INTOSAI
IDI
DEVELOPMENT INITIATIVE

Was government spending on COVID-19 transparent, accountable and inclusive?

Conclusions, Insights and Lessons Learned from TAI Audits

March 2024

Table of Contents

How have SAIs contributed to transparency, accountability and inclusiveness of COVID-19 spending?

How did TAI audits enhance SAI capacities?

Looking at the future

Section 1:

How have SAIs contributed to transparency, accountability and inclusiveness of COVID-19 spending?

Section 2:

How did TAI audits enhance SAI capacities?

Section 3:

Looking at the future

Acronyms & Abbreviations

AFROSAI-E   African Organization of English-speaking Supreme Audit Institutions

ARABOSAI   Arab Organization of Supreme Audit Institutions

ASOSAI   Asian Organization of Supreme Audit Institutions

CA   Compliance audit

CAROSAI   Caribbean Organization of Supreme Audit Institutions

CREFIAF   Organisation for Sub-Saharan Francophone Supreme Audit Institutions

EUROSAI   European Organization of Supreme Audit Institutions

GAVI   The Vaccine Alliance

GTFD   OLACEFS´s Working Group on Disaster Management Auditing in the Framework of SDGs (acronym as per its Spanish name)

IBP   International Budget Partnership

IDI   INTOSAI Development Initiative

INTOSAI   International Organization of Supreme Audit Institutions

ISSAI   International Standards of Supreme Audit Institutions

OLACEFS   Co-operation and Development Organization of Latin American and Caribbean

PASAI   Pacific Association of Supreme Audit Institutions

SAI   Supreme Audit Institution

TAI   Transparency, Accountability, and Inclusiveness
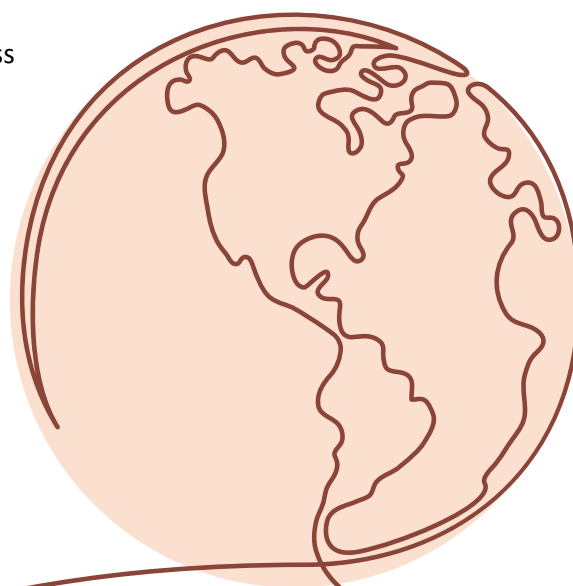
Setting the context

About the TAI Audits

Governments mobilised large funds during COVID-19 to respond to the emergency. During 2020-21, the IMF provided over US$110 billion[1] in COVID-related emergency financing to 85 countries. A significant number of financing agreements include audit commitments - and for many countries, the commitments call for an SAI audit. In this type of emergency, huge government disbursements in quick succession increase the risks of irregularity, misappropriation, wastage and corruption. At the same time, COVID-19 has led to sharpened inequalities among societies.

Why did IDI support the TAI audits?

The INTOSAI Development Initiative (IDI) launched the *Global Cooperative Compliance Audits of the Transparency, Accountability, and Inclusiveness of the Use of Emergency Funding for COVID-19* (*TAI audits*) to support SAIs in providing independent and timely oversight on the use of emergency funding for COVID 19. As ISSAI-based compliance audits, TAI audits supported SAIs in examining transparency, accountability and inclusiveness in using emergency funding for COVID-19.

46 SAIs participated in TAI audits:

AFROSAI-E	ASOSAI	CAROSAI
· Kenya · Liberia · Somalia · Tanzania · Zambia	· Bangladesh · Maldives · Indonesia · Myanmar · Philippines · Thailand · The Kyrgyz Republic	· Dominica · Jamaica · Saint Lucia · Suriname · St. Kitts and Nevis

EUROSAI	PASAI	
· Azerbaijan · Turkey	· Solomon Islands · Tuvalu	

ARABOSAI	OLACEFS	CREFIAF
· Algeria · Iraq · Libya · Syrian Arab Republic · Republic of Yemen · Sudan · Tunisia	· Argentina · Bolivia · El Salvador · Guatemala · Honduras · Mexico · Paraguay · Peru · Uruguay	· Benin · Burkina Faso · Comoros · Democratic Republic of Congo · Djibouti · Gabon · Madagascar · Sao Tomé et Principe · Togo

---

1   IMF Financing and Debt Service Relief

About this publication:

This global publication is a compendium of the audit findings and recommendations from the reports published by the SAIs. Among the 46 SAIs that participated in TAI audits, 29 have issued and published their audit reports. The publication aims to share the results of the TAI audit for the benefit of SAIs, INTOSAI bodies and multiple stakeholders. It provides important lessons learned for the audit of future crises requiring agile audit. It will give greater visibility of TAI audit results to a broader audience. We also hope it would raise the profile of SAIs among national and international stakeholders by showcasing the work done and facilitating a greater impact of the audits.

The main content of the publication comes from the SAIs. They contributed by responding to surveys and providing information through online discussions. We also received feedback from the resource persons who assisted the SAI teams in conducting the audit and from the stakeholders who supported them during the audit. Their reflections are included at the end of the publication. IDI is deeply thankful to the SAIs, audit teams, resource persons, external stakeholders, GAVI - the Vaccine Alliance, International Budget Partnership (IBP), and others for their continuous support and cooperation during the audit and in preparing this publication.

Key features of TAI Audits:

1. Focus on Transparency, Accountability and Inclusiveness

Transparency can be defined as the basic principle of disclosing information on government decisions, policies, legal and institutional frameworks to the public in an understandable, accessible and timely manner.[2]

Accountability in the public sector is about the relationship between the State and its citizens and the extent to which the State is answerable for its actions. It refers to the legal and reporting framework, organisational structure, strategy, procedures and actions to help ensure that organisations that use public money and make decisions affecting people's lives can be held responsible for their actions. The principles and concepts necessary for public sector accountability include transparency, fairness, integrity and trust.[3]

Inclusiveness refers to the process of improving the terms for individuals and groups, particularly those who are marginalised, to take part in society and to be able to benefit adequately from public spending for COVID-19. The aim is to "leave no one behind" and to include measures in public spending for COVID-19 that help improve the ability, opportunity, and dignity of those marginalised or potentially marginalised. Marginalisation may differ depending on the contexts SAIs work in.

2. TAI audits focused on three main areas of COVID-19 spending

• Emergency procurement
• Distribution of socio-economic packages, and
• Allocation and rollout of vaccines

3. Examination of compliance frameworks and compliance in transactions -
TAI audits examined transparency, accountability and inclusiveness of both the compliance frameworks and compliance of transactions in high-risk areas. This was to enable SAIs to hold governments to account for COVID-19 spending and to contribute to systemic change for more robust compliance frameworks for future crises.

4. Support for TAI as agile audits –
While supporting the SAIs in conducting TAI audits, IDI encouraged them to follow an agile approach to deliver value early without affecting the audit process's quality and results. We suggested that, based on assessing the staff's skills and experience, SAIs pragmatically implement agility. SAI teams explored the possibilities of applying the nine principles of agility, depending on their capacity, mandate, and environment.

5. Mainstreaming impact –
TAI audits were expected to mainstream audit impact considerations throughout the audit process. Audit impact could be enhanced by visualising audit impact in the short and long term, engaging with key stakeholders throughout the audit process, communicating key messages from the audit widely, and following up on the audit.

