



25th UN/INTOSAI Symposium

28 to 30 June 2021

Audits of urgent financing towards COVID-19: SAACB experience in auditing the support program to workers affected by the state of emergency

25th UN/INTOSAI Symposium

**State Audit & Administrative Control Bureau (SAACB)
State of Palestine**

SAACB@29/06/2021



التجربة المتبادلة تفيد الجميع

Experientia Mutua Omnibus Prodest



The Bureau worked in complex & challenging contexts

Supreme audit institution of Palestine is one of the SAIs that works in complex and challenging contexts

Parliament ... inactive

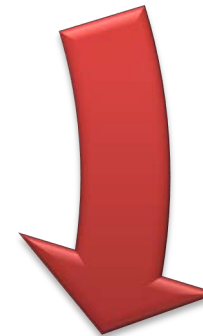
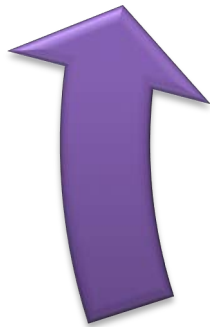
Divided noncontiguous areas



How work during COVID-19 pandemic started

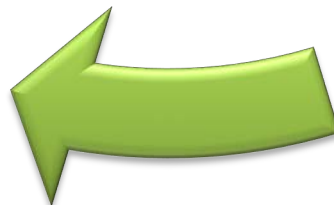
Decision was made to audit the use of urgent financing towards COVID-19

State of emergency was declared by Mr. president of Palestine on 05/03/2020



Senior management met with audit managers to exchange ideas about work sustainability

The government took a number of decisions & measures



How work during COVID-19 pandemic started

Compliance audit

- The support program to workers affected by the state of emergency
- Compensations to hotels used as quarantine centers

Performance audit

- Audit effectiveness of emergency committees formed to reduce Coronavirus outbreak

