

Covid-19 Crisis and the New Challenges for Supreme Audit Institutions Management

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Abstract

No supreme audit institutions have remained unaffected by the global crisis covid-19. Based on previous major crises, such as those caused by Ebola, SARS or even Hurricane Katrina, and the experiences they provide, Supreme Audit Institutions (SAI) can learn important lessons for managing the coronavirus crisis in order to develop contingency plans for how to respond to similar situations in the future. SAI's are not immune to the effects of the virus and face a number of challenges regarding the limitations imposed by the unavailability of staff or homeworking, but more importantly, the need to adapt to play a proactive role and provide valuable real-time support to governments in the context of the sharp rise in emergency spending while temporarily easing internal controls and the legislative framework.

This paper aims to highlight the challenges SAI's carried out on its mandate in the fight against the new coronavirus.

Key words: external audit, management, fraud risk, public procurement, funds

J.E.L. classification: H12, H83

1. Introduction

Supreme Audit Institutions (SAI) can play a key role in the various stages of a crisis such as Covid-19. They can provide critical advice on rules and regulations and can conduct audits on the use of funds according to approved destinations. This can have a discouraging effect but helps to protect public or those received by donation to combat the effects of crises. SAI can also audit the implementation of new regulations and programs (such as for infection control or economic incentives), thus contributing to effective government action. After a crisis, the SAI can provide assurance on the use of funds and can assess the economy, efficiency and effectiveness of governments' responses. The reports can be used both for accountability and to identify lessons for the future.

2. Literature review

2.1. The international situation regarding the Covid-19 crisis

According to the European Commission's 2020 General Report on the Activities of the European Union, in the first half of 2020 more than € 23 billion has been invested across the Union under the four cohesion policy funds - an increase of over 5% at the end of 2019, despite the economic uncertainty caused by the pandemic. A significant reprogramming effort is currently under way in the two Coronavirus Response Investment Initiatives, implemented in March and April thanks to an immediate Commission proposal and the swift approval of the European Parliament and the Council, allowing for the provision and allocation of funds for crisis-specific actions in all Member States.

In addition to purchases from their own budgets, from the European Development Fund, member states have been financed with considerable sums as follows, for example:

- Ireland financed the purchase of 65 million personal protective equipment for medical staff;
- Spain has set up almost 3,800 additional spaces for intensive care beds, purchased 1.8 billion personal protective equipment and bought 2,170 fans;
- Bulgaria bought 317 fans and over 2 million protective masks;
- Greece supported with working capital of SMEs amounted to EUR 1.3 billion;
- Slovakia purchased 110 new emergency vehicles;
- Romania: support for SME working capital amounted to EUR 800 million;
- France provided grants and financial instruments worth EUR 223 million to more than 3,200 SMEs;
- Hungary supported with working capital of SMEs amounting to EUR 320 million.

The pandemic caused by the new coronavirus is an unprecedented shock for both the EU economy and the world economy, with very serious socio-economic consequences. According to the Commission's autumn forecast, the EU economy is expected to contract by 7.4% in 2020, before recovering and growing by 4.1% in 2021 and 3% in 2022. Although the pandemic has affected economies in all member states, the magnitude of the impact and the strength of the recovery will vary significantly from region to region.

In order to respond immediately to the need to combat and mitigate the effects of the Covid-19 health crisis, the European Commission has recommended applying the flexibility mechanisms available in the EU on public procurement in cases of extreme urgency, in order to quickly procure goods, services and works needed to deal with the crisis by reducing deadlines, applying less transparent procurement procedures, applying alternative solutions and establishing contacts with the market (European Commission, 2020, p.4).

Therefore, for an effective response, governments have had to lower the bar and relax the level of internal control as well as the level of regulation in public procurement, measures that tend to stimulate the occurrence of fraud in public procurement of goods, services or works needed to combat the effects of the Covid-19 crisis.

