



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 2017-2020

*Prepared by: the Secretariat of the
EUROSAI Working Group on the Audit of
Funds Allocated to Disasters and
Catastrophes*



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Introduction

The **EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes** was established in 2014 by the Resolution of the IX EUROSAI Congress. The establishment was preceded by an almost 10-year whirlwind of activity.



Pic. 1. History of establishment of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes

In order to realistically evaluate the effectiveness of the use of public funds allocated to disasters and the development of new methodological approaches, **in 2004 during the III Meeting of the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA)** in Sophia (Bulgaria), the Accounting Chamber of Ukraine initiated the study and drawing of attention of SAIs and the public to the threats of man-caused and natural disasters, as well as the environmental situation on the European continent.



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Therefore, in November 2006, at the IV Meeting of the EUROSAI WGEA in Luxembourg (the Grand Duchy of Luxembourg) **the EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination** was created. During its existence in 2007–2008, a thorough work was carried out, one of the achievements of which was conduction of the International coordinated audit of the **Chernobyl Shelter Fund**, with participation of 9 SAIs.

The **VII EUROSAI Congress** (2–5 June, 2008, Krakow, Poland) took the decision to create a separate **EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes**, chaired by the Accounting Chamber of Ukraine.

During the **VIII EUROSAI Congress** (30 May – 2 June, 2011, Lisbon, Portugal) the EUROSAI Task Force presented the activity report for 2008–2011. Appreciating its work as successful and useful, the Congress passed the resolution **extending the mandate of the Task Force until 2014**.

Further, the Accounting Chamber of Ukraine, as the Chair of the Task Force, initiated the process of **transformation of the Task Force into the Working Group**, with a view to putting into practice the standards at the regional level, which had been developed by the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid, and approved at the XXI INTOSAI Congress (October 2013, Beijing, China).

Taking into account the results of the Task Force's activities in 2008–2013, **the IX EUROSAI Congress** (2014, The Hague, the Netherlands) **adopted the decision on establishment of a permanent Working Group** chaired by the Accounting Chamber of Ukraine. In 2017, according to the resolution of the X EUROSAI Congress, **the mandate of the Working Group was extended till 2020**.

Mission and Strategic Goals

To determine the mission, values, strategic goals and expected outputs of the Working Group for the period between X and XI EUROSAI Congresses, the **Strategic Activity Plan of the Working Group for 2017–2020** was prepared and approved at the X EUROSAI Congress.

In order to fulfill **the mission**, which is aimed at capacity building, coordination and consolidation of efforts of the European SAIs to help their governments in development of effective and efficient instruments for prevention and consequences



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elimination of disasters and catastrophes, the Working Group determined **three Strategic Goals** of its activity till 2020, namely:

- 1. Professional cooperation.**
- 2. Professional development.**
- 3. Contributing to achievement of the Sustainable Development Goals.**

As of beginning of 2020, **the EUROSAI Working Group** on the Audit of Funds Allocated to Disasters and Catastrophes **consists of 19 Supreme Audit Institutions:** 17 SAIs – members and 2 SAIs – observers.

During the entire period of activity, the EUROSAI Working Group is Chaired by the Accounting Chamber of Ukraine. **The Secretariat** of the Working Group is functioning within the chairing SAI.

Issues of natural and man-made safety are extremely relevant for every country in Europe and the world and require increasing attention, both of government agencies and supreme audit institutions.

Conducting audits of disaster risk reduction, in particular international coordinated audits, **is essential for a more effective civil protection system.** These audits help to coordinate and unite the efforts of European SAIs to maximize disaster awareness, and **to develop effective and efficient tools for their prevention and liquidation.**

The results of audits conducted by the SAIs in the field of prevention and consequences elimination of various types of disasters, confirm that **prevention of both natural and man-made disasters always requires less public spending** than the elimination of their consequences.

Therefore, the issue of research and conduct of joint international coordinated audits in the sphere of disaster prevention should become a roadmap for the activities of the Working Group for the next period 2021-2024.

Given the significant interest of the Working Group's members in implementing current and planned joint activities (coordinated audits, seminars, trainings) on issues that are already under the control of the Working Group and may be explored in the future, we believe that **the Working Group's mandate** under the chairmanship of the Accounting Chamber of Ukraine **should be prolonged for the next period.**



Strategic Goal 1 – Professional cooperation

The Strategic Goal 1 is aimed at exchanging knowledge on issues of conducting audits and identifying the most relevant audit topics in the area of prevention and consequences elimination of disasters, as well as assisting SAIs in efficient conducting audits on this topic.

The first strategic objective set to achieve the Strategic Goal 1 was initiating and conducting international coordinated/parallel audits on the most relevant topics within the scope of the Working Group’s activity.

Within this objective, the Working Group completed three international coordinated audits and initiated new audits, in particular in terms of monitoring the implementation of recommendations of the previous international audits.

In particular, in 2017, in Rome, Italy, the interested SAIs – members of the Working Group signed the Common Positions on cooperation during conducting international coordinated audits on the following topics:

- *on the Prevention and Consequences Elimination of Floods (SAIs of Belarus, Poland and Ukraine; SAIs of Georgia, Serbia, Turkey and the European Court of Auditors joined them during the audit and preparation of the Joint report);*
- *on the Prevention and Consequences Elimination of Earthquakes (SAIs of Romania, Turkey and Ukraine);*
- *on Waste Management and Utilization (SAIs of Moldova and Ukraine; SAI of Serbia joined them during the audit and preparation of the Joint report).*

In addition, in 2018, the SAIs of Poland, Slovakia and Ukraine, within the framework of the EUROSAI Working Group, agreed to conduct an international audit of implementation of the recommendations on the topic “Transboundary movements of wastes in the light of the Basel Convention provisions”. The purpose of this audit is to verify compliance with the recommendations of the relevant international coordinated audit conducted by the SAIs of these countries in 2007.



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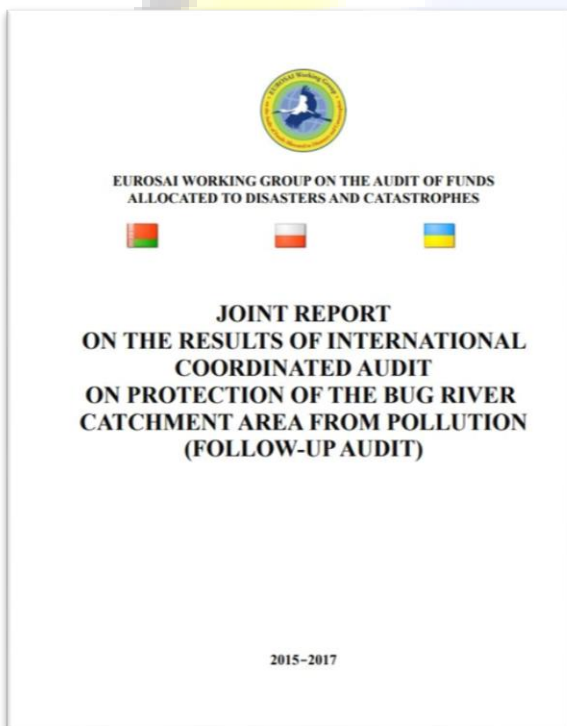


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March 7, 2019 in Bratislava, Slovakia, **the leaders of the SAIs of Poland, Slovakia and Ukraine** signed the Common Position on cooperation during conducting this audit.

Given the scale and potential threat of hazardous waste to European countries, the Accounting Chamber of Ukraine and the Supreme Audit Office of the Republic of Poland **invited members and observers of the EUROSAI Working Group to conduct an international coordinated audit of compliance with the Basel Convention after 2020.**

Coordinated audits in the framework of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes have promoted a spirit of cooperation based on integrity, open communication and professionalism. This has facilitated the exchange of knowledge and experience between our institutions to achieve the common goal – ensuring that our governments take further steps to prevent and eliminate the effects of catastrophes.



*International coordinated audit on protection
of the Bug River catchment area from
pollution (follow-up audit).*

The purpose of the audit: to evaluate the implementation of the recommendations of the SAIs, prepared by the results of the international audit completed in 2006.

Participants: SAIs of Belarus, Poland and Ukraine.

Coordinator: SAI of Poland.

Audit period: 2015-2017.

Date of signing the Joint Report: March 2017.

