

GOOD PRACTICE RECOMMENDATIONS FOR CONDUCTING AUDITS IN THE FIELD OF PREVENTION AND CONSEQUENCES ELIMINATION OF FLOODS



BACKGROUND

2015

- Survey was conducted among SAIs - members and observers of WG AFADC

2017

- Strategic Activity Plan of the Working Group for 2017-2021, Strategic Goal 2 "Professional development"

2020

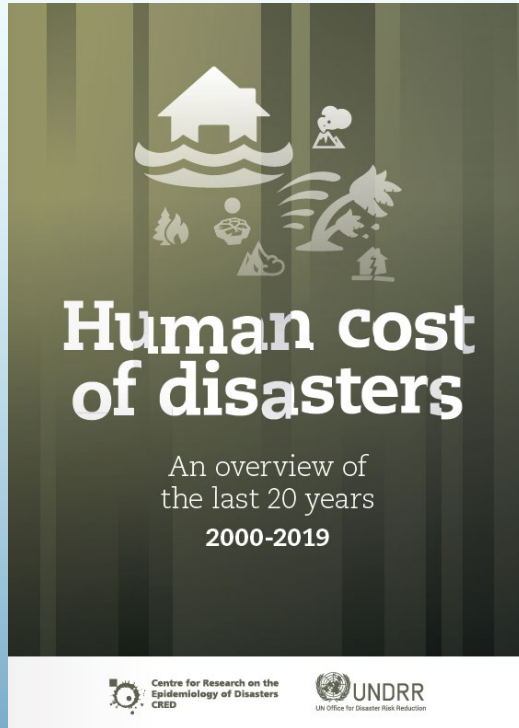
- Good Practice Recommendations for Conducting Audits in the Field of Prevention and Consequences Elimination of Floods

BACKGROUND

- ▶ Draft of the Good Practice Recommendations was presented at **Vth Meeting** of WG AFADC, which took place in April, 2019 in Tirana, Albania

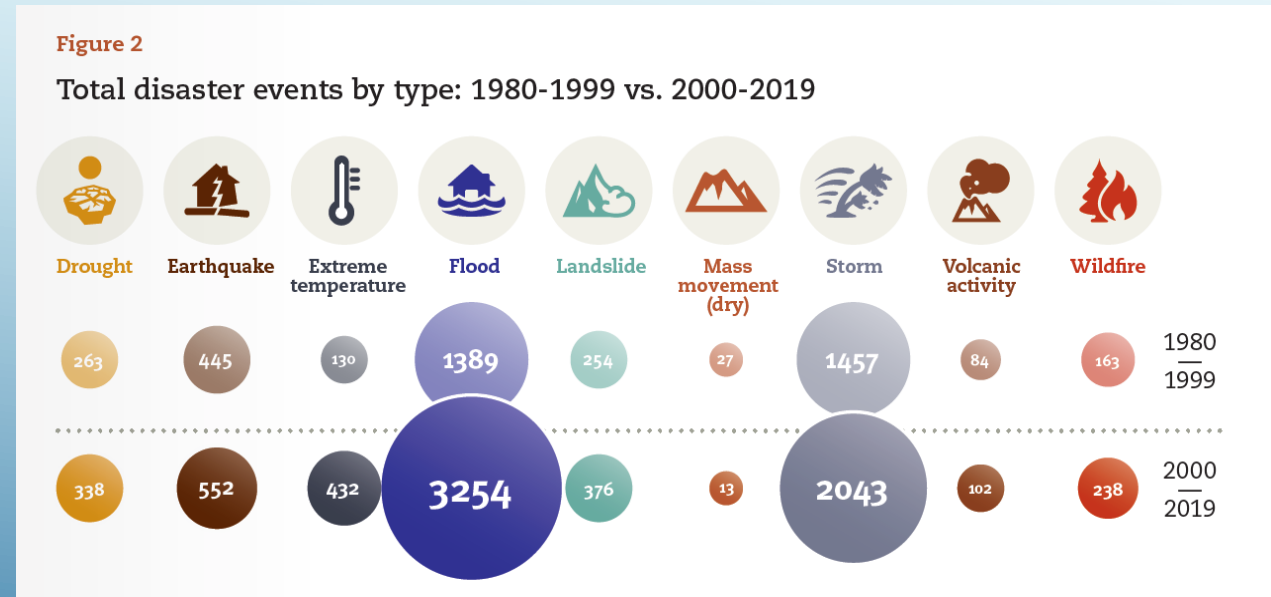


RELEVANCE OF THE ISSUE



2000-2019:

- ❑ 7,348 cases of disasters, in particular 3,254 cases of floods
- ❑ 1.65 billion people suffered from floods
- ❑ Losses from floods are estimated at \$ 651 billion USA



RELEVANCE OF THE ISSUE

- ▶ **January, 2020:** severe floods killed 66 people in **Jakarta, Indonesia**



<https://www.gismeteo.ua/news/>

- ▶ **February, 2020:** UK, the level of water rise in rivers was the highest in last 40 years



<https://www.eurointegration.com.ua/rus/news/>

RELEVANCE OF THE ISSUE

- ▶ **June, 2020: Europe** has been hit hard by massive flooding due to heavy rainfalls. **In Bosnia and Herzegovina, the Czech Republic, Serbia and Romania**, the disaster caused millions euro of damages.
- ▶ Most severe flooding in southwestern region **of Ukraine** in the past 50 years



<https://www.eurointegration.com.ua/rus/news/>



<https://www.eurointegration.com.ua/rus/news/>



<https://www.dsns.gov.ua>

RELEVANCE OF THE ISSUE

- ▶ **July, 2020: Japan**, over 200 thousand people were evacuated due to floods and landslides

- ▶ **September, 2020:** flooding in central **Greece**

- ▶ **October, 2020:** flooding in northern **Italy**



<https://www.rbc.ua/rus/news>



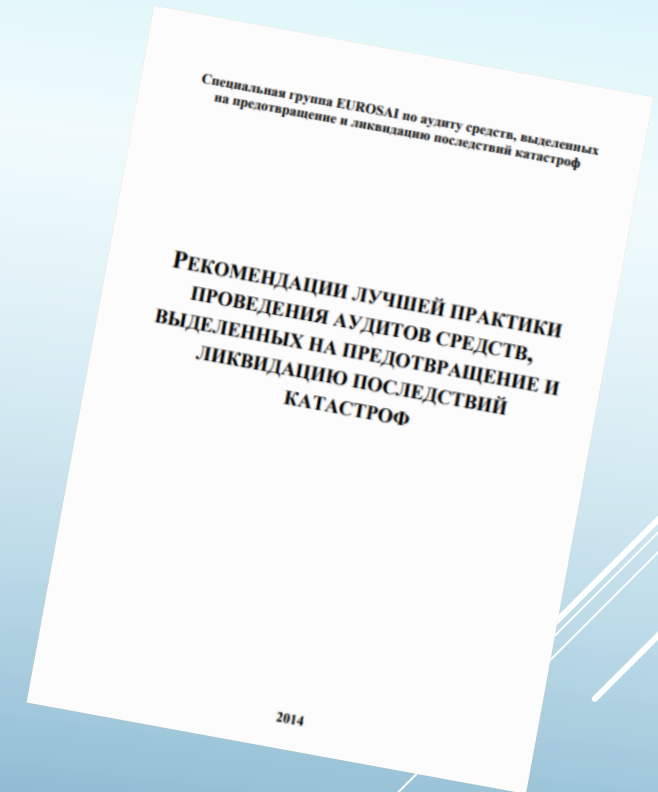
<https://www.eurointegration.com.ua/rus/news/>



<https://i.cbc.ca/>

When developing the Good Practice Recommendations it was:

- ▶ - analyzed and summarized the materials and presentations provided by the speakers at its annual meetings;
- ▶ - maintained a database of the audits on natural and man-caused disasters and catastrophes in Europe, analyzed the provided relevant audit reports;
- ▶ - reviewed audit reports related prevention and consequences elimination of floods, downloaded in the audit database on the EUROSAI website;
- ▶ - studied documents of international organizations.

