

**Work Plan  
of the EUROSAT Task Force on the Audit of Funds  
Allocated to Disasters and Catastrophes  
for 2009-2011**

This Work Plan sets out the Strategic Goals and proposed activities of the EUROSAT Task Force on the Audit of Funds Allocated to Disasters and Catastrophes (hereinafter referred to as the EUROSAT Task Force) for the period from 2009 to 2011 according to its Terms of Reference.

**Strategic Goals**

While focusing mainly on auditing the preparedness of appropriate institutions to mitigate the consequences of disasters and catastrophes, the following Strategic Goals were developed:

1. Surveying the prevention and consequences elimination of disasters and catastrophes, the funds allocated thereto and the relevant audits, and contributing to audits, in particular concurrent or coordinated audits, by European SAIs.
2. Developing the methodology and capacity building of SAIs in the field of auditing the prevention and consequences elimination of disasters and catastrophes.
3. Enhancing the collaboration and setting up new contacts between SAIs within the framework of the EUROSAT Task Force activities, facilitating the information sharing between European SAIs and training.
4. Developing a common approach and coordination of the efforts with the INTOSAI and EUROSAT working bodies, as well as other international organizations.

**Expected results:**

1. Creation of a database of the audits of natural and man-caused disasters in Europe.
2. Development of the glossary of terms on auditing the funds allocated for the prevention and consequences elimination of disasters and catastrophes.
3. Conduction of the audit of the funds allocated for the prevention and consequences elimination of disasters and catastrophes.
4. Elaboration of the recommendations (guidelines) for the SAIs which carry out audits of the funds allocated for the prevention and consequences elimination of disasters and catastrophes based on obtained and summarized SAIs' experience.

## **Strategic Goal 1: Surveying and Contributing to Audits**

### ***Goal***

Surveying the prevention and consequences elimination of disasters and catastrophes, the funds allocated thereto and the relevant audits, and contributing to audits, in particular concurrent or coordinated audits, by European SAIs.

### ***Rationale***

European SAIs monitor, subject to their national audit mandate and audit programme, the occurrence of disasters and catastrophes and their consequences elimination.

The practice shows that auditing the disasters and catastrophes by SAIs proved to be a powerful tool for enhancing the control and monitoring of these negative phenomena at the national level as well as for the determining of bottleneck in the management and raising the level of social, economic and ecological safety in the countries.

However, as of today only a few SAIs have carried out the audits of prevention of disasters and catastrophes, including performance audit of the existing national disaster-preventive systems and introduced preventive measures.

Thus, among other things, the question of disasters and catastrophes prevention will also be in the EUROSAI Task Force's special focus.

For this purpose the EUROSAI Task Force plans to commence its work with conducting the questionnaire among EUROSAI and collecting the information on large-scale natural and man-caused disasters in Europe, their nature and classification, flows of international aid, major donors and recipients, measures taken by the governments of the affected countries and identified risks. Additionally, the EUROSAI Task Force will be interested in the lessons learned, examples of best practice and risk areas that were established before by SAIs while auditing the disasters and catastrophes. This will enable to determine perspective topics for collaboration on the issues that are the most pressing and pose the greatest interest for the majority of interviewed SAIs.

The audit of the funds allocated for the prevention and consequences elimination of disasters and catastrophes based on the questionnaire findings will finalize the activities under the given Goal.

