

## ACTIVITY REPORT

### of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2017-2021

Accounting Chamber of Ukraine

14.04.2021

53 GB meeting – Item 8.3. of the agenda

XI Congress/Plenary Session – 9.3. of the agenda



EUROSAI

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



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## LIST OF ABBREVIATIONS

EUROSAI	European Organization of Supreme Audit Institutions
EUROSAI WGEA	EUROSAI Working Group on Environmental Auditing
INTOSAI	International Organization of Supreme Audit Institutions
INTOSAI WGEA	INTOSAI Working Group on Environmental Auditing
ISSAI	International Standards of Supreme Audit Institutions
SAI	Supreme Audit Institution
E-wastes	Electronic and electrical waste
ECA	European Court of Auditors
WG's Meeting	Annual meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
UN	The United Nations
RW	Radioactive wastes
Good Practice Recommendations	Good Practice Recommendations for Conducting Audits in the Field of Prevention and Consequences Elimination of Floods
Working Group	EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
Task Force	EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes
FAO	UN Food and Agriculture Organization of the United Nations
SDGs	UN Sustainable Development Goals

## PREAMBLE

The issue of natural and man-made security is extremely relevant for every country in Europe and the world and requires increasing attention of both government agencies and the SAI.

The Working Group was established in 2014 by the resolution of the IX EUROSAI Congress by transforming the Task Force with the same name, and before that – the Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination, which was functioning within the EUROSAI Working Group on Environmental Auditing.

Thus, in September 2005, 11 SAIs – members of the EUROSAI WGEA supported the initiative of the Accounting Chamber of Ukraine regarding the creation of a permanent EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination, which received the status of a separate Task Force on the Audit of Funds Allocated to Disasters and Catastrophes in 2008.



*Figure. 1. History of establishment of the Working Group*

In 2013 the Accounting Chamber of Ukraine, as a Chair of the Task Force, initiated the process of transformation of the Task Force into the Working group for the practical implementation at the regional level of the ISSAI 5500 series on disaster-related aid 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).

The history of the Working Group is reflected in Figure.1.

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. The Secretariat of the Working Group operates on the basis of the chairing SAI. The working languages of the Working Group are Russian and English as official languages of EUROSAI.

In 2017, according to the resolution of the X EUROSAI Congress, the mandate of the Working Group was extended till 2020 and according to the decision of the 51<sup>st</sup> Meeting of the EUROSAI Governing Board (online, June 3, 2020) – till XI EUROSAI Congress, which will take place on April 14, 2021 and during which the Activity report of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2017–2021 will be presented.

**Thus, the relevance and practicality of the achievements and developments of the SAIs – members of the Working Group on natural and man-made safety, obtained as a result of their joint activities over many years, intensification of the governments of the participating countries to address pressing issues, as well as recommendations for better practices of conducting audits in the field of prevention and liquidation of consequences of various kinds of catastrophes testify to the effectiveness of the Working Group.**

**Therefore, it is advisable to take measures to extend the mandate of the Working Group for the next period under the chairmanship of the Accounting Chamber of Ukraine in connection with new challenges, including biological disaster, as well as the interest of the Working Group members in future joint activities (coordinated audits, seminars, trainings) on issues that are already under the control of the Working Group and may also be the subject of future research.**

## I. MISSION AND GOALS OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES, WITHIN THE EUROPEAN ORGANIZATION OF SUPREME AUDIT INSTITUTIONS (EUROSAI) AND THE INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS (INTOSAI)

**The Mission of the Working Group** 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 elimination of disasters and catastrophes.

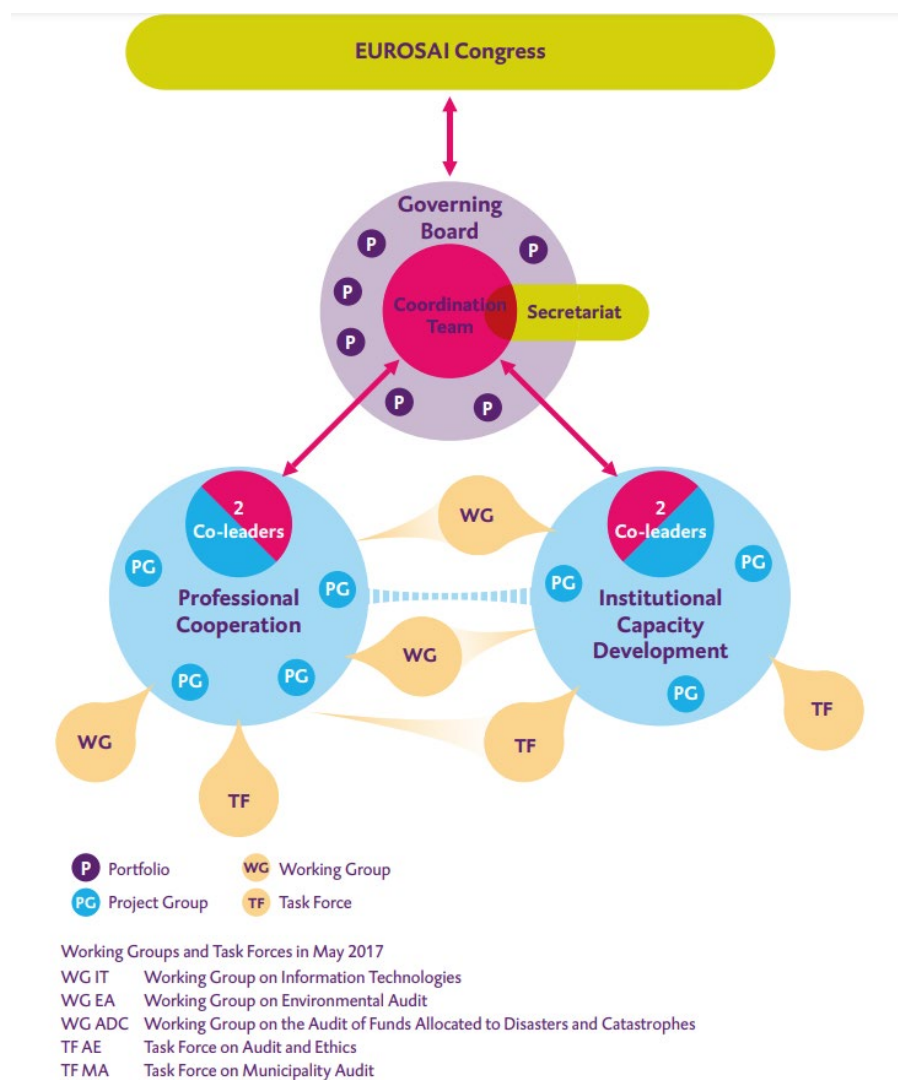
To determine the values, strategic goals and expected outputs of the Working Group for the period between X and XI EUROSAI Congresses, the members of the Working Group approved the Strategic Activity Plan of the Working Group for 2017–2020, which was presented at the X EUROSAI Congress. With the extension of the mandate of the Working Group, the document was revised by the members and extended to XI EUROSAI Congress, which will be held on 14 April 2021.



*Figure 2. Mission and Goals, determined Strategic Activity Plan of the Working Group for 2017–2020*

As of beginning of 2021, 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.

The Working Group functions as a component of the organizational structure of the EUROSAI (Figure 3), and in accordance with the principles established by the international community of SAIs – INTOSAI.



**Figure 3. EUROSAI Organizational Structure**

With this in mind, when planning the activities of the Working Group, it takes into account the principles and strategic directions of the activities of these organizations for the current and future periods.

At the same time, the Working Group takes into account the values and policies of the United Nations, in particular the UN Agenda 2030, which is defined as an action plan for people, the planet and prosperity.