Fraud is an ever-present threat when using public resources and will always be a major concern for management to combat this phenomenon.

It appears from the literature that the term fraud has been broadly defined, in principle retaining the definition described by ISA 240 (International Standard on Auditing 240, 2009), an intentional action taken by one or more many people in the management, employees or third parties, which involves the use of deception in order to obtain an unfair or illegal advantage. Thus, fraud involving one or more members of management is called managerial fraud, and that committed by the employees of a company, fraud with the association of employees.

Some common types of fraud include, but are not limited to, the manipulation, falsification or alteration of accounting records or documents, misappropriating goods, concealing or omitting the effects of transactions in accounting records or documents, recording transactions without content and improper application of accounting methods. The fraud is considered to be a "deliberate statement, which causes damages, usually monetary losses".

Frauds can be classified as "employee embezzlement, management fraud, investment fraud, seller fraud, customer fraud and various frauds". Fraud also involves complicated financial transactions performed by white-collar criminals, businessmen with specialized criminal knowledge and intentions (Cressey, 1953).

2.2 Brief considerations on public internal audit during the Covid-19 crisis

The sudden evolution of the global crisis generated by Covid-19 determined the internal public audit activity to adapt and rethink the way of carrying out the initially planned audit missions. The need to rethink the priorities of this internal control tool to support managers and meet new challenges has been more pressing than ever.

Current internal audit challenges include making audits more flexible due to changes in the environment and the economic and social context, having to recognize limitations and restrictions and focus their audits in high-risk areas. All circumstances must also be taken into account, including travel limitations, constraints on technical capabilities in accessing databases and audit procedures, and the willingness of management to address non-essential issues in the short term.

The opinion of international experts on internal audit is that it should focus on designing a continuous monitoring program around Covid-19 instead of conducting a typical, long-term audit. An agile style of audit is required, in which topics should be chosen for very short periods of time and short and timely reviews should be carried out only on the key activities of the organization. With this approach, the internal audit can follow the existing situation and provide updated answers to the management.

Internal audit is considered to bring more added value in supporting these processes from a consultative approach, rather than superimposing an audit on a period of crisis.

In times of crisis, when the opinion of the auditors is important, the conclusions and recommendations they can offer must answer questions such as:

- what measures and policies work;
- how can we be sure that the procurement of medical equipment meet the needs of society;- how we add value and reduce the risk of fraud, waste and abuse at the same time;
- what we can learn from the current circumstances in order to be better prepared to face a crisis in the future.

To answer these questions, auditors need to change their approach from an ex-post audit and adapt to a real-time audit, quickly improvising new approaches.

To do this, auditors need to adapt to real-time monitoring and take a risk-based approach. This strategy has helped prevent many risks in public administration. For example, working groups can be set up to help public entities monitor emergency aid transactions made with flexible procurement, where auditors make operational and risk assessments of corruption in procurement contracts and inform decision-makers about their risks.

2.3 The role of external public audit exercised by Supreme Audit Institutions (SAI)

Over time, the work of auditors has evolved, with a key role to play in strengthening better policies for a better life for society. The current period, marked by the Covid-19 crisis through a widespread impact on all activities in society, has also left its mark on the work carried out by SAI. From lockdown measures with a direct impact on the work of SAI employees and audited entities, to new decisions by governments to address both the immediate effects and long-term consequences of the crisis, to various dysfunctions caused by staff unavailability, in fact, the activity of SAI underwent an important transformation during this period, including through the reorganization of the activity in order to ensure the continuity of the activity in safe conditions, thus emphasizing the guarantee of the safety and health of the staff.

Despite the challenges, these circumstances also create an environment that stimulates creativity and innovation.

The INTOSAI Guidelines for the Corruption Prevention Audit (2016) stipulate that SAI's fight against corruption should aim to prevent corruption by analyzing the occurrence, causes, areas and mechanisms of corruption during each audit and strengthening public institutions by identifying ways to reduce arbitrary, simplifying administrative procedures and eliminating inequalities.

