



State Audit Office
Republic of Latvia

Digital Resilience and Green Finance: The Role of SAI Latvia in Questioning What Is Truly “Green”

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SAI Latvia audits on sustainability and digitalisation:

- ☐ Do investments in improving heating systems and energy efficiency of buildings ensure sustainable and economically sound heating? (2026)
- ☐ Achieving climate goals in the transport sector (2026)
- ☐ Has the electric bus measure of local and regional governments been implemented effectively? (2026)
- ☐ Untapped opportunities in retrofitting of housing (2026)
- ☐ Is the introduction of cloud computing services in public administration purposeful? (2025)
- ☐ Development of AI in Latvia compared to experience of other countries (2025)
- ☐ Does the energy policy governance established in Latvia ensure effective decision-making for the development of the energy sector and crisis management? (2024)

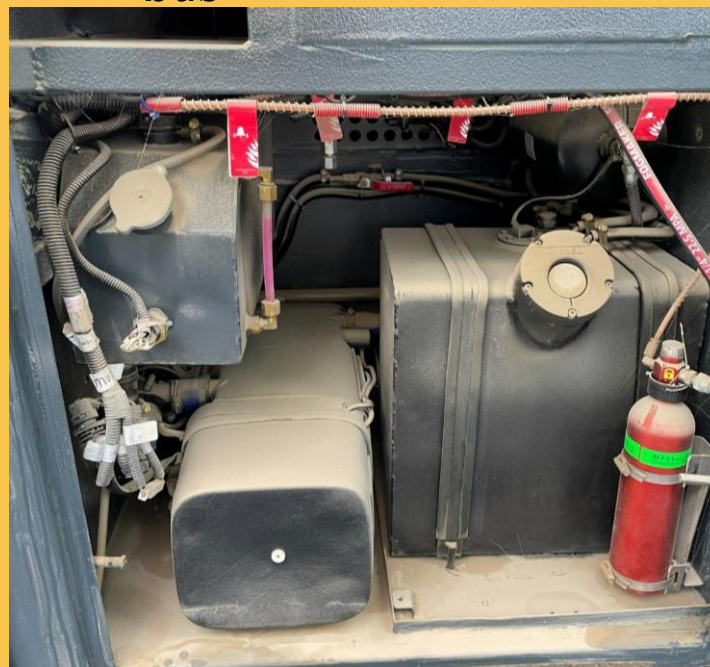
How can we ensure that green finance is truly green?



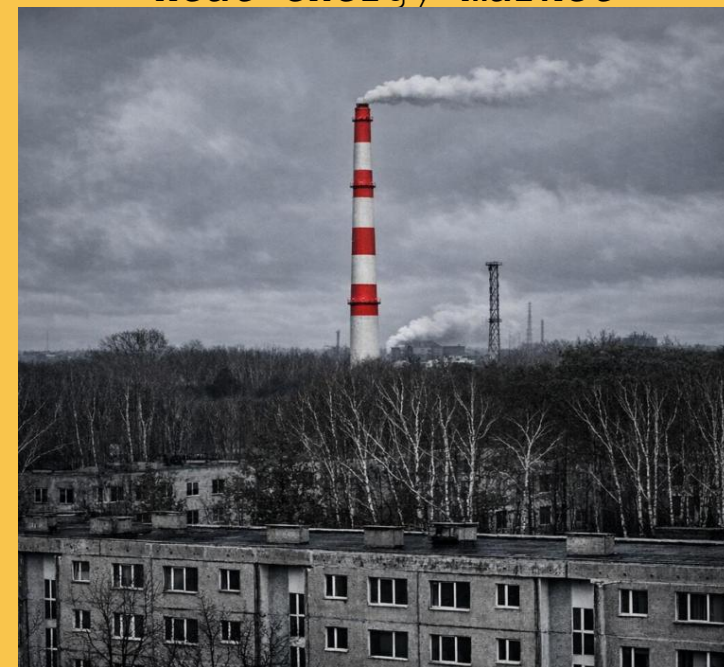
The electric vehicle charging network established by the Ministry of Agriculture



