






SAI PUBLICATIONS 2021

SAI	Links to the publications (titles translated into English)
 Austria	<p>COVID-19 – Structure and Scope of the Financial Aid Measures [Original report] [DE Press release] [EN Press release] [Dashboard]</p> <p>COVID-19 Crisis Management Fund [Original report] [DE Summary]</p> <p>Hardship Fund [Original report] [DE Press release] [EN Press release]</p> <p>Health Data on Pandemic Management in the First Year of the COVID-19 Pandemic [Original report] [DE Press release] [EN Press release]</p>
 Belgium	<p>COVID-19 crisis - Support measures in favour of companies and individuals - Federal State [Original report] [EN Summary]</p> <p>COVID-19 crisis - Support measures in favour of companies and individuals - Flemish Region [Original report] [EN Summary]</p> <p>COVID-19 crisis - Support measures in favour of companies and individuals - Walloon Region [Original report] [EN Summary]</p> <p>COVID-19 crisis - Support measures in favour of companies and individuals - Brussels-Capital Region [Original report] [EN Summary]</p> <p>COVID-19 crisis - Support measures in favour of companies and individuals - French Community [Original report] [EN Summary]</p>
 Cyprus	<p>Audit of tenders during the COVID-19 Pandemic: Purchase of COVID-19 Rapid Antigen Detection Test with the Method of Immunochromatography [Original report] [EN Summary]</p>
 Croatia	<p>Support for the preservation of jobs in the sectors affected by coronavirus [Original report]</p> <p>Management of humanitarian aid inventories [Original report]</p>
 Czech Republic	<p>Funds spent in connection with the epidemiological situation in the Czech Republic [Original report]</p>



Denmark

The management of the economic aid packages during Covid-19 by the Ministry of Industry, Business and Financial Affairs

[\[Original report\]](#)



Estonia

Overview of support measures for companies during the COVID-19 crisis

[\[Original report\]](#) [\[EN Summary\]](#)

Overview of the use and preservation of state assets in 2021-2022. The five lessons learned from the coronavirus crisis

[\[Original report\]](#) [\[EN Summary\]](#)

Overview of the use of the emergency reserve for Covid-19 crisis by the Government of the Republic as at 31 Dec 2020

[\[Original report\]](#) [\[EN Summary\]](#)

Procedure for loan applications related to the corona crisis at the Rural Development Foundation

[\[Original report\]](#) [\[EN Summary\]](#)

Crisis loan procedure for nationally important projects at KredEx

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Finland

Direct business subsidies granted during the Covid-19 pandemic

[\[Original report\]](#) [\[EN Summary\]](#)

Government debt strategy and management

[\[Original report\]](#) [\[EN Report\]](#)

Security of supply

[\[Original report\]](#) [\[EN Summary\]](#)

Fiscal policy monitoring report 2021

[\[Original report\]](#) [\[EN Report\]](#)



France

Aid for the return to France of French people abroad in foreign countries during the break of COVID-19 pandemic

[\[Original report\]](#) [\[EN Summary\]](#)

The contribution of the public service of digital education to school continuity during the health crisis

[\[Original report\]](#) [\[EN Summary\]](#)

Accommodation and housing for homeless people during the 2020 Spring health crisis

[\[Original report\]](#) [\[EN Summary\]](#)

Resuscitation and Critical Care units in hospitals

[\[Original report\]](#) [\[EN Summary\]](#)

The Solidarity Fund to support private companies under COVID impact

[\[Original report\]](#) [\[EN Summary\]](#)

Unemployment insurance in the wake of the health crisis

[\[Original report\]](#) [\[EN Summary\]](#)

French railway in the wake of the health crisis

[\[Original report\]](#) [\[EN Summary\]](#)

A cultural association to the test of the crisis: the case of the Lumière Institute

[\[Original report\]](#) [\[EN Summary\]](#)

The report on the State budget in 2020 (chapters on COVID impact)

[\[Original report\]](#) [\[EN Summary\]](#)

The plan for the continuity of judicial jurisdictions during the COVID epidemic 19

[\[Original report\]](#) [\[EN Summary\]](#)

The current state of public finances and their medium-term prospects (COVID impact)

[\[Original report\]](#) [\[EN Summary\]](#)

The situation and prospects of public finances (chapters on the COVID impact)

[\[Original report\]](#) [\[EN Summary\]](#)

Local public finances (Volume 1 - chapters on the COVID impact)

[\[Original report\]](#) [\[EN Summary\]](#)