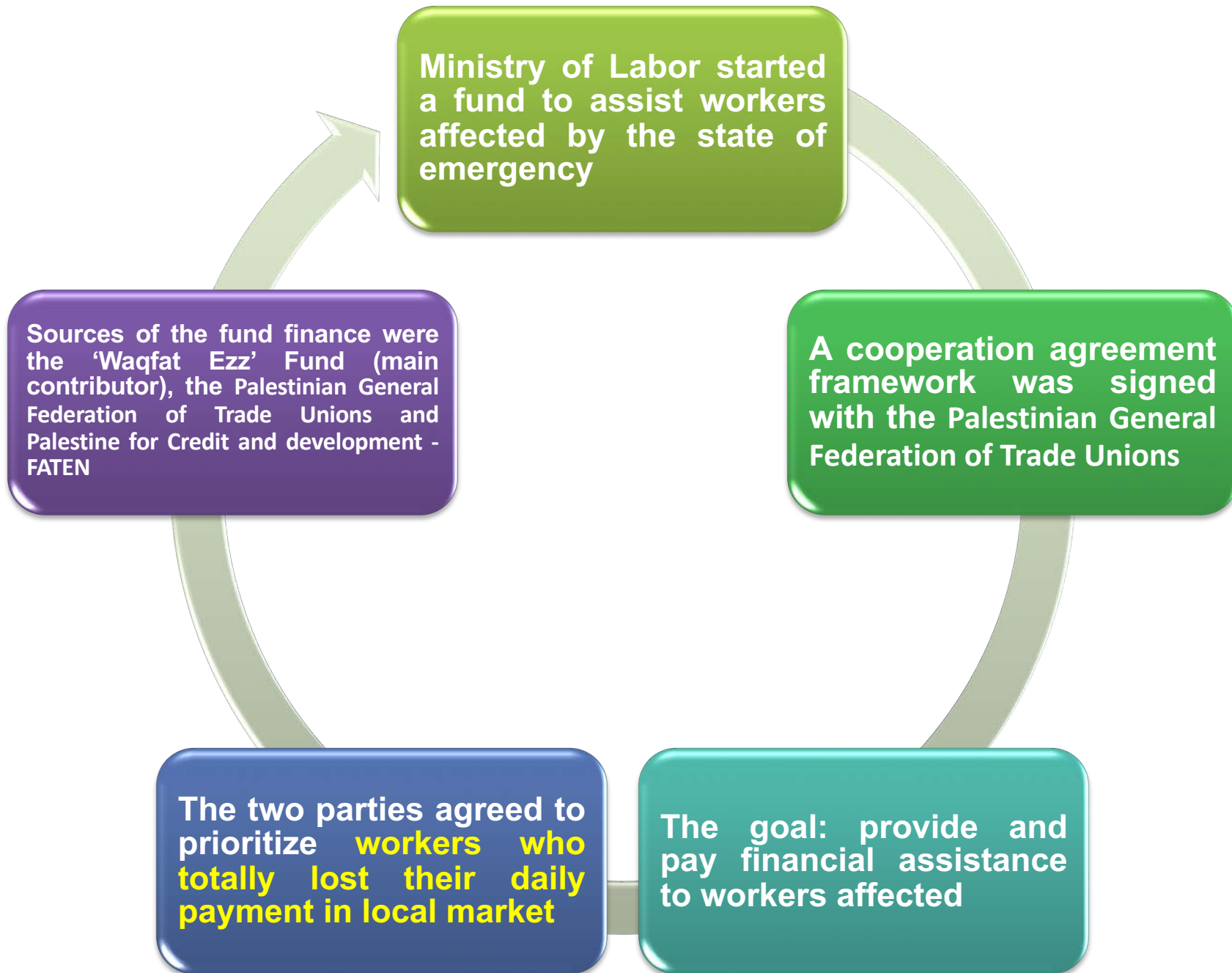
Advising friend

- Observer member at direct procurement committees, Ministry of Health

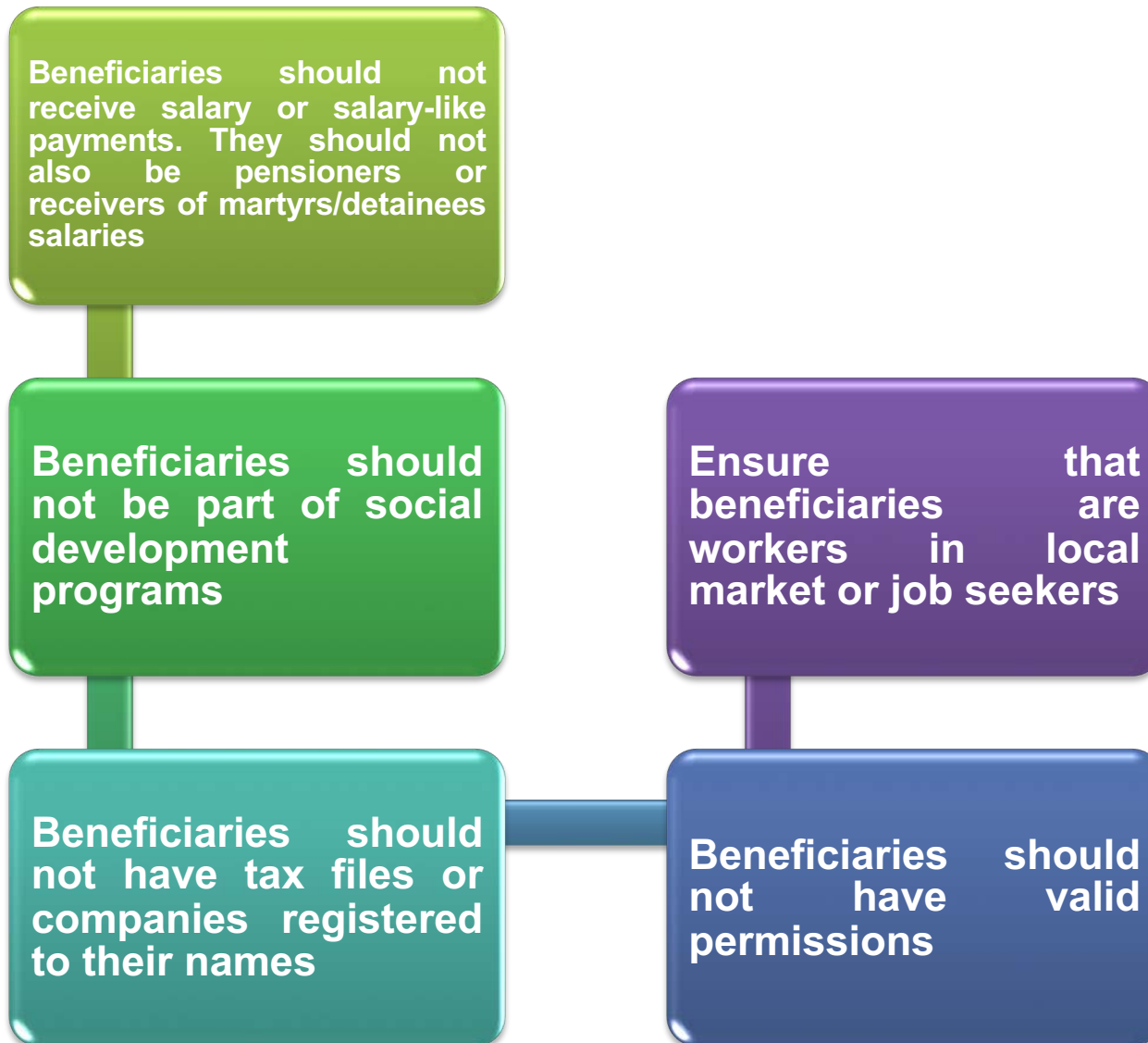
**Attestation Engagements
ISSAI 100, 29**