Without prejudice to significant developments in the approach and methodology for combating fraud and corruption by SAI, the exact mandate and nature of the audit carried out by SAI varies greatly depending on the constitutional, legal or institutional framework.

The Department for International Development (DFID) has generally identified three models of SAI organization: the Westminster model, the judicial or Napoleonic model, and the collegial model.

Under the Westminster (Anglo-Saxon or parliamentary) model, there is an auditor general who has rights and responsibilities along with guarantees to ensure independence. The ability of SAI to challenge corruption depends on the powers and authority of the office and its independence from other national institutions.

Under the judicial or Napoleonic model, SAI, known as the Court of Auditors, is an integral part of the judiciary system and normally there is also a complementary high-level system of parliamentary accountability for public spending. The vulnerability of such a system to political influence is quite low due to the indefinite mandate, but there are challenges in terms of transparency, lack of parliamentary involvement and implementation of the recommendations.

Under the collegiate system, SAI has a number of members appointed by parliament who form their college or board of directors and make joint decisions. Its limitations are the slow decision-making process and the appointment system by parliament affecting independence and impartiality.

Objectively, the crisis generated by Covid-19 is a challenge and an opportunity for all Supreme Audit Institutions to demonstrate their role as a key governance institution. As the independent body responsible for overseeing the expenditure of public resources, SAI makes a particularly important contribution to the response of governments in the fight against Covid-19 in terms of protecting the lives of the population, by maximizing value for money, concentrating efforts on vulnerable groups, government, as well as to minimize the risks of mismanagement or waste of public funds and corruption.

To answer these questions, auditors need to adapt to a real-time audit and quickly improvise new approaches. Such pressure can stimulate creativity and innovation. Supervising large expenditures on economic recovery is a major challenge in today's environment.

Corruption is a negative social phenomenon that exists in all countries in both the public and private sectors. Corruption not only causes considerable losses to public resources and the proper functioning of the state, but, more importantly, diminishes public confidence in state institutions. Supreme Audit Institutions are considered effective tools for they play an extremely important role in preventing and combating corruption through audit activities.

Almost all countries set up SAI to monitor the financial performance and work efficiency of public institutions. According to the OECD (2011), SAI is an organization responsible for auditing government revenue and expenditure by acting as a body for overseeing national financial integrity, assessing whether public funds are spent efficiently and legally.

As one of the pillars of the national integrity system and a public finance oversight body, SAI's contribution in preventing and combating corruption mainly concerns two ways: prevention and detection.

Despite differences in the legal framework, institutions, organizational models (whether Westminster, judicial or collegial model), the functions and responsibilities of SAI in each country generally provide the function of deterrence and prevention in the fight against corruption. SAI are not considered anti-corruption agents and the functions and duties of many SAI do not require a clear responsibility for detecting and investigating corruption. However, in addition to prevention and deterrence, there is a public expectation that SAI will play an important role in detecting fraud and evidence of corruption together with other relevant bodies.

3. Research methodology

The research conducted in the article was performed from a theoretical and practical perspective. From a theoretical point of view, we used concepts promoted in the literature that we presented in the synthesis. Among the existing research methods, we used as a methodological option a qualitative approach to the data through the objective presentation of reality, through the use of general logical reasoning, through subjective interpretation, in accordance with the data provided by direct observation.

4. Findings

As shown in previous chapters, the examples offered by former major crises exist and the recommendations and feedback came in abundance from the profile bodies. Academically, rivers of ink have flowed over time, and researchers have launched a wealth of ideas and theories, some of which have been successfully taken over by governments and implemented through the national regulatory framework. So, there are plenty of lessons, with governments being forced to show responsibility and involvement in designing tools to minimize the economic and social impact of the crisis.

