



Supreme Audit Institutions and the Economic Impacts of Covid-19: Exploring the Added Value of Public Sector Audits During the Pandemic

الأجهزة العليا للرقابة المالية والمحاسبة والآثار الاقتصادية لكوفيد 19: دراسة استكشافية

للقيمة المضافة للتدقيق الحكومي خلال الجائحة

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Abstract

This paper explores the ways Supreme Audit Institutions (SAIs) can add value throughout the economic impacts of Covid-19. We attempt to benefit from previous crises through analyzing audit reports related to the 2013-2016 Ebola crisis funds in Sierra Leone. Findings indicate that SAIs may add value through providing relevant, unbiased, and timely information and exposing potential abuse of most needed resources, besides accumulating expertise for the after Covid-19 phase for evaluation and planning purposes. We also conclude that SAIs' efforts cannot make a difference in times of crisis if their recommendations are neglected by governments.

Keywords:public sector auditing, supreme audit institutions, COVID-19.

JEL classification:H83, G01.

ملخص:

تهدف هذه الورقة إلى استكشاف القيمة المضافة الممكنة للأجهزة العليا للرقابة المالية والمحاسبة في ظل الآثار الاقتصادية لجائحة كوفيد-19. من أجل ذلك، نحاول الاستفادة من دروس الأزمات السابقة عبر تحليل تقارير تدقيق متعلقة بالاعتمادات المالية الخاصة بمكافحة آثار وباء إيبولا في دولة سيراليون خلال فترة 2013-2016. تشير نتائجنا إلى أن الأجهزة العليا للرقابة المالية والمحاسبة تستطيع إضافة القيمة من خلال توفير معلومات ملائمة، موضوعية وذات توقيت مناسب والكشف عن سوء الاستخدام الممكن للموارد التي تكون الحكومات في أشد الحاجة لها، وكذا بناء الخبرات في مرحلة ما بعد الأزمة لأغراض تقييم السياسات العامة والتخطيط. كما توصلنا إلى أن جهود الأجهزة العليا للرقابة المالية والمحاسبة لا يمكنها تحقيق فارق في أوقات الأزمات في حالة تجاهل توصياتها من قبل الحكومات.

الكلمات المفتاحية: التدقيق الحكومي، الأجهزة العليا للرقابة المالية والمحاسبة، كوفيد 19.

تصنيف (JEL): H83، G01.

Introduction

The vast international spread of the COVID-19 pandemic and the related social distancing and quarantine measures have led to an exceptional withdraw of economic activities. This situation resulted insome critical social and economic impacts necessitating an urgent response from governments that are intensively using their fiscal policies and other tools to contain the situation and limit these impacts.

Crisis-mitigating measures can result in withholding or bypassing basic auditing systems and declining accountability and oversight functions because of difficulties related to balancing urgent needs with accountability requirements, particularly in developing countries, leading to higher amounts of waste, abuse, and corruption.

In such a context, public sector auditing that aims to control politicians and prevent the abuse of power can be a substantial tool assuring resources are reaching their actual cause. Consequently, Supreme Audit Institutions (SAIs) as the highest public sector auditing bodies existing in most countries are probably more essential in times of COVID-19 than any previous period. Prior crises demonstrate how emergency measures are usually accompanied by corruption and money misuse when countries are in most need of these resources.

This paper seeks to explore the potential added value of SAIs in times of increased financial pressures of the COVID-19 crisis. We aim to call into question how SAIs can assist governments and public entities' responses to the COVID-19 impacts. Thus, this paper contributes to the subject of public sector auditing in times of crisis rarely approached in the literature. We also address policy-makers to consider the importance of using public sector auditing tools as a part of the global response to the COVID-19 crisis.

To approach the study question, we analyze the content of primary and secondary sources. Some related to the COVID-19 crisis such as the International Monetary Fund (IMF) and the Organization of Economic and Co-operation and Development (OECD) reports as well as official and legal texts. Others are related to the Ebola crisis in Sierra Leone 2014-2016. We examine two auditing reports related to the Ebola funds in Sierra Leone covering two phases: May to October 2014 and November 2014 to April 2015 to draw the most essential lessons from the Ebola-related audits and apply them to the COVID-19 crisis.