Thus, an important prerequisite for the work of the Working Group is that implementation of the Strategic Activity Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2017–2020 should contribute to:

### **1. Implementation of the EUROSAI Strategic Plan for 2017–2023:**

In its activities, the Working Group upholds such values of EUROSAI:

#### **Fundamental values:**

- Independence: EUROSAI – is a non-political organization;
- Professionalism – observance of high professional standards and act with integrity;
- Inclusiveness – value of the diversity of all SAI members, and their staff, and reach out to all members;

#### **Instrumental values:**

- Cooperation – share knowledge and learn from each other;
- Innovation – strive to attain an innovative culture of learning and improving whilst promoting sustainable and efficient ways of exchanging knowledge;
- Responsiveness – response to emerging issues in the region.

Activity of the Working Group will ensure implementation of the two Strategic Goals of EUROSAI, determined for 2017–2023:

- Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation;
- Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

In order to achieve these goals, EUROSAI will support its member SAIs in delivering high quality audits and strengthening the accountability, transparency and integrity of the government and public sector entities in their respective countries, which is also in line with the Mission and Goals of the Working Group.

### **2. Implementation of the Strategic Goals of INTOSAI, defined by the INTOSAI Strategic Plan for 2017–2022:**

✓ **Goal 1** «Professional standards», which is aimed at promoting strong, independent, and multidisciplinary SAIs and encouraging good governance, by: 1) Advocating for, providing and maintaining International Standards of Supreme Audit Institutions (ISSAI); and 2) Contributing to the development and adoption of appropriate and effective professional standards.

✓ **Goal 3** «Knowledge Sharing and Knowledge Services», which is aimed at encouraging SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services, including: 1)



Producing and revising INTOSAI products; 2) Providing benchmarks and operating a community portal; and 3) Conducting best practice studies and performing research on issues of mutual interest and concern.

These provisions are also reflected in the strategic directions of the Working Group's activities for the current and future periods.

### **3. Implementation of the UN Agenda for Sustainable Development until 2030, Goal 11 «Make cities inclusive, safe, resilient and sustainable».**

As already mentioned, the SDGs set out in the UN Agenda 2030 apply to all countries and all stakeholders who will act on the basis of cooperation and partnership.

The Working Group's areas of activity contain the measures which have to ensure the achievement of the Goal 11, in particular in terms of the following global targets:

✓ By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations (11.5.);

✓ By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management (11.6.);

✓ By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels (11.b.).

**Thus, the activities of the Working Group and the issues it addresses are an important element of the policy of the international and regional community of SAI. They are in line with global trends of accumulation of efforts of governments and stakeholders of different countries.**

**The activities of the Working Group contribute to the deepening of mutual understanding and professional cooperation between the SAIs – members of EUROSAI and INTOSAI by exchanging ideas and experiences of audits in the field of disaster prevention and response, joint and parallel audits within bilateral or multilateral agreements, professional development of auditors.**

## 2. RESULTS OF THE IMPLEMENTATION OF THE STRATEGIC ACTIVITY PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES FOR 2017–2021

### 2.1. Results of the implementation of the Strategic Goal 1 – Professional cooperation

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

The implementation of the first strategic goal implies that within the framework of professional cooperation the exchange of knowledge is organized during training and advisory activities on the most relevant topics of concern to the members of the Working Group (Table 1). Cooperation with all EUROSAI and INTOSAI bodies, external partners, establishing new contacts between the SAIs and ensuring maximum openness of the Working Group’s activities will facilitate the exchange of knowledge within INTOSAI and EUROSAI, with other stakeholders.

Table 1

***Strategic objectives and expected outcomes from the implementation of the Strategic Goal 1 – Professional cooperation***

	Strategic objectives	Expected outcomes
1.1.	Initiating and conducting International coordinated/parallel audits on the most relevant topics within the scope of the Working Group’s activity	Completion of the international coordinated audits initiated within the Working Group’s activities. Initiating and conducting new audits and joint events on the most relevant topics for the members of the Working Group Assistance in complete implementation of the recommendations of international audits conducted within the scope of the Working Group’s activities. Increasing the number of members of the Working Group involved in international coordinated audits and joint initiatives.
1.2.	Knowledge sharing on the issues of conducting audits in the field of prevention and consequences elimination of disasters	Holding annual meetings of the Working Group. Conducting seminars on topical issues for the Working Group’s members.

	Strategic objectives	Expected outcomes
1.3.	Raising public awareness about the Working Group's activities	<p>Regular reporting of the Working Group activity in the print and electronic editions of INTOSAI and EUROSAI, active participation in events held in the framework of the activities of these organizations and their bodies.</p> <p>Preparation for the creation of a new electronic information edition of the Working Group.</p> <p>Updating the sub-portal of the EUROSAI Working Group on the web portal of the Accounting Chamber of Ukraine.</p>
1.4.	The extension of contacts of the Working Group with the professional community within the scope of the group's activities	<p>Involvement of experts of international organizations in the Working Group's activities.</p> <p>Increasing cooperation between Working Group and other groups of EUROSAI and the INTOSAI bodies.</p>

### **2.1.1. The state of implementation of the strategic objective 1.1. “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 of joint initiatives, in particular in terms of monitoring the implementation of the recommendations of 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 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”, which was conducted by the SAIs of these countries in 2007.

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.

The results of the conducted coordinated audits within the activities of the Working Group indicate the need to:

continuation of cooperation between SAIs on issues related to the scope of the Working Group;

strengthening the efforts of governments to prevent environmental and man-made disasters, including by providing recommendations on the results of coordinated audits;

information exchange and joint action by SAIs of countries with common borders.

The Joint Reports on the Results of the International Coordinated Audits on the Prevention and Consequences Elimination of Floods and on Waste Management and Utilization were signed by the SAIs – participants of the audits by providing electronic signatures of the leaders. After that they were distributed among the members and observers of the Working Group, as well as published on the webpage of the Working Group.

Draft Joint Report on the results of the International audit on transboundary movements of wastes in the light of the Basel Convention provisions during the period 2015 – first half of 2019, which was carried out by the SAIs of Poland, Slovakia and Ukraine, was prepared by the coordinator – the SAI of Poland and will be approved and signed by the participants in 2021.

It should be noted that the results of the International Coordinated Audit on the Prevention and Consequences Elimination of Floods were included in the Good Practice Recommendations developed by the Working Group.

In general, the conduct of coordinated audits within the framework of the Working Group has facilitated the exchange of knowledge and experience between its members to achieve the common goal of providing our governments with further steps to prevent and eliminate the consequences of disasters.

Brief information on the results of the international coordinated audits is provided in the annex.

**Thus, the Strategic objective 1.1 is fully completed. Conducting international coordinated audits within the framework of the Working Group strengthened cooperation based on open communication and professionalism. This facilitated the exchange of knowledge and experience between the institutions - members of the Working Group to achieve the common goal - to provide our governments with further steps to prevent and eliminate the consequences of disasters.**

**Therefore, the study and conduct of joint international coordinated audits in the field of disaster prevention should become a roadmap for the activities of the Working Group for the next 2021–2024.**

**2.1.2. The state of implementation of the strategic objective 1.2. “Knowledge sharing on the issues of conducting audits in the field of prevention and consequences elimination of disasters”.**

As part of this objective, the Working Group held three annual meetings of participants and four 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.



*The participants of the IV Meeting of the Working Group  
2018, Chisinau, Moldova*

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.



*The participants of 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” 2018, Chisinau, Moldova*

**On 24-25 April 2019**, in Tirana, Albania, under the chairmanship of the Accounting Chamber of Ukraine and 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.



*The participants of the V Meeting of the Working Group 2019, Tirana, Albania*



*The participants of the V Meeting  
of the Working Group  
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.

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 period March 2018 – April 2019, 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.

The outcome of the annual meeting of the Working Group is not only a contribution to the implementation of Strategic Goal 1 “Professional Cooperation”, but also a confirmation of the SAIs’ significant interest in conducting coordinated international audits by



*The participants of the plenary session on “SAI’s role and capabilities in  
increasing population safety from disasters”  
2019, Tirana, Albania*

joining new participants, providing participants with opportunities to learn best audit practices, as well as participation in the development of methodological materials in order to develop common approaches and joint efforts of the European Community to prevent disasters and minimize losses from their consequences.