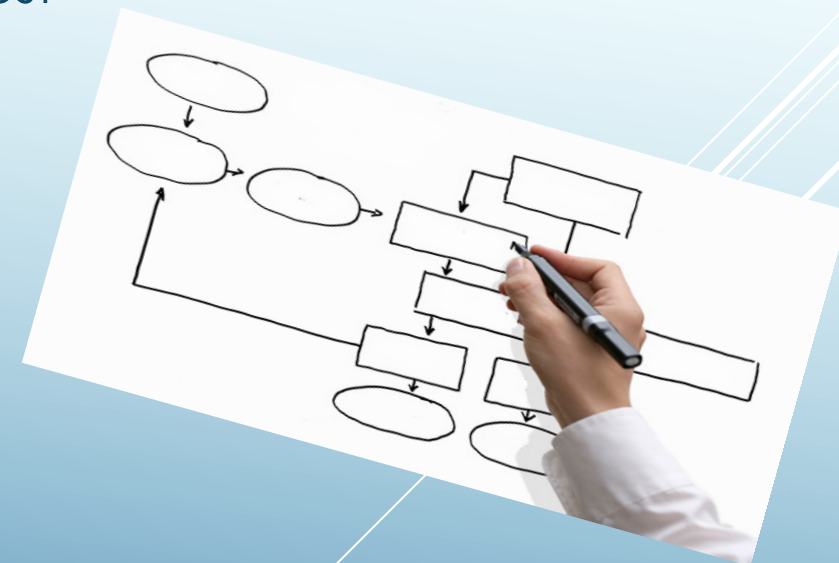


CONTENT

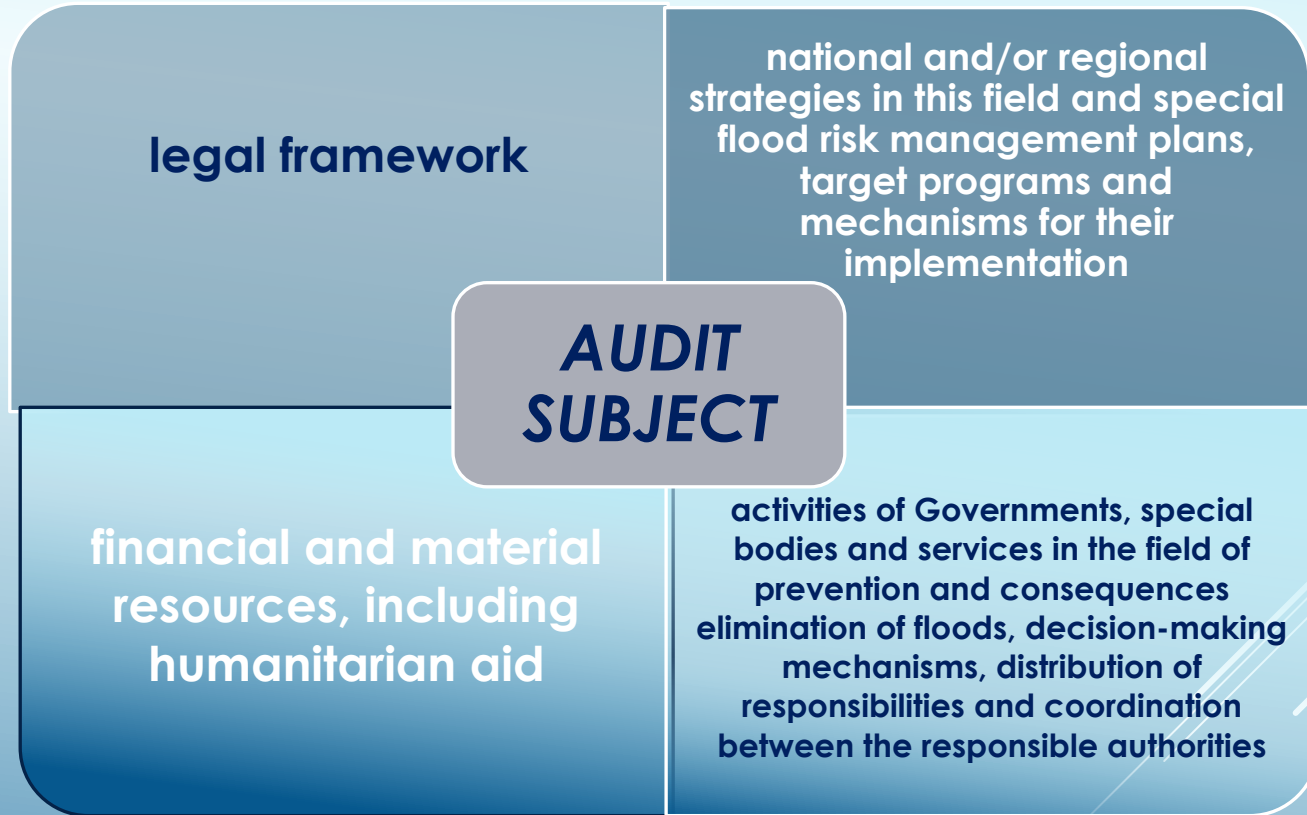
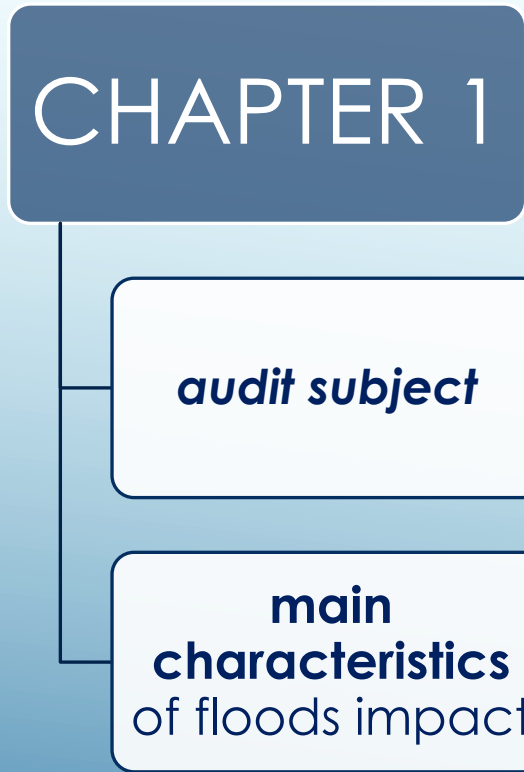
Glossary of Terms