The remaining of this paper is structured around three main parts. Firstly, section one aims at conceptualizing the background of the study and the relevant literature. Section two then concisely explains the most important fiscal policy measures taken by countries around the world in response to the

COVID-19 pandemic. Section three summarizes the findings of Ebola-related audit reports in Sierra Leone and what can be learned from them. Finally, the conclusion section outlines the main deductions of the paper and suggests some recommendations.

1. Literature review and background of the study

The importance of public institutions and fiscal policies in times of crisis combined with the critical amounts of money dedicated to alleviate urgent social and economic impacts, either from national budgets or international aid, and the growing risk of money not fulfilling its actual causes, enlighten the importance of searching in the possible role of public sector auditing as an oversight and accountability tool in such times.

In this regard, former epidemics and disasters demonstrated how such situations can lead to the suspension or the bypass of basic oversight systems besides the weakening of accountability and control tools. This situation can cause increased levels of waste, mismanagement, and corruption when government resources are under pressure (IDI et al., 2020, p. 4).

Nevertheless, the subject of public sector auditing in times of crisis remains briefly addressed in the literature. A key reason for that could be the general neglect of the public sector in accounting and auditing research. In this respect, Hay and Cooper (2018,p.1) suggest that researchers generally did not respond to problems and opportunities related to the evolution of public sector, particularly if we consider the significant recent changes in public sector management.

However, some studies drew attention to this subject in one way or another. For instance, Querubin and Snyder (2011) have provided proof that corruption is more likely to occur in crisis episodes. The authors argue that during such periods, government expenditure often enlarge significantly increasing the extent of resources on which politicians might prey, and at the same time the effectiveness of control systems can be critically undermined.

In the same vein, Barrueco (2015) stated that the financial crisis of 2008 widened the breaches in accountability and weakened the citizens' trust in the legitimacy of the financial management architecture at the EU level. European Court of Auditors tried to put in place new institutional strategies that represent its contribution to a post-crisis paradigm in which proper accountability is placed at the center of the public debate.

More recently, Petrov (2020) illustrates, from the case of the Czech Republic during the COVID-19 pandemic, how legislations during emergencies can be vague and leave considerable room for the involved actors themselves to adjust their behavior. The author argues that legislative and judicial checking activities should be modified but not suspended, and without leaving the field

completely for governments, because their actions are crucial not only for preventing the abuse of emergency measures, but also for increasing the effectiveness of emergency actions by improving conditions necessary for compliance. Similarly, Khasiani et al. (2020) outline that COVID-19 related public procurement needs to balance between speeding up purchasing goods and services to those in need, and safeguarding against corruption and waste. In this context, the authors emphasize establishing audits of emergency bulk procurement to reduce opportunity for suppliers to speculate prices and take advantage of noncompetitive procurement.

Another interesting study is that of Free, Radcliffe, and White (2013) in their analysis of the rise of value-for-money auditing in the federal public sector in Canada. The authors claim that the Canadian government granted the Auditor General extra powers and extra resources during financial crisis times allowing it an expanded mission, mandate, and resources, and turning governmental auditing into a means to solve the problem. This view focuses more on how crises change the dimensions of the public audit function.

Humphrey and Woods (2009) discussed a similar argument stating that a crisis is a good occasion for analyzing the distinct importance and impact of the audit function because it is time when values and the raw edges of practice are most evident. Notably, this study has revealed the negotiable nature of auditor responsibilities.

In essence, the literature pertaining to the public sector auditing in times of crisis strongly suggests that the audit function has a significant role in one way or another during harsh economic times and could be affected by crises. In line with these arguments, our study explores the possible role of SAIs in times of COVID-19 based basically on the experience of the Ebola-related funds auditing in Sierra Leone.