**On 30 October 2019**, in Belgrade, Serbia, under the chairmanship of the Accounting Chamber of Ukraine and 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.



*The participants of the Seminar of the Working Group,  
2019, 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.

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.

**VI Meeting of the Working Group** was held on **24 November 2020**, in the format of videoconference.

During the Meeting, on 25 November 2020, the online Seminar on the topic **“Prevention of man-made disasters: three steps into the future”** was held.



The event was attended by 43 representatives of SAIs from 14 countries: Albania, Belarus, Bulgaria, Georgia, Italy, Kazakhstan, Latvia, Moldova, Poland, Romania, Serbia, Turkey, Ukraine, Indonesia, as well as of the European Court of Auditors.



*The participants of the VI Meeting of the Working Group,  
2020, Zoom platform*

During the meeting, the information about two completed international coordinated audits on the prevention and consequences elimination of floods and on waste management and utilization was presented to the participants.

In addition, the participants were acquainted with two important documents: the **Good Practice Recommendations** for Conducting Audits in the Field of Prevention and Consequences Elimination of Floods, which was unanimously approved, as well as the draft **Strategic Development Plan** of the EUROSAI Working Group for 2021–2024, which was provided to the members of the Working Group for **acquaintance and submission of proposals** on the directions of further activity of the group.

Among **the main highlights in the further activities** of the Working Group, which were emphasized during the meeting, are:

- the need to intensify the work of the Working Group, in particular in the direction of expanding cooperation with non-governmental organizations and experts;
- increasing the level of publicity of work;
- active promotion of the results of the Working Group;

consideration of the possibility of closer cooperation with other groups within EUROSAI and INTOSAI;  
conducting audits of government preparedness for disasters, including biological ones.

**Thus, the Strategic objective “Knowledge sharing on the issues of conducting audits in the field of prevention and consequences elimination of disasters” has been completed in full. The activities organized for its implementation ensured the achievement of the mission of the Working Group, the dissemination of best practices on conducting audits in the field of disasters between among SAIs and raising the level of awareness of participants in these issues.**

**At the same time, due to the global COVID-19 pandemic, the terms and format of the Working Group's work have been changed, as a result, additional time is needed to fulfill the objectives set by the Strategic Plan and to invent new ways to implement them.**

### **2.1.3. The state of implementation of the strategic objective 1.3. “Raising public awareness about the Working Group’s activities”.**

As part of implementation of the measures, set out by this Strategic objective, the Secretariat of the Working Group prepared articles which cover the basic principles of the Working Group, the preconditions for its establishment, mission, principles and strategic goals for the near future, which were published in the EUROSAI Magazine for 2017 and 2018.

The information about the events of the Working group for 2019 was published in the newsletters of the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA Newsletter: V Annual Meeting (April, Albania) and Seminar (November, Serbia), their results:



**EUROSAI Working Group on Environmental Auditing**

**NEWS FROM OTHER REGIONS AND WORKING GROUPS**

COMTEMA ventures to analyse the management of protected areas from the ISO-2 perspective (building covers – performance audit, ISO-2 goals and SOG, biodiversity and protected areas, on-site workshops – aimed at standardizing the knowledge of participating SAs).

The OCEAFES Special Technical Commission on the Environment (COMTEMA) is leading an International Coordinated Audit on Protected Area, a new edition following the earlier coordinated audit on the similar topic in 2014. The audit will follow up on the results of previous work, but also address new issues and broaden the geographical scope of the analysis. The project counts on the participation of 15 SAs from Latin America and 3 from Europe (Portugal and Spain), associated members of OCEAFES invited to join the initiative and to support the project. Strengthening External Control in the Environmental Area, a partnership between the Insulin-Gesellschaft for Sustainable Development through G2 – Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and OCEAFES.

For the first time, topic of protected areas will be analysed considering the 2030 Agenda and its Sustainable Development Goals (SDG), adopted by United Nations member states. At this sense, the target of Goal 15 set challenges such as the conservation and sustainable use of terrestrial ecosystems and their biodiversity, and the fight against desertification. Additionally, Goal 14 deals with the conservation of oceans and marine resources, notably emphasizing the importance of protected areas as a strategy for reaching that goal. Audit Target 11 establishes minimum percentages of terrestrial and marine protected areas, and defines the qualitative requirements for environmental conservation, such as ecological relevance, representativeness and connectivity.

SAI Chair, Chair of COMTEMA and OCEAFES Capacity Building Committee will coordinate the audit program, and be responsible for consolidating results, preparing maps and communication products. In the coordinated audit, several standardized working papers will be used to efficiently collect data, such as the planning and findings matrices, problem tree matrix, table of legal and normative frameworks, survey and criteria for

consolidating results. SAI of Brazil will also offer capacity building courses – performance audit, ISO-2 goals and SOG, biodiversity and protected areas, on-site workshops – aimed at standardizing the knowledge of participating SAs.

Solid communication strategy is a priority for the project team and various communication products will be developed in this aim to target different audiences. RUDMAIA geospatial instrument for presenting audit results on the maps, publication of audit results in executive summary, infographic panel for presenting results in a visual and attractive way, summary sheet summarizing results in a single page.

The audit program will be carried out from 2018 to 2020 and will promote knowledge sharing and a stronger regional cooperation. Moreover, through coordinated audits such as this one, the SAs promote compliance with international agreements and stimulate the improvement of environmental governance towards sustainable development.

For further information, please reach out to [audit@comtema.org.br](mailto:audit@comtema.org.br)

31<sup>st</sup> meeting of the EUROSAI WGAF/ADC held in Tirana

In order to implement the Strategic Goals of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, on 24-25 April 2019, in Tirana, the Republic of Albania, the Accounting Chamber of Ukraine (Chair of the Working Group), with the support of the State Supreme Audit of Albania, organized the 31<sup>st</sup> Meeting of the Working Group.

The event was attended by 40 representatives of the SAs of Albania, Belarus, Bulgaria, Georgia, Kazakhstan, Moldova, Poland, Romania, Serbia, Slovakia, Turkey, Ukraine and of the European Court of Auditors, as well as

**EUROSAI Working Group on Environmental Auditing**

are two of the three work programme priorities for the INTOSAI WGEA for 2020-2022 work programme, and because of their relevance to the PASAI region. They could also be suitable topics for future co-operative audits in the region.

There will also be time in the programme for hearing from other SAs and external speakers, and the meeting presents a great opportunity for Australian and Pacific SAI office Teams to work together.

We are pleased that the SA of Finland, the new WGEA chair, will attend the WGEA meeting to provide the training.

Online learning

In between WGEA meetings we have encouraged PASAI and ACAG members to participate in online environmental auditing training courses, offered by INTOSAI and EUROSAI WGEA in partnership with the University of Tartu in Estonia. We have had very good uptake, with about 25 participants peering an introductory course on environmental auditing, followed by courses on auditing water and on environmental issues associated with infrastructure.

In September 2019, the participants from ACAG and PASAI completed an online course on auditing waste management practices.

Country	Participants
Older Western Australia	3
Audit Office of New South Wales	1
ACT Auditor-General's Office	1
OMG Republic of Fiji	4
VAE State Office of the Public Auditor	5
QSAI Saboron Islands	1
Samoa Audit Office	14
Tonga Office of the Auditor-General	3
OMG New Zealand	2

Participants in again very good, notably from Samoa this time around.

PASAI's update of these Massive Open Online Courses (MOOCs) was reported during the WGEA assembly meeting in Bangkok, Thailand in August 2019. Tweet below!

