

**ROLE AND EFFECTIVENESS OF
SAI'S DURING THE COVID-19
SURVEY RESULTS**



Latvijas Republikas
Valsts kontrole

EUROSAI Project Group on COVID-19 / Workstream B1

In January and February 2021, a survey among the EUROSAI members was conducted, and workstream B1 design team looked at the impact aspects of SAI's work effectiveness during the COVID-19 pandemic based on the replies received from 32 SAIs¹ (64% of EUROSAI members) and identified whether any changes had taken place and how significant they were.

This document shows statistics and visualisation of survey results.

‘DESIGN TEAM’ OF WORKSTREAM B1:

SAIs of Latvia, Finland, Sweden, the United Kingdom

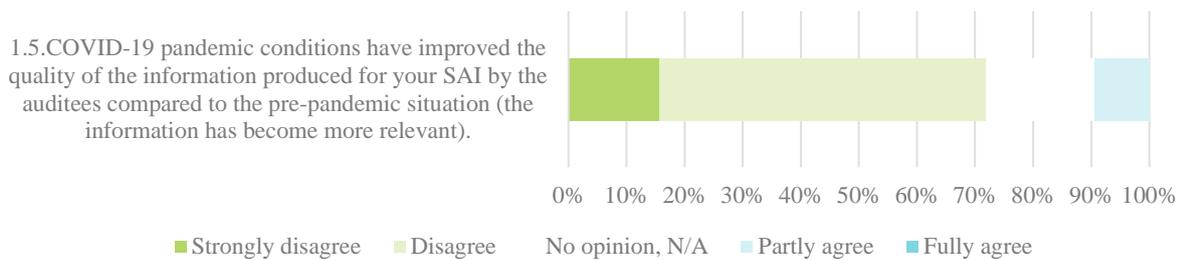
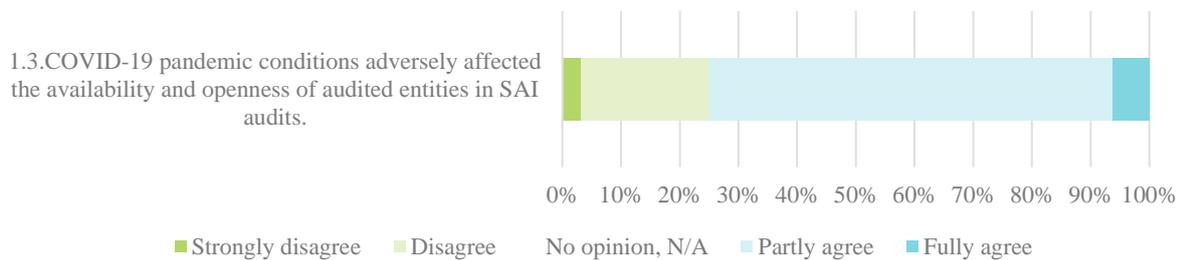
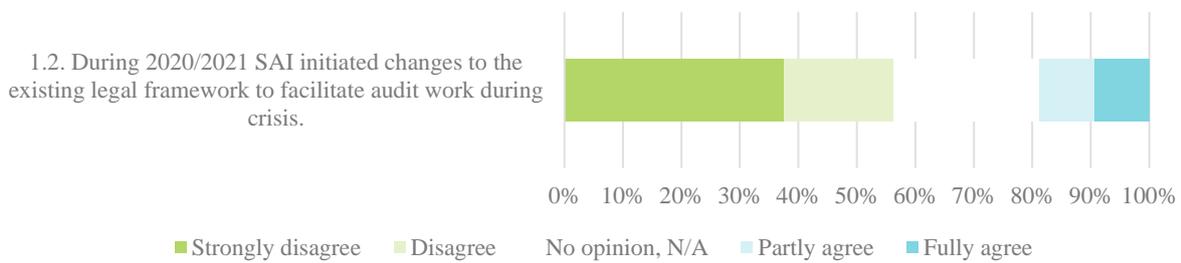
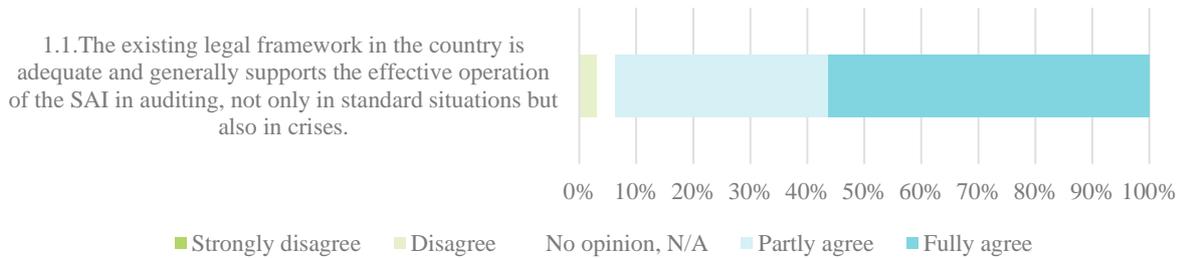


¹ SAIs of Austria, Belgium, Bulgaria, Bosnia and Herzegovina, Czech Republic, Cyprus, Croatia, Denmark, Estonia, European Court of Auditors, France, Finland, Hungary, Iceland, Ireland, Israel, Latvia, Lithuania, Malta, Moldova, The Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Russian Federation, Slovenia, Sweden, Turkey, Ukraine, and the United Kingdom.

