



AUDITOR-GENERAL
SOUTH AFRICA

Internal integration and external stakeholder collaboration as critical success factors during Covid-19 response audits

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Contents



Two innovative approaches during Covid-19 response audits



- 1 Integration of all available audit resources into multi-disciplinary audit teams
- 2 Intensified engagement with two external stakeholder groups

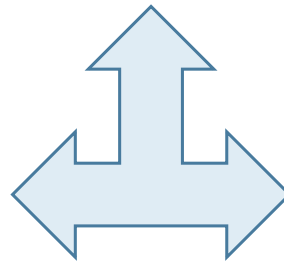
Integration of various audit aspects



Real-time, special audits of
key Covid-19 relief initiatives



Hybrid method:
Extensive use of
technology + manual
auditing



Multi-disciplinary teams:
FA, CA and PA
+ specialists

Success factors:

- ① Strategic intent
- ② Agility and adaptability
- ③ The right people
- ④ Adherence to standards

Intensified stakeholder engagement

Covid-19 Fusion Centre



- Law enforcement agencies to detect, investigate, prosecute, recover lost assets
- Early sharing of audit results, particularly fraud indicators
- Closer cooperation prevented duplication of efforts, and built efficiencies

Civil society organisations



- Bridge to citizens; amplifiers of SAI messages
- Valuable source of first-hand experiences of government services
- Information that enhances audit risk identification

Framework for SAI-civil society engagement

For SAIs interested in strengthening their relations and cooperation with civil society


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