

## **Experience of SAACB in dealing with COVID-19 pandemic**

The Bureau has worked at an accelerated pace during the pandemic, where protocols and measures have been developed as part of a plan to contain the pandemic outbreak. The Bureau took into account the implementing steps are coordinated with the measures taken at state level, with full compliance with audit responsibilities and help state agencies to counter the pandemic without prejudicing financial regulations and procedures that safeguard public funds.

## **Extraordinary action plan to counter COVID-19 pandemic**

The Bureau took a number of precautions to protect staff, besides special management and regulatory measures to guarantee sustainable action. Action plans and programs have been modified to suit the existing conditions at state level.

In line with the government direction, senior management of the Bureau set contingency plan of four strategic foundations:

- 1. Safety of staff**
- 2. Continue the present planned audits and future 'emerging audits'**
- 3. Use remote work techniques**
- 4. Use technology to perform the audits**

These four foundations provided basis for the main fields the Bureau should cover in contingency plans to counter the pandemic, as the Bureau is good at risk identification and mitigation. The pandemic became the one of the main risks against performance of duties and fulfillment of tasks, where the Bureau is now able to use advanced technology to do its job, whether at management level or professional level.

### **Audits of funds spent to counter the pandemic:**

The pandemic has affected our audit scope due to changes to many joints of the state. The Bureau focused in its audits on directing public funds towards improving situation and mitigating the impacts of the pandemic on society, taking into account that these emergencies could possibly lead to illegal actions. The Bureau performed audits at the following levels:

1. Observer at procurement committees of medicines and medical supplies, Ministry of Health
2. Effectiveness of contingency committees to contain the Coronavirus outbreak
3. The support program to workers affected by the state of emergency
4. Ministry of Health procurements of COVID-19 vaccines
5. Assistance presented to hotels used as quarantine facilities

## **Impacts of COVID-19 on audits**

The Bureau faced challenges during the pandemic, which delayed completion of audits in designated times. These challenges involved:

1. Difficult communication between areas and problematic inter-city travelling
2. Due health precautions taken to protect audit teams during field audits
3. Difficult cooperation with audited entities during the pandemic, as all of them were under the state of emergency.
4. Work from home arrangements.
5. Limited access to information and clarifications.
6. Ability to perform field visits and authentications of actions.

7. Delayed response to audit inquiries and delayed audit reporting.
8. Audit plans and programs set before the pandemic need to be modified.
9. Suspended implementing of annual audit plan, where audits targeted the emergency committees formed to counter the pandemic.

There was a number of motivations that called for concurrent or post audit by the Bureau for actions of entities responsible for the state of emergency. The Bureau checked the effectiveness of actions taken by emergency committees to ensure fulfillment of goals (2020).

### **Strategic influence of COVID-19 on audits**

- Enhanced staff capacity building about features of SDGs audit
- Effective communication with audited entities
- Start assessing the Bureau's strategy as an introduction to a new strategic plan that suits updates of present conditions
- Reassess the risk of impacts brought by COVID-19 pandemic on public services
- Include pandemic-related topics (protection, fighting, impacts)
- Reconsider data collection protocols and methods, and enhance remote audit capacity and the use of safe technology applications
- Support the effort led by the Palestinian government to contain and mitigate the pandemic

#### **SAIs also help the COVID-19 recovery through:**

- Support governments to ensure transparency and accountability of COVID-19 recovery management
- Maintain discipline of public finance management
- Control decisions made and compatibility with efficiency and effectiveness
- Review and enhance contingency plans to sustain action and communication among staff
- Audit output that enhance accountability
- Assess risk associated with government programs and responses

### **Key principles during post emergency phase:**

- Set plans for compliance audit, performance audit and government spending in response to COVID-19 pandemic
- Present previous information to audited entities so they would be properly prepared
- Use and rely on evaluations of the government about response to COVID-19 pandemic
- Use professional judgment to set conclusions in context regarding state of emergency
- Use the technology
- Present audit output in due time
- Start the audit plan of recovery during emergency phase

### **Actions necessary to enable transformative & green recovery of SAIs:**

- Keep comprehensive action powers that cover all public funds and resources used to respond to the pandemic
- Mobilize and identify priorities of available systems and government technology tools for flexible adapting of audit methods

- Reveal value added provided by SAI during emergency phase to rationalize government resources
- Provide feedback to the executive arms in due time by means of concurrent audits
- Control the government budget implementing protocols
- Reconsider the risk scope and assessment
- Perform inventory and identify all changes, and assess impact on risk assessment
- Set compliance, financial and performance audit plans for the government response to the pandemic, besides SDGs implementing and respective impact on action progress
- Invest the government technology in the audits
- Focus on the emerging risk, and on how SAIs will use position in the public finance management system to support citizens, the government and stakeholders

### **Interesting audit initiatives**

- Enhance SAIs capacity of remote audits, and enhance capacity of audited entities to provide audit requirements
- Focus on the most affected sectors and respective role of the government
- Audit the emergency actions during the pandemic due to the increasing corruption likelihoods, especially the increasing number of direct contracts, emergency cost and assistance
- Effectives use of electronic systems in government entities for data circulation, in order to enhance transparency and social trust in government action during the pandemic
- Preparedness of entities to provide service during the pandemic
- Circulate the audit standards associated with work during disasters to staff (ISSAIs 5530, 5520 and 5510) in order to increase knowledge thereof