Link to the Joint Report:

<https://rp.gov.ua/IntCooperation/IntAudits/?id=58>

Audit summary:

The responsible authorities of the participating countries of the audit within the crossborder cooperation in the Bug River basin gained a significant amount of

regulatory and methodical documentation for the improvement of water policy, the development of international cooperation and the adoption of measures to improve the ecological condition of the basin waters. At the same time as a result of lack of coordination, the duration of decision-making and inefficient cooperation, these authorities did not ensure the full implementation of the recommendations, which are still topical, provided by the completed in 2006 the international coordinated audit on protection of waters in the Bug River catchment area from Pollution.

The problem of waters pollution of this river basin, the deterioration of their quality and unregulated riverbeds becomes critical already at three levels: **regional** – contamination of ecosystems at the regions within the Bug River basin; **state** – the risk of gradual loss of the territory in the border area; **international** – the pollution of ecosystems in other countries because of transboundary movement of pollutants.

Taking into consideration the results of the international audit, the SAIs of the Republic of Belarus, the Republic of Poland and Ukraine have decided to continue cooperation in this field by means of conduction of national and joint international audits as well as activities resulting from implementation of the SAIs' recommendations, which were reflected in the relevant Communiqué signed in April 21, 2016.

International coordinated audit on Waste Management and Utilization

The purposes of the national audits – are to assess the state and efficiency of the waste management system in the countries participants of the audit.



Participants: SAIs of Moldova, Serbia and Ukraine.

Coordinator: SAI of Ukraine.

Audit period: 2015-2018, depending on national audit programs.

Date of signing the Joint Report: 2020.

Audit summary:

The results of the national audits conducted in the field of household, industrial and other hazardous waste, which can pose a serious threat to

human health and the environment, as well as lead to environmental and man-made



disasters, showed: for those countries, whose SAIs participated in the audit, common inconsistencies/gaps and problems within existing waste management systems are:

- a) Lack of an integrated, event-based management hierarchy and mechanism for extended producer responsibility, a waste management system that is widely used in the European community.
- b) A significant part of waste (80-95 %), which are generated annually in the territories of the countries, remained at locations where the waste was produced or disposed of in landfills and rubbish dumps. Only a small part of waste (3-10 %) transferred to the procurement points of secondary raw materials for further treatment. The construction of temporary storage facilities for hazardous and other wastes, as well as their processing facilities, is not carried out. At the same time, landfills and rubbish dumps occupy significant territories.
- c) National regulations on waste management are incomplete and uncoordinated, including with international law and standards, in particular in the European Union. Moreover, association agreements with the European Union determine compliance by countries that have entered into such agreements with environmental safety norms and standards.
- d) The activities of authorities in the field of waste management, including due to their significant amount, are insufficiently effective and coordinated.
- e) National governments provide funds from state budgets to achieve the goals defined by national government waste management policies. However, due to untimely authorized bodies and officials' management decisions, part of them was not used and returned to the budget, or was used for other purposes.

The results of the cooperative audit indicate the need to strengthen the governments' efforts to move from the existing linear economy to a circular economy based on the maximum processing of waste generated in the territories of countries as well as the creation of an integrated waste management system in accordance with the EU "waste management hierarchy" in order to reduce the negative impact on the environment, public health and prevent the occurrence of environmental and man-made disasters.



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International coordinated audit on transboundary movements of wastes in the light of the Basel Convention provisions



Chairman of the Accounting Chamber of Ukraine Valeriy Patskan, President of the Supreme Audit Office of the Republic of Poland Krzysztof Kwiatkowski, President of the Supreme Audit Office of the Slovak Republic Karol Mitrik
During signing the Common Position on cooperation within the International coordinated audit on transboundary movements of wastes in the light of the Basel Convention provisions

The purpose of the audit:

determination of facts and assessment of compliance with the provisions of the Basel Convention on transboundary movements of wastes in Ukraine, the Slovak Republic and the Republic of Poland, as well as assessment of implementation of the recommendations following the Joint Report on the audit of hazardous waste between Ukraine, the Slovak Republic and the Republic of Poland in the light of the provisions of the Basel Convention.

Participants: SAIs of Poland, Slovakia and Ukraine.

Coordinator: SAI of Poland.

Audit period: 2015 – 03.06.2019.

Date of signing the Joint Report: the second half of 2020.

Audit summary:

Hazardous wastes can pose an increased risk to human health and the environment if they are not handled safely.

Compliance with the requirements of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, as well as the achievement of its objectives, is both a public necessity and a guarantee of environmental safety and maintenance of ecological balance in the countries.

Unfortunately, the joint recommendations provided by the results of the international coordinated audit conducted in 2007, as well as the issues of control over transboundary movements of hazardous waste, have not lost their relevance today. The exchange of information and the joint efforts of the SAIs of countries with



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common borders are extremely important for the proper conduct of waste management operations.

International Coordinated Audit on the Prevention and Consequences Elimination of Floods



Рахункова палата



The purpose of the audit: assessment of productivity, efficiency and economy of the use of budget funds aimed at the creation, development and operation of flood forecasting and protection systems, as well as assessment of the legality, timeliness and completeness of appropriate management decisions.

Participants: SAIs of Belarus, Georgia, Poland, Serbia, Turkey, Ukraine and the European Court of Auditors.

Coordinator: SAI of Ukraine.

Audit period: 2015 – 2018, depending on national audit programs.

Signing of the Joint Report: the second half of 2020.

Audit summary:

The International coordinated audit showed that:

- ✓ Legal and organizational frameworks for flood protection planning and management, in general, have been established in the countries of SAIs participating in the coordinated audit. However, there is the necessity to improve the program documents and specify the policies developed. Also, the coordination between the competent authorities should be strengthened, as well as strict adherence to the requirements of European and national legislation should be provided.
- ✓ In the countries of participating SAIs a system of flood risk management was introduced on the basin principle and district river basin management bodies were established. But integrated flood risk management was not provided.
- ✓ Measures aimed at flood protection have not been implemented effectively in the countries of participating SAIs.
- ✓ Approaches to flood finance are imperfect and do not meet the need for funds, and flood risk management plans do not always identify sources of funding;
- ✓ There is a need to improve the predictability of future flood risks.



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The SAIs also focused on the need for constant monitoring of the flood situation by their governments.

The next strategic objective to achieve the Goal 1 was to share knowledge on conducting audits in the field of prevention and consequences elimination of catastrophes.

As part of this objective, the Working Group held **two annual meetings** of participants and **three seminars** on the most relevant topics for members of the Working Group. In particular:

On 29-30 March 2018, in Chisinau, Moldova, **the IV Meeting of the Working Group** took place. The event was attended by 29 representatives from the SAIs of Albania, Belarus, Bulgaria, Kazakhstan, Moldova, Poland, Romania, Serbia, Turkey and Ukraine.



*Photo: the participants of the IV Meeting of the EUROSAI Working Group on the
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29-30 March 2018, Chisinau, Moldova*



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On 30 March 2018, in the framework of the meeting, the Seminar on the topic “Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods” was held.

Participation in the events allowed to learn about the experience of SAIs-members and present the achievements



of their SAIs in conducting audit activities in the field prevention and consequences elimination of catastrophes. The participants discussed ways to implement and use international standards ISSAI 5500 series in practical activities of SAIs and learned about the experience of their use during audits.

- ✚ **On 24-25 April 2019**, in Tirana, Albania, with the support of the SAI of Albania, the **V Annual Meeting of the Working Group and the Seminar** on the topic “Transboundary movement of hazardous wastes: problem, consequences and challenges”, took place.



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*Photo: the participants of the V Meeting of the EUROSAI Working Group on the
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24-25 April 2019, Tirana, Albania*

In general, 43 participants took part in these international events, including 40 representatives of SAIs from 12 countries: Albania, Belarus, Bulgaria, Georgia, Kazakhstan, Moldova, Poland, Romania, Serbia, Slovakia, Turkey, Ukraine and from the European Court of Auditors.



In addition, the event was attended by the representatives of the Ministry of Defense of Albania, including the Deputy Minister of Defense.




