in the aftermath of the pandemic, which has exacerbated social inequalities in many vital areas and had disproportionate effects on the most vulnerable;
21. Recommend that INTOSAI and its member SAIs continue to contribute to the follow-up and review of the 2030 Agenda for Sustainable Development, consider the impact of the pandemic on the implementation of the Sustainable Development Goals, and support efforts to build back better.