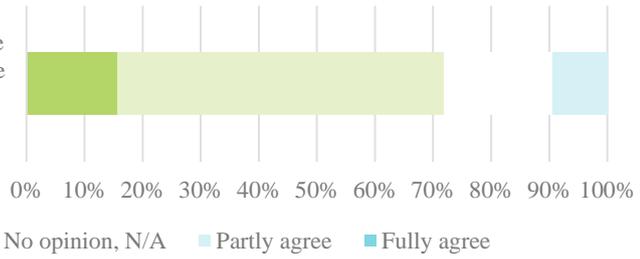
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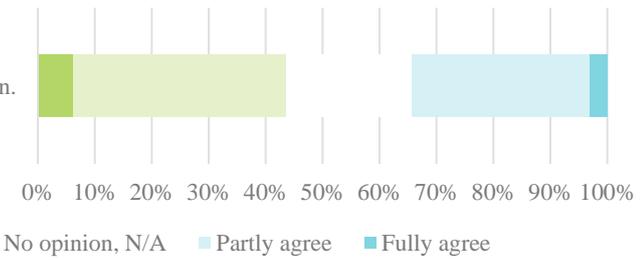
1. How effectively is the SAI able to operate in the current or changed legal and institutional framework?



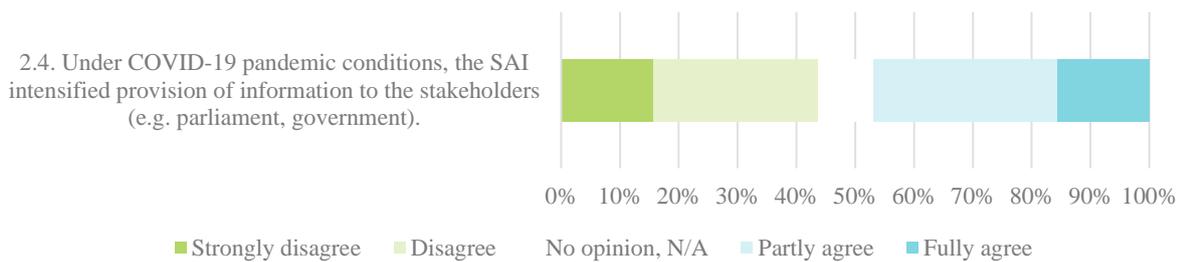
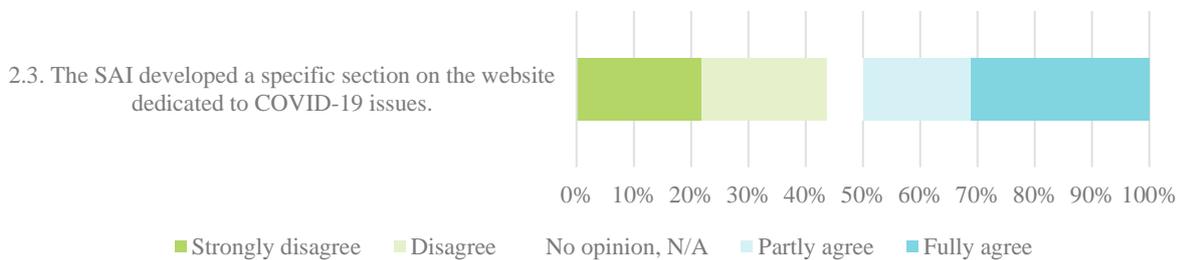
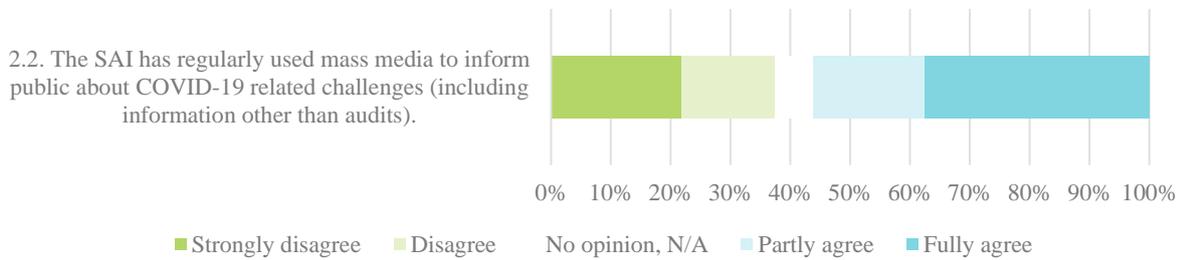
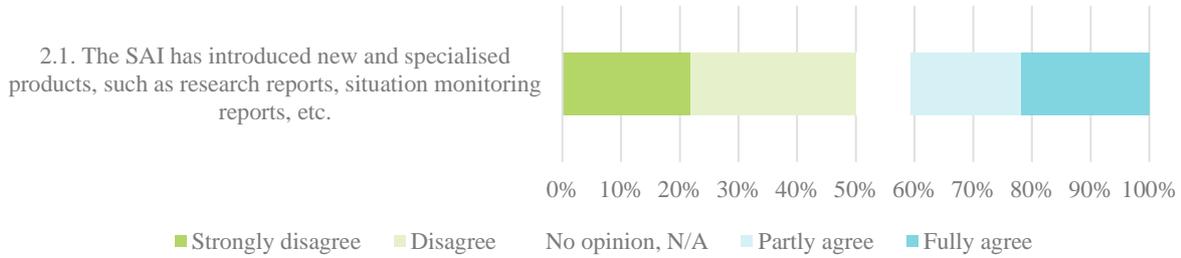
1.5. COVID-19 pandemic conditions have improved the quality of the information produced for your SAI by the auditees compared to the pre-pandemic situation (the information has become more relevant).



