

CONTINUATION OF BNAO ACTIVITIES IN THE CONTEXT OF THE PANDEMIC: CHALLENGES AND SOLUTIONS

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Main points of the presentation

- Effects of COVID-19 in Bulgaria
- Impact of the pandemic on our audit work
- What we have learned since the beginning of the pandemic
- What we have achieved in a pandemic year



Effects of COVID-19 in Bulgaria

Decrease in gross domestic product (GDP) of 4,2% compared to the previous year



Reduction in tourist flows and international traffic and malfunctions in the economy



Decline in industrial production



Decreased employment rate in fourth quarter of 2020 by 1,9%



4,7% increase in gross external debt at the end of December 2020, compared to the end of 2019



Impact of the pandemic on our audit work

Health and safety measures for protection of BNAO auditors and employees



Strict access control



Daily disinfection



Providing appropriate consumables



Remote work mode



Control over the workload and performance reports



Continuity of operation – how it became possible



- Laptops and portable scanners for all auditors



- Complete reorganization of the IT infrastructure



- Information security certificate ISO 27001-2013



- Internet access in a secure environment with a VPN connection



- Specialized audit software that allows performing and documenting the audit implementation in an electronic environment

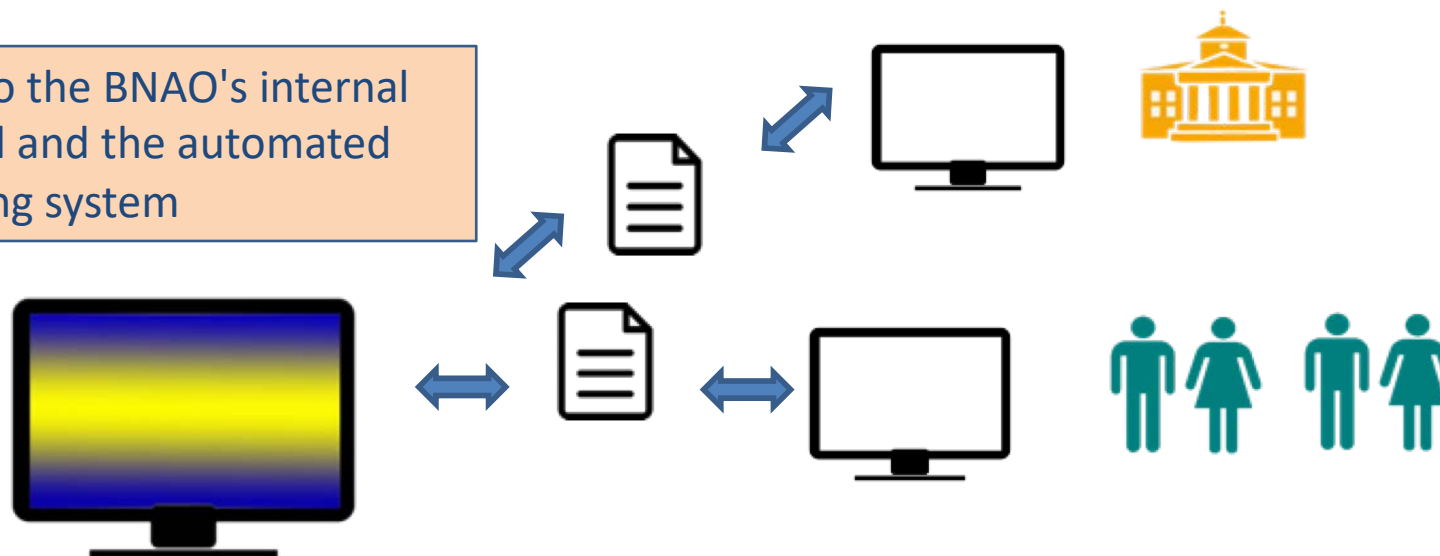


Continuity of operation – how it became possible



Access to databases of the Ministry of Finance and to public data and registers of ministries and agencies, as well as to databases and platforms maintained by the executive

VPN access to the BNAO's internal portal, e-mail and the automated record keeping system



Continuity of operation – how it became possible

Videoconferencing platforms allowed:

- remote meetings of the BNAO Board and its functioning councils, commissions and working groups

- discussions within the audit teams and between the audit teams and the responsables for quality control



- meetings with responsible officers from the audited organizations



Continuity of operation – how it became possible



Amendments to the Manual on the application of ISSAIs and the BNAO audit activity regarding the use of electronic documents and electronically signed documents as evidence



Online trainings of employees



What we learned during the pandemic

•We never know what might happen to us



•Re-evaluating our approach to collecting information

•In a crisis, good organization and preparedness to act quickly are key

•Physical distancing might be useful at times



•We all need a break from the routine



•We value something only when we lose it

•The small steps we make each day measure success

•There is always hope

•No more excuses that we are short of time



What we have achieved in a pandemic year



The BNAO Board held 49 meetings and took 497 decisions

315 audit reports adopted and published



Participation in coordinated audits on plastic waste management, effectiveness of anti-poverty measures, vocational training for adults

Online audit of EUROSAI reports and related documents for 2019

Participation in the activities of 9 working groups of INTOSAI, EUROSAI and the Contact Committee



66 professional trainings for a total of 546 participants





Thank you for your attention!

