



Auditing the response to the COVID-19 pandemic: Criteria for audit judgement

Ver. 3.1

Introduction

This report presents previously used, as well as suggested future criteria for performance audits of government responses to the Covid-19 pandemic. The report has been written with the goal of compiling as much of the current knowledge and experience as possible, in order to provide valuable inspiration for future audit projects within policy areas with direct or indirect relevance for Covid-19.

The report is a product of the EUROSAI Project Group on auditing the response to the Covid-19 pandemic, consisting of 34 supreme audit institutions in Europe. The project group are led by SAI UK as chair and SAI Finland as vice-chair.

To provide structure to the report, the gathered audit criteria have been divided into *four* overarching policy areas with particular relevance for Covid-19:

1. Health and Social Care
 - Health overview including capacity vs demand
 - PPE, ventilators & other medical supplies
 - Personnel
 - Testing and tracing
2. Wider Emergency Response
 - Education
 - Food security
 - Transport including aviation and repatriation
 - Public safety including lockdown measures
3. Protecting the Economy
 - Public finances and public debt
 - Support to individuals and businesses
4. Cross-Cutting Themes
 - Overview of the response
 - Cyber procurement
 - Procurement

Having been placed into a given policy area, each publication – which ideally contains both operationalized audit criteria, as well as their normative source (e.g., government goals and targets, expert organization guidelines, or “best practices”) – is presented according to the following structure:

- **Title:** the name of the document/publication/product.

- **Status:** a description of whether the product is a published, ongoing, planned, or suggested performance audit by a SAI, or an evaluation another entity/actor.
- **Source:** a link to a source in English, if available.
- **Phase of response:** a note on whether the publication is about preparedness, handling, exit strategies or long-term effects.
- **Source of criteria:** A general explanation of the criteria sources, e.g., national regulations, best practice, research, expert advice, parliamentary statements or intentions.
- **Actual criteria used:** A description of the operationalized criteria that are used to inform the audit's conclusions.
- **Notes:** Additional explanations or comments (if necessary).

Following the four main sections on audit criteria, we present an appendix with various sources of *data* that could potentially be useful in Covid-19-related performance audits. These data include (but are not limited to) quantitative data with relevance for various international comparisons. If there are empirical indicators of relevance for a particular policy area, we provide references to the specific data source in connection to that policy area (e.g., comparative data sources regarding the availability of personal protective equipment (PPE) may be referenced in section D1b).

The material presented in this report is not an exhaustive list of audits of government responses to the Covid-19 pandemic. All over the world, new audits are initiated almost on daily basis. Thus, the report can be considered as a work in progress. Our hope is that this collection of audit criteria and data sources can help audit teams as they plan their audit response now and in years to come.

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Table of Contents

Introduction	2
D1 Health and social care	5
D1a Health overview, including capacity vs demand	6
D1b PPE, ventilators & other medical supplies	13
D1c Personnel	20
D1d Testing & tracing	21
D2 Wider emergency response	24
D2a Education	24
D2b Food security	27
D2c Transport including aviation and repatriation	28
D2d Public safety including lockdown measures	29
D3 Protecting the economy	31
D3a Public finances and public debt	31
D3b Support to individuals and businesses	36
D4 Cross-cutting themes	45
D4a Overview of response	45
D4b Cyber Procurement	52
D4c Procurement	54
Appendix: Possible sources of data	58

D1 Health and social care

Section	Type	Title
D1a	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. Pandemics - Managing Threats to Human Health (RiR 2008:1) (SE) 2. Supply security of vital products and services (FI) 3. NHS in Scotland 2020 (UK) 4. Funds spent in connection with the epidemiological situation (CZ)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 5. Assessing national performance in response to COVID-19 6. A Guide to Benchmarking COVID-19 Performance Data 7. Beyond Deaths per Capita: Comparative CoVID-19 Mortality Indicators
D1b	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. COVID-19: Urgent Actions Needed to Better Ensure an Effective Federal Response (US) 2. The supply of personal protective equipment (PPE) during the COVID-19 pandemic (UK) 3. Investigation into how government increased the number of ventilators available to the NHS in response to COVID-19 (UK) 4. Planning and Governance of COVID-19 Procurements to Increase the National Medical Stockpile (AU) 5. Ministry of Health: Management of personal protective equipment in response to Covid-19 (NZ) 6. The Management of Demand Forecasting and Distribution of Essential Medicines and Medical Supplies to Health Facilities in Tanzania (TZ) 7. The government's efforts to ensure availability of protective equipment (SE) 8. Personal Protective Equipment and Medical Devices (CA)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 9. Assessing national performance in response to COVID-19
D1c	Criteria used in actual performance audits or evaluations	N/a
	Suggested criteria, not yet used in actual audits or evaluations	N/a

D1d	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. The government's approach to test and trace in England – interim report (UK) 2. Coronavirus testing: what happened in the spring? (NL)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 3. Assessing national performance in response to COVID-19

D1a Health overview, including capacity vs demand

Criteria used in actual performance audits or evaluations

Title: *Pandemics - Managing Threats to Human Health (RiR 2008:1)*

Status: Published performance audit by NAO Sweden in 2008

Source: Executive summary available in English at

<https://www.riksrevisionen.se/eN/audit-reports/audit-reports/2008/pandemics---managing-threats-to-human-health.html>

Phase of response: Preparedness

Source of criteria: National regulations on crisis preparedness and infection control. Recommendations and guidelines from Swedish National Crisis Management Authority and the National Board of Health and Welfare.

Actual criteria used:

- Responsibilities are clearly stated, and up-to-date information exists on who does what at the national, regional and local level.
- Central actors at national, regional, and local level have planned for the outbreak of a pandemic.
- Authorities cooperate when necessary when areas of responsibility coincide.
- Key actors have planned for contingencies. and have identified what measures are required to cope with a given operation during a pandemic.
- Key actors are prepared to disseminate information to the outside world. Routines are in place to quickly create a situational picture. Plans are in place to ensure that the information is coordinated and accurate.
- Central actors regularly practice both their own activities and the forms of coordination with other key actors. Exercises are evaluated, and experiences are utilized.

Consideration is also given to whether

-
- the health care has sufficient staffing and material resources (capacity) to treat the infected.
 - the planning is aimed at coping with the burden on hospitals during a pandemic.
 - the planning is aimed at reducing the spread of infection in society (procurement, storage, prioritization and distribution of antiviral drugs and vaccines).
 - the planning includes non-medical measures in order to reduce the spread of infection in society (non-medical measures)
 - the system contributes to an efficient use of available government resources.

Notes: Audit criteria may be based on, for instance: compliance with and effective implementation of national regulations and guidelines, research or experience-based characteristics on contingency planning, internationally recognized best practice, parliamentary statements of intentions.

Title: *Supply security of vital products and services*

Status: Ongoing performance audit at the SAI Finland (VTV), publication planned in June 2020

Source: Contact at VTV

Phase: preparedness and handling

Source of criteria: Compliance with national regulation, strategic goals expressed by the government and the parliament, and international agreements.

Actual criteria used:

- Existing legislation and contractual arrangements have enabled the authorities to provide adequate and effective preparedness and a rapid response to threats for security of supply during the COVID-19 pandemic.
 - o How well does the current legislation enable the authorities to have sufficient operational security in the event of various disruptions?
 - o How well does the jurisdiction of public authorities enable cooperation and coordination in a way that ensures security of supply?
 - o How well does Procurement Act and other procurement provisions enable necessary procurement in a way that ensures security of supply?
 - o How well do contractual arrangements between public authorities and companies make it possible to ensure security of supply?

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- The management system for security of supply has enabled appropriate and efficient measures to be taken to deal with the COVID-19 pandemic.
 - o How well does the financing system take into account sudden changes in the operating environment, and can the security of supply needs be financed quickly enough through the state budget and the Security of Supply Fund?
 - o How well does the financial management system encourage economic prudence and efficiency?
 - o How well did the operational management system and organizational model enable a response to the threat posed by the COVID-19 pandemic?
 - o How are pandemics and other major crises currently addressed within the security of supply system and is there necessary information available to process adequate situational awareness?
 - o How much money and other resources has the Center for Security of Supply and other relevant authorities spent on preparedness in the past and during the current crisis?
 - The management and cooperation between authorities (and other actors) has enabled sufficient maintenance and development of security of supply during the COVID-19 pandemic.
 - o Has the management system enabled an effective task management in rapid changes in the operating environment?
 - o Have the systems intended to ensure situational awareness been able to meet the needs of new information?
 - o How is the division of labor between the various actors organized during the COVID-19 pandemic, and does the management system allow for changes in the division of labor and responsibilities.
 - o How have the follow-up and internal control measures been organized during the COVID-19 pandemic organized in practice, and do they ensure proper internal control?
 - The security of supply arrangements has been properly developed in the light of the observations/experiences gained during the COVID-19 pandemic.
 - o What kind of development activities or legislative projects are underway at the Government level / Ministry level / Agency level / Security of supply organization, and do they offer sufficient readiness to ensure security of supply in all conditions?
 - o How can the financing system for security of supply and preparedness be developed in the light of the experience of the COVID-19 pandemic, to ensure security of supply in all conditions?