An example is that of SAI audits in Liberia and Sierra Leone during the 2014 - 2015 Ebola outbreak, both in real time and after the epidemic.

The audit reports of the two countries identified several findings that could be relevant to the Covid-19 crisis. These include non-compliance with public procurement procedures, double payments for the same goods and services and mismanagement of medical assets. These weaknesses have contributed to substantial property losses, waste and the inability to use funds effectively for the purpose of strengthening national health and life-saving systems (INTOSAI Developing Initiative, 2020, *Accountability in a time of crisis. How Supreme Audit Institutions and development partners can learn from previous crises and ensure effective responses to Covid-19 in developing countries*).

The main findings of the audit reports were:

- supporting documents regarding purchases or expenses made, absent or incomplete;
- procurement procedures ignored and major losses identified, especially in single resource contracts;
- overpayments, double payments or failure to withhold taxes and duties due;
- poorly drawn up contracts, unforeseen subsequent costs, assets below standard;
- poor quality goods and services, slow distribution of medicines and equipment.

Audits of previous disasters and crises also found:

- non-compliance with legal provisions and disaster management regulations;
- lack of preparedness and adequate institutional mechanisms to deal with the disaster;
- absence of national disaster management plans;
- ineligible expenditures from disaster management funds, as well as unnecessary expenditures;
- poor coordination between agencies responsible for disaster management, leading to overlapping and duplication of effort;
- lack of efficient dissemination of information;
- lack of a central database for disaster management;
- non-existence of emergency operation centers;
- inadequate prioritization of intervention areas.

According to the same report, the Red Cross has identified more than \$ 5 million in aid money lost to fraud and corruption during the West African Ebola epidemic. "The auditors found supplies too expensive, wages for non-existent workers and false customs invoices." As Ebola spread to Liberia, Sierra Leone and Guinea, the Red Cross and the Geneva Federation distributed cash donations to national Red Cross societies in each of these countries - a total of about \$ 100 million. An investigation by Red Cross auditors has found that \$ 2.7 million has disappeared fraudulently in Liberia in overvalued goods, services or supplies, or in wages for non-existent workers.

Also, "a former health minister in the Democratic Republic of Congo and his financial adviser have been sentenced to five years of forced labor for embezzling more than \$ 400,000 from Ebola response funds in the country, a court ruling said. The court convicted Ilunga and his financial adviser of counterfeiting \$ 391,332 in proceeds from a counterfeit company called New Sarah Pharmaceutical Warehouse to justify purchases of products already paid for by international donors".

It is important to follow other SAI who, in addition to the classic actions initiated in the control of allocated public funds, have used other methods to make the government and public managers in general aware of their responsibility in the general economy of the fight against Covid-19. An example worth mentioning is the message of the New Zealand Comptroller and Auditor-General who in April 2020 published a letter in which he urged the maintenance of strong governance and effective control systems for the proper monitoring of public expenditure, set out expectations when spending is made in an emergency and emphasized the need to be aware of the increased risks of fraud (John Ryan, Controller and Auditor-General New Zealand, 2020).

The documentation on the research topic involved the comparative study of the challenges encountered by other supreme audit institutions, being extracted some common criteria and elements that affected to one degree or another, the audit control activity during the COVID-19 crisis.

Table no. 1. Comparative analysis on some aspects identified in the COVID crisis audits.