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During the V Meeting of the Working Group, the participants were acquainted with the Report of the WG's Secretariat on the activities for the previous period, the draft Good practice recommendations for conducting audits in the field of prevention and consequences elimination of floods, as well as the Common Position for cooperation during conducting the International coordinated audit on the state of compliance with the Basel Convention provisions. In addition, the plenary session on the topic "SAI's role and capabilities in increasing population safety from disasters" was held. During the session the participants exchanged experience in conducting audits in the field of prevention and consequences elimination of catastrophes. In particular, the representatives of the SAIs of Albania, Belarus, Georgia, Poland, Romania, Ukraine and the European Court of Auditors shared their audit experience.



 **On 30 October 2019, in Belgrade, Serbia,** with the support of the State Audit Institution of Serbia, the Seminar on the topic "Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes" was held.



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*Photo: the participants of the Seminar of the EUROSAI Working Group on the Audit of Funds
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30 October 2019, in Belgrade, Serbia*

The Seminar was attended by 22 representatives from 6 SAIs members of the Working Group, namely: the SAIs of Albania, Poland, Romania, Serbia, Turkey and Ukraine.





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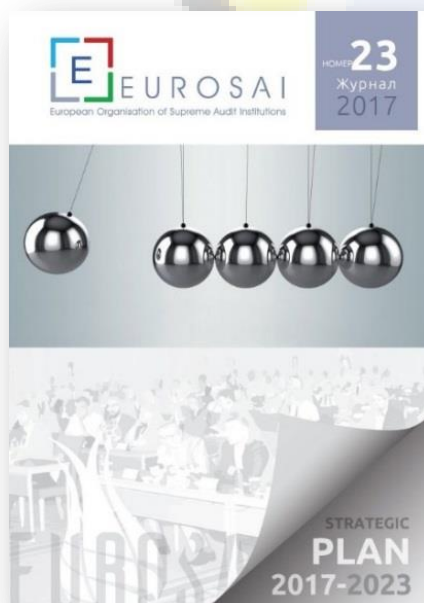
During this international event, the participants were able not only to share their own experiences and the experiences of their SAIs in responding to the challenges posed by climate change, but also to discuss issues that require finding a common solution for all SAIs to achieve the UN Sustainable Development Goals.

It should be noted that **on 31 March – 1 April 2020, in Bucharest, Romania**, with the support of the Romanian Court of Accounts, the VI Meeting and the Seminar of the EUROSAI Working Group on the topic “Prevention man-made catastrophes: three steps in the future” **were supposed to take place.**

During the events it was planned to discuss and approve the Activity Report of the Working Group for 2017-2020, the draft Strategic Activity Plan of the Working Group for 2020-2023, to get acquainted with the results of the international parallel audits, to present and discuss their own developments in the field of prevention and consequences elimination of catastrophes, as well as to hear the reports of invited international experts.

However, given the COVID-19 pandemic and difficult epidemiological situation in both Romania and Europe in general, these events were postponed till further notice.

As part of implementation of the **third Strategic objective on “Raising public awareness of the Working Group’s activity”**, the WG’s Secretariat prepared articles, which were published in the EUROSAI Magazine and newsletters of the EUROSAI and INTOSAI Working Groups on Environmental Auditing.



In particular, the articles about current activity of the EUROSAI Working Group were published in annual editions of the EUROSAI Magazine in 2017 and 2018.



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№ 24 Журнал 2018

Будущие задачи

ОТЧЕТЫ EUROSAI Европейская Организация Высших Органов финансового Контроля

РАБОЧАЯ ГРУППА EUROSAI ПО АУДИТУ СРЕДСТВ, ВЫДЕЛЕННЫХ НА ПРЕДУПРЕЖДЕНИЕ И ЛИКВИДАЦИЮ ПОСЛЕДСТВИЙ КАТАСТРОФ: ПЕРСПЕКТИВЫ И ВОЗМОЖНОСТИ

БОКФ Украины
Председатель рабочей группы EUROSAI по аудиту средств, выделенных на предотвращение и ликвидацию последствий катастроф

Привнесены результаты, достигнутые рабочей группой EUROSAI по аудиту средств, выделенных на предотвращение и ликвидацию последствий катастроф, а также возможность в рамках ее деятельности способствовать мониторингу и передаче достижений Целей устойчивого развития, X Конгрессу EUROSAI, приняв решение о подведении итогов ее деятельности на следующей трехлетней период.

Немного истории
Рабочая группа была создана в июне 2014 года на IX Конгрессе EUROSAI. Ее миссия заключается в повышении качества, объема и координации усилий национальных БОКФ на создание эффективной профилактики в выработке действенных и эффективных инструментов предотвращения и ликвидации последствий катастроф.

За этот период были достигнуты определенные результаты:

- повышения осведомленности БОКФ о международных стандартах высшей логики Финансового контроля (ISSAI), в частности ISSAI 5300-5399 «Улучшенные принципы на уровне страны, связанной с катастрофами и стимулирования их использования;
- повышения внимания БОКФ к вопросам использования проблемных средств в сферах предотвращения и ликвидации последствий катастроф, как на национальном, так и на международном уровнях;
- накопления, обобщения и максимального распространения новейшей профессиональной разработки и лучшей практики проведения БОКФ работ в сфере предотвращения и ликвидации последствий катастроф, в том числе путем ведения соответствующих баз данных;

Проблематика деятельности
В рамках деятельности рабочей группы были проведены два международных координированных аудита: использования бюджетных средств, выделенных на предотвращение и ликвидацию последствий катастроф, проводимых в соответствии с рекомендациями по защите от загрязнения вод бассейна реки Запорожье/Буг. Также, Сторона получила рекомендации рабочей группы на постоянной основе посредством ежегодной публикации международного рекомендаций международного координированного аудита чрезвычайного фонда Украины.

Обобщая вышесказанное членами рабочей группы касательно возможных направлений проведения аудита, Советом палаты Украины выступило с предложением провести международные координированные аудиты в сферах предотвращения и ликвидации последствий катастроф, землетрясений, а также обобщения с учетом и их утилизации. Совместный доклад о сотрудничестве по проведению международных аудитов был представлен на втором заседании рабочей группы и согласован на текущем заседании. На данный момент часть высших органов финансового контроля, членами Советского комитета, выразили желание участвовать в этих координированных аудитах.

С целью проведения и поддержки внедрения международных стандартов высших органов финансового контроля была организовано проведение трех семинаров:

- «Опыт разработки и возможности применения БОКФ международных стандартов ISSAI серии 5300 «Улучшенные принципы аудита страны, связанной с катастрофами» (Италия 2015 г., г. Анора, Турция Республика);
- «Практическое использование БОКФ международных стандартов INTOSAI серии 5300-5399 «Улучшенные принципы аудита страны, связанной с катастрофами: роль независимости и коррупция, использование международных инструментов» (Италия 2016 г., г. Бизе, Азербайджанская Республика);
- «Возможности аудиторской эффективности для оценки деятельности по предотвращению и ликвидации последствий катастроф» (Италия 2017 г., г. Рим, Италия Республика).

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EUROSAI Working Groups and Task Forces

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

Accounting Chamber of Ukraine
Chair of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes

The Working Group, being a part of EUROSAI, in its activity shares the values of the organization, namely:

- Independence;
- Professionalism;
- Inclusiveness;
- Cooperation;
- Innovations;
- Responsiveness.

The activity of the Working Group in 2015-2017 was based on the Strategy and Action Plan for 2015-2017, approved at the first meeting of its members in February 2015 in Luxembourg.

During this period two international audits have been completed within the framework of the Working Group, three new international audits on the most urgent areas have been launched. The annual follow-up audit on the implementation of the recommendations of the Chernobyl Shelter Fund International Coordinated Audit was continued.

Three seminars on the implementation of the Guidelines of Audit of Disaster-related Aid (ISSAI: 5300-5399) were conducted, and the work on Good Practice Recommendations for the Audit of Funds Allocated to Disasters and Catastrophes.

At the X EUROSAI Congress, which was held in May 2017 in Istanbul, under the chairmanship of the Turkish Court of Accounts, the Accounting Chamber of Ukraine presented the Report on the activity of the Working Group for 2015-2017, as well as the WG's Strategic Activity Plan for 2017-2020, approved at the WG's meeting in March 2017 in Rome, Italy.

