



Transparency, Accountability
and Inclusiveness of
Use of Emergency Funding for
COVID-19
(TAI Audits)

IDI – OLACEFS SAI Leadership &
Stakeholder Conversation

4 December 2020

Conversation Objectives & Process

- Shared understanding of TAI Audits initiative
- Sharing experience and lessons learned from audits of emergency funding for COVID-19
- Stakeholder engagement and inputs
- Decide on a way forward

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|--|---|---------------|
| ○ Welcome | IDI, OLACEFS | 9.00-9.05 |
| ○ Objectives and process of the conversation | IDI | 9.05-9.10 |
| ○ Overview of TAI audit initiative (including Q & A) | IDI | 9.10-9.30 |
| ○ Experience sharing and lessons learned by SAIs in OLACEFS on the audits of emergency funding for COVID-19 | <ul style="list-style-type: none"> - SAI Paraguay - SAI Brasil - SAI Guatemala - Inter American Development Bank - The World Bank - International Monetary Fund - GIZ - International Budget Partnership (IBP) - Open Contracting Partnership - UNDRR (Reducción del Riesgo de Desastres) | 9:30-10.15 |
| ○ Stakeholders perspectives on TAI audit | Moderador IDI – Aníbal Kohlhuber IDI, OLACEFS | 10.15-10.40 |
| ○ Way forward | IDI, OLACEFS | 10.40 - 11.00 |



About TAI Audits

What are TAI
Audits

How will IDI
support SAIs ?

What are the
expectations
from SAIs ?



Why do these audits matter ?

- Governments are mobilising large funds to deal with COVID-19
- In emergency, risks of irregularity, misappropriation, wastage and corruption are heightened.
- COVID-19 has led to sharpened inequalities
- SAIs can stay relevant and contribute value by providing independent external oversight



What are TAI Audits ?

- Post Audits
- Guided by compliance audit ISSAIs. With adequate disclosure of inability to comply due to the current situation.
- Follow an agile approach in taking up audits, completing audits in a short time frame and in reporting on the audits in a timely manner. (within the framework of national mandates and capacities).
- Manageable scope. With flexibility to conduct one or more audits across subject matter or in a time series.
- Examination of compliance frameworks and/or compliance of transactions in high risk areas as determined by the SAI e.g. socio-economic relief packages, emergency procurements, budget allocations.
- Conclusions on transparency, accountability and inclusiveness of compliance frameworks and transactions
- Contribute to systemic change in the current crisis and more robust compliance frameworks for future crisis.

The image features six stylized silhouettes of people in business attire, arranged in a horizontal line against a teal background. From left to right: a woman in a light blue suit, a man in a red suit, a man in an orange suit sitting in a wheelchair, a woman in a purple suit, a man in a grey suit, and a woman in a blue suit. The silhouettes are solid colors and lack facial features.

What positive outcome will the TAI Audits contribute to ?

- Setting up of more transparent, accountable and inclusive frameworks for public spending during emergencies.
- Consideration of inclusiveness in the use of public spending.

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- **Invitations to all SAIs for participation or contribution**
 - **Exploring partnerships with all INTOSAI regions, INTOSAI CAS, IMF, World Bank, IBP, Transparency International**

SAIs & Potential Partners



How will IDI support SAs ? 2020-2021

Needs Assessment

Leadership
Conversations &
Stakeholder
engagement

'How to' rapid guide for
agile compliance audits

Integrated education &
audit support platform

Facilitate local level
support

Facilitate audit impact

TAI Audit Integrated Education & Audit Support Framework

| Education Content | Social Learning | Other Resources | SAI TAI Audit |
|--|---|---|--|
| <p>Modules Broken up into units (more granular how to support)</p> <p>Classes by mentors</p> | <p>Parking Lot Café FAQ Webinar/Webcasts Online workshops Discussion Forum Ask the expert Audit Question Bank</p> | <p>Library of reading material – articles, reports, blogs, guidance</p> <p>Relevant online courses</p> <p>Videos and audio</p> <p>Social media links</p> <p>Weblinks</p> <p>Announcements for relevant webinars</p> | <p>Dedicated SAI space for documenting the planning, conducting, reporting, follow up and audit impact stages of the audit</p> |



What are the expectations from SAIs ?

