



Supreme Audit Institution of the United Arab Emirates

Business Continuity Tactics during COVID-19

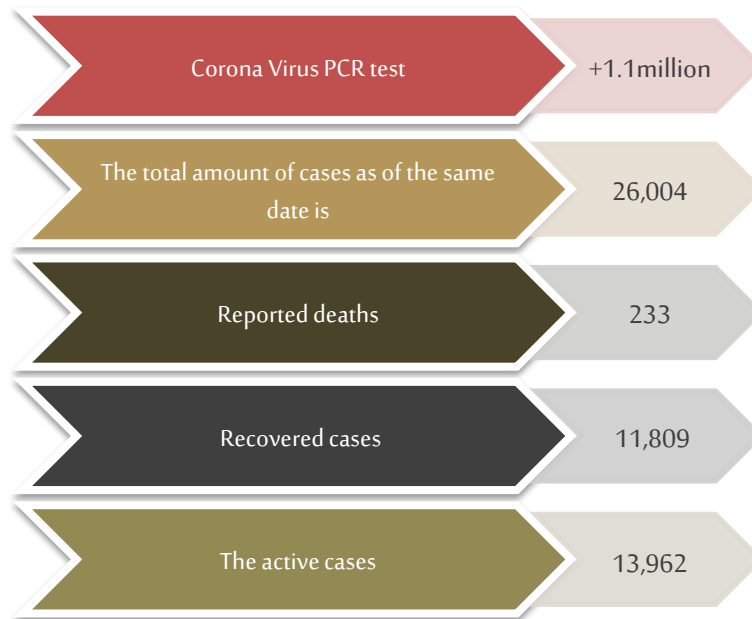
Strategies applied during times of emerging crises

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Background:

In early February, the first signs of infection began to be reported in the United Arab Emirates (UAE) from recent travelers. Ever since, the numbers have increased in a steady but rapid manner as they would in any pandemic. The UAE government has taken the necessary precautionary measures as per World Health Organization guidelines and as per the crisis management protocols followed in the UAE. The UAE has up to 20th of May conducted,



The UAE government has taken many preventive measures that is aiding in controlling the pandemic and some of these measures have had an effect on the work of SAI UAE. These measures included a reduction of UAE federal employees working from the office to a maximum of 30% of the workforce. A minimum of 70% of UAE federal employees therefore work remotely and in some federal audited entities all employees are working remotely. This of course has affected the nature of how SAI audits entities due to challenges in accessing required information. In addition, the scope of the work of future audits has changed dramatically due to the expenditure increase in multiple UAE federal entities due to this pandemic. The UAE's early adoption of smart government technologies has greatly helped minimize the effects of this on SAI UAE's mandate.

SAI UAE has taken swift, cautionary, and preventive measures in response to the pandemic threat; for its staff, audit plans and to continue protecting public funds under any circumstances. The higher management in SAI and in line with government approach had set an urgent contingency plan. This plan consists of four strategic pillars:





These four pillars have provided the foundation for the major areas that SAI UAE and many other SAIs must cover in their contingency plans for the pandemic. As SAIs we excel in risk identification and mitigation and this pandemic has become one of the major risks in conducting our duties and fulfilling our mandates and SAIs are now offered an opportunity to utilize the latest technologies in conducting their work whether on an administrative level or a professional level.

1- Safety of SAI UAE's employees

Man Power: The first step we took in SAI UAE was to ensure the well-being and safety of our employees. We have reduced the number of employees in the office to only 30% of essential employees. None of our auditors are working in the field in other entities. Employees with one of the following conditions must work from home:

Is over 60 years old.	Is pregnant.	Has some sort of chronic disease	Has recently returned from abroad (to report back after 14 days and a negative test result)
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Sanitization: We conducted a thorough sanitization project of SAI UAE's building. We have also applied the notion of social distancing in hot desking offices by leaving a space of at least two meters between employees and we have done the same for the elevators (as only two persons allowed). We have also provided a sanitization kit in each elevator. We conduct a full sanitization sweep every two hours on building surfaces.



Technologies and regulations: Employees were trained to use our GPS enabled attendance application (Kronos) through their individual mobile phone without the need to use a finger print-shared device in the SAI UAE building. We have also installed thermal cameras on all entrances to SAI UAE building, manual fever detection is applied and wearing facemasks and gloves became mandatory.













2- Utilization of technologies in working remotely

WFAA (Working from Anywhere Anytime): WFAA contingency plan was announced and adopted by SAI UAE. It ensures that all SAI employees have the hardware and software needed to work from any remote location outside of the SAI UAE office and facilitates keeping distance by using it within SAI UAE premises. For instance, each employee can log into a video conference from his or her own office instead of the meeting room, colleagues from home can join as well.

Employees are able to access all SAI UAE systems (Intranet, Oracle, CMS, Teammate, Shared Drives ...etc.) and communicate with their peers and managements thru telephone mobile app-cisco jabber, chatting application-cisco jabber, and WebEx video conferencing.

