



RESEARCH PAPER

**SAI Resilience in
addressing the auditor
expectation gap during
disaster periods: The
case of sub-Saharan SAIs
during the COVID-19
pandemic**

JULY 2020

Executive Summary

Disasters, both natural and man-made, often occur with little warning and can have significant human, economic and social impact. This has certainly been the case with the global COVID-19 pandemic. The rapid spread of the virus has led to the substantial loss of lives across the globe as well as severe social and economic disruption. This has truly put to the test the status of disaster-preparedness by governments world-wide and the resilience of SAIs in addressing the “Audit expectation gap” during disaster periods.

AFROSAI-E embarked on a research project, to determine the level of resilience of SAIs in sub-Saharan Africa to meet stakeholder expectations during the COVID-19 disaster. The research performed a six-way test on SAI resilience in the following areas: (1) Flexibility in taking decisions, (2) Responsiveness to change, (3) Speed of effecting changes,(4) Active collaboration with external institutions, (5) Visibility to stakeholders, and (6) Disruption of availability of Supplies for SAI to function.

Central to this research has been the ability of SAIs to perform disaster related audits. Disaster related audits may be timed before, during and post a specific disaster. These however vary by nature and may include: Government systems disaster preparedness audits, real time audits during a disaster (Disaster Funds utilisation during the disaster period) and post disaster audits such as true and fairness of disaster fund financial statements.

While we acknowledge a long list of stakeholders, this project focused on SAIs, donors and partners operating in the INTOSAI community. Based on the analysis of the data we gathered from the survey, the main conclusions are (for detailed conclusions and recommendations, refer pages 31 – 34):

- Although sub-Saharan Africa is prone to natural and other disasters, most SAIs have not done any disaster preparedness audits on their governments in the last seven years.
- While the evidence shows that SAIs understand some aspects of the concept of disaster related audits, the aspect of “disaster preparedness audits” is clearly still an unfamiliar subject matter for SAIs to audit.
- Despite a clear expectation from stakeholders for SAIs to perform audits during the COVID-19 disaster, to the date of this report, the majority of SAIs had not performed any such audits. The reasons for this are related to both internal and external factors
- Most SAIs plan to perform several post-COVID-19 related audits. There is however little planned in relation to information systems audits after the pandemic.
- To date, SAIs have shown that they have generally not been resilient during the COVID-19 disaster situation. The biggest area of concern relates to their visibility to stakeholders.
- During the COVID-19 pandemic, SAIs managed to put measures in place to enable their staff to work from home. The analysis of responses from SAIs showed that SAI staff had the necessary equipment and human resource support to work from home.

- However, SAI employees had no remote access to government information systems, to allow them to perform audits on their country public financial management system.

Based on the above conclusions, and additional information from interviews conducted, we recommend the following actions:

- SAIs should perform disaster related audits throughout the three cycles of the COVID-19 pandemic (current (real time), post and pre-the next unknown disaster (government preparedness)). Disaster related audit are important since disasters are unpredictable and do not take a planned scheduled approach to occur.
 - Most governments have shifted funds to COVID-19 funds and/or received donor funding to help them respond to COVID-19 issues, as a result, SAIs should consider performing more real-time audits to ensure that these funds are used for intended purposes.
 - It is highly recommended that SAIs should perform disaster preparedness audits on their governments even during this current disaster period as the benefits will be far reaching.
- To address the lack of strategic and technical response by SAIs to disaster situations, AFROSAI-E should make available a pocket guide on audit strategies to approach disaster related audits at SAI and at engagement level. At the same time, SAIs are encouraged to refer to the AFROSAI-E PFM Reporting framework which gives specific audit procedures on disaster preparedness audits.
- We encourage SAIs, in relation to both real-time and post COVID-19 related audits, to plan and perform more information systems audits.
- As vital state organs, SAIs need to put in place measures for proper risk management and crises management plans/procedures, including testing of these plans. SAIs should model these measures on different scenarios which build on flexibility and resilience as part of organisational structure and culture. There are several ways how SAIs could achieve this, which may include system reviews and disaster preparedness audits.
- With recognition to the available national structures during a disaster, SAIs should put special emphasis on their visibility during disaster situations as the proverbial “watchdog” of the public purse. Because disaster situations are difficult to pre-define, SAIs should have a Crisis Communication strategy / plan in place that defines the exact steps that they should take during a disaster period.
- SAIs should close information access vulnerability gaps, that are highlighted in this paper through formulation and implementation of both information systems policies and technical solutions.
- SAIs should have policies which guide remote working such as Bring Your Own Device (BYOD), security and access to office networks. Audit offices need to ensure that they have adequate means, like virtual private networks (VPNs), to have remote secure connectivity to systems.

Acknowledgments

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Introduction

Disaster can strike any part of the world at any time. It may be the result of natural (e.g. floods) or man-made (e.g. nuclear accidents) causes, or a mixture of the two. Disasters can occur suddenly (e.g. earthquakes) or develop slowly (e.g. drought). Whatever the cause, the human and economic impact of disaster can be considerable. Currently the world is enduring the coronavirus pandemic (COVID-19). This is an ongoing pandemic caused by severe acute respiratory syndrome coronavirus (SARS-CoV-2).¹ The World Health Organization (WHO) declared the outbreak to be a Public Health Emergency of International Concern on 30 January 2020 and recognised it as a pandemic on 11 March 2020.² As of 4 April 2020, more than 1.02 million cases of COVID-19 have been reported in more than 180 countries and 200 territories.³

The pandemic has led to severe global socioeconomic disruption,⁴ including the postponement of various in-person gatherings, including INTOSAI working group meetings. Globally, widespread fears of supply shortages resulted in panic buying while various government institutions, schools and universities closed with the exception of services termed “essential services”. In response to the pandemic, governments around the world adopted sweeping measures, including full lockdowns, shutting down airports, imposing travel restrictions and completely sealing their borders, to contain the virus.⁵ This has come at a notable cost to the global economy. Under these conditions, SAIs have a vital contribution to make to keep governments and others managing disaster-related aid accountable to parliaments, citizens, and other stakeholders for the use of public resources.

The audit expectation gap, is the gap between what the public expects from the auditor and what the auditor perceives their role to be. This has been a bone of contention within the auditing and

¹ World Health Organization "Coronavirus disease 2019". Retrieved 5 April 2020.

² World Health Organization "Statement on the second meeting of the International Health Regulations (2005) Emergency Committee regarding the outbreak of novel coronavirus (2019-nCoV)". 30 January 2020. Archived from the original on 31 January 2020. Retrieved 5 April 2020.

³ Johns Hopkins CSSE "Coronavirus COVID-19 Global Cases by the Centre for Systems Science and Engineering (CSSE) at Johns Hopkins University (JHU)". ArcGIS. Retrieved 2 April 2020.

⁴ The New York Times. "Here Comes the Coronavirus Pandemic: Now, after many fire drills, the world may be facing a real fire". Editorial. 29 February 2020. Retrieved 4 April 2020.

⁵ Aljazeera "Coronavirus: Travel restrictions, border shutdowns by country"
<https://www.aljazeera.com/news/2020/03/coronavirus-travel-restrictions-border-shutdowns-country-200318091505922.html>. Retrieved 4 April 2020.

accounting profession.⁶ For example, it is a common public expectation for auditors to “catch” fraud as part of their mandate. While the duty to catch fraud is not part of the mandate of most audit engagements, it seems that at no other time are these stakeholder expectations of SAIs more convoluted, onerous and unknown than during a disaster period. However, without casting any criticism to the notion of the expectation gap, it does exist in two forms, (a) unreasonable and (b) sensible gaps. This represents the ongoing challenge to separate what is reasonable and what is sensible.

The aim of this research paper is to establish the resilience of SAIs in sub-Saharan Africa to meet stakeholder expectations in the wake of the COVID-19 disaster situation. To achieve this aim, the research pursues three main research questions:

- What audit activities did SAIs in sub-Saharan Africa pursue and intend to pursue during and after the COVID-19 pandemic?
- What were the levels of resilience of SAIs in sub-Saharan Africa and the respective challenges encountered in the wake of the COVID-19 pandemic?
- In relation to COVID-19, what audit expectation gap are the SAIs in sub-Saharan Africa facing?

Following this introduction, the research is segmented into four key sections. Section two is the literature review. This section reviews the body cannon of knowledge by assessing the gaps in literature on the subject matter of the resilience of SAI in meeting stakeholder expectations in a disaster situation. Section three articulates the methodology of the study as influenced by the results of the literature review. Section four is the analysis of the results yielded from the application of the methodology proposed in Section three. The analysis itself is subdivided into two parts. The one part discusses the resilience of SAIs during the COVID-19 pandemic. The other part discusses stakeholder expectations of SAIs during this pandemic. Section four includes the conclusions and recommendations respectively, drawn from the analysis as per Section three. The section gives conclusions and recommendations by outlining the challenges and highlighting the important perspectives on the resilience of sub-Saharan SAIs during an ongoing disaster through the exploration of SAI reactions (both active and passive) to various stakeholder expectations.

⁶ Stevenson, M. “Can Auditors Close the Great Expectation Gap for Good? Pivot Magazine”. (2019) <https://www.cpacanada.ca/en/news/pivot-magazine/2019-01-02-expectation-gaproundtable>. Retrieved 4 April 2020.

Literature review

The INTOSAI motto is “mutual experience benefits all”. Without doubt, it is too early to make conclusive sense of the global effects of COVID-19. This goes equally for Sub-Saharan African countries who, for all intents and purposes, are viewed as still experiencing the early stages of the pandemic. However, our duty to share knowledge, experience, and knowhow to guide and better prepare the response to the risks posed by the COVID-19 pandemic, remains. To date, literature related to how SAIs should respond to this pandemic has originated from various sources. Before the COVID-19 pandemic, scholars had also written about how SAIs may respond to disasters, albeit as a general topic. This literature review aims to review the body cannon of knowledge by assessing the gaps in literature on the subject matter related to the resilience of SAIs in meeting stakeholder expectations in a disaster situation.

Country responses

In disaster situations, individuals, communities, governments, and international agencies act very quickly. Assistance and aid also flow toward the affected area. The emphasis is on saving lives, alleviating poverty and hardship and maintaining human dignity. Aid comes in various form including in cash and in kind. Alibaba, announced a donation of a total of 1.1 million testing kits, six million masks, and 60,000 protective suits and face shields to help the African continent in its fight against COVID-19.⁷ The International Monetary Fund (IMF) confirmed Rwanda as the first nation in Africa to receive a loan amounting to UGX 416.157 billion, to help the country deal with the impact of COVID-19.⁸ This immediately sets development agencies together with the general public as some of the most critical stakeholders of accountability in a state of disaster.

Government responses

Several sub-Saharan African governments have taken the neo-left-wing approach towards mitigating the impact of COVID-19 on the livelihood of their people, societies, and economies.⁹ Following script of most Western and Eastern governments, national lockdowns and super stimulus packages have

⁷ CNN “Jack ma donates masks to Africa” <https://edition.cnn.com/2020/03/16/africa/jack-ma-donate-masks-coronavirus-africa/index.html>. Retrieved 4 April 2020

⁸ Xanthia Leni “COVID-19 CRISIS: Rwanda receives UGX 416bn from IMF to fight Coronavirus spread” <https://www.pmldaily.com/news/2020/04/covid-19-crisis-rwanda-receives-ugx-416bn-from-imf-to-fight-coronavirus-spread.html>. Retrieved 5 April 2020.

