Quality Assurance Review Report of the Audit of Strong and Resilient National Public Health Systems, linked to SDG 3.d

Court of Audit Aruba

Apr. 2025.

Executive summary

This report presents the quality assurance review (QAR) of the Audit of Strong and Resilient National Public Health Systems, linked to Sustainable Development Goal (SDG) 3.d (SRNPHS). The primary objective of this QAR is to determine whether the SRNPHS conducted by The Court of Audit Aruba (SAI Aruba) complies with the applicable INTOSAI Standards for Supreme Audit Institutions (ISSAI).

The QAR concluded that the SRNPHS conducted by SAI Aruba adheres to ISSAI's overall and stepwise requirements for a performance audit, except for some areas of improvement, which should be considered in the context of the SAI's size and institutional circumstances.

Areas that could benefit from more structured and documented practices include the assessment of auditors' competencies for specific audit engagements, the adoption of working papers to facilitate audit documentation in the planning and conducting stages, for example, model matrices, and the documentation of reasons underpinning changes in the audit plan.

The SAI successfully adopted the Whole-of-Government approach in the assessed audit.

Summary

Objective

1. This report presents the quality assurance review (QAR) of the Audit of Strong and Resilient National Public Health Systems, linked to Sustainable Development Goal (SDG) 3.d (SRNPHS). The primary objective of this QAR is to determine whether the SRNPHS conducted by The Court of Audit Aruba (SAI Aruba) complies with the applicable INTOSAI Standards for Supreme Audit Institutions (ISSAI).

2. The QAR provides an independent assessment of the quality of cooperative audits supported by the INTOSAI Development Initiative (IDI). It offers information to the IDI regarding the outcomes of the support and provides recommendations for SAI Aruba to enhance the quality of its audits and its quality control system.

3. The QAR comprises five questions regarding the compliance of SRNPHS with quality requirements and good practices. The first question addresses overall requirements on public sector audits. The other four questions relate to the stages of the performance audit (PA) process (ISSAI 300/35): planning, conducting, reporting, and follow-up. This QAR specifically assesses the SRNPHS against ISSAIs, not other audits carried out by the SAI.

Method

4. This QAR is a three-step process that began with the QA Panel held in Manila, Philippines, when most of the planning was completed. The terms of reference for this QAR were signed on June 30, 2023. Documents and information were requested from SAI Aruba on December 22, 2023, and sent to the reviewer on January 31, 2024. Onsite visit was not part of this engagement. In December 2024, the review of the collected information was finalized. The QAR draft report was written in January 2025. All documents collected and working papers produced by the reviewer were uploaded to IDI's learning platform at https://lms.idielearning.org/course/view.php?id=262.

5. The QAR's main sources of criteria were INTOSAI-P 10 (Mexico Declaration on SAI Independence), ISSAI 130 (Code of Ethics), ISSAI 140 (Quality Control for SAIs, 2010), ISSAI 300 (Performance Audit Principles) and ISSAI 3000 (Performance Audit Standard), besides applicable Aruban laws, and regulations, as cited in the report. Additionally, IDI's SDGs Audit Model pilot version (ISAM, 2020) was consulted for general guidance in auditing SDGs.

6. Data/Information/Evidence were obtained in the SRNPHS report and files, as well as from Aruban laws and regulations. Texts originally provided in Dutch were translated into English using https://notebooklm.google.com.

7. The SAI Aruba institutional organization follows the principles of the Westminster model for Supreme Audit Institutions (SAIs). The SAI has around 10 employees (SAI PMF Report, 2021). The Auditor General (AG) Mrs. Frances Xiomara Croes-Williams has been chairing the Caribbean Organization of Supreme Audit

Institutions (Carosai) since October 2022 (https://intosaijournal.org/chairmanship-of-carosai-passed-to-the-court-of-audit-aruba-during-the-xii-carosai-congress/).

Overall requirements for conducting the SRNPHS

8. This section outlines the QAR findings related to the compliance of SAI Aruba with overall requirements for the SRNPHS, such as mandate, management of ethics, professional competence, communication throughout the audit, and risk analysis.

