

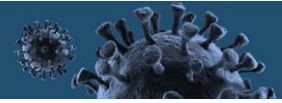
Supreme Audit Institution (SAI) Considerations During Times of Crisis Like COVID-19

Strategic Management and Communications

- During the crisis and making sure that no one is left behind, work to balance the immediate response of the government with the expectations from citizens and compliance with the regulations in place on accountability, transparency and integrity regarding the use of public resources.
- Maintain an ongoing, productive dialogue with the government, outside organizations and civil society; and, as necessary, clarify, expand or reaffirm the role of the SAI and the scope under purview.
- Revisit the Audit Plan in the context of the crisis and the National Emergency Plan.
- Provide reminders to Government on the rules and regulations that are critical to the crisis response and accountability.
- Promote the participation of citizens in audit activities related to the use of public resources, through IT applications and websites.
- Contribute in carrying out a communications strategy for a continuously and clear dissemination of the legal framework and procedures that be must addressed by the public sector during the crisis.

Audit

- Define the type of audits and processes that can bring more added value in the short term. For instance, enhance strategic management and/or operational processes, make efforts to become more agile and – based on mandate, installed methodology and available operational capacity – implement concurrent audits for a prompt opinion/report.
- Aim to guarantee the expected use of public resources, recall the importance of the implementation of key internal controls, as well as, of the procedures related to authorizations, supporting documentation, and accurate accounting and reporting of transactions.
- If applying to the SAI set up, ensure proper communication and coordination with regional offices.
- Use innovative ways of working, with the support of new technologies, to assist in the role of the SAI.
- Implement enhanced security and health protocols to protect SAI staff and collaborators, considering the nature of the work. Share updated information and advice under the framework of the crisis.
- Establish a management data team responsible for locating, structuring and analyzing audit data, to identify potential issues and to perform an appropriate risk evaluation.



- Define procedures to guarantee timely and added-value reports (conclusions and recommendations) for each phase of the crisis (emergency, response, recuperation and economic recovery); and communicate timely through innovative applications and platforms.
- Implement or enhance an effective process to follow up on timely implementation of the SAI's recommendations and enhancements to the system of internal control.
- Anticipate investments to guarantee the implementation of an audit management system that allows remote work and the use of data analysis tools through remote access.

Knowledge Sharing

- Promote and participate in knowledge sharing spaces and exchanges of experiences among SAIs, to improve audit capacity.
- Identify and document learned lessons, to determine possible actions for a better response for any future crises that may occur.

Sources

INTOSAI publications and webinars, through its entities and regional organizations, together with the support of its development partners and collaborators.

<https://www.idi.no/en/covid-19>

[Coronavirus: How should SAIs respond?](#)

[ACCC webinar: Recording now available – Lessons from auditing Ebola](#)

[Accountability in a time of crisis](#)

[Webinar 3 “Organizational management during the crisis,” May 6, 2020](#)

Nelson Shack, Controller General for the SAI of Peru

Tania Hernandez, Director of the Center for Fiscal Studies for the SAI of Colombia

[Webinar 4 “External control and the pandemic,” May 13, 2020](#)

Jorge Bermúdez, Controller General for the SAI of Chile

Mariela Azofeifa, Press and Communications Unit Chief for the SAI of Costa Rica

[Communicating the message of audit results in an innovative and effective manner](#)

[INTOSAI Donor Cooperation – Special Edition – CID Bulletin – Spring 2020](#)

SAI of Kenya

[Communicating the message of audit results in an innovative and effective manner](#)

Liu Jiayi, Auditor General of the SAI of China and Chairman of INTOSAI's Governing Board

<https://www.idi.no/en/covid-19/3i-covid-19>

<https://www.idi.no/en/covid-19/covid-19-strategic-management>