Measures taken by the Ministry of Labour to address the consequences of the health crisis

[\[Original report\]](#) [\[EN Summary\]](#)

Mobilisation of financial resources for research in the context of the fight against the pandemic

[\[Original report\]](#) [\[EN Summary\]](#)

Managing the COVID crisis in the cinema sector

[\[Original report\]](#) [\[EN Summary\]](#)

Managing the COVID crisis in the heritage sector

[\[Original report\]](#) [\[EN Summary\]](#)

Ministry of Culture support for the performing arts during the COVID-19 crisis

[\[Original report\]](#) [\[EN Summary\]](#)

Report on social security finances: The financial trajectory of social security (Volume 1 - chapters on the COVID impact)

[\[Original report\]](#) [\[EN Summary\]](#)

Critical care units in hospitals

[\[Original report\]](#) [\[EN Summary\]](#)

Compensation for public officials on sick leave during health crisis

[\[Original report\]](#) [\[EN Summary\]](#)

The impact of the health crisis on public expenditures and the operational assessment of their use

[\[Original report\]](#) [\[EN Summary\]](#)

Report on social security finances: The impact of the health crisis on the functioning of social security organisations (Volume 2)

[\[Original report\]](#) [\[EN Summary\]](#)

Local public finances (Volume 2 - chapters on the COVID impact)

[\[Original report\]](#)



Germany

Federal Performance Commissioner: On the state of federal finances in light of the financial framework figures adopted by the federal government

[\[Original report\]](#) [\[EN Summary\]](#)

Equalisation of trade tax revenue shortfall - statement of the German SAI on the report issued by the Federal Ministry of Finance and the federal states' reports

[\[Original report\]](#)

Audit of selected pandemic-related expenditures incurred through the budgets of the Federal Ministry of Health and the health fund (distribution of protective masks to vulnerable persons; compensation to hospitals; and funding of additional intensive care units)

[\[Original report\]](#) [\[EN Summary\]](#)

Audit of the centralised procurement of personal protective equipment in the health care sector; findings on general aspects having a bearing on the budget

[\[Original report\]](#) [\[EN Summary\]](#)



Greece

Public Procurement pertaining to the Response to the Pandemic: Conclusions from the H.C.A's pre-contractual audit

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Hungary

Protecting the population against infectious diseases

[\[Original report\]](#) [\[EN Report\]](#)

Audit of central budgetary institutions - Regional education centres

[\[Original report\]](#)

Auditing the enforcement of teleworking, working from home

[\[EN Report\]](#)



Ireland

Overview of the cost of responding to Covid-19 - March 2020 to February 2021

[\[Original report\]](#)

Covid-19 restart grant schemes

[\[Original report\]](#)

Controls over the Covid-19 pandemic unemployment payment

[\[Original report\]](#)

Controls over temporary wage subsidy scheme

[\[Original report\]](#)



Latvia

The use of funding allocated to the Ministry of Welfare to co-finance the crisis benefit paid by local and regional governments

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The funding allocated to the Ministry of Economics for transfer to the reserve capital of the JSC "Development Financial Institution Altum" to support economic operators in mitigating the consequences of the Covid-19 crisis

[\[Original report\]](#)

Financing for the of state owned enterprises of the Ministry of Culture to stabilize the financial situation and development of infrastructure

[\[Original report\]](#) [\[EN Summary\]](#)

The use of funding allocated to the National Culture Capital Fund to finance the target program "Employment Program for Creative People"

[\[Original report\]](#)

Investments in the aviation's state owned companies of the Ministry of Transport to mitigate the effects of COVID-19 crisis

[\[Original report\]](#)

The funding allocated to economic recovery for the implementation of road projects

[\[Original report\]](#)

Provision of bonuses to medical practitioners and other healthcare workers related to the COVID-19 outbreak

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Solidity and use of the requests for additional funds to increase the fixed capital of the state-owned enterprises managed by the Ministry of Health to cover the costs incurred due to the COVID-19 outbreak

[\[Original report\]](#) [\[EN Summary\]](#)

Solidity and use of the requests for additional funding allocated to the Ministry of Agriculture for state support to agriculture to decrease the adverse effect of the COVID-19 outbreak

[\[Original report\]](#) [\[EN Summary\]](#)

The use of funding allocated to the Ministry of Welfare for disbursement of unemployment benefit and young specialist benefit

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Case study report "Provision of resources necessary for curbing the spread of COVID-19 in state and municipal institutions

[\[Original report\]](#) [\[EN Summary\]](#)