Mandate and independence

9. The SAI's mandate grants the SAI Aruba the right to audit performance and compliance (SAI-PMF report). The position of the Court of Audit is anchored in the Constitution (Articles IV.5 to IV.10) and further elaborated in the National Ordinance of the Court of Audit Aruba (LARA). The Court examines whether a policy decision intended objective is achieved (effectiveness) with the least possible burden on resources (efficiency) (https://www.gobierno.aw/en/general-audit-chamber-ar-0).

10. These provisions align with INTOSAI-P 10/3 that states that the SAI should have a sufficiently broad mandate and full discretion in the discharge of its functions. Further, SAIs should be empowered to audit the economy, efficiency, and effectiveness of government or public entities' operations.

11. The SAI PMF report for SAI Aruba highlights threats to its independence. It states that for years, the SAI has faced a capacity shortage with vacant project leader positions. The lack of staff capacity has been attributed to the lengthy and delayed recruitment process and the difficulty in finding suitable auditor candidates to fill the open vacancies. The delay in the recruitment process is due to the absence of a legal mandate to appoint staff. Additionally, the remuneration of SAI staff is linked to government conditions, which may hinder the retention of qualified personnel. Consequently, the SAI must adhere to the rules and regulations that apply to the wider public sector.

12. Apart from these limitations, the Constitution of Aruba (article IV.6) stipulates that a national decree shall regulate the legal status of the members of the Court as well as the organisation and competence of the SAI and the publicity of their opinions. The appointment, term, and cessation of functions of the members of the Court are prescribed by the Constitution (INTOSAI-P 10/2).

13. At the audit engagement level, the independence (ISSAI 3000/21, 23) in appearance is assured by the signing of declarations of no conflict of interest by each audit team member, in relation to all audited bodies. Independence in appearance is the absence of circumstances that would cause a reasonable and informed third party to reasonably doubt the integrity, objectivity, or professional scepticism of the auditor (ISSAI 130/36).

14. For the SRNPHS, the four team members have produced a declaration of independence in relation to the audited bodies without naming them. None of the auditors has disclosed a situation that may have threatened their independence. By default, all auditors have declared that any doubts about compliance with the declared statements of no conflict of interest had been discussed with the team leader and secretary and had not posed a risk to independence and objectivity during the audit.

Professional competence

15. The process of selecting auditors for the SRNPHS has not been documented. The SAI has no formal professional requirements to conduct PA.

16. The SAI Aruba uses the SAI Netherlands PA Manual published in 2022, which provides guidance on the main PA procedures, including on data collection and analysis techniques applied in PA.

17. The SAI Aruba Code of Ethics (2020) states some commitments to behaviour and conduct for all individuals working for or on behalf of the SAI. The following provisions are directly related to professional competence:

> We do not accept work for which we do not have the required competence. We develop our professional skills and attend refresher courses. In the absence of expertise within the institution, we will engage the necessary external expertise.
>
> Within the institution, there is an obligation to develop. Members and managers have a special responsibility to ensure the training of staff and members in the interests of the institution. Individual training needs are met, as far as staff are concerned, through the personal development plan and the associated performance appraisal.
>
> We do not accept work for which there is no competence internally or externally. (Translated from Dutch by NotebookLM)

18. The audit team competence matrix has not been completed. According to the QAR contact person, the SAI and IDI have exchanged correspondence in which they discussed the Aruba's auditors' lack of experience in PA (Initial request of information – SAI Aruba to IDI). An audit risk file has been provided, highlighting the team's concern regarding their lack of knowledge and experience in auditing the implementation of Sustainable Development Goals (SDGs) and the opportunity for learning by working with IDI. However, the team has classified the risk of not being able to perform an adequate SDG implementation audit as low probability and high impact (SAI Aruba audit action plan, p. 23).

