



United Nations



INTOSAI

Report

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

28 to 30 June 2021



Impact of COVID-19 on SAIs' organizational capacities, working methods and processes

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

Resilient accountability systems and institutions in the aftermath of COVID-19

The present document is the report of the 25th joint UN/INTOSAI Symposium on “Working during and after the pandemic: Building on the experience of supreme audit institutions for strengthening effective institutions and achieving sustainable societies”, held virtually from 28 to 30 June 2021. The meeting was organized by the Division for Public Institutions and Digital Government of the United Nations Department of Social and Economic Affairs (DPIDG/UNDESA) and the International Organization of Supreme Audit Institutions (INTOSAI).

For more information on the meeting, please consult:

- <https://publicadministration.un.org/en/news-and-events/calendar/ModuleID/1146/ItemID/3090/mct/EventDetails>
- <https://www.intosai.org/calendar/event/2021-25-symposia>

The opinions expressed in this report are those of the authors of the report and do not necessarily reflect the views of the United Nations and INTOSAI.





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Context and objectives

The 25th Symposium on “Working during and after the pandemic: Building on the experience of supreme audit institutions for strengthening effective institutions and achieving sustainable societies” was held virtually from 28 to 30 June 2021. The Symposium was organized in the context of the long-standing collaboration between the International Organization of Supreme Audit Institutions (INTOSAI) and the United Nations Department for Economic and Social Affairs (UNDESA) through its Division for Public Institutions and Digital Government (DPIDG). Joint UN/INTOSAI symposia have been organized regularly since 1971.

The purpose of the meeting was to discuss the impact of COVID-19 on the operations, working methods and oversight work of Supreme Audit Institutions (SAIs). Discussions also considered how this experience may contribute to building more resilient accountability systems and sustainable societies in the aftermath of the pandemic. All sessions sought to reflect the perspectives of different stakeholders and the diversity of the INTOSAI community, showcasing the diverse perspectives of SAIs with various resources and capacities, and from countries at different levels of development.

The detailed agenda of the meeting is included in Annex 1. Keynote speeches by high-level representatives of UNDESA and INTOSAI framed the topic and the sub-themes of the Symposium. The agenda was organized around four sub-themes.

Impact of COVID-19 on SAIs’ organizational capacities, working methods and processes

- Sub-theme 1 focused on the impact of COVID-19 on SAIs’ organization, working methods and processes. This sub-theme was divided in two sessions given the large number of SAIs that expressed interest in presenting their experiences under this sub-theme.

Experiences and good practices in auditing the COVID-19 responses and recovery plans

- Sub-theme 2 discussed experiences and good practices in the external control of COVID-19 responses and recovery plans.



Innovative approaches to enhancing the transparency of and accountability for the COVID-19 responses

- Sub-theme 3 focused on innovation in enhancing transparency and accountability on COVID-19 responses.

Resilient accountability systems and institutions in the aftermath of COVID-19

- Sub-theme 4 discussed resilient accountability systems and institutions in the aftermath of COVID-19.

On the last day of the meeting, a draft outcome document with conclusions and recommendations was discussed and endorsed by participants.

The Symposium brought together representatives from SAIs, the United Nations and other international organizations, resource experts and relevant stakeholders. About 500 participants from 120 countries registered for the Symposium, mostly from SAIs. The number of participants attending during the three days varied between approximately 220 and 290. The list of registered participants is included in Annex 3.

The remainder of the report elaborates on the issues discussed during the Symposium and some of the key messages emerging from the discussions. It is organized by theme. Some themes and issues that were mentioned in more than one session are reflected only once to avoid repetition. A publication will compile all presentations and materials from the meeting.

Sub-theme 1. Impact of COVID-19 on SAIs' organization, working methods and processes

Sub-theme 1 focused on the impact of COVID-19 on the organization, working methods and processes of SAIs. Interventions from the SAIs of Hungary, Mongolia, Bhutan, India, Brazil, Portugal, Egypt, Bulgaria and Mexico as well as the World Bank illustrated this topic and showed the commonalities and diversity of experiences in this domain.

Changes in audit plans have been inevitable during the pandemic. These changes have been the result of both the inability to conduct certain audits and the need to incorporate additional oversight work related to the governments' responses to COVID-19 (on the latter, see sub-theme 2). In almost all countries, planned and



ongoing audits have suffered delays and/or had to be postponed or cancelled (e.g., El Salvador, Bhutan, Portugal, France). For example, in Brazil, the SAI's annual audit plan, which had just been finalised at the start of the pandemic, was replaced with a revised plan that included a greater focus on the emergency federal budget. The emergency audit plan included 36 continuous audits, mainly in the areas of health, social benefits, budget, credit and tax, infrastructure, education and digital transformation. In Portugal, the SAI also adjusted the 2020 Action Plan, modifying 112 tasks, with most being rescheduled or having their focus shifted towards the pandemic, and some tasks (19) being cancelled. Twenty-seven new tasks, of which two were cross-cutting projects, were added. In 2021, the Management Risk Prevention Plan was also updated to reflect pandemic-related risks. In France, the 2021-2022 program has been completely revamped to incorporate COVID-19 related audits, including 14 thematic reports and 26 other reports on COVID-19. Both the government and Parliament have requested the French SAI to look at the impacts of the pandemic on public finances in the long term, including the recovery plan.

