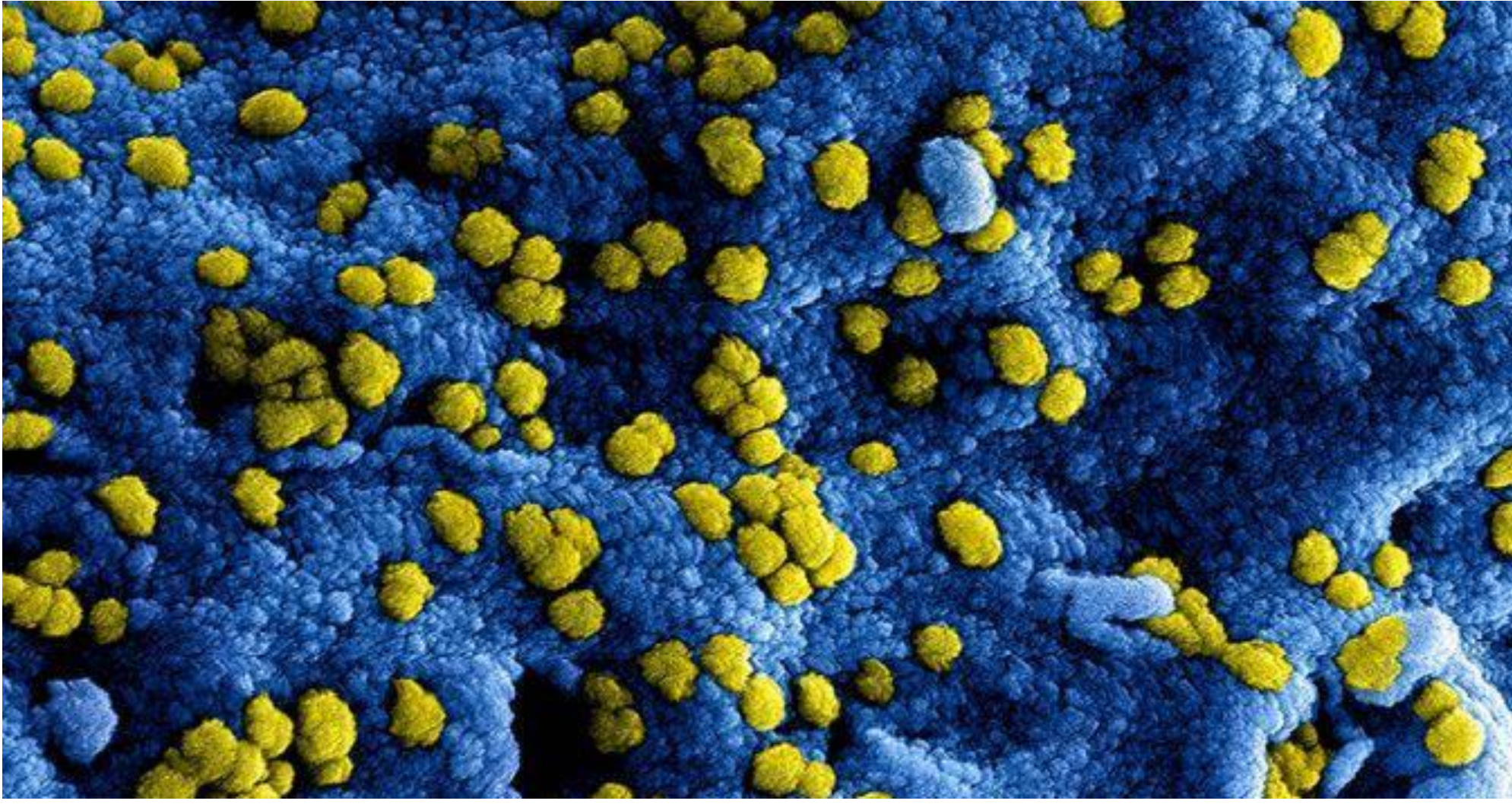


The Netherlands Court of Audit's COVID-19 related activities



The Netherlands Court of Audit audits whether the government makes efficient, economical and effective use of public money and reports its findings to the House of Representatives. With a view to public accountability, we closely follow social developments and their impact on government expenditure. We are therefore keeping a close eye on the public accountability for the financial measures taken to address the COVID-19 pandemic.