19. Despite its human resources limitations, the SAI's request for IDI's support for the SRNPHS indicates the SAI's effort to develop staff competence in PA. Additionally, the SAI Code of Ethics states a commitment to professional competence and the SAI provides guidance on PA for auditors. Considering that the SAI should ensure that the audit team collectively has the necessary professional competence to perform the audit (ISSAI 3000/63), and the need to document the audit in a sufficiently complete

and detailed manner (ISSAI 3000/86), it is recommended that the SAI adopts a documented process of selecting and assessing the competence of the PA team members, aligned with ISSAI 3000/63 and ISSAI 300/30, such as a competence matrix. This tool would document the selection procedures and could be used to inform the AG and the human resources unit of competence development needs in PA.

Communication

20. The QAR contact person provided minutes of audit meetings and auditees' responses to questionnaires. That demonstrates the SRNPHS team's effort to maintain effective and proper communication of key aspects of the audit with the audited entities and relevant stakeholders throughout the audit process (ISSAI 3000/55; ISSAI 300/29).

The exercise of professional judgment and scepticism

21. The SRNPHS team has carried out an audit risk assessment through a SWOT[1] analysis of the audit subject matter and of the SRNPHS, as well as a risk verification diagram that identifies risks of both areas (SAI Aruba audit action plan, pp. 22-23).

22. Based on the risks identified in the risk verification diagram, the audit team has selected six potential risks over which they had some influence, and they have listed them together with the planned measures to mitigate them (ISSAI 3000/52; ISSAI 300/28. SAI Aruba audit action plan, pp. 14-15).

23. Professional judgment and scepticism shall be exercised throughout the audit (ISSAI 3000/68; ISSAI 300/31). The audit risk assessment is a key opportunity to demonstrate compliance with this requirement because it affects the definition of the procedures to be carried out and the scope of the examinations. Another key decision in the audit is the definition of audit questions that will guide the approach and method to be applied in the engagement.

24. SAI Aruba has not provided a complete audit design matrix (ADM) nor an audit findings matrix (AFM) for the SRNPHS (GUID 3920/51-55, IDI's SDGs Audit Model, Annexes 2 and 3). Although not a requirement, the design and the findings matrix are valuable tools to assure a logical chain of reasoning and analysis from the audit objective to the audit criteria and the methods used and reached conclusions. Considering this limitation in documentation, the consistency between planning and conducting the audit has been examined by comparing the simplified ADM that has been provided (SAI Aruba audit action plan, Annex 3) and the audit report summary. References made to audit criteria in this section refer to the coding used in the QAR working paper "Aruba QAR_ADM_AFM_consistency_AUDIT_REPORT".

25. It is important to note that all three audit questions have been clearly answered (ISSAI 3000/112). The following paragraphs describe specific points related

[1] SWOT stands for strengths, weaknesses, opportunities, and threats.

to the audit performance evaluation against criteria and the audit approach application.

26. Criteria have been developed in an analytical and detailed form for the first audit question, but in an unbalanced way compared to questions 2 and 3.

27. There are discrepancies in the correspondence of criteria described in Annex 4 and those described in the tables in the report (example: Table 2: Findings 2.2, p. 28, no correspondence in Annex 4 to "There is coherence between the policies and strategies." Table 3, no correspondence in Annex 4 to "Undocumented persons have access to healthcare" or "Measures taken during COVID-19 pandemic followed the established procedures"). The observed discrepancies might stem from further elaborations on some criteria conducted during the audit. It is acceptable to adjust criteria; however, such adjustments require proper documentation and a clear explanation of the reasoning.

28. Despite the statement that the SRNPHS would consider the engagement of non-governmental stakeholders (multi-stakeholder/whole-of-society approach, SRNPHS report, p. 18), there are no considerations on the input of these stakeholders in the government's budget in the audit report (section 3.2). Some community members, healthcare providers and NGO[2]s have been listed in the stakeholder analysis (SAI Aruba audit action plan, Annex 1), and their considerations regarding the budgetary process are documented (Answers to questionnaires.pdf), but the report does not explicitly conclude on this matter.