⁹ Ahmed, Abiy. 2020. “If Covid-19 Is Not Beaten in Africa It Will Return to Haunt Us All.” Financial Times, 25 March 2020. <https://www.ft.com/content>. Retrieved 25 April 2020. And Oladokun, Victor. 2020. “COVID-19: Why Africa Urgently Needs an Ubuntu Plan.” HITconsultant.net, 30 March 2020. <https://hitconsultant>. Retrieved 05 May 2020.

been promulgated. These are further supported by the need to build additional health care capacity as the virus spreads; the creation of new norms of (distant) social interaction; and the provision of significant financial support for people and businesses directly impacted by the illness and measures to minimize its spread.¹⁰ Some key examples in the form of two of Africa's biggest economies come to mind in this regard.

Nigeria became the first sub-Saharan African country to confirm its first case of COVID-19 on 28 February 2020. Leaning on its 2014 experience in defeating the Ebola Virus Disease (EVD), the Nigerian government amongst other initiatives, implemented three flagship responses which are based on their national capacities. These are (a) Ramping up epidemic preparedness and response at both national and subnational level (b) Enhancing their ability to promptly test suspected infections and trace contacts of confirmed infections and (c) Advocating for transparency and accountability in reporting deaths, confirmed cases and recoveries.¹¹ These responses have been widely applauded by the WHO, however they haven't come without challenges. At the time of writing this paper, Nigeria has implemented a country-wide lockdown with 5 621 confirmed cases and 176 fatalities.

Since March 2020, the ongoing COVID-19 pandemic was reported to be spreading within South Africa. The South African government responded to the pandemic with measures aimed at containing the spread of the virus in addition to mitigating its negative socio-economic impact. With no prior experiences of dealing with such levels of pandemic, three critical decisions were taken, which were also widely applauded by the WHO. (a) A declaration of a national disaster to ensure that human rights are not infringed in the most punitive of ways, (b) An announcement of a country-wide lockdown and a gradual easing of the lockdown in five phases and (c) An announcement of a ZAR500 billion economic stimulus package and the creation of a solidarity fund where ordinary citizens can contribute to the fight. At the time of writing this paper, South Africa has 14 355 confirmed cases and 261 fatalities.

Development agencies responses

Governments are not alone in taking action to respond to COVID-19. Several bilateral and multilateral donors, development banks, philanthropic organisations, and private sector agencies have also responded to assist sub-Saharan Africa.

¹⁰ <https://www.pempal.org/events/internal-audit-during-covid-19-pandemic-smart-interactive-talk-sit>. Retrieved 02 May 2020.

¹¹ <http://www.ipsnews.net/2020/03/lessons-from-nigeria-in-responding-to-coronavirus>. Retrieved 02 May 2020.

The global scale of this crisis is an unprecedented challenge for development agencies, who are facing tough decisions about how to reprioritise aid budgets and respond to the crisis across all partner countries simultaneously. There is an impending notion that too many development gains achieved in the last half century are at risk of being overturned. Several initiatives have been employed by development agencies to respond to COVID-19. These include (a) Channelling further funding to the WHO; (b) Releasing funds for budgetary support; (c) Coordinating in-country through international financial institutions (IFIs) and the European Union; and (d) Reorienting projects to address COVID-19 and the corresponding economic crisis.

From a global perspective, between 1 January and 10 May 2020, there were 1,465 funding activities announced, committing \$15.9 trillion to the fight against COVID-19. Investments of \$31.6 billion have been made via 112 programme announcements, and 245 grants have supported \$685 million worth of investments. Moreover, 213 tenders have seen \$2 billion invested through programme delivery and service partners.¹² Of that global amount, some \$802 million through 513 COVID-19 initiatives has been donated to sub-Saharan Africa.¹³

Vulnerabilities highlighted

Two of the largest economies in Africa have responded to the crisis in different ways which are based on their own country dynamics and experiences, with varying successes. This also goes for the rest of the sub-Saharan African countries who have crafted their own responses to the COVID-19. A consistent message can however be drawn. The message of vulnerability. Across sub-Saharan Africa, from the Parliament of Uganda that approved a Supplementary Budget worth UG.304 BN on 7 April 2020, to the much debated and subsequently declared State of Emergency (SOE) in Botswana, also in April. What these measures have revealed, more than anything else, is the vulnerability of sub-Saharan African states in the wake of a pandemic and the excessive need for reliable information and data on which to base solutions and measures when dealing with a disaster situation.

Some key fundamentals which are not in place are exacerbating the fight against COVID-19 in reversing the gains of the measures being taken. Access to clean water is a huge challenge in Africa. Approximately four of every ten Africans (38%) do not have access to clean water multiple of times whilst more than one in five (22%) lack clean water frequently.¹⁴ The lockdown decision is one that

¹² <https://www.devex.com/news/interactive-who-s-funding-the-covid-19-response-and-what-are-the-priorities-96833>.

¹³ Ibid

¹⁴ Howard, Brian, and Kangwook Han. "African Governments Failing in Provision of Water and Sanitation, Majority of

has been widely taken by most governments. Research reveals that two-thirds (66%) of households reported having to go without a cash income several times during a single year.¹⁵ It is incontrovertible that many African families do not have the financial capacity needed to fully comply with a lockdown.¹⁶

Effective communication is a key to fighting pandemics. Sub-Saharan governments do face challenges in communicating their message and this has been proven in the wake of the Ebola outbreak in west African states.¹⁷ This could be attributed to research output which indicates that many of Africa's elected leaders face a trust deficit with less than half (46%) of the citizens professing trust in their elected leaders.¹⁸ There is cause to believe that the state of communication, both from an infrastructural and from an integrity perspective, leaves the masses vulnerable in a pandemic situation.

Many African communities already face difficult circumstances.¹⁹ With the above underlying vulnerabilities being exposed, the urgent relief measures that sub-Saharan African governments and developmental agencies have taken, are coming at a significant financial cost. This is underpinned by an increased risk of mismanagement, waste, corruption and fraud whenever governance and accountability mechanisms, including media and civil society freedoms are already underdeveloped.²⁰ It can be concluded, in line with other INTOSAI researchers, that COVID-19 represents an opportunity for all SAIs to increase or affirm their role as a key governance institution where public funds are concerned.

The question brought about by this pandemic is, to what extent the operations and strategic management perspectives of SAIs are resilient to the challenges and perspectives that comes with disasters, vis a vis their constitutional mandate and stakeholder expectations. The amount of literature

Citizens Say." Afrobarometer Dispatch No. 349, March 19, 2020. <http://afrobarometer.org>. Retrieved 07 May 2020.

¹⁵ Mattes, Robert. "Lived Poverty on the Rise: Decade of Living-Standard Gains Ends in Africa." Afrobarometer Policy Paper No. 62, March 2020. <http://afrobarometer.org>. Retrieved 07 May 2020.

¹⁶ Harrisberg, Kim. "How Are We Meant to Eat?": A South African Waste Picker on Life under Lockdown. Thomson Reuters Foundation News, April 7, 2020. <https://news.trust.org>. Retrieved 22 April 2020.

¹⁷ Jerving, Sara. "Why Liberians Thought Ebola Was a Government Scam to Attract Western Aid." The Nation, September 16, 2014. <https://www.thenation.com>. Retrieved 12 April 2020.

¹⁸ Ibid (Note 14)

¹⁹ De Waal, Alex. "COVID-19 in Africa: 'Know your Epidemic, Act on its Politics". African Arguments. 31 March 2020. <https://africanarguments.org>. Retrieved 09 May 2020.

²⁰ INTOSAI Development Institute. "COVID-19 Implications for SAI Strategic Management". May 2020. www.idi.no. Retrieved 02 June 2020.

available globally and in the INTOSAI region on the resilience of SAIs are minimal. As such, this paper outlines these challenges and highlights the important perspectives on the resilience of sub-Saharan SAIs during an ongoing disaster by exploring SAI reactions (both active and passive) with regards to various stakeholder expectations.

The gap between what the public expects from the auditor and what the auditor perceives their role to be, has long been debated within the auditing and accounting profession.²¹ For example, in the private sector, perceived audit failures, followed by historically large lawsuits, have resulted in the alteration of accounting firms' behaviour. Some of this behaviour is even codified through instruments such as Sarbanes- Oxley Act (SOX).²² The SAI, due to its wide ranging and deep constitutional mandate is not spared from the devastating effects of the expectation gap. Through the provisions of new and improved ISSAIs such as the 1700 series on reporting, INTOSAI has tried to address the issue of bridging the gap between the SAI and stakeholders putting reliance on their audit reports. The 1700 series, introduced at the XXII INCOSAI meeting in 2016, has special emphasis on clarifying the responsibilities of the auditor. While SAIs are still grasping to come into terms with the implementation of the changes such as Key Audit Matters (KAM). It would be naïve to expect the changes to have already registered and taken effect with the stakeholders who are the users of these SAI reports.

Stakeholder expectations of SAIs during disaster periods are more complex, unknown, and difficult to determine, than at any other time. However, without casting any doubt to the notion that an expectation gap exists, it can be classified in two forms namely, (a) unreasonable and (b) sensible gaps. With respects to the sensible expectations during a disaster period, again two main factors come into play. Firstly, are the SAIs aware of the expectations and secondly, not being immune to the impact of the disaster, are SAIs resilient enough to deliver on these expectations during a disaster period.

Research into the consequences of exposure to disasters and other large-scale crisis situations, typically assumes an automatic relationship between exposure and development of traumatic stress reactions, even at organisational level.²³ Organisational resilience presents complex challenges

²¹ Stevenson, M. "Can Auditors Close the Great Expectation Gap for Good? Pivot Magazine". 2019 <https://www.cpacanada.ca/en/news/pivot-magazine/2019-01-02-expectation-gaproundtable>. Retrieved 4 April 2020.

²² Al-Khadash, H., & Al-Sartawi, M. A. "The Capability of Sarbanes-Oxley Act in Enhancing the Independence of the Jordanian Certified Public Accountant and its Impact on Reducing the Audit Expectation Gap - An Empirical Investigation from the Perspectives of Auditors and Institutional Investors". 2010 Jordan Journal of Business Administration, 6(3), pg.294- 316.

²³ Paton, D., Smith, L. and Violanti, J. "Disaster response: risk, vulnerability and resilience. Disaster Prevention and Management".2000. An International Journal, 9(3), pp.173-180.

organisations must address, to respond and recover from disruptive events. Within this growing narrative, resilience is often referred to as a concept related to the “capacity to absorb impact and recover”²⁴ or the “ability to return to stable equilibrium and avoid the tipping point”.²⁵ The associated definitions give rise to the notion of different configurations or forms of resilience, but essentially, resilience may be defined as either ‘active’ or ‘passive’. It is noted that in all cases, the SAI is somewhat viewed as a spectator party to disaster. As such, there are expectations for SAIs to operate normally and discharge their constitutional mandate to the satisfaction of stakeholders despite the disaster.

The reviewed literature suggests that a lot of efforts by governments and development agencies, together with the citizens, have been made towards containing the spread of the virus, in addition to mitigating its negative socio-economic impact. Although the effects of COVID-19 remain uncertain, what is certain, is that these effects are of a long-term nature. The expectations upon SAIs have increased to a degree, due to these activities by governments and development agencies. At the same time, SAIs in sub-Saharan Africa are also affected by the pandemic at an institutional level and remain vulnerable to the current environment. On the other hand, little research has been put forward with respects to the resilience of SAIs in a disaster situation. In conclusion, this literature review has successfully considered the challenges and the important perspectives on the resilience of sub-Saharan SAIs during an ongoing disaster with regards to various stakeholder expectations.

Methodology

The research is both exploratory and descriptive by nature. To address the research objectives more effectively, this research undertook a cross-sectional study and makes use of both quantitative and qualitative approaches. During a 29-day period between 14 April 2020 and 12 May 2020, the researcher collected quantitative data from a sample of SAIs in sub-Saharan Africa, using a structured questionnaire. Data was collected from 46 respondents from 25 sub-Saharan SAIs. This represents 54% of sub-Saharan countries. Responses from four specific development agencies were obtained using another structured questionnaire. Qualitative data was collected by incorporating open-ended questions in both instruments.

