



Swedish NAO and COVID-19

This paper describes briefly how the Swedish NAO works during the present COVID-19 pandemic. We are of course continuously reassessing the situation so there might be changes to this approach as the situation evolves.

Overall approach

- We follow government agency recommendations. This means that we contribute to reducing the spread of infection by working from home as far as possible and minimising the number of physical meetings.
- We work to a large extent digitally, which on the whole works relatively well.
- The crisis has accelerated the planned transition to digitalised working methods. For example, it has been possible to eliminate many form-filling requirements, as well as requirements for written signatures in connection with a number of decisions.
- All-of-Office processes remain in place, which means that planning processes and internal meeting structures are essentially maintained, but are carried out via remote solutions.
- Operational planning and follow-up are maintained with the help of digital meetings.
- The Swedish NAO has carried out continuity planning to be able to prioritise between different tasks within the Office in the short and long term. We have also mapped our dependencies on key functions internally and externally (for example suppliers)
- The Swedish NAO's switchboard and reception are manned on weekdays from 08.00 to 11.30 and the registry from 9.30 to 11.30.
- Although we have encountered few problems so far, discussions and preparations are ongoing for how we fulfil our remit in the longer term if the current situation persists.
- Within the security work, the focus is on handling various issues that have arisen in the wake of corona (crisis management).. This means that parts of planned development work have been postponed.
- For work environment reasons, the Swedish NAO encourages its employees in various ways to be both physically active and to interact socially with colleagues. This can involve varying work, taking breaks, using exercise breaks, social coffee breaks, check-in meetings and taking advantage of the wellness hour that has been extended from one hour per week to one hour per day. Particular focus is placed on promoting a sense of community despite the fact that the work takes place in different physical places. The Swedish NAO also monitors the physical

work environment in the home workplace and considers different types of support to improve this if necessary. If working at home does not work, employees may, after checking with their immediate manager, be allowed to work on the Swedish NAO's premises.

- In many cases, training for the staff has been adapted to be carried out digitally. Some training has been postponed.

Performance audit

- Performance audit is largely being maintained.
- The possibilities of conducting audits depend on the audit phase. In many cases, the audit is relatively unaffected (or has not yet been affected). In other cases audits are affected to a greater or lesser extent.
- The level of activity has come to a standstill or decreased in audits relating to agencies that are directly involved in crisis management or that have other systemically important tasks.
- The Swedish NAO maintains a continuous dialogue with agencies concerning forms of meeting and working. Digital meetings have replaced physical meetings.
- The Swedish NAO shows great consideration to the agencies involved in risk management (including the Government Offices), for example concerning their accessibility to us or obtaining documentation, but also to other agencies affected by COVID-19.
- Audit in Sweden is conducted retrospectively. The Swedish NAO has therefore not made any decision to initiate audits of the Government's or the agencies' measures linked to COVID-19. However, we follow the course of events, conduct strategic intelligence monitoring and consider various audit ideas to the extent they relate to our long-term plan and audit plan.

Financial Audit

- All financial audit work is currently conducted remotely. Generally, we are therefore dependent on digital communication to a greater extent than before. The exchange of information subject to confidentiality in connection with digital meetings places special requirements on meeting technology. We are working to introduce effective and secure solutions in order to more extensively access and transfer information between us and the agencies we audit.
- Continued remote work will probably mean that it will be more difficult to obtain the audit evidence we need. This applies mainly to audit evidence we have previously obtained through visits to the agency and which have not been "digital"/electronic.
- We need to take into account the consequences of COVID-19 in our risk analysis at each agency. Several agencies will be given new remits due to the corona crisis, at the same time as agency funding may be affected. This means changes in governance of agencies with more amendments to appropriation directions, as

well as special government decisions during the year if urgent measures are needed.

- More reporting requirements may be added related to the ongoing corona crisis that affect our audit of annual reports.
- Changes in funding, additional tasks and increased risk of illness can lead to strains on internal control at agencies. This may in turn affect our risk assessment and also the choice of audit method. Deficiencies in internal control normally involve more substantive procedures, as we cannot rely on internal control. We may also need to perform more analytical procedures and use data analysis to a greater extent.
- The practical consequences in our audit are the risk of illness among key personnel in accounting departments and among agency managements that we depend on for our audit. We may also have to postpone the audit of some agencies that are under severe pressure in the crisis. This in itself entails an increased audit risk, that is the risk that we cannot fulfil our remit to the desired level of quality and assurance.
- Generally, we need to review our risk analyses and also reassess them continuously during the year depending on what happens. We need to be flexible and if necessary reallocate resources between audit teams depending on the situation of the individual agencies.

International activities

- COVID-19 has affected both the Swedish NAO's international operations as well as the activities of our partners and within the multilateral organisations in which the Swedish NAO operates.
- Within our international development cooperation, as far as possible we try to replace physical meetings with different types of remote solutions. However, there are certain limitations to such solutions, especially since our partner organisations' employees do not always have sufficient technical solutions for this in their homes.
- The Swedish NAO's point of reference is the travel recommendations of the Ministry for Foreign Affairs regarding foreign business travel. The Swedish NAO will not be receiving any foreign visits before the summer.
- In the multilateral collaboration within the framework of the EU and the International Organization of Supreme Audit Institutions, INTOSAI, meetings have been postponed or replaced by remote solutions. The Swedish NAO supports different types of remote solutions for meetings.
- The Swedish NAO participates within the framework of INTOSAI in a working group for continuity planning of INTOSAI work and supporting the world's supreme audit institutions in their continuity work. The Swedish NAO considers it important that supreme audit institutions can function even in crisis situations and that international cooperation between supreme audit institutions can continue.