

RESOLUTIONS EUROSAI TASK FORCE
FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES

Resolution of the VII EUROSAI Congress (2008)
**" Creation of the EUROSAI Task Force Funds Allocated to Disasters and
Catastrophes"**

Background

Taking into account the increasing number of disasters and catastrophes caused by nature or man which have detrimental effects for the environment, population and society as a whole over the last decade in Europe, further threats and dangers of their possible occurrence, the Accounting Chamber of Ukraine first raised its anxiety and concern regarding this issue during III EUROSAI WGEA Meeting in Bulgaria in 2004. The Accounting Chamber of Ukraine insisted on the need for an in-depth study of this problem with the desire to attract more attention and efforts of SAIs within their capacity in taking measures regarding prevention and elimination of such negative and dangerous phenomena.

Following further consultations and working meetings with interested SAIs the Resolution on establishment of the EUROSAI Working Group on Environmental Auditing (WGEA) Special Subgroup on the Audit of Natural, Man-Caused Disasters Consequences and Radioactive Waste Elimination was approved at IV EUROSAI WGEA Meeting in Luxemburg in November 2006. The Accounting Chamber of Ukraine was elected as Chair of the Special Subgroup. Currently, 8 SAIs participate in the Special Subgroup.

The Subgroup commenced its activities by conducting the International Co-ordinated Audit of the Chernobyl Shelter Fund with participation of 6 Subgroup members and 3 interested SAIs. During 2007-2008 the Subgroup held three working meetings in Kyiv, Ukraine. During the meetings they approved Terms of Reference, the Working Plan for 2007 – 2008, discussed national reports and a Joint Report on the Chernobyl Audit was prepared for presentation during VII EUROSAI Congress in Krakow.

The Subgroup actively cooperated with the former INTOSAI Task Force on the Audit of Disaster-Related Aid chaired by SAI of the Netherlands.

Considering the paramount necessity for the continuous undertaking of activities in this field, the Subgroup would like to propose to the Congress that it becomes a Task Force with regard to the audit of funds allocated to the prevention and the consequences of disasters and catastrophes.

Resolution

Taking into account the importance of the discussed issue and results accomplished since the first proposal of this ecological problem in 2004, and considering the willingness of the Special Subgroup to operate with autonomy in line with the EUROSAI Statute, the VII EUROSAI Congress:

1. Recognizes the importance of the issues considered and the work performed in this sphere so far, the necessity of further enhancing the role of European SAIs in auditing measures for the prevention and management of the consequences of disasters and catastrophes, and the growing interest in consolidating efforts and experience among European SAIs;
2. Decides to establish a Task Force in coordination with EUROSAI WGEA.
3. Decides that the name of the Task Force should be as follows: "Task Force on the Audit of Funds Allocated to Disasters and Catastrophes".

4. Agrees that the Accounting Chamber of Ukraine will act as the Chair in the newly established Task Force.
5. Agrees that the Accounting Chamber of Ukraine as Chair of the Task Force will act as liaison between the INTOSAI Working Group on Accountability for and Audit of Disaster-Related Aid and the EUROSAT WGEA.
6. Requests the Task Force submits a Working Plan to the Governing Board in 2008.
7. Requests the Accounting Chamber of Ukraine, as the Chair of the Task Force will report to the VIII Congress in 2011, in coordination with EUROSAT WGEA on the progress and accomplishments of the activities performed and to submit a proposal on the way forward with regard to the status and the activities of the Task Force after 2011.

Resolution of the VIII EUROSAT Congress (2011)

Preconditions

In view of the international character of natural and technogenic catastrophes, threatening countries of different regions, necessity of consolidation of SAI's efforts in this direction, and also taking into account the available experience of conducting audits of elimination of consequences of catastrophes, the VIIth Congress of EUROSAT held in June, 2008 in Krakow, the Republic of Poland, took a decision on the creation of the EUROSAT Task Force on the audit of facilities allocated for prevention and elimination of catastrophes (hereinafter "Task force of EUROSAT"). The EUROSAT Task Force, uniting 13 members and 3 observers is headed by the Accounting Chamber of Ukraine.

The EUROSAT Task Force was created on the basis of the special sub-group (operating since 2006) for the audit of facilities allocated for the elimination of consequences of natural, technogenic catastrophes and radio-active waste of the working group of EUROSAT for ecological audit.

In its activity the Task Force follows the Terms of Reference and Action Plan for 2008-2011.

The mission of the EUROSAT Task Force consists in co-ordination and joining efforts of European SAIs in providing greater awareness of catastrophes and assistance to governments in developing active and effective instruments of prevention and liquidation of their consequences.

Since its inception, the EUROSAT Task Force has conducted three meetings, the purpose of which was to approve working documents, exchange experience of solving pressing issues of prevention and liquidation of consequences of catastrophes, as well as implement the planned projects and prepare final materials.

On results of the work done, a data base of the audits of natural and technogenic catastrophes in Europe has been developed, a glossary of terms of thematic audits has been made, and draft recommendations based on the best practices of conducting audits in the field of prevention and liquidation of consequences of catastrophes have been prepared.

Taking into account the practical value of draft recommendations for the European public accountants and necessity of preparing a final version of the above recommendations taking into consideration opinions and proposals of participants of the EUROSAT Task Force for subsequent agreement and approval of the recommendations with the purpose of their further use in audits, and also considering intentions of participants of the group to continue the task in hand, at the XXXVIth meeting of the Steering committee of EUROSAT, the Chairman of the EUROSAT Task Force came up with the proposal to extend the mandate of activity of the Task Force for the next three-year period to 2014. Having received the approval of the absolute majority of members of the Steering committee, the EUROSAT Task Force would like to offer the Congress to prolong the mandate of activity to 2014.

Resolution

Acknowledging the attained results of the EUROSAI Task Force's activity and the importance of the developed materials for the practical activity of European public accountants, as well as realizing the necessity of further completion and approval of the final version of recommendations of best practices of conducting audits of facilities allocated for prevention and elimination of consequences of catastrophes, the VIII EUROSAI Congress:

- Takes a decision on the extension of the EUROSAI Task Force mandate for the next three-year period to 2014
- Agrees that the Accounting Chamber of Ukraine will continue to chair the Task Force
- Agrees that the Accounting Chamber of Ukraine will continue to cooperate with the Working Group of INTOSAI on issues of accountability and audit related to catastrophes and with the EUROSAI working group on issues of ecological audit.
- Authorizes the Task Force to present a new Action Plan to the Governing Board in 2012.
- Authorizes the Accounting Chamber of Ukraine, which chairs the Task Force, to present a final report and developed recommendations of best practices of conducting audits of facilities allocated for prevention and elimination of consequences of catastrophes at the IX Congress in 2014.