---

2   Methodology for Assessing Procurement Systems (MAPS). https://www.mapsinitiative.org/methodology/1-what-is-MAPS-presentation.pdf

3   https://oag.parliament.nz/2016/accountability/part2.htm

The principles of agility[4]

Early and continuous delivery of audit products – in an agile approach, it is critical to scope the audit and plan in mini-cycles to generate early reports. Instead of planning to deliver one comprehensive report on COVID-19 at the end of the year, SAIs could provide a series of such reports at regular intervals. By this, SAIs could learn the ongoing audits and adjust the process for the upcoming ones to be more effective.

Embracing change - SAIs needed to be flexible in their plans and be prepared to change course, considering uncertainties during the pandemic. This could relate to the audit objectives, availability of audit criteria or access to audit evidence.

Empathetic approach – SAIs should adopt an empathetic approach to audited entities during the pandemic. SAIs needed to understand the situation of the audited entities while making recommendations for greater transparency, accountability, and inclusiveness.

Collaborative work – TAI Audits required team members from across the SAI with multi-sectoral knowledge and skills. An agile approach also called for collaboration with multiple stakeholders, e.g., civil society and SAI leadership.

Focussing on simple and essential - Keeping the audit scope manageable and focussing on high-priority, high-risk areas.

Effective communication – While effective communication is vital in any audit process, it becomes critical in an agile process where things change constantly, and the SAI team needed to respond with agility to deliver a product on a tight timeline.

Motivated individuals and self-managed teams – An agile approach was possible only if the SAI team includes highly motivated auditors who were self-starting and could work together to deliver a high-quality product within tight timelines.

Continuous improvement – SAIs could set up iterative processes and build feedback loops so the SAI team learnt lessons from the previous iteration and found ways to address those in the next one. SAI teams could organise review sessions to reflect on what could continue to be done, what could cease and what they could begin to execute.

Continuous attention to technical excellence – Agility does not mean that SAI teams let go of quality. An agile approach continues to emphasise technical excellence. This implies that SAIs stayed true to compliance audit ISSAIs in conducting TAI Audits.

*The **SAI of Costa Rica** successfully implemented an agile approach to COVID-19 audits. According to the SAI's agile audit team leader: 'What is important for SAI staff, in addition to training on agile approach, is the change of mindset, paradigms and mental schemes, to create new formal and informal ways of generating value for the audited entities and the stakeholders.'*

---

4   TAI Practical Guide https://idi.no/work-streams/professional-sais/tai-audits

Section 1:
How have SAIs contributed to transparency, accountability, and inclusiveness of COVID-19 spending?

1.1 What did SAIs conclude and recommend?

- **Emergency procurements?**
- **Distribution of socio-economic packages?**
- **The rollout of vaccines?**

1.2 How have governments and stakeholders responded to TAI audits?

1.3 How can key stakeholders create an ecosystem for greater impact of TAI audits?

*SAIs have concluded that governments must strengthen **accountability** measures concerning COVID-19 spending. Weak governance frameworks were identified as a critical issue, necessitating better emergency preparedness in affected countries. Insufficient coordination between government agencies and a lack of transparent mechanisms in government operations were noted, along with non-compliance with procurement regulations and contract implementation. Weak governance and accountability frameworks also led to the selection of ineligible beneficiaries for socio-economic packages and distribution errors. In vaccine rollout, SAIs emphasised the necessity for regulation in vaccine acquisition, reception, and storage processes.*

*While addressing **transparency**, SAIs discovered limitations in accessing necessary audit information, notably regarding contracts between governments and pharmaceutical companies. Some of these contracts were found to violate national legislation, such as the Transparency Act of the country.*

*When examining **inclusiveness**, SAIs encountered challenges identifying existing frameworks or regulations for evaluating this aspect. Nevertheless, given that most acquisitions and services during the pandemic aimed to support the most vulnerable segments of the population, SAIs recognised the importance of assessing governments' readiness to identify and assist these segments. Alongside the absence of compliance frameworks and intergovernmental coordination, SAIs determined that databases required regular updating or stratifying to pinpoint vulnerable segments accurately. This deficiency impacted decision-making and planning processes, sometimes denying the most vulnerable sections of society access to socio-economic packages and vaccines.*

1.1   What did SAIs conclude and recommend?

SAIs that audited the topic - Emergency Procurements – What did they conclude?

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- The Ministry of Health uses a special accounting arrangement - an imprest account - for emergency procurements, which does not have adequate controls and has fewer safeguards than its regular procurement processes. This was evident in the lack of documentation supporting the selection, contracting and negotiating with the available suppliers.
- SAI recommended that the Ministry of Health develop guidance highlighting the risks associated with sole-source procurement and introduce measures to manage these risks with the implementing agencies. The government should also enact policies and issue guidance to prioritise COVID-19-related services for vulnerable groups like the elderly, disabled and disadvantaged groups who are left behind.

ARABOSAI, OLACEFS SAIs:

- SAIs concluded that the government has had difficulty obtaining the necessary financing to cover public procurement needed to address the pandemic in a timely manner.
- The absence of clear criteria for selecting bidders and the selection of unreliable companies led to the waste of public funds and a delay in the supply of medicines and medical supplies within the deadlines agreed in the purchasing contracts.
- Auditors did not have access to procurement contracts between the government and the pharmaceutical companies, violating the country's transparency acts.
- As there are no legal provisions for allocating resources considering inclusive criteria, an audit could not assess the inclusiveness aspect. No mechanisms were in place for identifying different groups of interest, particularly those in a more challenging situation.
- While assessing the process of services or goods acquired, SAIs did not find adequate mechanisms for assuring the technical capability of the service providers, nor about the relevance and quality of the goods acquired.
- SAIs noted non-implementation of the agreed contracts due to the lack of designated authorities and staff, lack of identified responsible officers for specific aspects of the procurement process, non-compliance with administrative procedures affecting payments and overall transparency, weak monitoring mechanisms, and weak internal controls.

Recommendations:

- Setting up a strategic storage system to deal with emergencies and to strengthen internal control procedures in monitoring the movement of funds and their timely disbursement. Also, hospitals and health centres should be strengthened with medical staff and provided with the necessary resources to meet needs in critical situations.
- The ministry should develop and implement control mechanisms (e.g., impose late fees) on companies that are not meeting deadlines for the supply of medicines and supplies.
- Establish mechanisms that would ensure compliance with the country's transparency laws and advocate for the relevance of accountability and the role of the SAI within the public financial management system.
- Advocate for inclusiveness and implement actions to develop a culture of inclusiveness.
- Set review and control mechanisms for ensuring file management and administrative processes' transparency, accountability, and quality. Strengthen internal control mechanisms for monitoring procurement procedures, determining responsibilities, and applying corresponding sanctions.

SAIs that audited the topic - Distribution of Socio-economic Packages - What did they conclude?

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- One SAI examined the country's stimulus programme for citizens. It concluded that the programme ensured transparency by including information on the target group, criteria for selecting beneficiaries, institutional framework, reporting framework, operational framework and the budget required for the programme.
- The roles and responsibilities of implementation agencies were clearly defined, and the reporting framework for accounting for COVID-19 funds was provided. The implementing guidelines stated that the stimulus package targets vulnerable citizens and businesses affected by job losses, increased operating costs, and reduced demand. However, the audit could not ascertain whether all stakeholders were allowed to benefit from the stimulus funds.
- Another SAI audited the fertiliser assistance to farmers and found that the grant guidelines provided transparency through its e-voucher system. The guidelines included farmers' qualifications to benefit from fertiliser assistance. However, the guidelines did not provide for the specific roles of the respective financial agency, return of unutilised funds, or the timeline for submission of liquidation reports by the local government units.
- The procedures for granting and paying fertiliser assistance through the e-voucher, including recording farmer-beneficiaries, were not compliant with the implementing guidelines. There was late submission of the list of farmer beneficiaries and incomplete uploading of documents for completed transactions.

