

The list of audits questions of audits carried out over the past five years by members and observers of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes in the field of the WG's activities

SAI	Topic title	The main audit question:	Sub-questions:		
State Audit Office of Latvia	Planning and readiness of the national civil protection system	Can nationally defined civil protection policy ensure the establishment of an effective civil protection and disaster management system in line with the best practices recognized and the regulations adopted at the EU level?	1. Is the division of competence of the responsible institutions and officials and the established cooperation mechanisms sufficiently clear to ensure effective decision-making and disaster management?	1.1. Is the division of responsibilities of the responsible authorities sufficiently clear in the legal framework to ensure coordinated decision-making in disaster management?	
				1.2. During the Covid-19 pandemic, was decision-making and crisis management in line with the established civil protection system and the division of responsibilities of the responsible institutions?	
			2. Does the planning system of the civil protection system established in Latvia ensure the development of an effective civil protection system in accordance with EU requirements and best practices?	2.1. Does the country's disaster risk assessment comply with the EU requirements in this area, clearly identify the institutions responsible for carrying out risk assessment and the division of their responsibilities, and ensure that risks are regularly reviewed according to changes and lessons learned?	2.1.1. Does Latvia comply with the EC requirements on disaster risk assessment and management?
				2.2. Can the country's civil protection planning system ensure crisis preparedness and the development of civil protection plans that can be used effectively in a crisis situation?	2.1.2. Have disaster management entities carried out disaster risk assessment in accordance with the EC requirements, guidelines and best practice?
					2.2.1. Are the disaster management measures set out in the National Civil Protection Plan sufficiently specific to be effectively used in disaster management, do they have deadlines and are the responsibilities of responsible institutions clearly defined?
					2.2.2. Are the disaster management measures set out in the municipal civil protection plans sufficiently specific to be effectively used in disaster management, do they have deadlines and are the responsibilities of responsible institutions clearly defined?
					2.2.3. Is the legal framework sufficient for evaluating performance results of the civil protection system? Is a full-fledged evaluation of the implementation of civil protection plans carried out annually?
Bulgarian National Audit Office	Effective and transparent use of public funds to overcome the effects of the COVID 19 pandemic - social support and employment measures for the period from 01.02.2020 to 31.03.2021.	Have public funds been used effectively and transparently to overcome the consequences of the COVID-19 pandemic - measures for social support and employment?	3. Does the country have a clear system for planning, maintaining and using the state's material reserves, and is the establishment of the established reserves ensured?	3.1. Does the legal framework clearly define the establishment, maintenance and use of the state's material reserves?	
				3.2. Is there sufficient funding for the establishment of state's material reserves and is the purchase and storage of planned material reserves ensured?	
			4. Is there a system in place in the country to plan and conduct the exercises necessary for the civil protection system to function and includes the regular participation of all stakeholders?	4.1. Does the legal framework and the National Civil Protection Plan clearly define the exercises required to test the preparedness of civil protection system, the types of exercises and the responsible authorities?	
				4.2. Are regular civil protection exercises organised as provided in the legal framework, and their results collected?	
	Effective and transparent use of public funds to overcome the consequences of the COVID 19 pandemic - measures to support farmers for the period from 02.01.2020 to 03.31.2021.	Have public funds been used effectively and transparently to overcome the consequences of the COVID 19 pandemic - measures for farmers for the period from 02/01/2020 to 03/31/2021?	5. As part of the disaster risk management preventive measures, does the State Fire and Rescue Service plan and carry out sufficient risk-based civil protection compliance checks to contribute to the disaster preparedness of the civil protection system?		
			1. Are conditions created for efficient and transparent use of public funds when implementing social support and employment measures to overcome the consequences of the COVID 19 pandemic?	1.1. Have timely actions betaken to identify and approve appropriate support measures?	
				1.2. Has the appropriate design of support measures been developed?	
			2: Does the assistance provided contribute to achieving the objectives of social support and employment measures to overcome the consequences of the COVID-19 pandemic?	2.1. Is the organization effective in implementing the approved measures?	
				2.2. Has effective monitoring been carried out on the implementation of social assistance and employment measures?	
				2.3. Have the expected results and effects of the implementation of social support and employment measures been achieved?	
			1. Are conditions created for efficient and transparent use of public funds to overcome the consequences of the COVID 19 pandemic for farmers?	1.1. Have timely actions been undertaken to identify and approve appropriate support measures?	
				1.2. Has the appropriate design of the support measures been developed?	
			2. Does supporting farmers contribute to achieving the objectives of the measures to overcome the consequences of the COVID-19 pandemic?	2.1. Is the organization effective in implementing the procedures under the approved measures and for providing the assistance?	
				2.2. Has an effective monitoring been carried out on the implementation of the measures for farmers' support?	
				2.3. Does the support to farmers contribute to achieving the expected effects of the implementation of the measures?	