The particular case of Sierra Leone Ebola funds is of importance because it demonstrates how the lack of accountability in times of crisis can lead to severe economic consequences. In this regard, Shepler (2017, p. 471) addressed how money that was dedicated to helping face the Ebola crisis in the country was being spent, revealing shocking findings; less than 2% percent of €2.9 billion in donations to fight Ebola in West Africa were allocated for local frontline staff within Sierra Leone's health system. Instead, the vast majority of the money went directly to western agencies. The author demonstrates how less than 7% of the EU program reached the frontline. In the same vein, Wendling et al. (2020) explored the case of the 2015 Sierra Leone audits of domestic donations that the government made for the Ebola funds, highlighting the mismanagement of these funds by public officials, the duplicated and

undocumented payments for supplies and sensitization efforts, and the failure to provide rightful healthcare workers' salaries and bonuses.

2. Fiscal policies facing increased financial pressures of COVID-19

The United Nations Office for Disaster Risk Reduction defines a disaster as "a serious disruption of the functioning of a community or a society at any scale due to hazardous events interacting with conditions of exposure, vulnerability, and capacity, leading to one or more of the following: human, material, economic, and environmental losses and impacts" (UNDRR, 2020). Accordingly, the COVID-19 pandemic can be regarded as a serious disaster impacting both advanced and developing countries.

There are several shocks facing economies today: the pandemic, a dramatic drop in demand from abroad for goods and services, collapsing commodity prices, capital flight, and higher borrowing costs in financial markets (IMF, 2020). The crisis could also create a situation of uncertainty affecting the reform agenda, and delaying or canceling important long-awaited rehabilitation (Bloechliger et al., 2010, p. 25).

These impacts necessitate the timely and collaborative implementation of adequate fiscal policies. Consequently, Public institutions have to ensure the rational use of allocated budgetary resources and support both businesses and the domestic sector in overcoming the COVID-19 negative effects. Advanced economies can rely on several mechanisms to support people and firms while developing countries typically have fewer choices to respond.

By the end of the year 2020, fiscal actions taken by the G20 countries to contain the pandemic and its damage to the economy are amounting to about \$8 trillion (IMF, 2020). Those actions range between emergency procedures to save lives and protect people from losing jobs and incomes, and helping companies to avoid bankruptcies and enable their recovery.

In the following paragraphs, we present the most common fiscal policy tools used to mitigate the COVID-19 crisis impacts according to the OECD (2020, 14-20) referring to the Algerian case whenever relevant.

2-1. Measures to support businesses cash flow

This type of measure attempts to ensure that businesses have sufficient cash flow through a mix of tax and non-tax tools. The most common type of tax measure for this purpose has been the deferral of tax payment. In Algeria, there has been a deferral of corporate and personal income tax pre-payments until June 21, 2020. The deadline for payment of the tax for passenger vehicles, utility vehicles, and passenger transport vehicles for the year 2020 was also deferred until June 30, 2020 (DGI, 2020).

2-1. Support measures for households

The deferral of personal income tax pre-payments is not the only way countries are supporting households. Various measures have been taken to provide income support generally through enhanced cash benefits targeted at the most vulnerable. Some countries are using direct transfer like Algeria that transferred a solidarity grant to households affected socially and economically by preventive measures of COVID-19 as well as indirect measures like the 50% reduction in the global income tax (IRG) and the corporate income tax (IBS) for income earned in the southern regions (Ministry of Finance, 2020).

Around 30% of OECD and G20 countries have expanded sick leave benefits. More than a third of OECD and G20 countries have expanded the coverage of unemployment benefits. On the other hand, according to the OECD, developing countries outside of the OECD and the G20 have not reported any expansions in sick leave or unemployment benefits (OECD, 2020, p.18). However, up to 50% of public sector employees in Algeria have benefited from paid leave prioritizing the most vulnerable (Journal Officiel De La République Algérienne, 2020, p. 7).

2-3. Measures to support investment and consumption

Measures to support investment and consumption could include accelerated depreciation, reduced corporate tax for manufacturing companies, and temporary reductions in standard and reduced value-added tax (VAT). According to the OECD (2020, p. 19), such measures were often introduced in countries that were less severely affected or when COVID-19 was still at an early stage. While a limited number of OECD and G20 countries have introduced measures to support investment and consumption.

