



The Accounting Chamber
Supreme Audit Institution of Ukraine



EUROSAI

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



ACTIVITY REPORT

OF THE EUROSAI WORKING GROUP

ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES, FOR 2025

Kyiv

www.rp.gov.ua

FOREWORD

Dear colleagues!

The year 2025 has become an important milestone for the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes in further strengthening professional cooperation, advancing international partnerships, and improving audit approaches in the field of disaster prevention and response.

The modern world is facing increasingly complex challenges. Climate change, the growing frequency and intensity of natural disasters, technological risks, security threats, and increasing pressure on critical infrastructure require timely, coordinated, and effective actions from the governments. Against this backdrop, the role of Supreme Audit Institutions is becoming increasingly significant, as they contribute to enhancing transparency, accountability, and the effectiveness of public policy, as well as to the development of more resilient risk management systems.

In 2025, the Working Group continued to implement its strategic priorities, which are aimed at strengthening the professional capacity of auditors, promoting knowledge sharing and exchange of best practices, fostering dialogue between Supreme Audit Institutions, and expanding international cooperation. The activities carried out, discussions and joint initiatives demonstrated the high level of engagement of Working Group members in identifying effective solutions for conducting audits in the field of disaster prevention, risk reduction, and mitigation of their consequences.

I am confident that the Working Group's activities in 2025 have significantly contributed to the development of the EUROSAI audit community and created a solid foundation for further joint actions. The Working Group members' willingness to engage in open exchange of experience, mutual support, and the development of a shared vision of the role of audit in strengthening national resilience is particularly valuable.

This Report presents the key results of the Working Group's activities in 2025, highlights major events and achievements, and outlines future work directions.

I would like to express my sincere gratitude to all members and observers of the Working Group, as well as to our partners and experts, for their active participation, constructive cooperation and commitment to our shared goals. I am confident that our joint efforts will continue to strengthen the role of Supreme Audit Institutions in ensuring effective governance, proper accountability and governments' preparedness to address contemporary challenges.

Sincerely Yours

Deputy Chairman of the Accounting Chamber of Ukraine

Serhii KLIUCHKA

CONTENTS

FOREWORD	2
SUMMARY	4
MISSION AND GOALS OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS, ALLOCATED TO DISASTERS AND CATASTROPHES	6
ACTIVITIES OF THE STRATEGIC PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES, IMPLEMENTED IN 2025	8
Strategic Goal 1 “Supporting and expanding the use of innovative technologies and methodologies in audit activity to ensure greater accuracy, transparency, and effectiveness of audits in the field of disaster prevention and response”	8
Strategic Goal 2 “Strengthening the institutional capacity of SAIs through systematic training, exchange of knowledge and best practices, and the development of common tools and processes to enhance audit standards in the context of disaster prevention and response, ensuring adaptation to evolving conditions and challenges”	12
Strategic Goal 3 “Enhancing and systematizing the exchange of knowledge and experience with key international, regional, and local stakeholders to improve the effectiveness of audit initiatives related to disaster prevention and response”	14
STATUS OF IMPLEMENTATION OF THE PROPOSALS OF THE PREVIOUS ACTIVITY REPORT OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS, ALLOCATED TO DISASTERS AND CATASTROPHES	22
LIST OF ABBREVIATIONS	23

SUMMARY

In 2025, the Working Group continued the consistent implementation of its Strategic Plan for 2024–2027. Its activities were aimed at further strengthening professional cooperation between SAIs, enhancing institutional capacity, improving audit approaches in the field of disaster risk reduction, and expanding the exchange of knowledge, best practices, and methodological developments.

During the reporting period, active work was carried out in priority areas defined by the Working Group's strategic documents. At the same time, practical tasks were implemented to support professional dialogue, strengthen inter-institutional cooperation, and prepare new joint initiatives in the framework of EUROSAI.