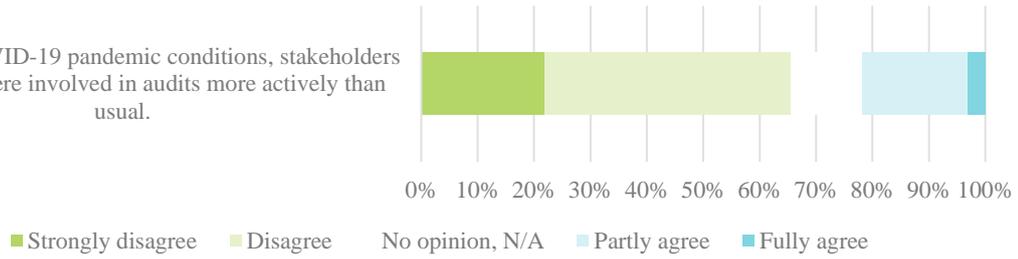
1.6. During COVID-19 pandemic, it was difficult to obtain, exchange, use, and transfer sensitive information. Please specify SAI's management response, if any.



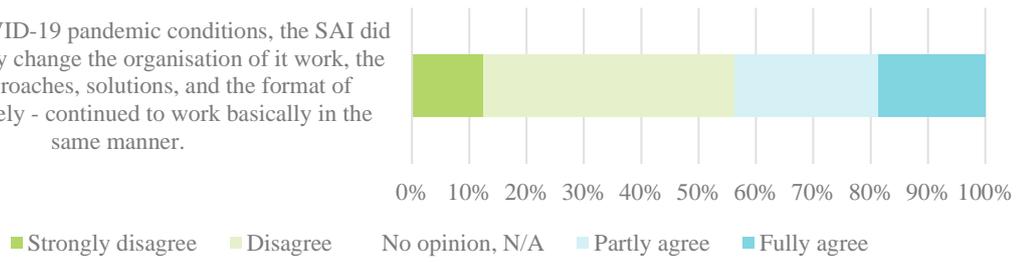
2. Was there any internal change to the SAI's performance in response to the COVID-19?



2.5. Under COVID-19 pandemic conditions, stakeholders and experts were involved in audits more actively than usual.

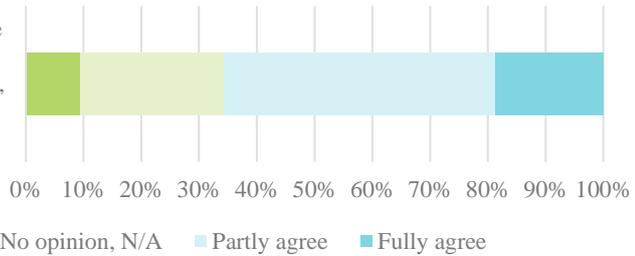


2.6. Under COVID-19 pandemic conditions, the SAI did not significantly change the organisation of its work, the existing approaches, solutions, and the format of auditing, namely - continued to work basically in the same manner.

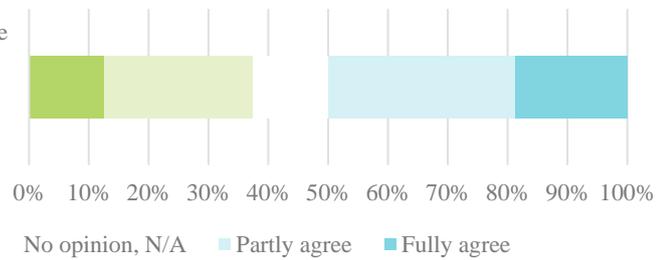


3. Were there any specific management decisions made to support SAI's reaction to the COVID-19 impact?

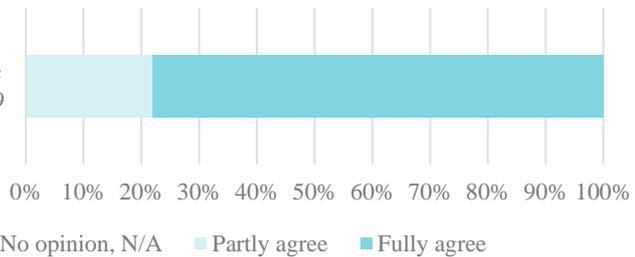
3.1. Due to COVID-19 pandemic impact, the SAI made changes in the management style of the institution (for example, a management group, a risk assessment group, a special structural unit have been established, or officials have been appointed).



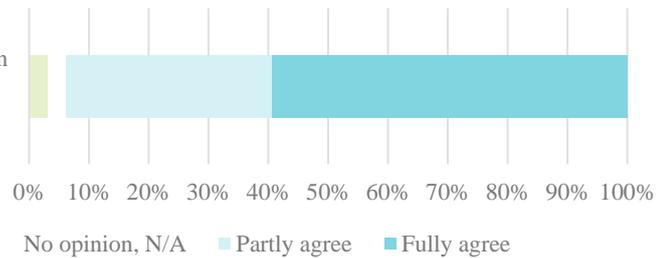
3.2. The SAI has acted to identify the most vulnerable groups and areas of the society (as part of an extraordinary risk analysis or a specially organised process, for example, COVID-19 situation risk assessment process).