For more information or if you have any queries about the WGEA 2020 meeting, please contact [working\\_group@eurosaigw.org](mailto:working_group@eurosaigw.org)

**EUROSAI WGAF/ADC**

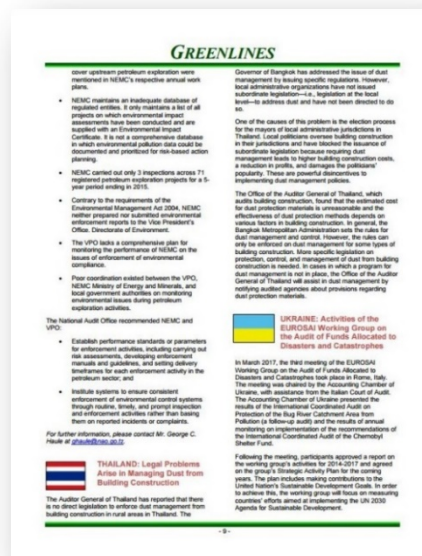
In the frames of the 2017-2020 Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, implementation the workshop Contribution to the Sustainable Development Goals Implementation in the Field of Disasters and Catastrophes was organized by the Accounting Chamber of Ukraine under the assistance of Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). The workshop was held on October 30, 2019, in Belgrade, Serbia, with the participation of the representatives of the Supreme Audit Institutions of Albania, Romania, Poland, Serbia, Turkey and Ukraine.

The workshop was chaired by the Member of the Accounting Chamber of Ukraine, Mr. Viktor Bohun. It was also attended by the President of the State Audit Institution of Serbia, Dr. Duško Pejić.

During the workshop the representatives of the Supreme Audit Institutions focused on issues related to the readiness of public authorities of their countries to deal with climate change disasters such as floods and fires as well as to minimize their consequences.

The participants from the SA of Ukraine and Poland shared their experience of conducting flood and

The information about the activity of the Working Group was also published in the editions of the INTOSAI Working Group on Environmental Auditing (INTOSAI WGEA Greenlines) in order to inform the community of SAIs not only at the level of the EUROSAI, but also at the level of INTOSAI, which will ensure the expansion of contacts with the SAIs of other regions:



Thus, the publication of articles provided an increase in the level of 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.

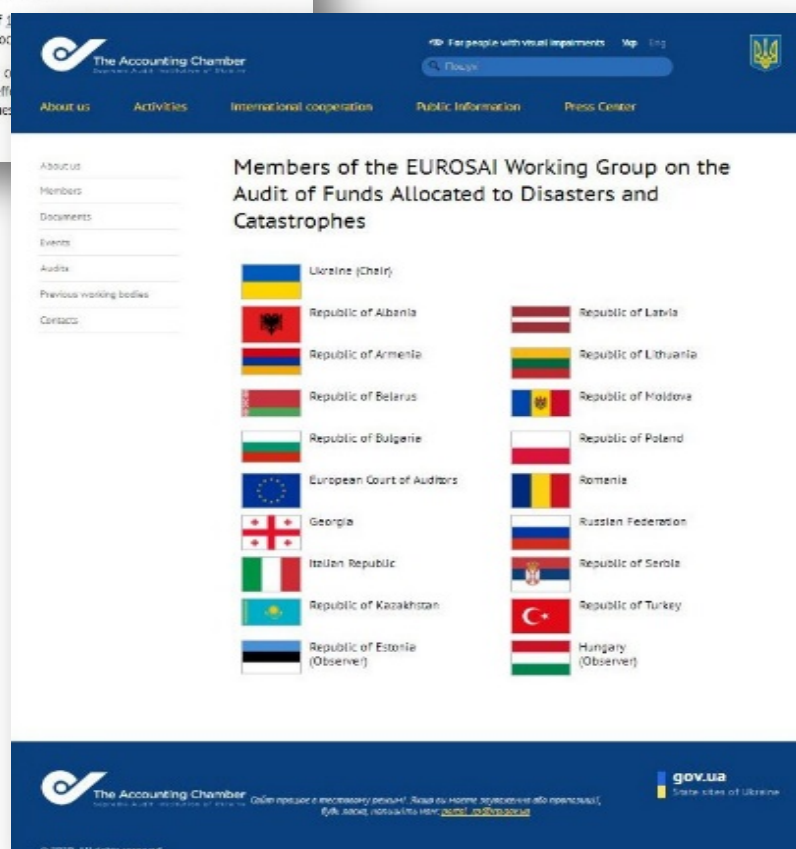
At the same time, in order to increase the level of information awareness of the members of the Working Group and to provide a convenient ergonomic interface for site users, in 2019 a webpage of the Working Group was created on the new website of the Accounting Chamber of Ukraine.



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.

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.

Thus, the task of raising public awareness of the Working Group's activities has been fulfilled. At the same time, taking into



account current trends in online communication and dissemination of information through online means, it is necessary to intensify the activities of the

**Working Group in this direction and introduce new tools for the most active dissemination of information about the Working Group.**

#### **2.1.4. The state of implementation of the strategic objective 1.4. “The extension of contacts of the Working Group with the professional community within the scope of the working group’s activities”.**

To achieve the Strategic objective 1.4, the Secretariat of the Working Group has **engaged experts from international organizations** in order to better and professionally fill the content of the activities of the Working Group, in particular:

*a coordinator of the development program of FAO in Ukraine, 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 **Mykhailo Malkov participated in the Seminar “Transboundary movement of hazardous wastes: problem, consequences and challenges” with his presentation on the topic “The role of SAIs in combating marketing of illicit pesticides”.***



The participants of the Seminar were acquainted with such issues, as:

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.



PURPOSES AND CHALLENGES OF REQUIRED ASSESSMENTS

Assessment	Main purposes	Challenges
Gap analysis	Provide extra expertise the life cycle of pesticides	Does not provide direct answer Requires qualified professionals
Analyse of official resources	Provide balance (production and import vs. use and export)	Lack of data Customs statistics <ul style="list-style-type: none"> <li>Often cover the entire MS or MS</li> <li>Do not reflect cross-border and on-line individual purchases</li> <li>Some transactions not reflected</li> <li>Differences in financial and related years</li> </ul>
Industry reports and studies	Volume, production, sales and share of illicit substances from the industry assessment	Financial reports of the companies does not always reflect real production volume (tax assessment)
Market analysis	Identify and types of required pesticides based on assessment	Requires qualified market researchers and economists
Questionnaires and interviews	Identify main issues from the field assessments	Requires qualified professionals asking consistent questions in order to collect comparable information
Media check	Case studies, secondary source	May be incomplete or misleading

In addition, during the plenary session on the topic “SAI’s role and capabilities in increasing population safety from disasters” (in the framework of the V Meeting of the Working Group) Mykhailo Malkov in his presentation “Combating illegal agrochemicals trade as a part of CBRN Disaster risk reduction” stressed the importance of cooperation between EUROSAI and the UN.

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.

It is worth noting that the FAO Development Program Coordinator in Ukraine stressed the need for closer cooperation between the organization and the SAI, in particular with the Accounting Chamber of Ukraine, to coordinate action to prevent the illicit trafficking of pesticides that pose a threat to public health and the environment.

**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, presented the topic **“Basel Convention: key challenges and ways for improvement”** (in the framework of the Seminar “Transboundary movement of hazardous wastes: problem, consequences and challenges”).

Given that the Working Group conducted an international coordinated audit on this issue, the expert presented to the representatives of SAIs – members of the Working group, in more detail:

- 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.



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, which indicates the urgency of the problem for all countries in the region.

***Tetiana Tevkun (Ukraine)*** – Lawyer for Waste Management Reform of the Reform Support Team within the Ministry of Ecology and Natural Resources of Ukraine, together with ***Elina Stoyanova-Lazarova (Bulgaria)***, participated in the Seminar “Transboundary movement of hazardous wastes: problem, consequences and challenges”, with the presentation ***“Basel Convention: E-waste: problems and opportunities”***.





