



AUDITOR-GENERAL  
SOUTH AFRICA



# SAI SA's initial considerations in responding to government's reaction to the COVID-19 pandemic

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# Key considerations

Consider and implement the most appropriate safety measures for own staff during the pandemic	Formulate own AGSA disaster management response	Enable staff to work from home in the most effective way, including scaling up ICT systems and support	Allowing Government the space to deal with the initial phases of the fight against the pandemic
Track Government's key pronouncements (regulations) issued to deal with its response to the pandemic	Create internal awareness of other SAI's responses to disasters, highlight guidance available	Build a database of SAI responses (past and present) to disasters, including examples of reports as a benchmark for own efforts	Making contact at an appropriate time with Government to assert the relevance and value of SAI's in times of crisis
Making appropriate use of media to elevate messages regarding the relevance of SAI's mandate in times of crisis	<b>Key moments in plotting the AGSA journey to appropriately respond to Government's efforts to fight the COVID-19 pandemic in South-Africa</b>		Plotting in detail the landscape of Government's response (monetary spend per sector)
Reconfirming key relationships in Government (e.g. National Treasury) to develop and implement audit response	Develop an initial focused response to deal with COVID-19 risks on a "real-time" basis and consider appropriate positioning i.t.o. other work	Create a central team to coordinate audit response (ARD, ISA, IBU, PA)	Confirm planned approach to COVID-19 response with involvement of key leaders in AGSA, following extensive work in audit teams
Central technical support unit issues regular guidance on key technical considerations	Consider and confirm the impact of the planned response on current audit cycles and key reporting milestones	Consider reporting requirements (dashboards for early warning and special "real-time" reports)	Plan "re-activation" of audit activities in line with SA's risk-based return to work arrangements
Participate in efforts in the INTOSAI community to share experiences regarding SAI's work during the pandemic	Scale up employee-wellness support to individual members of staff	Consider the value of work done by CSOs as a preventative controls on Government's responsiveness	Consider what a post-pandemic report reflecting on Government's efforts would look like

- SAI staff safety
- SAI business continuity considerations
- Assert the relevance and value of SAI's in times of crisis, at an appropriate time
- Audit response
- Impact on mandated audit cycles
- Future perspectives



## Audit response

- Real-time, with typical regularity audit tools (financial and compliance audit), supplemented by specialist units – a true multi-disciplinary team
- Focus on preventative controls
- Regular reporting to prompt immediate corrective action
- Later more reflective reporting from a performance audit point of view, also in regular state-of-the-nation audit reports
- Involvement of CSOs



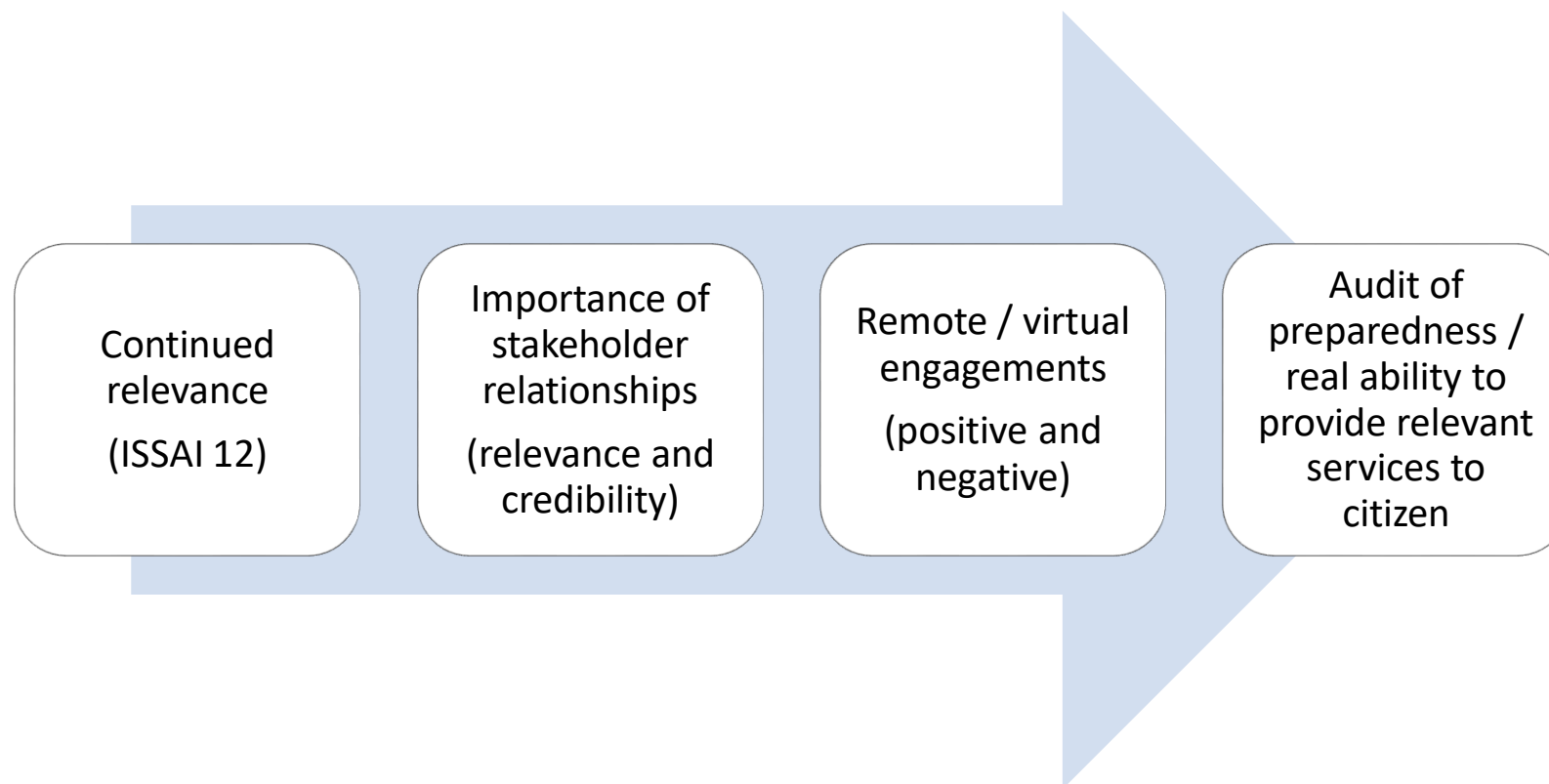
## Key considerations (continued)

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# Future perspectives





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