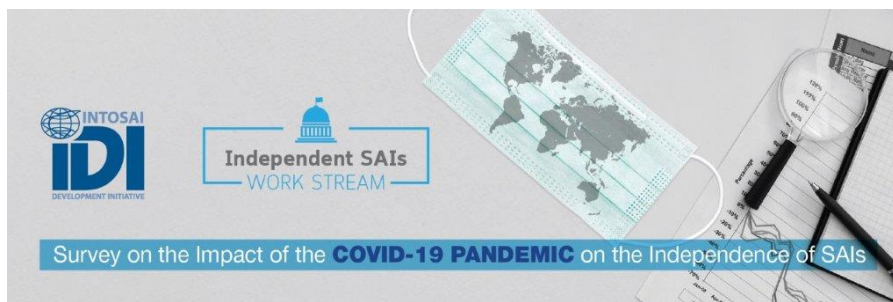


SAI Independence Covid-19 Survey



Thank you for agreeing to participate in this survey on the impact of the Covid-19 pandemic on the independence of Supreme Audit Institutions.

Overview

The objective of this survey is to assess whether and how the Covid-19 pandemic has had an impact on the independence of SAIs. The survey seeks to complement the information collected through the INTOSAI Global Survey, focusing on how SAI independence was affected in the period of March 2020 to June 2021. The survey results will be analyzed, consolidated, and shared through a report on the impact of the global pandemic on SAI independence.

Responding to the Survey

We highly recommend that SAIs assign a staff member (or team of staff members) with the relevant knowledge of SAI mandates, operations and finances (budgets and actual transfers to the SAI in the period of March 2020 to June 2021) to answer the survey.

The survey consists of 35 questions. Responding to the survey will take approximately 15 - 30 minutes.

The survey application allows for saving your responses as you enter them. Your responses are saved when you click 'Next' on each survey page. You can also go back through the sections to review and, where necessary, update your answers. You will be able to print a copy of your response after completing the survey.

Deadline: by 23 July 2021

Page 1 - Privacy

Confidentiality of Information

The Survey promotes transparency while ensuring SAIs own decisions on the use and publication of their responses. All responses to the Survey will be used to produce aggregated data at global and regional levels for publication in a report. The report would only disclose an individual SAI response if the SAI gives its consent. In an effort to promote transparency and improve the coordination and exchange of experience and information within the INTOSAI network, we kindly ask SAIs to respond to the following questions regarding confidentiality and sharing of data:

- * 1. 1. Please confirm whether you give authority to IDI to publish your individual responses to this survey? (e.g. in the form of country analysis information, that is, with your individual response matched to the name of your SAI)

a) Yes

b) No

- * 2. 2. Please confirm whether you give authority to IDI to share responses with other INTOSAI organs and entities upon request. When sharing data with other INTOSAI organs, IDI will ensure these organisations sign a confidentiality clause confirming that individual Survey responses are not shared with organisations outside INTOSAI or published, without the explicit permission of the organisation providing those responses.
- a) Yes b) No

Page 2

Personal Data Consent - required by EU General Data Protection Regulation 2016/679 (“GDPR”)

IDI is collecting the following personal data from you for the Survey on the impact of the Covid-19 pandemic on the independence of SAIs to achieve the purposes of confirmation of registered information, quality data checks and explicit permission to share SAI information outside INTOSAI -only if requested:

- Name, position, e-mail address and phone number

Personal data will be kept until 31 December 2021.

Personal data collected will not be shared or disclosed externally.

You can withdraw your consent at any time by sending an e-mail to the IDI Coordinator with GDPR Compliance Responsibility: jianhua.qian@idi.no . Your rights as per GDPR as well as other details please check our Privacy Notice <https://www.idi.no/privacy-notice>.

- * 3. 3. Would you like to consent to processing of your personal data for the purposes described in this notice?
- Yes, I consent. No, I do not consent.