Key achievements in 2025:

- ✓ The inaugural **thematic electronic publication, EUROSAI WG AFADC DIGEST, No. 1, 2025**, was prepared and published as a tool for knowledge sharing, showcasing professional approaches and best practices, and raising awareness of the Working Group's activities within the international audit community.
- ✓ **The XI Meeting of the Working Group, held under the topic "Together Against Disasters: From Preparedness to Innovation"**, provided an international professional platform for discussing current challenges in disaster prevention, sharing experience and identifying further areas of cooperation. Alongside plenary discussions, significant attention was given to practical interaction formats, facilitating the development of audit approaches in complex crisis situations — particularly regarding the assessment of preparedness, response, coordination and the use of modern technological solutions.
- ✓ **An annual online seminar dedicated to the International Day for Disaster Risk Reduction was launched**, serving as a permanent platform for professional dialogue between SAIs, international organizations, and the expert community. This event created additional opportunities for professional exchange and facilitated discussions on key issues related to early warning systems, enhancing emergency preparedness, climate change adaptation, and strengthening the impact of audit on improving public policy.
- ✓ **The database of audits conducted by the Working Group's members and observers was updated** to systematize professional experience and expand access to practical outputs in the field of auditing disaster management.
- ✓ Further preparations were made for **the coordinated audit on the topic "Flood Risk Management – Assessment of the Use of Hydrometeorological Data for Disaster Preparedness"**, scheduled for 2026–2027.
- ✓ **Cooperation with international partners and related professional networks was strengthened**, contributing to the development of interregional dialogue, exchange of experience, and alignment of audit approaches in the field of disaster prevention and response.

The results of the Working Group's activity in 2025 demonstrate the proper implementation of the defined priorities and the gradual achievement of practical outcomes across the key areas of work. The implemented activities contributed to developing professional cooperation, strengthening communication tools, knowledge sharing, and facilitated the establishment of a foundation for new international initiatives.

During the reporting year, the Working Group reaffirmed its role as an effective professional platform within EUROSAI, bringing together the efforts of SAIs to improve audit approaches in the field of disaster risk reduction, enhance emergency preparedness, and assess the effectiveness of public response systems.

The future activity of the Working Group will focus on the continued implementation of strategic goals, the advancement of methodological framework, support for coordinated audits, promotion of innovative approaches in professional practice, and the deepening of cooperation among all stakeholders.

Consistent international cooperation, professional exchange, and the joint developments of modern audit approaches in the field of disaster prevention and response constitute an important foundation of the Working Group's activities. Building on the results achieved, the Working Group will continue to focus its efforts on strengthening the institutional capacity of SAIs, supporting joint initiatives, sharing best practices, and contributing to the development of more resilient, accountable, and well-prepared public systems capable of addressing contemporary challenges.

MISSION AND GOALS OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES

At the IX EUROSAI Congress (2014, The Hague, the Kingdom of the Netherlands), a decision was made to establish a permanent EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes under the chairmanship of the Accounting Chamber of Ukraine.

The mission of the EUROSAI Working Group — increasing the capacity, uniting and coordinating the efforts of European SAIs in assisting national governments in developing effective and efficient tools for disaster management.

As of the end of 2025, the Working Group comprised 17 SAIs, including 15 members and 2 observers.

Looking ahead, the Working Group has set ambitious goals and defined areas of activity aimed at addressing global challenges even more effectively.

On May 27, 2024, the XII EUROSAI Congress decided to **extend the mandate of the Working Group** on the Audit of Funds Allocated to Disasters and Catastrophes. The Congress also decided **to extend the chairmanship of the Accounting Chamber (Ukraine) in the Working Group**, approved the Report on the results of the Working Group's activities for 2021–2024 and the Strategic Plan of the Working Group for 2024–2027.

The implementation of the Working Group's Strategic Plan for 2024–2027 provides for the implementation of the following goals of the EUROSAI Strategic Plan (2024–2030):

- ✓ Support and broker professional cooperation.
- ✓ Support and facilitate institutional capacity development.

At the same time, the activities launched by the Working Group in the previous strategic period will be continued, and new ones will be implemented in the framework of the following **goals of the Working Group's Strategic Plan for 2024–2027**:

- ✓ Supporting and expanding the use of innovative technologies and methodologies in audit activities to ensure higher accuracy, transparency and efficiency of audits in the field of disaster management.

- ✓ Strengthening the institutional capacity of SAIs through systematic training, exchange of knowledge and best practices, development of common tools and processes to improve audit standards in the context of prevention and disaster response to ensure adaptation to changing conditions and challenges.
- ✓ Intensifying and systematizing the exchange of knowledge and experience with key international, regional and local stakeholders to improve the effectiveness of audit initiatives related to disaster prevention and response.