The expert was invited to cover issues related to:

growth of the problem of e-waste and hazardous substances they contain;

the potential value of raw materials contained in e-waste accumulated in 2016;

components of the E-waste management policy;

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

Project);

legal and illegal movement of E-waste;

features of the legislation governing the management of E-waste;

the importance of ensuring extended producer responsibility;

import and export 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

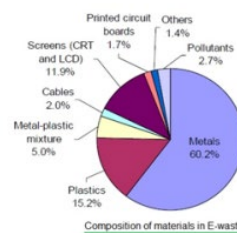
DIFFERENT DEGREES OF COMPLIANCE AND CRIMINALITY:

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

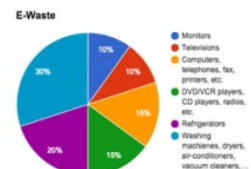
OFFENCES:

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

HIGH-VALUE MATERIALS IN E-WASTE



http://www.fair4eas-world.com/articles/E-Waste-management-recycling-and-disposal.html



Adapted from University of Michigan<sup>4</sup>

http://batteriesandustainability.org/chapter/e-waste.html

HAZARDS IN E-WASTE



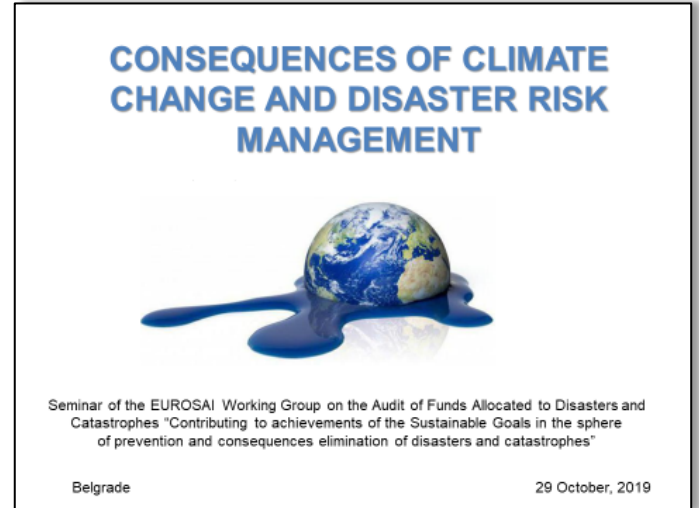
Image source : https://youngzine.org/news/science/apple-tackles-e-waste

- 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

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.

The expert of the UNIDO project, an ecological auditor Ms. Olena Tkach (Ukraine) participated in 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 expert presented disaster risk management models, focusing in detail**



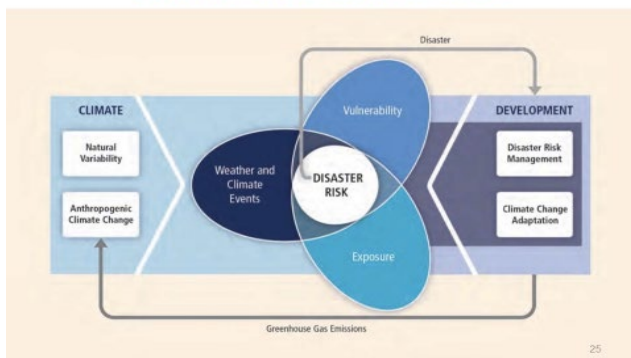
(UNFCCC).

Particular emphasis is placed on disaster relief, which makes it possible to reduce the risk of weather and climate disasters

on the United Nations International Strategy for Disaster Reduction (UNISDR) and the United Nations Framework Convention on Climate Change



**Disaster Risk Determination**

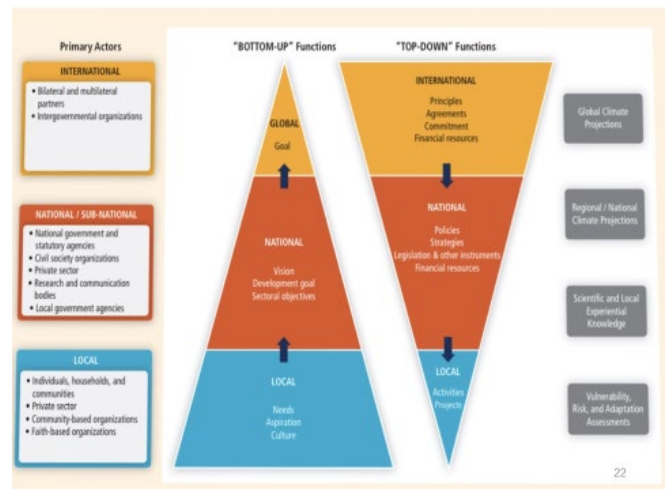


and to improve the overall capacity for adaptation.

Finally, the expert stressed that maintaining the ability of communities to ensure equal access to basic resources and assets is an important factor in developing local adaptive capacity in a changing climate, and the only way to reverse climate change

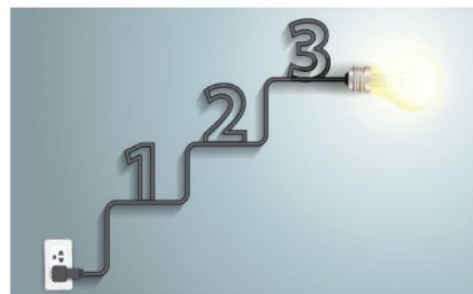
is full compliance with the Paris Agreement.

Representatives of the SAIs members of the Working Group also had the opportunity to learn about the scientific approach to disaster classification and risk assessment during the presentation of **Mykhailo Grodzynskiy**, Doctor of Science (Geography), Head of Department of Physical Geography and Geocology, Professor, Corresponding Member of the National Academy of Sciences of Ukraine, on the topic **“Three academic steps towards the man-made disaster prevention: identification, assessment, dealing with uncertainties”** (in the framework of the Seminar “Prevention of man-made disasters: three steps in the future”).



Three academic steps towards the man-made disaster prevention: Identification, Assessment, Dealing with Uncertainties

Mykhailo Grodzynskiy, Prof.  
Taras Shevchenko National University of Kyiv, Ukraine



Approaches to technogenic catastrophes from the academic point of view, definition of catastrophes, corresponding theories, criteria of identification and estimation of technogenic events, questions of uncertainty and probability in the prevention of man-caused catastrophes, etc. are considered.

The report concluded that the assessment of the risk of a man-made disaster should be carried out from different points of view and by various actors, including scientific, governmental and non-governmental institutions and, of course, SAIs.

**Thus, the implementation of the Strategic objectives set before the Working Group in the period 2017-2021, 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 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.

## 2.2. Results of the implementation of the Strategic Goal 1 – Professional

*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.*

### cooperation

The implementation of Strategic Goal 2 was carried out by performing two Strategic objectives (Table 2.)

Table 2

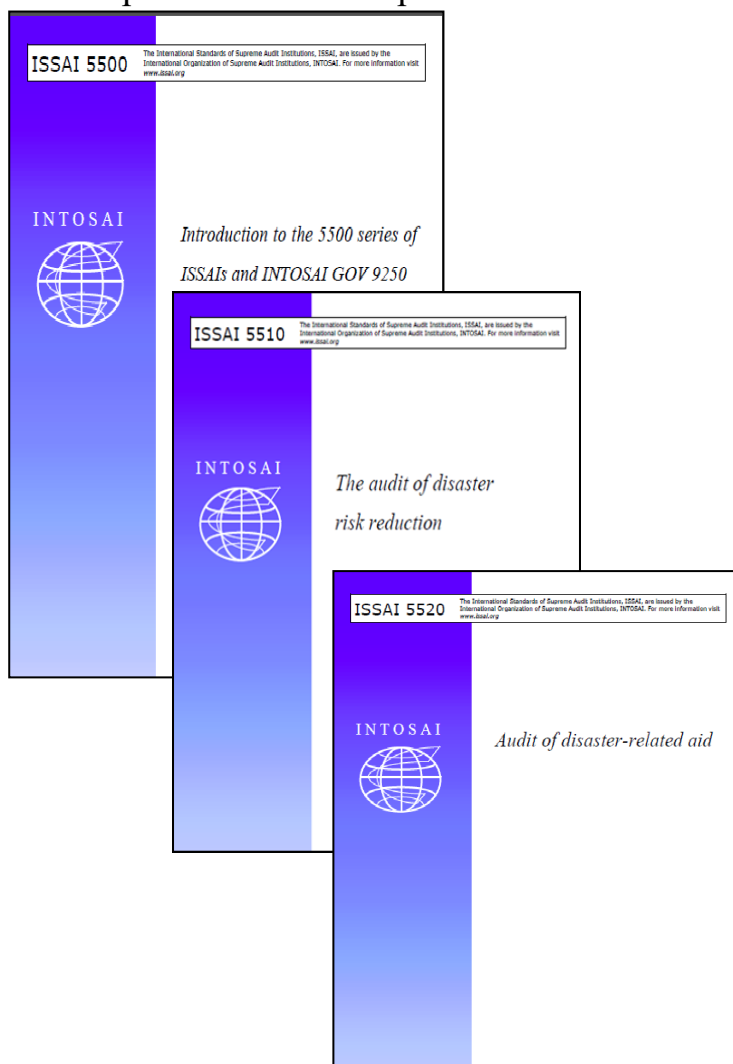
***Strategic objectives and expected outcomes from implementation of the Strategic Goal 2 – Professional cooperation***