2-4. Measures to support the healthcare sector's response

These responses aim for reinforcing patient's care and reducing the pressure on health systems. Some OECD and G20 countries have provided preferential tax treatment to stimulate health-related spending and investment (OECD, 2020, p. 19). The Algerian public health sector has benefited from several supporting measures such as the temporary VTA exemption for pharmaceuticals and medical devices and equipment used in the response to the COVID-19 pandemic (Ministry of finance, 2020). Other measures include incentive payments to medical staff and providing maximum resources.

Given the outlined above, public expenditure during the COVID-19 crisis is not only substantially broadened; it is also taking unexpected tracks imposing the flexibility of budgets. For instance, Algeria had to reduce its public management budget during 2020 by 30% then by 50% in an attempt to curb public expenditure. Consequently, the COVID-19 crisis alleviating measures impose many challenges for governments in terms of providing the

necessary resources as well as making sure they are being used the way they should.

Therefore, facing exceptional fiscal policy measures and the prioritization of saving people's lives, Supreme Audit Institutions (SAI) have to decide to what extent they can compromise or amend statutory requirements, to balance between the crisis needs and the accountability necessity, and to contribute to the crisis response in their jurisdiction.

The International Organization of Supreme Audit Institutions (INTOSAI) has developed a series of auditing standards (ISSAIs 5510, 5520, and 5530) dedicated to auditing the different parts of the disaster management cycle. The pre-disaster phase is covered in ISSAI 5510, while ISSAIs 5520 and 5530 cover the post-disaster phase (INTOSAI, 2013, p.5). These pronouncements show how SAIs are getting more and more aware of their expected role in times of crisis.

However, the mission of SAIs during times of crisis is not fixed. Usually, their role depends on their local mandate and statutory structure but it can be adjusted depending on the most emerging requirements for auditing and control.

3. The case of Ebola-related funds audits in Sierra Leone

The West African Ebola outbreak between 2013 and 2016 has emerged in Guinea then spread across Liberia and Sierra Leone. Aside from the devastating health consequences, the Ebola epidemic had also sharp socio-economic impacts in concerned countries. According to 2014 projections from the World Bank, an estimated \$2.2 billion (USD) was lost in 2015 in the three countries' gross domestic product (GDP). International donations reached more than \$3.611 billion (USD) by December 2015 (CDC, 2016, p. 2).

In this part of the study, we concisely analyze the most significant results of the Ebola-related audits in Sierra Leone. Auditor General Sierra Leone (AGSL), the SAI of the country, has audited the funds spent on health-related procurements and economic incentives during the Ebola crisis. The primary auditees were the health ministry and special government entities responsible for funding and managing the crisis. We use two audit reports obtained from online sources:

- The first report: covers the period from May to October 2014 and was issued in February 2015. The audit was done in real-time (when funds are being disbursed) and the report encompasses government expenditure exceeding Le84 billion¹ (AGSL, 2015, p. 1);

¹ Le stands for Leone, the currency of Sierra Leone.

- The second report: covers the period from November 2014 to April 2015 and was issued in January 2016. The audit was done in real-time too and the report encompasses an expenditure exceeding Le184 billion (AGSL, 2016, p. 4).

We base our analysis on identifying main findings and presenting examples of each one aiming to identify reported results likely to be relevant for the COVID-19 crisis. In the first Ebola-related auditing report, AGSL has identified several breaches related to non-adherence to procurement procedures and corrupted behaviors. The main findings of the report are presented in table1.

