THE INTERNATIONAL COORDINATED AUDITS:

THE ACCOUNTING CHAMBER’S OF UKRAINE EXPERIENCE

11 Annual EUROSAI WGEA Meeting, October, 14-17, 2013
Prague, Czech Republic
The international audits: 
the Accounting Chamber’s of Ukraine experience

Year by year the ACU’s participation in the international audits becomes more significant in the sphere of the environmental audits
The international audits: the Accounting Chamber’s of Ukraine experience

- During last five years Ukraine had been taking part in 9 international environmental audits and controls.

- The coordinated international events dominated.
The international audits: the Accounting Chamber’s of Ukraine experience

The Accounting Chamber of Ukraine took part in the following audits:

1) audit on protection of the waters in the Bug river catchment area from pollution (2008);

2) audit on climate change (2009);
The international audits: the Accounting Chamber’s of Ukraine experience

3) control over the public funds aimed at regulation, protection, examination and reproduction of the water biological resources and ensuring the ecological safety in this catchment (2010);

4) coordinated parallel audit on protection of the Black Sea against pollution (2011);

5) audit on adaptation to climate change (2012).
The international audits:
the Accounting Chamber’s of Ukraine experience

The activity is carrying out in:

1. the audit on national parks;

2. the international coordinated audit on protection of the Black Sea catchment against pollution;
The international audits: the Accounting Chamber’s of Ukraine experience

The activity is carrying out in:

- the international coordinated audit of funds allocated to prevention and consequences elimination of wildfires;

- the audit on biofuel.
The international audits: the Accounting Chamber’s of Ukraine experience

The ACU faced the following challenges while auditing:

- the long-term administrative reform in Ukraine;
- the often changes of the leadership of the auditee;
- implementation of the selected topic in the national legislation in comparison with the EU-countries.
The international audits: the Accounting Chamber’s of Ukraine experience

There are three stages of conducting the international audits:

- Agreement of the common position
- Finishing of the joint report
- Conducting national audits
The international audits: the Accounting Chamber’s of Ukraine experience

Agreement of the common position on cooperation allows:

- To plan the activity;
- To consider the common positions during preparing the programme of the national audit;
- To determine the approximate resources which are necessary for participation in the international measure.
The international audits: the Accounting Chamber’s of Ukraine experience

National audits are the basis of the international measure.

- The objective and directions of the national audits were determined accordingly to the achieved agreements considering the legislative framework of the SAI’s activity.
- At the same time, the objective of the national audit might be both wider and narrower than the international audit.
The international audits: the Accounting Chamber’s of Ukraine experience

<table>
<thead>
<tr>
<th>Objective</th>
<th>The International Audit on Protection of the Black Sea</th>
<th>National Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Objective</strong></td>
<td>To determine the actual state of issues on execution of the international agreements in the sphere of prevention of catastrophes and the Black Sea pollution, and the monitoring and efficiency assessment of use of public funds allocated to prevention of the Black Sea catchment waters against pollution.</td>
<td>To determine and assess the actual state of execution of Ukraine if the requirements of the Bucharest Convention on protection of the Black Sea against pollution and implementation of the State programme of protection and environmental reproduction of the Azov and the Black Seas.</td>
</tr>
</tbody>
</table>
The international audits: the Accounting Chamber’s of Ukraine experience

<table>
<thead>
<tr>
<th>Main Directions</th>
<th>Legislative and standard and legal regulation of the execution of the requirements of the Bucharest convention on the protection of the Black Sea against pollution;</th>
</tr>
</thead>
<tbody>
<tr>
<td>- execution of the international agreements in the sphere of the Black Sea pollution;</td>
<td>- management and results of the ecological control;</td>
</tr>
<tr>
<td>- efficiency of the state system management for control, prevention and consequences elimination of the maritime environment;</td>
<td>- feedback to the conclusions and recommendations according to the previous audit;</td>
</tr>
<tr>
<td>- efficiency of use of the public funds allocated to prevention of the Black Sea against pollution;</td>
<td>- audit results of the implementation of the State programme of protection and environmental reproduction of the Azov and the Black Seas.</td>
</tr>
<tr>
<td>- implementation of the international projects in the sphere of prevention, monitoring and assessment of waters quality of the Black Sea Catchment.</td>
<td></td>
</tr>
</tbody>
</table>
The international audits: the Accounting Chamber’s of Ukraine experience

Criteria and the initial restrictions used by the Accounting Chamber of Ukraine during the national audits planning:

- On auditees selection;
- On validity assessment;
- On efficiency assessment.
The international audits: the Accounting Chamber’s of Ukraine experience

The main sources of obtaining information for the national audits:

- **Analysis** of the current legislation of the auditees’ activities;
- Results of the examinations of the auditees;
- **Official statistic** information;
- Auditees’ **inquiry**.
The international audits: the Accounting Chamber’s of Ukraine experience

In a case of conducting the national audit within the international measure the following sources are used:

- **Inquiry** of the objects of the alternative sources of information;

- **Interviewing**;

- **Data application of Geographical Information Systems (GIS).**
The international audits: the Accounting Chamber’s of Ukraine experience

Possible challenges at finishing the Joint report:

- terminology;
- data availability;
- system of auditees.
Joint conclusions and recommendations should be relevant.

It is stipulated by the capacity and preparedness to perceive those conclusions and implement the recommendations.

Capacity will determine the effectiveness of the control.
The international audits: the Accounting Chamber’s of Ukraine experience

The main advantages of the participation in the international audits:

- Conducting **experience**;

- **Information** on differences in the government policies;

- **Status** of the international audit;
The international audits: the Accounting Chamber’s of Ukraine experience

- Allows simultaneously **to attract attention** their government bodies to the topic raised in the international audit;
- Joint report on the results of the international audits is an additional source of information for government bodies on solving the similar problems in different countries and assessment of consequences of such activity on the side of the control bodies;
- The dynamic international activity rises **image of SAI**.
All the colleagues are welcome to join the international audits, in particular conducted by the Accounting Chamber of Ukraine.

Thank you for your attention.

rp03@ac-rada.gov.ua