### ***Proposed Activities***

<b>Activities</b>	<b>Timing</b>	<b>Responsible SAIs</b>
1.1 Carry out the questionnaire among EUROSAI members and analyze its results	I half-year 2009	Project Leader: SAI of Ukraine EUROSAI Task Force members
1.2 Summarize lessons learned and best practice following the audits of prevention and consequences elimination of disasters	2009	SAI of Ukraine

and catastrophes, determine the restrictions of SAI mandate in the audits of funds allocated to disasters and catastrophes		
1.3 Form and maintain a database of the audits of natural and man-caused disasters and catastrophes in Europe as based on the results of activities 1.1 and 1.2	since May 2009 on continuing basis	SAI of Ukraine
1.4 Carry out an audit of the funds allocated for the prevention and consequences elimination of disasters and catastrophes	2010-2011	Project Leader: SAI of Ukraine EUROSAI Task Force members
1.5 Carry out a follow-up audit of the International Co-ordinated Audit of the Chernobyl Shelter Fund conducted in 2007-2008	2010-2011	EUROSAI Task Force members in cooperation with other interested SAIs
1.6 Carry out other international concurrent or co-ordinated audits on topics that falls within the scope of the EUROSAI Task Force activities	2009-2011	EUROSAI Task Force members
1.7. Carry out a co-ordinated audit of implementation of international agreements for prevention of man-caused and natural disasters and catastrophes, as well as consequences elimination	2009-2011	EUROSAI Task Force members

## **Strategic Goal 2: Methodology Development and Capacity Building**

### ***Goal***

Developing the methodology and capacity building of SAIs in the field of auditing the prevention and consequences elimination of disasters and catastrophes.

### ***Rationale***

In order to facilitate capacity building of SAIs in the field of the prevention and elimination of disasters and catastrophes and as based on existing documents of international disaster reduction and INTOSAI bodies and on the results of the questionnaire and the audit of the funds allocated for the prevention and consequences elimination of disasters and catastrophes, the EUROSAI Task Force is going to make a relevant glossary of terms and develop recommendations (guidelines) for SAIs to carry out subject audits. Moreover, the EUROSAI Task Force deems it appropriate to summarize the examples of best practice obtained during the audit.

Within the framework of its Strategic Goal 2 the EUROSAI Task Force plans to actively involve external experts that primarily focus on the issues of prevention, occurrence and elimination of natural and man-caused disasters and catastrophes.

***Proposed Activities***

Activities	Timing	Responsible SAIs
2.1 Develop a glossary of terms on audits of the prevention and consequences elimination of disasters and catastrophes	2009-2011	Project Leader: TBD EUROSAI Task Force members
2.2 Summarize the best practice based on the performed audit of the funds allocated for the prevention and consequences elimination of disasters and catastrophes	2010-2011	SAI of Ukraine
2.3 Develop recommendations (guidelines) to for SAIs to carry out audits on the prevention and consequences elimination of disasters and catastrophes	2010-2011	SAI of Ukraine EUROSAI Task Force members
2.4. Explore the possibility to involve external experts on the issues of prevention, occurrence and consequences elimination of disasters and catastrophes	2010-2011	SAI of Ukraine EUROSAI Task Force members

**Strategic Goal 3: Setting up new contacts and information sharing between European SAIs**

***Goal***

Enhancing the collaboration and setting up new contacts between SAIs within the framework of the EUROSAI Task Force activities, facilitating the information sharing between European SAIs and training.

***Rationale***

EUROSAI Task Force aims at establishing the efficient dialogue and collaboration between interested SAIs as based on the principles of mutual respect, trust, equality and mutually beneficial cooperation and as guided by the INTOSAI goals and values.

EUROSAI Task Force will endeavour to facilitate during its meetings the establishment and development of bilateral relations between interested SAIs that express mutual intention to enhance the efficiency of their activities in particular the audit of funds allocated to disasters and catastrophes and related audits. EUROSAI Task Force will seek to organize bilateral meetings within the framework of its sessions and

promote the exchange of printed and electronic materials developed on the results of audits conducted by SAIs. During its mandate period the EUROSAT Task Force will inform on regular basis on the results of its activities in the INTOSAI and EUROSAT printed and electronic editions (INTOSAI Journal, INTOSAI WGEA Greenlines, EUROSAT Newsletter etc), as well as permanently report on the progress made to the EUROSAT Governing Board.

