The list of audits questions of audits carried out over the past five years by members and observers of the EUROSAI Working Group on the

SAI	Topic title	The main audit question:		Sub-questions:							
State Audit Office of Latvia	Planning and readiness of the	Can nationally defined civil	1. Is the division of competence of the	1.1. Is the division of responsibilities of							
				the responsible authorities sufficiently							
			responsible institutions and officials	clear in the legal framework to ensure							
				coordinated decision-making in disaster							
		and the established cooperation	management?								
				1.2. During the Covid-19 pandemic, was							
			mechanisms sufficiently clear to ensure	decision-making and crisis management in							
			line with the established civil protection								
	protec	protection policy ensure the		effective decision-making and disaster							
				system and the division of responsibilities							
			management? 2. Does the planning system of the civil	of the responsible institutions? 2.1. Does the country's disaster risk	2.1.1. Does Latvia comply						
			2. Does the planning system of the civil	•	with the EC requirements on						
					disaster risk assessment and						
					management? 2.1.2. Have disaster						
				the institutions responsible for carrying	management entities carried						
				out risk assessment and the division of	out disaster risk assessment						
			protection system established in Latvia		in accordance with the EC						
		establishment of an effective		are regularly reviewed according to	requirements, guidelines and						
					best practice? 2.2.1. Are the disaster						
				2.2. Can the country's civil protection	management measures set						
					out in the National Civil						
					Protection Plan sufficiently specific to be effectively						
			ensure the development of an effective		used in disaster						
				planning greatern angrup anisis	management, do they have						
				planning system ensure crisis	deadlines and are the responsibilities of						
		civil protection and disaster			responsibilities of responsible institutions						
					clearly defined?						
		abult anotaction contains in accordan	civil protection system in accordance		2.2.2. Are the disaster management measures set						
			p		out in the municipal civil protection plans sufficiently						
				preparedness and the development of civil	specific to be effectively						
				protection plans that can be used	used in disaster management, do they have						
					deadlines and are the responsibilities of						
			with EU requirements and best		responsible institutions						
					clearly defined? 2.2.3. Is the legal framework						
		management system in line			sufficient for evaluating						
					performance results of the						
					civil protection system? Is a full-fledged evaluation of						
					the implementation of civil						
					protection plans carried out						
			practices? 3. Does the country have a clear system	effectively in a crisis situation? 3.1. Does the legal framework clearly	annually?						
				define the establishment, maintenance							
			with the best practices	for planning, maintaining and using the	define the establishment, maintenance						
				with the best practices	with the best practices	with the best practices	with the best practices	with the best practices		and use of the state's material	
								state's material reserves, and is the	reserves?		
					3.2. Is there sufficient funding for the establishment of state's material						
				establishment of the established	reserves and is the purchase and						
				storage of planned material reserves							
			reserves ensured? 4. Is there a system in place in the	ensured? 4.1. Does the legal framework and the							
			country to plan and conduct the	National Civil Protection Plan clearly							
			define the exercises required to test the preparedness of civil protection								
reco	recognized and the regulations	recognized and the regulations	recognized and the regulations	recognized and the regulations	recognized and the regulation	exercises necessary for the civil	system, the types of exercises and the				
	recognized and the		protection system to function and	responsible authorities?							
			includes the regular participation of all	4.2. Are regular civil protection exercises organised as provided in the							
				legal framework, and their results							
1			stakeholders?	collected?							

1		Ī	5. As part of the disaster risk		
			management preventive measures, does		
			the State Fire and Rescue Service plan		
			and carry out sufficient risk-based civil		
			protection compliance checks to		
			contribute to the disaster preparedness		
	national civil protection system	adopted at the EU level?	of the civil protection system?		