Audit Court of Italy	Measures for flood risk management and hydrogeological risk reduction	Separation between emergency and structural aspects of previous surveys, aim to verify critical issues left unresolved in 2015-2019.			
	Interventions for reconstruction in territories affected by the earthquake occurred on august 24, 2016	Evaluation of the causes that led to a delay in the implementation of prevention measures. There appears to be a need for a review of approved projects and/or tender procedures that have not yet been completed. It is recommended that a unified fund management database system be adopted, ensuring the revision of the current system as soon as possible.			
	Fund for the design of interventions against hydrogeological instability (2016-2018)	Aim: To evaluate water resource protection under the umbrella of the NRRP. The Protect Italy project focused on four verification points: 1. Emergency measures. 2. Prevention measures.			
	The measures aimed at supporting people with disabilities during the epidemiological emergency from covid-19 - the management of fund to support semi-residential facilities for people with disabilities referred to in article 104, paragraph 3, of decree [1] law 19 may 2020, n. 34	Consideration was given to the combination of actors/timelines, for the achievement of the proposed goals by virtue of the planned timetables, as well as to the capacity for interaction among the various actors, regardless of skills, for greater effectiveness of administrative action.			
National Audit Office of Estonia	Overview of supporting enterprises during the COVID-19 crisis	1. Did the the support reach entrepreneurs that were hit the hardest based on the economic indicators (sales turnover, labour tax, number of employees)?			
		2. Did the the national support measures reach the areas where the impact of the COVID crisis was more serious?			
	Overview of the use of the emergency reserve for COVID-19 by the Government of the Republic as at 31 December 2020	1. What in fact is emergency reserve for COVID-19 by the Government of the Republic and what does it comprise of?			
		2. Who has received money from the emergency reserve and how has it been used?			
		3. How much money from the emergency reserve goes to buy personal protective equipment (masks etc) and how has it been used?			
	Procedure for loan applications related to the corona crisis at the Rural Development Foundations	1. How did the Rural Development Fund process the applications and verify the applicants' compliance to the requirements established for COVID measures by the Government? (based on the procedures of EDF)			
		2. How did the RDF in overall implement the COVID measures? (based on the analysis of applicant companies and their applications)			
	Crisis loan procedure for nationally important projects at KredEx	1. How did KredEx process specific loan applications?			
		2. Has the practice been the same in diferent projects?			
		3. Do the procedures ensure equal treatment of t applicant and transparency of decisions?			
	Government's activity upon preparing for emergencies endangering internal security	1. Is the activity of state authorities systematic upon preparing for emergencies endangering internal security?			
		2. How high is the risk and how is the state authorities planning to mitigate the risk using the example following events: mass disorder, blitz attack, hostage situation, extensive cyber incident, fire, explosion or collapse resulting in the injury of many people?			
		3. How do state authorities exercise crisis management procedures and co-operation between different agencies?			
		4. How prepared is the health care system (including hospitals) to proovide emergency care in a crisis situation?			
Romanian Court of Account	Efficiency and effectiveness of the programs and measures taken to prevent, respond and remove the effects of a major earthquake in the city of Bucharest at the Ministry of Internal Affairs and 19 other public entities with responsibilities in the fields of emergency management in the event of a major earthquake.	1. Integrated approach, both internationally and nationally, to disaster management to reduce the impact of disasters, with a focus on earthquake emergencies;			
		2. Evaluation of the activity of central and local public administration authorities, institutions and organizations with attributions in the fields of PREVENTION and PREPARATION in the event of an earthquake with a major impact in the city of Bucharest;			
		3. Evaluation of the activity of central and local public administration authorities, institutions and organizations with attributions in the planning, organization and implementation of a timely and effective post-earthquake RESPONSE and in the preparation of the conditions for POST-EARTHQUAKE INVESTIGATION/ASSESSMENT and ECONSTRUCTION/ REHABILITATION to ensure the continuity of economic life- social.			

