



Activity Report for 2015 -2017 of the EUROSAT Working Group on the Audit of Funds Allocated to Disasters and Catastrophes

The EUROSAT Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (hereafter – Working Group) was established at the IXth EUROSAT Congress in June 2014.

According to the IXth EUROSAT Congress Resolution, the Accounting Chamber of Ukraine has been chairing the Working Group.

As of March 2017 the Working Group comprises 20 Supreme Audit Institutions.

1st kick-off Meeting of the Working Group took place in February 2015 in Luxembourg with support of the European Court of Auditors. At the Meeting there were approved the Strategy and Action Plan for 2015-2017, based on the EUROSAT Strategy for 2011-2017 and considered the INTOSAT Strategy for 2011-2016.

According to the Strategy the **EUROSAT Working Group's mission** is to coordinate and consolidate efforts of the European Supreme Audit Institutions (hereinafter – SAIs) to help their governments in development of effective and efficient tools for prevention and consequences elimination of disasters and catastrophes.

In order to achieve its vision, the EUROSAT Working Group has defined the following **four strategic goals of its activity**:

1. capacity building;
2. joining efforts;
3. knowledge sharing;
4. extension of contacts.

Execution of the Working Group Strategy is foreseen by **the Action Plan for 2015-2017**, which defines the main directions of the Working Group's activity within the Strategic Goals as well as the measures of its achievement.

During the reported period for 2015-2017 in order to achieve **the first strategic goal** of the Working Group aimed at assistance in implementation of the international standards of SAIs, the Accounting Chamber of Ukraine supported by the SAI of the Czech Republic, Chair of the EUROSAT Goal Team on Knowledge Sharing, the Turkish Court of Accounts, Corte dei conti of the Italian Republic and the SAI of Indonesia, Chair of the INTOSAT Working Group on Environmental Auditing **there were held three seminars**:



- **in October 2015** in Ankara (the Republic of Turkey) on “Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 "Guidelines on Audit of Disaster-related Aid”;

- **in April 2016 in Baku** (the Republic of Azerbaijan) on practical implementation of ISSAIs 5500-5599 “Guidelines on Audit of disaster-related aid: risks of fraud and corruption, using new methods of data acquisition”;

- **in March 2017** in Rome (the Italian Republic) on “Opportunities of the performance audits in the evaluation of the activities aimed at prevention and consequences elimination of disasters”.

During the seminars the invited international experts of Indonesia, the Netherlands, Turkey and Ukraine:

- acquainted the participants with fulfilment and peculiarities of ISSAIs of series 5500,

- shared the experience and challenges in developing the methodology of auditing the issues on prevention and consequences elimination of disasters,

- gave opportunities of implementation of “INTOSAI Guidelines on Audit of Disaster-related Aid”;

- acquainted with the best practice of auditing issues on prevention and consequences elimination of disasters.

In order to achieve **the second strategic goal**, aimed at identifying the most relevant topics of auditing in the field of prevention and consequences elimination of disasters and catastrophes, supporting SAIs in carrying out audits on these topics the Accounting Chamber of Ukraine developed drafts common positions on cooperation:

- prevention and consequences elimination of floods,
- prevention and consequences elimination of earthquakes,
- waste management and recycling;

Common positions on cooperation were presented at the II meeting of the Working Group, which was held in Baku in April 2016 with the support of the Accounting Chamber of Accounts of the Republic of Azerbaijan. Common position were signed and / or approved at the III meeting of the Working Group, which was held in March 2017 in Rome with the support of Corte dei Conti of Italian Republic.

In addition, within the framework of the Ist meeting of the Working Group in February 2015, representatives of the SAIs of Bulgaria, the Russian Federation and Ukraine signed Report on the results of the international coordinated audit



of the use of funds allocated to prevention and consequences elimination of wildfires.

In April 2016, in Lublin (the Republic of Poland), the Heads of the SAIs of Belarus, Poland and Ukraine signed the Communiqué on Results of Coordinated Parallel Audit on Protection of the Bug River Catchment Area from Pollution (Follow-up Audit), and in March 2017 – joint report on the results of the audit.

Furthermore, the Accounting Chamber of Ukraine continues constant annual monitoring on implementation of the recommendations of the International Coordinated Audit of the Chernobyl Shelter Fund.

The Accounting Chamber of Ukraine continues work on updating the database of the audits of natural and man-caused disasters and catastrophes in Europe with the aim to achieve the third and fourth Strategic Goals. This goal focuses on accumulation and dissemination of the latest professional developments and the best practice of conducting audits in the field of prevention and consequences elimination of disasters, as well as improvement of the existing methodology and informing the international community on the Working Group's activity.

The information gathered in these databases allowed the Accounting Chamber of Ukraine to start the preparation of Best Practice Recommendations in the sphere of prevention and consequences elimination of floods.

The Secretariat posts the information on the Working Group activity on the webpage of the Working Group, as well as in the annual editions and publications of the EUROSAI and INTOSAI bodies.

Working Group Secretariat