

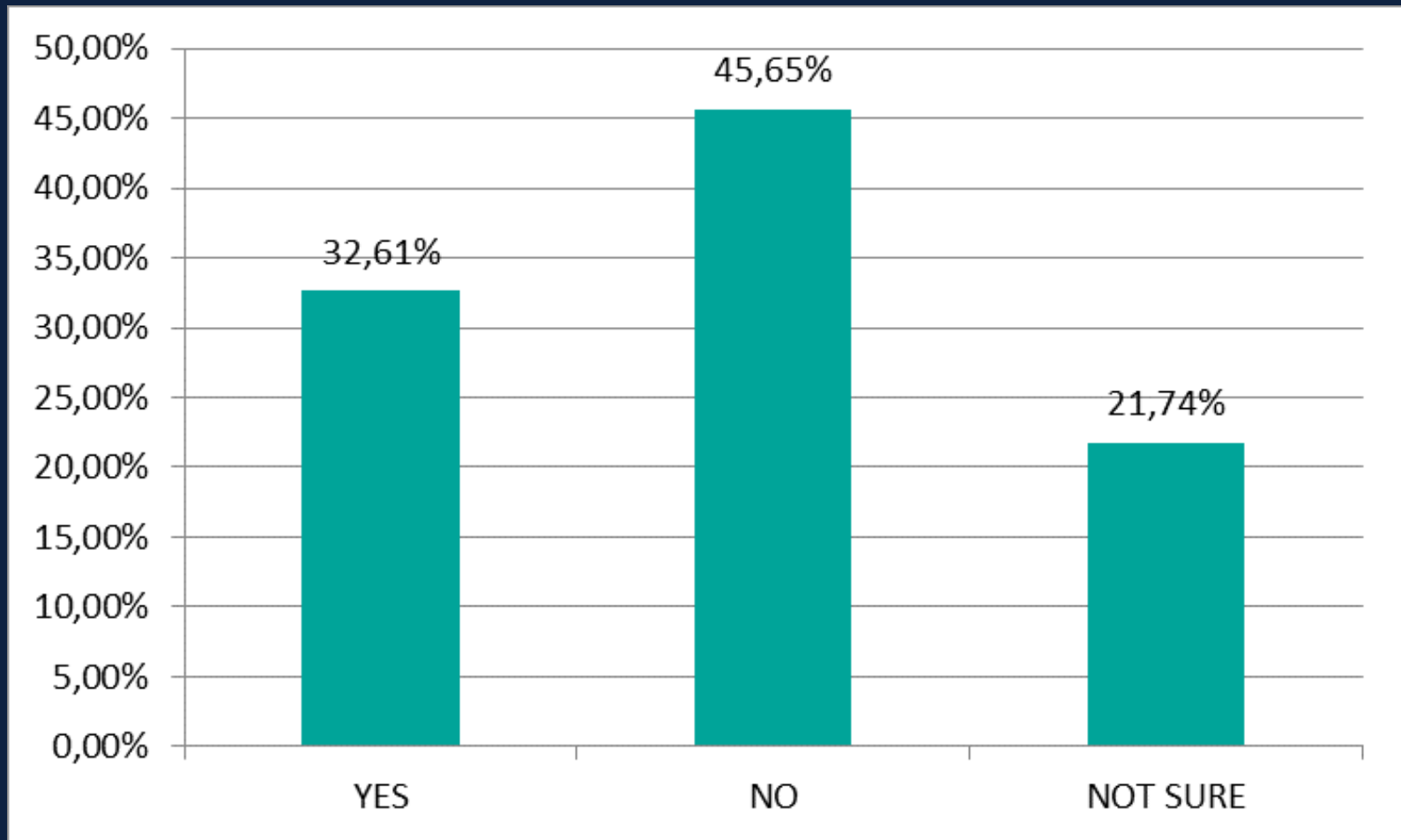
**“SAI RESILIENCE IN ADDRESSING THE AUDITOR EXPECTATION GAP
DURING DISASTER PERIODS: THE CASE OF SUB-SAHARAN AFRICA SAIS
DURING THE COVID19 PANDEMIC”.**