	Strategic objectives	Expected outcomes
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”	Organizing and conducting seminars on the most topical issues of the practice of implementation of International Standards of Supreme Audit Institutions (ISSAI), particularly ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”
2.2.	Collecting, analyzing and summarizing the good practices of auditing in the field of the Working Group’s activity	Preparing the good practice recommendations of conducting audits in the field of prevention and consequences elimination of floods.
		Preparation for updating of the Good Practice Recommendations for the Audit of Funds Allocated to Disasters and Catastrophes by including the additional examples of the good practice of auditing in the field of the Working Group’s activity.
		Initiating, conducting and summarizing the results of the surveys in the Working Group’s activity.

**2.2.1. The state of implementation of 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”<sup>1</sup>.**

In order to ensure the implementation of this task, the Secretariat of the Working Group organized:

1. 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”***. 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.



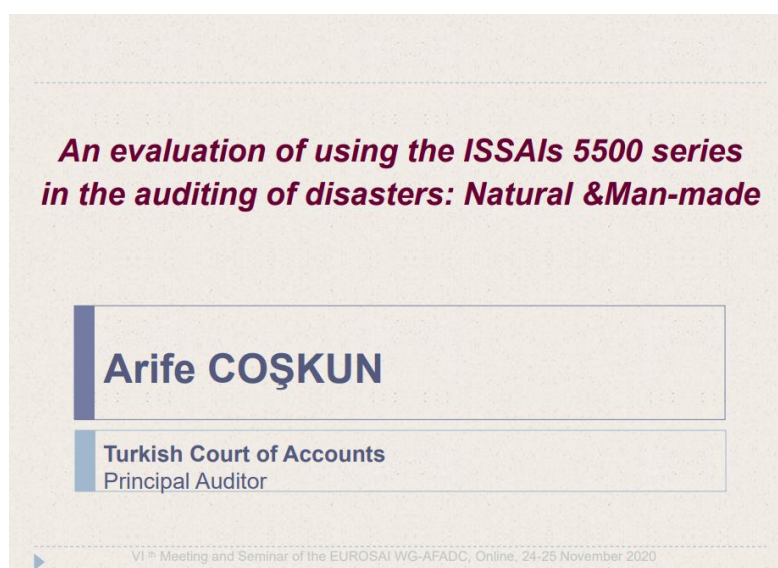
*ISSAIs series 5500:  
prepared by the INTOSAI Working Group on Accountability and the Audit of Disaster-related Aid (WG AADA)  
include examples and propose practical solutions for auditing disaster-related aid, provided by SAIs which were WG members or participated in coordinated audits  
Audit of the disaster-related aid was also researched and conducted by the EUROSAI Task Force, chaired by the SAI of Ukraine.*

<sup>1</sup> Currently the ISSAIs series 5500 have been replaced by the GUID 5330 Guidance on Auditing Disaster Management

2. 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”** 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.



3. The issue of evaluation of **using the ISSAIs 5500 series in the auditing of natural and man-made disasters** was considered at the Seminar “Prevention of man-made disasters: three steps in the future”.



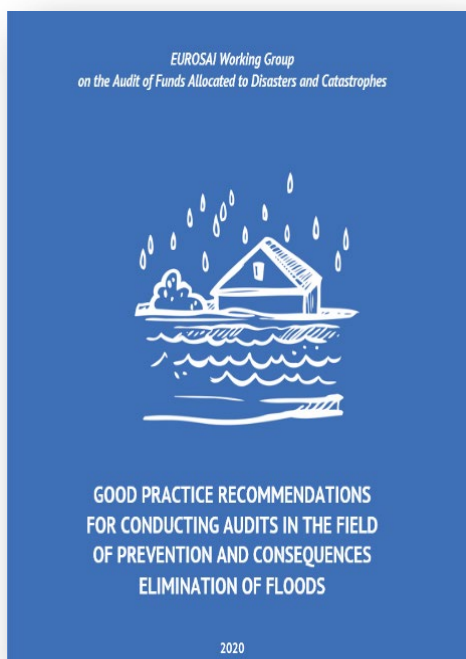
The presentation on this topic was made by Arife Coskun – Principal Auditor-Audit Manager, Turkish Court of Accounts. She acquainted the participants with the main stages of disaster management, international policies and global disaster risk reduction goals, the SAIs’ study on disaster management, and determined the main issues facing the supreme audit institutions at the present stage.

*Reference: as of 01.01.2021 ISSAI 5500 “Introduction to the 5500 series of ISSAIs and INTOSAI GOV 9250”, ISSAI 5510 “The audit of disaster risk reduction”, ISSAI 5520 “The audit of disaster-related aid”, ISSAI 5530 Adapting audit procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster”, ISSAI 5540 “«Use of geospatial information in auditing disaster management and disaster-related aid” were under revision.*

**Thus, the implementation of ISSAI provides SAIs with a unique opportunity to increase confidence in the results of their work. Conducting audits in accordance with ISSAI strengthens the confidence of stakeholders and organizations in SAIs and in public audit on the whole.**

### **2.2.2. The state of implementation of the Strategic objective 2.2. “Collecting, analyzing and summarizing the good practices of auditing in the field of the Working Group’s activity”.**

To perform this Strategic objective 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.

**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:

## 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

1.3. Funds allocated for the prevention and consequences elimination of floods.

**Chapter 1** – the scope of audits on the prevention and 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.

*Reference: the draft Good Practice Recommendations was presented to the participants of the V Meeting of the Working Group, which took place in 2019, in Tirana, Albania. The Working Group Secretariat then sent the draft to all participants and observers to provide comments and suggestions on the document, which were taken into account in its finalization. The final version of the Recommendations was presented and approved at the VI Meeting of the Working Group.*



*Floods in Bosnia, February 2019,  
Federalna Uprava Civilne Zaštite*

**Chapter 2** – peculiarities of the audit in the field of prevention and consequences elimination of floods considering the provisions of ISSAIs 5500.

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.

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: natural disasters are a priority problem that needs to be addressed. At the same time, the problem of floods remains especially relevant.

*Reference: 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.*

**The survey** allowed to draw the following **conclusions**:

✓ 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.

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

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

- The audit should be carried out immediately after the aftermath of a natural disaster or catastrophe.
- 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.
- Audits should be conducted on the insufficient use of transboundary disaster prevention programs.