Page 3 - General Information

Section 1 General Information

* 4. 4. Organisation

* 5. 5. Country

- | | |
|---|--------------------------------------|
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| <input type="radio"/> Algeria | <input type="radio"/> American Samoa |
| <input type="radio"/> Andorra | <input type="radio"/> Angola |
| <input type="radio"/> Anguilla | <input type="radio"/> Antarctica |
| <input type="radio"/> Antigua and Barbuda | <input type="radio"/> Argentina |
| <input type="radio"/> Armenia | <input type="radio"/> Aruba |
| <input type="radio"/> Australia | <input type="radio"/> Austria |
| <input type="radio"/> Azerbaijan | <input type="radio"/> Bahamas |
| <input type="radio"/> Bahrain | <input type="radio"/> Bangladesh |
| <input type="radio"/> Barbados | <input type="radio"/> Belarus |
| <input type="radio"/> Belgium | <input type="radio"/> Belize |
| <input type="radio"/> Benin | <input type="radio"/> Bermuda |

- Bhutan
- Bosnia and Herzegovina
- Brazil
- Bulgaria
- Burundi
- Cameroon
- Cape Verde
- Central African Republic
- Chile
- Christmas Island
- Colombia
- Democratic Republic of the Congo (Kinshasa)
- Cook Islands
- Côte D'ivoire (Ivory Coast)
- Cuba
- Czech Republic
- Djibouti
- Dominican Republic
- Ecuador
- El Salvador
- Eritrea
- Ethiopia
- Faroe Islands
- Finland
- French Guiana
- French Southern Territories
- The Gambia
- Germany
- Gibraltar
- Greenland
- Guadeloupe
- Guatemala
- Guinea-Bissau
- Haiti
- Honduras
- Hungary
- India
- Iran (Islamic Republic of)
- Ireland
- Italy
- Jamaica
- Jordan
- Kenya
- Korea, Democratic People's Rep. (North Korea)
- Kosovo
- Kyrgyzstan
- Latvia
- Lesotho
- Libya
- Bolivia
- Botswana
- Brunei Darussalam
- Burkina Faso
- Cambodia
- Canada
- Cayman Islands
- Chad
- China
- Cocos (Keeling) Islands
- Comoros
- Congo, Republic of (Brazzaville)
- Costa Rica
- Croatia
- Cyprus
- Denmark
- Dominica
- East Timor (Timor-Leste)
- Egypt
- Equatorial Guinea
- Estonia
- Falkland Islands
- Fiji
- France
- French Polynesia
- Gabon
- Georgia
- Ghana
- Greece
- Grenada
- Guam
- Guinea
- Guyana
- Holy See
- Hong Kong
- Iceland
- Indonesia
- Iraq
- Israel
- Ivory Coast
- Japan
- Kazakhstan
- Kiribati
- Korea, Republic of (South Korea)
- Kuwait
- Lao, People's Democratic Republic
- Lebanon
- Liberia
- Liechtenstein

- Lithuania
- Macau
- Malawi
- Maldives
- Malta
- Martinique
- Mauritius
- Mexico
- Moldova, Republic of
- Mongolia
- Montserrat
- Mozambique
- Namibia
- Nepal
- Netherlands Antilles
- New Zealand
- Niger
- Niue
- Northern Mariana Islands
- Oman
- Palau
- Panama
- Paraguay
- Philippines
- Poland
- Puerto Rico
- Reunion Island
- Russian Federation
- Saint Kitts and Nevis
- Saint Vincent and the Grenadines
- San Marino
- Saudi Arabia
- Serbia
- Sierra Leone
- Slovakia (Slovak Republic)
- Solomon Islands
- South Africa
- Spain
- Sudan
- Swaziland (Eswatini)
- Switzerland
- Taiwan (Republic of China)
- Tanzania; officially the United Republic of Tanzania
- Tibet
- Togo
- Tonga
- Tunisia
- Turkmenistan
- Tuvalu
- Luxembourg
- Madagascar
- Malaysia
- Mali
- Marshall Islands
- Mauritania
- Mayotte
- Micronesia, Federal States of
- Monaco
- Montenegro
- Morocco
- Myanmar, Burma
- Nauru
- Netherlands
- New Caledonia
- Nicaragua
- Nigeria
- North Macedonia
- Norway
- Pakistan
- Palestinian territories
- Papua New Guinea
- Peru
- Pitcairn Island
- Portugal
- Qatar
- Romania
- Rwanda
- Saint Lucia
- Samoa
- Sao Tome and Principe
- Senegal
- Seychelles
- Singapore
- Slovenia
- Somalia
- South Sudan
- Sri Lanka
- Suriname
- Sweden
- Syria, Syrian Arab Republic
- Tajikistan
- Thailand
- Timor-Leste (East Timor)
- Tokelau
- Trinidad and Tobago
- Turkey
- Turks and Caicos Islands
- Uganda

- Ukraine
- United Kingdom
- Uruguay
- Vanuatu
- Venezuela
- Virgin Islands (British)
- Wallis and Futuna Islands
- Yemen
- Zimbabwe
- United Arab Emirates
- United States
- Uzbekistan
- Vatican City State (Holy See)
- Vietnam
- Virgin Islands (U.S.)
- Western Sahara
- Zambia
- Other, please specify

Page 4

Question 6-9 skipped because your did not give consent in Question 3.