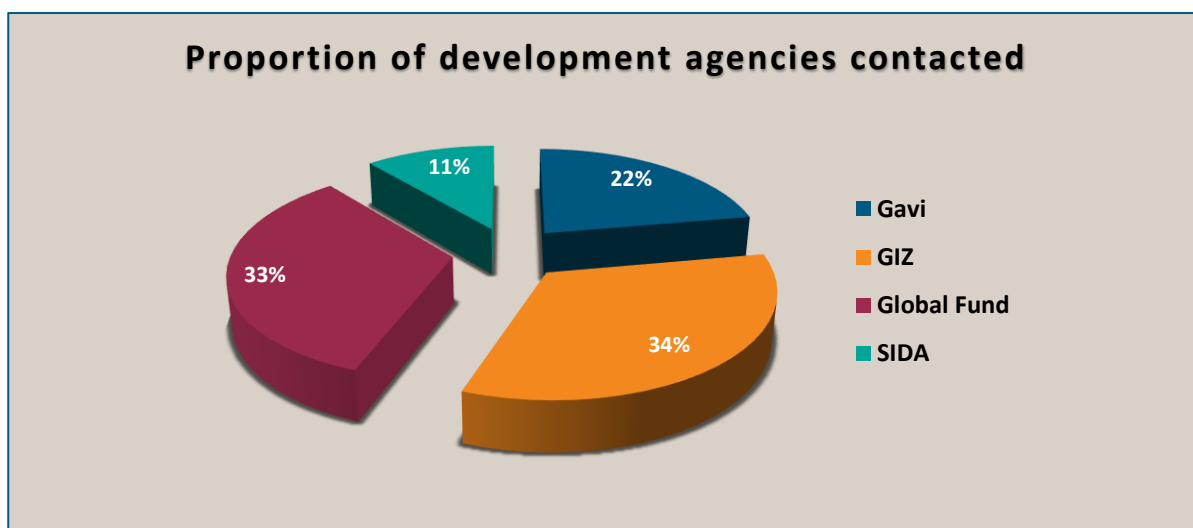
²⁴ Linnenluecke, M. and Griffiths, A. “Beyond adaptation: resilience for business in light of climate change and weather extremes” 2010. *Business & Society*, 49(3), pp.477-511.

²⁵ Rudolph, J.W. and Repenning, N.P. “Disaster dynamics: Understanding the role of quantity in organizational collapse”. 2002. *Administrative Science Quarterly*, 47(1), pp.1-30.

Two instrument types were used to collect data namely, (1) Interviews and (2) Questionnaires. Data collected comprised of secondary and primary data. Secondary data was collected through the review of documents, while primary data was collected by using both quantitative approaches (through the posing of structured questions) and qualitative approaches (through the posing of open questions).

Interviews were conducted with some of the Auditors General with the aim of addressing the research questions. All interviews were driven by unstructured, ad-hoc and open-ended questions to get more in-depth answers to questions. Interviews were used in the last stage of the research to confirm and validate the results of the questionnaire, which was the primary research instrument.

The primary research instrument that was used in this study, was the questionnaire distributed to SAI respondents. All questions posed in the questionnaire were perceptual. A Cronbach Alpha coefficient analysis was performed using the SPSS platform to measure the reliability of each of the four sections of the questionnaire.²⁶ A desirable reliability coefficient would fall in the range of 0.8 to 0.9.²⁷ The reliability coefficients obtained in relation to this research were deemed to be enough, based on this criterion as they ranged between 0.82 and 0.96. The questionnaire to SAIs was therefore deemed sufficiently reliable for use in this research. The questionnaire to the development partners, although not central to this paper, yielded some very useful feedback from the respondents, which was considered in the analysis of data.



²⁶ Guilford & Fruchter. "Fundamental statistics in psychology and education".1978.

<https://trove.nla.gov.au/work/8949273>. Retrieved 04 May 2020.

²⁷Anastasi, A."Psychological testing".1976.4th ed.Macmillan.

Figure 1: Proportion of development agencies directly contacted by research team

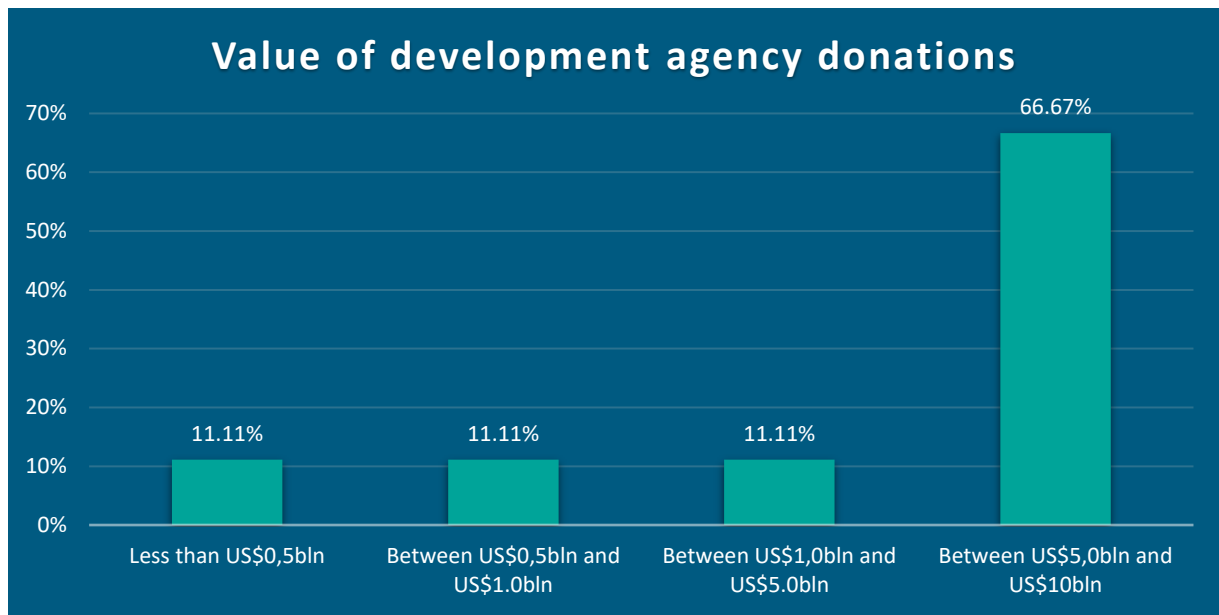


Figure 2: Value of donations made in the current funding cycle into sub-Saharan Africa, by development agencies who participated in the research as per figure 1 above.

Analysis

General Information

While this research seeks to report from a sub-Saharan context, the African region is immense and very diverse. Sub-Saharan Africa is, geographically, the area of the continent that lies south of the Sahara. According to the United Nations, it consists of all African countries that are fully or partially located south of the Sahara.²⁸ It is made up of three regions, East, West and Southern Africa. It has a total of 46 countries of varying landmass and demographics. As variable as the demographics of sub-Saharan Africa are, equally variant are the SAIs that call this part of Africa their home. SAIs in sub-Saharan Africa are part of AFROSAI and they are further subdivided into AFROSAI-E (for Anglophone SAIs) and CREFIAF (for Francophone SAIs).

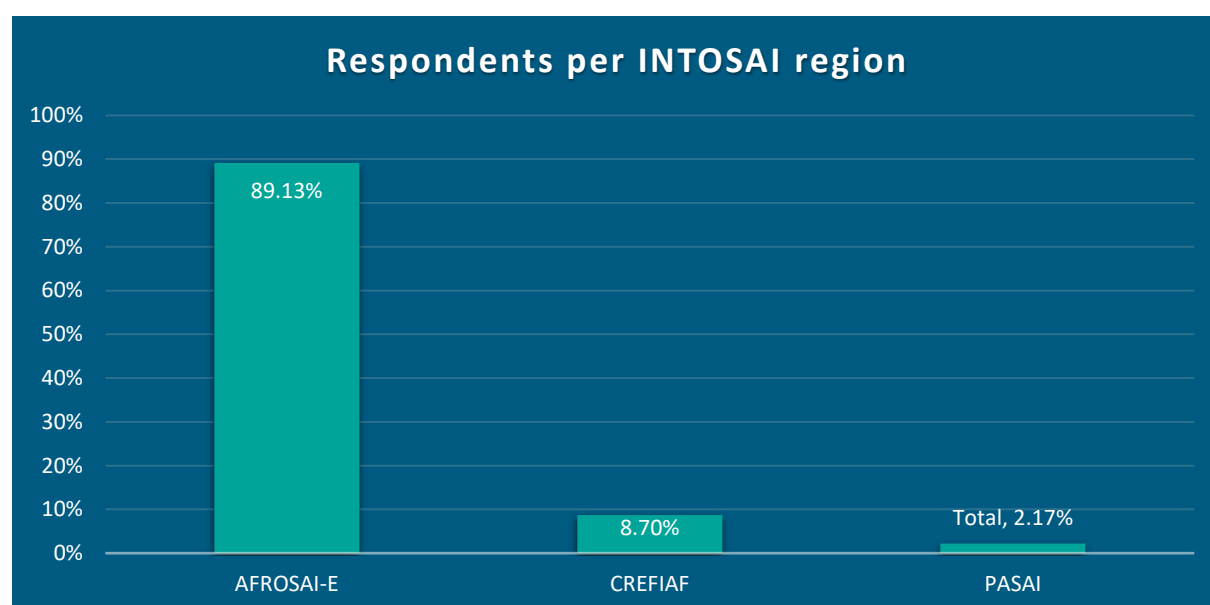


Figure 3: List of respondents by INTOSAI regional affiliation

We had responses from both CREFIAF (8.7%) and AFROSAI-E (89.13%) member SAIs. We deliberately included one SAI from the PASAI region, the SAI of Fiji, as a control respondent, to monitor the efficacy of the data from the AFROSAI respondents. What is key to note at this stage, is that although the AFROSAI members are further subdivided into Anglo and Franco phone, they still all aspire to the same values and norms as espoused in the INTOSAI Lima declaration of 1977.

²⁸ "Political definition of "Major regions", according to the UN". Archived from the original on 20 April 2010. Retrieved 25 May 2020.

The Lima Declaration was signed during the IX INCOSAI in 1977, in Lima, Peru. This document is considered as the Magna Carta of government auditing, as it laid the foundation of public control. The declaration points out fundamental areas for audits and audit institutions, which are necessary for achieving independent and objective results.

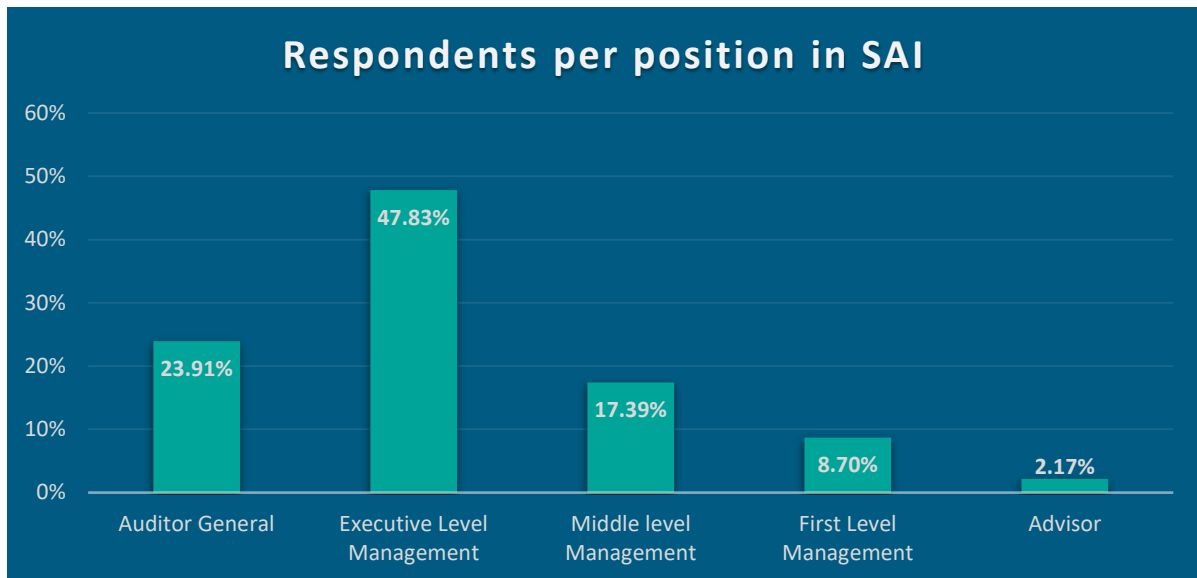


Figure 4: List of respondents by position within SAI

This paper attempts to address matters which are perceived to be strategic by nature. As such, the level of the respondent within the SAI is important. The higher up the organisational ranks the respondent is, the more likely it is, that they are aware of strategic matters affecting the SAI. Approximately 74% of respondents are Auditors General, an advisor to an Auditor General and staff who are in the executive level of management. There are also some operational, albeit perceptive enquiries, which the research instrument also posed. It is noted that a fair representation from those in touch with operational matters, was also obtained from middle and first level management (26%).