Bulgarian National Audit	Effective and transparent use of public	Have public funds been used	and transparent use of public funds	1.1. Have timely actions betaken to identify and approve appropriate support	
		effectively and transparently	when implementing social support and employment measures to overcome the		
	funds to overcome the effects of the	circuively and transparently	consequences of the COVID 19	1.2. Has the appropriate design of support measures been developed?	
		to overcome the consequences	2: Does the assistance provided	2.1. Is the organization effective in	
	COVID 19 pandemic - social support	to overcome the consequences	contribute to achieving the objectives	implementing the approved measures? 2.2. Has effective monitoring been carried	
	COVID 19 pandenne - social support	of the COVID-19 pandemic -			
		of the CoviD-19 pandenne -	of social support and employment	out on the implementation of social	
	and employment measures for the	measures for social support	measures to overcome the	assistance and employment measures? 2.3. Have the expected results and effects	
		measures for social support	consequences of the COVID-19	of the implementation of social support	
	period from 01.02.2020 to 31.03.2021.	and employment?	pandemic?	and employment measures been achieved?	
	Effective and transparent use of public	Have public funds been used	Are conditions created for efficient	1.1. Have timely actions been undertaken	
	,	P	and transparent use of public funds to	to identify and approve appropriate	
		effectively and transparently	overcome the consequences of the	support measures?	
	funds to overcome the consequences of		COVID 19 pandemic for farmers?	1.2. Has the appropriate design of the support measures been developed?	
		to overcome the consequences	•	2.1. Is the organization effective in	
				implementing the procedures under the	
	the COVID 19 pandemic - measures to	of the COVID 19 pandemic -	to achieving the objectives of the	approved measures and for providing the assistance?	
				2.2. Has an effective monitoring been	
		measures for farmers for the	measures to overcome the	carried out on the implementation of the	
	support farmers for the period from			measures for farmers' support? 2.3. Does the support to farmers	
		period from 02/01/2020 to	consequences of the COVID-19	contribute to achieving the expected	
0.00	02.01.2020 / 02.21.2021	00/01/00010	1 10	effects of the implementation of the	
Office Audit court of Italia	02.01.2020 to 03.31.2021. Measures for flood risk management	03/31/2021?	pandemic?	measures? ys, aim to verify critical issues left unresolved in	n 2015-2019
Addit court of Italia	Weasures for flood risk management	Separation between emergency	and structural aspects of previous surve	ys, ann to verify critical issues left unlesoived in	11 2013-2019.
	and hydrogeological risk reduction				
	Interventions for reconstruction in	Evaluation of the causes that le	ed to a delay in the implementation of pre	evention measures. There appears to be a need for	or a review of approved
	territories affected by the hearthquake	projects and/or tender procedu	res that have not yet been completed. It is	s recommended that a unified fund management	t database system be
	occurred on august 24, 2016	adopted, ensuring the revision of the current system as soon as possible. Aim: To evaluate water resource protection under the umbrella of the NRRP. The Protect Italy project focused on four verification points:			
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	Fund for the design of interventions				verification points:
	Fund for the design of interventions	1. Emergency measures.			verification points:
		 Emergency measures. Prevention measures. 	ce protection under the umbrella of the N		verification points:
	Fund for the design of interventions against hydrogeological instability	 Emergency measures. Prevention measures. Maintenance and restoration 	ce protection under the umbrella of the N		verification points:
	against hydrogeological instability	 Emergency measures. Prevention measures. Maintenance and restoration Simplification measures. 	ce protection under the umbrella of the N measures.	IRRP. The Protect Italy project focused on four	verification points:
	against hydrogeological instability (2016-2018)	 Emergency measures. Prevention measures. Maintenance and restoration Simplification measures. As well as a review of the fina 	measures. ncial framework with relevant investmen	IRRP. The Protect Italy project focused on four at milestones.	·
	against hydrogeological instability	 Emergency measures. Prevention measures. Maintenance and restoration Simplification measures. As well as a review of the fina 	measures. ncial framework with relevant investmen	IRRP. The Protect Italy project focused on four	-
	against hydrogeological instability (2016-2018) The measures aimed at supporting people with disabilities during the epidemiological emergency from covid-	Emergency measures. Prevention measures. Maintenance and restoration Simplification measures. As well as a review of the fina Consideration was given to the	measures. ncial framework with relevant investmen	IRRP. The Protect Italy project focused on four at milestones.	-
