

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

***Strategic Plan
2021-2024***

Preamble

The EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes was established in 2014 by the Resolution of the IX EUROSAI Congress.

The Mission of the EUROSAI Working Group is 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.

In 2017, according to the resolution of the X EUROSAI Congress, **the mandate of the Working Group was extended till 2020**. During this period, the Working Group acted in accordance with the Strategic Activity Plan for 2017-2020, approved at the X EUROSAI Congress, which determined values, strategic goals and expected outputs of the Working Group for this period.

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, of which 17 SAIs are members and 2 – observers.

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

The working languages of the Group are **English and Russian**, as official languages of EUROSAI.

In 2021-2024 the implementation of the defined mission of the Working Group will be carried out “In three steps” by implementing three strategic goals in order **to mobilize the efforts of the Supreme Audit Institutions – members of the Working Group, aimed at:**

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

In carrying out its activities and setting priorities, the Working Group shares the fundamental and instrumental **values of EUROSAI**, namely:

- Independence
- Professionalism
- Inclusiveness
- Cooperation
- Innovation
- Responsiveness

Implementation of the Strategic Plan of the Working Group for 2021-2024 will promote the implementation of the **EUROSAI Strategic Goals** for 2017-2023, INTOSAI Strategic Goals for 2017-2022, as well as the implementation of the UN Sustainable Development Agenda until 2030.

STRATEGIC GOALS OF THE WORKING GROUP FOR 2021-2024

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

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

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

Objectives	Activities	Expected outcomes
1.1. Improving the practical usefulness of products developed within the framework of the Working Group	<ul style="list-style-type: none"> • Conducting surveys of the Working Group’s members on the need to develop methodological materials, on the use of the Working Group’s products (databases, good practice recommendations, etc.) • Creation of a database of audit matrices in the field of disasters and its placement on the Working Group’s website 	<ul style="list-style-type: none"> • Update existing Working Group’s products and develop new ones to meet the needs of working group members • Develop a standard disaster audit matrix and provide online access to users
1.2. Improving the skills of auditors who perform audits in the field of prevention and consequences elimination of catastrophes	<ul style="list-style-type: none"> • Conducting training events (seminars, trainings, including online conferences aimed directly at auditors) on topics whose relevance is determined by interviewing members of the Working Group 	<ul style="list-style-type: none"> • Increasing the number of training activities aimed directly at auditors who carry out audits in the field of prevention and consequences elimination of catastrophes
1.3. Strengthen internal communication to share experiences and best practices between auditors on disaster audits	<ul style="list-style-type: none"> • Application of the latest tools to improve communication between the members of the Working Group (creation of a social network page of the Working Group and encouragement of representatives of the participating SAIs to join discussions on the basis of this resource) • Minimization of the language barrier when organizing the activities of the working group 	<ul style="list-style-type: none"> • Increasing the number of participants of the Working Group’s events and increasing their activity in such events • Ongoing exchange of experience and best practices between auditors on disaster audits

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

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

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

Objectives	Activities	Expected outcomes
2.1. Increase the efforts of the SAIs – members of the Working Group to implement their recommendations to improve the safety of critical infrastructure	<ul style="list-style-type: none"> • Identification of the most relevant disaster risk areas • Carrying out audits on safety issues of critical infrastructure facilities (NPPs, HPPs, flood protection facilities, extractive industries, etc.) 	<ul style="list-style-type: none"> • Drawing governments’ attention to identified problems • Implementation of the recommendations of SAIs by the relevant authorities and take measures to prevent disasters • Providing effective recommendations
2.2. Development of methodological approaches to conducting audits and development of recommendations for SAIs aimed at assessing the probable losses and minimizing the negative consequences of disasters due to force majeure	<ul style="list-style-type: none"> • Identification of risks of man-made accidents/catastrophes that may be caused by force majeure (flooding of mines, downed aircraft, inability to properly operate hazardous facilities, the emergence of mass migration, the risk of environmental and humanitarian disasters) • Development of approaches, identification of tools for estimating probable losses 	<ul style="list-style-type: none"> • Obtaining practical recommendations by SAIs aimed at assessing the probable losses and minimizing the negative consequences of disasters
2.3. Introduce monitoring of government efforts to prevent natural disasters	<ul style="list-style-type: none"> • Conducting audits to monitor governments’ efforts to prevent natural disasters • Conducting follow-up audits • Conducting surveys, questionnaires 	<ul style="list-style-type: none"> • Providing recommendations by supreme audit institutions for the relevant authorities to take measures to prevent natural disasters • Contribution to the achievement of the SDG 11 “Make cities inclusive, safe, resilient and sustainable”, target “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”

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

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

	Objectives	Activities	Expected outcomes
3.1.	Ensuring better information of stakeholders on the results of the Working Group’s activity	<ul style="list-style-type: none"> ● Involvement of new members in the Working Group ● Creation of a separate web page of the Working Group ● Introduction of BIEP, (<i>Benchmarking Information Exchange Project, implemented by the SAI of the Czech Republic</i>) 	<ul style="list-style-type: none"> ● Raising EUROSAI and INTOSAI members’ awareness ● Increasing attention to disaster prevention issues
3.2.	Ensuring the training of auditors , exchange of experience and best practices, in particular on audits in the field of prevention and consequences elimination of catastrophes	<ul style="list-style-type: none"> ● Determining the place and sources of funding for training activities ● Involvement of international experts in training activities for auditors 	<ul style="list-style-type: none"> ● Initiation of on-going training of auditors in the field of audits on prevention and consequences elimination of catastrophes
3.3.	Ensuring coordination of efforts of various EUROSAI and INTOSAI working bodies in the field of disaster prevention	<ul style="list-style-type: none"> ● Conducting online/cross-conferences ● Development of a “road map” for the coordination of actions of various EUROSAI and INTOSAI working bodies aimed at disaster prevention 	<ul style="list-style-type: none"> ● Implementation of joint projects with other EUROSAI and INTOSAI working groups in order to jointly coordinate disaster prevention efforts