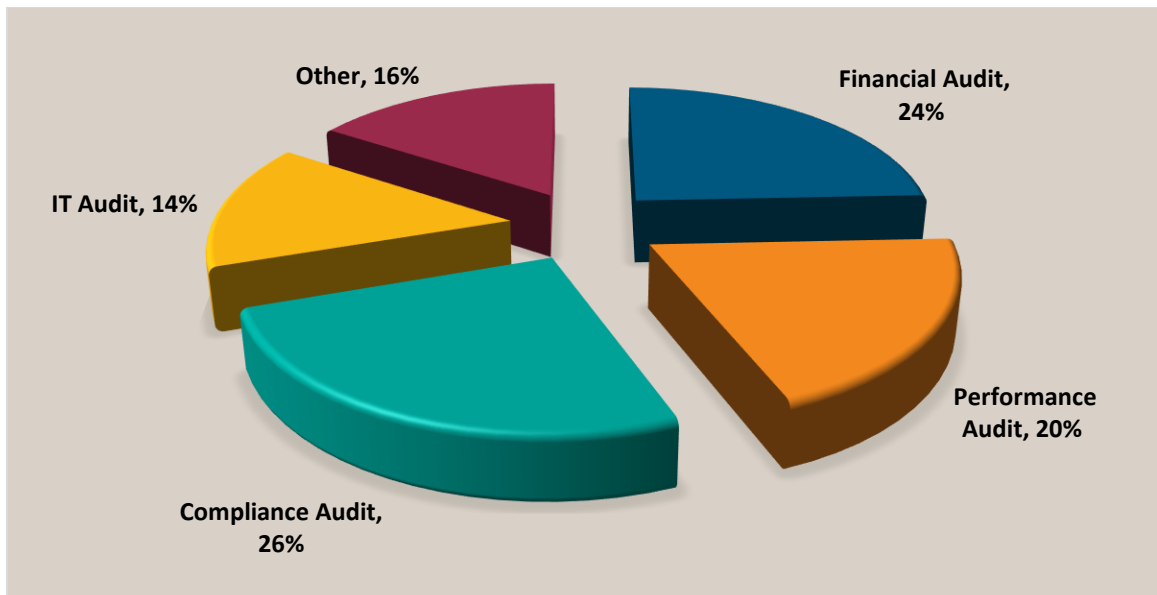


Figure 5: Types of audits which respondents have an understanding and experience in performing through direct involvement over the span of their career.

In its framework of pronouncements, INTOSAI recognises three types of audits (performance, financial and compliance). However, in practice, it is noted that practitioners tend to classify IT (47.83%) and special audits as standalone audits. Special audits are usually driven by purpose, as they are in the simplest form “agreed upon procedures”. According to 52.17% of the respondents these vary from forensic, investigative, extractive, environment and even jurisdictional – just to mention five key disclosures. The respondents seem to have a fair grasp of all main audit disciplines of INTOSAI.

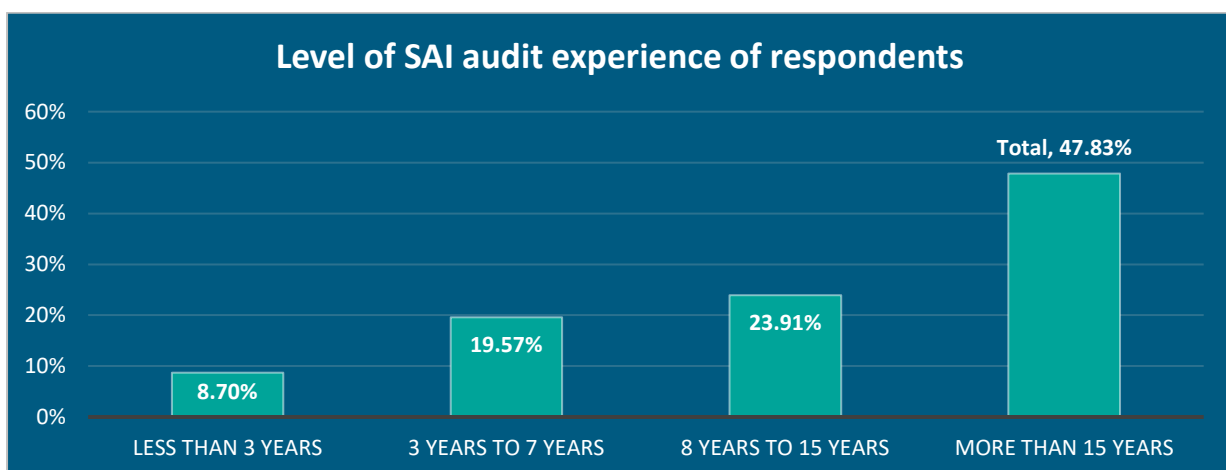


Figure 6: Level of SAI audit experience of respondents

As figure six above shows, approximately 72% of respondents have eight years’ experience and the majority has more than 15 years of audit experience in the SAI. It can be concluded that our research instrument was able to draw from a very diverse pool of respondents who are at a high level and

knowledgeable in the subject matter being interrogated from a reasonably fair representative sample of SAIs within the sub-Saharan African landscape.

Audit activities which SAIs have pursued and intend to pursue during and after the COVID-19 pandemic

Disasters have always co-existed with civilizations. With technological advancement, development initiatives resulted in the creation of a lot of infrastructure and permanent assets. Gradually, material development detached people from nature on one hand, and increased the vulnerability of the human population, on the other.²⁹ Being very familiar to the phenomenon of disaster, measures for disaster risk management are not alien in the public financial management space.

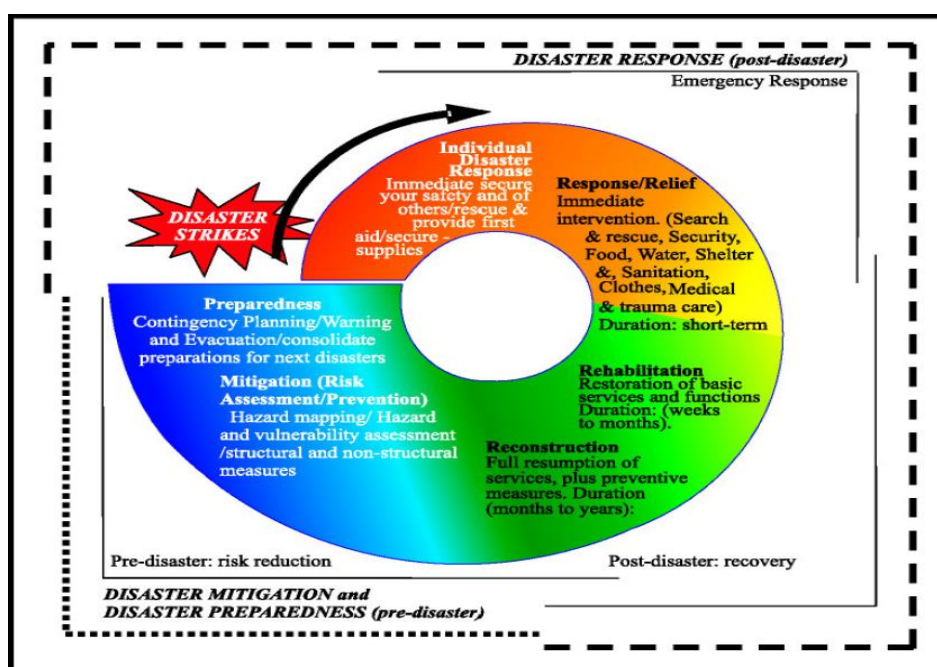


Figure 7: Disaster management cycle³⁰

Disaster risk management includes the sum of all activities, programmes and measures which can be taken up before, during and after a disaster with the purpose of avoiding a disaster, reducing its impact or recovering from its losses. The three key stages of activities that are taken up within disaster risk management are as per Figure 7. They include (1) pre-disaster (2) during a disaster and (3) after a disaster. Throughout the entire disaster management cycle, the public financial management system

²⁹Joshi, S.R. "Natural Disasters in North-East Region and its Management: An Essay" Centre for Science Education, North Eastern Hill University Bijn Complex, Laitumkhrah, Shillong – 793 003, Meghalaya, 2008.

³⁰ Warfield, C., The Disaster Management Cycle, 2008.

is at work. As such, it is of interest for SAIs to be equally at work as the custodians of transparency and accountability in the use of public funds.

Pre-disaster

Pre-disaster activities those which are taken to reduce human and property losses caused by a potential hazard. By nature, these will vary according to the institution and organisation under scrutiny. For the state, these will include for example, carrying out awareness campaigns, strengthening the existing weak structures, preparation of the disaster management plans at household and community level, etc. Such risk reduction measures taken under this stage are termed as mitigation and preparedness activities.

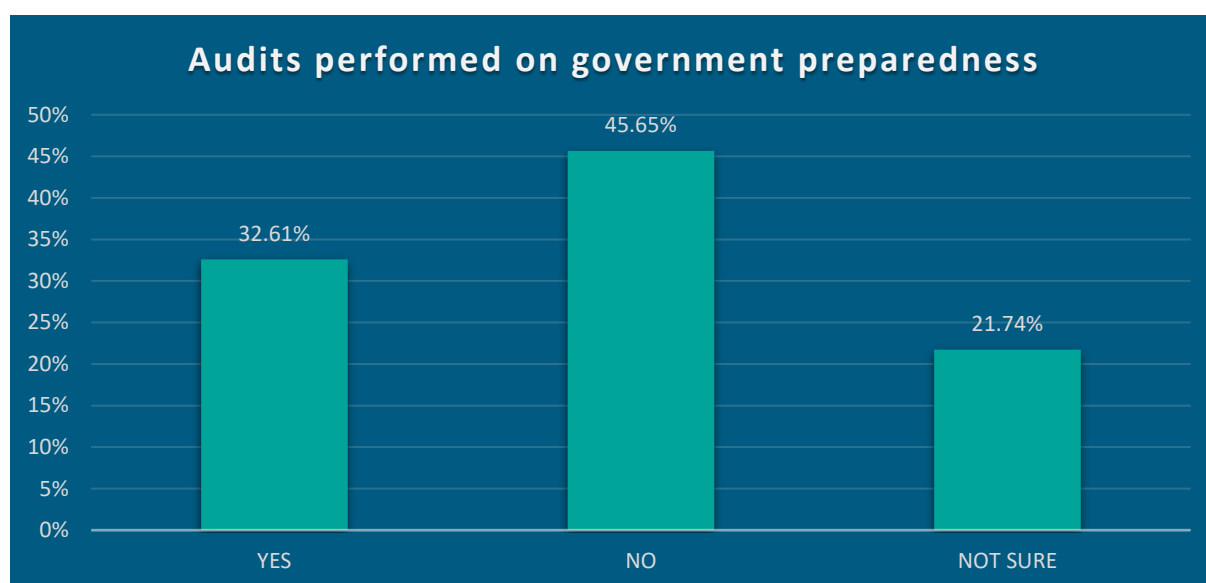


Figure 8: Audits performed by SAIs on government preparedness to respond to disaster situations in the past seven years.