- ▶ **Chapter 1** – the scope of audits on the prevention and consequences elimination of floods;
- ▶ **Chapter 2** – specifics of auditing in this area based on the best practice of conducting audits, taking into account the provisions of the relevant ISSAI standards (as you know, the ISSAI 5500 series standards for auditing disaster-related assistance are currently in the process of being revised);
- ▶ **Chapter 3** – examples of international audits in this area are given.

List of used materials



CONTENT. CHAPTER 1.



CONTENT. CHAPTER 1.

MAIN CHARACTERISTICS IN THE FLOOD ZONE:

- ▶ **population** that was hurted (the number of deaths, the number of victims, the number of people left behind, etc.);
- ▶ **number of suffered settlements** that have fallen (cities, urban-type settlements, rural settlements, completely flooded, partially flooded, under flooded);
- ▶ **number of suffered objects** in various sectors of the economy;
- ▶ **length of railways and roads**, power lines, lines of communications and communications that fell into the flood zone;
- ▶ **number of bridges** and tunnels flooded, destroyed or damaged as a result of floods;
- ▶ **number of houses flooded**, destroyed or damaged as a result of floods;
- ▶ **area of agricultural land** flooded;
- ▶ **generalized losses.**

CONTENT. CHAPTER 1.

Measures taken to prevent and eliminate the consequences of floods can be **divided into 2 categories**

measures **to prevent** floods and to ensure preparedness for them;

measures of **emergency response** and measures at the stage of reconstruction and recovery

CONTENT. CHAPTER 1.

MECHANISMS OF FLOODS PREVENTION AND PREPAREDNESS

grey infrastructure

(traditional flood protection solutions include dams, dikes, channels, storm surge defences and barriers)

green infrastructure

(restoration of floodplains, wetlands or river redevelopment, which can reduce the impact of flooding)

non-structural measures

(other solutions that can reduce the impact of flooding)

CONTENT. CHAPTER 1.

NON-STRUCTURAL MEASURES:

- ▶ understanding and assessing risks;
- ▶ promoting public and enterprise awareness of flood risks and providing appropriate guidance;
- ▶ creation and efficient operation of a warning system about approaching floods (including forecasting, monitoring and information);
- ▶ maintaining the state of readiness of the relevant control bodies and means intended for carrying out emergency rescue and other urgent operations in case of emergencies;
- ▶ effective response to emergencies and recovery plans after flooding;
- ▶ planning of control measures so that future changes do not increase the risk of flooding.

CONTENT. CHAPTER 1.

MEASURES OF THE EMERGENCY RESPONSE:

- ▶ timely warning and constant informing of the population;
- ▶ search and rescue works;
- ▶ medical assistance;
- ▶ evacuation of people and animals;
- ▶ provision of food, water and housing to victims;
- ▶ sanitary and preventive measures;
- ▶ urgent financial assistance to the victim;
- ▶ clearing of the rubble;
- ▶ restoration of communications;
- ▶ construction;
- ▶ analysis, assessment and notification of damage caused by flooding.



<https://www.dsns.gov.ua/ua/Ostanni-novini/>

CONTENT. CHAPTER 1.

