

Template for Project Closure

1. Basic information on the PG.

- 1.1 **Name of the Project Group:** Auditing the response to the Covid-19 pandemic.
- 1.2 **Link with EUROSAI Strategic Plan:** Emerging issues strategic portfolio, alongside contributing to Strategic Goal 1 through supporting effective, innovative, and relevant audits by promoting and brokering professional co-operation and helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.
- 1.3 **Lead SAI and Participants:** SAI United Kingdom (Chair), SAI Finland (Vice Chair until June 2021). The project group was open to all EUROSAI members, 34 SAIs took part in activities.
- 1.4 **Criteria used for the invitation/determination of participating SAIs:** As stated in the terms of reference, the project group was open to all EUROSAI members who could engage with specific project activities that were of interest to them.
- 1.5 **Resources used (in-kind resources and financial resources if any):** adequate human resource was allocated to the project by SAIs leading workstreams within the project group. We used the Benchmark and Information Exchange Portal (BIEP) developed by SAI Czech Republic and hosted on the EUROSAI website.
- 1.6 **Contact Person:** Andy Fisher, Head of International Relations at the UK NAO (andy.fisher@nao.org.uk).

2. Results achieved (to be included in the Progress Report of the relevant Strategic Goal/Portfolio):

In year one of the Project Group, we held 20 knowledge sharing events, primarily in the form of online roundtables. The topics prioritised by heads of SAIs for these knowledge sharing events were the impact on health and social care and the economic response. In addition, SAI Latvia conducted a survey of EUROSAI members on business continuity planning, communication with stakeholders and remote auditing. More than half of EUROSAI members responded to this survey.

Towards the end of 2021, members were on the future direction of the Project Group and received positive feedback that it should continue but in a simplified format. From 2022 the project group focused on three key areas: pressure on public services caused by the pandemic; differential impact of the pandemic on populations; and economic recovery from the pandemic. In 2022 & 2023 we held

four well-attended webinars, looking at topics such as economic support to people and businesses during the pandemic, auditing the vaccination rollout across Europe and the wider impact of the pandemic on public services.

SAI Czech Republic led a workstream on sharing knowledge and common audit resource to make sure we made best use of the knowledge that was available from SAIs on auditing the pandemic. Participants were encouraged to share relevant material through the Benchmarking Information Exchange Project (BIEP) portal and produce meta-analysis of work done by SAIs across the region. A list of resources for auditors to use to aid their work was developed and shared on the BIEP portal.

Other workstreams covered topics such as learning from the pandemic, differential impacts of the pandemic, and economic recovery. Seminars and discussions were held to identify shared lessons.

UK NAO conducted a survey looking to provide an overview of challenges and insights, which was answered by nine SAIs. Areas covered included auditing standards, gaining assurance remotely, the impact on audited entities preparing the financial statements, compliance and the risk of fraud, and the use of modified audit opinions.

We shared our learning with INTOSAI and other bodies. We spoke at INTOSAI seminars, UN/INTOSAI joint seminar and engaged closely with the Steering Committee on Emerging Issues. We additionally engaged with regional organisations and groups such as the European Commission and the Organisation for Economic Cooperation and Development.

By working collectively, we were able to enhance the quality of our audit responses and provide a better public audit service to our citizens.

3. Main products of the Project (for their dissemination as described above):

We published a Year One [Progress Report](#) on the work of the project group in April 2021.

The [BIEP portal](#) contains a list of useful resources and work done by SAIs on Covid-19.

A webinar on the long-term impact of Covid-19 is available for download on the [EUROSAI website](#).

4. **Accountability provision:**

A Progress report has already been published and was developed following the Quality and Transparency process stated in the “QUALITY AND TRANSPARENCY PROTOCOL FOR EUROSAI PRODUCTS AND DOCUMENTS.”

- i) The report was produced through a collaboration of staff from the SAIs of Belgium, the Czech Republic, Estonia, Finland, Israel, Latvia, the Netherlands, Spain, and Sweden under the direction of SAI UK as chair of the PG.
- ii) The product was developed in line with the approved Terms of Reference for the project group.
- iii) The report was subject to the internal quality control processes of the UK National Audit Office.

5. **Dissemination activities:**

An article looking at how the Covid-19 Project Group built resilience through collaboration was published in the INTOSAI Journal, [Autumn 2021 edition](#).

A section outlining the activities of the project group was included in edition no. 27 of the EUROSAI magazine.

6. **Lessons learnt** (ideas, clues and suggestions for related future works, if any):

- The lessons from the COVID-19 project group feed straight into a new project group. We have set up a new project group looking at Resilience and Preparedness, which will consider lessons learned from auditing the Covid-19 response as to how to audit government’s preparedness for future crises.
- SAIs around the world had to react quickly to develop a programme of work focusing on government responses to Covid-19. Working collectively using on-line technology benefited EUROSAI members in terms of sharing knowledge and methodologies.
- The importance of maintaining basic standards of public accountability even in an emergency, and restoring normal controls as soon as possible.
- Central role of good quality data in responding to crises quickly and targeting resources accurately.
- The need for a new approach to improving resilience to large scale emergencies, which minimises the impact on current and future taxpayers