ROLE AND EFFECTIVENESS OF SAI’S DURING THE COVID-19 SURVEY RESULTS
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?

1.1. The existing legal framework in the country is adequate and generally supports the effective operation of the SAI in auditing, not only in standard situations but also in crises.

1.2. During 2020/2021 SAI initiated changes to the existing legal framework to facilitate audit work during crisis.

1.3. COVID-19 pandemic conditions adversely affected the availability and openness of audited entities in SAI audits.

1.4. Under COVID-19 pandemic influence, the SAI introduced specific management tools (formal and informal working groups, new risk assessment processes, identification of responsible officials).

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).
1.5. 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?

2.1. The SAI has introduced new and specialised products, such as research reports, situation monitoring reports, etc.

2.2. The SAI has regularly used mass media to inform public about COVID-19 related challenges (including information other than audits).

2.3. The SAI developed a specific section on the website dedicated to COVID-19 issues.

2.4. Under COVID-19 pandemic conditions, the SAI intensified provision of information to the stakeholders (e.g. parliament, government).
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?

4.1. The SAI has channelled certain amount of human and financial resources to COVID-19 related audits.

4.2. The work efficiency of the SAI was affected by COVID-19 related sick leave of employees (COVID-19 cases among employees and their quarantine/self-isolation as contact persons (if any)).

4.3. With the onset of the COVID-19 pandemic the SAI had sufficient skills to plan audits under COVID-19 pandemic conditions while working remotely.

4.4. Use of remote working opportunities imposed stress on employees, affecting work efficiency (including motivation and engagement of the audit personnel). Please specify SAI management response, if any.

4.5. Under COVID-19 pandemic conditions, the workload of SAI decreased.
5. Did the SAI provide any support to the staff in adapting to working environment imposed by COVID-19?

5.1. The SAI has changed the training process and topics helping the staff to adapt to the new environment; auditors and management have acquired new knowledge and competencies.

5.2. The existing capacity and training received by SAI’s staff before the emergency was sufficient to ensure efficient work during COVID-19 pandemic.

5.3. During COVID-19 pandemic the usage of online information and education increased to support effectiveness of the SAI (for instance, online training for videoconferencing tools developed by the SAI or other sources, learning CAATs tools and remote access).

5.4. The SAI organised and conducted stress management training to improve work efficiency in the context of remote working.

5.5. The SAI introduced additional or new technologies to improve work efficiency and reduce the adverse effects of the divided attention while working remotely.
6. Are the competencies of auditors and auditees sufficient to ensure efficient cooperation during COVID-19 pandemic?

6.1. At present, the SAI staff has sufficient skills and competencies to perform remote individual audit work in most cases.

6.2. At present, the SAI staff has sufficient skills and competencies to ensure the teamwork of the audit team and communication among team members in most cases.

6.3. At present, the SAI staff has sufficient skills and competencies to ensure the audit team’s communication with the auditees in most cases.

6.4. The remote communication and the feedback process on the audit reports with/from the auditees had an adverse effect on the SAI’s work efficiency.
7. Did SAI ensure effective cooperation with stakeholders during the COVID-19 pandemic?

7.1. The auditees were able to perform effective communication with the SAI under COVID-19 pandemic conditions.

7.2. The systems of the auditees (document management, accounting, filing, IT etc.) are appropriate, available, and were used by the SAI to perform remote auditing under COVID-19 pandemic conditions.

7.3. Under the COVID-19 pandemic conditions, the auditees increased remote access of the SAI to their IT systems, databases, accounting system, document management system, etc.

7.4. During the COVID-19 pandemic, the SAI’s management has ensured active and direct communication with the government, the Parliament, central government agencies, and stakeholders to enable the civic society to assess the relevance and…
8. Did the SAI rearrange communication processes according to the COVID-19 pandemic situation?

8.1. During the COVID-19 pandemic, the SAI had restrictions on providing reports, audit reports at the time and in the form chosen by the SAI. Please, list the reasons for restrictions in the ‘comments’ box.

8.2. During the COVID-19 pandemic, the SAI demonstrated its ability to respond rapidly to the situation by making recommendations to the government and Parliament and/or calling for action and/or reminding about good governance principles. Please,…

8.3. The restrictions imposed by the government during COVID-19 pandemic limited SAI’ ability to obtain information for performing its audit work.
9. Did the SAI respond to the need to enhance communication and/or change the approach to communication during the COVID-19 pandemic?

9.1. During the COVID-19 pandemic the SAI promptly and regularly communicated its views and statements publicly.

9.2. During the COVID-19 pandemic, the SAI’s management has changed the external communication processes with stakeholders. Please provide examples in the ‘comments’ section of changes to the external communication process, if any.

9.3. During the COVID-19 pandemic, the SAI’s management has changed the internal communication processes. Please provide examples in the ‘comments’ section of changes to the internal communication process, if any.
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.