The research reveals that in the seven-year period before the COVID-19 disaster, 67.39% of SAIs had not done any audits in relation to government’s preparedness to respond to disaster situations. Notwithstanding the fact that Africa is prone to several natural disasters of huge magnitudes affecting people and their livelihoods in chronic ways. On average, Africa is annually susceptible to 21 epidemics, 19 floods and six droughts.³¹ These disasters result in severe loss of life and costs millions for the economies affected. It can be concluded, that despite these conditions, few audits are being

³¹ EM-DAT.” The OFDA/CRED International Disaster Database”. Universit catholique de Louvain, Brussels, Bel.” Data version: v11.08. Retrieved 07 May 2020.

performed by SAIs on the preparedness of their governments to respond to disaster. It is no secret that most government systems in sub-Saharan Africa, have not mastered the art of responding to disaster as evidenced by the continued catastrophic disruption whenever disaster strikes.

Possibly a more interesting finding is that 32.61% of SAIs indicated that they have done some audits in this area of disaster preparedness by government. These responses have been tabulated as per Appendix 1. A review of the responses shows that of a total of 16 audits described, 14 are disaster related and only seven were actually on disaster preparedness of the government. It can be concluded that while the notion of disaster related audit to those who have attempted it in the past seven years is clear, the finer aspect of disaster preparedness within that subject matter of the audit, is still unfamiliar territory.

During a disaster

Contextually, these include initiatives taken to ensure that the needs and provisions of victims are met, and suffering is minimised. Activities taken under this stage are called emergency response activities.

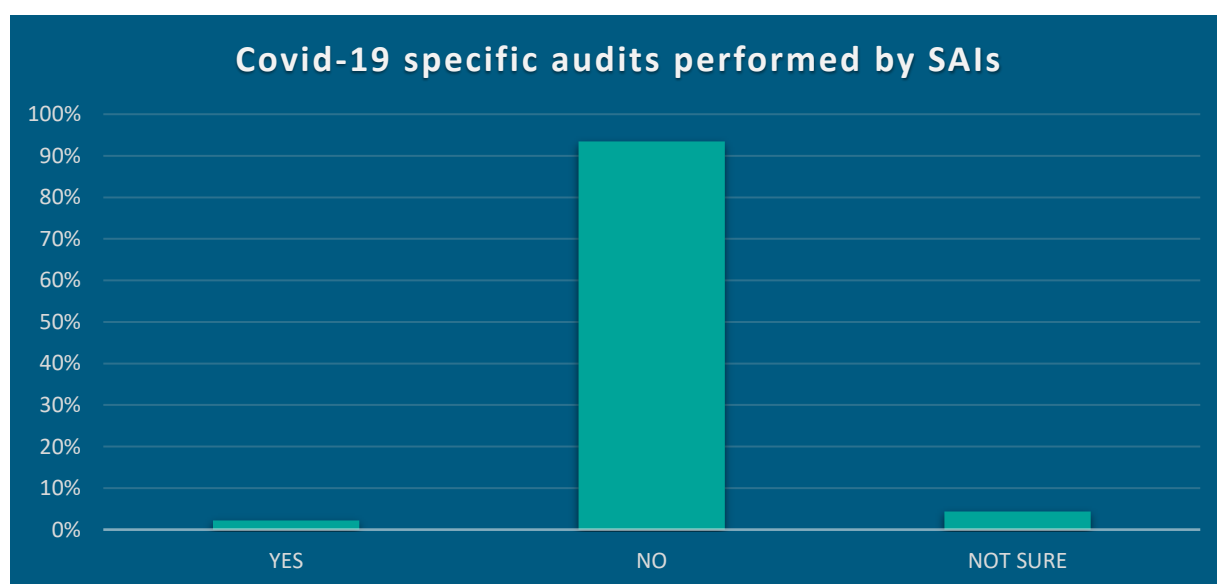


Figure 9: Audits performed by SAIs which are COVID-19 specific

Based on our findings at the time of preparing this report, during the coronavirus pandemic, few SAIs in sub-Saharan Africa performed COVID-19 specific audits. This represents 2.17% of the population under scrutiny. This audit was described as a financial audit, which is still ongoing. No further descriptions were given. In view of the various disaster related audits the SAIs indicated they have done as per Appendix 1, the reasons for not performing any audits cannot be pervasively due to lack

of technical knowhow. Several reasons were advanced as to why so little has been happening during the pandemic. In an analysis of the 80 reasons given for not having performed any COVID-19 related audits, 61% of the reasons could be considered internally motivated while 39% were deemed externally motivated.³²

Some key categories of reasons were identified as they were more cited than others. Several respondents indicated that from an internal vector, key issues were:

- Want of resources: The SAIs indicated that they did not have resources to perform COVID-19 specific audits. The list of resources ranged from funding, access to computer equipment, availability of knowledgeable auditors in the subject matter area and protective equipment to use while in the field.
- Prioritisation: In some instances, SAIs cited that they were still engaged in other audits and as such could not abandon them to start pursuing new COVID-19 related audits.
- Rigidity of annual audit plans: Some SAIs indicated that they had already set out plans to perform specific audits for the year under review and these plans did not include COVID-19 issues. As such COVID-19 issues will be addressed in the next coming audit cycle.
- Agility of SAI: With more than four months gone since the pandemic was declared, some SAIs indicated that they are still planning what their response will be in this case. Some planning committees and teams to come up with a way forward were still being put in place.
- SAI Structure: In one particular and peculiar case worth noting, a SAI indicated that they did not have a substantive Auditor General in place to commandeer such an audit.

Some key categories of reasons were identified as they were more cited than others. From an external vector, several respondents indicated that the key issues were:

- Country lockdown rules and regulations: Most countries proclaimed countrywide lockdown rules and regulations which did not allow SAIs to perform any audits. For example, the SAIs were not identified as essential services and as such they were compelled to stay under lockdown. On the other hand, some respondents felt that the rules of social distancing would hamper their audit efforts.
- Speed of government response: In some cases, the SAIs indicated that they were waiting to get their cues from government on the way forward. While government had responded in other ways, the matters in relation to the SAI were yet to be doled out. This included providing the extra funding to the SAI to perform the COVID-19 audits.

³² See Appendix 2 for listing of reasons

- Dangers of the virus: In some cases, the respondents cited fear of contracting the virus.

Even though SAIs seem to not have done much during the pandemic so far, expectations from the public and international development agencies have been rife. While the literature review has already revealed public concerns on data being published by governments, the cohort of international development agencies interrogated as per the methodology of this paper, also put forward some areas of assurance where they believe their efforts would be bolstered by audits from the SAIs. All of the international development partners indicated their plans and desire to work with SAIs, the most prominent areas of concern were on emergency procurement and protection of assets. The development partners are expecting SAIs to perform “real time” audits of emergency procurements and overall relief measures, including verification of payroll of essential workers in the health sector. One expectation which stood out, was on the reasonableness of assumptions leading to the approval of the huge economic stimulus packages funds within the context of COVID-19.

Several SAIs have indicated that after the pandemic, they do have plans to perform audits which are focussed on COVID-19 and government response through the public financial management system. See Appendix 3 on a list of audits by description and nature that SAIs are planning. A total of 60 audits are listed of which 39% are financial, 36% are performance, 17% are compliance audits and the rest are classified as other. In comparison, a cross-sectional review of submissions by the international development agencies revealed that there are no significant expectation gaps in post-COVID-19 audits which SAIs should pursue.

It is notable that out of the 60 audits, only one is an Information Systems audit that is planned to be executed post the pandemic. At the same time, the international development agencies showed no expectation on information systems audits either. This is notwithstanding the fact that during a pandemic, as already revealed by literature review to this paper, the integrity of information and the information systems are a critical part of fighting any pandemic.

Even though we are still going through the pandemic, the general conclusion at the time of preparing this report, is that most SAIs do believe that they should have already acted and that they must act as part of their constitutional duty. Also, there has been a huge expectation from the public and international development agencies for SAIs to have acted during the pandemic. However, SAIs have been mostly hampered in their duty to act, by internally motivated situations they find themselves in. This paper addresses the issue of resilience of SAIs during disaster situations in the next section. Externally, the most pervasive act of government was to call for countrywide lockdowns. Somehow,

these lockdowns did not take into consideration the independence of the SAI to continue performing their duties to preserve transparency and accountability in the wake of a tidal wave of stimulus packages and donations of all sorts. Could this have been a deliberate technical usurping of the independence of the SAIs under these conditions, or was it a mere oversight? If a mere oversight, what does that say about the stature of the SAIs as the beacon of transparency and accountability in the public sector?

SAI resilience in a disaster situation

Organisational resilience presents complex challenges organisations must address to respond and recover from disruptive events. This section of the research attempts to establish the current levels of resilience of SAIs and the respective challenges when responding to the COVID-19 pandemic. The assessment of the level of resilience was undertaken by analysis six factors of organisational resilience in disaster situations, these are:

- (1) Flexibility in taking decisions,
- (2) Responsiveness to change,
- (3) Speed of effecting changes,
- (4) Visibility to stakeholders,
- (5) Disruption of availability of supplies for SAI to function, and
- (6) Active collaboration with external institutions.

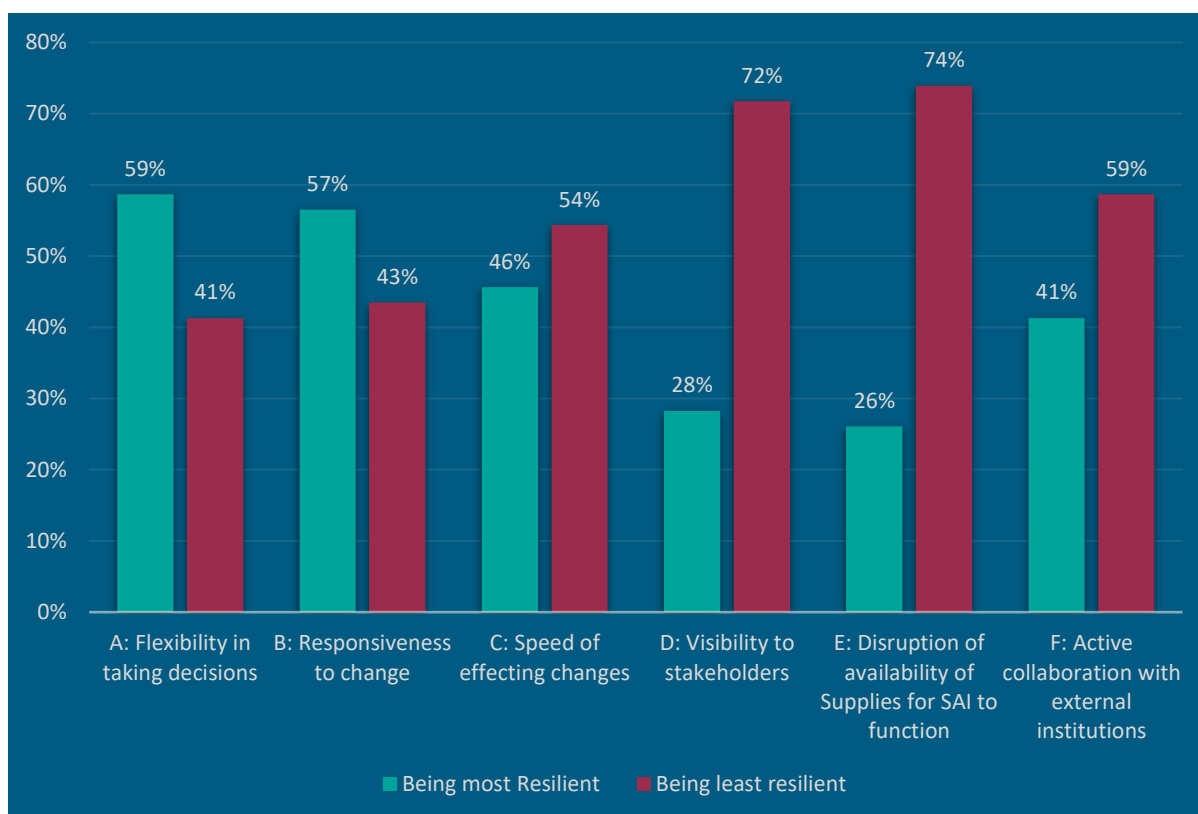


Figure 10: The six-factor test on SAI perceived level of resilience during COVID19

