



# CAN EVALUATION OF PUBLIC POLICY HELP TO LEARN FROM THE HEALTH CRISIS?

*EWGPP Annual Seminar*

*July 2021*



- MANY AUDITS HAVE BEEN CONDUCTED
- EPP CAN GO FURTHER
- POSSIBLE TOPICS FOR EPP



## AUDIT AND COVID

- **Many audits have been scheduled since the first phase of the crisis by SAIs, by parliaments (commissions of inquiry) or by audit institutions.**
- **Compliance audits: to ensure the effective use of public funds**
  - Examples: distribution of health kits, subsidies paid (fraudulent compensation for reduced activity), mask supply methods.
- **Financial audits: to certify the amounts of revenues and expenditures, control budgetary allocations, cash flow, etc.**
- **Performance audits: to assess the results of actions implemented in application of Covid response plans, particularly in terms of health and economics.**
- **Organizational audits: on how governments and health authorities manage the crisis (PITTET Commission in France)**



# IDI: SAIS AND PERFORMANCE AUDITING DURING THE CRISIS

WHAT TO AUDIT?	WHEN TO AUDIT?	HOW TO AUDIT?
Strong and constant communication and consultation with audited entities and multi stakeholder engagement		
<p><b>Considerations:</b></p> <ul style="list-style-type: none"> <li>Review the pre COVID-19 selection of performance audit topics to check for relevance considering the current crisis.</li> <li>Revise selection based on significance, audit capacity, auditability, SAI mandate and impact.</li> <li>Consider local context and environment while selecting PA topics.</li> <li>Decide on audit focus – future orientation for better recovery and/or government performance in dealing with current crisis.</li> </ul> <p><b>Potential audit areas:</b></p> <ul style="list-style-type: none"> <li>Effectiveness of government response to COVID-19.</li> <li>Strong and resilient national public health systems (linked to SDG 3D).</li> <li>Impact of COVID-19 on women and girls.</li> <li>Measures for enhancing disaster preparedness in the future.</li> <li>Management of medical waste during COVID-19.</li> <li>Emergency public procurement during COVID-19.</li> <li>Effectiveness of socio-economic programmes and schemes to protect businesses and individuals during COVID-19.</li> <li>Impact of COVID-19 crisis on debt sustainability.</li> </ul>	<p><b>Considerations:</b></p> <ul style="list-style-type: none"> <li>Can the SAI manage risks to staff safety and security in conducting agile PAs?</li> <li>What are key stakeholder expectations in terms of SAI response to COVID-19?</li> <li>Will an agile PA adversely affect COVID-19 response actions?</li> <li>Does the SAI have capacity to conduct agile PAs? Can the SAI use remote auditing mechanisms?</li> <li>Will it be possible to gather sufficient and appropriate audit evidence in an agile PA?</li> <li>Does the SAI have mandate to report in an agile fashion?</li> </ul> <p><b>Probable timelines for audit:</b></p> <ul style="list-style-type: none"> <li>Conduct agile performance audits in real-time and issue audit reports.</li> <li>Start the audit process, build capacity and partnerships, collect information and start field work immediately after the crisis.</li> <li>Build in audits focused on better recovery and preparedness in the longer-term performance audit portfolio of the SAI.</li> </ul>	<p><b>Considerations:</b></p> <ul style="list-style-type: none"> <li>How can the SAI ensure safety and security of its staff throughout the audit process?</li> <li>Does the SAI have capacity and technology to use remote audit mechanisms for engagement with key stakeholders, planning the audit and gathering sufficient and appropriate evidence?</li> <li>How can the audit team get timely responses from audited entities?</li> <li>How can the SAI write comprehensive, convincing, timely, reader friendly and balanced reports?</li> </ul> <p><b>Potential solutions:</b></p> <ul style="list-style-type: none"> <li>Create stakeholder coalitions at the very beginning of the audit and engage with them throughout.</li> <li>Keep the audit scope manageable.</li> <li>Provide safety training and equipment to staff to manage risk of exposure.</li> <li>Explore and experiment with online tools to strengthen communication and collaboration.</li> <li>Leverage on data from reliable sources.</li> <li>Design alternative procedures to gather audit evidence.</li> <li>Write future oriented recommendations, based on balanced conclusions. Explain limitations faced during the audit, if any.</li> </ul>
<p><b>BESIDES PERFORMANCE AUDITS?</b></p> <ul style="list-style-type: none"> <li>Compile information about the significant topics related to COVID-19.</li> <li>Provide information on government actions related to COVID-19.</li> <li>Train performance auditors, develop or update performance audit methodology, review past audit reports.</li> <li>Communicate the continued importance of effectiveness of government response in COVID-19 times.</li> </ul>		



## THE GENERAL "COVIDISATION" OF SAIS PROGRAMMING (1)

- **European Court of Auditors:** in its audit plan for 2021, a quarter of the audits will focus on the EU's response to the Covid-19 pandemic or on the "Next Generation EU" instrument
- **French *Cour des comptes*:** the planning of the French *Cour des comptes* has been completely revised and adapted to the health situation (some audits have been removed from the 2020 and 2021 planning or postponed, some ongoing audits have been completed with a focus on COVID when it was relevant, some audits have been added to the 2020 and 2021 planning or refocused on the impact of COVID)

