

The Extraordinary Action-plan Adopted by the State Audit Bureau – Qatar to confront COVID-19

Introduction

In confronting the spread of the coronavirus pandemic (COVID-19), the State Audit Bureau of Qatar (SAB) has taken a number of preventive measures to protect its employees, in addition to taking particular administrative and organizational measures to ensure business continuity, as well as adjusting work plans and programs in a manner that fits the current circumstances at the State level.

The procedures and measures taken by SAB have been developed, based on three main themes, as part of the plan to curtail the spread of the pandemic, taking into account the need to have their implementation steps made consistent with those procedures and measures taken at the State level, together with ensuring SAB full commitment to its responsibilities of exercising its audit functions, as well as facilitating the work of the State entities to face this pandemic without prejudice to the appropriate financial regulations and procedures that ensure the safeguarding of public funds.

In this report, the themes of the plan and its contents of measures and actions taken to confront this pandemic, will be reviewed. These, classified in accordance with its three themes, are as follows:

Theme 1:

Business Continuity and Crisis Management Plan

○ Operational Processes

First: The Actions taken at the level of Human Resources Department to protect SAB employees

1. Redistribution of SAB manpower in a manner consistent with the general procedures in force in the country, whereby only 20% of SAB employees work at SAB headquarters and 80% of the employees work remotely.
2. Requiring employees over the age of 55 and employees suffering from chronic diseases to work remotely from their homes to protect them from the possibility of contracting infection.
3. Exempting all female employees from attending SAB headquarters and assigning them to work remotely.
4. Preventing gatherings and ensuring that employees social distancing is observed.
5. Discontinuing the use of fingerprint system for check-in and check-out, and limiting these to the use of the employee IDs.
6. Reducing business hours to one hour per day.
7. Granting employees returning from outside the country a 14-day paid leave that shall not be deducted from their leave balances to enable them stay in home quarantine.
8. Staff returning from outside the country and quarantined in hotels are granted a 14-day paid leave not deducted from their leave balances, followed by 14 days to stay in home quarantine.
9. With regard to non-Qatari employees who were on leave outside the country and were unable to return due to the closure of the airports, no deductions shall be made to their salaries against such delay and all their monthly salaries and payments will be paid to them as if they are performing their work and shall continue to receive them until their return

at the end of the crisis and their absence from work shall be resolved in a manner that does not affect their entitlements.

10. Activating a hotline and WhatsApp Messenger service for all SAB departments to enable respond to employees' inquiries, whether with regard to the crisis or their personal matters.

Second: Actions taken to provide administrative and logistical services in support of SAB work

1. Installing hand sanitizers in elevators and all the halls inside the premises.
2. Disinfecting the surfaces every 20 minutes.
3. Not allowing the employees and representatives of companies contracting with SAB entering the premises, except after verifying their latest dates of entry to the country.
4. Preventing companies' individuals from entering without signing a pledge confirming that they are free of any contagious diseases and that they are committed to reporting the same if any symptoms are felt.
5. SAB employees assigned to work remotely must obtain prior approval to enter SAB premises.
6. Distributing of all types sanitizers and facemasks to the employees.
7. Providing sanitizers and masks' bag to the auditors working outside SAB headquarters.
8. Advising all auditors to wear masks and gloves before entering SAB headquarters.
9. Reducing the numbers of company workers of cleaning services and adjusting their work times to be after the official office hours.
10. Discontinuing all hospitality services in offices and closing the cafeteria.
11. Use of disposable cups only.
12. Closing the gym and the Prayer Room.
13. Limiting the maximum use of elevators to only four persons, together with defining social distancing requirements therein.

14. Installing a disinfection corridor at SAB main entrance to pre disinfect individuals entering the headquarters.

○ **Continuity of Performance and Audit Functions**

First: The measures taken to implement audit missions in accordance with the approved plans and work programs

1. Coordinating with the entities subject to audit regarding auditing mechanism and providing the necessary data.
2. Coordinating with other entities in the country to ensure the continuation of audit activities to the extent that is appropriate for the existing circumstances.
3. Postponing implementation of unnecessary works and activities that may increase risk of infection.

Second: Actions taken at the level of pre audit of government tenders and contracts

1. Inviting SAB representatives assigned to attend the meetings of the tender and auctions committees in which SAB participates, to adopt the electronic approval mechanism in accordance with the rules and regulations mentioned in Circular No. (6) of 2020 of the Government Procurement Regulatory Department at the Ministry of Finance, regarding setting forth temporary regulations for the tender and auctions committee to enable issue its recommendations via obtaining electronic approvals. As well as the adoption of the mechanism of distance meeting by use of video conferencing techniques, whenever possible.
2. Inviting SAB representatives in the various tenders and auctions committees to electronically deliver meetings attendance reports, as well as all documents of topics submitted to the committees, provided that these should be considered and reviewed by the Department electronically.
3. Addressing the bidding and auctions committees on particular topics that were addressed and had recommendation issued thereon during the committees' meetings with regards to those topics that require

communication with the relevant committees, as well as calling for holding virtual meetings to discuss particular issues, whenever the need arises.

