



EUROSAI

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



# **Activity of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes in current conditions, further steps**

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# The VIIIth Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes.

The activities of the Working Group, since the extension of its mandate in 2021, have been carried out taking into account the specifics of this period. This affected both the change in the format of the Working Group meeting and measures to develop cooperation with other working groups of EUROSAI and INTOSAI.







# During this period, the Working Group implemented a number of measures. In particular:



Detailed information on the Working Group activities has been prepared for publication in the 26th edition of the EUROSAI magazine.

This contributes to better informing EUROSAI community members about the results of the Working Group and draws attention to disaster prevention issues.



## The main achievements of the Working Group are presented:

At the 57th EUROSAI Governing Board meeting



In the video on the contribution of EUROSAI Working Groups and task forces



**The mission of the Working Group remains unchanged:**

- 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.





**«It is impossible to be ready for all risks: to have reserves for everything and at once. There is neither feasibility nor physical possibility. It is impossible to be ready, but it is worth preparing. In case of realization of global risks, it is necessary to understand how to act and for what. This is the basis of minimizing their negative consequences»**



**SAI has an extraordinary role in this segment!**





## **According to objectives 2.2. of the Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021–2024, we should:**

**Identification of risks of man-made accidents/catastrophes that may be caused by force majeure and development of methodological approaches to conducting audits**



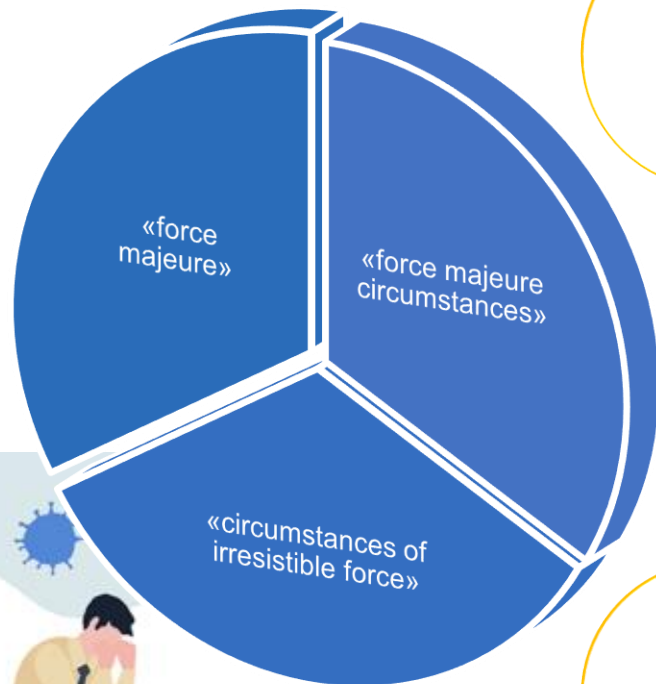
**Development of recommendations for SAIs aimed at assessing the probable losses and minimizing the negative consequences of disasters due to force majeure**





# What are force majeure circumstances?

**force  
majeure**



1) natural phenomenon;

2) social (public) circumstances;

3) actions of authorities





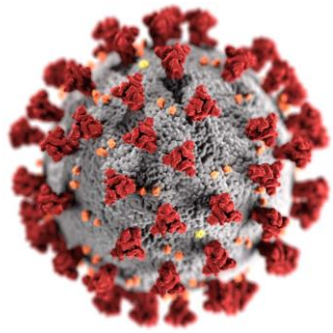
# There is no person who does not know about the terrible course of events caused by the spread of the coronavirus disease pandemic (COVID-19) on the planet!



- ✓ systemic and unpredictability of impact on the human body;
- ✓ rapid global spread in the human community;
- ✓ caused a serious crisis in all life spheres without exception: economy, politics, medicine, social security, international relations, etc.







# The impact of the COVID-19 virus on the environment is quite ambiguous!

improvement of the environment

factors that negatively affected the situation in the world



improvement of water and air quality

greenhouse gas emissions as a result of waste disposal

increasing plastic waste

reduction of greenhouse gas emissions,

global increase in biomedical waste



The issues on conducting audits related to the COVID-19 pandemic and its consequences have become new in the work plans and a new challenge for our SAIs!