2021 Annual Report	<b>Volume 1: The COVID-19 crisis: first findings</b>	March 2021
Mandatory report	<b>The report on the State budget in 2020 ( chapters on COVID impact)</b>	April 2021
Parliament request	<b>The plan for the continuity of judicial jurisdictions during the COVID epidemic 19</b>	April 2021
Government request	<b>The current state of public finances and their medium-term prospects (COVID impact)</b>	May 2021
Audit flash	<b>Managing the COVID crisis in the cinema sector</b>	May 2021
Audit flash	<b>Managing the COVID crisis in the heritage sector</b>	May 2021
Audit flash	<b>Managing the COVID crisis in the book and reading sectors and aids to the press</b>	May 2021
Mandatory report	<b>The situation and prospects of public finances (chapters on te COVID impact)</b>	June 2021
Mandatory report	<b>Local public finances (Volume 2 - chapters on the COVID impact)</b>	June 2021
Mandatory report	<b>Report on social security finances: The financial trajectory of social security (Volume 1 - chapters on the COVID impact)</b>	June 2021



## THE GENERAL "COVIDISATION" OF SAIS PROGRAMMING (2)

- ***Government Accountability Office (USA):*** In response to the COVID-19 pandemic, the US Congress appropriated \$3.1 trillion in emergency assistance for individuals, businesses, the health care system and state and local governments. In addition, the CARES Act passed by Congress required the GAO to issue bi-monthly reports on the impact of COVID-19 for one year, with periodic reports thereafter.
- ***National Audit Office (Great Britain):*** The NAO produced several reports on the COVID crisis on the government's pandemic preparedness, spending on the direct health response, and the broader emergency response. Other measures to protect businesses and individuals from the economic impact of the crisis were also reviewed.
- ***State Comptroller and Ombudsman (Israel):*** Israel's SAI monitored the government's actions during the first wave, and initiated audits early in the crisis on several issues related to the management of the Covid-19 crisis.



## THE SCOPE OF THE AUDITS REMAINS LIMITED TO ONE OR MORE FIELDS OF PUBLIC ACTION

- **Audits with limited objectives: regularity, short-term results, the concern being to preserve the proper use of public funds intended for response plans (risk of misappropriation), to verify that public decisions were the right ones, sometimes with an ulterior political motive (questioning the responsibility of leaders). The health and economic fields have been privileged to the detriment of the social field.**
- **The economic aspects were initially considered secondary, then progressively integrated in order to face the brutal fall of the GDP.**
- **The social field has not been addressed apart from opinion polls on how citizens have experienced the successive lockdowns, whereas the individual acceptability of restrictions is essential to ensure their collective effectiveness.**
- **The association of stakeholders has been sacrificed to that of experts (especially in public health, with a dominant weight of epidemiologists).**



## THE ADVANTAGES OF THE EPP OVER THE AUDIT

- ✓ **Interdisciplinarity: health, economy, social**
- ✓ **Involvement of citizens and all stakeholders**
- ✓ **Appreciation of the medium term beyond the end of the crisis**
- ✓ **Global approach of the effects of the crisis on society: individual and collective behaviors, economic models and work modes, transportation, consumption, savings, education, lifestyle, housing, urbanism, cultural life, etc...**





## EXAMPLES OF PUBLIC POLICIES THAT CAN BE EVALUATED

### Health field

- **the major role of prevention in relation to care; changes in behavior: respect for social distancing, vaccination**
- **the consequences of delays due to the cessation of screening and monitoring of at-risk populations (cancers, diabetes, neuro-cardiovascular diseases); a real time bomb**
- **international vs. national management of vaccine supply, medical equipment and devices (respirators, drugs, masks, hydroalcoholic gel...)**
- **the organization of care: the respective roles of community medicine and hospitals, the question of cooperation between the public and private sectors, patient transfers between institutions and between regions**
- **impact of the crisis on mental health**
- **others : ...**



## EXAMPLES OF PUBLIC POLICIES THAT CAN BE EVALUATED

### **Economic and environmental field:**

- **impact of the state support to companies on their financial and cash flow situation**
- **effects on work organization (telecommuting, business real estate, etc.) and productivity**
- **budgetary and fiscal consequences; sustainability of expenditures, debt management, fiscal policies**
- **impact on the different sectors of activity: agriculture, land and air transport, energy, industry, services, trade, tourism, sports and cultural activities**
- **effects on consumption patterns: mass distribution / e-commerce / short circuits, etc...**
- **effects on the environment of these changes (energy consumption,...)**
- **others:...**



## EXAMPLES OF PUBLIC POLICIES THAT CAN BE EVALUATED

### Social field

- **urban vs. rural lifestyle**
- **family life (parent-child relationship, share of household tasks)**
- **consumer habits (priority on essentials, online shopping)**
- **education (on line lessons)**
- **Transportation / housing / telecommuting**
- **free time and leisure, cultural activities**
- **inequalities, poverty**
- **trust in public decision makers**
- **others:...**