

Terms of Reference of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes

Background

Supreme Audit Institutions (hereinafter referred to as SAIs) realize the scope of natural and man-caused disasters in Europe which pose a threat to the social, economic and ecological safety on the whole continent.

It is thus necessary to further draw the SAIs' attention and concerns – taking into account their national audit mandate - to the problems of effective and efficient use of the public (state) funds allocated for their prevention and consequences elimination of these negative phenomena. In addition, this issue should be a subject of a systematic and large-scale study from the methodology point of view, including a review of preventive measures applied and the efficiency of implementation and functioning of national systems for the prevention and consequences elimination of disasters and catastrophes.

Realizing the international character of natural and man-caused disasters, the consequences of which usually impact on regions covering more than one country, having a good understanding of necessity to consolidate the SAIs' efforts in this regard and taking into account the lessons learned while conducting the audit of disaster consequences elimination, it was decided to establish the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes (hereinafter referred to as the EUROSAI Task Force) with the Accounting Chamber of Ukraine as its Chair at the VII EUROSAI Congress in June 2008 in Krakow, Poland

The EUROSAI Task Force was established as a successor to the former EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination (hereinafter referred to as the EUROSAI WGEA Special Subgroup) that had acted from November 2006 until June 2008. To implement the tasks specified in its Terms of Reference, the Special Subgroup carried out the International Co-ordinated Audit of the Chernobyl Shelter Fund in 2007-2008, with 9 SAIs involved and the SAI of Ukraine as the Audit Co-ordinator. The Joint Audit Report was officially signed and presented during the VII EUROSAI Congress.

Pursuant to the Resolution of the VII EUROSAI Congress on the establishment of the EUROSAI Task Force its mission, strategic goals and values were formulated.

Mission

EUROSAI Task Force shall seek to fulfil its mission, which is to:

- coordinate and consolidate the efforts of European SAIs towards increasing their awareness of the disasters and catastrophes and to help governments develop the effective and efficient instruments of disasters and catastrophes prevention and consequences elimination.

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 EUROSAI 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 EUROSAI working bodies, as well as other international organizations.

Values

While achieving the Strategic Goals of the EUROSAI Task Force its members shall share the following values:

- Cooperative spirit
- Integrity
- Looking outwards
- Making a difference
- Open communications
- Professional excellence.

Fundamentals of the EUROSAI Task Force

Activities of the EUROSAI Task Force are guided by the EUROSAI Statute, these Terms of Reference and the Work Plan for 2009-2011.

Membership

Official statement in writing about the intention to cooperate shall deem to be sufficient for a SAI to join the EUROSAI Task Force membership.

The EUROSAI Task Force shall adhere in its work to the principle of transparency and shall thus be open to membership for all European SAIs and cooperate with other SAIs and international organisations dealing with the issues of prevention and consequences elimination of disasters and catastrophes.

The EUROSAI Task Force shall be chaired by the Accounting Chamber of Ukraine. The EUROSAI Task Force Secretariat shall be located in Kyiv, Ukraine, and shall be funded by the SAI of Ukraine.

Language

Working languages of the Task Force shall be Ukrainian, English and Russian.

Meetings and Communication

The EUROSAI Task Force mandate shall extend from 2008 through 2011 (between the VII EUROSAI Congress in 2008 in Poland and the VIII EUROSAI Congress in 2011 in Portugal).

The EUROSAI Task Force shall meet on the regular basis to decide its routine questions and make joint key decisions. The frequency of the meetings of the EUROSAI Task Force shall be decided in due course, but not less that once a year.

I Meeting of the EUROSAI Task Force is scheduled for March 2009 in Kyiv, Ukraine.

Reporting

The Task Force shall be established under the EUROSAI structure and shall report to the EUROSAI Governing Board.

Upon the approval of its Terms of Reference and Work Plan for 2009-2011, the Accounting Chamber of Ukraine as the Chair of the EUROSAI Task Force shall report to the EUROSAI Governing Board meeting in 2009.

Final report of the EUROSAI Task Force along with the proposals on its further status and prospective activities shall be presented at the next VIII EUROSAI Congress in 2011 in Portugal.

Funding of the EUROSAI Task Force

Participating SAIs shall incur all costs including those to participate in the meetings of the EUROSAI Task Force. The SAIs hosting the relevant meetings of the EUROSAI Task Force shall cover such meeting costs.

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.