Planning the SRNPHS

29. This section outlines the QAR findings regarding SAI Aruba's compliance with the requirements for planning the SRNPHS. Points examined include procedures for understanding the subject matter, setting the audit objective, and establishing the audit criteria. The SAI has provided the QAR team a 32-page action and follow-up plan dated October 7, 2021. This document has been considered to represent the audit plan.

30. The audit team adequately identified the subject matter (p.12), the applicable legal framework (pp. 4-5), and the responsible parties of the audit (pp. 6, 13) (ISSAI 3000/25, 29; ISSAI 300/17-19). They have concluded, for example, that the National Institute for Health and the Environment of the Netherlands has assumed the role of being the Dutch Kingdom focal point for the International Health Regulations (IHR) and that the Epidemiologist at the Department of Public Health Aruba was the sub-focal point for the Island (p. 4).

31. The team has clearly defined the audit objective (ISSAI 3000/35-36; ISSAI 300/25. P. 7). The documented programme risk assessment (Audit plan, Annex 2) has been designed to ensure that the audit questions are thematically related,

[2] NGO stands for non-governmental organization.

complementary, non-overlapping and collectively exhaustive in addressing the audit objective (ISSAI 3000/37; ISSAI 300/25).

32. The provided audit documentation is not sufficiently detailed to demonstrate a clear understanding of the procedures designed to respond to the audit objectives and questions because the ADM does not describe the data collection and data analysis procedures (ISSAI 3000/86,101; ISSAI 300/37. ISAM). For example, in the ADM there is no coding system that allows identification of the sources of information listed in the "required information" column. Data collection procedures are not detailed, making it difficult to identify who would be interviewed or which databases would be consulted. The "Data analysis procedures" column does not indicate how information collected in interviews would be analysed. The "what the analysis will allow us to say" is too synthetic, simply rephrasing the audit question, without any indication of possible findings, conclusions and valuable information would result from analysing evidence against criteria.

Conducting the SRNPHS

33. This section outlines the QAR findings related to the compliance of SAI Aruba with requirements for conducting the SRNPHS, such as the consistence between the audit plan and the procedures of the conducting stage of the audit and the approach adopted by the audit.

Audit approach to SDG

34. The SRNPHS successfully has adopted a whole-of-government (WoG) approach in the audit, as demonstrated in multiple aspects of the report. The reason to adopt this approach in the audit is a consequence of the nature of the SDGs. Mainstreaming the 2030 Agenda at the country level involves several sequential stages, based on the guidelines developed by the United Nations Development Group (UNDG), including applying multi-stakeholder approaches, tailoring SDGs to national, sub-national and local contexts (multi-level approach), creating horizontal and vertical policy coherence (WoG approach) (IDI Guide, p. 17).

35. The 2030 Agenda is people-centred – participation, inclusion, strengthened capacity of citizens and civil society, and strong partnerships are fundamental for the implementation process. Countries can engage a variety of non-state stakeholders in different ways and at different stages of the implementation process, from preparedness and awareness-raising to monitoring and review. Some countries have institutionalized multi-stakeholder councils or a similar body to engage different stakeholders and ensure implementation (IDI Guide, p. 18).

36. The audit report is not clear if this is the case for Aruba. It is stated that "(…) the calamity team, consists of different representatives of entities that are crucial during a calamity or pandemic (..)" (p. 51). It is not clear if the calamity team comprises representatives or consults stakeholders from the private sector, civil society groups,

and the academia. The report's Annex 5 and a diagram on page 33 describe Aruba's health system and calamity management with no reference to non-state stakeholders, except for health providers, who may be non-state agents.

37. The SAI provided a list of consulted stakeholders and a working paper containing their questionnaire responses, which demonstrated sufficient and appropriate documentation of consultation with a broad array of governmental and non-governmental stakeholders. (SAI Aruba audit action plan, Annex 1, Lijst Stakeholders voor survey.pdf, Answers questionnaires.pdf). Therefore, there is evidence that a whole-of-society approach has been applied in the SRNPHS.