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- How can international cooperation and agreements further improve security of supply and preparedness?
 - How can the success of the measures taken be monitored in the future so that changes can be made based on the monitoring?
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Title: *NHS in Scotland 2020*

Status: Published annual performance audit report by Audit Scotland, 17th February 2021

Source: <https://www.audit-scotland.gov.uk/report/nhs-in-scotland-2020>

Phase of response: Preparedness and handling

Source of criteria: Results from pandemic preparedness exercises, documents on prioritization and strategies, service output and health outcomes

Actual criteria used:

- The degree to which how well the NHS and Scottish Government responded to the Covid-19 pandemic.
 - The health impact of the Covid-19 pandemic on the population of Scotland
 - The preparedness of the Scottish Government and NHS for a pandemic.
 - The degree to which the NHS and Scottish Government are working to resume the full range of NHS services.
 - The financial impact of the Covid-19 pandemic on the NHS in Scotland
 - The degree to which the NHS managed its finances and operational performance in 2019/20.
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Title: *Funds spent in connection with the epidemiological situation in the Czech Republic*

Status: Ongoing audit, publication planned during the spring 2021.

Source: Contact at Czech Republic Supreme Audit Office (NKÚ)

Phase: Preparedness and handling

Source of criteria: Implementation of the national pandemic plan, compliance to national regulations related to preparedness and response to the crisis situations in the area of public health protection, Recommendations from the European Commission.

Actual criteria used:

- Functioning internal financial control system,
- Operational capacity of the health system for emergency situations, for ensuring the needs of an integrated emergency rescue system or the creation of state material reserves, analysis of prices and quantities of purchases, procedures for operational purchases of protective equipment,
- Working distribution and reimbursement of protective equipment in an emergency state,
- Functioning rules for the distribution of personal protective equipment,
- Working crisis and pandemic plans on departments
- Accurate methodologies for planning and securing economic measures for the delivery of the necessary procedures for the SS-system
- Accurate planning of the necessary procedures for emergency procedures.

Suggested criteria, not yet used in actual audits or evaluations

Title: *Assessing national performance in response to COVID-19*

Status: Article suggesting criteria and methods for evaluations of the pandemic response.
Published by Fischer et al, published at *the Lancet* sept 2020

Source: Full text in English at [https://doi.org/10.1016/S0140-6736\(20\)31601-9](https://doi.org/10.1016/S0140-6736(20)31601-9)

Phase of response: Handling

Suggested criteria:

- Ability to detect and break transmission chains:
 - o Percentage of cases found by contact-tracing
 - o Compliance of the community to governmental health directives
- Ability to minimise deaths and severe complications:
 - o Deaths per million population
- Protection of vulnerable groups:
 - o Recent clusters in vulnerable groups
 - o Demonstrable actions in place
- Maintenance of usual health services:
 - o Essential services are never reduced
 - o Non-essential services are restored promptly

Notes: Audit criteria may be developed further by, for instance, development over time or comparison with international best practice.

Factors that the public sector cannot influence should be considered as far as possible. An example (a regression analysis taking into account population density, age structure and the timing of the winter holiday 2020) can be found in Bjork et al. 2020 Excess mortality across regions of Europe during the first wave of the COVID-19 pandemic – impact of the winter holiday travelling and government responses
<https://www.medrxiv.org/content/10.1101/2020.11.24.20237644v1.full.pdf>

Title: *A Guide to Benchmarking COVID-19 Performance Data*

Status: Research paper by George et al., (2020), published in Public Administration Review Volume 80, Issue 4

Source: <https://onlinelibrary.wiley.com/doi/full/10.1111/puar.13255>

Phase: Handling

Source of criteria: Suggestions from a research group

Actual criteria suggested:

- Policy and strategy indicators:
 - o Oxford stringency index
 - o OECD Policy/Inno tracker
- Capacity indicators
 - o Number of nurses and Medical doctors
 - o Number of hospital & nursing/RCF beds
 - o Health spending
- Environment indicators
 - o Population density
 - o Population over 60 years
- Output and outcome indicators
 - o Testing for COVID19
 - o COVID-19 deaths

Notes: The paper also discusses strengths and weaknesses with the indicators, and suggests data sources for international comparisons.

Title: *Beyond Deaths per Capita: Comparative CoViD-19 Mortality Indicators*

Status: Pre-print (i.e., not yet peer-reviewed) research paper by Heuveline & Tzen (2020)

Source: <https://www.medrxiv.org/content/10.1101/2020.04.29.20085506v9>

Phase: Handling and long-term effects

Source of criteria: Suggestions from a research group

Actual criteria suggested:

- Unstandardized occurrence/exposure rate comparable to the Crude Death Rate.
- An indirectly (age and sex and) standardized death rate.
- Estimated reductions in 2020 life expectancies

Notes: The paper presents several different measures on COVID-19 related deaths. The effects of standardizing the measure regarding age, sex and time is discussed.

Possible data sources (see appendix):

- *Ourworldindata; Coronavirus Pandemic (COVID-19) statistics and indicators*
- *Ourworldindata, A pandemic primer on excess mortality statistics and their comparability across countries*
- *Oxford Government Corona Virus Response Tracker*

D1b PPE, ventilators & other medical supplies

In this subsection, we list publications with criteria related to governments' preparations for and handling of various matters related to health care equipment. This includes, for example, personal protective equipment (PPE), ventilators, and medicines. Going forward, as the pandemic response develops, we expect SAIs will produce audits on other health and social care topics such as vaccinations and the impact of the pandemic on non-COVID-19 medical care that we will add here when relevant.

Criteria used in actual performance audits or evaluations

Title: *COVID-19: Urgent Actions Needed to Better Ensure an Effective Federal Response*

Status: Published performance audit report by the US Government Accountability Office (GAO)

Source: <https://www.gao.gov/reports/GAO-21-191/>

Phase of response: preparedness and handling

Source of criteria: Survey to public health and emergency management officials in all states, U.S territories and DC.

Actual criteria used: reported shortages on

- Rapid point-of-care tests
- Reagents
- Testing instruments
- Transport media
- Swabs

Title: *The supply of personal protective equipment (PPE) during the COVID-19 pandemic*

Status: Published performance audit report by the UK National Audit Office (NAO), 25th November 2020.

Source: <https://www.nao.org.uk/report/supplying-the-nhs-and-adult-social-care-sector-with-personal-protective-equipment-ppe/>

Phase of response: Preparedness, handling

Source of criteria:

- Government plans, strategies, and targets
- Guidance documents regarding the use of PPE

Actual criteria used¹:

Preparedness

- Size (quantity) of PPE stockpile at start of pandemic in relation to estimated requirements
- Quality of PPE stockpile (e.g., pre-expiration date)
- Responsibility to manage PPE stockpile (bodies, agencies)

Handling

- Logistic capacity at PPE storage facilities
- Responsiveness to new knowledge about Covid-19 with implications for PPE strategy

Preparedness/handling

- Clear PPE guidance for health care personnel
- Effective communication about changes to existing PPE guidance
- Sufficient advice given in PPE guidance in relation to actual risks (perceived need of PPE in relation to perceived risks in treating infected)
- Health care personnel sufficiently equipped with PPE
- Health care personnel sufficiently trained to use PPE

Title: *Investigation into how government increased the number of ventilators available to the NHS in response to COVID-19*

Status: Published performance audit report by the British National Audit Office (NAO), 30th September 2020.

Source: <https://www.nao.org.uk/report/increasing-ventilator-capacity-in-response-to-covid-19/>

Phase of response: Handling

Source of criteria: Government-set goals, and expert advisors' worst-case scenarios.

¹ These criteria have been produced inductively from reading the audit report, i.e., the report did not explicitly put forward these audit criteria.

Actual criteria used:

- Stock of ventilators relative to goals/worst-case scenarios, as developing over time (thus also including the success in rapidly procuring new ventilators)

Title: *Planning and Governance of COVID-19 Procurements to Increase the National Medical Stockpile*

Status: Published performance audit report by the Australian National Audit Office (ANAO), 10 December 2020

Source: <https://www.anao.gov.au/work/performance-audit/planning-and-governance-covid-19-procurements-to-increase-the-national-medical-stockpile>

Phase: Preparedness and handling

Source of criteria: Government plans, strategies, and targets

Actual criteria used:

- Was pre-pandemic procurement planning for the [National Medical Stockpile, NMS] effective?
- Was the planning and governance of the NMS procurements effective?
- Was the COVID-19 NMS procurement requirement for PPE and medical equipment met?

Notes: Report also included under “D4c Procurement”.