As countries adopted different forms of lockdown and social distancing measures to contain the advance of COVID-19, SAIs have faced the challenge of keeping their staff safe and moving to remote work. One factor affecting SAIs' ability to quickly and effectively make the transition from on-site to remote work was the extent to which an SAI had the IT infrastructure and equipment in place to facilitate such transition (e.g., Bulgaria, Brazil, Chile, Hungary). In SAI Hungary, for example, the digital transition had started as early as 2017, and has been implemented through a dedicated programme (Audit Digitization Technology) since 2019. Similarly, SAI Brazil had already invested in technology and IT solutions: online training was available, and a working group on digital audit procedures existed.

Other SAIs have faced significant challenges. In Bhutan, the pandemic revealed the existence of weaknesses in IT infrastructure and a dedicated taskforce was established to address these problems. The SAI managed to adapt the digital technology and enhance its virtual platforms. In countries such as Sudan, Palestine and Yemen, however, lack of IT infrastructure, equipment and internet reliability prevent SAIs from automatizing and digitalizing their processes. During this period, INTOSAI has financially supported 48 SAIs to acquire protective and IT equipment in order to ensure the continuity of operations.

The pandemic has provided opportunities for SAIs to move towards more agile audit approaches, including conducting real-time audits. SAI Brazil's continuous audit approach is characterized by flexibility with regard to the audit objective, scope and



standards, agility, timeliness and collaboration. All SAIs highlighted the higher risks of these audits due to both the process and the subject of the audits. Conducting real-time audits presents several challenges for SAIs in terms of adapting while ensuring compliance with audit standards (e.g., Bulgaria, South Africa), supervision, collection of appropriate evidence and documentation, audit risk assessment and development of professional capacities, among others.

Box 1. Emerging approaches in agile audit work in the context of COVID-19

SAI Estonia piloted a huge data analytics audit examining the impact of support measures to mitigate the consequences of COVID-19. The SAI combined massive amounts of data from the tax office and the implementing entities. This was possible due to the extensive digitalization and strong interoperability of the public sector in Estonia, which allows auditors to easily obtain information. The audit found that, with some minor exceptions, the measures had been effective in reaching those most affected by the crisis.

SAI El Salvador audited public resources allocated to manage the pandemic in real time, the construction of a new hospital for treating COVID-19 patients, and issued new regulation to enhance transparency and accountability in the use of public funds to fight the pandemic in the 262 municipalities of the country.

SAI Hungary conducted a remote audit of all local governments, involving 3,197 local governments and their 1,284 offices. The audit assessed the integrity of local governments, corruption prevention and relevant regulatory environments. The report was published in January 2021.

SAI Indonesia's wide scale audit on COVID-19 (2020-2021) was conducted in collaboration with multiple stakeholders (government and internal auditors, law enforcement institutions, Parliament, state and locally-owned enterprises) and used remote audit approaches, providing guidelines and tools and information technology support for auditors.

SAI Mongolia conducted a real time audit on the "One door-One test" campaign. The audit found lack of compliance with the legal framework, limited information provided on lockdown and the testing process, and asymmetries in workload at the testing sites and across mobile teams. A total of 20 recommendations were submitted to implementing entities for further action.

SAI South Africa integrated all available audit disciplines into multidisciplinary teams to conduct three real-time special audits focused on COVID-19 responses. A manual was developed to guide auditors and ensure compliance with ethical and audit standards. The audits made extensive use of technology.



One significant challenge of working remotely is the impossibility to conduct field work. This has had significant impacts on auditing in specific sectors (e.g., environment) where field visits are critical for on-site verification and gathering of audit evidence, as well as in countries where the digitalization of public administration is limited (e.g., Iran, Bhutan, Sudan). Remote work has also affected the feasibility of conducting cooperative or coordinated audits, which are a critical resource for SAIs to share knowledge and mutually enhance their capacities. This may have longer-term consequences for SAIs and ultimately affect the quality of audits.

Remote and agile audit approaches require intensive use of digital solutions and data, as well as collaboration with data-producing organizations. SAIs in different countries (e.g., Brazil, Chile, Estonia, India, Indonesia, South Africa) have used data analytics to help ensure continuity of operations despite the disruptions caused by the pandemic. However, one challenge for SAIs in many countries relates to the constraints that public entities face regarding data production, availability and management. SAIs can contribute to addressing such challenges with their audits, recommendations and supporting measures (e.g., Estonia, United Arab Emirates). SAI India, for example, has been advising government regarding data collection and management.