Criteria	Findings
<p>Limitations in SAI activity due to the pandemic. Does SAI have sufficient IT resources and human skills to meet these limitations in the work of auditors?</p>	<p>Australia Due to the fact that the activity of ANAO was essential to support accountability and transparency, the staff of the SAI was not subject to the restrictions and limitations imposed by the government. However, due to previous investments in technology, staff were able to work remotely. The audited entities supported SAI in performing the remote audit tasks. Steps have also been taken to interrupt the other audits in order to carry out the new tasks (Australian National Audit Office, 2021).</p>
	<p>UK All necessary measures have been taken to minimize the risks to employees, their families and the general public. The work systems are designed to be operated remotely, and most staff work from home. Access to offices was allowed only for a limited number of staff, in compliance with government instructions for safe office work. The audit teams were able to complete most of the audit procedures while working remotely. Where on-site audit visits were required, they were conducted in accordance with government guidelines for safe work (National Audit Office United Kingdom, 2020).</p>
	<p>Canada As in all other organizations, the Covid-19 pandemic had a major impact on the OAG. Until mid-March, OAG employees worked remotely, as did some or all of the employees of the organizations audited by the office. All travel for OAG auditors has been suspended in response to public health guidelines. Moreover, OAG encountered difficulties in obtaining audit evidence, given the challenging working environment and the limited access or total lack of access to the organizations that the office audits. As part of the Office's response to the pandemic, OAG has worked with the federal organizations it audits, as well as with federal government agencies, to adapt to circumstances and develop viable solutions (Office of the Auditor General of Canada, 2020).</p>
	<p>Romania The Court of Accounts had to adapt quickly to change. The activity program of the institution for 2020 has been updated according to the new rigors, the restrictions on travel to the headquarters of the audited entities, telework, the quarantine conditions imposed by the pandemic. To these were added the difficulties given by the level of computerization of public institutions, which must facilitate the interaction with external public auditors and other public entities. During the audit missions, the external public audit teams collaborated and communicated in good conditions with the managements of the audited public entities at the level of administrative-territorial units, without hindering or compromising the efforts of local public administration authorities and without exposing the participants to epidemiological risk in the audit process. Although there were apparently some limitations on the direct presence of external public auditors at the headquarters of the audited entities, due to the restrictions imposed by regulations issued during the state of emergency, however, with the help of information technology, the audit missions were completed, achieving a balance between the obligation to perform specific tasks and the need to comply with the regulatory framework in force for protection against SARS-CoV-2 infection (Romanian Court of Accounts, 2020).</p>
<p>What type of audits were performed? The implementation of new regulations and programs has been audited (such as for infection control or</p>	<p>Australia Audits were conducted on the impact of Covid-19 on public service workforce management, planning and governance of medical stock purchases, risk management, rapid implementation of economic measures, procurement and consumption of medical stocks. SAI strategy was designed in 3 work phases: phase 1 covering urgent areas (implementation of economic measures, medical strategy, labor strategy), phase 2, which will focus on policy design, implementation (including risk management) and performance appraisal, including the appraisal and dissemination of lessons learned and phase 3, which will examine the results of the government's response and analyze</p>