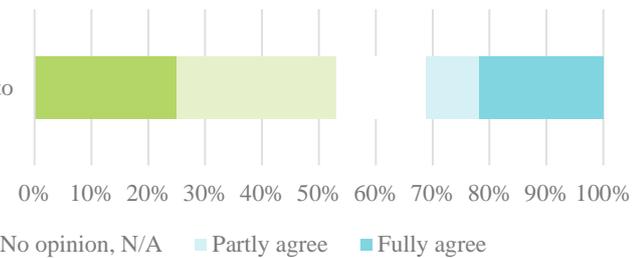
3.3. The SAI has defined priorities and areas for the COVID-19 related audits (for example, audits of public procurement made by the government under COVID-19 conditions).



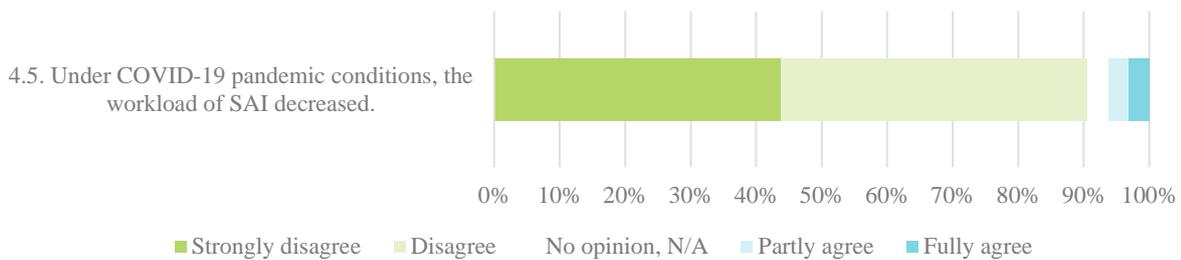
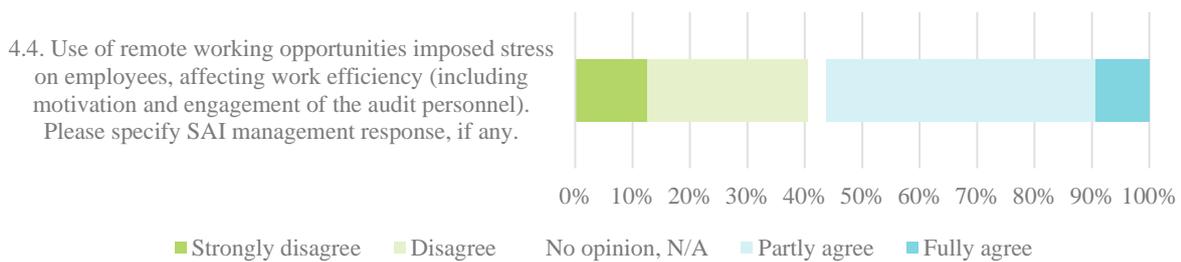
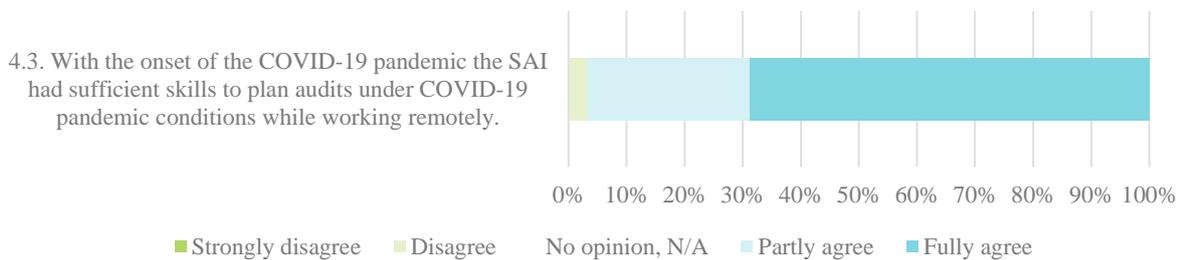
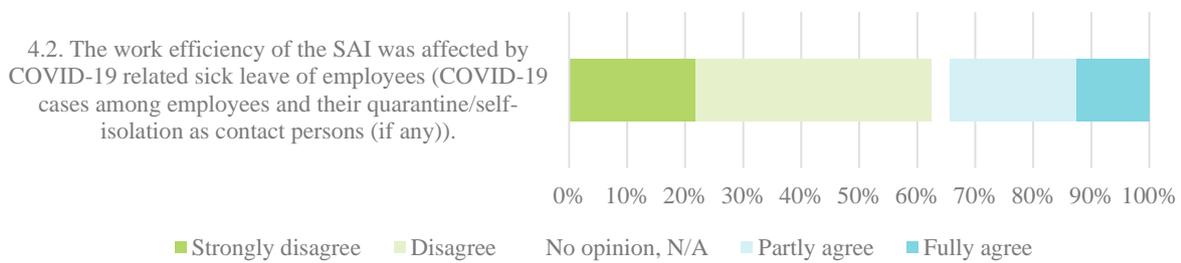
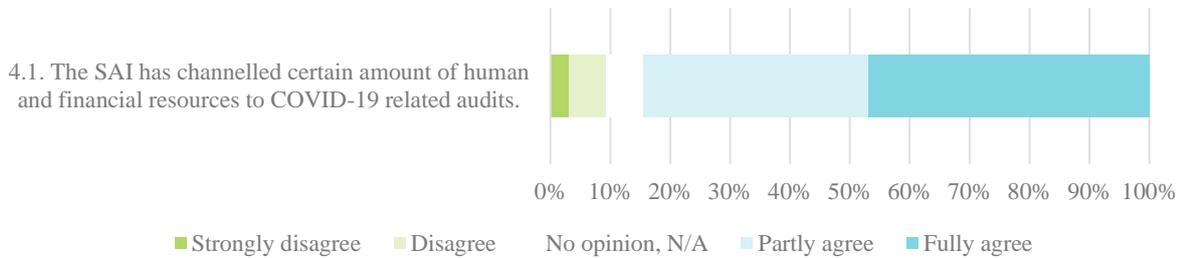
3.4. At the institutional level communication has been changed with the auditee by introducing remote cooperation methods.