The implementation of the activities set out in the Working Group's Strategic Plan for 2024–2027 will not only improve the audit methodology and increase the significance of our audits and the effectiveness of their recommendations, but also strengthen cooperation between member countries, ensuring greater coordination and mutual assistance in responding to disasters.

Using modern technologies and innovative approaches will make the use of funds more transparent and accountable, thereby contributing to increasing public trust as well as to strengthening the accountability of government institutions.

ACTIVITIES OF THE STRATEGIC PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHS, IMPLEMENTED IN 2025

In 2025, the activities of the EUROSAI Working Group were aimed at implementing the Working Group's Strategic Plan for 2024–2027. The primary objective was to ensure the practical implementation of the defined strategic priorities, in particular with regard to the professional development of auditors, the introduction of innovative and digital approaches in audit activities, the strengthening of the institutional capacity of SAIs, the development of partnership engagement, and increasing the effectiveness of external communication in the field of disaster prevention and response.

Strategic Goal 1

“Supporting and expanding the use of innovative technologies and methodologies in audit activity to ensure greater accuracy, transparency, and effectiveness of audits in the field of disaster prevention and response”

This goal will be implemented through the following two tasks:

- 1.1.** Development and implementation of advanced audit methods.
- 1.2.** Promotion of innovation in audit methodologies.

The implementation of this strategic goal contributes to the achievement of **EUROSAI Strategic Goal 1 “Support and broker professional cooperation”**, specifically Objective 1.2 “Promote innovative approaches, methods, and the use of new technologies in audits and communication”.

The implementation of Strategic Goal 1 should contribute to improving the quality of audit reports and enhancing the effectiveness of the recommendations provided. The use of innovative technologies, such as artificial intelligence and geographic information systems, will enable auditors to conduct in-depth data analysis, thereby facilitating more effective identification and management of risks associated with the financing of projects aimed at disaster prevention and response. This will also promote greater transparency in the use of funds and strengthening public trust in governmental and international financial initiatives. This will also contribute to increasing transparency in the use of funds and strengthening public trust in governmental and international financial initiatives.

In order to implement Strategic Goal 1, in 2025, the Working Group ensured the practical development of modern approaches to conducting audits in crisis situations through the application of digital tools and advanced analytical methods.

Within the framework of Task 1.1 “Development and implementation of advanced audit methods” in 2025 the Working Group initiated **the coordinated audit on the topic “Flood Management – Assessment of the Use of Hydrometeorological Data for Disaster Preparedness”**, which is to be conducted in 2026–2027. The launch of this audit has become an important step towards developing joint modern approaches to auditing in the field of disaster prevention and response, in particular through the

application of a risk-based approach, cross-sectoral analysis, and the assessment of the effectiveness of data use in monitoring, forecasting, and early warning processes.

This initiative is particularly relevant given the increasing risks associated with climate change and the growing frequency of extreme weather events, as well as the need for timely, reliable and coordinated action by states to protect populations and territories from floods. The SAIs of the Republic of Albania, Georgia, the Italian Republic, the Republic of Moldova, the Republic of Poland, Romania, the Republic of Serbia and Ukraine acting as coordinator of this international audit, have joined the initiative.

The preparation for the audit in 2025 constituted an important area of the Working Group's international cooperation, involving the alignment of common approaches, methodological frameworks, audit scope, and thematic priorities among the SAIs of participating countries. This work provides a foundation for the application of advanced audit methods, comparative analysis of national practices, identification of common challenges and gaps in flood preparedness systems, and the consolidation of best practices aimed at strengthening early warning systems, interagency coordination, and making sound management decisions based on data.

Consequently, within the framework of Task 1.1 in 2025, the Working Group ensured the practical advancement of the international coordinated audit as a tool for the development and implementation of advanced audit methods, contributing to the improvement of audit approaches and the effectiveness of evaluating public measures in the field of disaster risk management.

Within the framework of Task 1.2 "Promoting innovation in audit methodologies" in 2025, the Working Group ensured the organization of professional events aimed at familiarizing auditors with modern audit approaches, methods, and tools in the field of disaster prevention and response. XI Meeting of the Working Group served as the important platform for these activities, combining presentation, discussion, and interactive work formats.