Recommendations:

- Respective agency guidelines should specify roles and responsibilities regarding accounting and reporting of the utilisation of funds, such as reversing unutilised funds at the end of the programme. The guideline should also include the timeline for the submission of liquidation reports by the agency for safekeeping and the submission of a master list for preparing e-vouchers and checking uploaded documents.
- The agencies should plan and coordinate to prepare the farmer-beneficiaries and provide a cut-off period to submit the master list to prepare the e-vouchers. Accredited merchants and Farmers' Cooperative Associations should follow the guidelines when uploading the complete documents as proof of successfully completed transactions.
- Agency management should ensure that the beneficiary eligibility criteria are clear and concise, free from ambiguity and cater to the vulnerable within their society to ensure the inclusiveness of persons who benefit from government support.
- Implementing agencies of support programmes should employ suitable modes of communication to ensure that target groups receive all the information they need to benefit from the support provided.

Case Study Tuvalu: Distribution of the financial relief package

SAI Tuvalu concluded that the compliance framework governing the distribution of the financial relief package to all eligible Tuvaluan citizens largely considered transparency, accountability, and inclusiveness as guiding principles. There was adequate guidance for nominated authorities to publicly disseminate COVID-19-related information and ensure comprehensive coverage, collect relevant data, conduct thorough and detailed risk assessments, plan and prepare proper response measures, encourage regular reporting on dedicated actions and develop, approve, and modify relevant Standard Operational Procedures (SOP).

At the transaction level, the SAI concluded that the Ministry of Finance and the nominated committees partially complied with the relevant authorities. This was to ensure that a process and internal controls were in place to verify and confirm the correct distribution of funds to eligible populations. However, the team noted some anomalies requiring improvements to strengthen transparent, accountable, and inclusive practices for implementing and distributing socio-economic relief packages. This covers improvements in the compliance framework, specifically in providing sufficient guidance on expected roles and responsibilities for the nominated committees and modifying existing policies.

SAI Tuvalu recommended revisiting existing policies and ensuring sufficient guidance on expected roles, responsibilities and functions for the nominated teams/committees involved in Tuvalu's COVID-19 response efforts. Clearly-defined terms and references for each committee would minimise confusion about who will be responsible for implementing necessary socio-economic relief programmes and other related activities under the Finance Sub Committee. These policies must also be regularly reviewed and updated, considering new information.

The SAI also recommended that comprehensive public awareness programmes, including any amendments to terms, conditions and packages endorsed under COVID-19 activities, should be properly planned, reviewed, coordinated and disseminated. All publications, including any changes or revisions, should be publicly made available promptly, and all avenues to be used and considered so that they cover all islands.

ARABOSAI, CREFIAF, and OLACEFS SAIs:

- On the compliance frameworks, SAI concluded that the lack of clarity in the eligibility criteria led to discrepancies in the implementation of the aid granting process by different departments. The failure to define the responsibilities of the entities responsible for implementing the process led to recording cases of double benefits and granting undeserved subsidies.
- The lack of information among target groups about the available aid and the dissemination of the procedures to follow to benefit from it deprived certain groups of receiving support. This led to the failure to achieve the desired impact. The aid rate granted did not reach more than 21% of the target population.
- At the transactional level, the SAI concluded that the in-person aid request procedure was ill-suited to emergency health conditions. Consequently, this approach lacked inclusivity, excluding a significant portion of the target beneficiaries and resulting in the denial of benefits to 78% of them. Furthermore, the short deadline for submitting aid applications rendered many potential beneficiaries unable to apply on time.
- Due to the weakness in the internal control, the absence of mechanisms for verifying the reliability of the declarations presented by aid applicants, and the lack of dedicated human resources, there were instances of aid distributed to non-eligible recipients, and some received double assistance.
- In the disbursement of financial aid, SAIs identified cases of double benefits to some recipients, while 33% of the potential beneficiaries didn't receive the financial assistance.

- One SAI from CREFIAF concluded that the process for awarding compensation was duly disclosed and was inclusive. Compensations were allocated to all sectors of activity covering all regions and beneficiaries belonging to the most disadvantaged social classes, without distinction of sex, religion, or geographical location.
- However, compensation was granted to some ineligible beneficiaries who were registered operators but whose tax and social security status were not regularised. Self-employed workers benefited from the compensation without providing the necessary documentation.
- There was a lack of coordination between government agencies and non-consistent databases. In one case, this prevented the evaluation process of subsidy applications from around 190,000 households and put the subsidy at risk for more than 164,000 households.
- Also, instances of databases being outdated or not being stratified considering population by family income criteria. These combinations prevented authorities from confirming whether the subsidy reached the intended population, e.g., the most vulnerable segments.
- In some cases, budgets, contracts and/or executed projects were not published within the deadline established by the applicable legal framework. No inclusiveness parameters were established for the execution of economic aid projects. Also, there was no accountability framework for the use of funds.
- While, in some cases, the socioeconomic package included criteria to ensure transparency, accountability, and inclusiveness, there was partial compliance with the rules and regulations linked to these criteria.

Recommendations:

- Ensure wide dissemination of legal provisions, facilitate information access, and set clear eligibility criteria.
- Strengthen internal control procedures at all process stages, including identifying beneficiaries and payment.
- Accelerate the public administration digitalisation project, use bank transfers instead of manual payment orders, and publish data related to aid payment.
- Set guidelines for collaboration, coordination and inter-ministerial technical assistance and ensure the consistency of the information. Establish mechanisms to monitor progress in disbursing subsidies while allowing for identifying limitations and suggesting corrective actions. Provide for the right to petition and respond to citizens' requests.
- The transactions and operations should be recorded in the Integrated Financial Administration System. Preventive or corrective actions should be adopted to ensure that the Municipality's accounting is kept updated to be useful for decision-making.
- Strengthen the database management system to safeguard and maintain the information's accuracy. Verify the information included in the databases of different state offices and ensure correctness or operate a single database for all state offices.
- Formalise the programme requirements and adjust requirements and controls to ensure (a) that non-eligible recipients do not receive socio-economic packages and (b) that the providers contracted should be from the eligible contractors' list maintained by the Government.

SAIs that audited the topic - Rollout of Vaccines - What did they conclude?

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

One SAI concluded that although the vaccine rolling-out process was effective and complied with rules and regulations, there were internal control lapses. The SAI identified issues regarding providing timely budget information, the absence of IT systems, inefficient data collection, and unclear roles and responsibilities of agency personnel.

Case Study Maldives: Rollout of COVID-19 vaccines

SAI Maldives concluded that the processes and controls governing vaccine rollout substantially established accountability in the programme. The execution of the programme ensured inclusiveness in line with the National COVID-19 Vaccine Deployment Plan. The allocation framework included the native population and the migrant workers, a large part of the population. The vaccine rollout programme was executed transparently, except for not publicising the vaccine rollout budget.

The SAI recommended
- establishing a proper stock level alert system and ensuring that the system was being used correctly and was kept up to date.
- Establishing a proper stock management system and ensure that the licenses needed for such crucial software are included in the annual budget and renewed promptly.

-Formulating standard operating procedures (SOPs) regarding the stock-record-keeping process to ensure that the stock records are promptly updated and that the relevant staff are informed of the SOPs. Formulate guidelines and SOPs to be followed when a vaccine is recalled and ensure they are communicated to the relevant stakeholders and staff.

- Publicising, at regular intervals, the vaccine rollout budget and information relating to the execution of the budget. Establish control mechanisms to ensure the correctness of data being fed into the system and prevent fake entries from being entered into the system.

