



## MESSAGE OF SECRETARY GENERAL ECOSAI

ECOSAI Circular focuses on fostering knowledge sharing in the area of public auditing with the intent to promoting professional and technical cooperation among member SAIs. It gives me immense pleasure to present Autumn issue of ECOSAI Circular 2020.

The Covid-19 crisis is global and has massive impact on all countries in areas such as public health, employment, economic growth and social protection. The crisis requires urgent actions by governments, and it can sometimes be difficult to balance this carefully with accountability, transparency and integrity.

We know from previous pandemics and disasters that emergency situations can lead to basic control systems being suspended or bypassed, combined with weakening of accountability systems and oversight. This can cause increased levels of waste, mismanagement and corruption at a time when government resources are under pressure. As a respected oversight institution, the SAI can play a key role in the different stages of a crisis like Covid-19. They can provide advice on critical rules and regulations, and can conduct real-time audits on procurements and whether funds are being used for the right purposes. This can have a deterrent effect and contribute to safeguarding government and donor funds. In the aftermath of a crisis, the SAI can provide assurance on the use of funds and assess the economy, efficiency and effectiveness of the national responses. Reports can be used both for accountability and for identifying lessons for the future.

The ECOSAI Circular precisely targets the professional enrichment of member SAIs. I hope you will enjoy reading the current issue as much as I did. I take this opportunity to thank all the contributors for making the present issue rich in contents and encourage ECOSAI members to become more proactive in contributing to the Organization's initiatives for the benefit of all.

**Javid Jehangir**  
Auditor General of Pakistan  
Secretary General ECOSAI