Specifically, **the seminar "Innovative Approaches and Digital Solutions in Auditing Disaster Prevention and Response"**, which was held within the framework of this meeting, included two interactive sessions — **"Disaster Express"** and **"Audit Simulator"**. During these sessions, participants elaborated audit strategies for emergency situations based on four scenarios: a flood in a border region, a forest fire near a military arsenal in a border area, an accident at a chemical plant, and a cyberattack on critical infrastructure facilities. During these exercises, auditors identified key audit areas, defined audit procedures, assessed risks, and planned the use of modern technologies, including geographic information systems (GIS), Big Data, drones, satellite data, and other digital solutions for monitoring and data analysis.

In Scenario 1 “Flood in a Border Region”, participants focused on assessing the quality of response planning, the availability of risk registers, the timeliness and adequacy of emergency response, interagency coordination, resource management, and the effectiveness of communication between coordination units, stakeholders, and neighboring countries. In addition, early warning systems, monitoring processes, the timeliness of alerts, and the accuracy of indicators were analyzed. Following the results of the work, a comprehensive audit approach was developed to assess preparedness, coordination, resource provision, and information exchange under conditions of large-scale flooding.

In Scenario 2 “Forest Fire near a Military Arsenal in a Border Area”, participants explored approaches to assessing prevention measures and fire preparedness in high-risk zones, the adequacy of the normative and regulatory framework, and the effectiveness of interagency coordination and response. The practical exercises involved the use of geographic information systems (GIS), drones, satellite data, and electronic monitoring data to assess the scale of the event, its impact on critical infrastructure, and the quality of response. Participants also developed approaches to evidence collection through interviews with competent authorities and the formulation of conclusions regarding the effectiveness of government actions, financing, and the use of state reserves.

In Scenario 3 “Accident at a Chemical Plant”, participants assessed the adaptation of risk management systems for high-risk facilities, compliance with regulatory requirements, the allocation of responsibilities, and coordination between the relevant authorities. The main methods applied included site inspections, analysis of emergency plans and response protocols, interviews with responsible officials, and comparative analysis of similar cases.

Special attention was given to the use of digital solutions for monitoring, as well as to the issues of transparent public communication, the development of interagency data exchange systems, and the need to strengthen environmental and technological safety in industrial areas.

In Scenario 4 “Cyberattack on Critical Infrastructure Facilities”, participants elaborated approaches to assessing measures aimed at preventing data and financial losses, the availability of business continuity and incident recovery plans, as well as compliance with regulatory requirements and the effectiveness of management decisions. During the exercises, methods for collecting data from various sources were considered, and backup systems, software update processes, and stakeholder communication arrangements were analysed. Special emphasis was placed on the importance of timely verification of cybersecurity, risk assessment, the development of national IT security standards for critical infrastructure facilities and enhancing international cooperation in the field of cybersecurity.

These interactive sessions served as a practical tool for developing the professional competencies of the Working Group participants and facilitated the development of modern audit approaches for assessing preparedness, response, coordination, communication, and the use of digital technologies in crisis situations. The results achieved provided a solid foundation for the further implementation of innovative audit methodologies and the strengthening of professional cooperation between SAIs.

In addition, based on the outcomes of professional discussions, priority areas for the further development of auditors' competencies were identified. These include the use of artificial intelligence, Big Data, GIS, and IT systems, as well as the enhancement of skills related to planning coordinated audits, conducting IT audit of early warning systems, auditing climate-related projects, and assessing the impact of disaster prevention measures.

Consequently, the implementation of Strategic Goal 1 in 2025 contributed to the introduction of innovative approaches in auditors' professional activities, expanded opportunities for the use of modern technologies when conducting audits, and strengthened professional cooperation between SAIs.

The expected outcome of implementing this goal is the improvement of the quality of audit reports, the soundness of conclusions, and the effectiveness of recommendations, as well as the enhanced capacity of auditors to identify and assess risks associated with the use of funds in the field of disaster prevention and response. This, in turn, contributes to greater transparency in the use of financial resources and strengthens trust in national and international financing mechanisms for corresponding measures.

Strategic Goal 2

“Strengthening SAIs’ institutional capacity of through systematic training, exchange of knowledge and best practices, the development of common tools and processes to enhance audit standards in the context of disaster prevention and response to ensure adaptation to changing conditions and challenges”

This goal will be implemented through the following three tasks:

2.1. Systematic training and professional development.

2.2. Exchange of knowledge and best practices. 2.3. Development of common tools processes.

The implementation of this goal contributes to the achievement of **EUROSAI Strategic goal 2 “Support and facilitate institutional capacity development”**.