The conclusions and recommendations of the X EUROSAI Congress were outlined in the final document entitled "Istanbul Declaration", in which the Congress took into account that the audit of the response to

The need for the transformation of the Task Force into the Working Group was due to the results of its activities, namely:

- Conduction of a range of international coordinated audits in the sphere of prevention and disaster management in the most urgent areas;
- Development and maintenance of the database of audits on natural and man-caused disasters and catastrophes in Europe;
- Development and approval of the Good Practice Recommendations for the Audit of Funds Allocated to Disasters and Catastrophes;
- Development of the Glossary of Terms on conducting audits in the sphere of prevention and consequences elimination of disasters and catastrophes;
- Active cooperation with the EUROSAI and INTOSAI working groups on conducting audits of funds allocated to disasters and catastrophes, in particular, on the development of ISSAIs 5300-5399.

The Working Group consists of 17 members and 2 observers.

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These publications allowed raising awareness of the public and the international community about the activities of the Working Group, in particular the state of implementation of the Strategic objectives and achievement of the Strategic Goals. In addition, they allowed drawing the attention of the SAI to the need to build the capacity, pool and coordinate the efforts of European SAIs to assist national governments in developing effective and efficient disaster prevention and response tools.

At the same time, in order to raise awareness about the Working Group's activity, in 2019 a new webpage of the EUROSAI Working Group was created on the new website of the Accounting Chamber of Ukraine.

The screenshot shows the website interface for the EUROSAI Working Group. At the top, there is a navigation bar with the Accounting Chamber logo and name, a search bar with the text 'Пошук', and language options for 'Ukr' and 'Eng'. The main content area features a sidebar with a 'Cooperation' section listing 'Working Group on the Audit of Funds Allocated to Disasters and Catastrophes', 'EUROSAI WGEA', 'EUROSAI ITWG', and 'EUROSAI TFMA'. The main heading reads 'EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes'. Below this is the EUROSAI logo and a background paragraph: 'Background: The EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes was established at the IXth EUROSAI Congress in June 2014. The establishment of the Working Group was preceded by the three-year activity (2006–2008) of the Special Subgroup on the Audit of Natural, Man-Caused Disasters Consequences and Radioactive Wastes Elimination within the EUROSAI Working Group on Environmental Auditing, as well as the six-year activity (2008–2014) of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes.' Below the background text are sections for 'Membership' and 'Mission'. The membership section states: 'Membership: the EUROSAI Working Group consists of 19 members. The Accounting Chamber of Ukraine is the Chair of the Working Group and its Secretariat is located in Kyiv, Ukraine.' The mission section states: 'Mission: the EUROSAI Working Group's mission is to coordinate and consolidate efforts of the European SAIs to help their governments in development of effective and efficient instruments for prevention and consequences elimination of disasters and catastrophes.'



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The webpage of the Working Group contains sections with general information about the Working Group, the list of members, developed documents, events, conducted and ongoing audits, information about previous bodies and contact information.

The screenshot shows the website of The Accounting Chamber, Supreme Audit Institution of Ukraine. The page title is "Members of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes". The members listed are:

	Ukraine (Chair)		Republic of Latvia
	Republic of Albania		Republic of Lithuania
	Republic of Armenia		Republic of Moldova
	Republic of Belarus		Republic of Poland
	Republic of Bulgaria		Romania
	European Court of Auditors		Russian Federation
	Georgia		Republic of Serbia
	Italian Republic		Republic of Turkey
	Republic of Kazakhstan		Hungary (Observer)
	Republic of Estonia (Observer)		

In addition, the updated webpage of the EUROSAI Working Group contains a database of audits of natural and man-made disasters and catastrophes in Europe, which allows users to learn about the experience of SAIs in conducting audits in the field of disaster prevention and response.



The new webpage provides:

- modular construction and the possibility of expanding its functionality in order to develop it, i.e. when designing a site should follow the principles of openness of data structures and the use of standard sets of tools;
- flexibility and scalability of the site, reliability of its work and manageability;
- a user-friendly ergonomic interface for site users.

To implement the fourth Strategic objective on “Expanding the contacts of the Working Group with the professional community on the activities of the group” to achieve Strategic Goal 1, the Secretariat of the Working Group involved experts from international organizations.

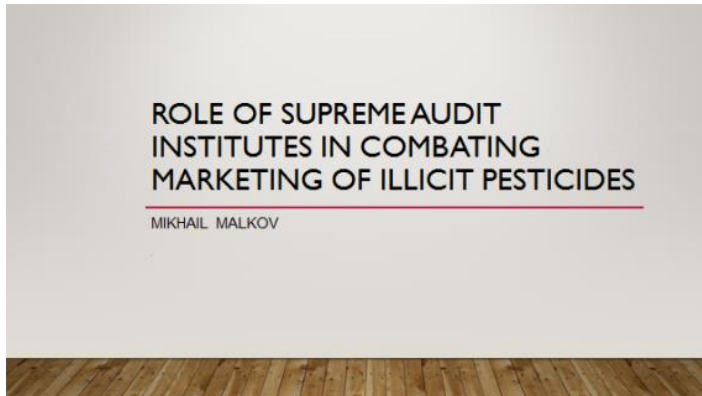
In particular, in order to better and more professionally fill the content of the WG’s activities, the following external experts were involved in the Working Group’s seminars:

✚ April 24, 2019, in Tirana, Albania, in the *Seminar on the topic “Transboundary movement of hazardous wastes: problem, consequences and challenges”*, three independent experts in waste management who have experience in Ukrainian and European legislation on these issues, were involved:

– *Mykhailo Malkov* (Ukraine) – a coordinator of the development program of FAO in Ukraine, a former coordinator of the regional project EU/FAO on pesticides and the management of obsolete pesticides; a co-chair of the Ukraine – UNPF for the component “Sustainable Economic Path, Environment and Employment”, a coordinator of the UN programs on chemicals and wastes;

– *Elina Stoyanova-Lazarova* (Bulgaria) – an international independent expert with 15 years of experience in waste and environmental management, Master in Chemical Engineering and Public Administration, has experience in supporting environmental policies, development of waste management legislation, including municipal, hazardous, industrial, electrical and electronic waste, as well as their transboundary movement;

– *Tetiana Tevkun* (Ukraine) – Lawyer for Waste Management Reform of the Reform Support Team within the Ministry of Ecology and Natural Resources of Ukraine.



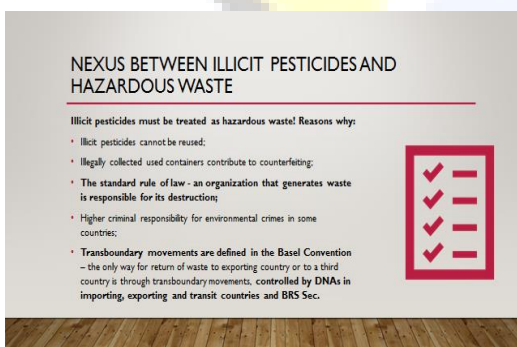
Mykhailo Malkov, a coordinator of the development program of FAO in Ukraine, acquainted the participants of the Working Group with his presentation on the topic: "The role of SAIs in combating marketing of illicit pesticides".

In particular, he presented:

- content and consequences of illegal trade in pesticides, its risks and threats, food security issues;
- counteraction to illegal trade in pesticides as a complex activity aimed at identifying ways of illegal production and trade;
- the link between the trade in illegal pesticides and hazardous waste;
- examples of detection of illicit trade in pesticides, including those recorded by EUROPOL.

The auditors were asked to use such an algorithm to assess the markets for illegal pesticides:

PURPOSES AND CHALLENGES OF REQUIRED ASSESSMENTS		
Assessment	How progress	Challenges
Gap analysis	Possible entry points along the life cycle of pesticides	Does not provide direct figures Requires qualified professionals
Analysis of official records	Pesticide balance (production and imports vs. use and export)	Lack of data Customs records • Do not cover the entire PE article 3000 • Do not reflect cross-border and online individual purchases Active transactions not reflected Differences in financial and statistical data
Industry reports and studies	Volume, production, sales and share of illicit products from the industry assessment	Financial records of the companies does not always reflect real production volume (tax evasion)
Market analysis	Control and trace of required pesticides based on assessment	Requires qualified market researchers and agronomists
Questionnaires and interviews	Insights from the field assessment	Requires qualified professionals with consistent questions in order to collect comparable information
Media check	Case studies, secondary source	Not so important on a baseline



- analysis of gaps in legislation;
- analysis of statistical information;
- analysis of industry reports;
- market analysis;
- questionnaires and interviews;
- search for information in the media.