State Audit Office of Georgia	Performance audit on flood emergency management (prevention, preparedness)	How effective are the implemented and planned measures for the prevention and preparedness of natural disaster flood risk?	What extent it is sufficient and productive for the prevention of flood risk implemented and planned events?		
			What extent do the preparedness measures implemented for natural disasters ensure a timely response to the expected flood and reduction of its negative consequences?		
European Court of Auditors	Special report 21/2022: The Commission's assessment of national recovery and resilience plans – Overall appropriate but implementation risks remain	<p>We set out to examine the appropriateness of the Commission's assessment of the RRP by assessing whether:</p> <ul style="list-style-type: none"> - the Commission's internal procedures were clear and were applied, guidance to the Member States was sufficient and followed, and support for the Member States was effective; - the Commission's assessment ensured that: <ul style="list-style-type: none"> — the RRP contribute adequately to the six pillars and to effectively addressing all or a significant subset of challenges identified in the CSRs; — the measures in the RRP comply with the key conditions stipulated in the RRF Regulation (green and digital, DNSH, costs); — the milestones and targets are clear and realistic; — the proposed monitoring and control arrangements are appropriate. 			
	Special report 19/2022: EU COVID-19 vaccine procurement – Sufficient doses secured after initial challenges, but performance of the process not sufficiently assessed	<p>We examined whether: (a) the EU's preparations for the procurement of COVID 19 vaccines were effective; (b) the EU's negotiators were able to secure the EU's procurement objectives in the contracts it signed with vaccine manufacturers; and (c) the Commission addressed any issues impacting the supply of vaccines.</p>			
	Special Report 18/2022: EU institutions and COVID-19 – Responded rapidly, challenges still ahead to make the best of the crisis-led innovation and flexibility	<p>In particular, we examined whether the institutions:</p> <ul style="list-style-type: none"> (a) followed recognised standards in their business continuity plans, and whether these plans were adapted to the type of disruption caused by a pandemic; (b) were able to function, minimising disruption and fulfilling their roles assigned under the Treaties; (c) drew lessons to adapt to their post-COVID-19 environment. 			
	Special report 13/2022: Free movement in the EU during the COVID-19 pandemic - Limited scrutiny of internal border controls, and uncoordinated actions by Member States	The objective of this audit was to ascertain whether the Commission has taken effective action to protect the right of free movement of persons during the COVID-19 pandemic.	1. Has the Commission effectively scrutinised internal Schengen border controls and travel restrictions?		
			2. Has the Commission facilitated coordinated action by Member States to mitigate the impact of internal Schengen border controls and travel restrictions?		
	Review 01/2021: The EU's initial contribution to the public health response to COVID-19	<p>We reviewed the Commission and EU agency actions supporting the Member States' public health response to COVID-19 up to the end of June 2020. Our review covered:</p> <ul style="list-style-type: none"> — the application of the EU's existing framework for dealing with pandemics; — actions aimed at obtaining medical supplies to combat COVID-19; — actions aimed at promoting development of tests, treatments and vaccines. 			
	Special report 25/2018: Floods Directive: progress in assessing risks, while planning and implementation need to improve	We sought to determine whether flood prevention, protection and preparedness under the Floods Directive were based on a sound framework and whether the approach employed was likely to be effective.	More specifically, we examined whether the Floods Directive had positive overall effects in establishing a framework for flood-related action; whether Member States managed appropriately the financial resources used and implemented their FRMPs well; and if they adequately considered some of the major future challenges?		
	Special report 14/2018: The EU Chemical, Biological, Radiological and Nuclear Centres of Excellence: more progress needed	Has the Centres of Excellence Initiative contributed significantly to mitigating chemical, biological, radiological and nuclear risks from outside the EU?	1. Have the Commission and the EEAS adopted an adequate risk management approach?		
			2. Has the Initiative been satisfactorily developed in partner countries?		
			3. Have effective monitoring and evaluation systems been established to identify, assess and report on the Centres of Excellence Initiative's results?		

	Special report 33/2016: Union Civil Protection Mechanism: the coordination of responses to disasters outside the EU has been broadly effective	The audit aimed to assess whether the Commission had been effective in facilitating the coordination of the responses to disasters outside the Union since the establishment of the UCPM in 2014.	In particular, this included the facilitation of coordination with Participating States, other EU institutions and agencies, the UN, the affected country and other relevant actors. We looked at how this coordination was implemented within existing structures and processes and examined the collection, dissemination and exchange of information with all of the aforementioned stakeholders.		
State Audit Institution of the Republic of Serbia	Management of Public Shelters in the Republic of Serbia	Are the necessary prerequisites for adequate management of public shelters ensured?			
		To what extent is technical control of public shelters carried out?			
		How are public shelters maintained?			