The implementation of Strategic Goal 2 is expected to strengthen auditors’ competencies and professional skills in the field of disaster prevention and response. Systematic training and professional development will help auditors acquire essential skills for applying modern audit technologies and methodologies. The development and standardisation of new tools and processes, as well as regular professional training, will ensure proper adaptation to changing conditions, while improving the quality and efficiency of audit activities.

The exchange of knowledge and experience through international conferences, professional networks and practical cooperation will contribute to improving audit practices and standards. This will not only promote greater consistency in audit approaches among SAIs but will also ensure greater transparency and accountability in the use of public funds at the international level, particularly in projects aimed at preventing and responding to disasters.

In 2025, as part of the implementation of Strategic Goal 2, the Working Group carried out a number of activities aimed at the professional development of auditors, the exchange of practical experience among SAIs, and development of a common methodological framework for the future improvement of audit activities in the relevant field.

In particular, as part of task 2.2 “Exchange of knowledge and best practices” the Working Group **launched an annual online seminar dedicated to the International Day for Disaster Risk Reduction** in 2025. The online seminar on “Disaster Risk Reduction and Response” organized by the Accounting Chamber of Ukraine in collaboration with the State Audit Office of Georgia (SAOG), served as a platform for professional exchange among representatives of SAIs, international organizations, the expert community and government authorities. During the meeting were introduced the practical results of relevant audits conducted in Ukraine, Georgia and European Court of Auditors, which contributed to the exchange of best practices and development common understanding of current challenges in the field of natural disaster risk audits.



Photo: Participants of the online seminar «Disaster risk reduction» (October 13, 2025, online)

The event brought together representatives of the State Emergency Service of Ukraine, the UN Office for Disaster Risk reduction (UNDRR), the National Environmental Agency of Georgia, experts from the European Court of Auditors, and representatives of the SAI of Albania, Bulgaria, Hungary, Latvia, Romania, Serbia and Italy.

The purpose of the seminar was to exchange experience regarding the audit of natural disaster risks, discuss ways of improving national preparedness for emergencies, strengthen planning and monitoring systems, and increase the impact of audit recommendations on the development and implementation of public policy in this field.



In the photo:

Olha Pishchanska –

Chairwoman of the Accounting Chamber of Ukraine

“Climate change, threats to energy and food security, and the challenges of infrastructure reconstruction – all of these require a systematic, analytical approach and active interagency cooperation, where audit plays a significant role. We are reliable partners in forming decisions that affect people’s lives and the well-being of their citizens”.

Participants reviewed the practical results of disaster-related audits conducted by various SAIs, including those focused on climate change adaptation, the use of meteorological, hydrological data in early warning systems, as well as financing of measures aimed at preventing and responding to forest fires.



Photo: Head of the United Nations Office for Disaster Risk Reduction (UNDRR) Animesh Kumar, PhD

A key contribution to the online seminar was made by Animesh Kumar, Head of the United Nations Office for Disaster Risk Reduction (UNDRR) in Bonn, Germany, who holds a PhD in climate change adaptation and sustainable development. In his remarks, he emphasized the need to integrate disaster risk reduction approaches into SAI audits and highlighted the role of auditing in strengthening accountability and the effectiveness of risk management. In particular, he emphasized the importance of assessing the economic

impacts of natural disasters, evaluating the effectiveness of investments in risk reduction measures, and implementing risk-based planning approaches. The participation of the UN representative demonstrated the international relevance of the seminar's topic and underscored the importance of further developing cooperation between SAIs and international institutions in the field of disaster prevention and response.

The seminar contributed to strengthening professional dialogue among members of the Working Group, international organizations, and the expert community, while also establishing a new ongoing format for annual professional exchange of experience.

The exchange of experience was supported by the update of the database of disaster-related audits conducted over the past five years by members and observers of the Working Group. In 2025, 12 audit reports were added to the database, covering areas such as civil protection, medical support, earthquake

resilience, water resource protection, agricultural support, the security of energy facilities, and forest fire risk

management. The Hellenic Republic also contributed to this process by providing information on two audit reports available in the public domain.