# The second group of force majeure circumstances - extraordinary (extreme) situations in public life (war)

New challenges for SAIs!



The terrible military aggression of Russia actually caused and created significant risks for the occurrence of disasters.

Food disaster!

Humanitarian disaster!

Environmental disaster!

Threat of nuclear disaster!





**There is a need for **joint efforts by the SAIs** to properly assess the global impact of the war, to assess the damage caused by the war, and to make recommendations to the governments of our countries on the best ways to overcome this crisis!**



**To understand how many losses in all areas the country has, what is the size of direct and indirect losses, are they fully assessed and calculated!**



# Is your SAI interested in participating in the development of methods and methodologies for the audit of losses and damage resulting from military conflicts?



- **According to the results of the survey:**

3 SAIs expressed interest in participating in the development of the specified methodology, new approaches and exchange of knowledge.



Started work

Are interested



# Development of practical recommendations by SAIs aimed at assessing the probable losses and minimizing the negative consequences of disasters!

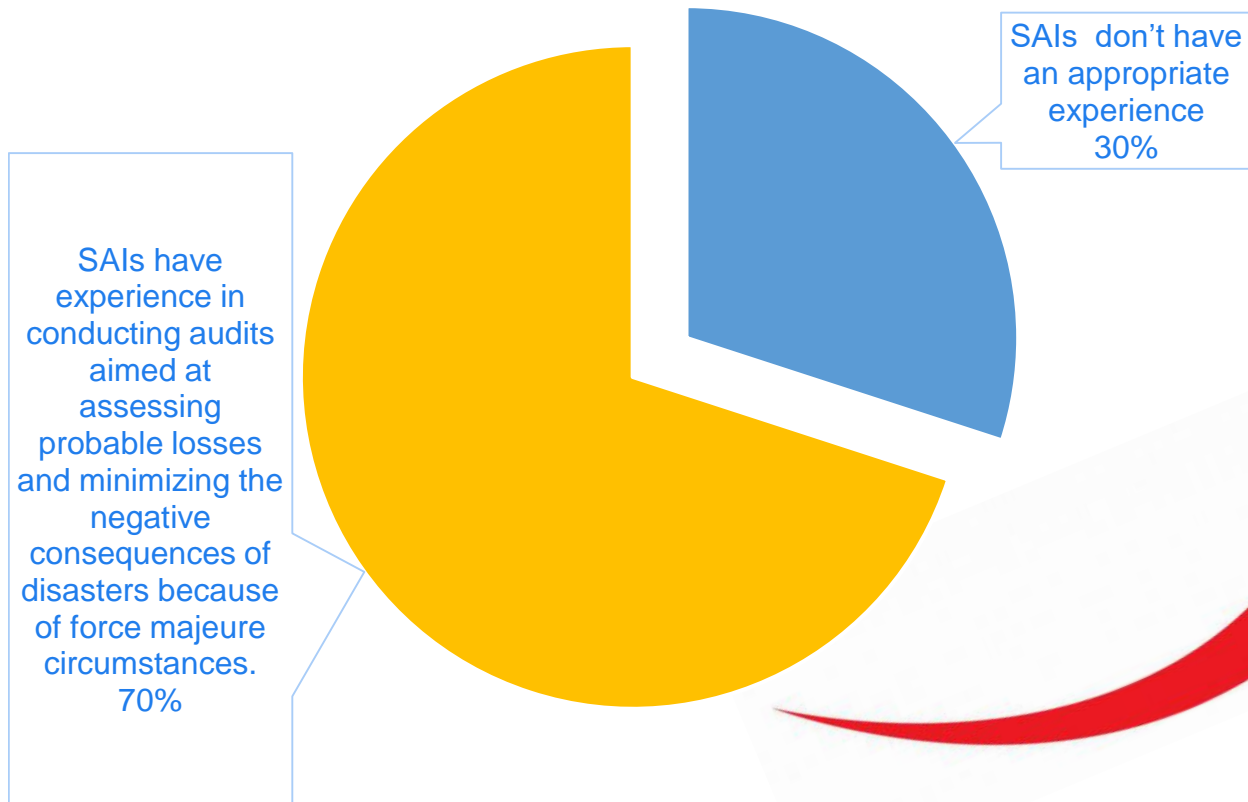
The objective 2.2. of the Strategic Plan