*** 6. 6. Name of Contact Person (for information verification purpose)**

*** 7. 7. Position**

*** 8. 8. E-mail**

*** 9. 9. Telephone number with country code**

Page 5 - Financial Autonomy

Section 2: Financial Autonomy

This section seeks to gain an understanding of whether and how SAIs' operational budgets and actual financial transfers to SAIs were affected by the pandemic and economic crisis in 2020 and 2021, and whether this had an impact on SAI operations and ability to deliver on their mandate.

*** 10. 10. Did your SAI experience budget revisions due to the Covid-19 crisis from March 2020 to June 2021?**

- a) Yes, budgets were reduced by up to 20% compared to 2019
- b) Yes, budgets were reduced by more than 20% compared to 2019

- c) Yes, budgets were reduced in 2020 but increased again in 2021
- d) Yes, budgets increased as the SAI was given additional tasks
- e) No, the budgets were not (or only marginally) affected
- f) Other, please specify

Page 6

*** 11. 11. In the case of budget revisions, which of the following statements apply to your SAI?**

- a) The SAI submitted a revised budget proposal directly to the Legislature
- b) SAI budget revisions were proposed by the Ministry of Finance as part of the national budget revision, in consultation with the SAI
- c) SAI budget revisions were proposed by the Ministry of Finance as part of the national budget revision, without consulting with the SAI
- d) Not applicable
- e) Other, please specify

*** 12. 12. In the case of budget revisions, was this in line with the process for budget revisions as described in the budget law and/or the SAI legal framework?**

- a) Yes
- b) No
- c) Processes for budget revisions are not described in the legal framework
- d) Not applicable

Page 7

*** 13. 13. In the case of budget reduction, how did this compare to other agencies' budget revisions?**

- a) The SAI was affected by general budget revisions, affecting most public entities
- b) The SAI was more affected by budget reductions than most public entities
- c) The SAI was less affected by budget reductions than most other public entities
- d) Not applicable
- e) Don't know

*** 14. 14. Were financial transfers to your SAI made in line with (revised) budgets in 2020?**

- a) Yes
- b) No, they were higher
- c) No, they were up to 20% lower
- d) No, they were more than 20% lower

15. 15. If your answer to Question 14 was "b", "c" or "d", please indicate why financial transfers to your SAI were not made in line with revised budgets in 2020. Otherwise please skip this question.

Page 8

* 16. 16. If funding of your SAI was reduced in the period of March 2020 to June 2021, did this affect the number and /or scope of audits conducted?

- a) Yes, the number or audits was reduced/scope restricted because of reduced funding.
- b) No, SAI operations were only affected by the pandemic (i.e. lockdowns), not by reduced funding.
- c) Both of the above
- d) None of the above
- e) Not applicable

* 17. 17. Did the pandemic have an impact on your SAI's operating costs

- a) Yes, they increased (e.g. because of need for investments in ICT infrastructure)
- b) Yes, they decreased (e.g. because of less audits, less travel)
- c) No, they stayed the same
- d) Other, please specify

Page 9 - SAI Mandates

Section 3 SAI Mandates

This section seeks to establish whether SAIs faced limitations in performing their ordinary accountability function because of the pandemic, i.e. whether regular audits and follow-up were affected. It also assesses whether SAIs have the appropriate legal framework and mandate to conduct Covid-19 audits, including real-time and pre-audits as defined below.

* 18. 18. Did your SAI revise its audit plan as a response to the pandemic in the period of March 2020 to June 2021?

- a) Yes
- b) No

* 19. 19. Did audit plan revisions lead to a reduction of audits/reduced audit scope?

- a) Yes
- b) To a great extent
- c) To a limited extent
- d) Not applicable
- e) I don't know
- f) No

Page 10

* 20. 20. If emergency legislation was approved during the pandemic, did this affect your SAI's autonomy to conduct audits?