The Guidelines on conducting such audits (*Towards Auditing Waste Management*) was prepared and approved at the VIII Meeting of the INTOSAI WGEA in 2003.

Results. Following the presentation, the representatives of SAIs discussed the problem of illegal trade in pesticides in their countries, the experience of SAIs in counteracting such activities, as well as the threats to online trade in pesticides and the potential impact on its scale.

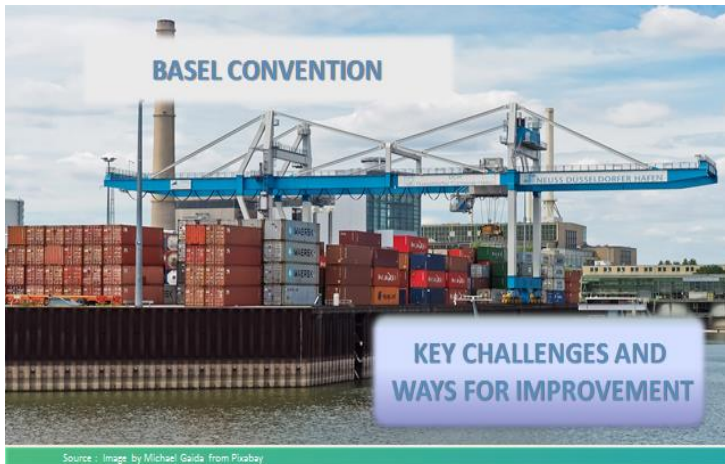
The FAO Development Coordinator in Ukraine stressed the need for closer cooperation between the organization and the SAI, in particular with the Accounting Chamber of Ukraine, to take coordinated action to prevent the illicit trafficking of pesticides that pose a threat to public health and the environment.



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**Elina Stoyanova-Lazarova -
«Basel Convention: key
challenges and ways for
improvement»:**

The following issues were considered:

- general characteristics of the problem;
- regulatory field, which regulates the management of various

types of waste;

- opportunities and threats of global trade and waste movement;
- waste movement as a component of the general waste management system;
- illegal movement of waste, problems of global illegal trade in waste;
- threat to public health, risks to the health of workers;



- pollution and other threats to the environment;
- waste classification;
- key issues in waste control;
- recommendations for improving the legislation and strengthening cooperation between the bodies.

During the presentation, the expert invited the seminar participants to discuss and express their views on the following issues:

- ✓ how to organize inter-institutional cooperation of different bodies;
- ✓ what are the defining principles of effective prevention and control of illegal cases of transboundary movement of hazardous chemicals and wastes;
- ✓ identify the main problems of legislation implementation that require a cross-border or cross-sectoral approach, technical cooperation and coordination.

Results. *The participants of the discussion came to a common conclusion about the insufficiency (or insufficient implementation) in almost all European countries of legislation governing waste management or classification, the existence of problems with harmonization of legislation and exchange of information between various institutions involved in this process.*

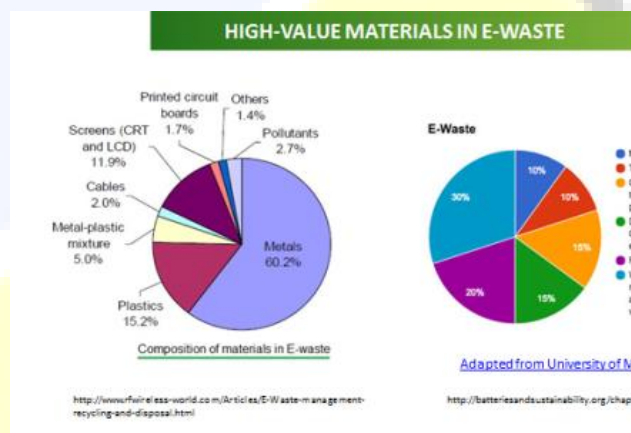


Elina Stoyanova-Lazarova (Bulgaria) and Tetiana Tevkun (Ukraine) acquainted the participants of the Working Group with the problem of electronic waste, making a presentation on the topic: "Basel Convention: E-waste: problems and opportunities":

The following topics were discussed:

- growth of the problem of e-waste for all countries, as evidenced by a number of facts and figures regarding the volume of generation and disposal of such types of waste;
- the potential value of raw materials contained in e-waste accumulated in 2016 and amounted to 55 billion euros;
- components of the E-waste management policy, which include:

- issues of export and import;
- focus on minimizing of E-waste;
- providing monitoring, evaluation, reporting;
- optimization of resources;
- generation, storage, processing and disposal of E-waste;
- inter-institutional coordination; legislative field.



HAZARDS IN E-WASTE



- Mercury containing components such as switches or back-lighting
- Asbestos waste and components which contain asbestos
- Lead
- Arsenic, cadmium, mercury
- Other heavy metals
- Hazardous substances in printed circuit boards
- phosphorous pentachloride and bromides in CRTs
- CFCs in fridges
- Components containing refractory ceramic fibres (RCFs)
- Components containing radioactive substances.
- Heavy metals, POPs, PCBs, flame retardants

In addition, the expert presented:

— results of a study on a project to assess the illicit trade in e-waste in Europe (CWIT Project);

— hazardous



- substances contained in E-waste;
- legal and illegal movement of E-waste, causes and examples of illegal movement;
- features of the legislation governing the management of E-waste;
- the importance of ensuring extended producer responsibility;
- import and export of E-waste.

The experts proposed a framework for a comprehensive solution to the problem of e-waste, provided a list of international organizations dealing with this issue, and shared information on the problem of e-waste.

POSSIBLE SOLUTIONS TO THE COMPLEX E-WASTE PROBLEM

• LOCAL NATIONAL SOLUTIONS:

- Legislation
- Enforcement
- Extended Producer Responsibility

• INTERNATIONAL SOLUTIONS:

- Sharing information
- Joint enforcement
- Harmonisation of penalties is a key for limiting the illegal activities
- Facilitate investigations, prosecutions and sentencing

DIFFERENT DEGREES OF COMPLIANCE AND CRIMINALITY:

- unintentional violations or non-compliance by individuals
- deliberate illegal activities following a criminal business model

OFFENCES:

- inappropriate treatment
- violations of WEEE trade regulations
- theft
- lack of required licenses/permits
- smuggling
- false declaration of the load

Results: *The presentations of all experts interested the participants of the seminar, who, in particular, noted the usefulness and informativeness of the approach used in conducting events of this format.*



In addition, during the V Meeting of the Working Group, its plenary session on the SAI's role and capabilities in increasing population safety from disasters, FAO Development Coordinator in Ukraine Mykhailo Malkov drew the attention of the Working Group to the importance of cooperation between EUROSAI and UN in the presentation

“Combating illegal agrochemicals trade as a part of CBRN Disaster risk reduction”

Main thesis of the presentation:

➤ International organizations under the auspices of the United Nations, in particular FAO, can not only provide SAIs with important and useful information, but also suggest topics for audit in the most problematic and relevant areas.

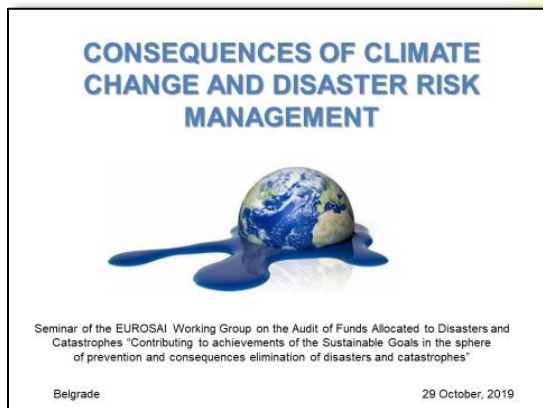
➤ The general characteristics of the chemical, biological, radiological and nuclear threat management system, one of the issues of which is, in particular, the illegal trade in



pesticides, and the list of state bodies that may be participants in this system, as well as special attention to the UN Sustainable Development Goals 2030.