	<p>VPN – Global Protect</p> <ul style="list-style-type: none"> • Connection to SAI Network 		<p>MS Outlook or Webmail ,Web Brower (IE, Edge, Chrome)</p> <ul style="list-style-type: none"> • Email - Oracle - Intranet - CMS
	<p>Kronos Mobile</p> <ul style="list-style-type: none"> • Attendance 		<p>CTS Mobile</p> <ul style="list-style-type: none"> • Corresponding Management System (Archiving and creating corresponding – includes electronic signature and stamp)
	<p>Cisco Jabber Mobile</p> <ul style="list-style-type: none"> • Phone (Soft Phone) 		<p>Cisco Jabber PC</p> <ul style="list-style-type: none"> • Chat
	<p>Cisco WebEx</p> <ul style="list-style-type: none"> • Video Conferencing 		<p>LMS website – Online courses and trainings</p> <ul style="list-style-type: none"> • Learning Management System - LMS

3- Continuation of current planned audits and “future emerging audit scope”

Coordination internally: Immediately as SAI UAE business continuity tactics were approved. Audit teams began to coordinate internally preparing for the coming audit cycle. As we in SAI UAE use an advanced methodology, adaptation to current situation carried on with flexibility and ease. The plans are to be in line with international best practices adopted by INTOSAI community, realistic and achievable. These plans were revised thoroughly and systematically to make sure all risks were listed, and mitigation measures are set as per SAI UAE audit methodology.



Coordination externally (Auditees): SAI UAE has coordinated with all related stakeholders and auditees to make sure the audit process moves forward on the same pace. The auditees were to grant SAI UAE auditor’s remote access to their systems using VPN technology. Using the VPN access of the audited entity allows the auditor to access any kind of soft information he might need and access the financial system of the entity for instance; Oracle HRMS. This has allowed auditors to review information related to their audit scope without the need to be physically present at the entity. Also, using the mentioned above remote tools to send Email, conduct phone calls and host video conferences allowed the auditors to coordinate their meetings and additional requests essential to their audit scope with the auditee. In general, our auditees were hesitant at the beginning of applying remote audit; however this approach is quickly gaining acceptance.

Future Emerging audit scope: This pandemic has impacted our audit scope due to the budgetary changes that have occurred within many UAE federal entities. SAI UAE’s audit work is focused on ensuring that public funds were directed towards improving the situation and mitigating the effect of the pandemic on UAE society. Noting that these emergencies can have the potential effect of enabling corrupt activities to occur, the role of SAI UAE to monitor, detect and prevent fraud has become increasingly important

4- Utilization of technologies in conducting audits (Smart Audit)

Technological tools: SAI UAE has for many year prioritized investments in the best available technologies and is presently using many advanced tools to access auditees systems and remotely conduct audits. SAI UAE was therefore very well prepared to continue operating effectively in the current challenging conditions that are imposed on the office by the pandemic. SAI UAE utilizes the following applications:



Auditee VPN Access

- Ability to access auditee system through their VPN to access needed information for the audit scope.



Team Mate

- Comprehensive audit management system that helps auditors and audit department leadership manage all aspects of the audit process. It helps in identifying and evaluating risk, creating and managing audits, scheduling projects and allocating resources, capture T&E, manage issue remediation, monitor and report on status with notifications and dashboards.



Arbutus

- Requirements of Audit, Fraud, Compliance and Risk management areas of an organization providing cutting-edge analytics and data access solutions.



Tableau

- Business intelligence software that helps in graphically analyzing and displaying big data.



Virtual Desktop Infrastructure—VDI

- Access to their digital workspaces on any device.



Conclusion: Promoting Best Practices in Case of Emerging issues: Case of COVID-19

The risks related to COVID-19 have activated governments in ways that have not been observed for many years. Governments are acting very quickly to procure large quantities of necessary goods and services and to allocate significant public resources to attempt to mitigate these very significant risks. To mitigate economic risks, significant public resources are being allocated to vulnerable sectors in different ways such as grants, low interest or zero-interest loans, and acquisitions of ownership interests in distressed private sector entities for example. To mitigate risks to the health of citizens, governments are procuring large quantities of necessary medical goods and services and are delivering medical services at levels that sometimes exceed planned capacities.

The magnitude, potential complexity, and speed of execution of these government activities elevate the risks that certain things could go wrong. For example:

Attempting to deliver health care services at levels that exceed planned capacities endangers the health of patients, of healthcare professionals, and of whole societies

The accelerated development and implementation of government policies could give rise to unintended consequences that may give rise to other significant risks requiring mitigation by governments in the future

Increased indebtedness of governments could lead to increases in borrowing costs and greater difficulty to borrow in the future thereby eroding the capacity of governments to effectively respond to future crises

activities performed by governments to mitigate COVID-19 risks may be new and unsystematic in nature and may be executed in an accelerated manner which could prevent effective control from being achieved which could ultimately lead to the occurrence unfavorable outcomes (e.g. costly errors, occurrences of fraud)

Public sector auditors must gain an understanding of the activities performed by governments to mitigate COVID-19 risks. Due to the importance of these activities from both the financial and public interest perspectives, public sector auditors will likely need to evaluate such activities to:

Conclude on relevant financial and non-financial information reported by governments related to these activities

Conclude on governments' compliance with relevant laws and regulations when performing these activities

Conclude on the economy, efficiency, and effectiveness of the activities performed by governments

Achieve any other objectives that may be necessary to effectively fulfill the legal mandate of the public sector auditor



Due to the prioritization of investments in new technologies and modern audit processes, SAI UAE is very well positioned to overcome the challenges posed by the pandemic and is therefore comfortable in its ability to effectively fulfill its mandate at this challenging time. SAI UAE is continuously reviewing the tactics and strategies put in place to improve its effectiveness as well as to mitigate risks on conducting its mandate. We have a mutual goal to improve the well-being of the world's citizens. This goal can only be achieved if we apply good practices in our audits and protect public funds to the fullest measure.

We hope this document will serve as a useful resource for fellow colleagues in other SAIs who are also navigating the challenging conditions caused by the pandemic. This pandemic has changed all political, economic and social aspects of our lives. As SAIs we need to be adaptive, flexible and technology oriented if we wish to overcome this or any other future emerging issue. We stand hand in hand with all members of the INTOSAI community and with our fellow PFAC members in sharing the knowledge we have gained going through this experience.