- Establishing a plan for the complete system handover to the Ministry of Health. While doing so, ensure that the system meets the requirements set out, obtain the source code and system documentation, prepare user manuals and SOPs on the use of the system, and train the key users.

ARABOSAI, CREFIAF, OLACEFS SAIs:

- Regarding the compliance Frameworks, SAIs found that agreements, guidelines, and circulars governing the vaccine rollout were not published on the ministry website.
- The legal frameworks do not set responsibility in case of violations of laws and non-compliance.
- At the transaction level, SAI concluded that inadequate planning and coordination among the parties involved led to the vaccine not reaching all citizens.
- The vaccination rate was low; vaccinated people represented only 28% of the targeted population.
- The number of vaccine refrigeration temperature monitoring devices was insufficient in several health facilities. Failure to hold regular meetings to review warehouse temperature readings made it difficult to detect problems with cooling equipment and take necessary measures promptly.
- Some centres did not issue vaccine dispatch vouchers and did not update stock records at the warehouse level. As a result, the warehouse management was not able to monitor the movement of vaccines and supplies and determine quantities delivered and quantities damaged.

- On vaccine rollout governance, one SAI concluded that there was a National Vaccination Deployment Plan. Regarding the responsibilities of the different actors in terms of the introduction and deployment of vaccines the two main coordination structures were effective.
- There was a delay in creating the Vaccination Consultative Group, responsible for identifying the target population. There was also a lack of prior stakeholder consultation to identify target groups.
- Lack of establishment of vaccination schedules. The requirement for prior registration to access the vaccine has been revised, resulting in anyone wanting to be vaccinated even if not registered in the platform.
- There was continued distribution of COVID-19 vaccines and regular monitoring of vaccine stocks. In some cases, the equipment necessary to deliver vaccines was insufficient. There was non-compliance with the distribution keys provided by the National Plan of Vaccine Deployment while distributing vaccines in the districts.
- In terms of the number of people vaccinated, implementing the national vaccine plan was ineffective. This was particularly the case with the rural population and the segment between 5 and 18 years old.
- The efficacy of national vaccine plans was also affected by inadequate and insufficient communication for mitigating fears about the safety and effectiveness of vaccines. This is primarily related to the fact that the responsible government agencies needed to sufficiently disseminate information to create awareness about the benefits of vaccination.
- There were weaknesses in the compliance framework to regulate the acquisition, receiving, and storage of COVID-19 vaccines, as it did not consider all the entities that participated in the processes.
- In some cases, no procedures were established for supervising the correct use of the funds assigned for vaccine acquisitions.

Recommendations

- Legal framework should define the responsibilities and hold executive-level officials accountable in cases of violations of law, errors, and non-compliance.
- For vaccine shipment, the departments should complete all documents required and maintain different files for each shipment.
- Allocate temperature monitoring devices in refrigerators in the centres that suffer from a shortage of these devices. Carry out daily, weekly, and monthly temperature readings and record them in the temperature reading register.
- Issue vaccine delivery notes for each stock outflow, organise the inventory registers, update them regularly, and record all the required data in the stock register.
- Setting up of structures for the identification of target groups for vaccination. Also, consult all beneficiaries in advance to ensure the inclusiveness of all stakeholders in determining priority targets.
- Take into consideration the situation of each region when defining a policy to combat a pandemic and measures to ensure the delivery of vaccines to the various vaccination sites.
- Intervening government agencies should widely promote the vaccination plan among the population. They should ensure that all citizens are vaccinated following the National Vaccination Plan, especially those at risk and/or more vulnerable. Reliable information should be provided about the progress of the vaccine roll-out and the assessment of the effectiveness and impact of the National Vaccination Plan.
- To ensure compliance with transparency and accountability, intervening government agencies should strengthen control and monitoring mechanisms and make sure to have all the documentation supporting government actions, including contracts formalised with the pharmaceutical companies for supplying vaccines.
- The responsible agencies should strengthen their control mechanisms to ensure that the forms used for receiving and delivery of vaccines are complete with all the required data, such as the name of the official responsible for validating the delivery, the batch number, and the quantity of doses delivered, among others.
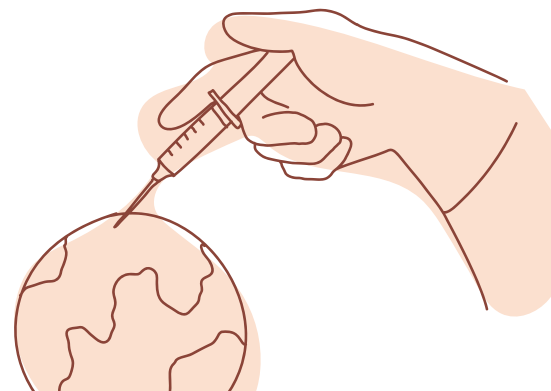
## 1.2 How have governments and stakeholders responded to TAI audits?

Generally, government agencies responded positively to TAI audits. There was also wide acceptance of TAI audits by the stakeholders. SAIs observed the need for more cooperation between the accountability and transparency institutions in the country to achieve better audit results. Cooperation with these entities would enhance efforts to implement the TAI audit recommendations, resulting in transparency and accountability in government operations.

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- The ministry and stakeholders of the country highly regarded the TAI audit. It was well debated across government sectors and development partners. Audit reports are usually discussed without much attention from the respective Minister. However, with the TAI audit report, positive response from the Ministers ensured that recommendations were implemented to strengthen transparency and accountability in those Ministries. Because of the TAI audit, a Memorandum of Understanding (MOU) was signed with the Police Force. There was also renewed engagement with the media association, which enabled the accurate and wide dissemination of the audit results to the public.
- Because of the TAI audit, the country's Development Board reviewed its apportionment policy for improving the tourism sector. The agency is now committed to opening the funds to any eligible person or business within the tourism sector, irrespective of their geographical location.
- The audited entity and stakeholders appreciated the audit team for conducting an audit focusing on transparency, accountability, and inclusiveness. Throughout the audit, the audit team held discussions with the entity and stakeholders on the findings. As a result, corrective actions were initiated to rectify the issues raised by the team.

ARABOSAI, CREFIAF, and OLACEFS SAIs:

- After receiving the audit report, the Ministry of Health expressed commitment to implementing the audit recommendations.
- Based on the TAI audit recommendations, the entities have initiated the process to recover the funds wrongly disbursed.
- Given that discussions and communications have always occurred with the audited entity management, the audited entity accepted the findings.
- The audited entity accepted the TAI audit report, which proposed improving funds management allocated for emergencies.
- Many governments responded positively to the findings of the TAI audits. This response manifested in various ways, including formally accepting the audit report, enhancing internal control functions, and planning or implementing the recommendations or specific actions to address the identified issues.
- In a few cases where the findings were perceived as potentially linked to fraud or corruption, the audit reports were either sent to the Judiciary for further prosecution or - for the case of SAIs with a mandate with jurisdictional functions - processes for the application of sanctions were initiated.
- In one case, there was a dispute about the audit findings and an intention to delay - or not to implement - the audit recommendations.
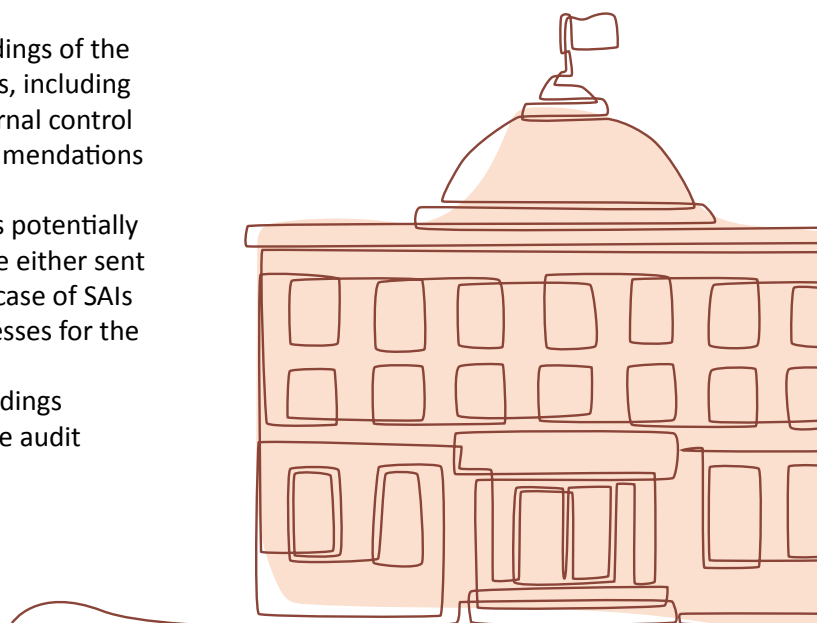
1.3 How can key stakeholders create an ecosystem for greater impact of TAI audits?