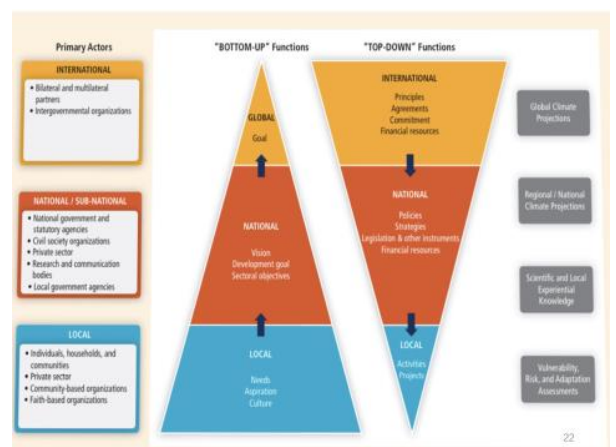
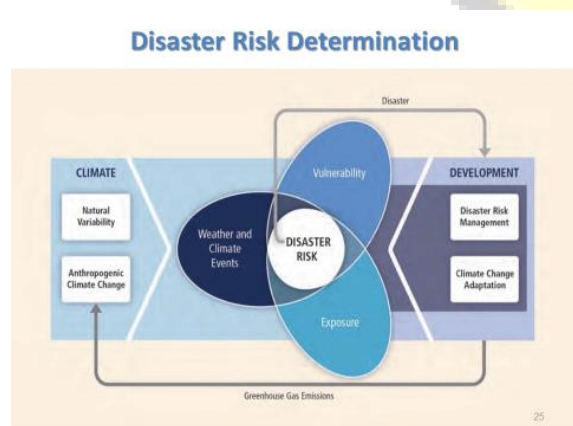
➤ The choice of audit topic requires auditors to carefully assess the risks and losses that may result from the illicit trade in pesticides and to assess their materiality based on the number of entities affected by the use of illicit pesticides. Finally, as a practical toolkit, examples of effective application of cross-analysis of statistics in the study of the problem of illicit trade in pesticides are given.

✚ October 30, 2019, in Belgrade, Serbia, the Seminar on the topic “Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes” was attended by the international expert of the UNIDO project, an ecological auditor Ms. Olena Tkach.



She opened the session of the Seminar with a presentation on “Consequences of climate change and disaster risk management”. According to the expert, one of the main challenges to the sustainable development of society is climate change. This is due to the fact that the state of the economy, food and

energy security of countries, and human health depend on the climate. Climate change significantly affects social and political life, the state of the environment.





In her report Ms. Tkach presented models of disaster risk management. She noted that the international community had accumulated considerable experience in disaster relief and risk management in the context of localized and short-term events related to climate variability and extremes. Disaster risk management experience includes both bottom-up and top-down approaches. But more often than not, the risk management model addresses local issues first, then national ones, and only then international ones, when needs exceed national capacity, especially in terms of humanitarian assistance and capacity building.

At the international level, there are two main mechanisms in the field of disaster risk management and adaptation to climate change. These are the United Nations International Strategy for Disaster Reduction (UNISDR) and the United Nations Framework Convention on Climate Change (UNFCCC).

The effects of climate cataclysms and weather disasters can threaten human security at the local level. Such events lead to an increase in population density and a greater risk of natural disasters.

Disaster relief can reduce the risk of weather and climate disasters and improve adaptation capacity. It was noted that maintaining the capacity of communities to ensure equal access to and access to basic resources and assets is an important factor in developing local adaptation capacity in a changing climate. Moreover, capacity-building and the development of new skills to diversify livelihoods on the ground are key to flexibility in disaster reduction, improved local adaptation and disaster relief.

Disaster Risk Management Approaches



In conclusion, the expert stressed that only full compliance with the Paris Agreement is the only way to change the trend towards climate change. If this can be done, the situation will start to improve after 2060, if not – the negative trend will continue for another thousand years.

Thus, the implementation of the Strategic objectives set before the Working Group in the period 2017-2020, ensured the achievement of the expected results of the Strategic Goal 1 – Professional cooperation, which allowed to unite the efforts of the SAI to improve the effectiveness of audits in disaster prevention and response. Within the framework of professional cooperation, the exchange



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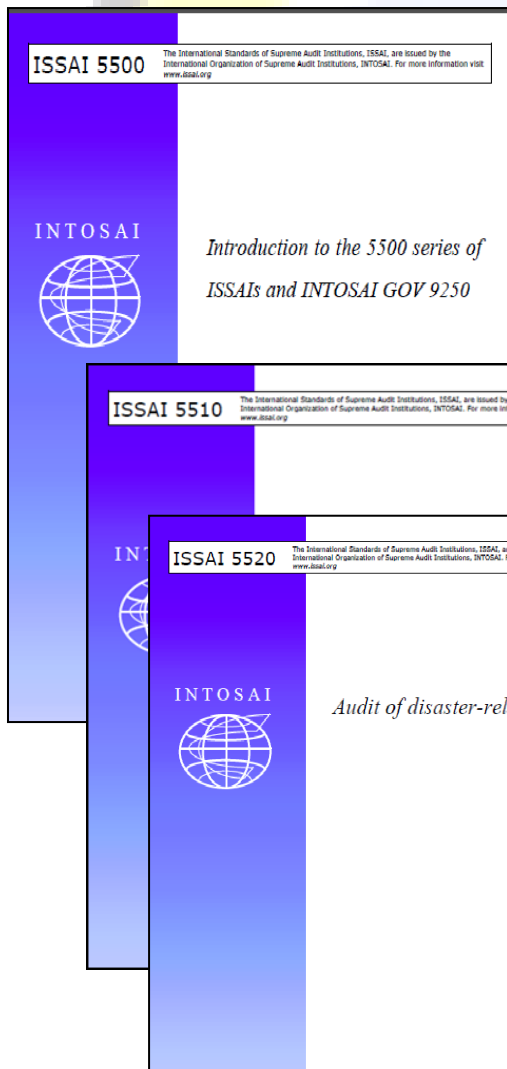
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of knowledge is organized through the conduction of training events on the most relevant topics that concern the members of the Working Group.

Cooperation with external partners and experts helped to establish new contacts between the SAIs and ensure maximum openness of the Working Group.

Strategic Goal 2 – Professional development

The second Strategic Goal aims at promotion and support in implementation of the International Standards of Supreme Audit Institutions (ISSAI), particularly ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”, accumulation and dissemination of the latest professional developments and best practices in the field of auditing the prevention and consequences elimination of disasters, as well as improvement of developed methodology .



To achieve the Strategic objective 2.1. “Raising awareness of the SAIs about the use and implementation of International Standards of Supreme Audit Institutions (ISSAI), particularly ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”, the Secretariat of the Working Group organized the Seminar on the topic *“Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods”*.

The Seminar was held together with the IV Meeting of the Working Group on March 2018, in Chisinau, Moldova.

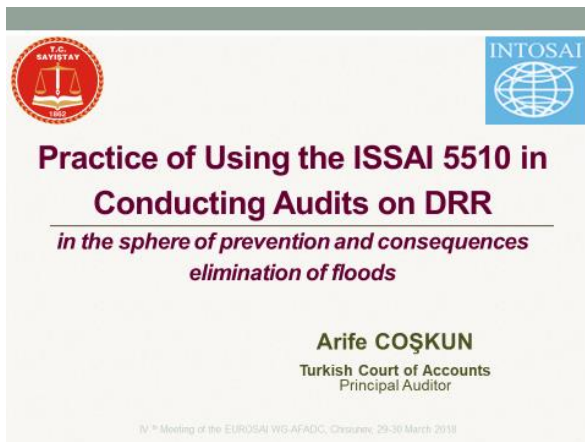
During the event, participants discussed ways to implement and use international standards ISSAI 5500 series in the practical activities of the SAIs and learned about the experience of their use in audits in the field of disaster prevention and response.



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In particular, the practical experience of using ISSAI 5510 during conducting audits of disaster risk reduction in the sphere of prevention and consequences elimination of floods was presented by the Principal Auditor of the Turkish Court of Accounts Ms. Arife Coskun.

In addition, during the Seminar on the topic **“Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes”**, which was held in October 2019 in Belgrade, Serbia, in the presentation on the topic **“Methodological aspects of conducting environmental disaster audits to promote sustainable development goals at national, regional and international levels”**, the participants’ attention was focused on the practical use of



ISSAIs series 5500 and 5110-5140, methodological documents of INTOSAI on the topic of the seminar.