**Objective - generalization and maximum dissemination of the experience of SAIs - members of the EUROSAI working group and development of methodological approaches to conducting audits in this area**



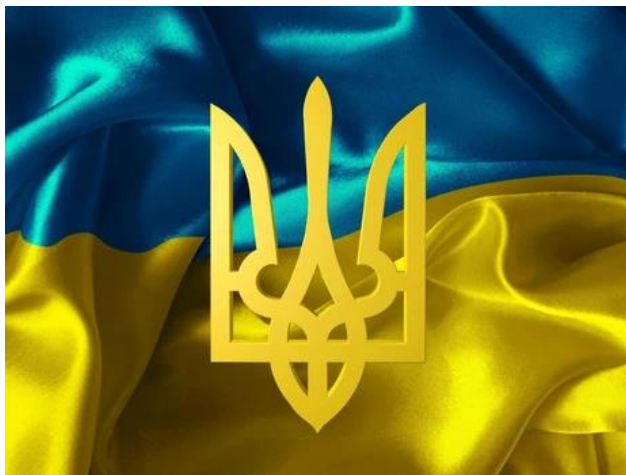
# The results of the survey regarding the interest of SAIs in the development of practical recommendations aimed at assessing probable losses and minimizing the negative consequences of disasters.







## Supreme audit institutions:



Are interested

**Practical  
recommendations  
aimed at assessing  
probable losses and  
minimizing the  
negative  
consequences of  
disasters**



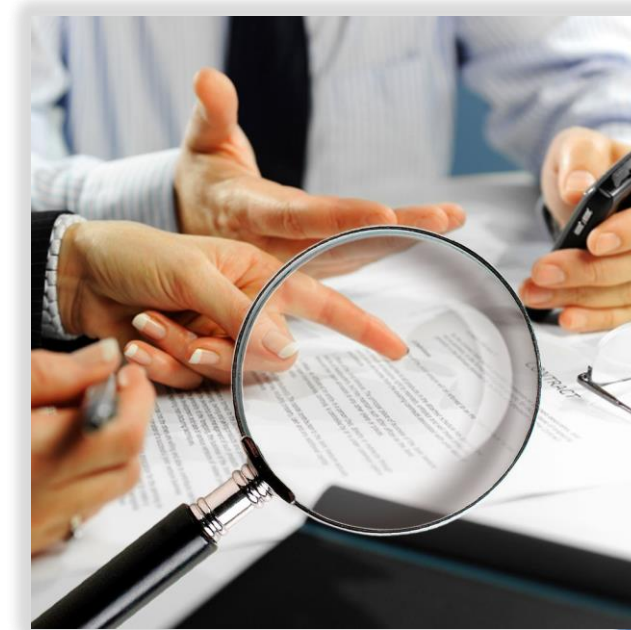


## **The cooperative audit «Government preparedness for disaster prevention and response»**



- ✓ **Common position on Cooperation in Conducting this Audit – 2023.**

- ✓ **SAs-participants prepare materials on the example of the most relevant direction for their country!**





# The international coordinated audit of forest fire protection.

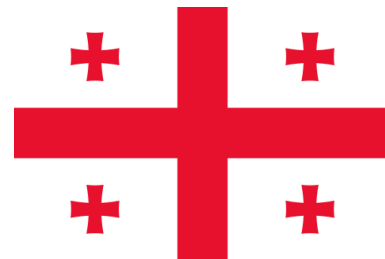


**The aim is to evaluate the countries national policies effectiveness of the SAs-participat in the international audit aimed at protecting forests from fires, as well as to provide joint recommendations to governments on improving the effectiveness of their activities in this area!**

## **Common provision**

on cooperation in conducting an international coordinated audit of forest fire protection!

**Sent for consideration and suggestions!**







# The international coordinated audit on earthquake prevention and elimination of its consequences



The issue of preparing such a joint study will be considered removed from the tasks of the Working Group, **in the absence of interest!**



# EUROSAI

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# Thank you for attention!

Our joint efforts not only improve the quality of work, but also contribute to greater transparency and trust. This path is not easy, but it is all the more important, given the importance of the mission we are aiming for!

