

Covid-19 implications for SAI strategic management

Key points from the INTOSAI CBC Auditing in Complex and Challenging Contexts Workstream Webinar 15 June 2020

The webinar was led by **Ms Dafina Dimitrova, Senior Manager of IDI's SAI Governance Department**. She led participants through IDI's recent guidance note; *Covid 19 implications for SAI strategic management*. The guidance note explores the implications of the unfolding COVID-19 pandemic from the perspective of the strategic management of Supreme Audit Institutions (SAIs). It examines the risks and opportunities, as well as the potential strategic and operational challenges, choices, and dilemmas SAIs may face in this situation. The presentation considered four key stages which SAIs could pursue in the development of a strategic and agile response to the pandemic namely:

- Stage 1 - Emergency responses
- Stage 2 - Preparing for new tasks and challenges
- Stage 3 - Finalization of revised organizational plans
- Stage 4 - Implementation and planning ahead

Each SAI is experiencing the pandemic in its own way and it is easy to be overwhelmed by the challenges faced. Indeed, in some cases the SAIs are beset by multiple crisis including civil war and famine. However, adopting a structured approach to dealing with the crisis, helps re-establish new priorities and enables the SAI to ensure that staff, members of parliament, government employees and citizens understand what the SAIs is seeking to achieve and why. It also can be the basis for demonstrating good practices, making budget submissions to governments and donors, and being clear to all concerned what can and cannot be achieved.

Discussions following the webinar included: how SAIs are juggling the need to be responsive while keeping on top of their statutory audit responsibilities; the important role IT has played in keeping SAIs functioning and the need for SAIs without good IT to reach out to donors and others to help install appropriate technology; and how after lock down staff can be eased safely back into their work places.

The IDI guidance can be found on: <https://www.idi.no/en/covid-19/covid-19-strategic-management>