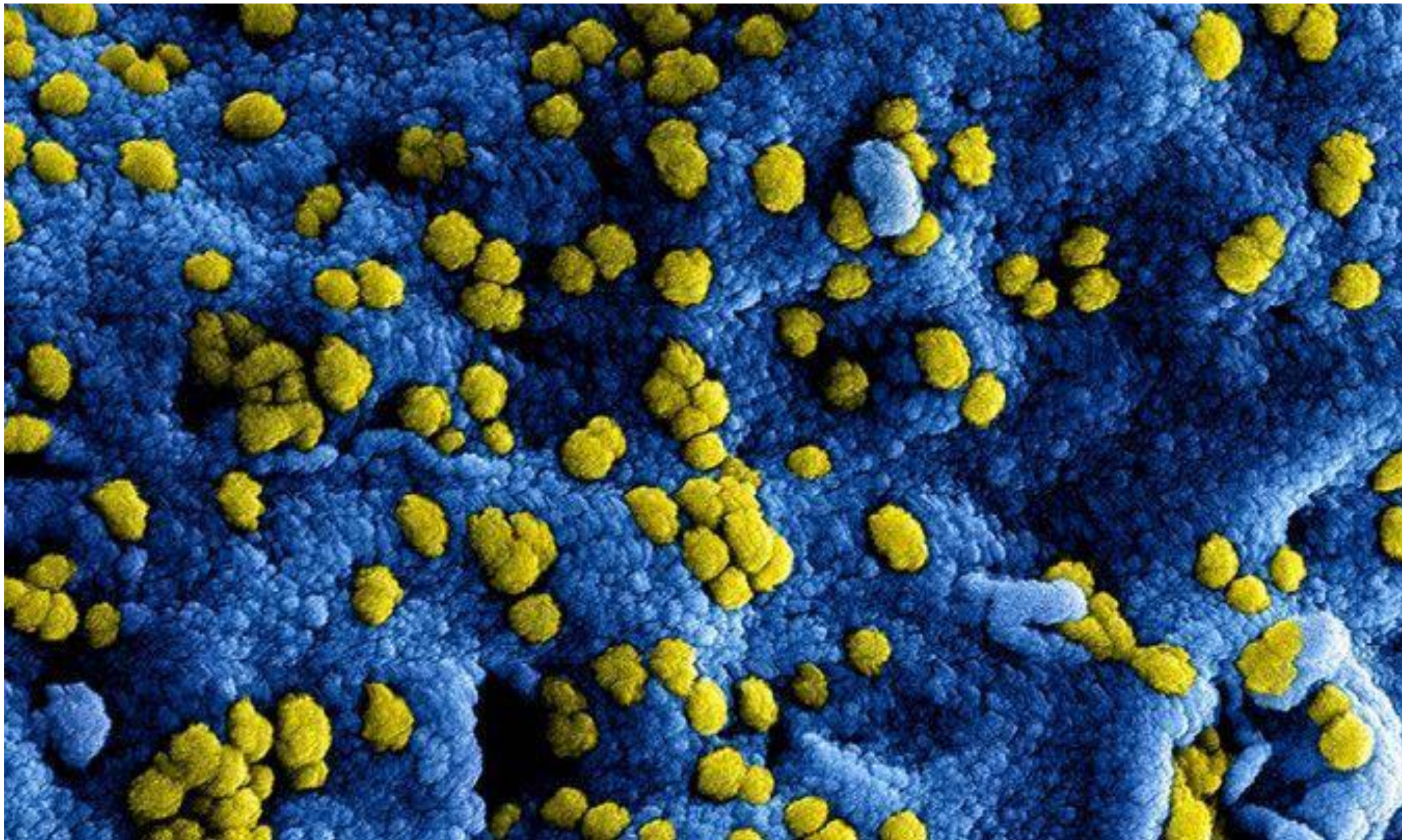


The Netherlands Court of Audit's Covid-19 related activities



The task of the Netherlands Court of Audit is to ascertain whether the government makes efficient, practical and effective use of public money. We report our findings to the Dutch House of Representatives. With an eye on the government's public accountability, we closely follow social developments and their impact on government expenditure.