Title: *Ministry of Health: Management of personal protective equipment in response to Covid-19*

Status: Published performance audit report by the New Zealand Controller and Auditor-General, June 2020.

Source: <https://oag.parliament.nz/2020/ppe>

Phase: Preparedness and handling

Source of criteria:

- Government’s pandemic emergency preparation plans
- Expert knowledge and guidance (WHO)

Actual criteria used² :

Preparedness

- The plans and policies that govern pandemic emergency preparedness were followed to a sufficient degree prior to the outbreak of Covid-19.
- The plans and policies that govern pandemic emergency preparedness were sufficiently clear with regards to roles and responsibilities, e.g., with regards to the procuring and maintaining of national supplies of PPE.
- Information about the size of national PPE stockpiles were readily available to central decision makers.

Handling

- The procurement and distribution of PPE could be scaled up sufficiently quickly as to meet an increased demand.
- The processes of procuring PPE during the outbreak of the pandemic were effective, led to the acquisition of sufficiently qualitative PPE, and were soundly carried out despite time pressures.
- The needs and demands of PPE of health care personnel were met.
- The government's guidelines regarding the use of PPE, as well as the changes to them over time, were clearly and consistently communicated.

Title: *The Management of Demand Forecasting and Distribution of Essential Medicines and Medical Supplies to Health Facilities in Tanzania*

Status: Published performance audit report by NAO Tanzania

Source: https://afrosai-e.org.za/wp-content/uploads/2019/04/management_of_demand_forecasting_and_distribution_of_essential_medicines_and_medical_supplies_to_health_facilities_in_tanzania_2014-1.pdf

Phase: Preparedness and handling

Source of criteria: National legislation and compliance to standard procedures

Actual criteria used:

² These criteria have been produced inductively from reading the audit report, i.e., the report did not explicitly put forward these audit criteria.

- Sound practice to determine the needs of all health facilities in terms of quantity, type and time of delivery of such needs so as to make effective procurement and delivery.
- Compliance with a standard operation procedure for supply and demand planning order
- An order-picking process that is
 - o effectively and efficiently performed
 - o dispatched to customers with a high degree of accuracy
 - o properly documented
- a comprehensive and clearly defined operational system of monitoring and evaluation on performance of the sector

Note: The main auditee is a national authority with a mandate to procure, store and distribute medicines to health facilities

Title: *The governments efforts to ensure availability of protective equipment*

Status: Ongoing performance audit at NAO Sweden

Source: Contact at NAO SE

Phase of response: Handling

Suggested criteria: The audit is still in an early phase, and audit criteria are not yet finalized.

DATE: 2021-05-28

Title: *Personal Protective Equipment and Medical Devices*

Status: On-going performance audit report by the Auditor General of Canada, scheduled for publishing during 2021.

Source: [https://www.oag-bvg.gc.ca/internet/English/parl fs e 43659.html#PPR](https://www.oag-bvg.gc.ca/internet/English/parl_fs_e_43659.html#PPR)

Phase of response: Preparedness and handling

Source of criteria: N/a

Actual criteria used:

- The Public Health Agency of Canada and Health Canada, before and during the COVID-19 pandemic, helped meet the needs of provincial and territorial governments for selected personal protective equipment and medical devices.
- Public Services and Procurement Canada provided adequate procurement support.

Notes: Information regarding this on-going audit is scarce and is subject to change.

See also D1a Handling: *Supply security of vital products and services*

Suggested criteria, not yet used in actual audits or evaluations

Title: *Assessing national performance in response to COVID-19*

Status: an article suggesting criteria and methods for evaluations of the pandemic response. Published by Fischer et al, published in the *Lancet* sept 2020

Source: Full text in English at [https://doi.org/10.1016/S0140-6736\(20\)31601-9](https://doi.org/10.1016/S0140-6736(20)31601-9)

Phase of response: Handling

Suggested criteria:

- Ventilator capacity per million population
- Personal protective equipment availability
- Number of health-care-associated infections
- Testing; percentage positive, capacity per million population, policy, turnaround time
- Demonstrable actions in place for maintenance of medicine supply chains

DATE: 2021-05-28

Notes: Audit criteria may be based on, for instance: development over time or comparison with international best practice.

Possible data sources (see appendix):

OECD Country Policy Tracker

D1c Personnel

No audits on availability/supply of medical personnel have yet been reported.

Criteria used in actual performance audits or evaluations

N/a

Suggested criteria, not yet used in actual audits or evaluations

N/a

Possible data sources (see appendix):

OECD Country Policy Tracker

D1d Testing & tracing

Criteria used in actual performance audits or evaluations

Title: *The government's approach to test and trace in England – interim report*

Status: Published performance audit report by the British National Audit Office (NAO), 11th December 2020.

Source: <https://www.nao.org.uk/report/the-governments-approach-to-test-and-trace-in-england-interim-report/>

Phase of response: Handling

Source of criteria:

- National (SAGE) and global (WHO) expertise, stressing the importance of extensive and well-functioning test-and-trace programs in reducing the spread of Covid-19
- National goals and targets regarding
 - o Amounts of tests carried out per day
 - o Test turnaround times, i.e., the time it takes for one to receive testing results after having been tested
 - o Resources and personnel available for tracing
 - o Sites available geographically for testing, making sure that tests are available for as many as possible
 - o Share of infected/ tested positive whose contacts are traced
 - o The speed by which contact tracing is carried out and completed
 - o Degree of compliance with self-isolation recommendations, if infected or related/connected to an infected person)

Actual criteria used:

- Testing capacity (theoretical maximum per day) was sufficiently high.
- Actual amount of testing per day was sufficiently high.
- Average test turnaround times were sufficiently low.
- Sites, resources and personnel available for testing/tracing were sufficient in numbers.
- Share of infected contacts being traced was sufficiently high.
- Speed by which contact tracing is carried out and completed was sufficiently high.
- Estimated compliance with self-isolation was sufficiently high.

Notes: N/a

Title: *Coronavirus testing: what happened in the spring?*

Status: Published performance audit report by the Dutch Algemene Rekenkamer, 23rd September 2020.

Source: <https://www.rekenkamer.nl/publicaties/rapporten/2020/09/23/testen-op-corona>

Phase of response: Handling

Source of criteria: Government guidelines, surveys,

Actual criteria used³:

- Number of tests for Covid-19 performed by testing facilities was sufficiently high.
- Testing facility use in relation to testing facility capacity was sufficiently high.
- Presence of factors (e.g., shortages of testing material, and difficulties in procuring said material) that prevent the upscaling of total testing capacity were sufficiently low.

Notes: Audit report is not available in English, although a short description in English is available in the SAI's Covid-19 audit overview:

<https://english.rekenkamer.nl/publicaties/publicaties/2020/12/07/netherlands-court-of-audit%E2%80%99s-activities-relating-to-covid-19>

Suggested criteria, not yet used in actual audits or evaluations

Title: *Assessing national performance in response to COVID-19*

Status: Article suggesting criteria and methods for evaluations of the pandemic response. Published by Fischer et al, published at *the Lancet* sept 2020

Source: Full text in English at [https://doi.org/10.1016/S0140-6736\(20\)31601-9](https://doi.org/10.1016/S0140-6736(20)31601-9)

Phase of response: Handling

Suggested criteria: Ability to detect and break transmission chains:

³ These criteria have been produced inductively from reading the audit report, i.e., the report did not explicitly put forward these audit criteria.

- Testing; percentage positive, capacity per million population, policy, turnaround time
- Percentage of cases found by contact tracing

Notes: Audit criteria may be based on, for instance: development over time or comparison with international best practice.

Possible data sources (see appendix):

Oxford Government Corona Virus Response Tracker

D2 Wider emergency response

Section	Type	Title
D2a	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. Support for children's education during the COVID-19 pandemic (UK) 2. Protecting and supporting the clinically extremely vulnerable during lockdown (UK)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 3. Equivalence within secondary high-school education (SE)
D2b	Criteria used in actual performance audits or evaluations	(See D1a Handling: Security of supply of vital products and services)
	Suggested criteria, not yet used in actual audits or evaluations	N/a
D2c	Criteria used in actual performance audits or evaluations	(See D4a Overview of response: <i>Pandemic Preparedness, Surveillance, and Border Control Measures</i>)
	Suggested criteria, not yet used in actual audits or evaluations	N/a
D2d	Criteria used in actual performance audits or evaluations	N/a
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 1. Assessing national performance in response to COVID-19 2. Improving pandemic preparedness and management. Lessons learned and ways forward: independent expert report

D2a Education

Criteria used in actual performance audits or evaluations

Title: *Support for children's education during the COVID-19 pandemic*

Status: On-going performance audit report by the UK National Audit Office (NAO), scheduled for publishing during spring 2021.