The importance of stakeholders was emphasised as they could highlight the role of the SAI in overall public financial management in the country. There were also suggestions for collaborating between the stakeholders in planning audits and following up on the results. Establishing wider communication channels and facilitating stakeholder communications regarding SAI audits would also be beneficial to achieve a more significant audit impact.

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- All stakeholders should be on the same page regarding showing a level of interest in the affairs of the country through their reviews of the TAI audit reports. There should be participation with each other to maintain transparency, accountability and inclusiveness concerning programmes being executed.
- Stakeholders need to acknowledge their role in working with the SAI to create awareness of the audit results for the broader public and how to use that information to advocate for change and impact. Collaborative planning and open access to information ensure the audit reports, findings and recommendations are accessible to the public through government websites, audit institutions' platforms, or dedicated portals.
- Sensitisation of the National Assembly to discussing the reports on time. If discussed, members of Parliament could impress on the agencies to implement the recommendations.
- Following up on the audit recommendations and holding regular interactions with the stakeholders after the audit report has been published could facilitate a greater impact of the audit. The Parliament, accountability institutions, the Ministry of Finance and internal audit agencies could engage with the SAI to create the ecosystem.
- Engaging key stakeholders while planning the audits. The stakeholders should encourage the government to act on prior audit reports and bring critical findings and recommendations into policy dialogue. They could also assist the SAI in remaining visible and conducting follow-up audits on implementing prior recommendations.
- Leveraging digital technology to disseminate, collect and analyse survey results from beneficiaries and stakeholders, and to speed up the delivery of the required documents, reports, assistance and feedback in implementing programmes and projects.

ARABOSAI, CREFIAF, and OLACEFS SAIs:

- Effective communication between the different stakeholders can influence the implementation of the audit results and contribute to improving the entity's performance in providing services in a timely manner. The stakeholders include Parliament and the media, among others.
- Stakeholders should assist in identifying the weaknesses and highlighting the positive aspects.
- The primary stakeholders - the government, Parliament and other agencies - should establish an ecosystem to obtain the desired impact of the TAI audit. It could be accomplished by creating dedicated communication channels and regular coordination between the SAI and the stakeholders.
- The impact of the audit depends on its wide dissemination to all relevant stakeholders.
- The audit reports should be widely disseminated to allow the interested stakeholders to know the audit results and contribute to improving procedures by implementing the recommendations.
- SAI could leverage the interest of interested parties by promoting discussion forums about the results of the audits.
- The wide dissemination of audit results is critical to achieving impact. Therefore, SAIs should continue publishing the issued report, guaranteeing citizen participation through civil society organisations, the media and citizens themselves, contributing to improved decision-making while promoting a good governance culture.
- The publicity about the crucial function of SAIs – for society and sound PFM – and the relevance of its reports should grow. This would also create more buy-in from stakeholders and citizens, increasing the likelihood of their contributions to the work of SAIs.

- Based on the TAI audit experience, SAIs could explore adding the specific dimensions of transparency and inclusiveness (for the different types and modalities of audits) to their regular audit practice. This could allow for a greater impact. Along the same lines, it would be relevant to articulate efforts for promoting this approach at subnational levels so they can also develop/strengthen a transparent and inclusive approach.
- The implementation of an institutional strategy for creating an ecosystem for impact that involved citizens and measures for increasing the presence of the SAI in public entities allowed for a more significant effect of the TAI audit. One SAI case is illustrated below.

Case Study SAI Peru: distribution of a monetary subsidy for rural areas and follow-up from stakeholders

SAI Peru expanded its mandate and coverage throughout the country during the COVID-19 pandemic. It audited the monetary subsidy "Universal bond" (BU) provided for the rural area through a decree of urgency.

The objectives of the audit were to determine whether the processes for (a) the preparation and submission of the Registry of Eligible Households and (b) the preparation and approval of the Register of Beneficiary Households, were carried out within the framework of transparency, accountability and social inclusion. They also needed to comply with the provisions of the applicable regulations and the purpose of the BU.

The audit concluded that there was a lack of coordination between the two agencies responsible for these processes (the National Ministry of Development and Social Inclusiveness and the National Registry of Identification and Civil Status). The consequent lack of consistency between these national databases prevented the evaluation process of subsidy applications for around 190,000 households and put the subsidy at risk for more than 164,000 households.
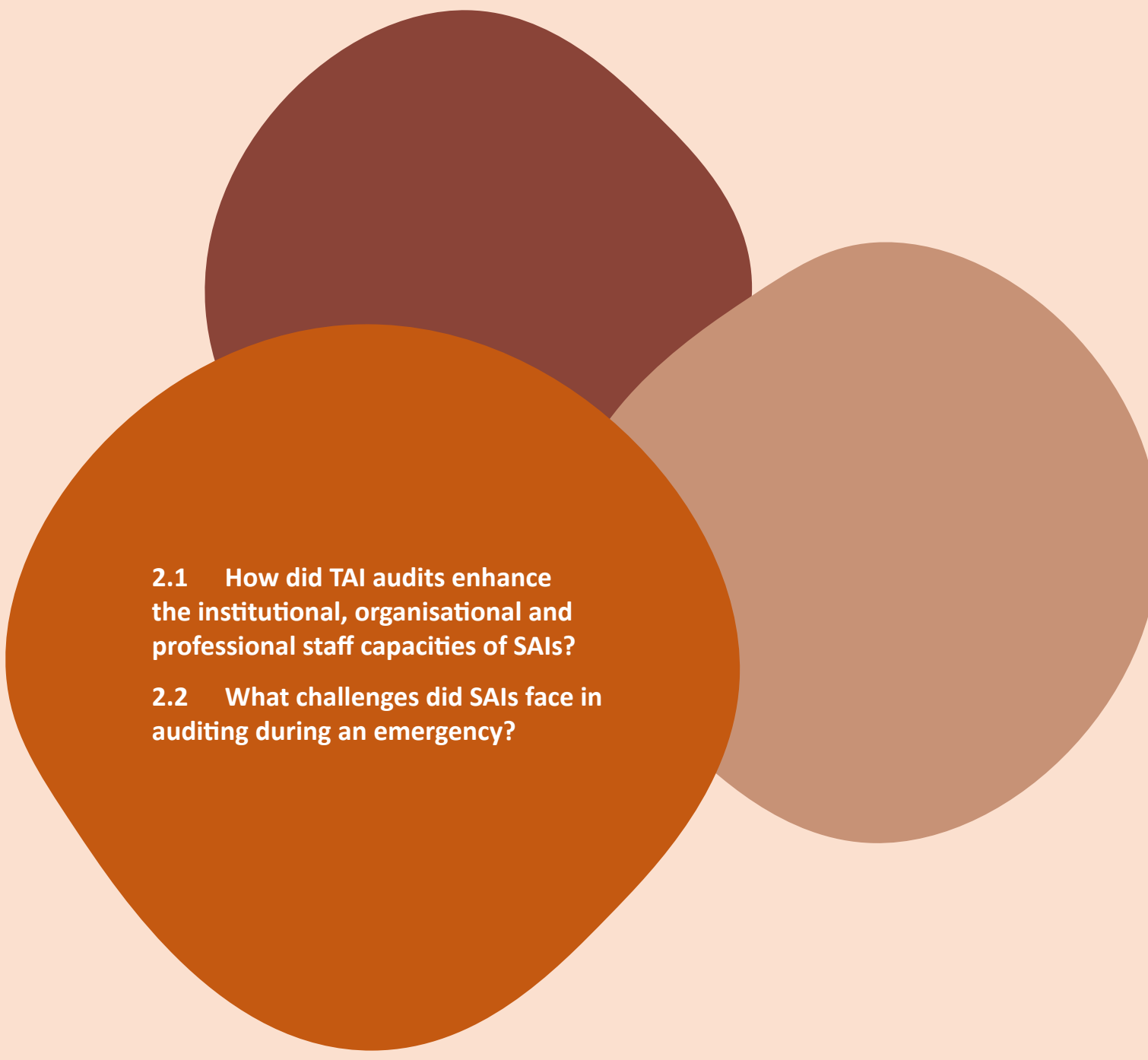
The audit recommended preparing guidelines and setting deadlines to respond to subsidy requests promptly during emergencies; setting guidelines for collaboration, coordination and inter-ministerial technical assistance to ensure consistency of the information and that no eligible beneficiaries for subsidies are excluded; establishing mechanisms to monitor progress in collecting subsidies while allowing for identifying limitations and suggesting corrective actions, and providing for the right to petition and respond to citizens' requests.