SAIs have been appraising the skills and capacities needed for supporting these emerging audit approaches and the existing capacity gaps. They highlighted the importance of updating skills and investing in professional competences and resilience of staff (e.g., South Africa), as well as designing new capacity building models to replace face-to-face training (e.g., India). In Egypt, for example, the SAI is considering plans to identify the supplementary skills and tools required to conduct a COVID-19 emergency audit. SAI India has updated the auditors' profiles and competencies in order to include new skills such as collaboration, digital literacy, and critical thinking, among others. SAI Chile has implemented a capacity building plan for data analytics (over 600 employees are certified in data analysis, 64 in Python, and 97 in Tableau). SAI Brazil has recruited 30 data analysts since 2015 and supported staff to receive specialized training in data analysis.

Despite all these operational challenges, SAIs have managed to fulfill their revised audit plans, ensure continuity of operations and deliver significant outputs, as illustrated in Box 2.



Box 2. Continuity of operations and SAI outputs during the pandemic

SAI Brazil issued 51 specific audit reports and one interim consolidated report, responded to three audit requests of the national congress, conducted 190 investigations, developed one hot site (Coopera) and two data panels related to the SAI's oversight of government responses to COVID-19. The results of this work include, inter alia: savings of US\$2 billion for the government; an estimated US\$8 billion identified as improper payments; inputs to two congressional hearings; 19 reports with qualitative benefits; about 200,000 mentions of the SAI and the pandemic in the news; as well as conducting over 30 webinars on related topics.

SAI Bulgaria approved and published 315 audit reports, held 49 Board meetings where 497 Board decisions were made, conducted 66 professional trainings with 546 participants, and participated in three coordinated audits as well as in nine working groups of INTOSAI and EUROSAL, among others.

SAI Chile conducted 2,883 audit activities, including 377 covid-related audits, received and managed 39,219 complaints, conducted 15,466 ex ante legal control actions, and delivered 26,654 legal opinions (with only 2,000 employees).

SAI Indonesia issued 241 audit reports, 2,170 audit findings that identified 2,843 problems in the government's response to the pandemic, and made 5,754 recommendations.

Sub-theme 2. Experiences and good practices in auditing the COVID-19 responses and recovery plans

Sub-theme 2 focused on "Experiences and good practices in auditing the COVID-19 responses and recovery plans". Presentations by the SAIs of the Russian Federation, France, Indonesia, Iraq and Palestine, and a lead statement by SAI Austria illustrated this topic.

SAI oversight actions have primarily focused on the health and economic and social mitigation and recovery measures adopted by governments. However, they have later expanded to include other relevant areas such as education or tourism in some countries. Governments had to respond quickly to the emergency, changing their priorities and processes, and updating their programmes and budgets. Accordingly, SAIs also had to respond quickly, and keep up to date and revise their risk



assessment of policies, programmes and entities on ongoing basis (e.g., Austria, Germany, Indonesia, Iraq).

The examples below show common threads in SAIs' audit findings related to COVID-19, including problems with data in public entities, compliance weaknesses due to the use of emergency procedures, and the need to strengthen transparency and accountability mechanisms early on in the governments' responses.

Some SAIs have focused on specific aspects of the health responses to the pandemic. SAI Iraq identified weaknesses in the health sector (such as the underutilization of some health facilities due to lack of data-sharing; overworked medical staff, and lack of critical medical supplies and equipment) and recommended corrective and preventive measures. The SAI has also conducted performance and compliance audits on the use of donations for COVID-19 response. Auditors faced significant information constraints (e.g., it was not feasible to check all the procurement contracts for medical equipment because of the lack of information), but mobilized data on services provided to patients and could draw conclusions and issue recommendations to the government.

SAI Russia audited the incentive payments provided to health employees during the pandemic. The audit included six entities and aimed to audit the activities of public executive bodies in providing and using federal budget funds for the implementation of incentive payments to medical and other workers in connection with changes in working conditions caused by the COVID-19 outbreak; and to evaluate the fulfillment of expenditure obligations arising from the implementation of those incentive payments. The audit also assessed the impact of this policy. The audit found that 4.5 million USD for incentive payments were underpaid, but 3.4 million USD were paid during or after the audit. As a result, the SAI concluded that incentive payments were executed by the government at a satisfactory level. The analysis of the legal aspects of the Compulsory Health Insurance showed that it did not define clear criteria on: the assignment of medical and other workers to determine the amount and frequency of incentive payments; the procedure for the implementation of incentive payments to medical workers; categories of personnel that can be classified as risk groups; and the unit of time used as a basis for calculating the incentive payments.

Other SAIs have focused on the economic and social responses to COVID-19. Working in a challenging context, SAI Palestine audited the effectiveness of the emergency committees created to contain the spread of the pandemic. The SAI also audited the compensation payments to support workers affected by the pandemic.



It reviewed the list of beneficiaries and the compliance of the Ministry of Labour (which administered the program) with existing laws and regulations. The audit revealed numerous problems with data, including the lack of digitization of various government departments, trade unions, and companies, which resulted in incomplete and sometimes contradictory information. The SAI recommended that data be digitally linked among government entities.