ISSAIs series 5500:

*prepared by the INTOSAI
Working Group on
Accountability and the Audit of
Disaster-related Aid (WG
AADA)*

*include examples and propose
practical solutions for auditing
disaster-related aid, provided
by SAIs which were WG
members or participated in
coordinated audits*

The implementation of ISSAI provides SAIs with a unique opportunity to increase confidence in the results of their work. Conducting audits in accordance with ISSAIs strengthens the confidence of stakeholders and organizations in the SAI and public audit in general, which ultimately contributes to greater transparency of the public sector.

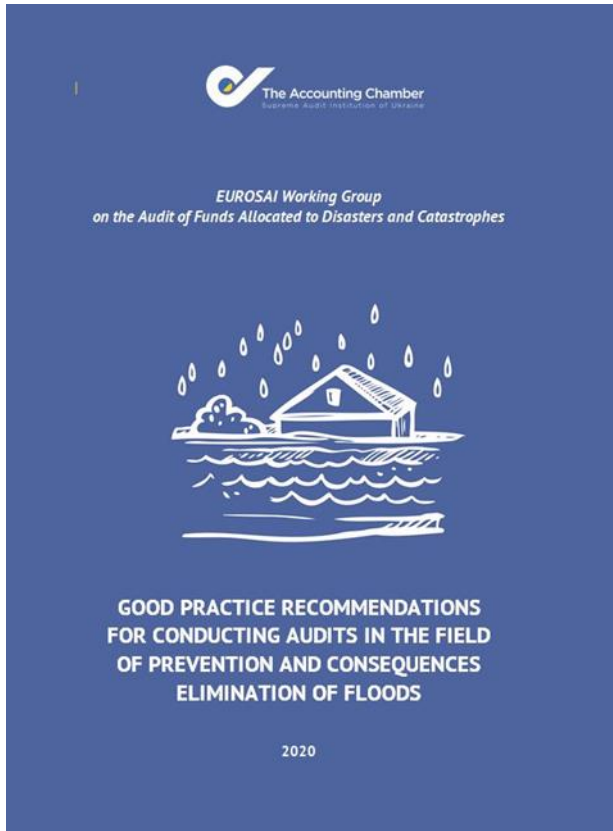


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To perform a Strategic objective 2.2 “Collecting, analyzing and summarizing the good practices of auditing in the field of the Working Group’s activity” the Working Group prepared “*Good practice Recommendations for Conducting Audits in the Field of Prevention and Consequences Elimination of Floods*”.

The Recommendations are a logical complement and specification of **the Good Practice Recommendations for Audits in the Field of Prevention and Consequences Elimination of Catastrophes**, developed by the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes and approved by the IX

EUROSAI Congress in 2014.

The purpose of this document is to assist SAIs in improving the quality of audits on flood prevention and response by selecting, summarizing and disseminating best audit practices in this area. It focuses on how to conduct an audit, what can be the subject of the study and what goal can be achieved as a result of these audits.

Based on the provisions of ISSAIs, other documents of international organizations on disasters, the Recommendations complement and clarify the standards used by SAIs in their activities, with the examples of best practice based on the results of audits.

To develop the Recommendations, the Working Group:

- analyzed and summarized the materials and presentations provided by the speakers at the annual meetings of the Working Group;
- provided a database of audits of natural and man-made disasters in Europe, analyzed the submitted reports on the results of audits on flood prevention and elimination of their consequences;



- analyzed the reports on the results of the audits on flood prevention and elimination of their consequences, posted in the database of audits on the EUROSAI website;
- studied the documents of international organizations on disaster issues.

CONTENTS:

- GLOSSARY OF TERMS
- PREAMBLE
- INTRODUCTION
- CHAPTER 1. THE SCOPE OF AUDITS ON THE PREVENTION AND CONSEQUENCES ELIMINATION OF FLOODS
- CHAPTER 2. PECULIARITIES OF THE AUDIT IN THE FIELD OF PREVENTION AND CONSEQUENCES ELIMINATION OF FLOODS CONSIDERING THE PROVISIONS OF ISSAIs 5500
- CHAPTER 3. INTERNATIONAL AUDITS IN THE FIELD OF PREVENTION AND CONSEQUENCES ELIMINATION OF FLOODS
- LIST OF MATERIALS AND DOCUMENTS, USED FOR THE DEVELOPMENT OF RECOMMENDATIONS

consequences elimination of floods.

- 1.1. Regulations governing the prevention and consequences elimination of floods.
- 1.2. Decisions and measures taken for the prevention and consequences elimination of floods.
- 1.3. Funds allocated for the prevention and consequences elimination of floods

Chapter 2 – peculiarities of the audit in the field of prevention and consequences elimination of floods considering the provisions of ISSAIs 55001

2.1. Audit on prevention of floods.

2.2. Audit of the emergency response, recovery and reconstruction phase.

Chapter 3 – international audits in the field of prevention and consequences elimination of floods.

The Recommendations consist of three chapters, in which in sufficient detail, with examples from the reports on the results of audits on the prevention and elimination of floods, the following issues are set out:

Chapter 1 – the scope of audits on the prevention and



¹ The International Standards on Disaster-Related Aid are being revised (as of February 2020).



In addition, the Recommendations contain the Glossary of terms on prevention and consequences elimination of floods, as well as the list of materials and documents used for the development of the Recommendations.

In order to **update and replenish the database of audits of natural and man-made disasters**, the Secretariat of the Working Group surveyed the WG's members on audits aimed at consequences elimination of catastrophes, the results of which can be stated:

- That for our countries natural disasters are a priority problem which needs to be solved, floods are especially distinguished.

- The sources of financing the prevention and management of the consequences of natural disasters, in addition to the state budget, are mainly local budgets, in the EU member states the additional source is the relevant EU funds. Charitable foundations are involved in Georgia and Latvia.

- None of the respondents use the media as a channel to cover their audits. More countries communicate with auditees, cover reports at parliamentary hearings and use the results in subsequent audits.

- Regarding the common problems of the conducted audits, the problem of inefficiency and untimely use of allocated funds for disaster prevention is highlighted. It should also be noted that countries do not assess the climate change factor in the audits, although in the framework of the audit of the EU data fund, this factor is mentioned.

In particular, a report by the European Court of Auditors states that one third of the losses from climate catastrophes in the period 1980-2017 were hydrological disasters. The amount of losses amounted to € 166 billion. Due to climate and economic change, costs are projected to increase: from € 7 billion per year between 1981-2010 to € 20 billion per year in the 2020s, € 46 billion per year in the 2050s and € 98 billion per year in the 2080s.

Regarding the main recommendations after the audits, the following can be identified:

1. Prevention of disasters and catastrophes is a more effective and cheaper way to deal with than liquidation of their consequences.

2. The audit should be carried out immediately after the aftermath of a natural disaster or catastrophe.



3. A physical presence of the auditor in the affected area is essential for improving the audit. External disaster experts should also be involved to facilitate the work of auditors.

4. Conduct audits on why transboundary disaster prevention programs are restricted in use.

In the final part of the questionnaire, respondents indicated ways and wishes to improve the work of the Group. Most note the following points:

1. Exchange of best practices and methodology by the Supreme Audit Institutions. Creating databases and platforms with relevant information.

2. Conducting joint audits, especially between countries with a common border and similar natural disasters. The European Court of Auditors recommends strengthening cross-border cooperation within European funds and programs.

3. Continuation of the use of communication tools in the form of round tables within the framework of EUROSAI

Thus, the implementation of the Strategic objectives set before the Working Group in the period 2017 – 2020, ensured the achievement of the expected results of the Strategic goal 2 – professional development.

The activities of the Working Group contributed to the professional development of the SAIs as an objective component of their institutional development. In addition, it was aimed at promoting and supporting the implementation of International Standards of Supreme Audit Institutions (ISSAI), in particular ISSAI 5500-5599 “Guidelines for the Audit of Disaster-Related Aid”. It also contributed to the accumulation and dissemination of the latest professional developments and best practices for conducting audits in the field of prevention and consequences elimination of catastrophes, as well as improving the already developed methodology for disaster prevention and response by developing the Good Practice Recommendations for Conducting Audits in the Field of Prevention and Consequences Elimination of Floods.

