Terms of Reference for the EUROSAI Project Group on Auditing the response to the COVID-19 pandemic

1. **General provisions**

   1.1 Name of the Project Group:

   Auditing the response to the COVID-19 pandemic

   1.2 Background and objectives of the Project Group:

   Background

   a) **COVID-19 is a global problem and SAIs have a role to play**.

   - The virus has infected 4.1 million people worldwide, killing over 285,000.[1]

   - Governments will need to cooperate with each other, with the WHO (and other parts of the UN system) as part of a global response.

   - SAIs recognise the exceptional impact of COVID-19 on Governments, and the unprecedented response.

   - SAIs are also clear that our work must not have a negative impact on capacity to respond to the crisis.

   - We are carefully considering how to play our role and provide Parliaments and the public with the evidence they need to understand how public money has been used in tackling this crisis. We will also help ensure that the appropriate lessons are learned for the future.

   b) **SAIs are considering what, in their context, an appropriate audit response would look like**.

   - The response to the pandemic will have global implications for public spending and public service delivery.

   - It is too early to tell exactly what the impact will be, but it will last many years and be profound. However,…

   - …Government responses are likely similar, and therefore the 'audit universe' is similar: e.g.

     a. A four-stage systemic response: Preparedness, Response, Exit strategy and managing long-term effects, underpinned by continuous learning.

     b. An initial focus on three main public policy areas:

        - Healthcare (including provision of services, supply and logistics);

        - Wider emergency response (including civil restrictions and public safety); and

        - Protecting the economy (including support for businesses, welfare and vulnerable people)

   Objectives

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[1] Source: World Health Organisation – 13 May 2020

The objectives for this project group are:

1. **Coordination and communication** of EUROSAI members' COVID-19 work. This includes liaison with INTOSAI COVID-19 initiatives (e.g. PFAC COVID-19 working group) or wider initiatives the group feels may support it in achieving the objectives of this TOR;

2. Facilitate **sharing** of audit approaches / outputs; e.g. designing a COVID-19 audit programme using the most appropriate audit approaches, sharing messages and learning from our reports; and

3. Scope content for any future **lessons learned** reports; e.g. common questions / audit framework, key facts / information for each SAI to collect and use domestically, which we can all benefit from internationally.

1.3 Link with EUROSAI Strategic Plan:

The nature and aims of this Project Group are entirely aligned with the EUROSAI Strategic Plan 2017-2023, specifically the **Emerging issues** and **forward thinking** strategic portfolio, led by SAI Finland.

The project group will also contribute to **Strategic Goal 1**:

1. Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation;
2. Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

1.3.1. Strategic Goals:

This project group is established under the **Emerging issues and forward thinking** strategic portfolio, led by SAI Finland. The key drivers of the portfolio are the profound and rapid changes in the operational environment we all face and need to address in our work. The objective of the portfolio is to highlight emerging issues in the work of EUROSAI and its members, to give support to strategic level discussions and to collect information for the Governing Board and EUROSAI Members to debate upon.

As noted above, the Project Group will also contribute to the objectives of Strategic Goal 1

- **Strategic Goal 1, objective 1.3:** *To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners*

1.3.2. No duplication or overlaps with other activities of the EUROSAI Strategic Plan:

As the Governing Board member responsible for the **Emerging Issues and Forward Thinking** portfolio, SAI Finland acknowledges the importance of creating a special project group related to the COVID-19 pandemic and will support and cooperate with SAI UK.

SAI Netherlands, as SAI responsible for the Governing Board portfolio on External Stakeholder Relations, will support and coordinate with SAI UK and SAI Finland to ensure involvement with relevant other parties.

Goal 1 co-chairs (Czech Republic and Germany) have advised that they are supportive and that there are no other Project Groups addressing this particular aspect of external public audit.