4. Communicating with employees working remotely through modern means of communication (e-mails or meetings software), through the immediate supervisor, in order to be abreast of work progress.

5. Sending letters received by the Tender and Contracts Audit Section from various entities regarding proposed tender projects or contracts to be floated, to researchers via e-mail in order to respond thereto and make observations thereon.

6. Reviewing concluded contracts received from the entities subject to pre audit.

○ Evaluating risks and communicating with the entities subject to audit

1. An analytical system has been created that collects and evaluates the institutional and operational risks of the entities subject to audit in accordance with specific risk registers and indicators.

2. Submitting combined reports and analysis on the institutional and operational risks according to the risk assessment indicators of strategic, financial, operational, compliance and governance risks.

3. Raising the training efficiency of entities subject to audit to identify risks and the extent of their impact, including operational and financial risks, which may be affected by the emerging coronavirus pandemic.

Theme 2:

Capacity development plan and awareness raising

○ Actions taken at the level of training, development and capacity building

1. Discontinuing all training programs held at SAB headquarters.

2. Rearranging the training plan so that all programs may be implemented remotely.

3. Coordinating with the Information Systems Department regarding the use of the purchased training platform and as how to train the staff of SAB Center of Excellence for Training and Development on its use.

4. Developing a distance training plan to enable continue implementing the training plans that can be implemented accordingly, together with carrying out a periodic evaluation of the results to make any necessary adjustments that may contribute to achieving efficiency and effectiveness in implementing those programs.

○ **Actions taken to raise awareness**

1. Educating employees by e-mail about the preventive measures that must be taken to tackle the coronavirus.
2. Using the internal screens in SAB headquarters to broadcast health tips and advice, and urge employees to adhere thereto to prevent the spread of the coronavirus.
3. Recalling the most important decisions issued by the Crisis Management Committee, the Council of Ministers and the concerned authorities, as well as emphasizing the need to adhere thereto.
4. Educating staff about the most important symptoms of COVID-19, and as how to respond when sustaining any of those symptoms.
5. Raising the level of awareness of the social responsibility of all employees, and stressing the need for all to unite in the face of COVID-19.
6. Reminding employees of the importance of social distancing and avoiding visits, especially during Ramadan and Eid Al Fitr.
7. Urging employees to exercise during these times as part of the efforts exerted to combat coronavirus and reduce its negative impacts.

Theme 3:

Electronic system activation plan and virtual communication

○ **Actions taken at the level of Information Technology and Information Systems Department**

1. Providing computers for employees working remotely (outside SAB).
2. Providing Email Archiving Software for employees working remotely.
3. Providing a user guide for Virtual Meeting Software.

4. Adoption of digital solutions to follow up on maintenance and support services with companies providing systems and software to reduce the number of people at SAB Headquarters.
5. SAB is currently working to link the correspondence system with the government network to send and receive official correspondence through the system.
6. Considering the possibility of implementing the Microsoft Azure for Cloud Systems.
7. Purchasing an e-learning platform. Creating an online platform for SAB Center of Excellence for Training and Development.
8. Authorizing the Center of Excellence for Training and Development to use Microsoft Teams program, in addition to training them to use the program.
9. Authorizing employees to use VPN program as directed, together with OTP feature.
10. Defining and reviewing the procedures for requesting VPN and Virtual Meeting Software, whether for SAB or companies employees.
11. Reviewing new requests for VPN authorization and access to e-mails, as well as proposing alternative solutions for business continuity.
12. Preparing a VPN access report on a daily basis.
13. Collecting records of systems available via VPN.
14. Following-up and auditing VPN authorities.
15. Tracking news of security threats and implementing necessary protection measures.
16. Developing a user guide for how to log into VPN.
17. Developing and disseminating security tips and publications on working remotely.
18. Efforts are being exerted to implement a specialized program to enable employees to change passwords without having to come to SAB headquarters.
- 19- Providing a remote access feature for employees to all electronic systems in accordance with each employee's defined competences, to carry

out the work assigned thereto by use of the laptops provided to them by SAB, while observing SAB adopted security and safety policies.

20. Ensuring availability of Cisco Communicator for employees to discuss any work related matters.

21. Use of video conferencing software such as (WEBEX and Microsoft Teams) to remotely hold meetings between work teams, executive sections/departments and senior management.

22. Use of Kite Work system to enable audit officers to obtain data from entities subject to remote audit by SAB and apply the necessary protection measures.

Recommendations:

1. Compiling the actions taken by all Arab Supreme Audit Institutions, reclassifying them into homogeneous groups and including them in a standardized expertise document to be disseminated to member SAIs.

2. Disseminating the standardized expertise document referred to in paragraph 1 above to the technical committees of the Organization to discuss the possibility of using them in preparing relevant guides.

3. Translating the standardized expertise document into English and circulating it to international and regional organizations concerned with audit work.