38. The audit team has produced a stakeholder analysis mapping paper. The government sector is segmented into different bodies with a description of their interest level and priority for the audit. The report and the provided audit documentation demonstrate the team's awareness of the various government agencies involved and audit procedures to consult and collect information from these sources.

Reporting the SRNPHS

39. This section outlines the QAR findings regarding SAI Aruba's compliance with requirements for reporting the SRNPHS, including aspects such as balance and writing qualities.

Balance

40. The SAI has given the audited entity the opportunity to comment on the audit findings, conclusions, and recommendations before the issuance of the audit report (ISSAI 3000/129). Those comments from the audited entity contribute to the writing of a balanced audit report and help the auditor resolve any disagreements and correct any factual errors before an audit report is finalized (ISSAI 3000/131).

41. The ministers' responses in Dutch were annexed in the audit report (Annex 7) and reproduced in English in the sixth report chapter. Section 6.2 of the audit report presents the audit team's analysis of the ministers' responses. It fully complies with ISSAI 3000/130 by recording the examination of the audited entity's comments, including the reasons for making changes to the audit report or for rejecting comments received.

Writing qualities

42. The SRNPHS report is written in a narrative way. It is constructive because it provides recommendations to improve performance, it is concise because it uses the necessary space to convey the main elements of the audit including its conclusions, and it is objectively based on criteria and evidence, except for inconsistencies already described (paras. 27-29).

43. Section 5.2 of the audit report provides recommendations that are practical, linked to the audit objectives, findings, and conclusion. Thus, it is constructive (ISSAI 3000/126). The recommendations are clear about which entity has the responsibility and competence for implementing them (ISSAI 3000/128).

44. Section 7 of the audit plan for the SRNPHS sets out audit deliverable dates from July 2021 to March 2022. Follow-up has been planned to take place from October to November 2022. The audit was conducted from October 25, 2021 to November 4, 2022. The report was published on March 14, 2023, one year after the scheduled time. Follow-up letters were issued in September 2023.

45. The audit schedule is part of a plan that should be adjusted as needed in response to contextual changes, emerging issues, new demands, and restrictions, among other factors. Any adjustments should be documented and approved. However, no evidence has been provided to explain the reasons for the delay or to confirm that adjustments to the schedule were discussed and approved. Consequently, there is insufficient basis to conclude that SAI Aruba has produced a timely report (ISSAI 3000/116; ISSAI 300/39).

Follow-up of the SRNPHS

46. This section outlines the QAR findings related to the compliance of SAI Aruba with requirements for following up the SRNPHS. The SAI should follow up, as appropriate, on previous audit findings and recommendations and then it should report to the legislature, if possible, on the conclusions and impacts of all relevant corrective actions (ISSAI 3000/136).

47. As already mentioned (para. 47), the audit follow-up has been planned to take place from October to November 2022. Because the report was published on March 14, 2023, a follow-up letter to the Minister of Public Health was issued only in September 2023. The Minister's response is dated October 3, 2023. No documentation has been provided on the follow-up of the recommendations issued to other stakeholders (Minister of General Affairs, Minister of Finance) nor on the analysis of the Ministers' responses.

48. The follow-up is the auditor's examination of the corrective actions taken by the audited entity, or other responsible party, based on the results of the audit (ISSAI 3000/137). Consequently, there should be some documentation on the examination of the follow-up information carried out by the auditor. Although not a requirement, the SAI needs to report on the results of its follow-up actions appropriately to provide

feedback to the legislature, executive, stakeholders and the public (ISSAI 3000/138). Reliable information on the implementation status of recommendations, the impact of audits, and the relevant corrective actions taken can help demonstrate the value and benefit of the SAI. A follow-up is also important for the internal learning and development of the SAI itself (ISSAI 3000/137-138).