	against hydrogeological instability (2016-2018) The measures aimed at supporting people with disabilities during the epidemiological emergency from covid-19 - the management of fund to support	Emergency measures. Prevention measures. Maintenance and restoration Simplification measures. As well as a review of the fina Consideration was given to the	measures. ncial framework with relevant investmen	IRRP. The Protect Italy project focused on four at milestones.	-
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National Audit Office of	against hydrogeological instability (2016-2018) The measures aimed at supporting people with disabilities during the epidemiological emergency from covid-19 - the management of fund to support semi-residential facilities for people with disabilities referred to in article 104, paragraph 3, of decree [1] law 19 may 2020, n. 34 Overview of supporting enterprises during the COVID-19 crisis Overview of the use of the emergency	1. Emergency measures. 2. Prevention measures. 3. Maintenance and restoration. 4. Simplification measures. As well as a review of the fina. Consideration was given to the expectation of the expectation o	measures. ncial framework with relevant investment combination of actors/timelines, for the	IRRP. The Protect Italy project focused on four at milestones. achievement of the proposed goals by virtue of	the planned timetables,

	Procedure for loan applications related	1. How did the Rural			
		Development Fund process			
		the applications and verify the			
		applicants' compliance to the			
		requirements established for			
		COVID measures by the			
	to the sorone origin at the D	-			
	to the corona crisis at the Rural	Government? (based on the			
		procedures of EDF)			
		2. How did the RDF in overall			
		implement the COVID			
		measures? (based on the			
		analysis of applicant			
	B 1 (B 1)	companies and their			
	Development Foundations	applications)			
	Crisis loan procedure for nationally	How did KredEx process			
		specific loan applications?			
		2. Has the practice been the			
		. 1:6			
		same in different projects? 3. Do the procedures ensure			
		equal treatment of t applicant			
	important projects at KredEx	and transparency of			
		decisions?			
	Government's activity upon preparing	1. Is the activity of state			
		authorities systematic upon			
		preparing for emergencies			
		endangering internal security? 2. How high is the risk and			
		_			
		how is the state authorities			
		planning to mitigate the risk			
		using the example following			
		events: mass disorder, blitz			
		r			
		attack, hostage situation,			
	for emergencies endangering internal	extensive cyber incident, fire,			
		explosion or collapse resulting			
		in the injury of many people? 3. How do state authorities			
		exercise crisis management			
		procedures and co-operation			
		hatryaan different aganaise?			
		between different agencies? 4. How prepared is the health			
		core greatons (in aludina			
		care system (including			
		hospitals) to proovide			
Estonia	security	hospitals) to proovide emergency care in a crisis			
Estonia Romanian Court of Accounts	security Efficiency and effectiveness of the	hospitals) to proovide emergency care in a crisis situation?	tarnationally and nationally to disaster m	ganggement to reduce the impact of disasters	with a focus on earthquake
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Romanian Court of Accounts State Audit Office of Georgia	Efficiency and effectiveness of the programs and measures taken to prevent, respond and remove the effects of a major earthquake in the city of Bucharest at the Ministry of Internal Affairs and 19 other public entities with responsibilities in the fields of emergency management in the event of a major earthquake. performance audit for management (prevention, preparedness) of emergencies caused by forest fires Special report 21/2022: The Commission's assessment of national recovery and resilience plans – Overall appropriate but implementation risks remain Special report 19/2022: EU COVID-19 vaccine procurement – Sufficient doses secured after initial challenges, but performance of the process not sufficiently assessed Special Report 18/2022: EU institutions and COVID-19 – Responded rapidly, challenges still ahead to make the best of the crisis-led innovation and flexibility Special report 13/2022: Free movement in the EU during the COVID-19 pandemic - Limited scrutiny of internal border controls, and uncoordinated actions by Member States	hospitals) to proovide emergency care in a crisis situation? 