Source: <https://www.nao.org.uk/work-in-progress/support-for-childrens-education-during-the-covid-19-pandemic/>

Phase of response: Handling

Source of criteria: -

Actual criteria/ audit question:

- The Department (of Education) managed its overall response effectively.
- The Department managed the move to mainly remote learning effectively.
- The Department effectively supported vulnerable and disadvantaged children.

Title: *Protecting and supporting the clinically extremely vulnerable during lockdown*

Status: Published performance audit report by the UK National Audit Office (NAO), 10th February 2021.

Source: <https://www.nao.org.uk/report/protecting-and-supporting-the-vulnerable-during-lockdown/>

Phase: Handling

Source of criteria: Government objectives to minimise mortality and severe illness among Clinically Extremely Vulnerable (CEV) people from COVID-19

Actual criteria used:

Identifying clinically extremely vulnerable people:

- The government quickly established robust and clear criteria on who was most at risk.
- The government made best use of existing information.
- Information was shared safely and appropriately.
- The government quickly established who needed help and had a system for communication. It was able to stop people falling between the gaps and did not solely rely on people registering themselves.

Supporting clinically extremely vulnerable people:

- The government gave clear guidance and communication to individuals and care providers on how to shield, and how to get support.
- The government put in place support contracts which were value for money, at a fast pace.

- CEV people got the support they needed, and when they needed it, and it was right for people's specific needs.

Outcomes and lessons learned:

- Clinically extremely vulnerable people were protected from the virus.
- Government has learnt and applied lessons to improve during the scheme's lifetime.
- Government has learnt and applied lessons to improve in the long term.

Suggested criteria, not yet used in actual audits or evaluations

Title: *Equivalence within secondary high-school education*

Status: Audit proposal

Source: Contact at NAO SE

Phase of response: Long-term effects

Suggested criteria: Criteria not specified at the time of writing, but might be based on, for instance

- changes of grades or national test results among schools or pupils due to differing approaches to home schooling.

Possible data sources (see appendix):

- *Oxford Government Corona Virus Response Tracker*
 - *OECD Country Policy Tracker*
-

D2b Food security

Criteria used in actual performance audits or evaluations

Title: *Canada's Food System*

Status: On-going performance audit report by the Auditor General of Canada, scheduled for publishing during 2021.

Source: [https://www.oag-bvg.gc.ca/internet/English/parl fs e 43659.html#PPR](https://www.oag-bvg.gc.ca/internet/English/parl_fs_e_43659.html#PPR)

Phase of response: Handling

Source of criteria: N/a

Actual criteria used:

- Selected federal organizations protected Canada's food system during the COVID-19 pandemic by effectively designing, delivering, and managing programs to reduce food insecurity in Canada, and to support the resilience of food processors in the fish and seafood as well as agri-food sectors.
- The selected federal organizations adhered to relevant authorities, policies, procedures, and standards for the approval, delivery, and management of the funding received as part of the Government's response to COVID-19 for the protection of Canada's food system, and achieved intended outcomes with COVID funding.

Notes: Information regarding this on-going audit is scarce and is subject to change.

See also D1a: Security of supply of vital products and services

Suggested criteria, not yet used in actual audits or evaluations

N/a

Possible sources of data

N/a

D2c Transport including aviation and repatriation

Criteria used in actual performance audits or evaluations

Title: *Managing Travel across Australia's International Border during COVID-19*

Status: On-going performance audit report by the Australian National Audit Office (ANAO), scheduled for publishing in November 2021.

Source: <https://www.anao.gov.au/work/performance-audit/managing-travel-across-australias-international-border-during-covid-19>

Phase of response: Handling

Source of criteria: N/a

Actual criteria used:

- Australia's COVID-19 international travel border measures have been informed by sound advice and coordinated effectively.
- Effective arrangements have been established to manage human biosecurity risk at the international border.
- Inwards and outwards international travel restrictions have been managed effectively.

See also: D4a Pandemic Preparedness, Surveillance, and Border Control Measures

Suggested criteria, not yet used in actual audits or evaluations

Possible data sources (see appendix):

- *Oxford Government Corona Virus Response Tracker*
- *OECD Country Policy Tracker*

D2d Public safety including lockdown measures

Criteria used in actual performance audits or evaluations

No published or on-going audits have yet been reported.

Suggested criteria, not yet used in actual audits or evaluations

Title: *Assessing national performance in response to COVID-19*

Status: Article suggesting criteria and methods for evaluations of the pandemic response. Published by Fischer et al, published at *the Lancet* sept 2020.

Source: Full text in English at [https://doi.org/10.1016/S0140-6736\(20\)31601-9](https://doi.org/10.1016/S0140-6736(20)31601-9)

Phase of response: Handling

Suggested criteria: Ability to detect and break transmission chains:

- Compliance of the community to governmental health directives

Notes: Mobility data from cell phone operators or Google may be useful in order to assess effects of lockdowns, and to make international comparisons.

Title: *Improving pandemic preparedness and management. Lessons learned and ways forward: independent expert report*

Status: Published joint report by the Group of Chief Scientific Advisors to the European Commission. The European Group on Ethics in Science and New Technologies and Special advisor to President Ursula von der Leyen on the response to the coronavirus and COVID-19 Professor Peter Piot

Source: <https://op.europa.eu/en/publication-detail/-/publicationN/a1016d77-2562-11eb-9d7e-01aa75ed71a1/language-en/format-PDF/source-171481573>

Phase: Preparedness and handling

Source of criteria: International conventions and agreements, for example Charter of Fundamental Rights of the European Union, the Siracusa Principles on the Limitation

and Derogation Provisions in the International Covenant on Civil and Political Rights, the European Pillar of Social Rights

Actual criteria: In case of encroachments on rights and liberties to limit harm and risks during pandemics,

- The encroachments should be:
 - o considered only with utmost care,
 - o be explicitly limited in time,
 - o continuously reviewed and justified with respect to their necessity and proportionality
 - o lifted as soon as possible.
- Social security benefits should be extended to workers in non-standard and precarious employment.
- Access should be ensured to care services of good quality, in particular home-care and community-based services; addressing housing security for people without homes and in poor housing conditions;
- Educational, domestic, sexual and gender-based risks during a pandemic should be mitigated.
- Appropriate short-time measures should be carried out to alleviate financial harms for all persons in need.

Possible data sources (see appendix):

Oxford Government Corona Virus Response Tracker

OECD Country Policy Tracker

School education during COVID-19: Were teachers and students ready? Country notes

D3 Protecting the economy

Section	Type	Title
D3a	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. Corona crisis: the risks of guarantees and loans for public finances (NL) 2. Local government finance in the pandemic (UK) 3. Finanspolitiska ramverket (SE)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 4. Agile Treasury Operations during COVID-19 5. Fiscal policies during the pandemic (SE)
D3b	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. Economic support measures to businesses and individuals in the context of the Covid-19 crisis (BE) 2. Business subsidies granted in the context of the COVID-19 crisis (FI) 3. Individual support for companies during the coronavirus crisis (NL) 4. Services Australia COVID-19 Measures and Enterprise Risk Management (AU) 5. The Australian Taxation Office's Management of Risks Related to the Rapid Implementation of COVID-19 Economic Response Measures (AU) 6. Canada Emergency Wage Subsidy (CA) 7. Administration of the JobKeeper Scheme (AU) 8. Canada Emergency Response Benefit (CA)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 9. Assessing national performance in response to COVID-19 10. The construction and administration of Statutory Sick Pay (SE) 11. Pandemic's impact on social security benefits payments (SE) 12. Public funding of culture, media and sports during the pandemic (SE) 13. Effective use of EU recovery fund (SE)

D3a Public finances and public debt

Criteria used in actual performance audits or evaluations

Title: *Corona crisis: the risks of guarantees and loans for public finances*

Status: Published audit report by the Dutch *Rekenkamer*, 25th November 2020

DATE: 2021-05-28

Source: <https://www.rekenkamer.nl/publicaties/rapporten/2020/11/25/coronacrisis-de-risico%E2%80%99s-van-garanties-en-leningen-voor-de-overheidsfinancien>

Phase of response: Handling

Source of criteria: National budgetary rules regarding state-extended guarantees and loans

Actual criteria:

- Government has followed existing rules for financial aid to a sufficient extent.

Notes: Audit report is not available in English, although a short description in English is available in the SAI's Covid-19 audit overview:

<https://www.rekenkamer.nl/onderwerpen/corona/documenten/brochures/2020/11/6/activiteiten-van-de-algemene-rekenkamer-rond-covid-19>

Title: Local government finance in the pandemic

Status: Published performance audit report by the UK National Audit Office (NAO), March 10th 2021.

Source: <https://www.nao.org.uk/report/local-government-finance-in-the-pandemic/>

Phase of response: Handling

Source of criteria: government's objective to support the sector to respond to the unprecedented challenge caused by COVID-19 while also being able to deliver mainstream services.