Recommendations

49. Based on our examinations, we recommend that SAI Aruba:

a) Adopt a documented process of selecting and assessing the competence of the performance audit team members (para. 19, ISSAI 3000/63, 86; ISSAI 300/30);
b) Document the data collection and data analysis procedures in a sufficiently complete and detailed manner to permit an independent reviewer to understand the audit plan (para. 33. ISSAI 3000/86, 101; ISSAI 300/37. ISAM, Annexe 3.)
c) Ensure that performance audits are followed up, and the corresponding results are reported, as appropriate (paras. 50-51. ISSAI 3000/136-138).

Conclusion

50. The QAR concluded that the SRNPHS conducted by SAI Aruba adheres to ISSAI's overall and stepwise requirements for a performance audit, except for some areas for improvement. These areas should be considered in the context of the SAI's size and institutional circumstances.

51. SAI has been facing a shortage of personnel, with only 10 employees in 2021. Despite its human resources limitations, the SAI's request for IDI's support in conducting the SRNPHS demonstrates its commitment to developing staff competence in performance auditing. However, the assessment of auditors' competences for specific audit engagements would benefit from more structured and documented practices (paras. 18-19).

52. It is worth highlighting SAI Aruba's success in adopting the Whole-of-Government Approach in the SRNPHS (paras. 28, 34-38).

53. The quality of the SRNPHS could have been enhanced by improving the audit documentation, for example, by using the audit design matrix and the audit findings matrix models (GUID 3920/51-55, IDI's SDGs Audit Model, para. 25). Additionally, documenting the rationale behind changes in the audit planning would have further contributed to strengthening the audit process (para. 48).

April, 2025.

	Name	Signature
Quality assurance reviewer	Dagomar Henriques Lima	gov.br Documento assinado digitalmente DAGOMAR HENRIQUES LIMA Data: 25/04/2025 15:01:15-0300 Verifique em https://validar.iti.gov.br

Appendix A – Consulted publications

Assessment of the performance of the office of the Court of Audit Aruba against the requirements of the International Standards for Supreme Audit Institutions (**SAI-PMF report**). INTOSAI/IDI, 1 July 2021.

Strong and Resilient National Public Health System. Audit report (**SRNPHS report**). Aruba, March 2023.

Aruban Constitution (**Constitution**). 1987.

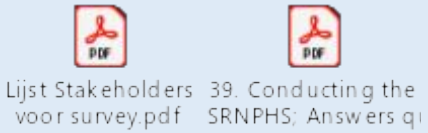
Auditing Preparedness for Implementation of Sustainable Development Goals: A Guidance for Supreme Audit Institutions (**IDI Guide**). INTOSAI/IDI, 2018.

IDI's SDGs Audit Model (**ISAM**) - Pilot version. INTOSAI/IDI, 2020.

Efficiency and effectiveness studies (Performance Audit Manual). Algemene Rekenkamer (SAI Netherlands). 2022.

Appendix B – Management response

This section presents the SAI Aruba management comments regarding the draft QAR report and the related analyses by the QA team. The SAI provided these comments on 26 February 2025.

QAR Comment	Feedback SAI Aruba	Analysis
20. (…) However, there is an opportunity for improvement by broadening the array of stakeholders consulted in the audit to include non-governmental stakeholders (ISSAI 3000/28; IDI Guide, p. 18).	The consultation of non-governmental stakeholders is documented. This document is added to this feedback.	The SAI provided a list of consulted stakeholders and a working paper containing their questionnaire responses, which demonstrated sufficient and appropriate documentation of consultation with a broad array of governmental and non-governmental stakeholders. Therefore, par. 20 and 39 of the QA report should be amended accordingly and the related recommendation should be suppressed.
39. (…) yet no documentation of consultation to these stakeholders during the audit has been provided. For this reason, no sufficient evidence documentation has been provided to assure that a whole-of-society approach has been applied in the SRNPHS.	See QAR comment 20.  	Idem
29. Despite the statement that the SRNPHS would consider the engagement of non-governmental stakeholders (multi-stakeholder/whole-of-society approach, SRNPHS report, p. 18), there are no considerations on the input of these stakeholders in the government's budget in the audit report (section 3.2). Some community members, health care providers and NGOs have been listed in the	With regard to the multi-stakeholder approach, we refer to our feedback on QAR comments 20. The referenced statement: "When preparing the government's budget, all stakeholders involved in planning, budgeting and strengthening of the health capacities are considered in the process." specifically relates to paragraph 3.2 on page 46 of the report. In this paragraph, the stakeholders we refer to are defined as all relevant entities responsible for planning and budgeting and, the relevant stakeholders directly involved and whose input is	Idem (stakeholder approach). The additional documentation provided demonstrated that the audit team collected information on the budget process (question 6) from non-governmental entities. However, the general statement included in the audit report does not reflect the "additional remarks" provided by these stakeholders regarding their (non-) participation in the process. Comments provided by the SAI cited only governmental agencies. The provided ROFA does not refer to consultation with non-governmental stakeholders, which appeared not to