In France, COVID-19 was a major focus of mandatory reports in 2020, including a first report on the situation of public finances (June 2020), the certification of the accounts of the social security system (October 2020), and a report on the status of local public finances (November 2020). The structure of the SAI's annual report (March 2021) was changed to include eight chapters on COVID-19, focusing respectively on: government support to French nationals coming back from abroad; digital education; the provision of shelter for homeless people; resuscitation and intensive care units in hospitals; the support fund for businesses; unemployment insurance; railways; and cultural activities.

SAI Indonesia conducted a comprehensive audit of the COVID-19 Response and National Economy Recovery, which included six areas (addressing economic and financial impacts; budget reallocations and refocusing; fiscal, monetary and financial stimulus; procurement of emergency services and disaster management; health management and social protection programmes). The main audit questions focused on: the amount and sources of the resources mobilized, planned versus actual spending; the delivery to beneficiaries; the quality of the audit trail; possible violations; compliance with procurement regulations; and disaster management. The wide scope of the audit included government programs, funding sources, and looked at all the phases of COVID-19 management. The audit was conducted in 27 ministries, 10 state-owned enterprises and 204 local governments from mid-2020 to first quarter of 2021. SAI Indonesia identified opportunities to improve the management of COVID-19 pandemic in order to ensure its effectiveness and compliance with regulations. Among the areas for improvement, the SAI identified the need to improve policy integration across entities as well as data quality; address weaknesses in budget implementation and social assistance delivery, and improve the reliability of procurement processes for emergency resources.

The active response of SAIs in the context of the pandemic has contributed to redefining their role beyond oversight. In different countries, SAIs have been playing an enhanced advisory role to governments (e.g., Egypt, Estonia, Germany, Indonesia, Palestine). SAI Palestine has acted as an observer in procurement committees created in line ministries during the pandemic. SAI Indonesia reported



that traditional ex post oversight work has been increasingly complemented by insight work (studies of government responses, identification of risks of fraud and non-compliance) and foresight (to help governments identify scenarios, opportunities and challenges). The SAI has positioned itself as “the government’s trusted friend”. This redefined role requires agility and flexibility, and being able to produce studies quickly. In this context, it is important to learn from experiences from the past as well as from other countries (e.g., Indonesia, Estonia).

SAIs’ work on COVID-19 has strengthened collaboration with stakeholders, including other oversight bodies. SAI Indonesia identified collaboration with multiple stakeholders as a critical factor during the audit planning and execution phases. In France, COVID-19 helped strengthen the vertical integration of oversight. The SAI established a “COVID-19 community” including the Regional Chambers of Accounts (the SAIs at the level of French regions) to share information and best practices. Regionally and globally, cooperation and exchange of knowledge have also been strengthened. European SAIs under the coordination of SAI Finland and SAI UK established a regional project and network on oversight of COVID-19 responses. At the global level, several INTOSAI bodies have promoted the documentation and exchange of lessons learned from the pandemic, including the development of a dedicated website to share resources and good practices, and the COVID-19 initiative of the Policy Finance and Administration Committee (PFAC), which has developed a lessons learned paper and established an informal discussion group including external stakeholders, among other initiatives.

Box 3. Opportunities for enhancing responses to COVID-19 based on UK NAO’s oversight findings

Emerging themes from audits on COVID-19 responses based on **SAI UK’s** 17 reports include:

- (1) The need for government to clearly identify the risks to value for money on expenditure related to COVID-19 and in relation to tradeoffs;
- (2) The importance of transparency and clear audit trails for decision-making – particularly when normal practices such as competitive procurement are not possible;
- (3) The importance of having good data and evidence to make decisions – and the need to ensure government work – on long-standing problems with data quality;



- (4) The importance of having good coordination pathways across the range of sectors and delivery models;
- (5) The need for government to have a good understanding of how the pandemic and government's response affect different groups and the risk of widening inequalities; and
- (6) The importance of understanding workforce and capacity models, particularly for frontline workers, including provisions for spare capacity and redeploying staff where needed.

Sub-theme 3. Innovation in enhancing transparency and accountability on COVID-19 responses

The SAIs of Germany, the United Arab Emirates (UAE), South Africa, Chile, as well as UNODC presented on sub-theme 3, which focused on “Innovation in enhancing transparency and accountability on COVID-19 responses”. SAI Estonia provided a leading statement.

The pandemic has made it clear that sustainable recovery requires addressing corruption risks and practices. The Special session of the General Assembly against corruption (June 2021) adopted a high level political declaration that recognises the role of SAIs. SAI UAE highlighted the role of SAIs in maintaining integrity and ensuring transparency and accountability. In addition to oversight, SAIs provide assurance on the existence of governance structures that prevent corruption in times of crisis. SAIs can also encourage the adoption of e-government frameworks to reduce direct human interaction (e.g., between procurement officials and companies) and enhance transparency and accountability while improving government performance.

The uncertain context of the pandemic highlights the importance for SAIs to adopt risk-based approaches to assess the risks associated with policies and programmes to respond to COVID-19. The ISSAI 5500 series provides generic guidance on auditing pre- and post-disaster stages and the specific risks of corruption in disaster-related aid. In addition, guidance is available for SAIs in the framework of the Conference of State Parties (CoSP) of the United Nations Convention against Corruption (UNCAC) (e.g., Res. 8/13 of 2019 on more effective collaboration between SAIs and



anticorruption bodies, or Res. 6/7 of 2015 on promoting the use of information and communication technology for UNCAC implementation).

