

What does Coronavirus Pandemic mean for INTOSAI regions: Strategic priorities and operational challenges?

Insights from the first session of the ARABOSAI-COVID-19 webinars Cycle

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On April 30th 2019, the General Secretariat of the Arab Organization "**Arabosai**" has organized a webinar about: "**The role of regional organizations in responding to Covid 19 crisis** " as the beginning of several webinars. The main objective is providing the support and the accompaniment to the Arab Supreme Audit Institutions (SAIs) as far as they have to ensure the continuity of their work and protect their auditors especially considering the role assigned to them in this pandemic crisis, similar to what was done by the INTOSAI regional organizations that found new solutions to fulfil their duties.

The webinar started with two presentations. The first one was introduced by Mr. Abdelhakim Ben Lazreg. He presented the measures taken by the INTOSAI Development Initiative 'IDI' about "how to develop Initiatives to deal with the Covid-19

crisis”. The second intervention was introduced by Mr. Faisal Mani. He exposed the ARABOSAI strategy about dealing with the Corona pandemic impacts on the Arab SAIs capabilities and programs of the ARABOSAI structures including technical committees and a general secretariat.

1. How IDI is facing the pandemic

The introduction of the presentation explained how an institution could turn the challenges cause by a crisis into opportunities by being proactive, keeping relevant and communicating effectively with its internal and external stakeholders.



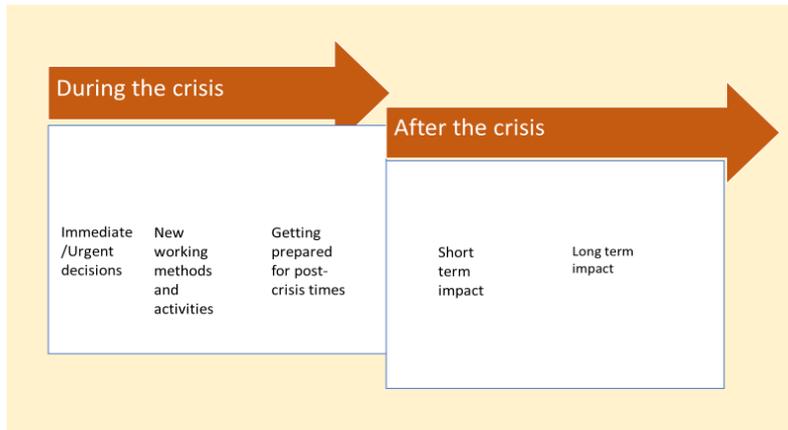
The presentation distinguished between the types of decisions that are usually taken by an institution **during a period of crisis**. These decisions could range and evolve as follows:

1. Immediate response decisions: here the institution takes urgent decisions to limit the negative effect of the crisis like momentarily stopping its activities until the situation gets clearer to take further actions.

During the second week of March, the IDI decided to postpone all regional and global events. A full travel ban was instituted for all IDI staff. This is why the online evaluation of the participants in the IDI/ARABOSAI certification programme for eLearning specialists and the IDI/ARABOSAI SAI PMF review workshop were postponed. This was very important to protect the physical health and well-being of the staff and the

participants, and to contribute to national and global efforts to limit the spread of the virus.

2. New working methods and activities: when the institution has a better understanding of the situation and becomes



able to assess the various risks related to the crisis, it can then adapt itself to the new

circumstances by opting for new work methods like remote working, working part time, etc. the institution can also change its originally planned activities to activities that are more relevant to the times of crisis.

Following the Covid-19, the majority of SAIs shifted partially or fully to teleworking. Many SAIs also moved the focus of their audit work to areas related to Covid-19 covering among other topics, government support measures, government procurement and healthcare costs. In the case of IDI, despite the cancellation and postponement of many events, IDI staff continues to work from home as effectively as possible and remains committed to responding to the new needs imposed by Covid-19 to the SAIs. In this regard, a paper has been developed in cooperation with CREFIAF and the SAIs of Sierra Leone and Liberia on “accountability in a time of crises. The paper explores among other things the role of the SAI in a time of crises like the Covid-19. The paper is being translated and will be soon available in Arabic. IDI wrote also a paper on Financial audits in Covid-19 times. More papers are being developed by IDI on topics like compliance audit, performance audit and strategic management in times of Covid-19. These papers and other papers related to response to COVID-19 will be soon

published in IDI Website. On the other hand, A major push is currently underway to move to eLearning and virtual meeting solutions when possible, for instance some SAI level support events originally planned as part of IDI/ARABOSAI SPMR programme are converted to online support. A working area has been created in in IDI's LMS for this purpose.

3. Getting prepared for post crises times: when the institution feels that the situation is becoming under control it starts to prepare itself for post crisis period. IDI developed contingency plans for its initiatives that will be updated regularly.