Strategic Goal 3 – Contributing to achievement of the Sustainable Development Goals

The third Strategic Goal is focused on conducting measures on the follow-up of countries' efforts aimed at implementing the UN 2030 Agenda for Sustainable Development in the part concerned the Working Group's activity, particularly the Goal 11 “Make cities inclusive, safe, resilient and sustainable”.



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Within implementation of this Strategic Goal, on 30 October 2019 in Belgrade, Serbia, the Working Group held the Seminar on the topic “Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes”.

The participants of the seminar discussed the possibilities of SAIs in resolving problematic issues that arise during performance audits in the field of climate change related to fires and floods, including the lack of proper databases and relevant information, lack of coordination among responsible authorities, failure to take timely measures to prevent disasters, as well as ensuring the preparedness of governments and authorities for disasters.

The seminar also presented proposals to strengthen the role of SAIs in assisting governments in making the necessary decisions, as well as to improve the response to climate change and disaster response.

In addition, in 2017-2020 the issues of the Working Group’s activity were raised during the SAI of Ukraine’s participation in different international events, namely:

- **At the XV annual meeting of the EUROSAI Working Group on Environmental Auditing**, which was held on 16–21 October 2017, in Tirana, Albania, the participants were acquainted with the WG’s activity;
- **At the 49 EUROSAI Governing Board Meeting**, which was held on 14–15 March 2018, in Gdansk, Poland. During the meeting, the participants considered important issues of the organization's activities: report on the activities of EUROSAI for 2017-2018; the state of implementation of the EUROSAI Strategic Plan for 2017–2023. The Accounting Chamber presented a report on the activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes from June 2017 to March 2018 and acquainted with the prospects for its future activity.

During the meeting, the representatives of the SAIs of Ukraine, Poland and Slovakia signed the Joint Report on the results of the International Coordinated Audit of the International Biosphere Reserve “Eastern Carpathians”, the main purpose of which was to assess the effectiveness of nature reserves, as well as providing recommendations for improving the existing situation.

- **At the practical seminar on environmental management of the EUROSAI WGEA**, which took place on 25–27 April 2018 in Helsinki, Finland and at the **XVI annual meeting of the EUROSAI WGEA** and the seminar on the topic “Climate change: focus on data”, which were held on 25–28 September 2018 in



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Bratislava, Slovakia. During the event, the representatives of the Accounting Chamber acquainted the audience with the activities of the EUROSAI Working Group on the on the Audit of Funds Allocated to Disasters and Catastrophes.

- **III EUROSAI-ASOSAI Joint Conference**, which was held on 11–14 March 2019 in Jerusalem, Israel.

- **50 EUROSAI Governing Board Meeting**, held on 11–13 June 2019 in Jurmala, Latvia. The Chair of the Working Group presented the report of the WG’s activities in 2018-2019.

- **SAI Leaders and Stakeholder Meeting on “SAIs making a difference: Auditing the implementation of the SDGs”** (22-23 July 2019 in New-York, USA);

In addition, the issues of the Working Group were given special attention during the bilateral events of international cooperation of the Accounting Chamber of Ukraine, namely:

- During the working visit of the ACU’s delegation to the **SAI of Estonia** (11 September 2018, Tallinn);



(28 September 2018, Tirana);

- During the working visit of the ACU’s delegation to the **SAI of Georgia** (14 September 2018, Tbilisi);

- During the working visit of the ACU’s delegation to the **SAI of Albania**



- During the bilateral meetings of the WG’s Chair, the ACU’s Chairman Valeriy Patskan with the **President of INTOSAI**, the **President of the SAI of**

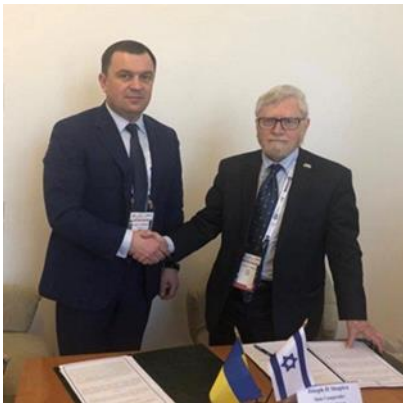


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United Arab Emirates Dr. Harib Saeed Al Amimi, with the President of EUROSAI, President of the SAI of Turkey Seyit Ahmet Baş, the President of the European Court of Auditors Klaus-Heiner Lehne, President of the SAI of Poland Krzysztof Kwiatkowski and with the President of the SAI of Czech Republic Miloslav Kala (6-8 February 2019, Warsaw);



- During the bilateral meeting of the ACU's Chairman with **the State Comptroller and Ombudsman of the SAI of Israel** (11 March 2019, Jerusalem);

the Comptroller General of the USA Gene L. Dodaro (24 July 2019, Washington);

During the bilateral meeting of the ACU's Chairman with



- During the working meeting of the ACU's Chairman with **the Auditor General of the SAI of Norway** (6 September 2019, Oslo);



- During the bilateral meeting of the ACU's Chairman Valeriy Patskan with **the President of the SAI of Czech Republic Miloslav Kala** (20 November 2019, Kyiv).

Final provisions

Supreme Audit Institutions are aware of the scale of natural and man-made disasters in Europe, which threaten social, economic and environmental security across the continent.

There is a need to draw more attention of SAIs in the framework of national audit powers to the problems of effective and efficient use of public finances to prevent



and eliminate the consequences of these negative phenomena. In addition, it is advisable to conduct a systematic large-scale study of this issue from a methodological point of view, including the use of preventive measures and the effectiveness of the introduction and operation of national systems for disaster prevention and response.

Against the background of a significantly increased number of emergencies, the disastrous consequences of which are felt by most European countries, the priority of international activities in the field of man-made and natural disasters has shifted significantly from emergency response to comprehensive approaches to reduce their risks.

The above problems pose new and new challenges to the European community today, which, of course, requires a joint effort and strengthening the position of SAIs in this area.

In view of all the above, it can be stated that the activities of the Working Group during 2017-2020 corresponded to the mission of its creation and allowed to achieve the main expected results during its existence.

Therefore, in order to continue active work in the field of prevention and consequences elimination of catastrophes, further conduction of international coordinated audits in this area, providing training for auditors, exchange of experience and best practices, in particular on audits in the field of disasters and catastrophes, implementation of the developed methodology and relevant ISSAIs, the Accounting Chamber of Ukraine, which chairs the Working Group, with the support of its members, initiates the extension of the mandate of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for the next period 2021-2024.

To this end, the Working Group prepared a draft Strategic Activity Plan for 2021-2024, which will contribute to the implementation of the EUROSAI Strategic Goals for 2017-2023, the INTOSAI Strategic Goals set for 2017-2022, as well as the implementation of the UN Sustainable Development Agenda until 2030, and which will provide the implementation of three strategic goals for mobilization of efforts of the Supreme Audit Institutions – members of the Working Group aimed at:

1. Professional development of auditors (Step 1 “TOWARDS”).
2. Disaster prevention and minimization of relevant threats (Step 2 “FORWARD”).
3. Effective external communication (Step 3 “TO THE WORLD”).



Strategic Goal 1 “Mobilization of the SAI’s efforts aimed at the professional development of auditors” (Step 1 “TOWARDS”)

Within this Strategic Goal, the efforts of the SAIs-members of the Working Group will focus on the professional development of auditors who perform audits in the field of prevention and consequences elimination of catastrophes, exchange of best practices in this area, development of effective methodological approaches.

The implementation of this Strategic Goal is a contribution to the achievement of the EUROSAI Strategic Goal “Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation”.

Strategic Goal 2 “Mobilization of the SAI’s efforts aimed at disaster prevention and minimization of relevant threats” (Step 2 “FORWARD”)

Within the framework of this Strategic Goal, the efforts of the SAIs – members of the Working Group will focus on researching the prevention of man-made and natural disasters, identifying the most pressing risk areas, maximizing governments' attention to identified problems, and developing and providing effective recommendations by supreme audit institutions to solve these problems.

The implementation of this Strategic Goal is a contribution to the achievement of the EUROSAI Strategic Goal “Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development”.

Strategic Goal 3 “Mobilization of the SAI’s efforts aimed at effective external communication” (Step 3 “TO THE WORLD”)

Within the framework of this Strategic Goal, the efforts of the SAIs – members of the Working Group will focus on improving the external communication of the Working Group with stakeholders, raising awareness of its activities, as well as attracting maximum attention of the wider community about the issues covered by the Working Group’s activity.