1. Integrated approach, both in emergencies; 2. Evaluation of the activity of PREVENTION and PREPAR 3. Evaluation of the activity of planning, organization and imperostate and planned in the economic life-social. How effective are the implemented and planned measures for the prevention and preparedness of natural disaster forest fire? We set out to examine the appropriate assessing whether: - the Commission's internal properties was sufficive examined whether: (a) the to secure the EU's procurement impacting the supply of vaccing In particular, we examined whethese plans were adapted to the (b) were able to function, minimal the Treaties; The objective of this audit was to ascertain whether the Commission has taken effective action to protect the right of free movement of persons during the COVID-19 pandemic.	central and local public administration a ATION in the event of an earthquake with central and local public administration a blementation of a timely and effective postsTIGATION/ASSESSMENT and ECOI How sufficient and efficient are the planned and implemented measures for forest fire risk prevention? To what extent does existing level of preparedness of relevant agencies ensure timely response and reduction of negative consequences of natural disasters? In each of the Commission's assessment of ocedures were clear and were applied, guent and followed, and support for the Me EU's preparations for the procurement of the objectives in the contracts it signed with the establishment of the institutions: The institutions: The the institutions: The institutions of the procurement of the procurement of the procurement of the objectives in the contracts it signed with the establishment of the procurement of the procu	the RRPs by idance to mber f COVID 19 vaccines were effective; (b) the h vaccine manufacturers; and (c) the Committee whether committee is assigned.	h attributions in the fields of h attributions in the ation of the conditions for ture the continuity of
Romanian Court of Accounts State Audit Office of Georgia	Efficiency and effectiveness of the programs and measures taken to prevent, respond and remove the effects of a major earthquake in the city of Bucharest at the Ministry of Internal Affairs and 19 other public entities with responsibilities in the fields of emergency management in the event of a major earthquake. performance audit for management (prevention, preparedness) of emergencies caused by forest fires Special report 21/2022: The Commission's assessment of national recovery and resilience plans – Overall appropriate but implementation risks remain Special report 19/2022: EU COVID-19 vaccine procurement – Sufficient doses secured after initial challenges, but performance of the process not sufficiently assessed Special Report 18/2022: EU institutions and COVID-19 – Responded rapidly, challenges still ahead to make the best of the crisis-led innovation and flexibility Special report 13/2022: Free movement in the EU during the COVID-19 pandemic - Limited scrutiny of internal border controls, and uncoordinated actions by Member States Review 01/2021: The EU's initial	hospitals) to proovide emergency care in a crisis situation? 1. Integrated approach, both in emergencies; 2. Evaluation of the activity of PREVENTION and PREPAR 3. Evaluation of the activity of planning, organization and improst-EARTHQUAKE INVE economic life-social. How effective are the implemented and planned measures for the prevention and preparedness of natural disaster forest fire? We set out to examine the appropriate assessing whether: - the Commission's internal properties was sufficiently we examined whether: (a) the to secure the EU's procurement impacting the supply of vaccin In particular, we examined whethese plans were adapted to the (b) were able to function, minimal the Treaties; The objective of this audit was to ascertain whether the Commission has taken effective action to protect the right of free movement of persons during the COVID-19 pandemic. We reviewed the Commission	Central and local public administration a ATION in the event of an earthquake with central and local public administration a blementation of a timely and effective postsTIGATION/ASSESSMENT and ECOI How sufficient and efficient are the planned and implemented measures for forest fire risk prevention? To what extent does existing level of preparedness of relevant agencies ensure timely response and reduction of negative consequences of natural disasters? In each of the Commission's assessment of ocedures were clear and were applied, guent and followed, and support for the Me EU's preparations for the procurement of the objectives in the contracts it signed with the each of the institutions: The institutions: The the institutions: The institutions of the procurement of the procurement of the objective in the contracts it signed with the each of the institutions of the procurement of the objective in the contracts it signed with the each of the procurement of the objective in the contracts it signed with the objective in the obj	the RRPs by idance to mber f COVID 19 vaccines were effective; (b) the h vaccine manufacturers; and (c) the Committee whether seasing as assigned	h attributions in the fields of h attributions in the ation of the conditions for ture the continuity of
