



The recent developments and the practical aspects of the methodologies for assessing damages and losses based on the ACU's activity

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Рахункова
палата

War in reality

- **Caused new challenges for SAIs**
- **Caused and created significant risks of a number of disasters occurrences**



ecological
disaster



humanitarian
disaster



food
crisis



significant
socio-economic
losses



the threat of
a nuclear
disaster



The legal framework for assessing damage and losses



The Law of Ukraine "On compensation for damage and destruction of certain categories of real estate as a result of hostilities, terrorist acts, sabotage, caused by the military aggression of the Russian Federation"

Procedure for determining the damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation

11 methods for determining damages and losses caused to Ukraine as a result of the armed aggression of the Russian Federation in different areas

Tools for recording the damage and losses incurred



the State Register of Property Damaged and Destroyed as a result of hostilities, terrorist acts, sabotage caused by the military aggression of the Russian Federation



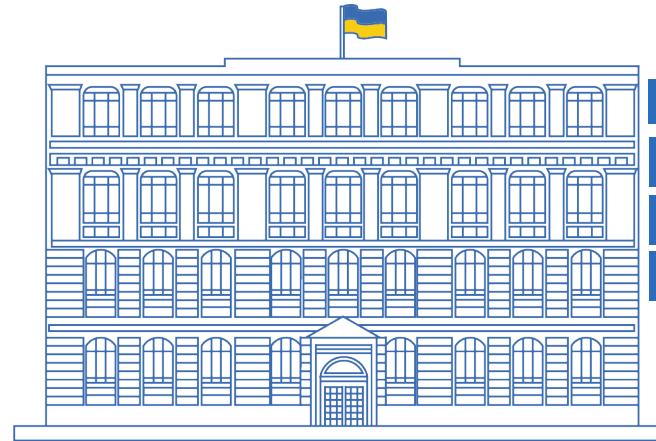
Operational headquarters for the recording, storing information and formation of a unified register of environmental damage caused by Russian invasion of Ukraine



The Accounting Chamber of Ukraine as the supreme audit institution



It is planned to conduct a number of audits/analysis on the damage and losses assessment caused to Ukraine as a result of the armed aggression of the russian federation



**Profession
Guidelines
for auditing
in such field**

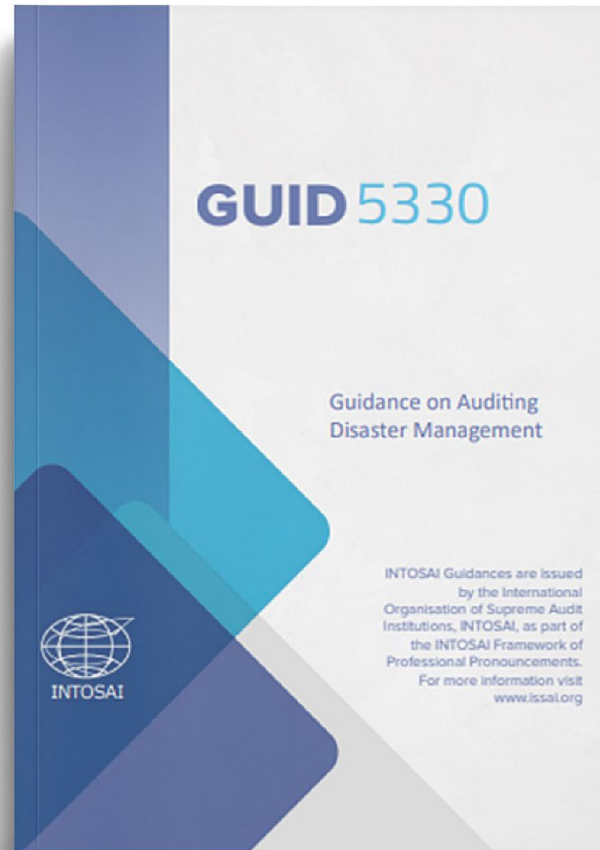


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While auditing/analysis on the damage and losses assessment, we are guided by:



ISSAI 100

ISSAI 200

ISSAI 300

ISSAI 400



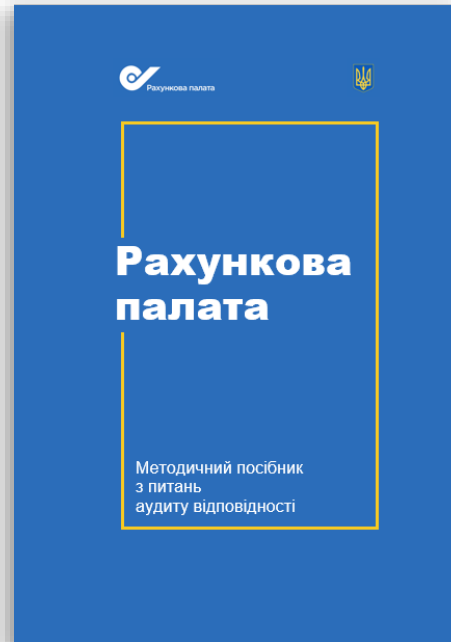
In the Accounting Chamber of Ukraine:

Implemented in practice

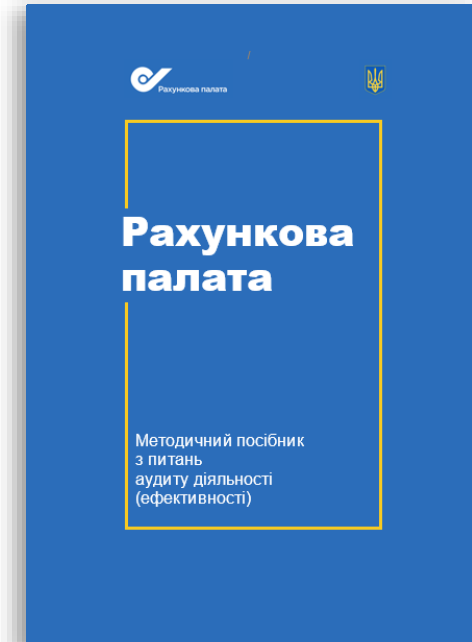


Guidelines on financial audit

Developed drafts



Guidelines on compliance audit



Guidelines on performance audit

We consider it possible to apply international standards of compliance audit

1

At the first stage

Compliance audit/analysis of applied approaches to the development of the damage and losses assessment methodology caused on Ukraine as a result of the armed aggression of the russian federation

2

At the second stage

Compliance audit /analysis of the current state on the damage and losses assessment caused to Ukraine as a result of the armed aggression of the russian federation



Stage I - Compliance audit of approaches to the development of the damage assessment methodology



The objective of the audit is to provide conclusions and recommendations based on reasonable assurance regarding

Compliance with the general, organizational and methodological approaches determined by the national legislation in the development of methods

Ensuring a unified approach to the justification and reliability of damage and losses assessment carried out based on the developed methods, as well as their practical applicability

Compliance of the developed methods and the reports on the damage and losses assessment provided by them with the international or globally recognized standards for assessment



For example, the audit questions (criteria) selected at the first stage are:



for audit research in the field of socio-economic losses in the agricultural sector



Stage II – Compliance audit of the damage assessment



The objective of the audit

to provide information on whether responsible executive authorities comply with the approved methodology for determining damage and losses in a certain area. To assess whether the process complies with the approved methodology



The subject of the audit

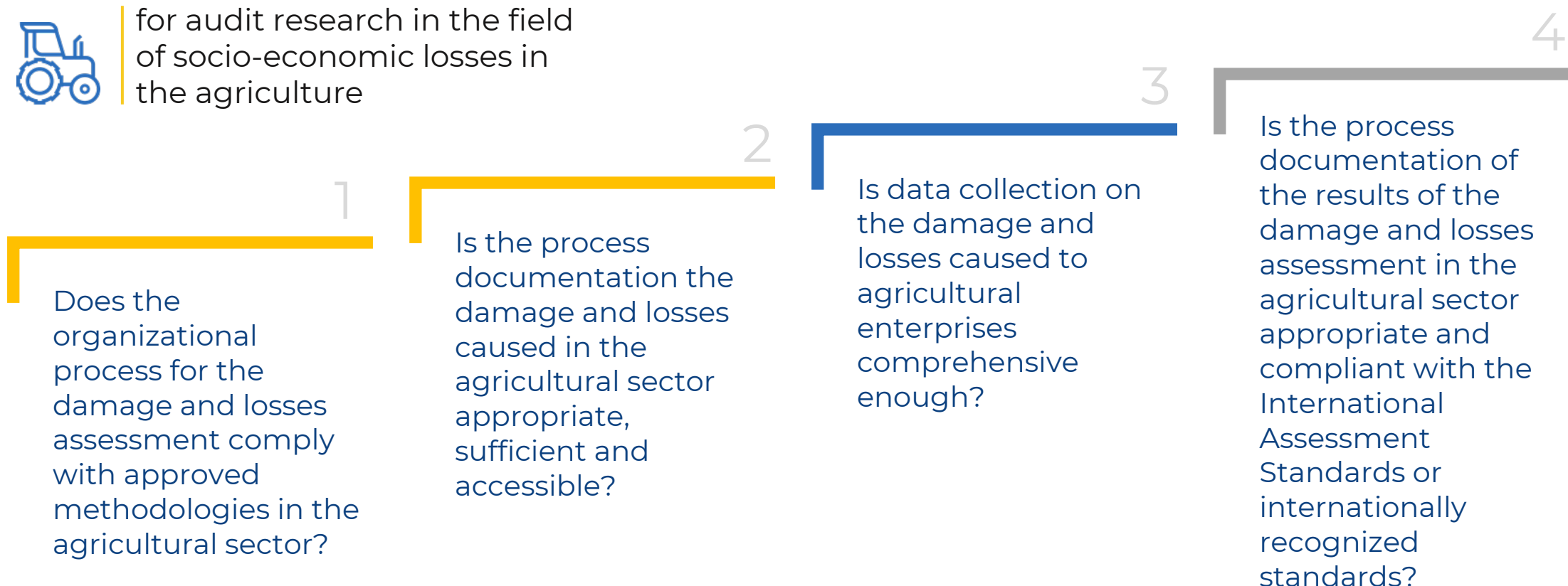
the results of the interim/final assessment from the perspective of the objects assessment



For example, the audit questions (criteria) for the stage II may include:



for audit research in the field of socio-economic losses in the agriculture



As a result of the audit - the formation of conclusions and recommendations for assessment compliance with the approved methodologies



The following data collection methodologies are used

(for the purpose of the damage and losses assessment in the agricultural sector)



Information requests

- Executive authorities
- Local executive authorities



Analysis of the information obtained

- Responses to requests
- Statistical, analytical and other official information
- Regulatory, executive, and other acts and documents



Analysis of existing data collection system

- Procedure for processing
- Summarizing



We consider it appropriate:

to conduct audits to verify the results of the damage assessment and losses in order to confirm the accuracy of the obtained results



The appropriate and admissible evidence of the amount of the damage and losses caused to Ukraine by the armed aggression of the Russian Federation

**Thank you for
attention!**



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