Table 1. Main findings of the first Ebola-related auditing report of Sierra Leone May-October 2014

Findings	Examples
Inadequate control over the allocation of funds	<ul style="list-style-type: none"> • Missing of supporting documents for payments exceeding Le25 billion. • A Le161 million loan to Health For All Coalition (HFAC) organization was not documented. • The absence of documentation related to Le26 billions of incentive payments. • The Health Ministry failed to produce any documentation for contract agreements that amounted to Le17 billion.
Corruption of individuals and organizations	<ul style="list-style-type: none"> • Paying remuneration to members of Parliament for sensitization activities even though all Parliament seating members had earlier been remunerated for similar activities. • A loan amount of Le161 million allocated to HFAC was in reality made in the name of the head of the organization. • Several donations totaled at Le1,670,000,000 were returned dishonored.
Breaches in the payment of incentives to healthcare workers	<ul style="list-style-type: none"> • Armed Forces and Police security personnel were included on the list of workers to receive hazard payments from health workers incentive payments even though they have been remunerated in their own organizational systems.
Disregarding procurement for several contracts	<ul style="list-style-type: none"> • A contract about purchasing 20 ambulances for a sum of US\$1,050,000 was inappropriately handled. Consequently, additional costs of \$60,590 and Le39,330,000 were incurred. • Contracts of food for quarantined homes worth over Le1billion were awarded to various suppliers without providing the procurement regulation.

Source: Formed by authors based on data from the first audit report (AGSL, 2015).

Table1 reveals how AGSL was able to identify critical findings of lapses in the financial management system in Sierra Leone resulting in the loss of funds. Inadequate control over the allocation of funds was noted in many cases where transactions have not been documented. Some parties took advantage of

the situation to transfer funds into their accounts or to benefit from improper incentive payments besides cases of disregarded procurement for contracts.

In the second Ebola-related auditing report, AGSL has pointed out an improvement in the overall audit outcomes compared to the first report. The relevant notes included (AGSL, 2016, p. ii):

- Day-to-day internal control disciplines were enhanced and monitored;
- The role played by coordinating departments resulted in a reduction in the poor management of funds;
- Less irregular, fruitless, and wasteful expenditure was incurred compared to the previous audit.

These improvements can be attributed to measures of supporting internal control systems taken by leadership and enhanced governance structures during the period under audit. However, AGSL discussed in the report how concerned institutions or officers have not implemented most of the major recommendations of the previous report. The omitted observations include:

- The head of the HFAC organization must repay the loan of Le160,900,000;
- The urgent tracking of all outstanding payments to suppliers;
- The National Revenue Authority (NRA) has to perform its mandate and ensure the collection of all taxes.

Furthermore, AGSL signaled many other issues related to financial management. The main findings of the second Ebola-related auditing report are outlined in table 2.

Table 2. Main findings of the second Ebola-related auditing report of Sierra Leone November 2014- April 2015

Findings	Examples
Issues related to the management of fixed assets	<ul style="list-style-type: none"> • Vehicles and motorbikes not registered, licensed, and insured and a number of them were not available for physical verification. • Assets register not covering a significant number of assets. • The absence of a list of assets transferred from the Health Ministry to other Ebola-related institutions.
Inadequate control over the allocation of funds	<ul style="list-style-type: none"> • Absence of the justification of funds given to some government and non-governmental institutions valued at US\$145,000 and Le7,542,607,075. • Missing documentation for payments amounting to Le2,120,471,750 made from the Ebola Response Account for food items. • Le67,187,725 of withholding taxes were neither deducted nor paid to the National Revenue Authority.
Disregarding procurement for several contracts	<ul style="list-style-type: none"> • Certain bids for contracts were not evaluated to justify the selection of contractors. • Certain supplies were made without contract agreements. • Adding a withholding tax of Le40,000,000 to a contractor’s actual cost instead of deducting it at source from the actual cost. • Not ensuring that adequate funds were available within the budget before initiating procurement proceedings.

Source: Formed by authors based on data from the second audit report (AGSL, 2016).

Table N° 2 demonstrates continuous breaches in financial and performance management including areas of procurement and fixed assets management. The findings signal significant waste and abuse of funds resulted from ignoring control measures over contracts and the allocation of funds. Although AGSL has reported in the first phase many instances of inadequate control over the allocation of funds and commented on how the National Revenue Authority has to ensure the collection of all taxes, the cash bleeding continued in this phase as the concerned institutions omitted audit recommendations.

