


PIVOTING AND PROVIDING: HOW IDI UP-SCALED ITS SUPPORT FOR SAIs IN RESPONSE TO THE GLOBAL PANDEMIC

INTOSAI Development Initiative (IDI)

As the COVID-19 pandemic began to impact on all aspects of life across the globe in 2020, the INTOSAI Development Initiative (IDI) took immediate steps to re-assess the ways to fulfil its goal of supporting effective, accountable and inclusive SAIs, and pivot into targeted and practical action steps.

This meant not only negotiating the working landscape of IDI's own 'new normal', but also adapting to the shifting horizons for the SAIs it supports as lockdowns and social distancing, emergency measures, vaccine rollouts and societal pressures rapidly became a part of the pandemic vernacular.

"We were aware from the onset of COVID-19 that SAIs would face unique and far-reaching challenges," says IDI's Director General, Einar Gørrissen. "Governments needed to be agile and resourceful, and so did the bodies that audit them. The role of SAIs was often especially difficult given the related economic and social pressures, including the inevitable backsliding in democracy that can sit alongside the need to act at speed."

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For IDI, it remained vital to focus on the pandemic as a backdrop to SAI operations - including the potential for challenges to SAIs' independence and the scale of what UN Women has termed "the shadow pandemic": a reduction in women's status and gender equality accompanied by a rise in gender-based violence.

In addition to these underlying approaches, IDI's workstreams embarked on a number of initiatives to address SAIs' needs in a hitherto unknown matrix of challenges. Some of these are outlined below.

New initiatives in the Well-Governed SAIs workstream

The onset of the pandemic coincided with the completion of some initiatives in the Well-Governed SAIs workstream in 2020. IDI took this as an opportunity to address changed SAI needs in the field of organisational governance while further integrating the workstream's different elements and placing increased significance on gender equality.

The starting point for the redesign was SAI demand and capacity as reflected in the 2017 Global Survey, SAI PMF assessments, regional questionnaires, and SAI strategic plans. Several trends emerged: SAIs need to be more resilient in the face of risks and crises; they have an increased need for ICT infrastructure; and they need to do more to develop and retain their most important resource, their staff.

 *SAIs need to be more resilient in the face of risks and crises*

While the previously existing initiatives on SAI PMF and Strategy, Performance Measurement, and Reporting (SPMR) continue to support SAIs in their strategic management, IDI launched four new initiatives within this workstream in 2021:

PICTure focuses on supporting SAIs in strengthening their ICT governance. This includes stronger management of ICT resources, and planning and steering the implementation of ICT strategies and plans.

TOGETHER aims to support SAIs in enhancing their overall systems for managing human resources, ethics, and on gender and inclusiveness. It will comprise of an overarching component on human resource management, as well as more in-depth interventions on ethics, and on gender and inclusiveness.



CRISP covers crisis and risk management for SAI performance. In October 2021, webinars for the INTOSAI community were conducted in which, among others, the SAIs of Bulgaria and Ukraine and the European Court of Auditors shared their experiences. The initiative will publish guidance material on crisis and risk management geared at SAIs.

Mastery offers leadership masterclasses, empowering SAI leaders to effectively perform their leadership roles and exert a greater impact within and beyond their SAIs. A first masterclass on SAI Independence has been implemented, while further topics like strategic foresight will be addressed in 2022.

Professional and Relevant SAIs - Supporting SAIs in contributing to build back better

The COVID 19 pandemic brought both challenges and opportunities to SAIs and IDI. Throughout the pandemic the Professional and Relevant SAIs workstream's focus has been two-fold – to continue help SAIs in conducting high quality and high impact audits and to support SAIs in contributing to build back better.

The team supported high quality and high impact audits by developing one-pagers that helped SAIs in deciding on conducting ISSAI compliant financial, compliance and performance audits during the pandemic. IDI also launched a global compliance audit

of transparency, accountability, and inclusiveness in the use of emergency spending for COVID-19. Forty-five SAIs are currently conducting this audit on topics like emergency public procurement, socio economic packages and national rollout of COVID 19 vaccines.¹