Additionally, it is planned to introduce on continuing basis the exchange of experience between interested SAIs through, in particular, information sharing and training activities during the EUROSAT Task Force meetings, as well as running a separate web-page on the EUROSAT Task Force at the web-site of the Accounting Chamber of Ukraine.

***Proposed Activities***

<b>Activities</b>	<b>Timing</b>	<b>Responsible SAIs</b>
3.1 Organize I EUROSAT Task Force Meeting	March 17-18, 2009	Host: SAI of Ukraine
3.2 Organize II EUROSAT Task Force Meeting	2010	Host: TBD
3.3 Organize III EUROSAT Task Force Meeting	2011	Host: TBD
3.4 Facilitate the establishment and development of bilateral cooperation between SAIs within the framework of the EUROSAT Task Force activities	2009-2011	Project Leader: SAI of Ukraine in cooperation with other interested SAIs
3.5 Introduce a practice of information sharing relating to national audits of SAIs in the field of funds allocated to disasters and catastrophes, environmental protection and ecological safety	2009-2011	SAI of Ukraine in cooperation with other interested SAIs
3.6 Share information during meetings and develop and run a web-page on the EUROSAT Task Force at the web-site of the SAI of Ukraine	2009-2011	Project Leader: SAI of Ukraine in cooperation with other interested SAIs
3.7 Inform on the results of the EUROSAT Task Force activities in the INTOSAI and EUROSAT printed and electronic editions	2009-2011	SAI of Ukraine
3.8 Report on the progress made so far to the EUROSAT Governing Board	2009-2011	SAI of Ukraine

## Strategic Goal 4: Cooperation with International Organisations

### *Goal*

Developing a common approach and coordination of the efforts with the INTOSAI and EUROSAI working bodies, as well as other international organisations.

### *Rationale*

The predecessor of the EUROSAI Task Force, the EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination established and developed collaboration with INTOSAI and EUROSAI working bodies responsible for the environmental auditing and disaster-related aid.

EUROSAI Task Force intends to continue cooperation in this field, and, particularly, with the INTOSAI and EUROSAI Working Groups on Environmental Auditing and the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid in terms of further promoting the consolidation of efforts of the international SAI community to contribute to preserving safe environment for the people in Europe, exchanging work plans, audit plans, methodology and findings in the field of environmental auditing and the auditing of disaster-related aid, as well as developing guidelines and recommendations on the audits of the prevention of disasters and catastrophes.

EUROSAI Task Force plans to draw external expertise from international, and in particular European, institutions and organisations dealing with the issues of ecological safety and environmental protection, especially in the field of the prevention and consequences elimination of disasters and catastrophes.

### *Proposed Activities*

<b>Activities</b>	<b>Timing</b>	<b>Responsible SAIs</b>
4.1 Exchange work plans, audit plans, methodologies and performance results between the EUROSAI Task Force and the INTOSAI and EUROSAI Working Groups	2009-2011	Project Leader: SAI of Ukraine in cooperation with other interested SAIs
4.2 Participate in the meetings of the INTOSAI and EUROSAI Working Groups, as well as in the elaboration of methodological approaches to the audits and guidelines, particularly, in the field of prevention of disasters and catastrophes	2009-2011	SAI of Ukraine
4.3 Explore the possibility to involve experts from international organisations to the EUROSAI Task Force and specify the framework of such collaboration	2009-2011	SAI of Ukraine in cooperation with other interested SAIs

**Membership of EUROSAI Task Force on the Audit of Funds Allocated to  
Disasters and Catastrophes**

**Chair (Secretariat):**

1. Ukraine

**Members:**

2. Azerbaijan
3. Armenia
4. Belarus
5. Belgium
6. Bulgaria
7. European Court of Auditors
8. Hungary
9. Iceland
10. Kazakhstan
11. Lithuania
12. Moldova
13. Poland
14. Russian Federation

**Observers:**

15. Italy
16. Norway (Chair of EUROSAI Working Group on Environmental Auditing)
17. Slovak Republic