

<i>Audit topic: Indicate the topic of the audit. For example – Performance Audit of the use of state budget funds to overcome the consequences of “disasters”¹</i>	<i>Prepared by:</i> <i>Date:</i>
<i>The audit period:</i>	<i>Revised:</i> <i>Date:</i>

WORKING DOCUMENT

Audit matrix

Objective: To systematise the results of the preliminary research by defining the evaluation criteria and planning the necessary audit evidence.

Sources of information: Working documents on identified risks in the studied areas; working documents on analysis and assessment of key risks in the study area; working papers on audit issues and audit scope by study area; European regulations; national strategic documents; internal rules and procedures, etc.

The main question: *Have the state budget funds been used effectively and transparently to overcome the consequences of “disasters”?*

Level 2: <i>The first special question: Have conditions been created for effective and transparent use of public funds to overcome the consequences of disasters?</i>						
Level III: Sub-question:	Criteria/ Indicators	Evidence	Sources of evidence	Methods of collecting information	Methods of information analysis	Expected outcomes
What do we want to learn?	What are the indicators we use to evaluate?	What evidence will answer the questions?	Where did you get the evidence from?	How to obtain evidence?	What to do with the evidence?	What do we expect to find as a result of the analysis?
1.1. Have timely actions been taken to identify and approve appropriate measures?	1.1.1. Timely implementation, identification and justification of measures <i>Source of the assessment: a list of relevant regulations that define the procedure for</i>	Documents with information on the definition of measures. <i>It provides a list of regulatory acts that define</i>	<i>It provides a list of responsible central executive authorities, other stakeholders and sources of information.</i>	Survey, observation, research, verification of documents, interview, focus groups, requesting	- <i>Quantitative analysis (e.g. trends, comparisons, ratios)</i> - <i>Qualitative analysis (codes, set of rules,</i>	<i>Expected audit findings should be written.</i>

¹ "disaster" any emergency or catastrophe that is the subject of SAI research.

	<i>actions during a state of emergency, etc.</i>	<i>emergency response and elimination measures.</i>		documents, questionnaires.	<i>manuals, matrices/scales</i> - <i>System analysis (e.g. charts, graphs)</i> - <i>Study/research of case studies, cases from practice</i>	
	1.1.2. Justification for the allocation and distribution of financial resources by measure: - budget allocation and funding sources; - reasons and justification of financial resources for the state aid plan	--/	--/	--/	--/	--/
	1.1.3. Conducting public consultations and ensuring publicity of the events: - Discussions with stakeholders, including trade unions, the Government, and the European Commission; - informing the public and ensuring publicity through publication on official websites.	--/	--/	--/	--/	--/
1.2. Has an action plan been developed?	1.2.1. The project is aligned with the objectives and predefined scope of activities: - objectives, expected results and indicators; - linkage between objectives within the activities; - target groups <i>Source of the estimate: Regulatory and legislative documents with justification</i>	--/	--/	--/	--/	--/

	<i>and estimates for determining financial resources to overcome the consequences of disasters are provided.</i>					
	<p>1.2.2. Clear conditions and procedures for the use of funds to overcome the consequences of disasters are defined.</p> <ul style="list-style-type: none"> - clear and easy to follow rules; - Clearly executed documents; - procedure and terms of disbursement of funds; - deadlines set for each stage 	-//-	-//-	-//-	-//-	-//-
	<p>1.2.3. Effective mechanisms for controlling and monitoring the implementation of measures are in place:</p> <ul style="list-style-type: none"> - responsibilities and structural units identified for the administration and implementation of the measure; - rules and procedures for inspections, authorisation and payment; - the procedure and method of monitoring; - the procedure for interaction and coordination between the bodies responsible for managing and monitoring the implementation of the measures. 	-//-	-//-	-//-	-//-	-//-

Level 2:						
Second specific question: <i>Does the implementation of measures to overcome the consequences of disasters are effective?</i>						
Level III : Sub questions:	Criteria/ Indicators	Evidence	Sources of evidence	Methods of gathering information	Methods of information analysis	Expected results
2.1. Is the government's implementation of procedures in accordance with the approved measures effective?	2.1.1. Timely start of activities	--/	--/	--/	--/	--/
	2.1.2. Ensuring compliance with terms and procedures and the application of appropriate controls.	--/	--/	--/	--/	--/
2.2. Has the implementation of measures to overcome the consequences of disasters been effectively monitored?	2.2.1. Display completeness. Rating. The reality of existence. Proprietary display. Correctness. Legality. Conformity.	--/	--/	--/	--/	--/
2.3. Has the goal of implementing measures and actions been achieved?	2.3.1. Expected benefits and results of the measures	--/	--/	--/	--/	--/