SEPTEMBER 2020

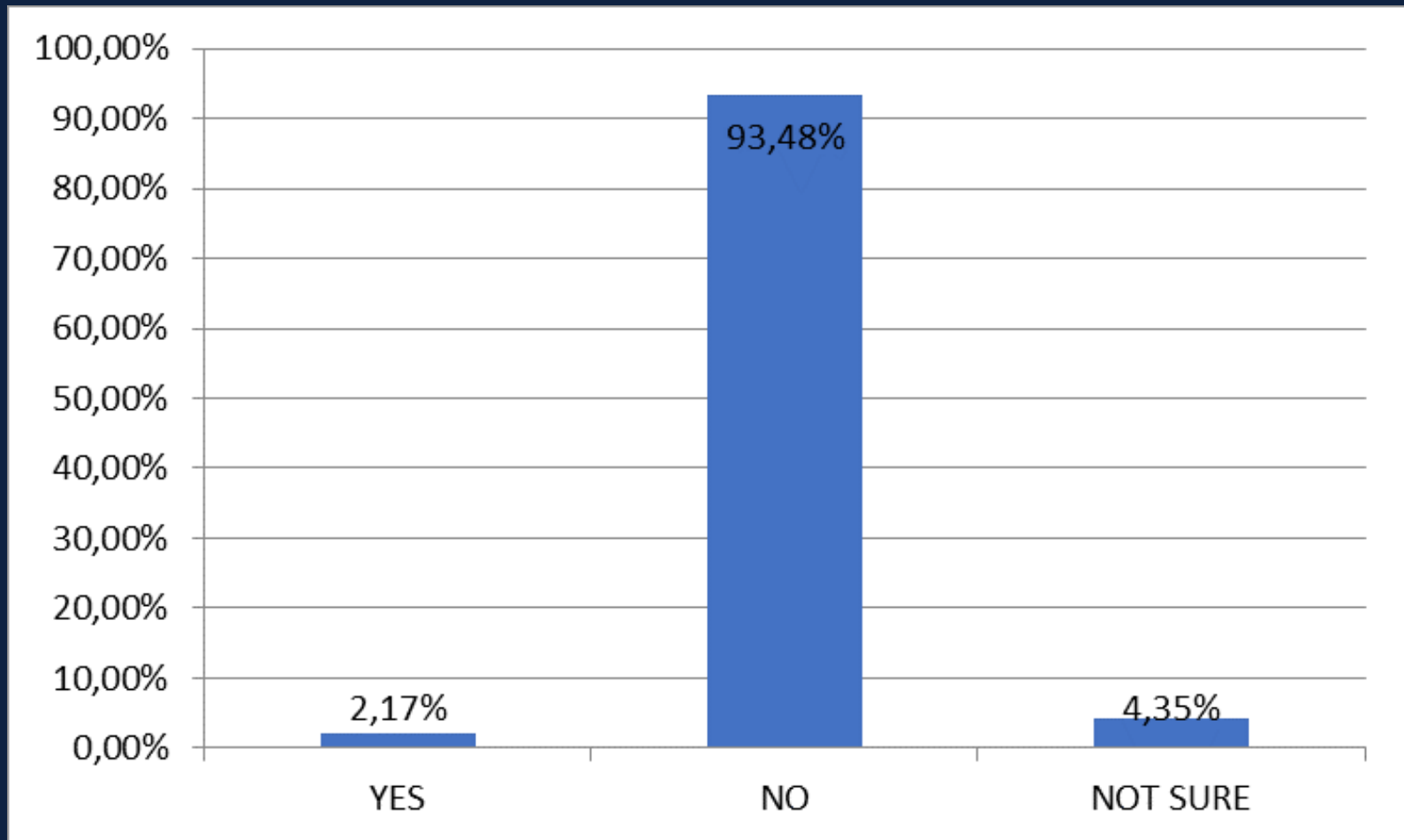


- (1) Flexibility in taking decisions,
- (2) Responsiveness to change,
- (3) Speed of effecting changes,
- (4) Active collaboration with external institutions,
- (5) Visibility to stakeholders, and
- (6) Disruption of availability of Supplies for SAI to function.