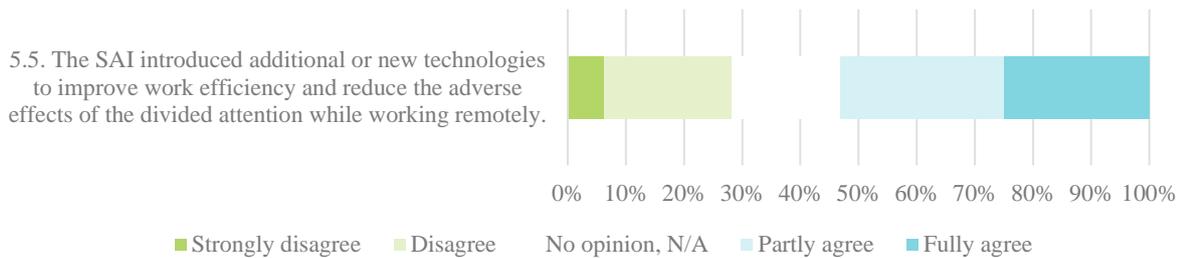
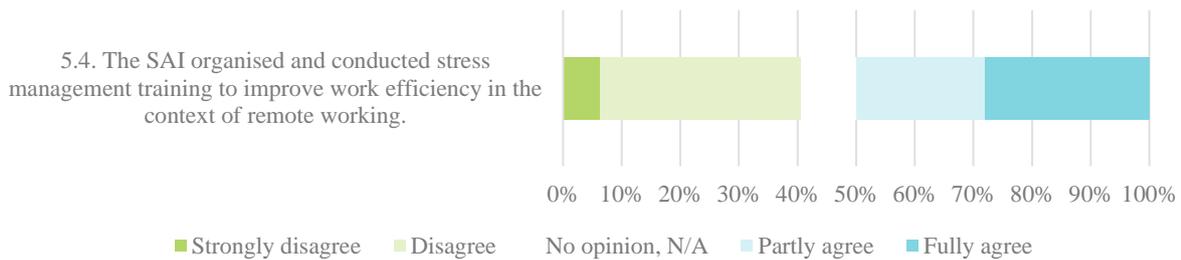
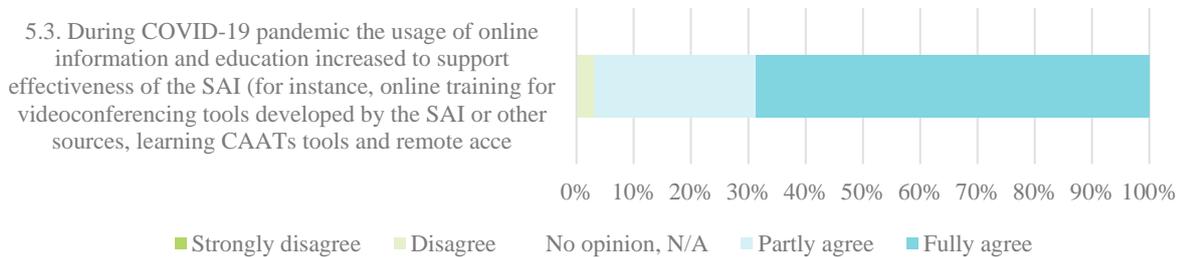
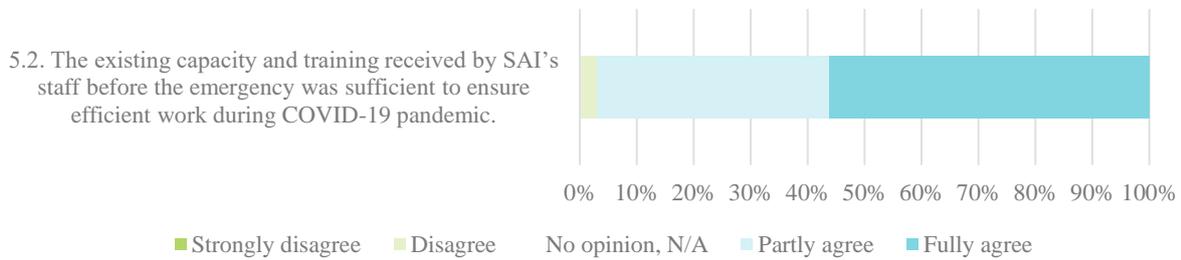
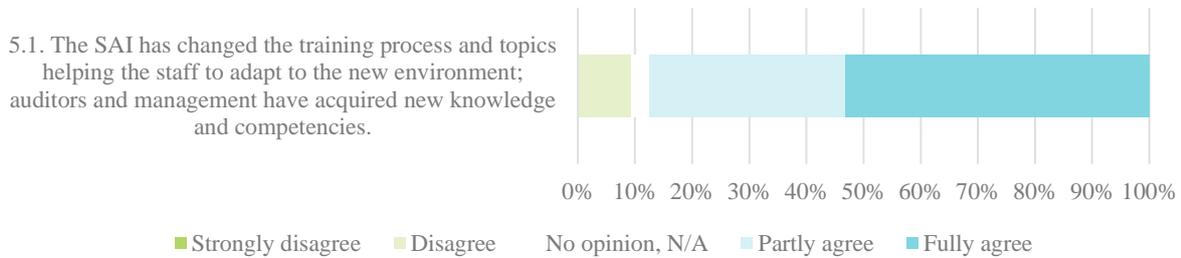
3.5. The SAI has agreed with the government or parliament on crucial COVID-19 related expenditures, to be audited by the SAI.



