

THE INTERNATIONAL COORDINATED AUDITS:

**THE ACCOUNTING CHAMBER'S OF UKRAINE
EXPERIENCE**

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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



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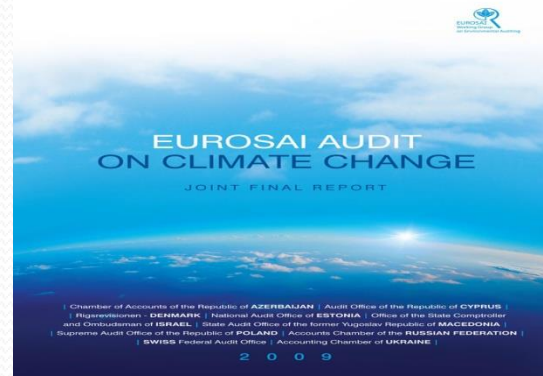
- During last five years Ukraine had been taking part in 9 international environmental audits and controls.
- The coordinated international events dominated.



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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);



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- 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).



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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;



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The activity is carrying out in:

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



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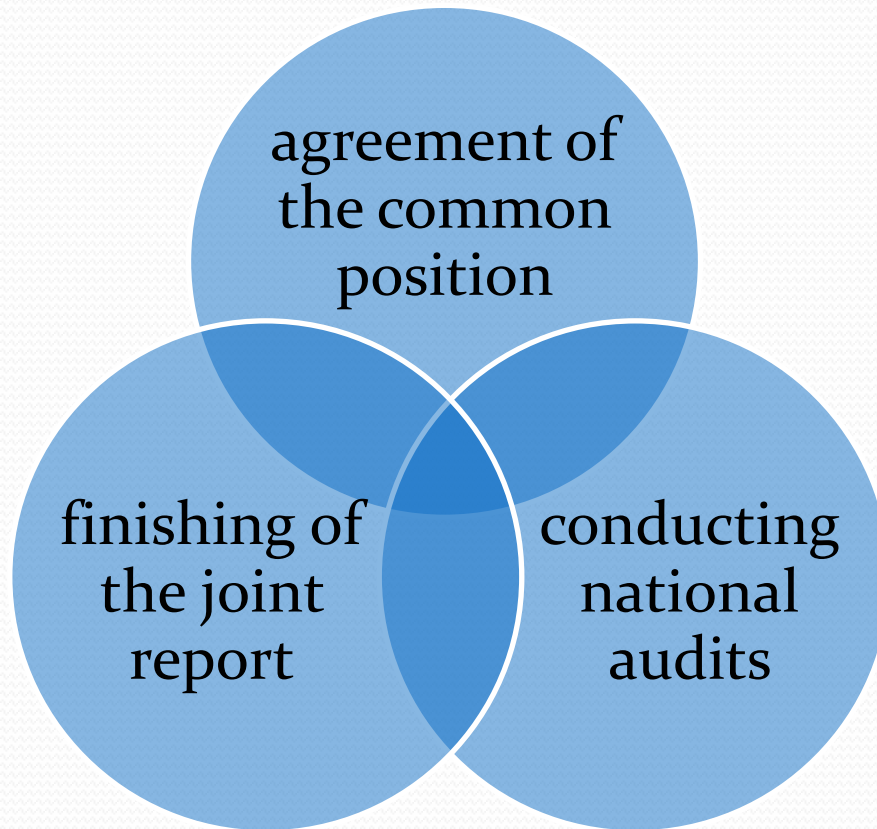
The ACU faced the following challenges while auditing:

- 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.



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There are three stages of conducting the international audits:



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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.



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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.



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Objective

The International Audit on Protection of the Black Sea

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.

National Audit

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.

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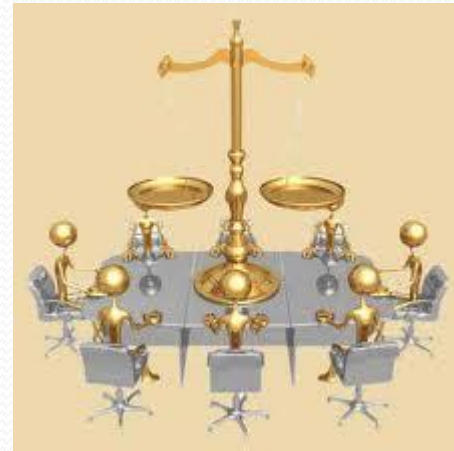
Main Directions

- execution of the international agreements in the sphere of the Black Sea pollution;
- efficiency of the state system management for control, prevention and consequences elimination of the maritime environment;
- efficiency of use of the public funds allocated to prevention of the Black Sea against pollution;
- implementation of the international projects in the sphere of prevention, monitoring and assessment of waters quality of the Black Sea Catchment.
- 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;
- management and results of the ecological control;
- feedback to the conclusions and recommendations according to the previous audit;
- audit results of the implementation of the State programme of protection and environmental reproduction of the Azov and the Black Seas.

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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.



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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**.



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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**).



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Possible challenges at finishing the Joint report:

- terminology;
- data availability;
- system of auditees.



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- 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**.



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The main advantages of the participation in the international audits:

- Conducting **experience** ;
- **Information** on differences in the government policies;
- **Status** of the international audit;



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- 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

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