Fuel tank of the autonomous heating system in an electric bus



Heat released into the air without participating in the heat energy market



Achieving climate goals in the transport sector in Latvia

NEKP activities to be implemented in the transport sector

35 measures by 2030

66%

no defined impact on GHG emission reduction

69%

high or medium-high implementation risk

31%

not yet started

86%

of the planned impact is based on one measure - reducing GHG emission intensity through fuel supplier obligation

Priority measures - not defined

Cost efficiency - significantly varies

277 thousand

EUR



3.9 million

EUR

per 1t CO₂ eq./year saved

National Energy and Climate Plan for 2021-2030 (NEKP) to achieve the



Policy coordination is fragmented, support instruments dispersed, and public resources are insufficiently targeted measures with proven impact and high cost-effectiveness.



“Is the introduction of cloud computing services in public administration purposeful?”
2025



“Can we rely on the access to information systems and the receipt of e-services?”
2022



“Does the Country Ensure Effective use of the Official Electronic Address in Communication with Individuals and Businesses?”
2021

"Is the introduction of cloud computing services in public administration purposeful?" (2025)



- No clear implementation plan, nor assessment of demand or required cloud capacity
- Lack of information on the actual situation in sectoral data centres
- Fragmented migration, coordination without sufficient oversight
- Lack of practical support
 - 68% of institutions do not have a clear division of responsibilities between institutions and service providers



- From 2020-2024 costs of IT services and hardware increased from EUR 85 million to EUR 258 million
- No assessments have been carried out regarding potential financial savings
- 54% of institutions plan to expand cloud use, yet current ICT usage already exceeds state energy capacity by 4-7 times more efficient use of infrastructure
- ICT resource consolidation
- Heat reuse (dual usage)
- Deleting unnecessary data

"Can we rely on the access to information systems and the receipt of e-services? " (2022)



- Availability of state information systems and e-services is not assessed
 - Different interpretation about disruption
- No data is collected on data exchange between information systems
- Information on the availability of provided services is not collected, therefore it is difficult to identify weak points and implement targeted improvements
- Gaps in planning - no requirement to



- From 2018-2022, expenditure on the maintenance and operation of information systems and related ICT infrastructure has increased from €41 million to €64 million per year
- No estimates have been made regarding the costs of unavailability of information systems and e-services
- Benefits: less paper, less in-person visits, lower fuel consumption and CO2 emissions
- Reality: parallel use of paper and digital channels limits these benefits

"Does the country ensure effective use of the official electronic address in communication with individuals and businesses?" (2021)



- Investments ~ EUR 6.94 million
- Planned savings: ~ EUR 11.6 million
- Actual savings: ~ EUR 2.7 million



- Potential benefits: less paper, communication, fewer visits, reduced fuel use for travel
- Reality: parallel use of paper and digital channels limit these benefits
- After audit number of users increase

Natural persons:

~28 thousand (2021)

~600 thousand (May 2026)

Legal entities:

~ 3 thousand (2021)

~90 thousand (May 2026)



- e-address is created but not sufficiently implemented:
 - Only around 1% of the planned private persons use it, and 48% of public institutions use it in daily communication or had not sent any messages
- Without seen advantages and benefits, most likely users not will not change their existing communication habits
- Fragmented planning and responsibilities
 - lack of coordination between policy and implementation
- e-address is not integrated into service

General Takeaways

- Digitalisation does not, by default, guarantee efficiency or green transition
- Digitalisation requires financial resources, the key aspect is how efficiently the resources are used
- Justification of costs and benefits is essential
- Governance, accountability, clear responsibility for achieving green outcomes is needed
- Green aspects often exist only on paper and are not implemented in real-life practice
- The SAI can actively contribute to advancing green transition in a country by assessing whether public investments in digital and green initiatives translate into measurable outcomes in practice



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Thank you for your attention!