

Background

The EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (hereafter – Working Group) was established at the IXth EUROSAI Congress in June 2014.

The establishment of the Working Group was preceded by three years activities (2006-2008) of the Special Subgroup on the Audit of Natural, Man-Caused Disasters Consequences and Radioactive Wastes Elimination within the EUROSAI Working Group on Environmental Auditing, as well as six-year activities (2008-2014) of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes.

The main achievements of the predecessors of the EUROSAI Working Group of the Audit of Funds Allocated to Disasters and Catastrophes were:

- conducting the international coordinated audits in the field on the most important areas of prevention and consequences elimination of disasters and catastrophes;
- development and maintenance of the database of the audits of natural and man-caused disasters and catastrophes in Europe;
- development and maintenance of the knowledge base on the prevention and consequences elimination of disasters;
- development and approval of the Good Practice Recommendations for the Audit of Funds Allocated to Disasters and Catastrophes;
- development of the Glossary of Terms on conduct audits in the field of prevention and consequences elimination of disasters and catastrophes;
- active cooperation with the EUROSAI and INTOSAI Working Groups in the field of auditing funds allocated to prevention and consequences elimination of disasters, particularly on the development of INTOSAI standards of series ISSAI 5500-5599.

Considering the achieved results, it became necessary to transform the Task Force into the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, and outlined further directions of its development and activities.

The working group's activity in 2015-2017 was based on the Strategy and Activity Plan for 2015-2017, approved by the members of the Working Group at the first meeting in February 2015 in Luxembourg.

During that period, within the activities of the Working Group two international audits were completed, three new international audits on the most important areas were launched, annual follow-up audit of the implementation of the recommendations of the International Co-ordinated Audit of the Chernobyl “Shelter” Fund had been continued, there were held three seminars on the implementation of Guidelines on Audit of Disaster-related Aid (ISSAI 5500-5599) in the SAIs’ activities, work on the preparation of the Good practice recommendations of the audits in the field of prevention and consequences elimination of floods had been started.

The achieved results indicate the successful beginning of the Working Group’s activity and have become the basis for the development of the strategic directions of the Working Group to 2021.

Considering that due to the coronavirus (COVID 19) pandemic, the mandates of the EUROSAI working groups and task forces were extended for one year (until June 2021) by a decision of the 51st meeting of the EUROSAI Governing Board, the implementation of the strategic goals by the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes is extended for the relevant period.

Strategic Activity Plan to 2021

The EUROSAI Working Group's mission is to coordinate and consolidate efforts of the European SAIs to help their governments in development of effective and efficient instruments for prevention and consequences elimination of disasters and catastrophes.

In its activities, the Working Group, as the organizational structure of EUROSAI, shares **the values** of the organization, particularly:

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

In order to implement the mission the Working Group has identified **three strategic goals for the period to 2021**:

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

The implementation of the Strategic Activity Plan of the Working Group is ensured by performance of the strategic goals for 2017-2021, which will be reviewed upon necessity by the working group's members in order to clarify the scheduled activities.

The execution of the Strategic Activity Plan of the Working Group will contribute to the implementation of the EUROSAI Strategic Plan for the period 2017-2023, achievement of the INTOSAI strategic objectives defined in the Strategic Plan of the organization for 2017-2022, as well as the implementation of the UN 2030 Agenda for Sustainable Development.

Due to the complication of the implementation of the Strategic Plan of the Working Group because of the emergency epidemiological situation and the inability to foresee the development of events, the implementation of the Strategic Plan will be reviewed by the members of the Working Group.

The Secretariat will ensure the achievement of the strategic objectives of the EUROSAI Working Group, coordination of its activities, as well as interaction with other working bodies of EUROSAI and INTOSAI, and executes its activity on the basis of the Chairing SAI.

Working languages: Russian and English, as the official languages of EUROSAI.

Strategic Goals for 2017-2021

GOAL 1 – PROFESSIONAL COOPERATION

By encouraging SAIs to join efforts, the Working Group's activity will focus on identifying 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.

Within the professional cooperation, there will be organized knowledge sharing by organizing and holding of training and advisory events on the most relevant issues for members of the Working Group. Cooperation with the INTOSAI and EUROSAI bodies, external partners, establishment of new contacts between SAIs, ensuring maximum transparency of the Working Group will contribute to the knowledge sharing within the framework of INTOSAI and EUROSAI and other stakeholders.

Strategic objectives	Expected outcomes
<p>1.1. Initiating and conducting international coordinated/parallel audits on the most relevant topics within the scope of the Working Group's activity</p>	<ul style="list-style-type: none"> • 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.
<p>1.2. Knowledge sharing on the issues of conducting audits in the field of prevention and consequences elimination of disasters</p>	<ul style="list-style-type: none"> • Holding annual meetings of the Working Group; • Conducting seminars on topical issues for the Working Group's members.
<p>1.3. Raising public awareness about the Working Group's activities</p>	<ul style="list-style-type: none"> • 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; • Preparation for the creation of a new electronic information edition of the Working Group; • 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</p>	<ul style="list-style-type: none"> • Involvement of experts of international

professional community within the scope of the working group's activities

- organizations in the Working Group's activities;
- Increasing cooperation between working group and other groups of EUROSAI and the INTOSAI bodies.

GOAL 2 – PROFESSIONAL DEVELOPMENT

In order to increase professional development as the impartial component of the institutional capacity development, Working Group's activity will focus on 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.

Strategic objectives

- 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"
- 2.2. Collecting, analyzing and summarizing the good practices of auditing in the field of the Working Group's activity

Expected outcomes

- 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"
- 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.
- Updating of the Glossary of Disaster-Related Terms;
- Updating the knowledge base on the prevention and consequences elimination of disasters.

GOAL 3 – CONTRIBUTING TO ACHIEVEMENT OF THE SUSTANAIBLE DEVELOPMENT GOALS

In order to contribute to achievement of the Sustainable Development Goals, the Working Group’s activity will focus on conducting measures of 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”, as well as accumulation, summarizing and sharing of knowledge of SAIs – EUROSAI members in auditing this field.

Strategic Objectives

Expected outcomes

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| <p>3.1. The follow-up of the Sustainable Development Goals, in particular Goal 11 “Make cities inclusive, safe, resilient and sustainable”</p> | <ul style="list-style-type: none"> • 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; • 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> | <ul style="list-style-type: none"> • Definition of possible topics of audits on the implementation of the 2030 Agenda in the field of the Working Group’s activities; • 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> | <ul style="list-style-type: none"> • 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; • Informing about the activities of the Working Group in this field in the print and electronic editions of INTOSAI and EUROSAI; • 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. |



EUROSAI

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

Members of the Working Group



Ukraine (Chair)



Kazakhstan



Albania



Lithuania



Belarus



Moldova



Bulgaria



Poland



Armenia



Romania



Georgia



Serbia



European Court of Auditors



Turkey



Russian Federation



Italy



Estonia (Observer)



Latvia



Hungary (Observer)