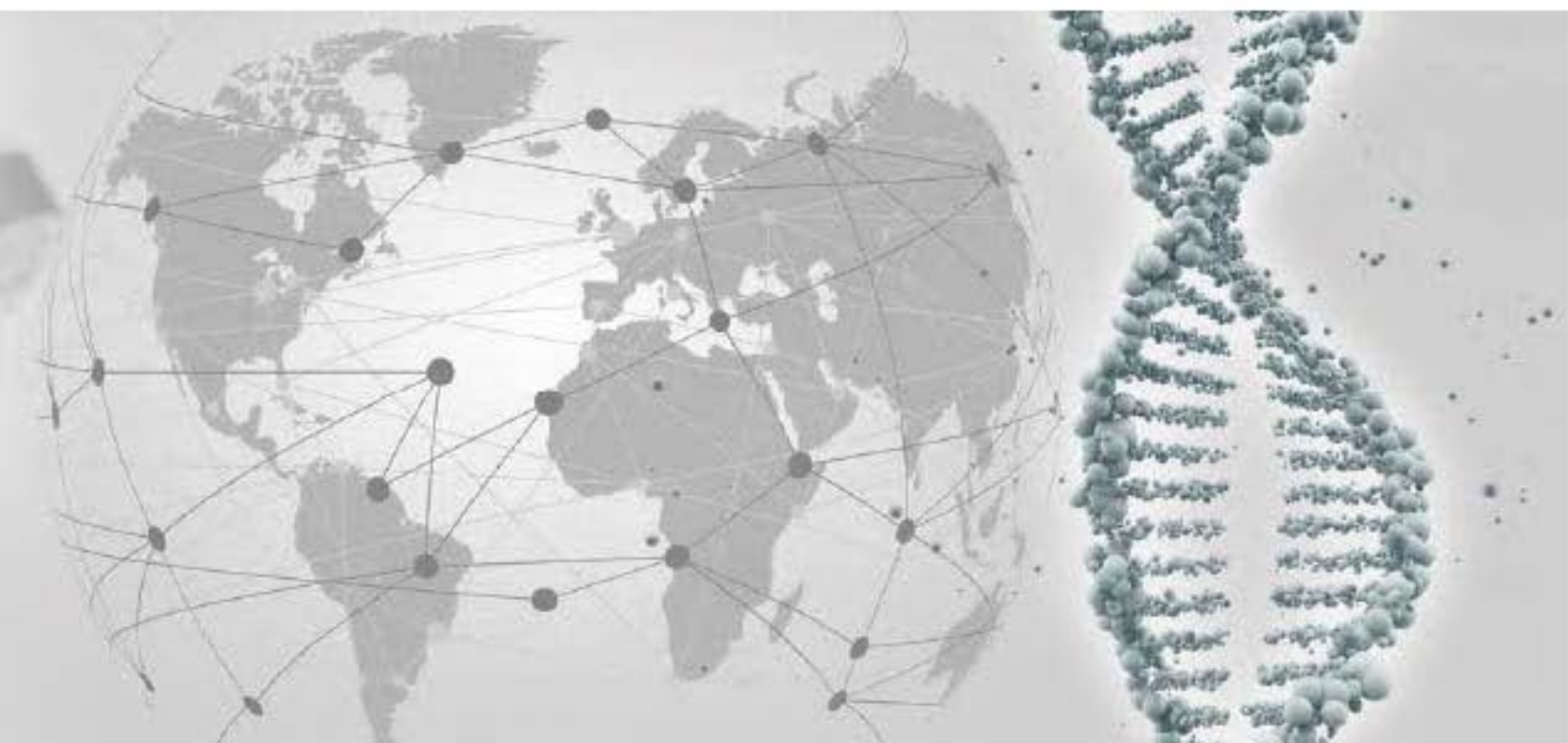
The outbreak of the pandemic also led to a considerable back-slide on the achievement of Sustainable Development Goals. IDI is currently supporting 54 SAIs in contributing to government efforts for building back better by auditing sustainable public procurement (linked to SDG 12.7), auditing strong and resilient national public health systems (linked to SDG 3.d) and auditing elimination of intimate partner violence against women (linked to SDG 5.2). These audits are ISSAIs-based and use a whole of government approach, underlining SDG principles of coherence, integration, multi stakeholder engagement and Leave No One Behind. The audits also mainstream actions for ensuring audit quality and facilitating audit impact².


IDI adapted its delivery mechanism to provide flexible and resilient support to SAIs. The workstream uses an integrated education and audit support framework for the cooperative audits for providing educational contents, social learning, other resources and audit support. IDI has also organised SAI innovations webinars and marketplace events for helping SAIs in exploring innovative solutions for being flexible, agile and resilient³.

¹ <https://www.idi.no/covid-19>

² <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs>

³ <https://www.idi.no/work-streams/relevant-sais/sai-innovations>



 *IDI adapted its delivery mechanism to provide flexible and resilient support to SAIs*

Global Foundations Unit – helping SAIs keep the lights on

As the pandemic took a firm hold across the world, it became apparent that SAIs faced particular challenges in continuing operations, at the very time that it was most critical for them to be able to audit emergency funding provided to governments to tackle all aspects of COVID-19, and to carry out the focussed audits in procurement, health services and gender-based violence as described above.

While the GFU is well-versed in rolling out global funding programmes on behalf of the INTOSAI Donor Cooperation, the immediacy and scale of the global emergency called for a swift and targeted response.

In early October 2020, IDI facilitated the launch of INTOSAI's "SAI Continuity of Operations During COVID-19" grant to offer SAIs assistance with continuity of operations, particularly through ICT and staff safety measures. A total grant of €700,000 was made available for a period 3 years until expended, with each selected SAI eligible to receive up to €20,000.

With the funds on hand for speedy disbursement, IDI's GFU team introduced a simple application and approval process that enables SAIs to receive practical assistance to continue working, often remotely. By the time the INTOSAI grant closed at the end of 2021, 54 proposals had been approved, assisting SAIs when they needed it most. Those 54 SAIs each received €11,429 for a total award of €617,166.

GFU also managed a similar programme established by SAI Saudi Arabia, which provided 18 SAIs with ICT equipment to enable them to work from home during the pandemic. In the meantime, the GFU team introduced a series of clinics for hands-on guidance for SAIs in the development of concept notes to support funding applications. These clinics were rolled out to SAIs in the OLACEFSs region, with more carried out for CREFIAF by the end of 2021.

"I'm very proud of the way the IDI team has pulled together and focussed first and foremost on supporting SAIs, at a time when priorities could easily transfer to more domestic matters," adds Einar Gørrissen. "Some of these new initiatives will remain with us for years to come, and INTOSAI members can continue to access the support they need as they themselves pivot and grow."

For more on these initiatives, go to www.idi.no.