“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

- Yes: 32.61%
- No: 45.65%
- Not Sure: 21.74%
SAIS THAT HAVE PERFORMED COVID19 RELATED AUDITS AS AT DATE OF RESEARCH

- Yes: 2.17%
- No: 93.48%
- Not Sure: 4.35%
SIX FACTOR ANALYSIS OF SAI RESILIENCE TO DISASTER SITUATION

A: Flexibility in taking decisions
B: Responsiveness to change
C: Speed of effecting changes
D: Visibility to stakeholders
E: Disruption of availability of Supplies for SAI to function
F: Active collaboration with external institutions

- Being most Resilient
- Being least resilient
CONCLUSIONS & RECOMMENDATIONS

• 7 Key Conclusions

• 7 Key recommendations