To remain relevant, IDI is in constant communication with its stakeholders during this period of crisis. In agreement with ARABOSAI and in order to meet the new needs of the region, the IDI/ARABOSAI SDG initiative that was expected to focus on SDG 13 related to climate action, is now changed to SDG 3 and in particular 3D- "Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks" . In the 3 yearly global survey, that will be soon sent to SAIs, IDI will introduce a new question about the needs of Supreme Audit Institutions due to the Corona crisis. On the other hand, IDI is keeping its donors informed about the possible changes in its future activities and their implications on its financial needs.

Once the crisis is over, it would have short-term and long-term implications on the institution. In the short term, changes may be brought to the operational plan. Some activities would be cancelled or adjusted, and others created. The IDI is planning with different scenarios that will be updated regularly according to the new developments on the ground.

As for the medium and long term, the institution would take advantage of the lessons learned from the crisis to introduce

changes for instance to its strategic orientations. IDI will study the long-term implications of Covid-19.

Second presentation: ARABOSAI Strategy dealing with Covid 19

Through the second intervention, Mrs Mani presented the actions taken by the Arab organization "ARABOSAI" in order to deal with Corona crisis.

the organization worked in the framework of the extraordinary remote executive council meeting on April 20, 2020 to develop an exceptional plan to deal with the impact of the Corona pandemic on the capacities of Arab SAIs as well as programs and activities of ARABOSAI structures (for technical committees and a general secretariat). The most important axes of this plan were to reprogram the training courses and workshops and prepare guidelines and working papers in order to assist the Arab SAIs in carrying out their missions and focus on the third goal of sustainable development related to the health sector when programming and implementing audit.

Concerning the training plan of 2020, after discussion and benchmarking we decided about new training courses and workshops that have been reprogrammed in view the Corona crisis and considering the new needs of Arab SAIs. Among the proposed topics we can highlight the following headlines:

- Topics related to evaluating strategies to deal with epidemics and ways of preventions.
- Establishing an e-learning system.
- Create groups of think thank to develop new techniques of auditing in exceptional circumstances, such as epidemics and pandemics, and to prepare guidelines, manuals for all types of audit: financial, compliance and performance.

In order to assist the Arab SAIs in developing the guidelines and manuals in this context, the Professional Standards Committee and the General Secretariat undertook to prepare guidelines, studies or working papers related to auditing in a

changing climate by following the publications of all professional organizations in this field. .

The organization is translating these researches, publishing them on its web site organization and sending them to all SAIs members. We try also to write working papers and inform SAIs about the new international standards about auditing in challenging context, and about the best practices in auditing remotely by using new technology of communication (the multi-media tools).

Regarding the sustainable development objectives, the plan aims to focus on the third goal which is health, and this through the implementation of this objective requirements in the strategic planning of the institutions, training in the use of the guide prepared by the IDI for the control of sustainable development goals and take into consideration the "ISSAI 1620". In fact, this ISSAI deals with the use of experts help and contains indicators used in the health sector which can be used as standards in audit missions in this area.

Concerning the communication policy of the organization, the plan is based on diversifying means of communication by relying on the Web site of the ARABOSAI, Facebook and periodic newsletter in one hand, organize Webinars during the May and June 2020 on remote auditing about the Corona crisis, impact of covid- 19 on financial auditing and mechanisms of cooperation and coordination with the structures of INTOSAI and stakeholders to deal with the crisis (crisis of Corona, covid - 19 (agenda 2030)) in another hand.

2. Conclusion

To wrap up, we can say that a new reality for the supreme audit institutions that had to adapt quickly by taking urgent decisions such as remote work or update their annual audit plan closely related to the emerging situation. In this context, we can mention the audit performed by the Palestinian Authority who

updated emergency committees due to the crisis and the implementation of the Chinese agency to monitor the Ministry of Health during the crisis. However, some SAIs are not able to discharge their duties because of the lack of infrastructure or reliance only on documentary auditing. In fact, they necessarily need to redraw their annual plan through the introduction of new activities such as auditing remotely and training about auditing in a challenging context and enhance the use of the new technology of communication to improve the life of citizens and create added value (ISSAI 12).

The participants unanimously agreed that one of the most important effects of this crisis is the necessity of changing the operational plans and work methods during the crisis and update their strategic plans in order to deal with such crises as well as establishing mechanisms to develop communication with the stakeholders such as the controlled entities.

The institutions should also play their advisory and awareness-raising role during the crisis to remind the external stakeholders to apply laws, for example need to adopt principles of transparency and competition.

The participants recommended the need to highlight the successful experiences of audit institutions in the field of remote control.

The role that the ARABOSAI have to play in terms of training was interlined, especially by the remote training in collaboration with the IDI by providing an electronic platform. They insist on the preparation of training materials regarding the use of the new guidelines so that these institutions make sure that no one is left behind.