Plans and activities of the EUROSIAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes

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In June 2014 the Accounting Chamber of Ukraine chaired the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes via transforming the Task Force with the same title.
The EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes was established in June 2008 at the VIIth EUROSAI Congress, which was held in Krakow, Poland.
The Task Force was established on the basis of special subgroup on the Audit of Funds Allocated to the consequences elimination of natural, man-caused catastrophes and radioactive wastes, which operated from 2006 within the EUROSAI Working Group on Environmental Auditing.
The main objectives of the EUROSAI Task Force were:

- co-ordination and joining efforts of the European SAIs in providing greater awareness of catastrophes;
- assistance to governments in developing active and effective tools of prevention and elimination of their consequences
Since its establishment, the EUROSAI Task Force held six meetings
As a result of the work of the Task Force:

- **Three international audit had been conducted,**
As a result of the work of the Task Force:

- the Database of the Audits of Natural and Man-caused Catastrophes in Europe had been developed;
- the Glossary of Terms of thematic audits had been composed;
- and the Good Practice Recommendations for the Audit of Funds Allocated to Disasters and Catastrophes had been prepared.
Chair of the EUROSAI Task Force, Mr. Roman Maguta at XL meeting of EUROSAI Governing Board proposed to transform the Task Force into the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
IX EUROSAI Congress, held in The Hague, the Netherlands, in June 16 – 19, 2014:

- decided to transform the EUROSAI Task Force into the Working Group;
IX EUROSIAI Congress:

- Agreed that the Accounting Chamber of Ukraine will continue to cooperate with the INTOSAI Working Group and the EUROSAI Working Group on Environmental Auditing;

- Authorized the EUROSAI Working Group to present a new Work Plan to the Governing Board in 2015, and authorized the Accounting Chamber of Ukraine, as a Chair of the EUROSAI Working Group, to present a final report at the X EUROSIAI Congress in 2017.
16 SAIs confirmed their membership in the EUROSAI Working Group
Political Map of Europe
Plans of the Working Group include, besides continuing the practice of international audits, promotion and support for the implementation of Series 5500 of the International Standards of Supreme Audit Institutions (ISSAIs)
To implement its mission the Working Group identified the following strategic objectives of its activities for 2014-2017
Goal 1. Capacity Building

Objectives:

- to identify the most relevant and socially requested topics in the field of prevention and consequences elimination of catastrophes;
- to assist the SAIs to conduct joint international audits according to these topics within the EUROSAI community.
Implementation of the Strategic Goal 1:

- **completion** of the early started international audits, in the framework of the EUROSAI Task Force;

- **conducting a survey** among the SAIs - EUROSAI members to identify key problem issues in the sphere of prevention and consequences elimination of disasters and catastrophes.
Ways of cooperation:

- carrying out international coordinated audits,
- carrying out independent national audits in one sphere for promoting the activity of national governments in these directions,
- follow up audits.
Goal 2. Professional development:
Objectives:

- **promotion** and support for the implementation of Series 5500 of the International Standards of Supreme Audit Institutions (ISSAIs);

- **accumulation** of the best practice of carrying out audits in the field of prevention and consequences elimination of disasters and catastrophes,

- **implementation** of the innovative approaches during conducting audits;

- **improvement** of the existing methodology.
Implementation of the Strategic Goal 2:

- **continuation** of work and experience in development of the best practice recommendations of audits in the sphere of the Working Group’s activity;
- **development** of measures for supporting implementation of ISSAIs and promoting their further development.
For implementation of these measures, it is planned to continue the work on the audits database maintenance of natural and man-caused disasters and sociological catastrophes in Europe and its filling with materials.
Goal 3. Knowledge sharing

Objectives:

- organization and holding training and advisory events on topical issues which are of interest to the Working Group’s members;
- strengthening and promoting extension of contacts between SAIs;
- accumulation and dissemination of existing knowledge in the field of the Group’s activity.
Implementation of the Strategic Goal 3:

- **creating** a “Platform” on the basis of the Working Group for knowledge sharing in the field of its activity;
- **organizing** seminars, conferences and plenary sessions within the group;
- close **cooperation** with Coal Team 3.
The results of these meetings, materials and the most relevant and generally accessible documents related to the activities of SAIs on audits in the sphere of prevention and consequences elimination of disaster and catastrophes will be added to the appropriate database as a tool for accumulation of such knowledge.
Goal 4. Extension of contacts:

Objectives:

- promotion of cooperation with all INTOSAI and EUROSAI bodies, external partners;
- ensuring maximum transparency of its operations and objective assessment of the achievable results.
The main sources of informing are following:

- **maintenance** of the EUROSAI Working Group’s webpage;
- **cooperation** with the print and electronic editions of INTOSAI and EUROSAI;
- **development** of the Working Group’s website.
The main area to consolidate efforts of the Working Group is prevention of natural, technological and sociological catastrophes in order to reduce their negative impacts and expenses for their consequences elimination.
During the last 10 years the catastrophes:

- affected more than 4 billion people on the planet;
- caused loss of lives more than million people;
- damaged economic losses of USD 2 trillion
Thank you for attention!