Survey participants noted the following likely areas for action in the Working Group:

- ✓ Exchange of best practices and methodology by the Supreme Audit Institutions. Creating databases and platforms with relevant information.
- ✓ 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.
- ✓ 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 – 2021, ensured the achievement of the expected outcomes 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; to supporting the implementation of International Standards of Supreme Audit Institutions (ISSAI), in particular ISSAI 5500-5599 “Guidelines for the Audit of Disaster-Related Aid”, as well as to dissemination of the latest professional developments and best practices for conducting audits in the field of prevention and consequences elimination of catastrophes and improving the already developed methodology for disaster prevention and response by developing the Good Practice Recommendations.**

**At the same time, in order to fulfill the mission of the Working group, it is necessary to determine whether there is need to develop methodological documents on issues related to the scope of the Working Group in the next period.**

### 2.3. Results of the implementation of the 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".*

Implementation of the Goal 3 is aimed at accumulation, summarizing and sharing of knowledge of SAIs – EUROSAI members in auditing the achievement of the SDGs (Table 3).

Table 3

***Strategic objectives and expected outcomes from fulfillment of the Strategic Goal 3 – Contributing to achievement of the Sustainable Development Goals***

	Strategic objectives	Expected outcomes
3.1.	The follow-up of the Sustainable Development Goals, in particular Goal 11 "Make cities inclusive, safe, resilient and sustainable".	<p>Development of indicators for the follow-up of the Sustainable Development Goals in the area of prevention and consequences elimination of disasters, including on the basis of the Sendai Framework for disaster risk reduction 2015-2030.</p> <p>Initiating, conducting and summarizing the results of surveys of SAIs – EUROSAI member of their countries' efforts aimed at implementing the 2030 Agenda for Sustainable Development in in the field of the Working Group's activities.</p>
3.2.	Conducting the international audit on the implementation of the UN 2030 Agenda within the scope of the Working Group's activities	<p>Definition of possible topics of audits on the implementation of the 2030 Agenda in the field of the Working Group's activities.</p> <p>Examining the issue of conducting international audits and joint initiatives on the implementation of the 2030 Agenda.</p>
3.3.	Accumulating, summarizing and maximum dissemination of the best practices of SAIs - EUROSAI members on conducting sustainable development audits	<p>Covering issues on the implementation of the Agenda 2030 in respect of the activities of the Working Group on the sub-portal of the Working Group and during its meetings and seminars.</p> <p>Informing about the activities of the Working Group in this field in the print and electronic editions of INTOSAI and EUROSAI.</p> <p>Active participation in events held in the framework of the activities of INTOSAI and EUROSAI and their bodies in the area of the follow-up and review of the Sustainable Development Goals.</p>

Within implementation of this Strategic Goal, 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.

It should be noted that in accordance with the Resolution adopted by the UN General Assembly on 25 September 2015 “Transforming our world: The 2030 Agenda for Sustainable Development”, the UN General Assembly recommends that Member States conduct regular and comprehensive reviews assessing progress towards achieving SDGs at the national and regional levels.

However, according to the UN in its study “Sustainable Development Goals: Our Framework for Rebuilding COVID-19”<sup>2</sup>, the COVID-19 pandemic increases human suffering, destabilizes the global economy and disrupts the lives of billions of people around the world, reveals deep economic inequality issues addressed in the UN Sustainable Development Agenda 2030 and the Paris Agreement on Climate Change.

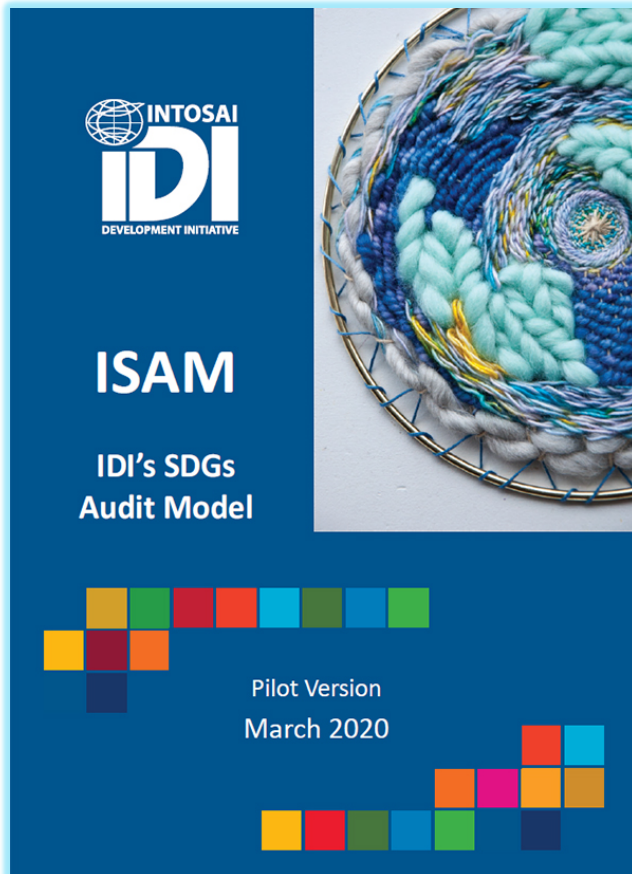
In September 2019, the XXIII INTOSAI Congress reaffirmed the desire of the audit community to make a significant contribution to the implementation of the SDGs. The role of SAIs in achieving the SDGs is reflected in the INTOSAI Strategic Plan for 2017–2022.

The INTOSAI Development Initiative (IDI) and the United Nations Department of Economic and Social Affairs in 2019 decided to intensify the work on the preparation of SDGs audit manuals at both the strategic and practical levels.

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<sup>2</sup> <https://www.un.org/sustainabledevelopment/sdgs-framework-for-covid-19-recovery/>

In particular, in March 2020, based on IDI research, a pilot version of the SDGs Audit Model ((IDI’s SDGs Audit Model, ISAM) was developed, which is a detailed collection of guidelines and practical advice on SDGs audit for SAIs.



The model provides guidance to SAIs on conducting SDGs audits in accordance with INTOSAI standards, as well as explaining how its recommendations can help implement SDGs and ensure the inclusiveness of government action.

In the framework of INTOISAI the permanent Working Group on SDGs and Key Sustainable Development Indicators (*WGSDGKSDI*) is functioning, which became a successor of the INTOSAI Working Group on Key National Indicators (WGKNI) according to the decision of the XXIII INCOSAI. The Working Group consists of 27 SAIs, including the Accounting Chamber of Ukraine.

Thus, due to the general deterioration in the achievement of SDGs targets in connection with the COVID-19 pandemic, the issue of increasing the role of the SAI in assessing government performance and determining the compliance of strategic documents with the principles of sustainable development is becoming increasingly important.

As a result, the need to intensify SAIs audits on SDGs achievement within the EUROSAI and INTOSAI working groups, including the INTOSAI Working Group on SDGs and Key Sustainable Development Indicators, as well as at the level of individual SAIs, will increase the SAI’s role in sustainable development at national and global levels.

At the same time, given the complexity of this issue and the lack of established best practice for conducting audits on the achievement by governments of the SDG 11 “Make cities inclusive, safe, resilient and sustainable” in terms of disaster prevention and response, the Strategic Goal 3 is not implemented in full in accordance with the objectives.

Therefore, it is necessary to intensify the activities of the Working Group to monitor the country’s efforts related to the implementation of the UN Agenda for Sustainable

Development until 2030 in the area of disaster prevention and response, as well as to intensify cooperation with the INTOSAI Working Group on SDGs and Key Sustainable Development Indicators.

In 2017-2021 the Working Group reported on its activity during 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 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), organized by the IDI and UN DESA.

