

Agenda Item 6

revised version



IMPACT OF COVID 19 ON SAI'S ORGANIZATIONAL CAPACITIES, WORKING METHOD AND PROCESSES

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Image: Tiger's nest Paro, Bhutan

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PRESENTATION OVERVIEW

Introduction of topic

Impact on organizational capacities

Working method & process

Positives Development



INTRODUCTION OF TOPIC

- ❖ Main Theme: Working during the pandemic-Building on the experience of SAI for Strengthening effective Institution & achieving sustainable societies
- ❖ Sub-Theme-I: Impact of COVID 19 on SAI's Organizational Capacities, working Method and Process



IMPACT ON ORGANIZATIONAL CAPACITIES

Impact on human resource

- About 15 to 20% of the SAI human resource involved in COVID-19 prevention activities

Impact on work target

- ❖ Loss of time due to lockdown, quarantine protocol
- ❖ Deferment of deadline

Impact on Audit execution

- ❖ Site visit reduced
- ❖ Frequent revision of Audit plan
- ❖ Deferment some of planned works
- ❖ Difficult in obtaining audit evidences

Impact on SAI's budget

- Budget cuts



WORKING METHODS & PROCESSES

Pandemic revealed weakness in information Technology (ICT) Infrastructure

Leveraging ICT in Auditing

Reconfigure office environment/set up and working procedure

- ❖ Forced SAI to equip itself
- ❖ Formed Taskforce within SAI to leverage ICT
- ❖ Conduct desk review
- ❖ Offsite audit
- ❖ Virtual meeting & workshop (Reduced risk and save resources)
- ❖ Delivery of in-house training online
- ❖ Use of information system (ARMS, ePEMS)

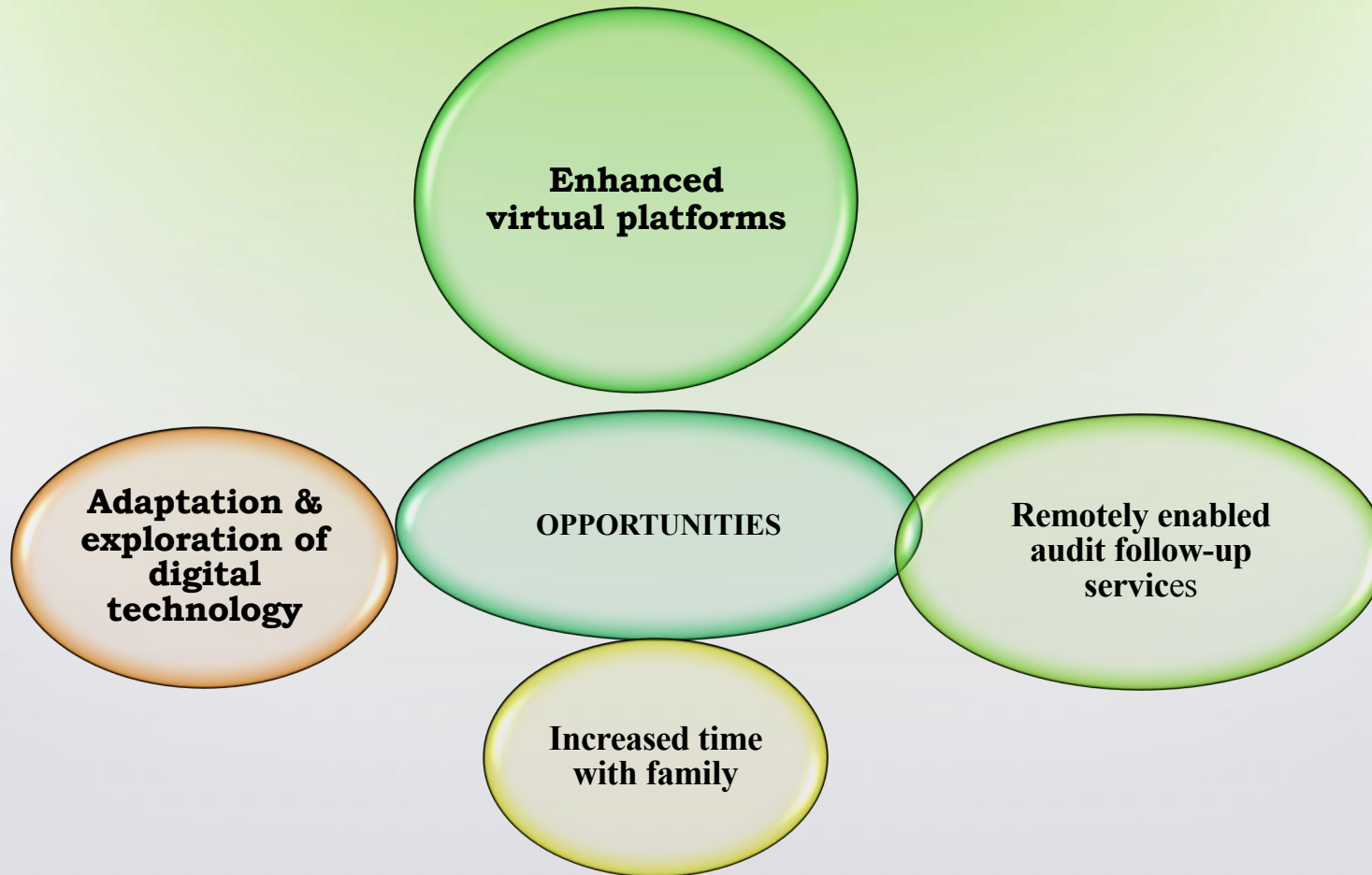


INTRODUCTION OF NEW NORMAL ENGAGEMENT PLAN

- ❖ Adopted remote working methodology
- ❖ Remote verification of Audit clearance
- ❖ Issue of audit report electronically
- ❖ Monitoring and supervision of work online
- ❖ Appointment of COVID 19 safety focal officers
- ❖ Enhanced Hygiene Standard in SAI:
 - ✓ Compulsory hand washing facility in offices, sanitizing and fever scanning, digital scanning & face mask, using Druk Trace App
 - ✓ Measures for mental well-being



POSITIVE DEVELOPMENTS



THANK YOU ALL