Actual criteria used:

- The Department has been a clear understanding of the implications for authorities' finances and services of COVID-19 pressures.
- The Department has worked effectively with other departments to understand service cost pressures in the sector.
- The Department has had a clear and robust plan to secure the sector's financial sustainability over both the short term and the medium term.

Title: The fiscal policy framework – application by the Government in 2020 (RiR 2020:29)

Status: Published performance audit report by SAI Sweden December 3rd 2020.

Source: Summary in English at <https://www.riksrevisionen.se/en/audit-reports/audit-reports/2020/the-fiscal-policy-framework---application-by-the-government-in-2020.html>

Phase of response: Handling

Source of criteria: National legislation, Parliamentary statements on foundations and framework for the fiscal policy

Actual criteria used:

- Transparent reporting. The government's reporting on its application of the framework should be comprehensive, fair, clear and consistent.
- Parliamentary target on public sector financial savings surplus. The public sector financial savings should meet a surplus target on 1/3 per cent of the GDP over a business cycle. If there is a clear deviation from the target, the government is obliged to account for how a return to the target is to take place.
- Benchmark on the general government consolidated gross debt. According to a benchmark established by the parliament, the gross debt should not exceed 35 per cent of the GDP. If the debt deviates by more than 5 per cent, the Government should report to the parliament on the causes and handling of the deviation.
- Parliamentary advance decision on a fixed ceiling for governmental expenditure. According to the Budget Act, the government must take necessary measures if there is a risk that the expenditure ceiling will be exceeded.
- Balanced budget requirement for the local government. According to the municipal act, the municipal and regional level government should budget for a balanced budget on yearly basis. The National Audit Office's assess that it is a reasonable requirement for the government to monitor compliance with the balance sheet requirement at an aggregate level.

Notes: The fiscal policy framework audit is carried out on yearly basis. The audit of 2020 strongly emphasized the effects of pandemic on the government's application of the framework. The 2021 audit will also focus on the effects of the pandemic on public finances.

Suggested criteria, not yet used in actual audits or evaluations

Title: *Agile Treasury Operations during COVID-19*

Status: Suggestions and guidance from the World Bank for treasuries action during the pandemic

Source: <https://openknowledge.worldbank.org/bitstream/handle/10986/33649/Agile-Treasury-Operations-During-COVID-19.pdf?sequence=1&isAllowed=y>

Phase: Handling

Source of criteria: Recommendations based on best practice identified by an high-level international organization

Actual criteria suggested: The World Bank suggest following action for treasuries:

- Ensure business continuity for treasury operations
 - o Put in place a Treasury Crisis Management Committee to develop and execute a business continuity plan for treasury covering spatial distancing, staff deployment, and interim emergency treasury instructions
 - o Prepare and deploy a communication plan and strategy that aims to provide accurate and consistent information
 - o Regularize home-based work (HBW) where feasible through urgent measures
- Operationalize emergency arrangements. These include revised procedures for disbursements, payments, and cash management
 - o Put in place amended instructions for interim emergency treasury operations
 - o Prioritize payment processing based on a tiered response; for example, payments that can be continued, accelerated, or suspended
 - o Review cash management, treasury single account, and funds flow arrangements. Aggregate idle cash into the consolidated fund; allow funds to flow quickly and directly to service delivery units and subnational governments;
 - o Accept digital documents provisionally as legal where there is ambiguity in Law
 - o Enhance fiduciary oversight and reporting mechanisms to maintain transparency and trust in the government's disbursements and payments related to COVID-19
- Manage the post-pandemic environment — recovery, reconstruction, and resilience
 - o Develop or strengthen the government's business continuity plan, disaster recovery plan, and disaster risk financing strategies so that it

- explicitly considers dealing with viral contagion risk and the ensuing protracted emergency
- Support the government's broader GovTech efforts to promote online services by further eliminating the use of cash in government transactions and promoting paperless processes
- Strengthen information technology security and infrastructure including system capabilities

Title: *Fiscal policies during the pandemic*

Source: Contact at NAO SE

Phase of response: Preparedness and handling

Notes: Criteria not specified at the time of writing, but may relate to, for instance that the decision basis

- is adequate and as clear as possible,
- highlights the risks of distorting competition and contributing to structural problems in the economy by eliminating fundamentally profitable and efficient companies.

Possible sources data sources (see appendix):

N/a

D3b Support to individuals and businesses

Criteria used in actual performance audits or evaluations

Title: *Economic support measures to businesses and individuals in the context of the Covid-19 crisis*

Status: Ongoing performance audit by the Court of Audit of Belgium.

Source: Contact the Court of Audit. No information has been published yet.

Phase of response: Preparedness and handling.

Source of criteria: The relevant policy documents, regulations and the instructions for the administrations that are based on them. Internal guidelines for performance audit and the examination of the subsidy cycle.

Actual criteria used:

- The audit will aim to obtain an overview of the economic support measures taken by the (federal/regional) government in response to the corona crisis in favor of businesses and individuals.
 - o An overview of all economic support measures is necessary in order to set the framework of the study and for the selection of measures for answering the audit questions.
 - o A coherent overview of all support measures creates added value for the legislative bodies when following up on the government's actions and/or defining new measures.
- The audit will evaluate the decision-making process, taking into account the urgency of measures. Guarantees for the adoption of coherent and reasoned support measures for companies and private individuals will be examined.
 - o The economic support measures have been well-founded, and with attention given to a proper diagnosis of the problem, identification and assessment of various alternatives, risk analyses, etc.
 - o The measures have been sufficiently tailored to the needs of the target group, and the interests of the various target groups have been assessed and prioritized.
 - o The government has estimated the necessary budgetary resources and is well aware of the long-term financial consequences of the measures.
 - o The measures have been established after consultation with the target group in order to assess the feasibility of intended measures and to create support.

-
- Since many different sectors and target groups, with different needs and requirements, are affected at the same time, consultation, harmonization and coordination between the different levels of government should have been organized.
 - The audit will verify that the regulatory framework and the organization of controls provide guarantees for the legal use of economic support measures and that unlawfully authorized aid is identified and recovered.
 - The regulations have set out conditions that should be met in order to qualify for the aid measure. These conditions should meet certain quality requirements, have a link to the solution which the measure seeks to provide and the complexity of the conditions should be proportionate to the rate of aid.
 - There has been regulations containing the necessary provisions on control possibilities and conditions, and accompanying instructions, procedural manuals, guidelines, checklists, etc. for the administrations responsible for control.
 - The regulations and the accompanying instructions have met certain quality requirements. The accompanying instructions, procedure manuals, etc. have been in line with the (higher) new or existing regulations.
 - The administration in charge of the control has had timely, correct and adequate information to carry out the control and has used a well-founded control strategy and methodology. It has checked the justification documents (to be submitted as part of the application procedure, the use of the aid, commitments made, etc.) and has had sufficient capacity to carry out controls.
 - The regional and federal authorities have cooperated if their controls also concern other policy levels.
 - Aid unduly granted has been identified and recovered in a timely manner, correctly and in full.
 - The audit will also look at the procedures foreseen for the follow-up and evaluation of the individual support measures.
 - The government has monitored the implementation of the measures and has adjusted them if necessary on the basis of obtained information and its (informal) evaluation.
 - The government has planned a (formal) ex-post evaluation of the measures or is carrying out or has already carried out an ex-post evaluation.

Title: *Business subsidies granted in the context of the COVID-19 crisis*

Status: Ongoing performance/compliance audit at SAI Finland, publication planned before end of June.

Source: Contact at VTV

Phase: Handling

Source of criteria: National legislation, provisions, and goals, parliamentary statements, principles of good governance.

Actual criteria used:

Compliance with laws, provisions, principles of good governance and the goals set when funding has been granted to

- Business development in disruptive circumstances
- Small companies
- Food and beverage sector
- Sole entrepreneurs and self-employed
- Companies that have experienced a significant fall in turnover
- Cancelled cultural events

Particular attention is paid to relevant parliamentary statements and reports issued by parliamentary committees.

Title: *Individual support for companies during the coronavirus crisis*

Status: Published audit report by the Dutch *Algemene Rekenkamer*, 12th November 2020

Source: <https://www.rekenkamer.nl/publicaties/rapporten/2020/11/12/individuele-steun-aan-bedrijven-tijdens-de-coronacrisis>

Phase: Handling

Source of criteria: 16 lessons learned from previous government measures to support large companies⁴

Actual criteria used⁵:

- The public interest is correctly identified
- Insight into the continuity of the company in question is correctly provided
- Insight into the company's relationship with the government is correctly provided
- Questions about uncertainty are correctly dealt with, via e.g., forecasts and scenarios
- An adequate plan is demanded from the company
- A sensible bail-in scheme is used
- Relevant alternatives are explored, including not giving financial aid
- Close attention is paid to issues of efficiency and proportionality
- The specific aid plan is in line with basic guidelines
- Parliament is informed in full, and in good time
- The European Commission is informed in good time
- Conditions for the aid plan are adequately considered
- The supervision of compliance with set conditions are well-organized
- The usefulness of government officials in charge is not overestimated
-

Notes: Audit report is not available in English, although a short description in English is available in the SAI's Covid-19 audit overview:

<https://english.rekenkamer.nl/publications/publications/2020/12/07/netherlands-court-of-audit%E2%80%99s-activities-relating-to-covid-19>

Title: *Services Australia COVID-19 Measures and Enterprise Risk Management*

Status: Published audit report by the Australian National Audit Office, 10th December 2020

Source: <https://www.anao.gov.au/work/performance-audit/services-australia-covid-19-measures-and-enterprise-risk-management>

⁴ <https://english.rekenkamer.nl/topics/enterprise-and-innovation/news/2020/06/26/16-lessons-learned-from-previous-government-measures-to-support-large-companies>

⁵ The criteria are based on the lessons learned-document published before the audit, and have been written down partly using Google Translate.