SAI Peru has a follow-up mechanism in place to verify whether the entities have implemented the necessary actions. This active approach from the SAI increased the likelihood of recommendations being implemented, especially when combined with the increasing relevance of citizens as actors for the "social control" and the growing number of Institutional Control Bodies – coordinated by the SAI - in most Government agencies. The publication of the audit report on the website ensured the participation of civil society organisations, the media, and citizens themselves, all of it contributing to an improved decision-making process and an increasing culture of good governance.

Within a short period after the report was published, several stakeholders within this "ecosystem of control" (as the SAI calls it) helped confirm the implementation of several measures to address the audit report recommendations and improve transparency, accountability and inclusiveness. These included attending to requests from citizens, improving the household registry, monitoring the progress of the subsidy collection, and developing internal guidance in the involved government agencies.

Section 2:
How did TAI audits enhance SAI capacities?

2.1 How did TAI audits enhance the institutional, organisational and professional staff capacities of SAIs?

2.2 What challenges did SAIs face in auditing during an emergency?

2.1 How did TAI audits enhance the institutional, organisational and professional staff capacities of SAIs?

Because of TAI audits, SAIs became more aware of transparency, accountability and inclusiveness. They also have more appreciation for the ISSAI-based compliance audit methodology. SAIs found the tools and templates suggested during the audit (e.g., planning and finding matrices) helpful in updating their audit methodology. SAIs would now consider framework-level compliance checks during the audit. At the same time, SAIs are carrying out remote and agile auditing as applied by the SAIs while conducting TAI audits.

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- The team applied the knowledge gained from TAI audits in the SAI's regular auditing. The team disseminated the knowledge gained from the TAI audit with other auditors to expand their knowledge base to conduct standard-based agile compliance audits. Based on TAI audit results, SAI made referrals to law enforcement agencies. The TAI audit team also learned about referral procedures. The Auditor General is negotiating with stakeholders and development partners to garner support for the SAI. The management also continues to engage a technical advisor to support the team and assist the SAI in understanding and implementing compliance and performance audit ISSAIs.
- The audit team acquired new skills and knowledge about Transparency, Accountability and Inclusiveness, which are required to carry out impactful audits during emergencies. This involved agile planning, scoping and execution of audits to ensure immediate action is taken to resolve challenges during emergencies.
- Regular audits are generally done at the transaction level. In the TAI audit, the audit team reviewed guidelines to determine compliance with transparency, accountability and inclusiveness at the framework and transaction levels. In future audits, team members plan to incorporate these unique aspects of the TAI audit and the learnings from conducting the audit.
- The TAI audit helped the SAI improve its compliance audit planning with focused scoping, the use of an audit design matrix, data gathering and analysing techniques, and effective report writing. SAI plans to incorporate the inclusiveness aspect into its future compliance audits while designing the audit programmes. SAI management discussed these new approaches and audit methodology adjustments with the staff.
- Currently, SAIs have limited knowledge and capacity for compliance audits. The SAI will engage more auditors in continuous learning and professional development to stay updated on best practices in TAI audits, anti-corruption measures, and fraud detection.
- By receiving the training conducted by IDI before and during the audit, audit team members could better understand compliance audits while focusing on the aspects of TAI. Webinars held with subject matter experts and GAVI experts assisted the team in learning more about the audit topic. The team also understood better how to design audits that can be conducted in an agile manner, that is, to choose an audit scope that is focused and can provide efficient recommendations for a time-sensitive issue, such as in the case of the pandemic.
- Being involved in the TAI audit was eye-opening for the staff. It provided individuals with awareness, guidelines and learning on an effectively structured process to create impact. It also provided a tool for the office to benchmark against.

ARABOSAI SAIs:

- The SAI staff's professional capacity has been developed by acquiring new auditing concepts and skills to perform auditing according to compliance audit standards in an emergency.
- This audit contributed to developing remote communication skills between the SAI and audited entities. The audit team learned how to audit the principles of transparency, accountability, and inclusiveness and how to work in an agile manner.
- The SAI team learned how to conduct an audit in exceptional circumstances. The team also learned from the extensive use of IT (remote meetings, email, use of computers) to analyse data and draw conclusions.

- The TAI audit contributed to enhancing the professional capacities of the SAI team, which succeeded in carrying out the audit according to the standards. Also, the exchange of experiences and knowledge with the SAIs participating in this audit benefited SAI teams.
- The SAI benefited from the TAI audit, notably the SAI Compliance Audit Department, which led and supervised the audit until the report reached the issuance stage. Several auditors have been trained in compliance auditing. The TAI audit report became a reference for auditing during emergencies and contributed significantly to the financial audit engagement of the Ministry of Health. The financial audit team considered the cases of non-compliance identified by the TAI audit when carrying out the financial audit engagement.

CREFIAF SAIs:

- The agile method introduced by the TAI audit was very beneficial, and we could apply this in other audit engagements.
- The TAI audit included a training component that allowed our auditors to learn how to audit emergency funds. Likewise, sharing knowledge with other SAIs was possible, thus allowing better idea-sharing on audit practices.

OLACEFS SAIs:

- While accountability and transparency are part of the regular audit approach, several SAIs acknowledge that the principle of inclusiveness in using emergency funds has been an innovative dimension that could be incorporated into future audits.
- Some SAIs also recognised the value added by the exchange with peer SAIs throughout the audit, strengthening the knowledge about the subject matter.
- The fact that the implementation of TAI was based on the INTOSAI standards was reassuring for some SAIs regarding their methodology.
- As a result of TAI, several SAIs perceived that their capacities to implement remote audits were strengthened.
- One SAI mentioned that they plan to replicate the three dimensions of transparency, accountability, and inclusiveness used under the TAI audit in future audits on similar subject matters, e.g., economic incentives granted within the framework of COVID-19. Other SAIs referred to the added value of not only implementing a robust compliance/non-compliance logic but also being able to conclude whether the legal framework was adequate for capturing the inclusiveness dimension.