The substantial amount of lost money that was initially allocated to reinforce health systems and save lives demonstrates the danger of reduced accountability in times of crisis and the vital role SAIs can play in auditing emergency funds and fostering the efficient and effective receipt and use of public resources.

If we were to learn from the Sierra Leonean experience with the Ebola-related funds audits in defining the need for public sector auditing in COVID-19 times, we propose some main points:

- Involving SAIs in the COVID-19 response by conducting funds-related auditing, and publicly communicating audit findings allow building a practical understanding of the crisis and creating a map of breaches in allocated funds systems; this role is related to SAIs' ability to deliver relevant unbiased information;
- SAIs play a significant role in reminding government and public institutions of the basic rules and regulations that must be followed even during an emergency, and creating an impression of a safeguarded environment;
- SAIs can modify their mission according to urgent needs and add value by delivering quick feedback on the effectiveness of the most urgent systems and strategies; this role is related to SAIs' ability to deliver timely information.
- As the crisis unfolds, SAIs can contribute to the accumulation of knowledge in the national and global level. Governments can use COVID-19-related audit reports to evaluate the effectiveness of their response and for planning purposes.

It is worth giving further consideration at this point to the lessons we can learn from the government of Sierra Leone's reaction to these reports. In the second report, AGSL points out how less wasteful expenditure has incurred due to enhanced measures of supporting internal control systems. These measures were taken as a reaction to AGSL observations. However, many concerned parties have bypassed audit recommendations, leading to more breaches and more waste of funds. The lesson we can learn from this particular situation is that SAIs can be an essential tool to maintain accountability in times of crisis. Yet, if the political environment does not consider audit findings and recommendations, the audit function turns into a ritualistic practice without any real implications.

Conclusion

Author must clarify the main conclusions that abstracted from the findings, and present the practical implications of study and its future perspectives.

This study demonstrates how, due to the emergency resulted from the COVID-19 spread all over the world, vast amounts of money are being allocated by governments to help saving lives besides alleviating social and economic impacts of the pandemic. Measures taken through fiscal policies range from tax-related and non-tax related, direct and indirect, and cover both social and economic domains. These measures are mostly of an urgent nature and their challenging side is the tendency to omit accountably requirements resulting in a vulnerable situation for public funds and higher risks of fraud, badly drawn up contracts, unaccountable payments and substantial financial losses.

In such circumstances, SAIs as the highest public sector auditing bodies in most jurisdictions are expected to play a critical role in auditing crisis-related funds, contributing to the response and to the post-crisis phase. Based on previous experience, guidance and standards are now available for SAIs explicating ways of substantially adding value along with the increased financial pressures of the COVID-19 crisis.

The Sierra Leone Ebola-related funds audits experience demonstrates the danger of reduced accountability in crisis times, and how SAIs add value by defining weak spots in the response system and revealing major breaches and cash bleeding holes. Such findings should help governments in evaluating public policies, planning for future potential times of economic harshness, and scheming the proper regulations and laws. Thus, public sector auditing in times of crisis is important because it delivers relevant, unbiased and timely information to decision-makers allowing them to define priorities and set the necessary measures, and making SAIs a strategic partner for governments.

However, to maintain a realistic perspective, we have to admit that most developing countries, including Algeria, do not give much attention to SAIs and address public sector auditing as if it was a hypothetical legal procedure practiced for the sake of formal legitimacy. Although, as noted in the case of Sierra Leone's Ebola-related funds audits, neglecting audit findings and recommendations can result in the persistence of legal gaps and higher losses of most needed funds.

Finally, we propose the following recommendations concerning the utility of public sector auditing in the COVID-19 crisis:

- SAIs should be granted the authority to audit emergency funds whenever necessary and at an early stage of the crisis to avoid breaches from the beginning;
- Governments, executive managers, and related parties should be aware of the role SAIs could play in auditing emergency funds;
- Regulating the use of emergency funds should take into consideration clarity and precision;
- Audit findings and SAIs' recommendations are substantial in advising governments in times of crisis and should not be disregarded.

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