DATE: 2021-05-28

Phase: Handling

Source of criteria: Existing emergency response plans and frameworks

Actual criteria used:

- Effective preparation for delivery of the COVID-19 response measures was undertaken when the global pandemic was declared to be a human biosecurity emergency and economic measures were announced.
 - Risks related to the rapid implementation of the new measures were identified, addressed and communicated.
 - Implementation risks were reviewed and monitored.
-

Title: *The Australian Taxation Office's Management of Risks Related to the Rapid Implementation of COVID-19 Economic Response Measures*

Status: Published audit report by the Australian National Audit Office, 14th December 2020

Source: <https://www.anao.gov.au/work/performance-audit/the-australian-taxation-office-management-risks-related-to-the-rapid-implementation-covid-19>

Phase: Handling

Source of criteria: "The Commonwealth Risk Management Policy", risk management best practices, existing frameworks

Actual criteria used:

- Appropriate planning was undertaken for rapid implementation.
 - Changes in the ATO's risk environment were appropriately assessed, documented and communicated.
 - Identified risks were effectively managed, monitored and reviewed.
-

Title: *Canada Emergency Wage Subsidy*

Status: Published performance audit report by the Auditor General of Canada, 25th March 2021.

Source: https://www.oag-bvg.gc.ca/internet/English/parl_oag_202103_02_e_43784.html

Phase of response: Handling

Source of criteria: N/a

Actual criteria used:

- The Department of Finance Canada performed analysis to support the development of the Canada Emergency Wage Subsidy program that allows for efficiency, risk management, and potential changes to the program in light of the evolving crisis and recovery.
- The Canada Revenue Agency designed and implements efficient controls for the subsidy to provide recipients with no less and no more than the prescribed amount, assesses how these controls were working, and makes necessary corrections in a timely manner.

Title: *Administration of the JobKeeper Scheme*

Status: On-going performance audit by the Australian National Audit Office, scheduled for publishing in October 2021.

Source: <https://www.anao.gov.au/work/performance-audit/administration-the-jobkeeper-scheme>

Phase: Handling

Source of criteria: N/a

Actual criteria:

- The Australian Taxation Office has effectively administered the rules for the JobKeeper scheme.
- The Australian Taxation Office has implemented effective measures to protect the integrity of JobKeeper payments.
- The Australian Taxation Office has effectively monitored and reported on the operational performance of the scheme.

Title: *Canada Emergency Response Benefit*

Status: Published performance audit report by the Auditor General of Canada, 25th March 2021.

DATE: 2021-05-28

Source: https://www.oag-bvg.gc.ca/internet/English/parl_oag_202103_01_e_43783.html

Phase of response: Handling

Source of criteria: N/a

Actual criteria used:

- Employment and Social Development Canada performed analysis that supports the design of the Canada Emergency Response Benefit and that considers efficiency and risk management.
- Employment and Social Development Canada and the Canada Revenue Agency designed and put in place mechanisms for the Canada Emergency Response Benefit to provide eligible recipients with the amount of money they are entitled to, in coordination with other COVID-19 programs, and make necessary adjustments in a timely manner.
- Employment and Social Development Canada and the Canada Revenue Agency monitored the use of the Canada Emergency Response Benefit to identify opportunities for ongoing improvement to its design and make recommendations to inform decision making.
- The Department of Finance Canada performed analysis that supports the design of the Canadian Emergency Response Benefit and that considers efficiency, risk management, and potential changes to the benefit in light of the evolving crisis and recovery.

Suggested criteria, not yet used in actual audits or evaluations

Title: *Assessing national performance in response to COVID-19*

Status: Article suggesting criteria and methods for evaluations of the pandemic response.

Published by Fischer et al, published at the Lancet sept 2020

Source: [https://doi.org/10.1016/S0140-6736\(20\)31601-9](https://doi.org/10.1016/S0140-6736(20)31601-9)

Phase of response: Handling

Suggested criteria: Ability to detect and break transmission chains:

- Programmes functioning for those in isolation or quarantine
 - Programmes functioning for those threatened by social restrictions
-

Title: *The construction and administration of Statutory Sick Pay*

Source: Contact at NAO SE

Phase: Handling

Actual criteria: not specified at the time of writing, but may relate to:

- Appropriate handling of the sick pay information in the employer declaration and crediting of the tax account
- Appropriate checks of the income information and measures to counteract incorrect payments
- Whether the compensation mainly reaches small companies, according to the intention

Notes: Effectiveness may be evaluated in relation to national goals and intentions. Efficiency may be measured for instance by administrative costs related to the paid out amount, and compared with the efficiency before the pandemic. Counteracting incorrect payments may be evaluated in relation to actual occurrence, or to presence of counteracting measures according to an accepted framework such as the COSO-model.

Title: *Pandemic's impact on social security benefits payments*

Source: Contact NAO SE

Phase: Handling

Actual criteria: Not specified at the time of writing, but may relate to:

- Effectiveness: Has the responsible authority's focus on fast processing led to lower quality and increased risks of incorrect payments?
- Efficiency: Has the authority carried out adequate measures to be able to handle higher case volumes while ensuring the quality of the processing

Notes: Quality of processing may be measured for instance by time required for handling a case and the proportion of decisions that are changed after an appeal. The measures may be compared with other similar benefits or with the situation before the pandemic.

DATE: 2021-05-28

Title: *Public funding of culture, media and sports during the pandemic*

Source: Contact at NAO SE

Criteria not specified at the time of writing, but may relate to

- Effectiveness of the public funding related to national goals and intentions
- Efficiency related to the administrative costs and crowding-out of other tasks of the authorities handling the funding
- Risk for dead-weight costs and adequacy of control mechanisms against irregularities

Notes: the adequacy of controls against irregularities can be measured by comparison with an accepted framework such as the COSO-model

Title: *Effective use of EU recovery fund*

Source: Contact at NAO SE

Phase: Exit strategies

Actual criteria: Not specified at the time of writing, but may relate to whether the funding is used effectively relative to:

- the intentions of the fund
 - the intentions of the national plan for recovery and resilience
-

Possible sources of data (see appendix)

OECD Country policy Tracker

Oxford Government Corona Virus Response Tracker

D4 Cross-cutting themes

Section	Type	Title
D4a	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. Preparedness for the COVID-19 pandemic (UK) 2. Pandemic Preparedness, Surveillance, and Border Control Measures (CA) 3. Improving pandemic preparedness and management. Lessons learned and ways forward: independent expert report (EU) 4. Focus on Digital Home Working (NL)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 5. The government's and Government Offices' preparedness for a civil crisis and handling during the ongoing pandemic (SE) 6. Redistribution of staff during the pandemic (SE) 7. When civil servants work from home (SE) 8. Recommendation of the Council on the Governance of Critical Risks (OECD)
D4b	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. Funds spent on ICT support of epidemic counter-measures (CZ)
	Suggested criteria, not yet used in actual audits or evaluations	N/a
D4c	Criteria used in actual performance audits or evaluations	<ol style="list-style-type: none"> 1. Investigation into government procurement during the COVID-19 pandemic (UK) 2. Planning and Governance of COVID-19 Procurements to Increase the National Medical Stockpile (AU)
	Suggested criteria, not yet used in actual audits or evaluations	<ol style="list-style-type: none"> 3. Public Procurement During States of Emergency: Minimum Requirements to Ensure the Integrity of Contracts Awarded During Crises

D4a Overview of response

Criteria used in actual performance audits or evaluations

Title: *Preparedness for the COVID-19 pandemic*

Status: On-going performance audit report by the UK National Audit Office (NAO), scheduled for publishing during winter 2021-2022.

Source: <https://www.nao.org.uk/work-in-progress/preparedness-for-the-covid-19-pandemic/>

Phase of response: Preparedness

Source of criteria: -

Actual criteria used:

- The government adequately identified the risk of a pandemic like COVID-19.
- The government took appropriate steps to prepare for the pandemic given its understanding of the risk.
- The preparations in place operated well during the early months of the pandemic.