It is noted that in four of the six factors of organisational resilience being examined, the respondents were of the knowledgeable opinion that the SAIs were generally the least resilient during the COVID-19 disaster situation. There are reasons for such perceptions. This paper has taken the position that, it would be a travesty to merely accept perceptions of high levels of resilience without further probing the reasoning behind such conclusions. After all, “*Quod nullius certae indomitus*” what is deemed not broken, needs no fixing. As such, much attention is brought to the two factors of resilience (1) Flexibility in taking decisions, (2) Responsiveness to change which polled 59% and 57% as areas of SAI resilience respectively.

The respondents cited several reasons behind their conclusions why flexibility in taking decisions and responsiveness to change were considered as being most resilient. At face value, these perceptions seem quite contrary to earlier findings of this research around SAI rigidity in changing their audit plans to include COVID-19 related audits. Some key reasons behind the respondent’s conclusions on the two factors follow:

- The decisive nature which the SAI leadership showed in protecting the auditors by physically pulling them from audit fieldwork exercises and allowing them to work from home with clearly

communicated social distancing norms, has been noted as the main area which SAI resilience factor of flexibility was shown.

- Being something that has never been experienced before, the swift ability of the SAI to reconfigure and scale down operations in response to the COVID-19 pandemic was cited mostly as the reason behind crediting the SAI with high levels of resilience in responsiveness to change.

Based on the detailed reasons put forward, this paper agrees that the SAIs have shown a markable level of resilience in the two factors of flexibility in taking decisions and responsiveness to change under the COVID-19 pandemic situation. In general, the perceptions of resilience and non-resilience, although skewed to the least resilient conclusion, have little discrepancies averaging approximately 15% for (1) Flexibility in taking decisions, (2) Responsiveness to change, (3) Speed of effecting changes, and (6) Active collaboration with external institutions. Under a similar analysis, there is an average of 46% difference between opinions on least and most resilience for the factors: (4) Visibility to stakeholders, and (5) Disruption of availability of supplies for SAI to function.

It is remiss that the respondents viewed the visibility resilience factor so low. A similar sentiment was raised by the SAI external stakeholders whom this research polled (see figure 1). This is despite the submissions as per figure 11, where 71.74% of SAI respondents either agreed or strongly agreed that the SAI structures had procedures in place to educate staff on how to interact with internal and external parties on behalf of the SAI during the COVID-19 crisis. Visibility to stakeholders, and disruption of availability of supplies for SAI to function, indicate the most immediate areas of concern for SAIs to bolster their resilience in disaster situations.

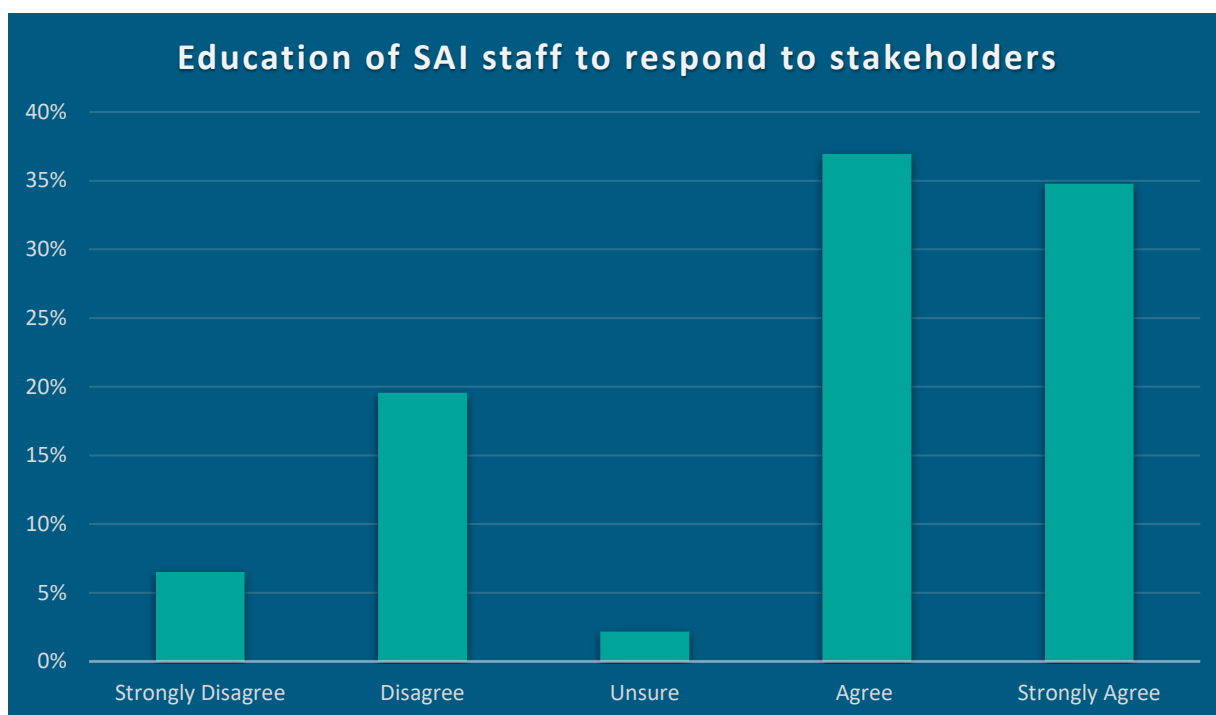


Figure 11: Did SAIs adequately educate their staff on how to respond to stakeholders on behalf of the SAI during COVID-19?

Human capital versus meeting the SAI mandate

Until we develop artificial intelligence, we are reliant on human capital to accomplish anything in the world today. In fact, it takes human capital to create some other forms of capital. In this sense, SAIs are not exempt from this, as they need human capital to meet their constitutional mandate. The COVID-19 pandemic is a direct threat to human life and consequently to human capital. Striking a balance between preserving human life / capital and meeting the SAI mandate is a feat several auditors general were probably faced with at the onset of the pandemic when very little about the virus was known. To what extent were SAIs resilient in preserving human capital whilst at the same time keeping their eye on meeting their constitutional mandates at the wake of COVID-19?

With a continued threat to human life coupled with nationwide lockdowns during the COVID-19 disaster situation, three key preservation areas of resilience have risen to prominence (a) Availability of staff when needed physically due to vulnerability to disease (b) Ability of staff to perform their duties remotely and (c) Ability of SAI to monitor and evaluate performance during a disaster situation.

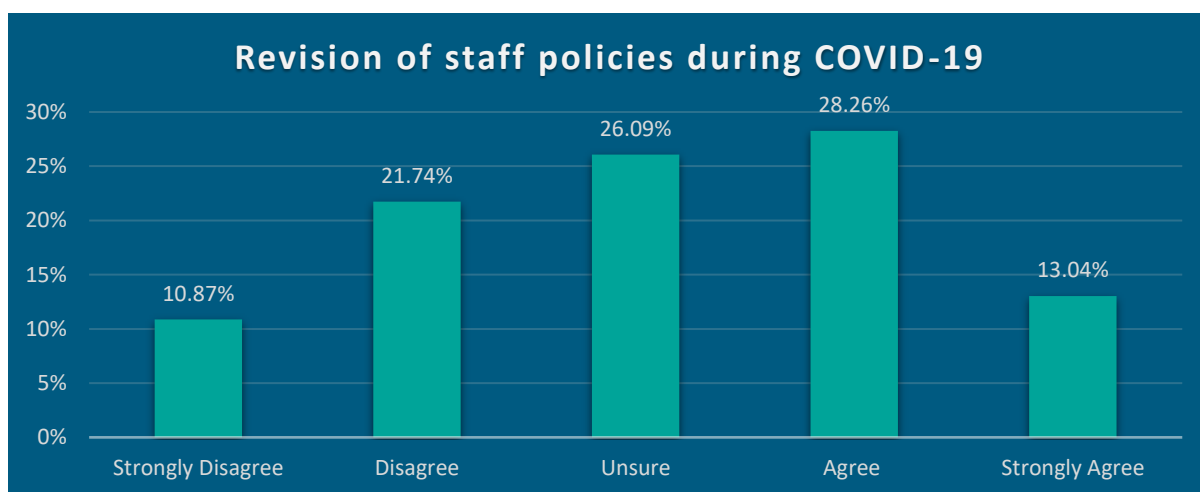


Figure 12: Revision of key staff policies such as sick leave in response to COVID-19

When it comes to the availability of staff when needed physically due to vulnerability to disease, one staff policy that has been or will have the greatest potential to be affected by COVID-19, is the leave policy, including sick leave. However, only around 41% of respondents agreed that the SAIs should revise their leave policies to accommodate the pandemic. The majority were either unsure or disagreed at varying degrees. The key reasons that were noted seem to be underpinned by the operational position of the SAI as a part of the state machinery. Most respondents were of the position that the matter of leave is directly addressed by another organ of the state since they were part and parcel of the civil service. Their role was to implement government directives on the matter of leave days.

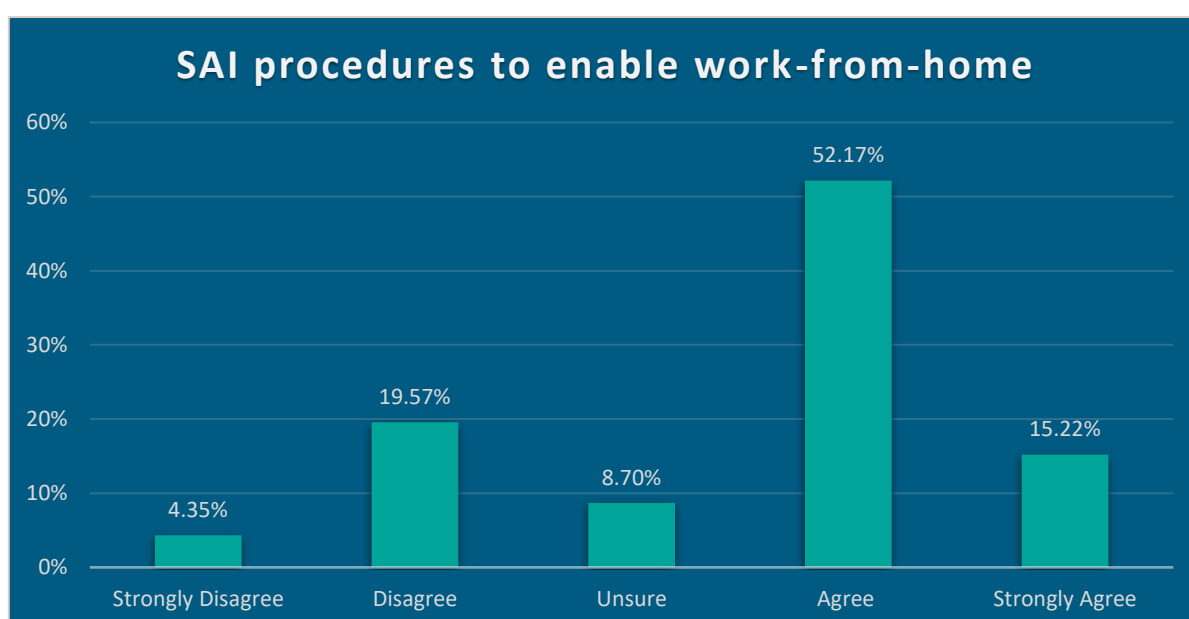


Figure 13: SAIs have put procedures and policies in place on staff working from home

In a lockdown situation, the ability of staff to perform their duties remotely becomes very important. Approximately 67% of respondent agreed that their SAI had put in place procedures and policies on working from home. While this is admirable, policies and procedures are not enough. The SAIs must provide the necessary tools to enable their staff to work from home. Table 1 below shows the most common tools auditors need to work under a lockdown situation at a bare minimum and how SAIs made them available.