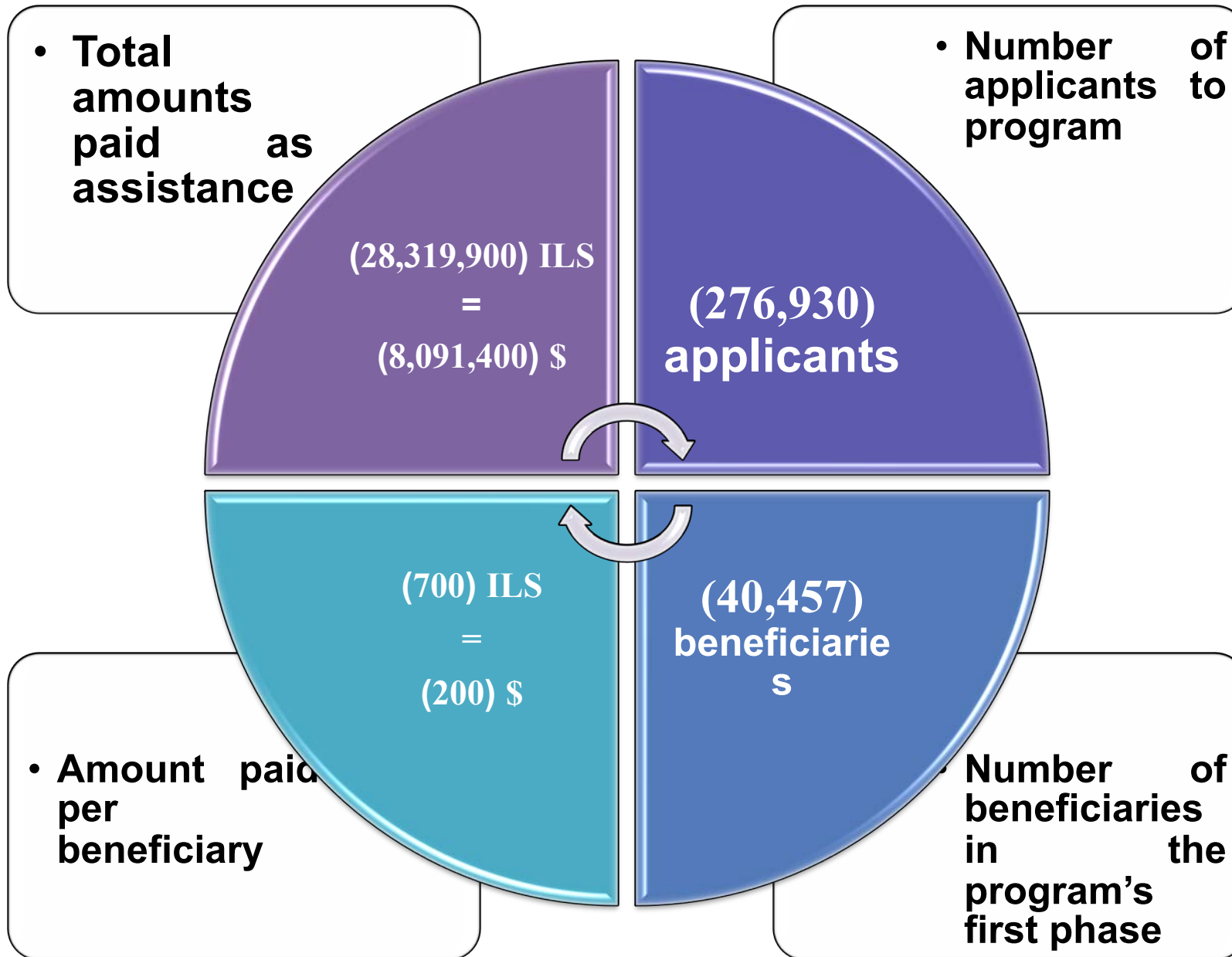
The support program to workers affected by the state of emergency, Ministry of Labour