Title: *Pandemic Preparedness, Surveillance, and Border Control Measures*

Status: Published performance audit report by the Auditor General of Canada, 25th March 2021.

Source: https://www.oag-bvg.gc.ca/internet/English/parl_oag_202103_03_e_43785.html#PPR

Phase of response: Preparedness and handling

Source of criteria: -

Actual criteria used:

- The Public Health Agency of Canada developed response plans to effectively coordinate with provincial and territorial jurisdictions and across the federal government to limit the spread of the virus by developing a consistent health sector approach that:
 - o clearly defined roles and responsibilities working across government and with provinces and territories
 - o established communication channels
 - o was tested and updated to ensure it works as intended.
- The Public Health Agency of Canada had an early warning system to provide early detection of worldwide emerging public health events. Such information was used to inform the agency's risk assessment process and to enable decision makers to be aware of imminent or significant public health threats.
- The Public Health Agency of Canada worked with provinces and territories to ensure to collect and analyze accurate, consistent, and timely health data in order

to take public health actions to mitigate the spread of and the harm from the virus within Canada.

- Roles and responsibilities for the implementation of border control and quarantine measures were clear.
- Roles and responsibilities for the implementation of border control and quarantine measures were clear.
- The Public Health Agency of Canada effectively administered quarantine and isolation measures imposed to limit the spread of the virus that causes COVID-19.

Title: *Improving pandemic preparedness and management. Lessons learned and ways forward : independent expert report*

Status: Published joint report by the Group of Chief Scientific Advisors to the European Commission. The European Group on Ethics in Science and New Technologies and Special advisor to President Ursula von der Leyen on the response to the coronavirus and COVID-19 Professor Peter Piot

Source: <https://op.europa.eu/en/publication-detail/-/publicationN/a1016d77-2562-11eb-9d7e-01aa75ed71a1/language-en/format-PDF/source-171481573>

Phase: Preparedness

Source of criteria: recommendations endorsed by all joint chief scientific advisors to the European Union

Actual criteria: for long-term preparedness for future pandemics.

There should be support to multifaceted efforts to investigate, map and reduce the risk of emerging infectious diseases globally, including systems for

- surveillance of pathogen reservoirs,
- mitigation, forecasting and early detection of potential outbreaks
- proactive pathogen discovery in wildlife and livestock populations
- prevention against spillover of pathogens to humans
- monitoring of spillover events when they do occur
- modelling of the potential spread of emerging pathogens
- global collaboration

There should be support for accelerating the research on and development of responses to pathogens with epidemic and pandemic potential, including

- pathogen-specific work
- pathogen-independent platform-based technology
- prototype-pathogen efforts at European and international level in collaboration with governments, non-government organisations and private companies

There should be multi- and cross-disciplinary research on pandemic prevention, preparedness, responses and impacts, including:

- biomedical studies
- studies on societal dimensions, such as
 - o social, cultural and economic habits increasing the risk of outbreaks
 - o socio-economic and psychosocial consequences of pandemics and of mitigation measures
 - o broader questions of epidemic-resilient societal structures
- Analyses of public and policy discourses related to pandemic responses that have the potential to homogenise, stigmatise and problematize different population groups.
- Specific investigations into
 - o effective testing, tracing and isolating strategies (TTI)
 - o other monitoring and containment strategies

The monitoring efforts should be comprehensive, evidence based, rapidly shared and internationally coordinated

The research and the development and implementation of medical countermeasures during a pandemic or other health threat should be coordinated internationally.

Ensuring access to critical products and services for all citizens by

- pre-emptive needs-based criteria for the allocation of limited resources essential to manage a pandemic and mitigate harm, such as treatments, vaccines, technologies and devices. The criteria should pay attention to equality and needs of vulnerable groups.
- Steps should be taken to ensure that pricing is not a barrier to the availability and affordability of necessary treatments and vaccines.

Established systems for effective risk communication and tackling disinformation and misinformation, including

-
- Communication strategies for advice and policy that are evidence-based, fit for purpose, flexible and nuanced
 - Clear, sustained and transparent communication on public health measures, including on the science underlying them, scientific uncertainties and controversies
 - Following of the best available knowledge and practice to further develop policy efforts tackling disinformation and misinformation
 - Bolstering health literacy

Notes: The report also includes a number of recommendations on the EU level, not included above.

Title: *Focus on Digital Home Working*

Status: Published audit report by the Dutch *Rekenkamer*, 2nd November 2020.

Source: <https://www.rekenkamer.nl/publicaties/publicaties/2020/11/02/focus-op-digitaal-thuiswerken>

Phase: Handling

Source of criteria: -

Actual criteria used:

- What digital resources are used within the government for remote communication and collaboration?
- Does the government have a policy for the use of these digital resources?
- If so, is the policy clearly and consistently communicated to government employees?
- Do government employees comply with the policy?
- What are the risks and benefits of using digital resources in government?

Notes: Audit report is not available in English, although a short description in English is available in the SAI's Covid-19 audit overview:

<https://www.rekenkamer.nl/onderwerpen/corona/documenten/brochures/2020/11/6/activiteiten-van-de-algemene-rekenkamer-rond-covid-19>

Suggested criteria, not yet used in actual audits or evaluations

DATE: 2021-05-28

Title: *The government's and Government Offices' preparedness for a civil crisis and handling during the ongoing pandemic*

Source: Contact at NAO SE

Phase: Preparedness

Criteria: not specified at the time of writing, but may be based on an international comparison of legislative frameworks for legislation in civilian crises, for example

- Does the government have sufficient powers in the event of a crisis?
- Is the legislative framework unambiguous and clear regarding division of responsibilities.
- Does the legislative framework state when extraordinary measures and powers can be applied, how they are controlled and when they are to be terminated?
- Has the government been using the powers in a way that makes it possible for authorities and other actors to handle the situation?

Title: *Redistribution of staff during the pandemic*

Source: Contact at NAO SE

Phase: Handling

Actual criteria: Not specified at the time of writing, but may be about whether the regulatory framework and routines ensure that government authorities can exchange staffing in a holistic and flexible way.

Title: *When civil servants work from home*

Source: Contact at NAO SE

Phase: Long-term effects

Actual criteria: not specified at the time of writing but may be based on how different measures on efficiency, productivity, quality and service changed when the staff of public authorities were ordered to work from home.

Notes: N/a

Title: *Recommendation of the Council on the Governance of Critical Risks, Adopted on 6 May 2014*

Status: Recommendations adopted by OECD ministerial level council

Source: <https://www.oecd.org/gov/risk/Critical-Risks-Recommendation.pdf>

Phase: Preparedness and handling

Source of criteria: Recommendations based on best practice identified by an high-level international organization

Actual criteria suggested: OECD recommends member states to create or promote following approaches to critical risk governance. For each approach, OECD also presents a number of recommended measures or qualities:

- A comprehensive, all-hazards and transboundary approach to country risk governance to serve as the foundation for enhancing national resilience and responsiveness.
- Preparedness through foresight analysis, risk assessments and financing frameworks, to better anticipate complex and wide-ranging impacts.
- Raised awareness of critical risks to mobilise households, businesses and international stakeholders and foster investment in risk prevention and mitigation.
- Developing adaptive capacity in crisis management by coordinating resources across government, its agencies and broader networks to support timely decision-making, communication and emergency responses.
- Demonstrating transparency and accountability in risk-related decision making by incorporating good governance practices and continuously learning from experience and science.

See also

Dla A pandemic primer on excess mortality statistics and their comparability across countries

Possible data sources (see appendix):

Oxford Government Corona Virus Response Tracker

D4b Cyber Procurement

Criteria used in actual performance audits or evaluations

Title: *Funds spent on ICT support of epidemic counter-measures*

Status: On-going audit, publication planned in Q1 2022.

Source: For information, contact the Czech Republic Supreme Audit Office (NKÚ)

Phase: preparedness and handling

Source of criteria: The national pandemic plan, the statutes and organizing regulations of relevant authorities and ministries, national regulations on public procurement, financial control and transmission of data to the National Health Information System, CoVID-19 vaccination strategy in the Czech Republic,

Actual criteria used:

- Ensuring that the internal control system ensures economical provisions according to legislation in purchases of ICT for regional Hygienic Stations and software tools of the services “Smart quarantine 2.0”
- Adequate methodological activities of the Ministry of Health and the level of management of the Regional hygienic Stations
- Adequate acquisition of information support intended for monitoring the epidemiological situation
- The fulfilment of the objectives of the vaccination strategy for COVID-19
- Compliance to the Public Procurement Act in purchases of IT support and infrastructure.

Suggested criteria, not yet used in actual audits or evaluations

N/a

Suggested criteria, not yet used in actual audits or evaluations

N/a

DATE: 2021-05-28

Possible data sources (see appendix):

N/a

D4c Procurement

Criteria used in actual performance audits or evaluations

Title: *Investigation into government procurement during the COVID-19 pandemic*

Status: Published performance audit report by the British National Audit Office (NAO), 26th November 2020.