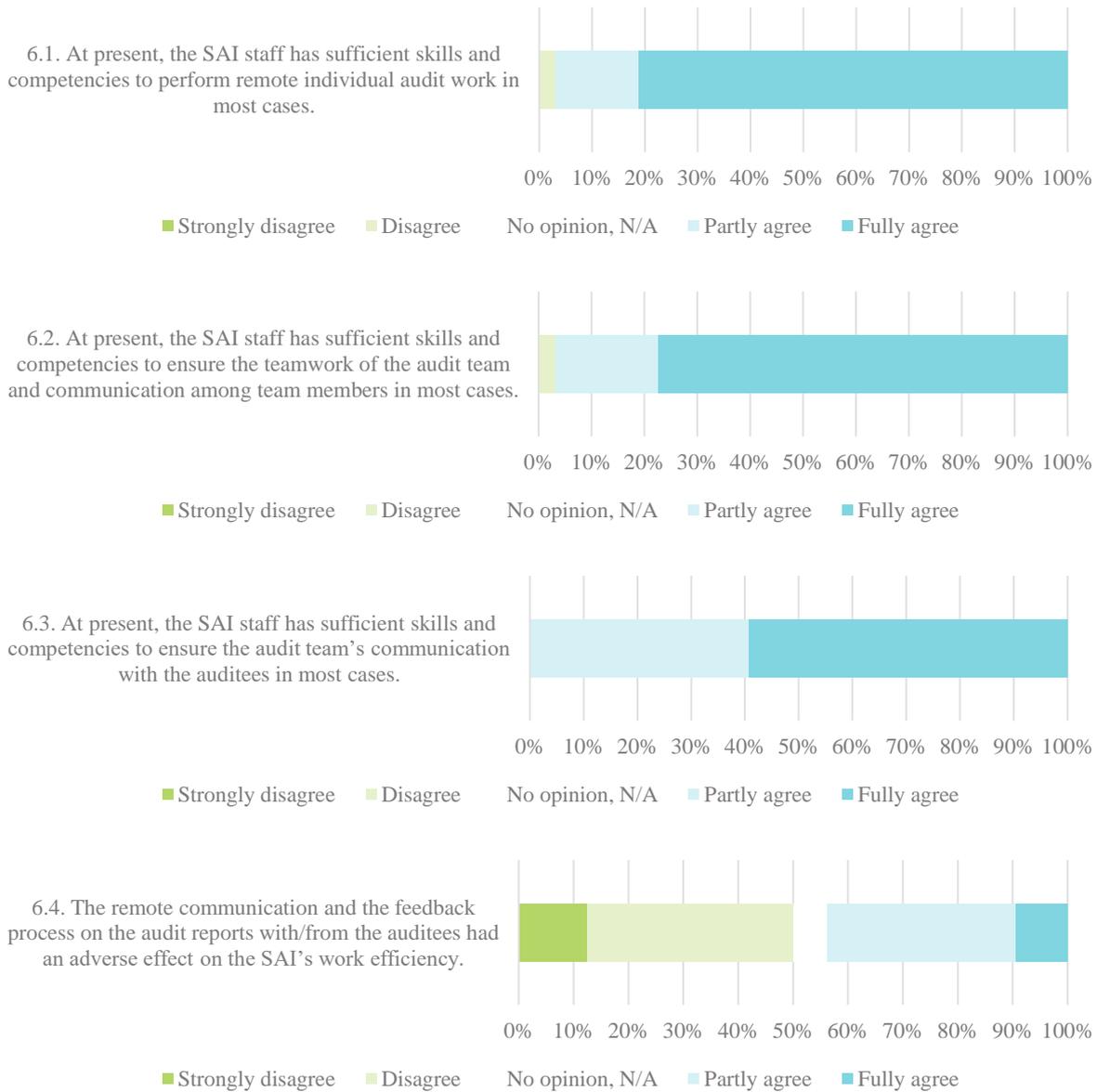
4. Were there any changes to HR planning and management during the COVID-19 pandemic?