Assess
readiness

Commit
resources
for TAI
Audits

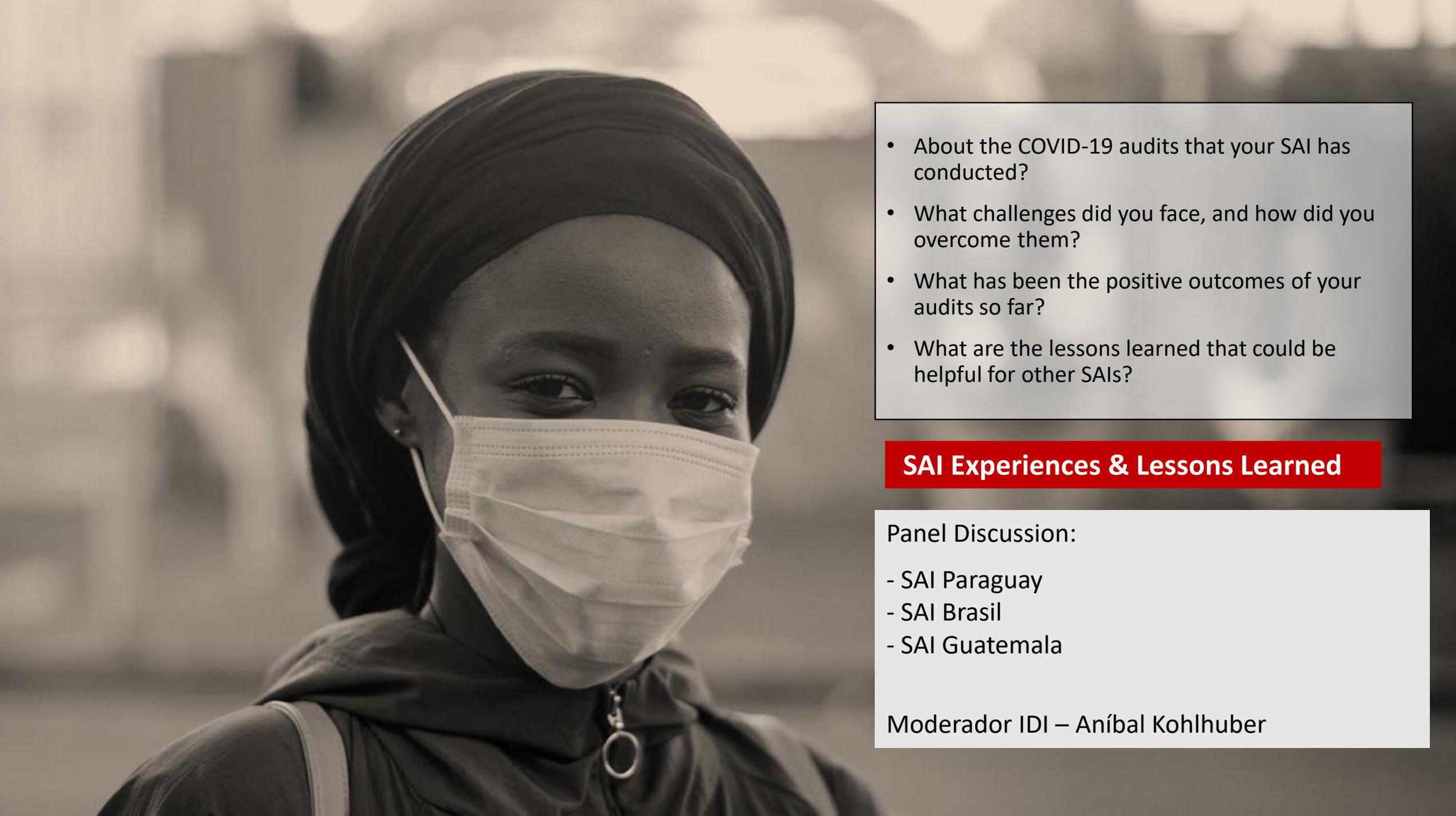
Conduct
audit
using TAI
approach

Issue
timely
audit
reports
as per
mandate

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We are happy to
answer any
questions that you
may have 😊



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- About the COVID-19 audits that your SAI has conducted?
 - What challenges did you face, and how did you overcome them?
 - What has been the positive outcomes of your audits so far?
 - What are the lessons learned that could be helpful for other SAIs?

SAI Experiences & Lessons Learned

Panel Discussion:

- SAI Paraguay
- SAI Brasil
- SAI Guatemala

Moderador IDI – Aníbal Kohlhuber



Stakeholder Inputs

Importance of SAI role in ensuring transparency, accountability & inclusiveness of emergency funding

How will your organisation cooperate with SAIs for playing this role effectively?

- Inter American Development Bank
- The World Bank
- International Monetary Fund
- GIZ
- International Budget Partnership (IBP)
- Open Contracting Partnership
- UNDRR (Reducción del Riesgo de Desastres)

Moderador IDI – Aníbal Kohlhuber