Increased budget transparency reduces opportunities for corruption and provides critical information to the public. In the context of the pandemic, SAI Germany developed innovative agile approaches to ensure transparency about the impacts of the government's responses on public finances, and highlighted the long-term challenges for the national budget. The SAI audited the first and second 2020 supplementary budgets, the 2021 supplementary budget and key financial planning figures up to 2025, as well as the EU Recovery Fund. Given the unprecedented scale of the measures adopted and the risks involved, it was critical for the SAI to provide information before the Parliament approved the measures. The SAI had to adopt an agile, real-time approach to auditing in order to inform decision making, ensure transparency of legislative decisions, and communicate the implications of such decisions to the public. The SAI disclosed information on the significant risks involved in both the national measures (e.g., in terms of medium and long-term budget sustainability) and the EU Recovery Fund (e.g., undermining EU fiscal rules), and highlighted the importance of considering the inter-generational effects and impacts of policies adopted in response to the pandemic, showing potential alternatives and suggesting corrections.

SAI South Africa adopted an integrated approach to conducting real-time special audits on COVID-19 responses. The SAI integrated all available audit disciplines into multidisciplinary teams to ensure greater coverage and high quality of the audits. Guidance for conducting these audits was provided to auditors. The audits also made extensive use of technology. The reports have had significant impact in terms of the identification of control weaknesses and irregularities, preventing loss of resources and helping recover mismanaged funds, and facilitating access to benefits for program beneficiaries.

Leveraging technology and innovation is another critical resource to enhance transparency and accountability of COVID-19 responses. SAI Chile has relied on intensive data use and technology for more efficient auditing. The SAI has contributed to enhancing the transparency of the COVID-19 responses and engaged citizens through open data. A specialized COVID-19 micro-site was created and a macro-site provides access to all budget information. Intensive use of ICTs has allowed the SAI to strengthen the oversight of public procurement and the prevention of conflicts of interest. The SAI found that 83% of all procurement processes related to the pandemic were awarded through direct contracts, which involve high integrity risks. An epidemiology study using real time data obtained



through data mining forced health authorities to release the actual figures of the pandemic in the country. The institutionalization of a data-oriented approach through the SAI's strategic plan has facilitated the sustainability of these innovations (see Box 4).

Box 4. Strategic focus of data-based innovations in Chile

The 2021-2024 strategic plan of the Office of the General Comptroller of Chile provides a solid foundation for promoting audit innovation through intensive data use. One of the priorities included in the strategic plans refers to transforming the SAI into a data-driven organization. This has been operationally translated into several initiatives, inter alia: (i) Use of integrated data sources; (ii) Agreements with other institutions to access their data; (iii) Capacity building plan for data analytics; (iv) Improving IT architecture capacities; and (v) Amplifying databases. Effectively communicating the benefits of this transformation and engaging staff early on have contributed to the success of this initiative.

SAIs have also found innovative ways to strengthen communication and collaboration with stakeholders (see Box 5). Cooperation between SAIs and Anti-Corruption Agencies (ACAs) is critical for effective anti-corruption actions (e.g., Kenya, South Africa, UAE). INTOSAI and UNODC have promoted systematic collaboration through several initiatives, including: the signature of a Memorandum of Understanding in 2019; the adoption of the Abu Dhabi Declaration at the 2019 CoSP, which underlines the need for SAI reports and recommendations to be shared with ACAs for joint follow up and to enhance the mutual exchange of information; and the forthcoming implementation of a three-year programme to develop global and regional guidance and provide training to support the implementation of the Abu Dhabi Declaration at the national and regional levels.

Box 5. Innovation in reporting the results of COVID-19 audits

Given the visibility of the responses to the pandemic and high public expectations, SAIs have been aware of the need to innovate and use more graphic, visual and interactive ways of presenting and communicating the results of COVID-19 audits to external stakeholders.



SAI Germany developed a new reporting format called "information documentation", which is sent to Parliament and citizens to help them understand the status of public finances.

SAI Estonia audited the impact of COVID-19 support measures and their effectiveness in reaching the intended beneficiaries. The results were published through an interactive modeling tool on the SAI's website. Anybody can go on the website, input their own data, and find the conclusions.

During the pandemic, SAI South Africa has intensified its engagement with external stakeholders. It has participated in a collaborative effort established by the government in July 2020 (COVID-19 Fusion Centre). Early sharing of audit results on this platform – particularly fraud risk indicators based on data analytics – allowed law enforcement agencies to detect, investigate, prosecute and recover lost assets. Closer cooperation with law enforcement and other agencies prevented duplication of efforts and generated efficiencies.