Main standards approved for assistance payment



Report in numbers



**The support program to workers affected by the state of emergency,
Ministry of Labour**

**Name of
report**

**The support program to workers affected by
the state of emergency, Ministry of Labour**

• 1

**Palestinian Ministry of Labor reviewed beneficiary
lists of the support program to workers affected by
the state of emergency, in order to check
compliance with standards approved by
stakeholders, disclose financial/administrative
deviations and shortcomings, if any, and suggest
means to address and avoid them**

Audit goal

• 2



Audit themes

Final beneficiary lists

Lists of applicants to the program

Ministry of Labor compliance with approved standards to benefit from the program

Bank statements



Audit risks

Not all data of professional unions was included, and some unions refrained from cooperation with Bureau

The Bureau does not have technology environment to do remote audits

Income tax and value added tax departments do not have files for many companies, despite they are registered in companies list and register of commerce

Some institutions, companies and local entities delayed declaring tax deducted from their staff payments to income tax department, Ministry of Finance



Challenges the Bureau faced when auditing the program



Main findings

Shortcomings in the data check for applicants to benefit from the program, due to challenges during state of emergency, lockdown and failure to update data of government entities, which led to payments to ineligible receipts

The committee approved that beneficiaries should be workers in local market or job seekers, taking into account that the committee did not check this condition was fulfilled

There is not data link between government entities (income tax and VAT not tied with companies register and commerce register)