QR code for access to the disaster audit questions



QR code for access to the disaster audit database

Thus, the implementation of tasks under Strategic Goal 2 contributed to strengthen the institutional capacity of SAIs by combining professional training, systematic exchange of knowledge and best practices, development of common tools and approaches to auditing in the field of disaster prevention and response. The activities carried out in 2025 created solid preconditions for enhancing auditors' professional capacity, sharing the best practices, improving audit standards, and strengthening international professional cooperation. Subsequently these efforts will contribute to improving SAIs' adaptability to emerging challenges, enhancing audit quality, and developing harmonised approaches to evaluating government measures in the field of disaster risk reduction.

Strategic Goal 3

“Enhancing and systematizing the exchange of knowledge and experience with key international, regional, and local stakeholders to improve the effectiveness of audit initiatives related to disaster prevention and response”

The implementation of this goal will be carried out through four key objectives:

- 1.1. Establishment of dedicated tools for exchange
- 1.2. Development of knowledge-sharing instruments
- 1.3. Partnerships with international institutions and other organizations
- 1.4. Regular meetings and networking events

The implementation of this strategic goal contributes to the achievement of **Objective 1.3, “Enhancing knowledge and experience sharing within EUROSAI and with external stakeholders and partners”, under EUROSAI Strategic Goal 1, “Supporting and Facilitating Professional Cooperation.”**

The implementation of Strategic Goal 3, aimed at strengthening and systematising the exchange of knowledge and experience with key stakeholders, is expected to significantly enhance the competence and preparedness of SAIs to respond effectively to disasters. The development of dedicated knowledge-sharing tools, such as electronic publications and online platforms, will provide auditors from different countries with rapid access to up-to-date information and best practices. This will not only improve their professional effectiveness but also strengthen overall coordination among SAIs.

Through regular working meetings, cooperation with international organizations, and networking events, continuous dialogue among audit institutions will be maintained. This will enhance SAIs’ capacity to adapt to emerging challenges in disaster management. Such activities will facilitate the exchange of experience and serve as a foundation for the development and implementation of new, more effective audit methodologies and technologies.

To implement Strategic Goal 3, the Working Group carried out a set of activities in 2025 aimed at developing professional knowledge-sharing tools, strengthening partnerships with international institutions, and expanding networking cooperation among SAIs and other stakeholders.

Dialogue among audit institutions was further strengthened during the XI Meeting of the Working Group, where particular attention was given to enhancing cooperation with other international organizations, including Organization of Latin American and Caribbean Supreme Audit Institutions, as well as discussing priorities for 2025–2027, including external communication and inter-institutional cooperation.



EUROSAI WGAFADC DIGEST,
№ 1, 2025

A key outcome of the implementation of **Objectives 1.1-1.2** (establishing dedicated exchange tools and developing knowledge-sharing instruments) was the presentation of the **Working Group's first special electronic publication — “EUROSAI WGAFADC DIGEST, No. 1, 2025”**, entitled **“SAIs United Against Disasters.”**

The Digest was prepared as a practical tool for SAIs engaged in auditing funds allocated for disaster prevention and disaster response. It features best practices, analytical insights, and highlights innovative approaches to conducting such audits.

Under **Objective 1.3**, “Partnerships with international institutions and other organizations,” the Working Group continued and expanded its cooperation in 2025 with international and professional institutions whose activities are related to disaster risk reduction, emergency preparedness, and response.

In particular, representatives of United Nations Office for Disaster Risk Reduction, the European Court of Auditors, the National Environmental Agency of Georgia, as well as relevant public authorities,

participated in the Working Group's activities.

Further strengthening partnership ties with Organization of Latin American and Caribbean Supreme Audit Institutions was of particular importance, as it contributed to expanding interregional dialogue, facilitating the exchange of best practices, and promoting aligned approaches to auditing in the field of disaster prevention and response.

In particular, during the XI Meeting of the Working Group, participants were presented with **a video message from representatives of Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS)**, who expressed their appreciation for the invitation to participate in the event and emphasized the importance of international cooperation among regional SAI organizations in addressing global challenges, including climate change, technological disasters, and pandemics.

They highlighted the need to join efforts and exchange experience and best practices in order to strengthen the capacity of SAIs in the area of disaster prevention and response. The video message served as further evidence of the growing partnership between EUROSAI and OLACEFS and reaffirmed both parties' interest in deepening cooperation in this area.