TOOL FOR WORKIG FROM HOME	MADE AVAILABLE	
	YES	NO
Laptops	72%	28%
Office network connection	72%	28%
Access to client financial systems (including COVID19 related transactions)	11%	89%
Internet connection	61%	39%
Phone access within office group	76%	24%
Phone access with clients & external stakeholders	57%	43%
Guiding ICT policies	54%	46%

Table 1: SAI provision of equipment and tools to enable staff to work from home

Based on Table 1, it is concluded that SAIs made adequate provisions to have staff equipped with the necessary tools to work from home. The only tool that was not made available is access to client financial systems while working remotely. If the SAIs had attempted a lot of audits during lockdown, auditors would have struggled with access to information. This situation is probably more indictive of country information systems infrastructure levels as compared to SAI's inability to provide for the auditors. It can be concluded that SAI decisions and policies to work from home would have been effectively achieved.

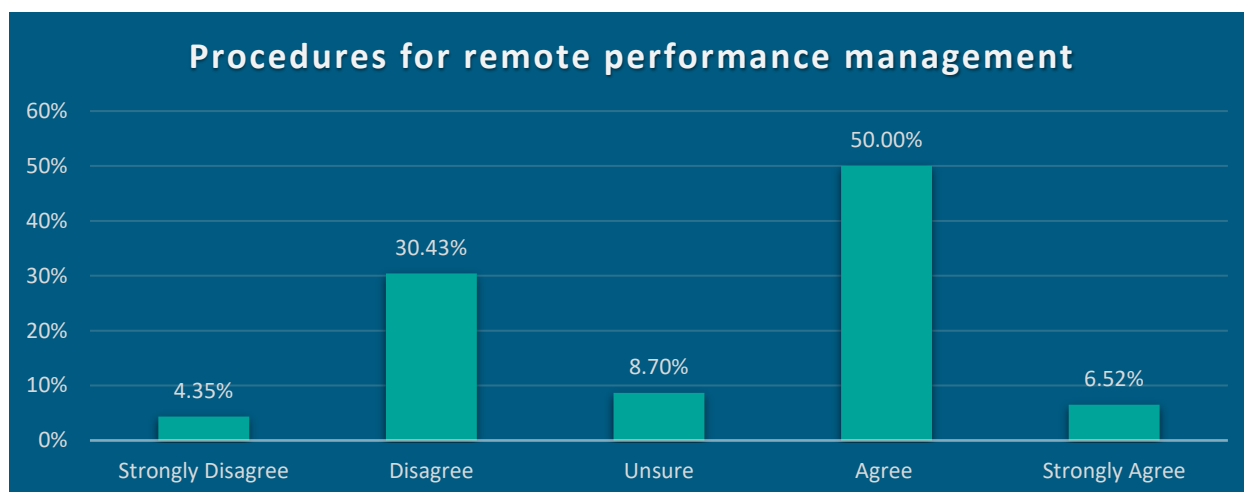


Figure 14: SAIs have put adequate procedures in place to allow management to manage staff performance remotely

The ability for the auditor to perform high quality audit work is requires effective management of staff performance. Even when working remotely, the desire for quality work remains unquestionable. It was noted that 57% of the respondents were satisfied that the SAI had put in place adequate measures to allow management to manage staff performance remotely. Considering that as per figure 9, very few audits were performed under the lockdown situation, this was probably adequate. The more audits performed, the more imperative it would have been to have a higher perception on the SAI resilience levels with regards to managing staff performance remotely.

Conclusions and recommendations

The aim of this research paper was to establish the resilience of SAIs in sub-Saharan Africa to meet stakeholder expectations in the wake of the COVID-19 disaster situation. While the COVID-19 disaster exposed several vulnerabilities of the societies living in this region, these vulnerabilities also extend to how the sub-Saharan SAIs performed their mandate before and during the disaster period. From the analysis performed, the following conclusions and recommendations have been made:

In the past seven years, a significant number of SAIs have not performed any disaster preparedness audits on their governments despite the susceptibility of sub-Saharan Africa to disasters of varying proportions and natures. There is palatable evidence that, although SAIs understand the concept of disaster related audits, the finer aspect of disaster preparedness within that subject matter of the audit is still unfamiliar territory. It is recommended that even though we are currently in a disaster situation, SAIs should perform and continue to perform disaster preparedness audits on their

governments. The rationale behind this recommendation is that disasters do not take turns to occur as already witnessed. Multiple disasters of different magnitudes and natures can strike at any time. At the time of the writing of this paper, east Africa is not only facing the COVID-19 pandemic. Currently water levels of Lake Victoria have just reached the highest point ever in the 120-year record,³³ displacing thousands, and flooding infrastructure.³⁴ On the other hand, the worst locust outbreak in 70 years may, according to the UN, grow 400-fold by end of June 2020.³⁵

Despite a palpable expectation upon SAIs to perform audits during the COVID-19 disaster period, to date of this report, many SAIs have not performed any. Reasons for non-performance are both internal and external. From an external point of view, government decisions to designate SAIs as non-essential services during a disaster period automatically meant they could not discharge their duties as they were on lockdown. SAIs were therefore legally compelled to play a spectator role. Internally some SAIs seem to be rigid with regards to changing their annual audit plans and strategies to accommodate disaster period events. Perhaps, what is most telling, is that perceptually, despite the evidence on the ground, SAIs are of the belief that they are very flexible institutions and have been very flexible during this disaster period.

At significant levels, SAIs have plans to perform several post-COVID-19 related audits. There is however little planned in relation to information systems audits after the pandemic. The audit expectation gap on the nature and timing of these “post-pandemic” audits with several external stakeholders is seemingly negligible. The only concerning part about this conclusion is that we cannot know when the COVID-19 pandemic and its effects will end, and for us to safely conclude that we are now in the post-COVID-19 era.

SAIs are recommended to perform disaster related audits throughout the three cycles of this COVID-19 pandemic (current, post and pre-the next unknown disaster). The research findings have shown that there is a lack of strategic and technical response by SAIs to disaster situations. Some respondents have noted a lack of technical knowhow on how to approach “disaster” subject matter audits. This is exacerbated by the revelations of Annex 1 which showed that SAIs have a low appreciation of “disaster

³³ <https://www.independent.co.ug/lake-victoria-now-at-record-high-13-42-metres/> Retrieved 08 June 2020.

³⁴ <https://www.theeastafrican.co.ke/news/ea/More-displacements-in-Uganda-as-Lake-Victoria-swells/4552908-5540300-1jo629/index.html>. Retrieved 08 June 2020.

³⁵ <https://www.bbc.co.uk/news/av/world-africa-52531983/locusts-destroying-food-supplies-in-the-horn-of-africa>. Retrieved 09 June 2020.

preparedness” audit concepts. AFROSAI-E should make available a pocket guide on audit strategies to approach disaster related audits at SAI and at engagement level, to its member countries and the INTOSAI community. It is emphasised that during the current period, SAIs should perform more real-time audits³⁶ as compared to year-end audits. In the consideration of both post and current COVID-19 related audits, SAIs are encouraged to plan to perform more information systems audits over and above financial, compliance and performance audits.

To date of this report, SAIs have shown that they have generally not been resilient during the COVID-19 disaster situation. In a six-way test, the main areas of resilience which SAIs have professed to be in, i.e. (1) Flexibility in taking decisions and, (2) Responsiveness to change, have been debunked by events on the ground. While swift flexible decisions and responses have been taken in response to COVID-19 by SAIs, few have managed to carry out their audit mandate during the disaster period. The most urgent lacking area of SAI resilience during the pandemic was identified as “visibility to stakeholders”.

SAIs need to invest more in their disaster preparedness and awareness disposition to increase their level of resilience to disaster situations as institutions. It is recommended that SAIs, as vital state organs, need to put in place measures for proper risk management and crises management plans/procedures, including testing of plans. These measures should be modeled on different scenarios which build in flexibility and resilience as part of organisational structure and culture. This could be achieved in several ways which may include system reviews and disaster preparedness audits.

Special emphasis should be made on the visibility of the SAI during disaster situations as the proverbial “watchdog” of the public purse. Visibility of a SAI should be intrinsically linked to the value-add of the SAI during a situation like this i.e. it should not be about ‘being seen’, but rather about ‘being seen making a positive contribution during the disaster’. As recommendation, it is noted that disaster situations are difficult to pre-define and as a result the SAI visibility through their communication response should and will differ depending on the nature of the disaster. In cases of a critical disaster situation (e.g. natural disaster) or emergency (e.g. scandal involving the SAI), where immediate action is needed, SAIs should have a separate Crisis Communication strategy / plan in place that defines the

³⁶ The paper defines “Realtime audit” as the “continuous” aspect of continuous auditing and reporting refers to the real-time or near real-time capability for financial information to be checked and shared. Not only does it indicate that the integrity of information can be evaluated at any given point of time, it also means that the information is able to be verified constantly for errors, fraud, and inefficiencies

exact steps that must be taken during the disaster period.

During the COVID-19 disaster, SAIs have proven to be very human capital orientated as they have put in place several measures to help their staff work from home in a manner that was manageable. SAI staff had the necessary equipment and human resource support to work from home. However, significantly during the disaster period, SAI employees had no remote access to government information systems to allow them to perform any audits on their country public financial management system.

SAIs are recommended to close information access vulnerability gaps that have been exposed by this paper through the formulation and implementation of both information systems policies and technical solutions. The COVID-19 pandemic has compelled SAI auditors to work remotely from their offices and from client offices. SAIs are encouraged to have policies which guide remote working such as Bring Your Own Device (BYOD), security and access to office networks. Equally so, governments need to ensure they have resilient systems that can ensure government service delivery continues uninterrupted during disaster. Auditors should not be left behind in this and should make sure they are able to access these information systems remotely within the established SAIs secure means. Audit offices need to ensure they have adequate means, like virtual private networks (VPNs), to have remote secure connectivity to systems. Where governments are implementing VPNs for government officials, auditors should not be overlooked. Auditors need to have audit or view-only access to the key government information systems to carry out their audits and continuous monitoring.

Appendix 1: Listing of disaster preparedness audits performed in the past 7 years by SAIs

The SAI respondents were asked the following question through the main research instrument:

- In the past seven years, has your SAI done any audits in relation to government's preparedness to respond to disaster situations. If yes please indicate the nature, timing and title of the audit below.