<p>economic incentives)?</p>	<p>whether government objectives have been met through response measures (Australian National Audit Office, 2020).</p> <p>UK Between 2020 - March 2021 were carried out 17 audits on government activity related to the pandemic. The areas of interest analyzed were: employment support, government funding for non-profit organizations, education of children in the early stages of the Covid-19 pandemic, local government funding in the event of a pandemic, protection and support of extremely vulnerable people during lockdown measures, preparations for potential Covid-19 vaccines, public procurement during the pandemic, provision of personal protective equipment, investigations into how the government has increased the number of available fans (National Audit Office United Kingdom, 2020).</p> <p>Canada The originally planned audit work was reviewed. The audits initially targeted for launch in the autumn of 2020 have been postponed until the spring of 2021, and the audits originally planned for launch in the spring of 2021 have been postponed indefinitely. These decisions were taken to plan several priority audits on COVID-19 measures. The audits focused on government measures related to the protection of health and safety, support for individuals and businesses, as well as other types of liquidity and capital reduction support (Office of the Auditor General of Canada, 2020).</p> <p>Romania Romanian Court of Accounts carried out between June and July 2020 an audit action at institutions in the central and local public administration, on the following areas: public procurement, health, labor and social protection, economic support or general actions of limitation and control of the spread of the pandemic (Romanian Court of Accounts, 2020).</p>
<p>Has the way of conducting audits changed from an ex-post approach to a real-time approach and, if so, to what extent?</p>	<p>Australia According to the multiannual strategy, audits are being carried out on the influence of the pandemic in areas of general interest, such as: labor force maintenance measures, international travel restrictions, biosecurity practices for international air travel, management effectiveness Department of Foreign Affairs and Trade in the return of australians from abroad in response to the Covid-19 pandemic(Australian National Audit Office, 2021).</p> <p>UK In May 2020, the National Audit Office (NAO) released its first report on the government's response to the pandemic, giving an overview of the British government's response to the COVID-19 pandemic. This report would help identify a number of special challenges facing the government. Since then, another 16 reports have been published on the government's response to the COVID-19 pandemic National Audit Office United Kingdom, 2020).</p> <p>Canada Several ways in which the Fund Manager has modified existing audit processes have been implemented to minimize the efforts of civil servants, providing timely audit reports, addressing existing controls and providing value to the government (Office of the Auditor General of Canada, 2020).</p> <p>Romania The SAI Romania report was made during the pandemic, after the end of the state of emergency but during the state of alert. However, we cannot say that the way the audit was carried out has been fundamentally changed (Romanian Court of Accounts, 2020).</p>
<p>To what extent has the activity of the Fund Manager focused on a proactive (prevention) approach and to what extent has it</p>	<p>Australia At the beginning of the pandemic published an article that provides some key lessons from previous audits ANAO treating these risks, such as preparing for crisis identification and risk management to implement government measures, resource mobilization, emergency procurement management (Australian National Audit Office, 2021).</p> <p>UK Of the 17 audits conducted on government activity in the Covid-19 pandemic, 2 had a preventive approach, with the following topics: investigations into preparations for</p>

been reactive (detection)?	potential Covid-19 vaccines and guidance for audit and risk committees on financial and management reporting in time Covid-19 National Audit Office United Kingdom, 2020).
	Canada Ongoing audits include emergency preparedness and rapid response actions, climate change, cyber security, environment and sustainable development (Office of the Auditor General of Canada, 2020).
	Romania Through its recommendations, the audit offers proposals regarding the digitization of public institutions, rethinking fiscal and budgetary policy, reviewing the legal framework incident to the emergency situation, optimizing centralized public procurement and distribution procedures, establishing and maintaining the national medical reserve. Overall, we can conclude that SAI Romania had a reactive approach, establishing the problems identified after their occurrence and offering the necessary corrective measures, without actually getting involved in advising public entities. (Romanian Court of Accounts, 2020).

Source: author’s processing after SAI’s audit reports

The findings of audit reports differ from case to case depending on the type of audit performed, the objectives set or even the mandate of SAI in that country.

In the case of the United Kingdom, National Audit Office in the report entitled *Public Procurement Investigations during the COVID-19 Pandemic* found that there were risks to public procurement with regard to contracts related to Covid-19, which include:

- potential unequal treatment of suppliers in procurement processes;
- poor procurement practices due to rapid procurement, such as retroactive award of contracts, lack of background checks or lack of documentation before making decisions to make important purchases, such as why certain suppliers were chosen and lack of documentation on how conflicts of interest have been identified or managed;
- lack of transparency on how and to whom contracts were awarded.

Inevitably, Romania was also affected by the Covid crisis¹⁹ and had to take urgent measures to combat and reduce the disastrous effects generated by the pandemic, mobilizing considerable budgetary resources in this regard.

However, the management of these public resources was not, in all cases, one that complied with the principles of legality, regularity and efficiency, the problems not being delayed. According to the conclusions of the report, illegal expenditures were identified that damaged the public budgets in the amount of about 38 million lei, the findings referring mainly to the development of illegal public procurement procedures, the purchase of goods at overvalued prices, non-compliance with deadlines, salary increases or overtime paid to persons who did not have this right, the purchase of non-compliant protective materials and equipment.