stakeholder analysis (SAI Aruba audit action plan, Annex 1), yet no documentation of consultation to these stakeholders has been provided. For this reason, no sufficient evidence documentation has been provided to support the audit conclusion that "When preparing the government's budget, all stakeholders involved in planning, budgeting and strengthening of the health capacities are considered in the process." (ISSAI 300/101).	needed to strengthen health capacities. These are the core services and entities involved in health and calamity, such as the Minister, Department of Public Health, BRA, HOH (included in the AZV budget), AZV (national contribution and any deficits included in the budget of the government). Here we took the budgetary process of the government and the related laws and regulations into account. Regulation for Other Financial Administration (ROFA) article 3.  Snip Budget process.JPG Government Accountants Act (Comptabiliteitsverordening 1989)  CV 1989 Article 2-3 (1).GIF  CV 1989 article 4-6 (2).GIF General Health Insurance (Algemene Ziektekosten Verzekering) Budget  AZV Exploitatie begroting.GIF	be required by the regulation. Despite the interesting additional information provided, the report does not explicitly conclude on the participation of non-governmental stakeholders in the budget process, something that a whole-of-society approach would necessitate.
27. (…) The detailed approach to criteria development in audit question 1 has caused some overlap with criteria in question 2 (example: B.3 and E.7, A.9	Although there is a connection between criteria, there is no overlap in our opinion. Criteria B3 was intended to test to what extend agreements were made for coordinating actions and resources other than	The analytical and detailed development of criteria poses a risk of overlap and fragmentation of closely connected issues across different sections of the audit report. Criterion E.7 is a specific aspect of criterion E.6, which is fine.

and E.7).	financial resources such as personnel and equipment. The answer to this criteria is discussed under the heading *Institutional arrangements for coordinating resources* on page 30 of the report. Criteria E7 specifically refers to the national budget where the financial resources of the public services are budgeted. This criteria is discussed in Chapter 3 of the report. Criteria A9 was intended to test the extent to which laws and regulations includes provisions that require the country to reserve financial resources specifically for emergencies.	However, criterion A.9 and E.7/E.6 differ only in the level of analysis, the former addresses regulation of the budget process and the latter focuses on the budget itself, which in turn regulates expenditure. Given that this approach to the subject is acceptable, this point may be suppressed from the QA report.
(*Continued from* 27.) (…) This approach also made it difficult to identify conclusions against each of the criteria in the report (example: criteria A.4, A.5, B.6, C.4, and C6).	The findings on criteria A4: "Policy is based, among other things, on a basic measurement, budget documents, National health account, audits, annual performance assessments and health indicators", is presented in section 2.1, page 23: "The policy analyzed in this audit is based on situation analysis and other relevant essential documents from the health sector. The situation analysis pointed to limitations in the data available for the health sector, in particular the quality of available data on health conditions and services. Data was generally outdated or incomplete. Facilitating quality data in the future is also an important strategic action of the NSF". The findings on criteria A5: "There are mechanisms for stakeholder participation, including non-governmental stakeholders, in the health policy cycle", are set out in section 2.4, page 35: "The NSF (policy framework) had input from some of the vulnerable groups but there is no evidence to what extent the needs were considered. For the situational analysis, input was sought from many representatives of the vulnerable groups such as the elderly, persons with disabilities and children. No information was received on how the stakeholders were selected in this process. We could not determine which stakeholders provided input or what input was used in developing the NSF,	The analytical and detailed development of criteria poses a risk of overlap and fragmentation of closely connected issues across different sections of the audit report. This approach makes it difficult to locate the conclusions related to each criterion within the report. Given that this approach to the subject is acceptable, this point may be suppressed from the QA report.