Main recommendations

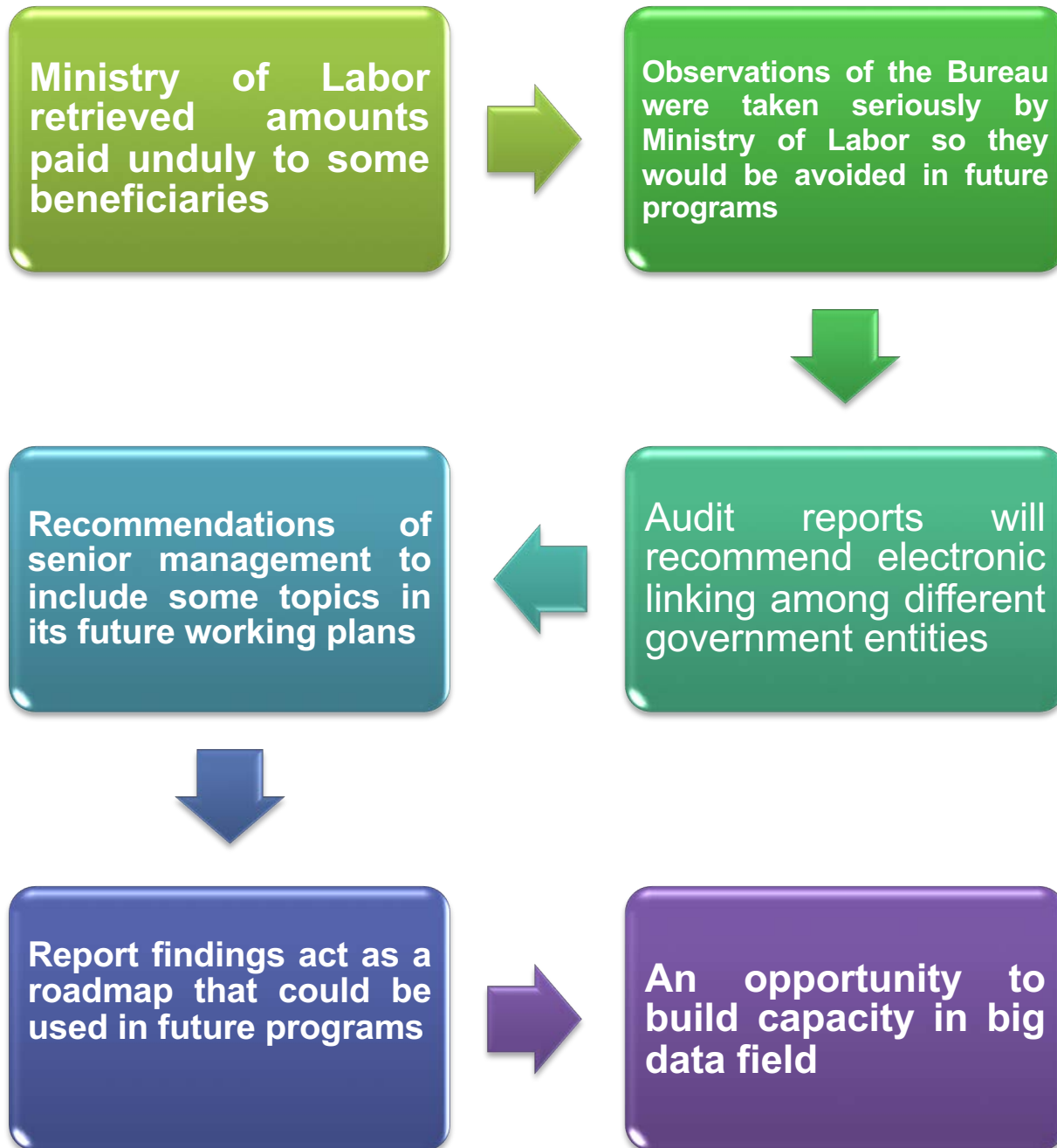
Legal actions were taken against beneficiaries who presented wrong statements, and amounts unduly paid were retrieved

Ministry of Labor coordinated with Ministry of Local Government to check beneficiaries and compare them against data of all local entities staff, as not all of the latter disclosed staff salaries to income tax department, Ministry of Finance

There should be coordination with all professional unions to obtain data of members to check data of beneficiaries



Positive findings & lessons learned



الخلاصة

INTOSAI standards reiterate the openness to and cooperation enhancement with stakeholders, according to the **'Partners, not observers' principle**. Joint cooperation should help increase transparency and accountability of the public sector.

تؤكد المعايير الدولية الصادرة عن منظمة الانتوساي بالانفتاح على الأطراف ذات العلاقة وتعزيز التعاون معها وفق **مبدأ شركاء لا رقباء** بحيث يسهم التعاون المشترك في تعزيز الشفافية والمساءلة في القطاع العام.



Finally,

Our Hearts are with all supreme audit institutions around the world that try to do their job in these difficult times.

في النهاية،،،

قلوبنا مع جميع الأجهزة العليا للرقابة حول العالم التي تحاول ان تقوم بعملها في هذا الوقت الصعب.