For example, at Ariceștii Rahtivani Commune (Prahova County) payments were made for disinfectants overvalued by up to 5,400% and at the Brăila County Emergency Hospital and at the Clinical Hospital of Obstetrics and Gynecology “Dr. I. A. Sbârcea” Brașov, protective masks or other non-compliant equipment were purchased (Romanian Court of Accounts, 2020).

An important aspect was identified at SC Unifarm SA, a national company subordinated to the Ministry of Health, which purchased 265 lung ventilators from a Chinese company that was not on the list of the 200 producers approved by the European Commission, at an overestimated price. of 48 thousand dollars while their price did not exceed 18 thousand dollars. Fans are currently unused in Unifarm warehouses.

5. Conclusions

Regarding the activity of the SAI, we can say that it was influenced by the evolution of the global pandemic situation, to a greater extent (UK, Canada) or to a lesser extent (Australia). This concerned both the way staff work and the way they interact with the audited entities and the availability of the requested data. The way they worked before the pandemic and the investments in

digitization allowed SAI to carry out its activity without a significant impact on the quality of the results.

The types of audits performed during this period were different. Some of the audits scheduled to take place have been postponed or rescheduled for other periods. From performance or financial audits, the SAI activity during this period focused on key areas for society: how to spend public resources, the medical sector, the formation and management of emergency medical stocks, various aids for economic sectors and disadvantaged population groups, and so on.

Regarding the conduct of real-time audits, they were partially implemented, SAI focusing on various government responses, on the recommendations of previous extreme situations, on the influence that the pandemic has in areas of general interest, such as: measures job retention, travel restrictions, travel biosecurity practices, etc.

The proactive approach of SAI has resulted in the publication of various reports on key lessons from previous audits in dealing with these types of risks (crisis preparedness, identification and risk management of government measures, resource mobilization, emergency procurement management, preparations for potential vaccines).

The research carried out reveals an important aspect, namely that there is no universally valid prescription for the states of the world and implicitly for the supreme audit institutions when they face a health crisis of such magnitude. None of the previous crises could offer only limited lessons, the peculiarity of the COVID-19 crisis being that it affected everyone at the same time and not just one area in the world.

These challenges force SAI to adapt, to learn from the lessons of the current crisis and constantly innovate. Summarizing these lessons, we can draw some important conclusions for future audit missions on future crises.

The transition from the various meetings that auditors had before the crisis period to online meetings is a proof of the adaptation to this new reality. The added value of this change is the possibility of meetings, exchanges of ideas, sharing good practices that they would like to use in their own context with a much higher number of participants.

The broad and varied spectrum of knowledge and skills within SAI's personnel must add value to government and citizens by promoting accountability, transparency and good governance. Speed, flexibility, resilience and the right tools are the most important assets in times of crisis.

Audit innovation must focus on three things: the right ideas, people and processes, which form an integrated product. The integrated product is an audit composed of a multidisciplinary team that combines compliance auditors, traditional tax auditors, performance auditors, IT auditors and other specialists to provide the best audit opinion.

Increasing emphasis should be placed on the importance of working with internal and external stakeholders, through various mechanisms and flows for any interested party to report fraud in government programs, and every citizen should be able to report potential fraud. Thus, consideration should be given to setting up a system for the automatic identification and transmission of risk alerts on irregularities in public procurement, through a specific methodology for processing the information received and sending an opinion before taking a final decision on the procurement.

This empirical research has, of course, its limits, because states face different challenges when faced with a crisis, caused by different social and economic contexts, the most effective measures need to be tailored on a case-by-case basis.

On the other hand, although the agility and promptness of real-time reactions can be a solution, the involvement of SAI in certifying expenses during the game from the perspective of legality and regularity can compromise the independence of SAI for subsequent verifications, which still raises issues for management on the best way forward.

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