The SAI has also intensified cooperation with civil society organizations. They are a valuable source of first-hand experiential information on government services that enhances the SAI's audit risk identification and informs audit work. The INTOSAI Capacity Building Committee, chaired by SAI South Africa, has just published a global framework for SAI cooperation with civil society. SAI Chile connects with citizens and communicates audit results and decisions in a clear and understandable way through intense use of social media, tailored to different groups. Citizen complaints are now submitted and managed electronically (including through social media) and used as an input for audit planning.

Sub-theme 4. Resilient accountability systems and institutions in the aftermath of COVID-19

The last sub-theme of the Symposium focused on "Resilient accountability systems and institutions in the aftermath of COVID-19." It looked at how the pandemic has reconfigured national accountability systems and the implications for the work of SAIs in the future. Presentations from the US Government Accountability Office (GAO), the INTOSAI Development Initiative (IDI), and SAIs of Argentina, El Salvador and Kenya were followed by two leading statements by the International Budget Partnership (IBP) and SAI Italy.



Information and knowledge sharing among SAIs and with other accountability actors and institutions is critical to help governments and SAIs prepare for future emergencies, improve audit work, and address capacity constraints. Participants highlighted the importance of benefiting from the collective knowledge gained in the context of the pandemic (e.g., INTOSAI Secretary General and Chair, Estonia, Germany, Kenya, Mexico, USA). During this period, SAIs have contributed to knowledge sharing through different initiatives including series of webinars, the documentation of lessons learned, and holding formal and informal discussions on the topic. The Symposium provided another platform to highlight some of the critical messages and lessons learned that can inform SAIs' future work and cooperation with stakeholders.

The pandemic has created both opportunities and challenges for SAIs. Going forward, SAIs' experiences and lessons learned from this period will inform the development and identification of SAIs' strategic priorities. It is anticipated that SAI resilience, emergency response, enhanced communication, and inclusion will feature prominently in the new INTOSAI Strategic Plan that is under development and will be endorsed at the 2022 Congress of INTOSAI (INCOSAI). The GAO and the SAI Brazil are leading the preparation of the theme papers for the Congress on the role of SAIs during emergencies and on how INTOSAI can better communicate with a single voice in the international community, respectively.

The INTOSAI Development Initiative (IDI) emphasized the importance of continuing to build SAIs' capacities to maintain a focus on quality and impact while incorporating more agile and forward looking approaches in the aftermath of COVID-19. These efforts must consider the different mandates and contexts in which SAIs operate. IDI is supporting SAIs in several audits related to the pandemic, including an audit of transparency, accountability, and inclusiveness in the use of emergency funding for COVID-19 (more than 50 SAIs participate); an audit on violence against women; and two audits in the context of SDG implementation including an audit of sustainable public procurement (in partnership with the Organization of Latin American and Caribbean Supreme Audit Institutions, with the participation of 14 SAIs), and an audit on health systems resilience (40 SAIs). Forthcoming initiatives include a focus on technological advancement, impact-driven audit processes, and professional education for SAI auditors, among others.

The rapid responses of SAIs in the context of the pandemic have contributed to better positioning them in their national accountability systems. SAIs referred to the importance of the INTOSAI principles of openness and cooperation with stakeholders as a way to improve accountability for public expenditures in the



context of the pandemic (e.g., Palestine). For instance, although SAI El Salvador faced significant challenges to maintain its operations, it managed to ensure timely oversight of the public resources allocated to fight the pandemic. This contributed to strengthening the SAI's legitimacy and public perception of the importance of public oversight in the context of the emergency.

In Kenya, the pandemic severely tested the accountability system and institutions. Although in response to the pandemic, new institutions were established and existing ones were activated, significant challenges emerged. The response framework was not effectively replicated at the subnational level. There was lack of compliance with rules and regulations. Parliamentary hearings were suspended and courts shut down. Citizen awareness and education and stakeholder engagement were inadequate. In this context, the SAI issued four special audit reports related to the pandemic. The lessons learned from this work indicate that SAIs must have a broad mandate, independence and flexibility in their strategic plans to be able to respond to changing circumstances. Conducting real-time or near real-time audits of critical operations (e.g., planning, budgeting, procurement) is key to an optimal response to crises. There are also trade-offs for SAIs, which should assess what yields the highest added value to decision-making (e.g., to carry out focused/targeted audits or comprehensive audits, undertake combined compliance, financial, and value for money audits, transversal audits or Transparency, Accountability and Inclusiveness – TAI audits).

A special module of the Open Budget Survey recently conducted by the International Budget Partnership (IBP) shows that over two-thirds of countries surveyed are falling short of managing their budget and fiscal responses to the pandemic in a transparent and accountable manner (e.g., about half of the governments published little information on the implementation of policy initiatives; about two-thirds failed to follow transparent procurement procedures; in almost half of the countries, governments introduced fiscal policy measures through executive decrees, side-stepping normal legislative process and preventing public debate). It is critical to advance transparency and user-centered information (e.g., by providing resources for national auditors to conduct expedited audits) and take remedial measures in response to SAIs' reports. Existing mechanisms in the executive, legislatures, and SAIs can facilitate citizen participation in the formulation, approval, and execution of additional response packages.