2.2 What challenges did SAIs face in auditing during an emergency?

Some SAIs faced difficulty accessing the entity premises. There needed to be more digital data/ information. There were travel restrictions during the pandemic, and usual communication with the agency was limited. Due to the lack of an integrated financial management system, SAI teams could not access audit data remotely and couldn't conduct remote audits during the pandemic. SAIs also found there was an absence of legal frameworks for emergencies on inclusiveness.

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- The SAI was initially not allowed to do this audit even after several attempts and requests. The team could not verify sites due to COVID-19 restrictions. Access to the internet to enable working from home for auditors, audited entities, and most stakeholders was also challenging.
- It was hard to find the set of rules and laws about transparency and inclusiveness as the criteria in the audit.
- Data/documents required for the audit were manual and kept in bulky files that could not be sent to the audit team electronically. Hence, the team had to physically visit the offices to access the records despite the risks of the pandemic.
- Data gathering was difficult due to travel restrictions and health risks due to exposure to COVID-19. Face-to-face interviews with beneficiaries were not done due to travel restrictions and national/local lockdowns. Instead of visits to offices and sites, the audit team had to rely on reports submitted electronically to verify and evaluate the programme implementation.
- Challenges arose from clients' availability and places on lockdown or semi-lockdown. SAI team members were also rotating. Physical access was restricted, and documentation was unavailable. When the entity personnel became sick, others were unfamiliar with the process. Furthermore, TAI came in addition to the regular audits planned, so the team had to allocate time along with other audits.
- The SAI was ready to conduct the audits, but the entities were unprepared to receive the audit teams. There should be an environment where entities can work remotely during an emergency, facilitating remote auditing by the SAI.
- Challenges encountered were receiving timely information, travel restrictions for face-to-face meetings, effective communication among team and stakeholders, working remotely, coordination among team, meeting deadlines and health and safety concerns. The entities had to make time for the audit team to visit and discuss the audit matters.

ARABOSAI, CREFIAF, and OLACEFS SAIs:

- SAIs faced challenges in obtaining data on time.
- The major challenge was the unavailability of information and documents.
- The challenging context of the country resulted in difficulties in on-site audits. Although included in the sample, the SAI team could not visit a government institution to obtain the required information. There were also delays in obtaining the documents and data needed for the audit. Internet issues further impacted the communication process within the audited entity.
- Communicating with the entities during the quarantine period was challenging. The audited entity's lack of integrated information systems complicated remote auditing.
- There were delays in reporting audit results due to the long time taken to collect and document data and conduct interviews with the audited entities.
- Insufficient legal and regulatory frameworks in the health system prompted the team to examine the experiences of other countries. The compliance framework applied by the Ministry of Health was not assembled and accessible to the public. The team made a huge effort to collect it.
- There were no regulatory standards covering the inclusiveness aspect. The team tried to extract them from other documents, such as meeting minutes. The applicable legal framework does not contain standards regarding liability in the event of violations and errors.

- The SAI team could not obtain the necessary documents and evidence to support specific findings. The audited entities were unable to respond quickly to audit team requests. Due to the lack of computers and internet, the audit team could not attend training courses timely, and perform the audit efficiently.
- Overcoming the quarantine measures adopted was challenging for all auditors. However, the level of preparedness for implementing remote audits varied between SAIs. While some had technological tools to implement these audits, others had severe technological shortages, impacting implementation.
- For the SAIs that did have the systems and capacities for remote audits, issues to be addressed varied from providing proper supervision to developing a fluent interaction with the auditees. Several SAIs mentioned that virtual meetings represented a challenge for the audit team, which needed adequate space and appropriate IT hardware and software to hold them. Staff in some SAIs - particularly female auditors - struggled to implement their work under situations in which they also needed to look after their children in quarantine.
- SAIs were not prepared to implement remote audits. Some SAIs mentioned that auditors were not well received by the entities, as there was a perception that they were impeding the government's 'fight' against the pandemic. While in some cases, this attitude led to an uncomfortable working environment, in others, it resulted in delayed submission of information that affected the timely implementation of the audit.
- Access to information was a problem for SAIs. In some cases, the audit team was denied access to information – especially contracts between the government and pharmaceutical companies. In other cases, there was a lack of updated information or stratification of data in the databases of the entity. As a result, the team could not identify the required population, which affected the assessment of inclusiveness.

Section 3:
Looking at the future

3.1   What lessons did SAIs learn by conducting TAI audits?

3.2   What are the institutional, organisational, and professional staff capacities required by SAIs to have resilient audit practices in emergencies?

3.1 What lessons did SAIs learn by conducting TAI audits?

The advantages of collaborative endeavours in combatting corruption within the country are now recognised. SAIs emphasised the importance of an open and inclusive legal framework for audit teams. They integrated TAI principles into their compliance audits, demonstrating a commitment to transparency and accountability. With the development of methodologies tailored for auditing during emergencies, SAIs are now better equipped to respond swiftly to crises. Additionally, SAIs noted enhanced efficiency when entities promptly acted on their recommendations, facilitating faster audit processes.

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- The TAI audit opened up opportunities to work together with other government institutions and development partners in the country's fight against fraud and corruption. The team learned how to handle sensitive evidence and store it as it might be used for referral cases later. SAI also needed to keep the evidence in secured systems and adequately documented.
- Flexibility in collecting audit evidence grew as the audit team adopted new methodologies, such as holding virtual meetings and accepting electronic evidence during emergencies. The SAI's role was to ensure "no one was left behind" through the incorporation of the inclusiveness element in the TAI Audit, and to support making government policies, legal and institutional frameworks and decisions available to the public in a comprehensible, widely accessible, and timely manner.
- The audit team acquired knowledge on how the audited entity applies Transparency, Accountability and Inclusiveness through the guidelines on the implementation of programmes or projects.
- The audits and reports produced were influenced by new insights, including into how the SAI can respond to emergencies by conducting real-time audits. The audit encouraged the SAI team to look at report-writing more widely than they used to, and to consider inclusiveness throughout the audit, recognising the individuals affected by COVID-19. Another way to look at an audit when writing the report for each paragraph was to check what aspect it addresses. Does it address transparency, accountability, or inclusiveness? Earlier reports did not focus on these issues.
- In conducting agile audits with a specific scope to focus on real-time risks, the team learned that agile audit adds more value. During the audit, the entity made a lot of corrections. Compared to regular compliance audits, this audit was completed in a faster time frame. The SAI learned to focus on how the audit can impact the audit planning stage itself, and how to incorporate transparency, accountability, and inclusiveness aspects into audits.
- Improvement in report writing structure, gathering information via online interviews, working remotely, effective communication and working collaboratively – all were lessons learnt during the TAI audit. The design matrix of audit planning has added value, and the SAI is now incorporating this tool into its regular compliance and performance audit processes.

ARABOSAI, CREFIAF, and OLACEFS SAIs:

- SAI teams learned that by implementing ISSAIs, we can have a quality audit report - a report that can make a difference in the lives of citizens.
- SAI teams developed new skills in planning, audit execution and reporting following ISSAIs.
- Enhancing the institutional and organisational structure of the SAI is essential so that staff can perform agile and rapid audit engagements in accordance with standards.
- It's also essential that we work together to strengthen auditors' technical capacities and add new specialised skills.
- Conducting an agile audit and issuing periodic reports to respond quickly to emergencies.
- SAIs can focus on non-compliances that occur in emergencies and use them to improve legal frameworks by identifying gaps in emergency laws and regulations at each stage of the procurement process.