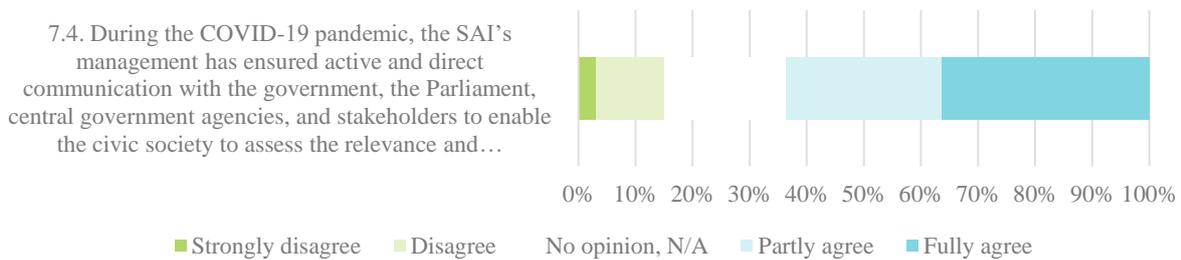
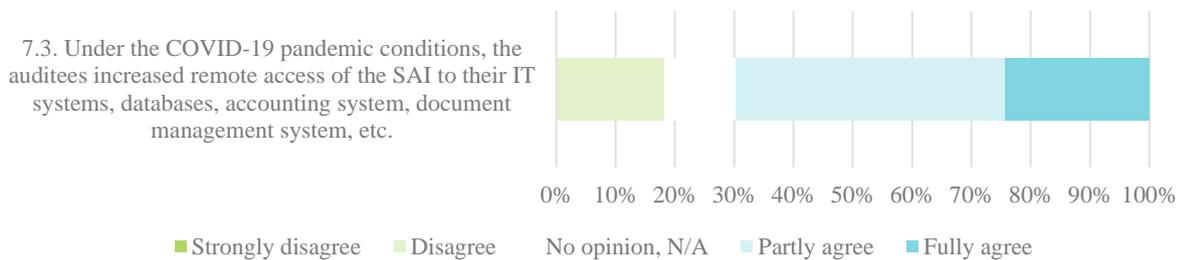
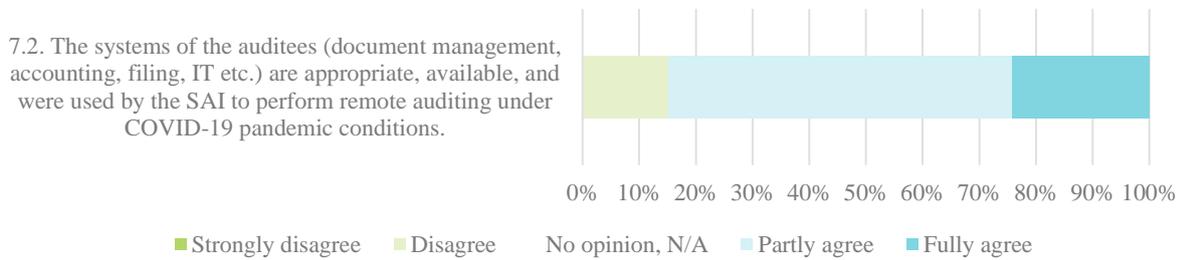
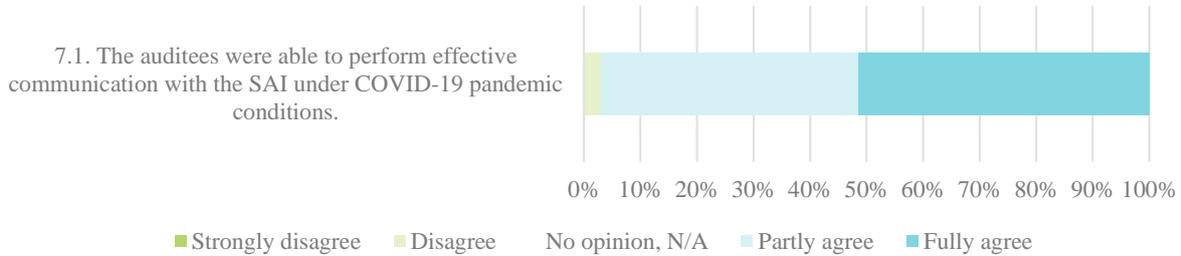
5. Did the SAI provide any support to the staff in adapting to working environment imposed by COVID-19?



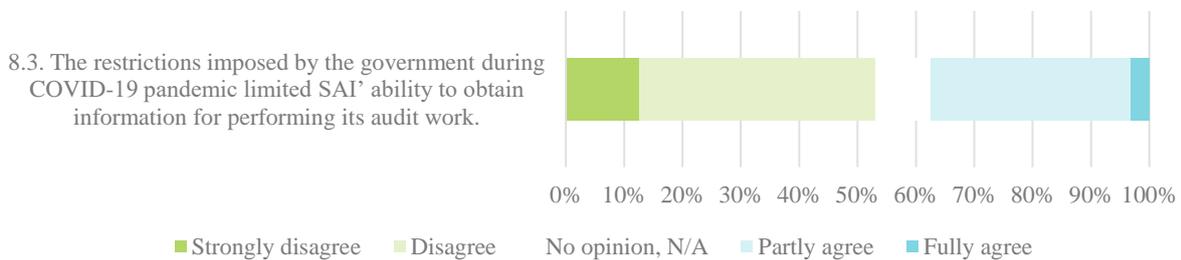
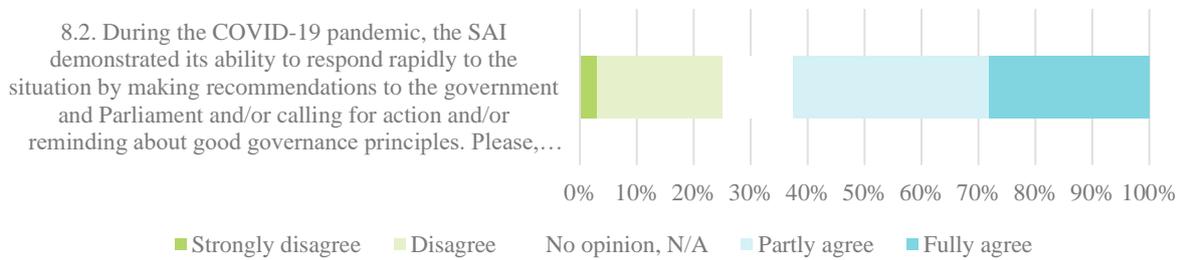
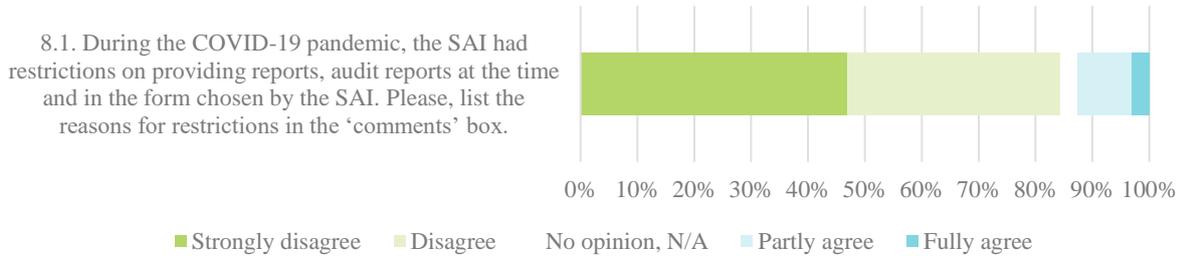
6. Are the competencies of auditors and auditees sufficient to ensure efficient cooperation during COVID-19 pandemic?