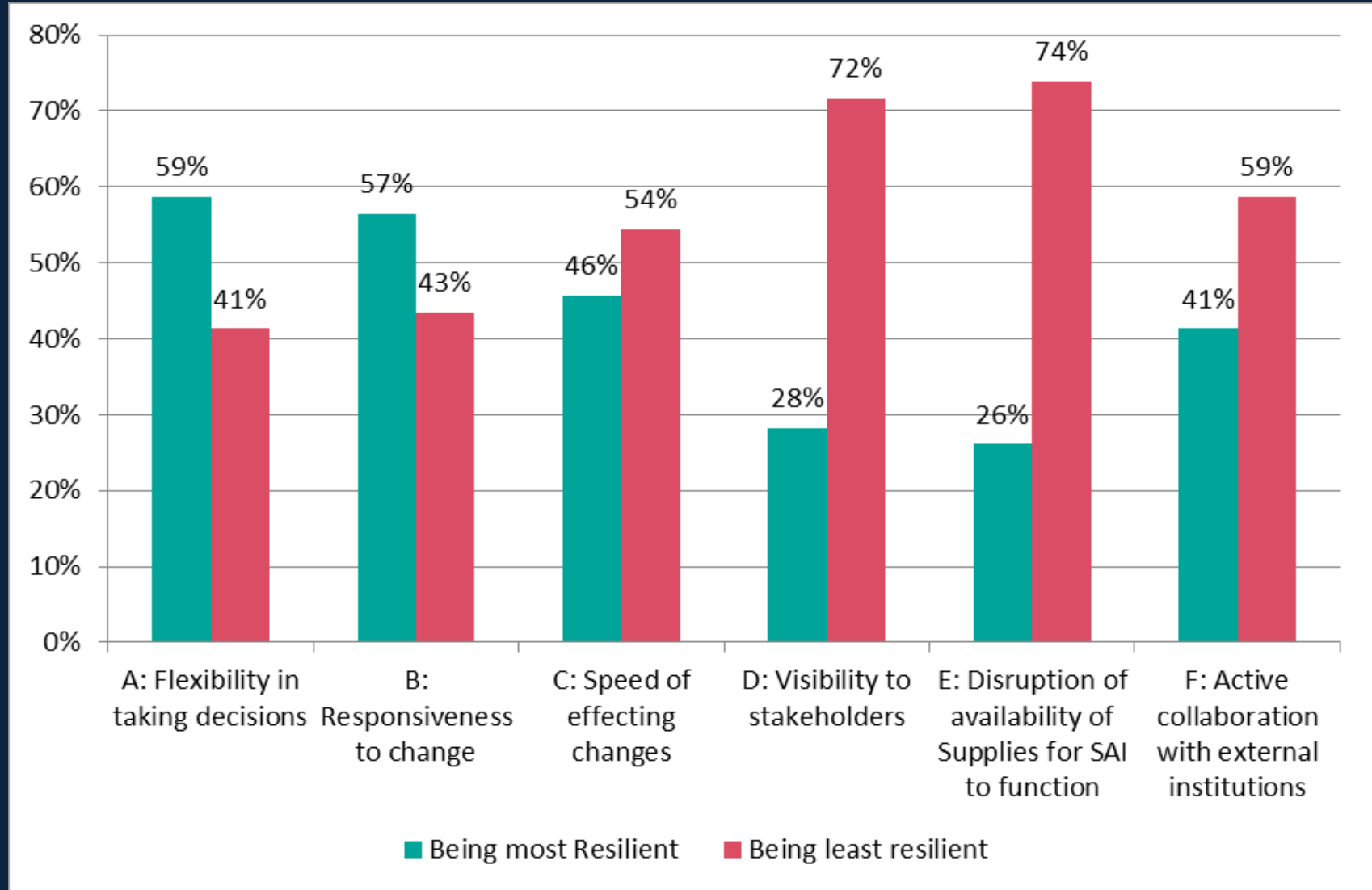
SAIS THAT HAVE PERFORMED DISASTER RELATED AUDITS IN THE PAST 7 YEARS



SAIS THAT HAVE PERFORMED COVID19 RELATED AUDITS AS AT DATE OF RESEARCH



SIX FACTOR ANALYSIS OF SAI RESILIENCE TO DISASTER SITUATION



CONCLUSIONS & RECOMMENDATIONS

- 7 Key Conclusions
- 7 Key recommendations