Results obtained as per figure 8, noted that in the past seven-years pre- COVID-19 disaster, 32.61% of SAIs have done audits in relation to government's preparedness to respond to disaster situations. Below is a list of audits which respondents put forward. Note that these have been captured sic from the database of responses for purposes of analysis:

1. Financial Audit (2016-2017) Audit of Tropical Cyclobe Winston expenditures
2. Transaction Audit ON THE NATIONAL EBOLA TRUST FUND - April 2015
3. Compliance Audits (2018 - 2019) "Several involving a number of MDAs"
4. Compliance Audit National Disaster Relief Commission - January 1, 2010 to December 31, 2016
5. Financial audit for the year ending 30th June 2018 and 2019
6. A Performance audit on the Preparedness of for food security in case of disaster
7. How The government strategic plan is compatible with UN SDGs
8. Special audit on how funds were used by government during the Ebola situation
9. Performance Audit on Disaster management aid in 2010
10. performance audit (2018) "The Governments performance of protection and control of non-communicable diseases
11. performance audit (2018) "The governments disaster recovery and rehabilitation performance"
12. Performance Audit 2015-2018: Distribution of Relief Materials to Internally displaced Persons
13. Performance audit on health system
14. Sector reports on key service delivery teams
15. Auditing of government's performance reports
16. Performance Audit Report of the Auditor-General on Preparedness and Response of VSD to Animal Diseases Outbreaks in Ghana

17. Preparedness of Office of the prime minister to disasters
18. Performance audit (2019) Management of drought in Kenya
19. Special Audit (2020) "Cyclone IDAI Management of donations"
20. Compliance Audit (2014) "Management of Ebola Funds"

Appendix 2: Listing of reasons by SAIs for not performing any COVID19 related audits as at time of research

The SAI respondents were asked the following question through the main research instrument:

- During the COVID-19 pandemic, has the SAI performed any COVID19 directly related audits to date. If NO please state, no more than three key reasons.

The research as per figure 9; some 93.48% of the respondents said “No” as their answer and subsequently we collected a total of 80 reasons which were cited by the respondents. Note that these have been captured sic from the database of responses for purposes of analysis:

1. The pandemic happened outside of the audit planning cycle
2. The lockdown happened very fast and the auditors had no access to information
3. Expenditures are currently being incurred
4. Access to people or records not possible
5. some staffs are living in lockdown areas while others are working from home
6. There have been communications from the Public Relations office of the SAI on areas that relate to COVID-19 expenditure at County Level
7. The SAI is for now concentrating on the audit of financials
8. I have not heard any communication about the SAI conducting a COVID-19 related audit
9. The Government is just mobilizing as we have less than 100 cases.
10. We are reminding agencies, Ministry of Health, National Public Health Institute about
11. la pandémie est déclenchée au pays à peine 2 mois
12. c'est présentement (17 avril) que des ressources sont entrain d'être mobilisées par les autorités
13. difficile d'évaluer la régularité des actions en cours
14. Performance Audit staff have not planned any audit as they are currently at home social distancing in accordance with government directives
15. Response to COVID-19 is in the middle of a financial year
16. SAI is currently finalizing financial/compliance audits for 2018/2019
17. Lack of resources such as protective gear etc
18. Lack of financial resources to ensure digital connectivity while working at home
19. Inadequate personnel trained on disaster preparedness
20. SAI does not have skill and capacity to conduct the audit, however, service of emergency of the hospital in capital will be audited for this year
21. Lack of capacity and preparedness for such special audit.
22. COVID-19 pandemic coincided with during the annual audit season.

23. COVID-19 came when the SAI had already made the annual audit plan for 2019/2020 audit and we were already more than half way into implementation when the COVID 19 came into scene
24. Discussions are under way as such its work in progress
25. The SAI did not see the COVID-19 coming
26. There was no time to plan for such audit
27. Country under lockdown so there was nothing the SAI could do
28. As the Government proclaimed a Lockdown we have ceased even other audits for awhile.
29. This Pandemic was not is year and has met many organization not prepared in any way
30. The SAI in Question does not have a substantive Auditor General who can initiate such Audit.
31. Country has only recently had COVID-19 cases
32. Government just setting up fiduciary mechanisms for managing funds under this pandemic
33. Our audit cycle was at the end we could not be able to add more assignment
34. This is not the right time to carry out the audit related to COVID-19 as the pandemic is not yet stabilised
35. Right time to assess to do a such assignment will be determined during next audit cycle
36. Budget constraints.
37. At planning stage currently on lockdown, need to mobilise the right resources
38. The country is at the state of emergency and the auditee institutions are fully involved in the protection of the pandemic.
39. Our auditors are out off work due to this pandemic (They are staying at home due to COVID-19).
40. The COVID-19 pandemic outbreak is a recent phenomena that were not planed.
41. Não tenho conhecimento de se ter realizado alguma auditoria ligada a matéria, pelo facto de não estar a trabalhar nessa área.
42. Plans are under to carry out an audit concerning a distance learning project during COVID-19 being implemented by the Ministry of Education
43. We and the auditees may not be equipped to conduct remote audit due to lockdown order in the city.
44. In my country there is a complete lock down, except for essential services
45. Planning underway while country in under lockdown
46. COVID 19 Audits are being planned and are under discussion with the Government
47. Disaster management is devolved to a Public Enterprise, which employs its own auditors
48. The Disease was not anticipated and it was declared as a national disaster
49. No one knew where to start and what to audit because there was no revenue or expenditure for it except funds kept by a disaster management Agency, not audited by us.
50. As the SAI is mandated to carry out external audit, it is early yet for an audit to conducted on COVID-19
51. The Audits, primarily of COVID-19 funds, are at the planning stage.
52. The office is developing framework for the audit.
53. Audit Management seeking the support of auditee for auditable topics, from my understanding

54. We started doing the audit on infectious pandemics including COVID-19 but due to the outbreak in our country operations have halted for disease prevention
55. It's dangerous at the moment - social distancing
56. We were busy auditing 2019 financial year
57. Like all government offices, the SAI is closed during this period
58. The SAI is understaffed, before closing officers were busy compiling reports of other audits
59. It has just happened in a few weeks now and the matter is relatively new
60. The SAI has not yet decided on the matter
61. Lockdown declared by Angola President
62. Suspension of all fieldwork audits
63. shutdown of public services and It was closed all interprovincial board
64. Stopping of audit can when the office was finishing the planning stage and had not yet commenced execution
65. Main operations of the SAI were stopped
66. Our annual audit program, which was adopted, did not include audits related to any crisis. Our audits will be carried out after the pandemic on the management of the aid received and the effectiveness of the responses put in place by our Government to deal with this pandemic.
67. Was not anticipated
68. Lacked knowledge about pandemic situations
69. Lack of resources
70. The Government has only recently allocated funds for COVID-19
71. Lack of resources as all audit teams are engaged in assignments planned earlier
72. We were still in the lockdown period
73. Plans for audit are underway
74. The Office of the President has requested the Auditor General to do the COVID-19 audit at the end of the state of emergency or when the pandemic is over
75. SAI is in the process of audit engagement
76. Management Team for the COVID-19 Response was only initiated about a month ago
77. The country has no confirmed cases YET, funding for activities being decided upon
78. Preparations for other activities related i.e. Testing readiness on going, so can't even audit readiness issues
79. OAG activities not an essential service and subject to lockdown restrictions
80. The 2020 annual program was adopted before COVID-19 outbreak

Appendix 3: Listing of Planned Future COVID19 related Audits by SAIs

The SAI respondents were asked the following question through the main research instrument:

- Post COVID-19, what future audits does your SAI plan to do which are directly related to the pandemic?

Note that these have been captured sic from the database of responses for purposes of analysis:

1. No specific COVID-19 related audits are planned, we select relevant government priorities to audit
2. Financial Audit: " Audit of COVID-19 Donation Trust Fund Account"
3. Financial Audit " Implementation of COVID-19 Response Budget"
4. Compliance Audit: "Audit of the Government Agencies Preparedness in the wake of COVID-19
5. Financial Audit: "Audit of the Budgeting and Expenses Relating to COVID-19 Pandemic
6. Financial - Audit of the COVID-19 Management System in Liberia - Still be set-up - not sure of Period
7. Compliance Audit - Procurement of COVID -19 Equipment and Supplies - not sure of period
8. Performance Audit - "Preparedness prior to a Pandemic" - not sure of period
9. Audit des états financiers du Fonds national COVID-19
10. The SAI is still in discussion on how to approach the audit related to COVID-19 responses at national level, the Health Ministry and by the various other institutions
11. Financial Audit: Audit of the National COVID-19 Fund
12. Financial Audit: Audit of all donations made towards COVID-19`
13. Compliance Audit: Did all the goods and services donated reach intended beneficiaries
14. Performance Audit: Were the 3 Es observed in the acquisition and use of all goods and services for the covid-19 cause
15. PERFORMANCE AUDIT: " Audit of the emergency service of the hospital"
16. We're looking into the possibility of conducting special audit on COVID-19 fund within six months after the end of the pandemic.
17. Not yet decided because the pandemic has just come unexpectedly
18. Financial Audit: Audit of financial statements of the national COVID-19 fund for the year ending 30th June 2020
19. Compliance audit in line with the audit of financial statements
20. Performance audit/ programmatic audit on management, disbursement and implementation of COVID-19 support

21. Financial Audit: Audit of the financial statements of the National COVID-19 Fund
22. Performance Audit on preparedness and response of the Government for the COVID-19 disaster
23. Performance Audit on the impact of the COVID-19 in the country's economy / plans and the lives of the citizens
24. We do the grants received in materials and how it was used by implementors
25. We will perform the financial audit
26. IT Audit: "Systems Audit of the National COVID-19 Funds and Operations for the period ended"
27. Forensic Audit: "Forensic Audit on the use of the National COVID-19 Funds for the period ended"
28. Compliance Audit: "Audit of the National COVID-19 Funds Operation for the period ended"
29. Audit on use of funds during the COVID-19 pandemic
30. regularity audit (financial + compliance) budget Donors
31. Financial audit" Audit of the financial statements of the national fund for COVID-19.
32. Performance audit "The goernments performance in controlling the COVID-19 pandemic.
33. Não tenho informação, não trabalho nessa área.
34. Audit of the emergency fund of \$10m from Government for the COVID-19
35. Audit of public donations to Government for COVID-19
36. Financial Audit: audit of financial statements of the emergency relief fund for the period ended
37. Financial Audit: "Audit of the financial statements of the COVID-19 Development Projects Fund for the period ended 30 June 2021"
38. VFM (or Performance) Audit: Audit of COVID-19 Programmes for the periods ended 30 June 2020 and 2021"
39. Real-time auditing office spending and other reaction
40. State-of the Nation type reflection on crisis response
41. Financial audit of COVID-19 receipts and expenditures
42. Compliance audit of COVID-19 Procurement
43. Performance audit of COVID-19 interventions
44. Financial audit of funds used directly by the government.
45. Emergency procurement by Ministry of Health and Ministry of Finance are being audited
46. Interim compliance Audit of all offices by Audit Branch offices in October and November 2020
47. Currently routine audits are ongoing with a focus to pick issues related to COVID-19 as they come up

48. Compliance audit: audit of procurements of COVID-19 equipment and supplies.
49. Hospital network Audit in 3 provinces
50. Efficient and effective utilization of government funds spent on COVID-19 activities
51. Efficiency of receiving COVID-19 fund donations from willing organisations
52. Compliance audit:" Audit of the management of aid and donations received to deal with COVID-19"
53. State of readiness to emergencies
54. Special Audit by financial, performance, forensic and IT audit teams to audit how COVID-19 Funds have been utilised
55. Financial audit: Audit of financial statements of all Ministries, departments and agencies directly receiving funding for COVID 19 activities
56. Financial Audit: "Audit of the Emergency Operation Center for COVID-19"
57. Compliance Audit "Adherence to the WHO prescriptions on COVID-19 and other national rules and regulations"
58. Performance Audit " Country preparedness to fight COVID-19"
59. Financial Audit "Audit or Financial statements for National Command Centre budget for managing COVID-19"
60. Government preparedness for Emergency situation