MEASURES AT THE STAGE OF RESTORATION AND RECONSTRUCTION:

- ▶ restoration of the work of basic services and enterprises;
- ▶ restoration of transport infrastructure;
- ▶ housing construction;
- ▶ taking measures to prevent the occurrence of floods.

CONTENT. CHAPTER 1.

When conducting **audits of funds** allocated for the prevention and elimination of flood consequences should be investigated:

sufficiency

timeliness

purposeful use

efficiency

CONTENT. CHAPTER 2.

EXAMPLES OF AUDITS carried out in the area of flood prevention and response based on best practice auditing, taking into account the ISSAI provisions for auditing disaster-related assistance:

- ▶ audits in the field of **flood prevention**;
- ▶ audits that cover the issues of the **emergency response, recovery and reconstruction phase**.



CONTENT. CHAPTER 2.

Audits evaluating actions and **funding at emergency response, recovery and reconstruction phase**, in most cases, additionally cover the phase of preparedness or recovery from a flood.

PURPOSE of these audits could be considered as:

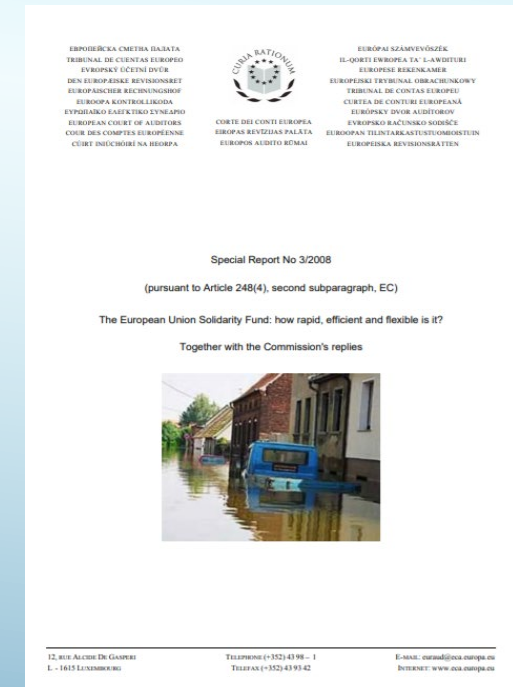
- ▶ **assessment of the transparency** of revenues and their proper and effective use during or immediately after the flood to undertake activities including rescue and other urgent activity aimed at ending the effects of dangerous factors, saving lives and preserving human health, as well as localization of flood zones;
- ▶ **assessment of the legality and effectiveness** of the actions of governments, central and regional authorities responsible for emergency response.

CONTENT. CHAPTER 2.

Audits of the recovery and reconstruction phase are usually a logical extension of the audit of the emergency response phase.

Their main **purpose of these types** of audits could be:

- assessment of the legality, efficiency, effectiveness and economy of the use of funds for the reconstruction of the country or the affected area after flooding (rehabilitation and reconstruction of buildings, restoration of transport infrastructure, etc.);
- evaluation of the effectiveness and legality of the activities of the authorities responsible for recovery;
- evaluation of the effectiveness and efficiency of implementation of programs aimed at restoration and reconstruction after flooding.



CONTENT. CHAPTER 3.

International audits in the field of flood prevention and response, are intended to assess the implementation of international treaties in the field of flood prevention and mitigation.

The main **areas** of these audits could be:

- ▶ observance of the obligations imposed by the responsible state bodies within the framework of the concluded contract;
- ▶ creation of effective mechanisms for implementation of international agreements in the field of prevention and elimination of the effects of flooding;
- ▶ effectiveness of monitoring compliance with the requirements of international treaties.

CONTENT. CHAPTER 3.


MAIN OBJECTS OF INTERNATIONAL AUDITS IN THE FIELD OF FLOOD PREVENTION AND RESPONSE:

- ▶ central body of executive power, the coordinator of measures on fulfilment of obligations of the state within the framework of the international agreement;
- ▶ central and local executive authorities responsible for ensuring compliance with the requirements of the international treaty and implementing the mechanisms envisaged by it;
- ▶ public authorities whose task is to organize the collection, processing of the results of observations, statistics, their proper use at national and international levels, etc.



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Supreme Audit Institution of Ukraine

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



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RECOMMENDATIONS
FOR CONDUCTING AUDITS IN THE FIELD
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ELIMINATION OF FLOODS




2020

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2020

▶ ***THANK YOU FOR ATTENTION!***