Romanian Court of Accounts State Audit Office of Georgia	Efficiency and effectiveness of the programs and measures taken to prevent, respond and remove the effects of a major earthquake in the city of Bucharest at the Ministry of Internal Affairs and 19 other public entities with responsibilities in the fields of emergency management in the event of a major earthquake. performance audit for management (prevention, preparedness) of emergencies caused by forest fires Special report 21/2022: The Commission's assessment of national recovery and resilience plans – Overall appropriate but implementation risks remain Special report 19/2022: EU COVID-19 vaccine procurement – Sufficient doses secured after initial challenges, but performance of the process not sufficiently assessed Special Report 18/2022: EU institutions and COVID-19 – Responded rapidly, challenges still ahead to make the best of the crisis-led innovation and flexibility Special report 13/2022: Free movement in the EU during the COVID-19 pandemic - Limited scrutiny of internal border controls, and uncoordinated actions by Member States	hospitals) to proovide emergency care in a crisis situation? 1. Integrated approach, both in emergencies; 2. Evaluation of the activity of PREVENTION and PREPAR 3. Evaluation of the activity of planning, organization and improst-EARTHQUAKE INVE economic life-social. How effective are the implemented and planned measures for the prevention and preparedness of natural disaster forest fire? We set out to examine the appropriate assessing whether: - the Commission's internal properties was sufficiently we examined whether: (a) the to secure the EU's procurement impacting the supply of vaccin In particular, we examined whethese plans were adapted to the (b) were able to function, minimal the Treaties; The objective of this audit was to ascertain whether the Commission has taken effective action to protect the right of free movement of persons during the COVID-19 pandemic. We reviewed the Commission	central and local public administration a ATION in the event of an earthquake with central and local public administration a blementation of a timely and effective postsTIGATION/ASSESSMENT and ECOI How sufficient and efficient are the planned and implemented measures for forest fire risk prevention? To what extent does existing level of preparedness of relevant agencies ensure timely response and reduction of negative consequences of natural disasters? In each of the Commission's assessment of ocedures were clear and were applied, guent and followed, and support for the Me EU's preparations for the procurement of the objectives in the contracts it signed with the establishment of the institutions: The institutions: The the institutions: The institutions of the procurement of the procurement of the procurement of the objectives in the contracts it signed with the establishment of the procurement of the procu	the RRPs by idance to mber f COVID 19 vaccines were effective; (b) the h vaccine manufacturers; and (c) the Committee whether seasing as assigned	h attributions in the fields of h attributions in the ation of the conditions for ture the continuity of

Special report 25/2018: Floods	We sought to determine	More specifically, we examined	
	whether flood prevention,	whether the Floods Directive had	
Diagraticas macanas in accessina nicla	protection and preparedness	positive overall effects in establishing a	
	under the Floods Directive	framework for flood-related action;	
	were based on a sound	whether Member States managed	
		appropriately the financial resources	
	framework and whether the	used and implemented their FRMPs	
	approach employed was likely	well; and if they adequately considered	
need to improve	to be effective.	some of the major future challenges?	
Special report 14/2018: The EU	Has the Centres of	1. Have the Commission and the EEAS	
	Excellence Initiative	adopted an adequate risk management approach?	
Chemical, Biological, Radiological and	contributed significantly to	2. Has the Initiative been satisfactorily	
	mitigating chemical,	developed in partner countries?	
Nuclear Centres of Excellence: more	biological, radiological and	3. Have effective monitoring and	
Tracted Centres of Excenence, more		evaluation systems been established to identify, assess and report on the	
	nuclear risks from outside the	Centres of Excellence Initiative's	
progress needed	EU?	results?	
Special report 33/2016: Union Civil	The audit aimed to assess	In particular, this included the	
		facilitation	
	whether the Commission had	of coordination with Participating	
Protection Mechanism: the coordination	been effective in facilitating	States, other EU institutions and	
	been effective in facilitating	agencies,	
	the coordination of the	the UN, the affected country and other	
		relevant actors. We looked at how this	
	responses to disasters outside	coordination was implemented within	
of responses to disasters outside the EU	the Union since the	existing structures and processes and	
	the Official since the	examined the collection, dissemination	
	establishment of the UCPM in	and exchange of information with all of	
		the	
has been broadly effective	2014.	aforementioned stakeholders.	