	since no documentation was obtained despite the repeated requests. It is also remarkable that no representatives of the refugees and migrants nor the Department of Social Affairs were included in the participants' survey list. The NSF includes a breakdown of the surveys launched and the amount of responses received per category stakeholder." The findings on criteria B6: "There is a mechanism for informing and involving citizens and stakeholders (including state and non-state actors such as legislative bodies, public civil societies and the private sector) in the processes ", are included in section 2.2 on page 30. Under the heading: *Institutional arrangements for the coordination of resources* it is reported that "The calamity structure also includes an information and communication structure informing stakeholders, including state and non-state actors such as legislative bodies, public civil societies and the private sector. " The finding on criteria C4: "Ministries and departments adopt a whole-of-government approach to universal health coverage", are reported in section 2.3 under the heading: *Guarantee for health security and universal health coverage* on page 32: "The NSF was also developed within the context of and includes key considerations that address universal access to health and universal health coverage. These are among other, healthcare financing, equitable access, leadership and governance, and multisectoral coordination". As for the finding related to criteria C6: "There is an institutional setup to coordinate cooperation and collaboration across organizational boundaries to ensure public health security and universal health in case of emergencies". This is explained in the composition of the calamity team on page 33:	

	"A coordinated Disaster and Incident Response Procedure (GRIP)37 is used to scale up in event of a crisis. The calamity plan defines the structure for public health or disaster risk management and ensures that all relevant stakeholders are involved when introducing any measure during a crisis. For calamities-related events, all key stakeholders are involved during the implementation of measures."	
28. There are discrepancies in the correspondence of criteria described in Annex 4 and those described in the tables in the report (example: Table 2: Findings 2.1, pp. 21-22, no correspondence in Annex 4 to "There is coherence between the policies and strategies." Table 3, no correspondence in Annex 4 to "Undocumented persons have access to healthcare" or "Measures taken during COVID-19 pandemic followed the established procedures").	On a side note, the example mentioned contains an incorrect reference. Table 2: Findings 2.1, pp. 21-22 must be Table 2: Findings 2.2, pp. 28. We agree that the criteria are not always aligned 1 to 1 since we further elaborated on some criteria during the audit to make certain criteria easier to test. These further elaborations are not documented in the AFM. This concerns criteria B1. We consider having coherence and the fact that the legal framework allows the implementation of health policies and strategies as existence of alignment. Better documentation of further elaboration of criteria is indeed a point of improvement that we can easily and quickly address by improving our documentation, such as further elaboration of the criteria in the ADM. It should also be noted that depending on the desired narrative of the report, sometimes the criteria might be presented in another order.	The reference to table 2 was corrected in the QA report. The provided explanation was synthesized and incorporated into the final section of par. 27.
38. It is not clear if the calamity team comprises representatives or consults stakeholders from the private sector, civil society groups, and the academia. The report's Annex 5 and a diagram on page 33 describe Aruba's health system and calamity management with no	We agree that we could have shown the involvement of the stakeholders in the calamity team more clearly by including the composition of the crisis team in the report. The statement: "(…) the calamity team, consists of different representatives of entities that are crucial during a calamity or pandemic (..)" on page 51 was based on the actual composition of the current (COVID-19) calamity team. See document	The SAI provided a diagram indicating the non-governmental participants in the crisis team. However, the general statement on the composition of the calamity team does not explicitly convey the audit team´s conclusion on this matter. Therefore, there is no need to amend the QA report.

reference to non-state stakeholders, except for health providers, who may be non-state agents.	included.  39. Conducting the SRNPHS: Crisis team	