SAIs have long recognized the importance of engaging citizens in auditing. This has gained renewed importance in the context of the pandemic. SAI Argentina has had a well-established and institutionalized participatory planning process since 2004. In



the 2010–2020 period, the SAI received over 100 inputs on 300 potential audit proposals from civil society. In 2021, 25 civil society organizations have already proposed 69 potential projects for the SAI’s consideration. Citizen engagement can bring special added value to auditing COVID-related issues, as many organizations have specialized technical knowledge that can help strengthen the audits. In the aftermath of COVID-19, it will be important for SAIs to tap on this knowledge and information to improve the efficiency of audits, while ensuring that audit work is impartial, unbiased and adheres to international audit standards.

Adoption of the conclusions and recommendations

The conclusions and recommendations were discussed and adopted during the last session of the Symposium. The recommendations were drafted by the INTOSAI Secretariat in consultation with UNDESA, the INTOSAI Chair, the technical chair of the symposium (UK National Audit Office), and some key INTOSAI groupings.

Participants endorsed the proposed draft and asked for minor revisions to reflect: the critical role of SAIs in emergencies and in preventing and combatting corruption (UAE); the enhanced insight and foresight role of SAIs (Indonesia); the need to provide guidance and advise SAIs to help them respond to future emergencies, and the importance of engaging citizens in order to improve the efficiency of auditing (Algeria). The INTOSAI Secretary General summarized that the conclusions and recommendations will serve as an important guideline for SAIs’ contribution to strengthening transparent and accountable institutions in the aftermath of the crisis.

- **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.



Annexes

- **Agenda**

Monday, 28 June 2021

Introduction and opening addresses

Technical Chair: SAI United Kingdom

Welcome	INTOSAI General Secretariat
1. Opening address	Margit Kraker, INTOSAI Secretary General
Opening message	Aleksei Kudrin, INTOSAI Chairman
2. Opening address	Liu Zhenmin, UN Under-Secretary-General

Sub-theme 1 – Part A

Impact of COVID-19 on SAI's organizational capacities, working methods and processes

Moderation: European Court of Auditors

3. Building public trust and confidence in the context of the COVID-19 pandemic response (role played by the SAIs)	World Bank
4. Case SAO Hungary – capacity enhancement (re)actions in a significantly changing environment	SAI Hungary
5. Conducting audit during the COVID-19 pandemic	SAI Mongolia
6. Impact of COVID-19 on the SAI of Bhutan	SAI Bhutan
Discussion (Leading Statement: SAI India)	

Sub-theme 1 – Part B

Impact of COVID-19 on SAI's organizational capacities, working methods and processes

Moderation: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

7. Coopera Program: the Brazilian approach to oversight health, economic and social policies in response to COVID-19	SAI Brazil
8. Overcoming internal challenges arising from the pandemic emergency - The experience of Tribunal de Contas of Portugal	SAI Portugal
9. Impact of COVID-19 on the SAI of Egypt's organizational capacities, working methods and processes	SAI Egypt



10. Continuation of BNAO activities in the context of the pandemic: challenges and solutions	SAI Bulgaria
Discussion (Leading Statement: SAI Mexico)	

Tuesday, 29 June 2021

Sub-theme 2

Experiences and good practices in auditing the COVID-19 responses and recovery plans

Moderation: SAI United Kingdom

11. Experience in auditing incentive payments to health employees during the pandemic	SAI Russian Federation
12. COVID-19 impact on planning and publishing policies in the French Cour des comptes	SAI France
13. Collaborative Audit to Enhance Quality and Coverage of Audit on COVID-19 Response and National Economics Recovery	SAI Indonesia
14. Experiences and good practices in auditing the COVID-19 responses and recovery plans	SAI Iraq
15. Audits of urgent financing towards COVID-19: SAACB experience in auditing the support program to workers affected by the state of emergency	SAI Palestine
Discussion (Leading Statement: SAI Austria)	

Sub-theme 3

Innovative approaches to enhancing the transparency of and accountability for the COVID-19 responses

Moderation: The Institute of Internal Auditors (IIA)

16. Budget transparency – also in times of COVID-19	SAI Germany
17. Enhancing transparency and accountability for the COVID-19 responses: challenges and opportunities for SAIs	SAI United Arab Emirates
18. Internal integration and external stakeholder collaboration as critical success factors during COVID-19 response-audits	SAI South Africa
19. Innovation through intensive data use for efficient auditing	SAI Chile
20. Strengthening cooperation of SAIs and anti-corruption agencies for more transparency and accountability in crisis response and recovery	UNODC
Discussion (Leading Statement: SAI Estonia)	



Wednesday, 30 June 2021

Sub-theme 4

Resilient accountability systems and institutions in the aftermath of COVID-19

Moderation: SAI Paraguay

21. Strengthening Emergency Response and Oversight through International Cooperation	SAI United States of America
22. Role of SAIs in building back better	IDI
23. Challenges in auditing the use of public funds in accordance with the audit objectives defined against the backdrop of the COVID-19 pandemic; the experience of El Salvador	SAI El Salvador
24. Citizen participation as a mechanism to strengthen institutions and democracy	SAI Argentina
25. Strengthening accountability systems and institutions during a pandemic	SAI Kenya
Discussion (Leading Statements: International Budget Partnership (IBP); SAI Italy)	