Against this background, we are keeping a close eye on the financial statements published by the government on the financial measures taken in order to address the Covid-19 pandemic. Our audits examine the way in which government is using money and taking action to limit the consequences and impact of the pandemic. We are also publishing a 'Coronavirus Monitor' and have opened a 'Coronavirus Desk' for sharing information with ministries, and are taking part in international activities involving national audit offices.

Covid-19 related activities, as at 7 December 2020

Audits of consequences and impacts

Coronavirus testing: what happened in the spring?

Testing high-risk groups is a vital part of the government's campaign for stopping the spread of novel coronavirus and monitoring the incidence of Covid-19. We audited the testing capacity during the period up to 1 June and found that more people could probably have been tested in the first few months of the outbreak. Despite shortages of testing equipment, full use was not made of the available laboratory capacity. We published our audit report on 23 September 2020 so that the government and the Dutch House of Representatives could use its findings to inform future decisions.

Risks of abuse and improper use of NOW job retention scheme

During the period since March 2020, the Dutch government has taken a wide range of support measures to combat the coronavirus outbreak. The biggest support scheme in financial terms (€18.8 billion) is the NOW temporary job retention scheme. There are a number of risks inherent to the speed at which this emergency measure was introduced. Our auditors found that both the Minister of Social Affairs and Employment and the Employee Insurance Agency were aware of the risks of abuse. We urged the government, when implementing the new version of the scheme, to perform more ex ante checks of grant applications in order to prevent any abuse or improper use. Our audit report was published on 23 September 2020.

Individual support for companies during the coronavirus crisis

During the period between March and August 2020, the government pledged over €3.5 billion in support packages for individual companies. We have previously performed audits, and the Dutch House of Representatives has previously conducted parliamentary inquiries, into government support for individual companies. On 26 June 2020, we published an analysis of the lessons learned from the past in the form of a letter addressed to both houses of the Dutch parliament, i.e. the House of Representatives and the Senate. We also sought to ascertain whether and how the government used these lessons in assessing recent applications for support from large companies. In our audit report published on 12 November 2020, we wrote that, when assessing applications for individual financial support, ministers generally took heed of lessons learned from the past. Nevertheless, we also identified certain lessons that had clearly not been properly learned.

The risks posed to public finances by guarantees and loans

The Dutch government has provided €62.7 billion worth of guarantees and loans in recent months to cushion the effects of the coronavirus crisis. We performed an audit to identify the risks these posed to public finances. Our audit team found that ministers had not consistently adhered to the rules laid down several years ago in connection with the provision of risk-based government support. We recommended reviewing the rules, so that the government and parliament can together decide whether any new regulations need to be adopted specifically for risk-based support schemes in crisis situations. Our audit report was published on 25 November 2020.

Focus on digital home working

As a result of the Covid-19 pandemic, a great deal of the work performed by public-sector workers in the Netherlands has necessarily been done from home. Civil servants, ministers and state secretaries use a variety of IT applications and services for this purpose. Our focus audit looked at the IT tools used by central government and government policy on the use of these tools, as well as the background to these tools and their advantages and disadvantages. The audit showed that, in some cases, the way in which civil servants used IT teamworking tools posed a threat to information security and also that some civil servants were not aware of the rules they were required to follow or thought they were impractical. Our audit report was published on 2 November 2020.



2020 Accountability Audit

Coronavirus Account

As part of the preparations for our 2020 Accountability Audit, we have launched a 'Coronavirus Account' as a means of monitoring how public money is being used to combat the pandemic. This monitor can be accessed at <https://www.rekenkamer.nl/onderwerpen/corona/coronarekening> (Dutch only) and will be extended as more information becomes available. The Coronavirus Account contains systematic, comprehensive and independent information on the financial measures taken by the government to combat the coronavirus crisis, the intended recipients of the money in question, and the degree of use that has been made of the various schemes. The Coronavirus Account also contains information on their financial and non-financial consequences.



Knowledge sharing

Coronavirus Desk

We have opened a special 'Coronavirus Desk' in order to share information with ministries when urgent Covid-19-related measures need to be taken or recorded. Ministry officials are free to get in touch with the desk if they wish to make use of our specialist knowledge to preparing decisions. The Coronavirus Desk can be contacted at: tfc@rekenkamer.nl.

International activities

We are involved in a range of international activities: we have summarised EU-wide measures, we are participating in initiatives taken by the European organisation of supreme audit institutions (EUROSAI) and we share knowledge with national audit offices in other countries.