Under Objective 1.4, “Regular meetings and networking events,” the key activity was **the XI Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes**, held on 20–21 May 2025 in Rome under the theme **“Together Against Disasters: From Preparedness to Innovation.”**



The meeting brought together 36 participants, including 32 representatives of SAIs from 11 countries and the European Court of Auditors, as well as invited representatives of public authorities from Ukraine and Italy.

This format provided an effective platform for discussing current challenges in disaster prevention, exchanging experience on audits related to emergency situations, and fostering professional cooperation among SAIs, experts, and relevant institutions.



Photo. Participants of the XI Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes entitled “Together Against Disasters: From Preparedness to Innovation” (20–21 May 2025, Rome, Italy)

The programme of the event included plenary sessions, presentations, interactive discussions, and practical exercises dedicated to the theme of the meeting. Participants discussed current challenges in disaster prevention, the introduction of innovation in auditing, critical infrastructure security, civil protection, and also shared experience related to audits in the field of emergency situations.

The agenda also included discussions on plans for 2025–2027, consideration of innovative technologies aimed at improving audit effectiveness, as well as interactive games and voting activities. The event



From left to right in the photo: Olha Pishchanska, Chairwoman of the Accounting Chamber of Ukraine; Guido Carlino, President of the Italian Court of Auditors; and Mauro Orefice, Head of International Affairs and President of the Chamber for the Audit of Public Administration Performance

concluded with final presentations and a wrap-up session, during which participants summarized the key ideas and outcomes developed throughout the meeting.

Opening the event, Guido Carlino, President of the Italian Court of Auditors, warmly welcomed participants of the XI Meeting of the Working Group in Rome and emphasized the importance of the meeting for exchanging experience and developing new approaches to auditing funds allocated for disaster prevention and response.

He also placed particular emphasis on the importance of international cooperation and continued support for Ukraine in the current complex geopolitical context.

Guido Carlino noted that Italy has its own experience in effectively managing emergencies, particularly due to the country's geological characteristics, and actively shares this expertise with the international community. He also highlighted the role of the Italian Court of Auditors in conducting both ex-ante and ex-post oversight of financial measures aimed at disaster prevention and response.

In her welcoming remarks, Olha Pishchanska, Chairwoman of the Accounting Chamber of Ukraine, emphasized that this year's theme — "Together Against Disasters: From Preparedness to Innovation" — is more relevant than ever, as today's challenges, including climate crises, technological accidents, pandemics, wars, and threats to critical infrastructure, require collective strategic thinking, as well as updated approaches and methods in public oversight and auditing.

Olha Pishchanska stressed the importance of international cooperation, noting that no country can effectively address disasters on its own, and expressed confidence that these two days of work would become an important step toward achieving a common goal — building a global system capable of preventing threats, strengthening societal resilience, and fostering innovation.

People must always remain at the centre of attention — their safety, dignified living conditions, and confidence in the future. Audit findings and recommendations should serve as practical guidance for those making decisions that affect the lives of millions.

The meeting contributed to strengthening professional cooperation among members of the Working Group, facilitating the exchange of practical experience, and developing a shared vision for future activities for 2025–2027.

Particular attention was also given to the use of innovative technologies to enhance the effectiveness of audit activities, as well as to the development of external communication tools and international partnerships.

During the meeting, an overview of the Working Group's achievements over the previous period was presented, and priorities for 2025–2027 were outlined.

In particular, emphasis was placed on the importance of exchanging best practices, developing innovative audit methodologies, further expanding the unified database of audits, and strengthening cooperation with international partners.

Thus, in 2025, the implementation of Strategic Goal 3 ensured the further strengthening and systematisation of knowledge and experience sharing with key international and professional stakeholders, expanded the Working Group's external communication tools, and contributed to reinforcing partnership networks in support of audit initiatives in the field of disaster prevention and response.

STATUS OF IMPLEMENTATION OF THE PROPOSALS OF THE PREVIOUS ACTIVITY REPORT OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES

LIST OF ABBREVIATIONS

EUROSAI	European Organisation of Supreme Audit Institutions
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
SAI	Supreme Audit Institution
Working Group, EUROSAI Working Group	EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
Strategic plan of the Working Group for 2024–2027	Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024–2027