Conclusions and recommendations (summary and closing)

26. Discussion and adoption of the conclusions and recommendations of the symposium	All participants
Closing statements	Maria-Francesca Spatolisano, UN Assistant Secretary-General Margit Kraker, INTOSAI Secretary General



- Moderators and Presenters

SAI Organization	Name	Function
Argentina	Mr Jesús Rodríguez	President
Argentina	Mr Juan Ignacio Forlon	Auditor General
Austria	Ms Margit Kraker	INTOSAI Secretary General, President
Austria	Ms Silke Steiner	Director, INTOSAI General Secretariat
Austria	Mr Hannes Loimer	Deputy Director
Bhutan	Mr Narapati Sharma	Assistant Auditor General
Brazil	Mr Tiago Alves de Gouveia Lins Dutra	Managing Director
Bulgaria	Mr Tzvetan Tzvetkov	President
Chile	Mr Jorge Bermúdez Soto	Comptroller General
Egypt	Mr Sherif Nayel	Director
El Salvador	Ms Maria del Carmen Martinez Barahona	Primera Magistrada
Estonia	Mr Janar Holm	Auditor General
European Court of Auditors	Mr Gerhard Ross	Director
France	Mr Sébastien Lepers	Deputy Director
Germany	Mr Kay Scheller	President
GIZ	Ms Julia Bastian	Adviser
Hungary	Mr Gergely Pálmai	Director
IBP	Ms Claire Schouten	Senior Program Officer
IDI	Ms Archana Shirsat	Deputy Director General
IIA	Mr Anthony J. Pugliese	President and CEO
India	Mr Kulwant Singh	Director
Indonesia	Mr Agus Joko Pramono	Vice Chairman
Iraq	Mr Muqdam I.Y. Al-Khairo	Director General
Italy	Mr Mauro Orefice	Director
Kenya	Ms Nancy Gathungu	Auditor General
Mexico	Mr David Rogelio Colmenares Páramo	Auditor Superior
Mongolia	Ms Jambaldorj Ganchimeg	Senior Analyst
Palestine	Mr Iyad Tayem	President



SAI Organization	Name	Function
Paraguay	Ms Gladys Fernandez	Directora General
Portugal	Mr José Tavares	President
Russian Federation	Mr Aleksei Kudrin	INTOSAI Chairman
Russian Federation	Mr Anton Ustyugov	Deputy Director
South Africa	Ms Tsakani Maluleke	Auditor General
United Arab Emirates	Mr Harib Al Amimi	President
United Kingdom	Mr Daniel Lambauer	Executive Director
United Nations	Mr Liu Zhenmin	UN Under-Secretary-General
United Nations	Ms Maria-Francesca Spatolisano	UN Assistant Secretary-General
United States of America	Mr Mike Hix	Director
UNODC	Ms Brigitte Strobl-Shaw	Chief of the Corruption and Economic Crime Branch
World Bank	Mr Robert Saum	Director



- Registered participants

Supreme Audit Institutions (SAIs)

Afghanistan	France	Norway
Albania	Georgia	Oman
Algeria	Germany	Palestine
Angola	Ghana	Paraguay
Argentina	Greece	Peru
Aruba	Guam	Philippines
Australia	Guatemala	Poland
Austria	Hungary	Portugal
Azerbaijan	Iceland	Qatar
Bahamas, The	India	Romania
Bahrain	Indonesia	Russian Federation
Bangladesh	Iran	Rwanda
Belarus	Iraq	Saint Kitts and Nevis
Belgium	Ireland	Saint Lucia
Bhutan	Italy	Saudi Arabia
Bosnia and Herzegovina	Jamaica	Serbia
Botswana	Japan	Slovakia
Brazil	Jordan	Slovenia
Bulgaria	Kazakhstan	Somalia
Burkina Faso	Kenya	South Africa
Cambodia	Korea, Republic of	South Sudan
Cameroon	Kosovo	Spain
Canada	Kuwait	Sri Lanka
Capo Verde	Latvia	Sudan
Chile	Liberia	Sweden
China	Libya	Syria
Costa Rica	Lithuania	Thailand
Croatia	Malaysia	Togo
Czech Republic	Maldives	Trinidad and Tobago
Denmark	Mali	Tunisia
Djibouti	Malta	Uganda
Dominica	Mauritius	Ukraine
Ecuador	Mexico	United Arab Emirates
Egypt	Moldova	United Kingdom
El Salvador	Mongolia	United States
Eritrea	Montenegro	Uruguay
Estonia	Morocco	Vietnam
Ethiopia	Myanmar	Yemen
Fiji	Nepal	Zambia
Finland	Netherlands	Zimbabwe
	New Zealand	



Organizations

Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
European Court of Auditors
International Budget Partnership
INTOSAI Development Initiative (IDI)
The Institute of Internal Auditors
The World Bank
UN DESA
United Nations
UNODC