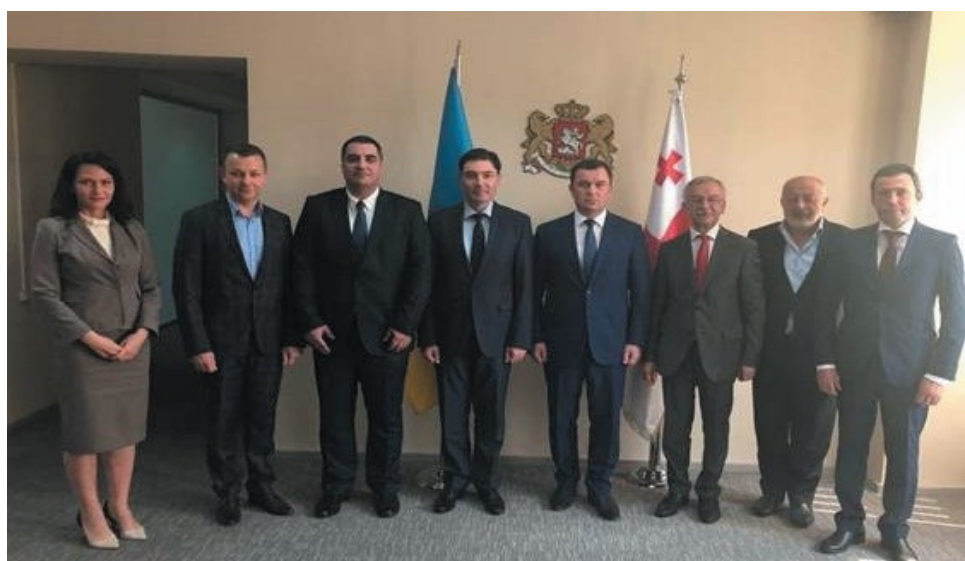


*Chairman of the Accounting Chamber of Ukraine Valeriy Patskan and the Auditor General of the National Audit Office of Estonia Janar Holm during signing of the Memorandum of Understanding between the Accounting Chamber of Ukraine and the National Audit Office of Estonia (2018, Tallinn, Estonia)*

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);

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



*The participants of the working meeting of the Accounting Chamber of Ukraine and the State Audit Office of Georgia (2018, Tbilisi, Georgia)*

During the working visit of the ACU's delegation to the SAI of Albania (28 September 2018, Tirana);



*In the photo from right to left: Member of the Accounting Chamber of Ukraine Ihor Yaremchuk, Chairman of the Accounting Chamber of Ukraine Valeriy Patskan, Chairman of the State Supreme Audit of Albania Bujar Leskaj, Member of the Accounting Chamber of Ukraine Iryna Ivanova, Head of the ACU's International Cooperation Department Mykhailo Tolstanov (2018, Tirana, Albania)*



*Chairman of the Accounting Chamber of Ukraine Valeriy Patskan and the State Comptroller and Ombudsman of the SAI of Israel Joseph Shapira (2019, Jerusalem)*

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 United Arab Emirates Dr. Harib Saeed Al Amimi**, with the President of EUROSAI, President of the SAI of Turkey Seyit Ahmet Bař, 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)**;



During the bilateral meeting of the ACU's Chairman with the **Comptroller General of the USA Gene L. Dodaro** (24 July 2019, Washington);



*Meeting of the Chairman of the Accounting Chamber of Ukraine Valeriy Patskan with the Comptroller General of the USA Gene L. Dodaro (Government Accountability Office, Washington, the USA)*

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 the Czech Republic Miloslav Kala** (20 November 2019, Kyiv).

*Chairman of the Accounting Chamber of Ukraine Valeriy Patskan and the President of the Supreme Audit office of the Czech Republic, Vice-president of EUROSAI Miloslav Kala (Kyiv, Ukraine)*

**Thus, due to the lack of practice of Members of the Working Group in audits of government efforts related to the implementation of the UN Agenda for Sustainable Development until 2030 in the part of the Goal 11 “Make cities inclusive, safe, resilient and sustainable”, in the field of disaster prevention and response, the Strategic Goal 3 has not been fully implemented.**

**At the same time, active participation in the events organized within the activities of INTOSAI and EUROSAI ensured the implementation of the Strategic objectives of the Working Group in 2017-2020, and the accumulation, generalization and maximum dissemination of experience of SAIs - EUROSAI members in conducting audits and dissemination of information on activities of the Working Group.**

### **3. PROSPECTS FOR THE DEVELOPMENT OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES FOR 2021–2024**

Carrying out audits on disaster risk reduction, in particular international coordinated audits, is important for a more effective functioning of the civil protection system, intensifies coordination and joint efforts of European SAIs in order to maximize disaster information, develop effective and efficient tools for their prevention and liquidation.

As confirmed by the results of audits conducted by SAIs in this area, the prevention of both natural and man-made disasters always requires less public spending than the elimination of their consequences.

During the activities organized within the framework of the Working Group, it was repeatedly emphasized that SAIs are aware of the scale of natural and man-made disasters in Europe, which are a threat to social, economic and environmental security throughout the continent.

In this regard, SAIs, within their national audit mandate, need to pay more attention to the problems of efficient and rational use of public finances to prevent and eliminate the consequences of such adverse events.

In addition, it is advisable to systematically study the issue of disaster prevention and response from a methodological point of view, including the use of preventive measures and the effectiveness of the implementation and operation of national systems in this area.

Against the background of the annual increase in emergencies, the devastating 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 responding to emergencies to reduce their risks.

The consequence of these problems is new challenges for the European community, which, of course, requires joint efforts and strengthening the position of SAIs in the field of disaster management.

Thus, the activities of the Working Group during 2017–2020 corresponded to the mission of its establishment and ensured the achievement of 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:



In particular:

### **Strategic Goal 1 “Mobilization of the SAI’s efforts aimed at the professional development of auditors”.**

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”.**

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”.**

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.

*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.

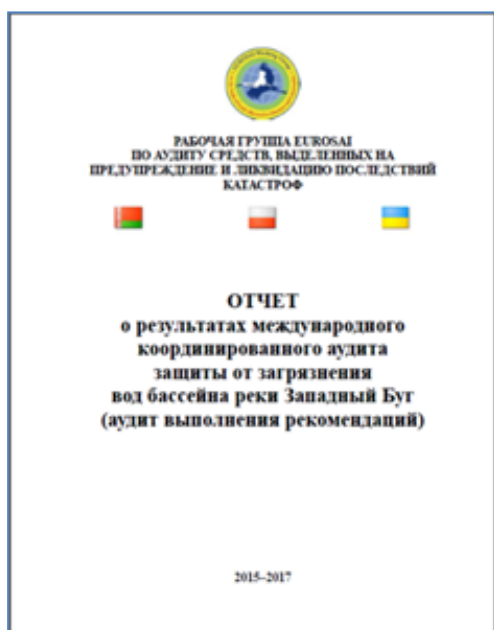
**Coordinator:** SAI of Poland.

**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:** first half of 2021.

**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.

*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*

**Coordinator:** SAI of Poland

**Audit period:** 2015 – 03.06.2019.

**Date of signing the Joint Report:** the first half of 2021.

**Audit summary:**

**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 2004-2007, in the light of the provisions of the Basel Convention.

**Participants:** SAIs of Poland, Slovakia and Ukraine.



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

The provisions of the Basel Convention are aimed, in particular, at protecting people and the environment from the harmful effects of hazardous wastes and other wastes, limiting the generation of such wastes, promoting environmentally sound waste management and restricting the movement of hazardous wastes across borders. This can be achieved by effectively controlling the transboundary movement of such waste, allowing movement between the countries concerned only if the shipments are carried out in accordance with international conventions and recommendations and if the targeted disposal of such waste is safe for the environment.

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

### *International Coordinated Audit on the Prevention and Consequences Elimination of Floods*

***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 first half of 2021.

***Audit summary:***

The audit confirmed the SAIs' common understanding of the threats posed by the lack of proper flood protection management, as well as its willingness to work together to address the problem.

Participants in the international coordinated audit are unanimous that in the process of disaster management, the amount of funds allocated to reduce the risk of disaster is the most cost-effective, as appropriate prevention measures can significantly reduce the negative effects of natural disasters.

The international coordinated audit showed that the countries whose SAIs participated in the audit and at the EU level (according to the conclusions of the European Court of Auditors):

✓ 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.

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

The participants of the international coordinated audit are confident that the recommendations provided by the results of the audit to governments and national authorities on taking appropriate measures to improve the flood protection management system will help to ensure its maximum effectiveness, especially at the stage of preventing such natural disasters.