- It is also critical to develop and update the legal frameworks of government structures to consider the principles of transparency, accountability, and inclusiveness.
- IDI's technical support was very supportive in this cooperative audit. The sharing between the participating SAIs was enriching, given the various audit themes selected by SAIs. Also, we now better understand the concepts of Transparency, Accountability and Inclusiveness.
- SAIs underscored the relevance of the 2030 Agenda principle "Leave no one behind" and the consequent need to audit inclusiveness regularly.
- SAIs must be resilient enough to continue operations in emergencies, e.g., pandemics or other disasters, and shift from a physical to a remote audit environment if required. For this to happen, several actions are needed. Firstly, it is crucial to have sufficient IT professionals to manage databases. Secondly, investment in technology and related capacity development of auditors is essential. SAIs should also have a protocol for replacing team members if needed.
- The TAI audits have shown that under an emergency, internal controls could be put aside, which heightens fraud and corruption risks. Under these circumstances, SAIs need to closely monitor the ethical component of government activities.
- TAI audits required working with various public entities. Thus, the auditor must have the appropriate skills for developing an integrated perception of the Government, so the relevant actors that participate in the process can be appropriately identified.

3.2 What are the institutional, organisational and professional staff capacities required by SAIs to have resilient audit practices in emergencies?

Some SAIs emphasised the need for enhanced IT capacity. Independence is also critical, and SAIs should have an appropriate legal framework. They need to be flexible and agile in responding to emergencies and take a proactive approach to auditing to remain relevant in the country context. SAIs should strive for auditor professionalisation and create multidisciplinary audit teams to discharge their audits effectively.

AFROSAI-E, ASOSAI, PASAI, EUROSAI, CAROSAI SAIs:

- SAIs need to develop ICT skills to deal with big data and new data collection methods. Auditors need training on ways of collecting evidence that requires minimal physical interaction, to reduce physical contact and the spread of diseases like COVID-19.
- SAI staff require remote access to entities' information systems and tools, such as computer hardware, scanners, flash drives, etc., to conduct audits during emergencies.

Case of SAI Solomon Islands:

For the future, the SAI needs to be free from political influence - a fully independent SAI with resources available to conduct the audit. The SAI also needs to establish mechanisms to work through emergencies and ensure they have established legislation or regulations.

As we did in the TAI audit, we should establish regulations incorporating the need to access databases virtually and attend online meetings or other applications.. Working from home can be challenging, and staff need to be supported to ensure they remain mentally and physically fit to carry out audits in isolation without colleagues or supervisors to discuss in person, and to balance them with competing tasks.

- Knowledge and understanding of emergencies, including adapting auditing techniques, are essential during pandemics to achieve quick and timely audit results without affecting government activities. Additionally, there are FAIR guidelines for staff: F= Flexible, A= Agile, I= Information Technology, and R= Resilience.
- It was possible to rely on regional colleagues as they could travel and complete physical verification for the SAI team in the head office. Teams could save time and resources by asking the staff nearer the site to do physical verification without requiring the team from head office to travel.
- Capacity development of SAI staff through training and education, flexibility, remote work skills, communication skills and data security is needed. All government entities should gradually convert to electronic database systems rather than manual data storage so audit teams can access it remotely.

ARABOSAI SAIs:

- SAI's administrative and financial independence and having an appropriate legal framework ensuring them are critical.
- SAIs should improve communication with stakeholdersto highlight the importance of the SAI audit work.
- Adopting ISSAIs and consistently applying them in planning, performing, and reporting, then monitoring the audit impact underlined a need for quality management to assure ISSAI compliance.
- Auditors should be trained to deal with emerging trends and developments, e.g., emergencies and disasters, agile auditing, IT audit techniques, online communication techniques, understanding of risks linked to information systems and controls, and fraud indicators to assess risks and preventive actions to reduce them.

CREFIAF SAIs:

- Following COVID-19, the world and governance modes have changed. To be relevant, SAIs must change their "audits". Auditors need to be proactive in identifying emerging risks.
- The pandemic has affected developed and developing economies in unprecedented ways, but it also presented an opportunity for SAIs to strengthen their relevance and impact on society. COVID-19 has allowed SAIs to confirm their role as a crucial oversight institution.
- At the strategic level, SAIs face the threat of losing relevance. When SAIs fail to take early and proactive action, they risk being sidelined.
- An essential capacity that SAIs should develop is strategic and operational agility. It refers to the ability to predict, identify, respond, and adapt effectively to new challenges arising from changes in their environment.
- Resilient audit practices rely on auditors' professionalism, knowledge of relevant ISSAIs, internal manuals and guidelines, and a structure for ensuring audit quality.

OLACEFS SAIs:

- From a strategic management perspective, SAIs should formalise protocols for shifting from physical to remote audits, as required during the COVID-19 emergency.
- SAIs should invest in technology and find mechanisms for accessing government databases remotely.
- SAIs should assemble multi-disciplinary audit teams that can properly understand the complexity and context of the subject matter being audited during an emergency. Besides accountants and lawyers, doctors and systems engineers could also be part of the audit team.
- SAIs should develop auditors' skills in relation to adaptation and conflict resolution.
- To the extent possible, SAIs should increase the number of staff to broaden its audit coverage and enhance operational capacity.

Mentor and stakeholder reflections:

The value of SAIs and TAI audits in an emergency

Confronting the health effects and the economic upheaval of COVID-19 has required massive money flows, estimated at a staggering $16 trillion globally, and speedy government spending decisions. A robust audit system ensures public funds serve their intended objectives. SAIs' checking and reporting on the use of public funds has been critical in the pandemic response and recovery and is key to the SDGs. The TAI audits came when SAIs faced enormous pressure to ensure governments are effective stewards of COVID-19 emergency spending. Auditing transparency, accountability and inclusiveness in using emergency funding for COVID-19 can ensure these precious resources are delivered in ways that advance the public interest.

Ms Claire Schouten, International Budget Partnership (IBP)

How did the TAI audit contribute to Transparency, Accountability and Inclusiveness?

The TAI audit was a great experience. As a Mentor, I opened my mind and thought about how we could add value through our audits during a pandemic. One of the critical lessons I learned from the TAI audit is that using an agile approach adds more value to the audits; the audit scope is more specific and narrower, so the auditors can deliver the audits on time. As a result, it adds more value and brings more significant impact from the audit. Furthermore, transparency, accountability and inclusiveness are three essential aspects that we do not test in our traditional compliance audits. Focusing on these three aspects in the TAI audit has guided us to focus our audits from a different angle, making the audits more value-adding and effective.

Ms Shirumeena Hussain, SAI Maldives

How did TAI audits enhance the institutional, organisational, and professional staff capacities of SAIs?

The experience of TAI audits has undoubtedly contributed to improving the capacities of staff of the participating SAIs. The SAI can indeed carry out such audits in such circumstances in the future. The SAI can also build on this and strengthen the skills of its employees to deliver timely reports and learn how to better master information technologies. The auditors who carried out this audit also acquired the ability to use the techniques of this approach to perform similar assignments, following an agile approach in the future.

Mr Raouf Boukhalfa, SAI Algeria

As a stakeholder, how did you work with the participating SAIs to conduct the TAI audit?

The SAIs of the region require guidance, strategies and tools that ensure the correct use of public resources and better governance from the perspective of Disaster Risk Reduction oversight. The general objective of the OLACEFS´s Working Group on Disaster Management Auditing in the Framework of the Sustainable Development Goals (GTFD) is "to promote cooperation between SAIs for the development of standards and good practices in disaster management oversight." For this reason, the GTFD promoted the TAI Audit as a resource that allowed nine SAIs in the region to implement compliance audits, promoting an agile approach and adapting, as far as possible, to the capacity of the SAI.

At each stage of the TAI Audit, the ASF of Mexico, in its capacity as GTFD presidency, accompanied and reinforced the actions of the IDI, the mentoring team and the audit teams participating in the initiative. It should be noted that this support was considered valuable since it was one of the initiatives that were carried out entirely in a virtual format.

SAI Mexico