We are therefore carrying out an investigation into the way in which government is applying funds and taking measures to limit the consequences and impact of the pandemic. We are also building a corona monitor, sharing knowledge with ministries through the Corona Desk and taking part in international SAI initiatives.

COVID-19 related activities, as at 1 October 2020

Investigation of consequences and impacts

Corona testing. What happened in the spring
Testing high-risk groups is vital to stop the spread of novel coronavirus and monitor the incidence of the disease. The Court of Audit has investigated the capacity available to test people up to 1 June and concluded that more people could probably have been tested in the first months of the outbreak. Despite shortages of testing equipment, more laboratory capacity was available. The investigation was published on 26 September 2020 in anticipation of the decisions to be made by the government and the House of Representatives.

Risk of misuse and abuse of the NOW furlough scheme
Since March 2020, the government has taken a wide range of support measures to combat the coronavirus outbreak. The largest measure in financial terms (€18.8 billion) is the temporary NOW furlough scheme. The speed at which this emergency measure was introduced harbours risks. An investigation by the Court of Audit found that the Minister of Social Affairs and Employment and the Employee Insurance Agency were aware of the risks of the scheme being misused. In the new round of the NOW scheme, more attention should be paid to ex ante checks of applications in order to prevent misuse. The investigation was published on 26 September 2020.

Support for large businesses
In recent months the government has announced a variety of measures to support large businesses such as KLM and Royal IHC. Previous investigations carried out by the Court of Audit have considered support operations undertaken for individual companies such as Fokker, DAF and NedCar. The House of Representatives has also held parliamentary inquiries into such operations. We published a summary of the lessons learned from these operations on 26 June 2020 in the form of a letter to the Senate and the House of Representatives. We are currently investigating whether and how these lessons are being applied to support large businesses now. Publication of the report is planned for 4 November 2020.

Risks to public finances
The government is taking financial measures to cushion the impact of the corona crisis. The measures have increased the national debt and the guarantees that have been issued could have serious consequences in the longer term. The Court of Audit is investigating what risks are relevant to public finances. The planned publication date of this report is 12 November 2020.

Focus on the use of collaborative ICT in central government
The COVID-19 crisis has obliged the Dutch to work en masse from home. To do so, civil servants, ministers and state secretaries are using many kinds of ICT applications and services. The Court of Audit is investigating what ICT tools are being used in central government, government policy on ICT tools and their background, advantages and disadvantages. The planned publication date is 28 October 2020.



2020 Accountability Audit

Corona Account

To monitor how public money is being used to combat the pandemic, we have drawn up the Corona Account in the run-up to the 2020 Accountability Audit. This monitor can be accessed at <https://www.rekenkamer.nl/onderwerpen/corona/corona-rekening> and will be expanded upon as more information becomes available. The Corona Account provides systematic, comprehensive and independent information on the government's financial measures to combat the corona crisis, who the money is intended for and how much use is made of the measures. The Corona Account also provides information on the financial and non-financial consequences.



Knowledge sharing

Corona Desk

The Court of Audit opened a Corona Desk in order to share available knowledge with the ministries when urgent corona measures are taken or registered. Ministries can consult the desk if they think the Court's knowledge can help inform their decisions. The Corona Desk can be contacted via tfc@rekenkamer.nl.

International activities

The Court of Audit takes part in various international activities: we have summarised measures taken in the EU, are participating in initiatives taken by EUROSAI (the European organisation of supreme audit institutions) and are sharing knowledge with foreign supreme audit institutions.