Source: <https://www.nao.org.uk/report/government-procurement-during-the-covid-19-pandemic/>

Phase of response: Handling

Source of criteria: Regulations about procurement in times of crisis or extreme urgency

Actual criteria used:

- Procurement of the necessary amounts of goods and services (via direct procurement) has been successful.
- Deviations from normal procurement conduct have been warranted given the circumstances.

Title: *Planning and Governance of COVID-19 Procurements to Increase the National Medical Stockpile*

Status: Published performance audit report by the Australian National Audit Office (ANAO), 10 December 2020

Source: <https://www.anao.gov.au/work/performance-audit/planning-and-governance-covid-19-procurements-to-increase-the-national-medical-stockpile>

Phase: Preparedness and handling

Source of criteria: Government plans, strategies, and target

Actual criteria used:

- Was pre-pandemic procurement planning for the [National Medical Stockpile, NMS] effective?
- Was the planning and governance of the NMS procurements effective?
- Was the COVID-19 NMS procurement requirement for PPE and medical equipment met?

Notes: report also included in “D1b PPE, ventilators & other medical supplies”.

Suggested criteria, not yet used in actual audits or evaluations

Title: *Public Procurement During States of Emergency: Minimum Requirements to Ensure the Integrity of Contracts Awarded During Crises*

Status: A guide published by Transparency International

Source: https://images.transparencycdn.org/images/EN_Latin-America_emergency_procurement_COVID_19.pdf

Phase: Preparedness and handling

Source of criteria: Recommendations based on best practice identified by an international anti-corruption organization.

Actual criteria suggested:

Transparency and open data

- The information generated about public procurement should be concentrated in a specific and accessible public place such as an official website. The information should be standardized, and cover issues such as
 - Quantity and qualities of procured goods or services, and other terms of delivery
 - Unit and total prices
 - The procurement procedures and the responsible public entity or officials
 - The justification of the procurement, and the population or necessity to which the procurement is responding
 - Details of the natural or legal person who is contracted
 - Mechanisms for verification of compliance to the procurement and results of audits

Administration of resources

- Governments should report on the origin of the allocated resources, the justification for the allocation, the effects on the funding or budgets of other departments and general rules governing the use of the resources. These rules should define:
 - The period or conditions when it is considered that the emergency exists.
 - The needs that are covered by the resources allocated to deal with the emergency.

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- Designation of the authority responsible for supervision of compliance.
 - The means and form by which transparency of the use of the resources is assured.
 - Real-time audits to ensure compliance

Reporting

- Governments should report at the end of the emergency on the results of the allocation of the resources. In particular:
 - The total resources invested in tackling the emergency in relation to the resources authorized.
 - The actions taken with the invested resources.
 - The number and location of the beneficiaries of the actions taken to tackle the emergency.
 - The contracts concluded to meet the needs of the emergency and the status of performance of each.
 - Evaluation of the efficiency of these contracts.
 - Additional actions that could be taken with the remaining budget, if any, or the mechanisms to reintegrate it in the assets of the State.

Ensure economic competition

- Governments and authorities should
 - Take appropriate measures to ensure that micro, small and medium-sized enterprises participate in the provision of goods and services.
 - Promote free competition and competitiveness and sanction unfair or illegal business practices.
 - Use framework contracts as a priority strategy to tackle the emergency, when national laws allow.
 - Avoid and sanction price increases, hoarding and speculation in the provision of services.
 - Avoid concentration and hoarding of consumer goods and services.
 - Provide justification, review similar contracts and establish the basis upon which maximum prices for goods or services are established.
 - Evaluate and publish the results of the budget expenditure

Monitoring of public expenditure during an emergency

- The governments and authorities should
 - Revise extraordinary budgets under extraordinary measures that ensure efficiency and integrity in the use of the resources.
 - Implement additional oversight mechanisms over and above those foreseen by national and local government legislation.

- Implement secure and anonymized mechanisms to allow citizens to report or denounce irregularities that they observe.

The audit and control bodies should:

- Maintain constant coordination with the contracting entities.
- Establish an action protocol for real-time monitoring and audit of the application and destination of resources.
- have access to the records of the procurement procedures, including contracts, agreements, documents, data, books, files and supporting documentation relating to the public expenditure and fulfilment of the objectives.
- On an ongoing basis, publish reports that contain observations and recommendations concerning the audited files, and the related follow-up actions.

Possible data sources (see appendix):

N/A

Appendix: Possible sources of data

Title: *Ourworldindata; Coronavirus Pandemic (COVID-19) statistics and indicators*

Status: Global country-by-country, day-to-day data on outputs (e.g., tests, vaccinations, and policy responses) and outcomes (e.g., number of cases, hospitalisations, deaths, mortality, mortality risk and excess mortality)

Source: <https://ourworldindata.org/coronavirus>

Notes: The data source for output data is *Oxford Government Corona Virus Response Tracker*, see below.

Title: *Ourworldindata, A pandemic primer on excess mortality statistics and their comparability across countries*

Status: Contains links to several sources of mortality data, explains different measures of mortality, and offers advice when interpreting data on mortality

Source: <https://ourworldindata.org/covid-excess-mortality>

Title: *Oxford Government Corona Virus Response Tracker*

Status: Day-to-day data on health care responses to the pandemic in 183 countries.

Source: <https://www.bsg.ox.ac.uk/research/research-projects/coronavirus-government-response-tracker>

Notes: Data is provided, among other things, on:

Health-care related measures:

- Public information campaigns
- Testing policy
- Contact tracing
- Emergency investment in healthcare
- Investment in Covid-19 vaccines

Societal restrictions:

- Facial coverings
- School closings

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- Workplace closings
 - Cancelling of public events
 - Restrictions on gathering-size
 - Closings of public transport
 - Stay at home-requirements
 - Restrictions on internal movement
 - Restrictions on international travel

Economic measures:

- Income support
- Debt/contract relief for households
- Fiscal measures
- Giving of international support

Title: *OECD Country Policy Tracker*

Status: Contains yearly, country-by country data on relevant indicators, but also more detailed descriptions of countries' policy responses to Covid-19 in different areas.

Source: <https://www.oecd.org/coronavirus/country-policy-tracker/#FactorsputtingpeopleatriskofCovid-19>

Notes: Provides internationally comparable data on

Health care capacity (comparative data):

- Number of hospital beds/1000 inhabitants 2007-2018
- Number of doctors/1000 inhabitants 2007-2018
- Number of nurses/1000 inhabitants 2007-2018

Factors that put individuals at risk (comparative data):

- Percentage of elderly in the population
- Percentage of smokers in the population
- Air pollution mortality/100 000 inhabitants

General policy responses (dates and short descriptions):

- Quarantine/confinement measures
- Travel bans/restrictions
- Closures of schools and universities
- Cancellation of public events/closure of public spaces

- Obligatory shutdowns of economic activities

Employment-related and social measures that may affect infection rates (dates and short descriptions):

- Reducing workers' exposure to Covid-19 in the workplace
- Income support to sick workers and their families
- Income support to quarantined workers who cannot work from home
- Helping dealing with unforeseen care needs
- Income support to persons losing their jobs or self-employment income
- Helping firms to adjust working time and preserve jobs
- Financial support to firms affected by a drop in demand
- Helping economically insecure workers stay in their homes

Economic indicators (comparative data):

- Production tendency in manufacturing
- Employment future tendency in manufacturing
- Business situation tendency in services
- Employment future tendency in services
- Consumer confidence indicator
- Export order books: level
- Passenger car registrations
- Share prices index

Government economic measures (dates and short descriptions):

- Overall fiscal measures
- Health system measures
- Income support measures for individuals and households excluding tax and contribution changes
- Tax and contribution policy changes
- Public sector subsidies to businesses
- Deferral of taxes and social security contributions and bringing forward expenditures within current fiscal year
- Public sector loans or capital injections to businesses
- Loan guarantees by the state benefiting private borrower
- Monetary policy measures
- Prudential regulation
- Detailed country-by-country information on tax policy measures is presented on a separate Excel sheet

Title: *School education during COVID-19: Were teachers and students ready? Country notes*

Status: Provides internationally comparable information from all OECD member countries.

Source: <https://www.oecd.org/education/coronavirus-education-country-notes.htm>

Phase of response: Preparedness

Suggested criteria:

- Teachers' preparedness for ICT-based teaching prior to the crisis
- School and student preparedness for ICT-based learning prior to the crisis
- Schools' leadership, collaboration and resources prior to the crisis
- Students' home settings for online learning prior to the crisis
- Students' attitudes towards self-directed learning prior to the crisis
- Parental support and assistance prior to the crisis

Notes: The data are gathered from the *Teaching and Learning International Survey (TALIS)*, and the *Programme for the International Student Assessment (PISA)*