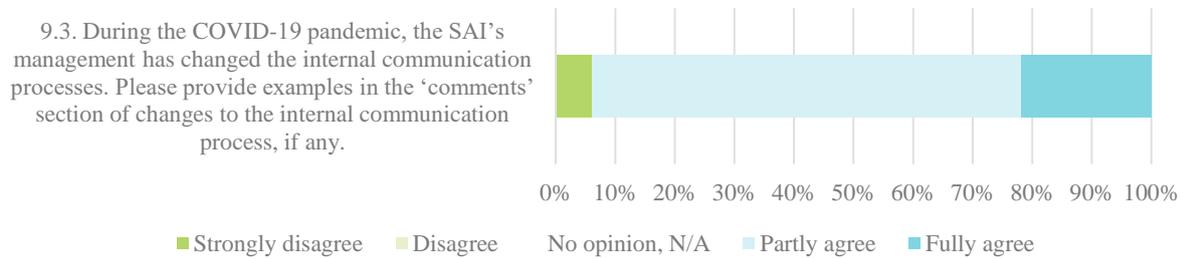
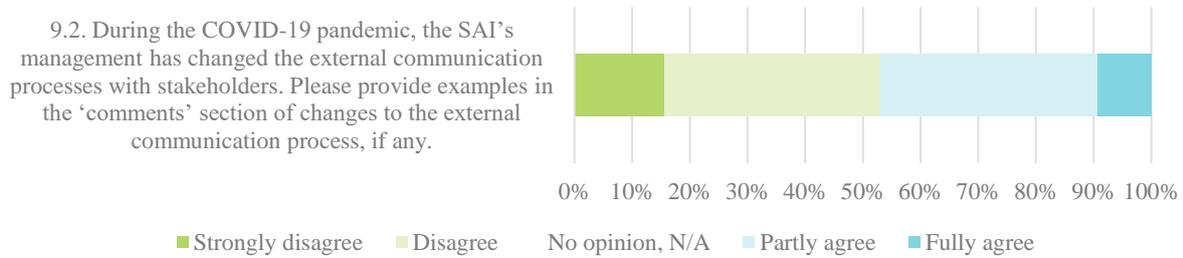
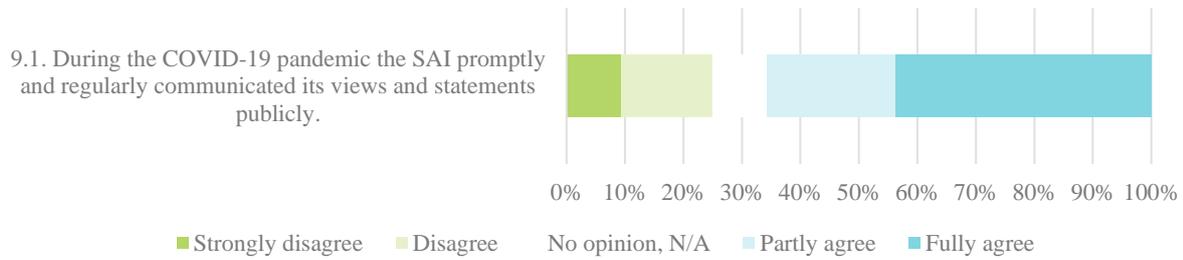
7. Did SAI ensure effective cooperation with stakeholders during the COVID-19 pandemic?



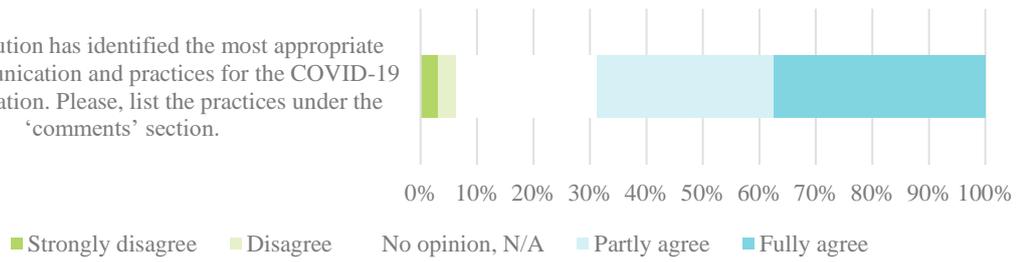
8. Did the SAI rearrange communication processes according to the COVID-19 pandemic situation?



9. Did the SAI respond to the need to enhance communication and/or change the approach to communication during the COVID-19 pandemic?



9.4. The institution has identified the most appropriate forms of communication and practices for the COVID-19 pandemic situation. Please, list the practices under the 'comments' section.



9.5. The SAI has identified and addressed specific communication target groups during COVID-19 pandemic.