- a) Yes
- b) No
- c) Not applicable

21. 21. If your answer to Question 20 was "yes", please state how your SAI's autonomy to conduct audits was affected, otherwise please skip this question.

- * 22. **22. Has your SAI conducted/is your SAI conducting an audit of the use of Covid-19 emergency funding?**
Covid-19 emergency funding refers to extraordinary funds mobilized by governments to respond to the Covid-19 crisis, and can include funding from domestic as well as from external sources.

a) Yes b) No, but planning to
 c) No

Page 11

- * 23. **23. Has your SAI conducted real-time audits during the exercise of Covid-19 emergency spending?**
A real-time audit can be defined as an audit conducted during the implementation of government programmes to provide real-time (or close to real-time) assurance

a) Yes b) No
 c) No, we do not have a mandate to do so

- * 24. **24. Has your SAI conducted pre-audits prior to Covid-19 emergency spending?**
A pre-audit or a priori audit is conducted pre- spending and is commonly focused on the assessment of controls and procedures

a) Yes b) No, but we have a mandate to do so
 c) No, we do not have a mandate to do so

- * 25. **25. Are there any requirements (e.g. in law or external financial agreements) for your SAI to audit the use of Covid-19 emergency funding?**

a) Yes, in legislation b) Yes, in grant/loan agreements with donors
 c) No

Page 12 - Impact on discretion to select audits

Section 4 Impact on Discretion to Select Audits

This section seeks to establish whether the SAIs' ability to select the topics and decide on the timing and content of audits was affected by the pandemic.

- * 26. **26. Was your SAI able to freely decide on the selection of topics, timing and content of audits, including audits of Covid-19 emergency spending, in the period of March 2020 to June 2021?**

a) Yes d) No

27. **27. If your answer to Question 26 was "No", please describe how your SAI's ability to decide on the selection of topics, timing and content of audits was affected. Otherwise please skip this question.**

* 28. 28. If emergency funding from external providers was received in the period of March 2020 to June 2021, was your SAI consulted or did it participate in the dialogue with the providers (e.g. IMF) on arrangements for audit of the use of such funds?

- a) Yes b) No
 c) Not applicable

Page 13 - Impact on access to information

Section 5 Impact on Access to Information

This section seeks to establish whether the disruption caused by Covid-19 (including prolonged periods of lockdowns and working from home) affected the SAIs' ability to access the information necessary to carry out their ordinary accountability functions and whether, when mandated to audit the use of emergency funding, SAIs had timely and unrestricted access to information.

* 29. 29. Was your SAI's access to information for audit purposes affected by the pandemic and restrictive measures?

- a) Yes, physical access to audit evidence and information was restricted b) Yes, remote access to audit evidence and information in digital form was restricted
 c) Both of the above d) None of the above

* 30. 30. Did your SAI have timely and unrestricted access to information when auditing the use of emergency funding?"

- a) Yes b) To a large extent
 c) To a limited extent d) No

Page 14 - Impact on the publication and follow-up

Section 6 Impact on the Publication and Follow-up of Reports

This section seeks to establish whether the SAI's ability to publish and follow-up on reports has been affected by the pandemic.

* 31. 31. Were audit reports published as planned in the period of March 2020 to June 2021?

- a) Yes b) To a large extent
 c) To a limited extent d) No

* 32. 32. Were audit reports followed up as planned in the period of March 2020 to June 2021?

- a) Yes b) To a large extent
 c) To a limited extent d) No

* 33. 33. Is your SAI free to publish and follow-up on audits of the use of Covid-19 emergency funding?"

- a) Yes b) To a large extent
 c) To a limited extent d) No

* 34. 34. Has your SAI published or is it planning to publish an audit report on the use of Covid-19 emergency funding?

- a) Yes b) No

Page 16 - Other impacts

Section 7 Other Impacts

This section seeks to establish whether there have been any other impacts of Covid-19 on SAI independence, including opportunities for enhancing the role of independent SAIs as agents of accountability.

35. 35. Please provide any comments you may have on section 1-7. This is also an opportunity to indicate any other impacts of Covid-19 on your SAI's ability to act as an independent agent of accountability.

Your responses have been registered!

Thank you for taking the time to complete the survey. Your input is valuable to us and will help us to further advance our efforts to enhance SAI Independence.