Use of funding allocated to the target program of the State Culture Capital Foundation "Sustainability of cultural institutions affected by COVID-19"

[\[Original report\]](#)

SUMMARY on spending and support to curb the COVID-19 crisis

[\[LV Summary\]](#) [\[EN Summary\]](#)

Government loans granted to local and regional governments to reduce and prevent the impact of COVID-19

[\[Original report\]](#)

Tax support measures for taxpayers affected by the COVID-19 crisis: accelerated refund of overpaid VAT and extension of the term for payment of taxes to three years

[\[Original report\]](#)



Lithuania

Legality of the implementation of the measures under the objective "Helping businesses to safeguard liquidity" of the Economic Stimulus and Coronavirus (COVID-19) Consequences Mitigation Plan

[\[Original report\]](#) [\[EN Summary\]](#)

Assessment of 2020 set of National financial statements and data on public debt and its management

[\[Original report\]](#) [\[EN Summary\]](#)

Assessment of Regularity of 2020 sets of consolidated financial and budget execution reports and legality of management, use and disposal of funds and property of the Compulsory Health Insurance Fund

[\[Original report\]](#) [\[EN Summary\]](#)

Assessment of regularity of 2020 sets of consolidated financial and budget execution reports and legality of management, use and disposal of property and funds of the State Social Insurance Fund

[\[Original report\]](#) [\[EN Summary\]](#)

Assessment of regularity of 2020 sets of financial and budget execution reports and legality of management, use, and disposal of funds and property of the Guarantee Fund

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Mitigating the consequences of COVID-19 on mental health

[\[Original report\]](#) [\[EN Summary\]](#)



Malta

Preliminary review: NAO's role in reviewing Government's measures relating to the COVID-19 pandemic

[\[Original report\]](#)

MIMCOL (Malta Investment Management Company Limited) - Government Voucher Scheme

[\[Original report\]](#) (p.122-128)



Netherlands

Repatriation and travel advice

[\[Original report\]](#) [\[NL Press release\]](#)

Subsidy for catch-up and support programmes in the field of education

[\[Original report\]](#)

Learning capacity in the execution of the NOW-scheme (subsidy for salary costs in the private sector)

[\[Original report\]](#)



Poland

State budget execution in 2020

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Remote working arrangements in selected public-sector entities following the declaration of the state of epidemic emergency

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Portugal

Financial impact of the COVID-19 measures on local government

[\[Original report\]](#)

COVID-19 – Budget monitoring, debt, measures and procedures

[\[Original report\]](#)

Public-Private Partnerships in the Health Sector

[\[Original report\]](#)

European funding associated with the COVID-19 pandemic and respective effects

[\[Original report\]](#)

Collection and processing of information and evidence on contracts carried out within the scope of COVID-19 and consideration of the same in planned audits

[\[Original report\]](#)

Virtual learning and schools' digitization during the pandemic

[\[Original report\]](#)

COVID-19 – Procurement of hotel units to ensure mandatory confinement in the Azores

[\[Original report\]](#)

COVID-19- Public support to small enterprises of single individuals in the Autonomous Region of Azores

[\[Original report\]](#)

Public support to maintain jobs- Simplified lay-off

[\[Original report\]](#)

Response to the adverse impact of the COVID-19 pandemic in the housing sector

[\[Original report\]](#)



Slovenia

Purchase of protective and medical equipment due to COVID-19 epidemic outbreak

[\[Original report\]](#)



Spain

Audit of control procedures in the management of aids granted by the Centre for Industrial Technological Development, public business entity, in the financial year 2019 and during the first half of 2020 in the context of the measures adopted as consequence of COVID-19

[\[Original report\]](#)

Audit of contracts processed in an emergency procedure by the municipalities with a population of more than 300,000 inhabitants to meet the needs arising from measures taken to address the health crisis caused by COVID-19, year 2020

[\[Original report\]](#)

Audit of the activity to boost competitiveness of the tourism sector carried out by the State Trading Company for the Management of Innovation and Tourism Technologies, S.A., M.P (SEGITTUR), financial years 2019 and 2020

[\[Original report\]](#)



Sweden

The fiscal policy framework – application by the government in 2021

[\[Original report\]](#)



European Court of Auditors

Special Report 15/2021: Passenger rights during COVID-19 crisis: Air passenger rights during the COVID-19 pandemic – Key rights not protected despite Commission efforts

[\[Report in official EU languages\]](#)

Review No 01/2021: The EU's initial contribution to the public health response to COVID-19

[\[Report in official EU languages\]](#)