2. **Structural provisions**

2.1 Lead SAIs:

SAI UK (Chair)

SAI Finland (Vice-chair)

2.2 Contact person(s):

SAI UK: Kevin Summersgill: kevin.summersgill@nao.org.uk

SAI Finland: Outi Jurkkola: outi.jurkkola@vtv.fi

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- International@nao.org.uk
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2.3 Participants:

The project group is open to all EUROSAI members and a number of SAIs have indicated their interest in different aspects. Therefore, when developing the operational plan of specific activities, the group will give due consideration to;

a) *The principle* that joining the project group does not mean signing up to all project activities. Members will choose to engage when appropriate to their mandates, priorities and context.

b) *The reality* that limitations imposed by the current operating environment may result in some activities being led by a smaller group of project members. For example, SAIs may be nominated to act as *rapportuers* or *burden sharers* on behalf of other members.

3. Technical and procedural provisions

3.1 & 3.2 Intended results and benefits to EUROSAI Membership:

1. SAI peer-to-peer sharing information and experience on auditing the COVID-19 response.

2. Facilitating the development of an informal COVID-19 audit framework including common types of information and 'key facts' to enable lessons-learned reporting and international comparators in the future.

3.3 Duration & Key Milestones:

- **May 2020** – Project group approval and interested EUROSAI members confirm participation

- **May 2020** – BIEP knowledge sharing topic established to share outputs / methodologies

- **June 2020** – First meeting on COVID-19 project group for Heads of SAIs

- **June 2020** – Operational plan of project activities agreed

- **June 2021** – Update to the EUROSAI XI Congress

The progress of the project group, and a decision on the need for the project to continue, will be presented for discussion at the EUROSAI XI Congress in 2021.

Further milestones and outputs will be developed by the project group when creating the operational plan. This could include further webinars targetting different audiences within SAIs, producing materials for the EUROSAI website or articles for the EUROSAI *Innovations Newsletter* or annual *Magazine etc.*

3.4 Working Methods:

The Project Group will work virtually. All SAIs will be invited to share their plans, experiences and good practice. Our work will be guided by the following principles:

- **SAIs have an important job to do**. We should be confident in our role helping ensure public money is used wisely even at a time of crisis.

- **Different SAI's priorities are respected**. We are not seeking to influence each other's approach but to inform and strengthen it by learning from others. This is a coalition of the willing and will respect the different mandates and contexts of all members.

- **Respect the principle of 'do no harm'.** We understand the pressure COVID-19 is putting on our governments**.** Each SAI will need to consider the timing and impact of any audits.

- **Different approaches will be needed**: There is value in starting early with simple, factual work to support Parliaments in examining issues, before moving on to more tradtional evaluative work.

- **Cooperation should be as effective as possible**. This group will coordinate EUROSAI COVID-19 activities. This includes liaison with other INTOSAI initiatives (e.g. PFAC COVID-19 working group) or wider initiatives the group feels may support it in achieving the objectives of this TOR. The limitations of working remotely may mean a few members might be nominated to progress tasks on behalf of all.

3.5 Necessary resources:

SAI UK, SAI Finland and SAI Netherlands will provide staff to coordinate the group. Participating SAIs will be asked to contribute as the operational plan is agreed.

We will use existing EUROSAI communications tools as much as possible, including the EUROSAI videoconferencing tool 'Blackboard collaborate' and the Benchmark and Information Exchange Portal (BIEP) among others.

3.6. Reference documents and materials:

There are a number of existing documents and reports from a variety of stakeholders which may help the project group achieve the objectives detailed in this TOR. An early project activity will be to assess the value of existing materials, and a list of useful the project group once established.

4. Accountability provisions

Accountability to EUROSAI: The project group is established to achieve the objectives set out in this TOR. The group will report on progress and results to the GB via the Portfolio on Emerging Issues and Forward thinking reporting process at GB meetings, following the procedure defined in the General Procedures for the ESP.

The results of the project group, and a decision on the value of the project continuing, will be presented for discussion at the EUROSAI XI Congress in 2021.

Accountability to project group members: Upon approval to estabish the group the members of the project group will:

- Develop an operational plan of activities that different SAIs find of value.

- Undertake a regular drumbeat of progress updates following a RACI structure (Responsible, Accountable, Consulted, Informed) to ensure transparency on progress, results and trigger course corrections if the group is not adding value to its members.