

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

### **Resolution of the XI EUROSAI Congress**

**April 14, 2021**

#### **Preconditions**

The EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (hereinafter – Working Group) was established in 2014 by the resolution of the IX EUROSAI Congress by transforming the Task Force with the same name, and before that – the Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination, which was functioning within the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA).

Thus, in September 2005, 11 SAIs – members of the EUROSAI WGEA supported the initiative of the Accounting Chamber of Ukraine regarding the creation of a permanent EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination, which received the status of a separate Task Force on the Audit of Funds Allocated to Disasters and Catastrophes in 2008.

In 2013 the Accounting Chamber of Ukraine, as a Chair of the Task Force, initiated the process of transformation of the Task Force into the Working Group for the practical implementation at the regional level of the ISSAI 5500 series on disaster-related aid developed by the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid and approved at the XXI INTOSAI Congress (October 2013, Beijing, China).

The IX EUROSAI Congress (2014, The Hague, the Netherlands) adopted the decision on establishment of a permanent Working Group chaired by the Accounting Chamber of Ukraine. The Secretariat of the Working Group operates on the basis of the chairing SAI. The working languages of the Working Group are Russian and English as official languages of EUROSAI.

In 2017, according to the resolution of the X EUROSAI Congress, the mandate of the Working Group was extended till 2020 and according to the decision of the 51st Meeting of the EUROSAI Governing Board (online, June 3, 2020) – till XI EUROSAI Congress.

The Mission of the Working Group is aimed at capacity building, coordination and consolidation of 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.

To determine the values, strategic goals and expected outputs of the Working Group for the period between X and XI EUROSAI Congresses, the members of the Working Group approved the Strategic Activity Plan of the Working Group for 2017–2020, which was presented at the X EUROSAI Congress. With the extension of the mandate of the Working Group, the document was revised by the members and extended to XI EUROSAI Congress.

As of beginning of 2021, the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes consists of 19 Supreme Audit Institutions: 17 SAIs – members and 2 SAIs – observers.

Since the extension of the mandate in 2017, the Working Group completed three international coordinated audits and initiated new audits of joint initiatives, in particular in terms of monitoring the implementation of the recommendations of previous international audits. Three annual meetings of participants and four seminars on the most relevant topics for members of the Working Group were held. Good Practice Recommendations for Conducting Audits in the Field of Prevention and Consequences Elimination of Floods were prepared. Experts from international organizations were involved in order to better and more professionally fill the content of the Working Group's activities. Surveys of the Working Group concerning the audits aimed at disaster management and the implementation of the UN Sustainable Development Goals were conducted. A new Working Group webpage was created on the new website of the Accounting Chamber in order to provide a user-friendly ergonomic interface for site users. The activity of the Working Group was covered in the periodicals of EUROSAI and INTOSAI, as well as during the participation in various international events, etc.

Thus, the activities of the Working Group and the issues it addresses are an important element of the policy of the international and regional community of SAIs, as well as in line with global trends of accumulation of efforts of governments and stakeholders of different countries.

The activities of the Working Group contribute to the deepening of mutual understanding and professional cooperation between the SAIs – members of EUROSAI and INTOSAI by exchanging ideas and experiences of audits in the field of prevention and consequences elimination of catastrophes, joint and parallel audits within bilateral or multilateral agreements, professional development.

In order to continue active work in the field of prevention and consequences elimination of catastrophes, further conduction of international coordinated audits in this area, providing training for auditors, exchange of experience and best practices, in particular on audits in the field of disasters and catastrophes, implementation of the developed methodology and relevant ISSAIs, the Accounting Chamber of Ukraine, which chairs the Working Group, with the support of its members, initiates the extension of the mandate of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for the next period 2021–2024.

To this end, the Working Group prepared a draft Strategic Plan for 2021-2024, which will contribute to the implementation of the EUROSAI Strategic Goals for 2017-2023, the INTOSAI Strategic Goals set for 2017-2022, as well as the implementation of the UN Sustainable Development Agenda until 2030, and which will provide the implementation of three strategic goals for mobilization of efforts of the Supreme Audit Institutions – members of the Working Group, aimed at:

1. Professional development of auditors (Step 1 “TOWARDS”);
2. Disaster prevention and minimization of relevant threats (Step 2 “FORWARD”).
3. Effective external communication (Step 3 “TO THE WORLD”).

### **Resolution of the Congress**

In view of the above, recognizing the importance of the Working Group’s achievements and taking into account the need to continue the work of the Working Group to study the prevention of man-made and natural disasters, to draw governments’ attention to identified problems, and to develop and provide effective recommendations to address them, professional development of auditors, exchange of best practices, development of effective methodological approaches, improvement of external communication with stakeholders and drawing the maximum attention of the wider community to the issues that are the focus of the Working Group, the XI EUROSAI Congress:

- Takes note of the 2017–2021 Activity Report of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes;
- Extends the mandate of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for the next three-year period;
- Approves the Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021–2024;

- Agrees that the Accounting Chamber of Ukraine will be chairing the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes from 2021 to 2024;
- Authorizes the Accounting Chamber of Ukraine, as a Chair of the EUROSAI Working Group, to present an activity report of the Working group for 2021–2024, as well as proposals for the further status and activities of the Working Group after 2024, at the Xth EUROSAI Congress in 2024;
- Expresses appreciation to all the members and observers of the Working Group for their contribution to the activity of the Working Group;
- Encourages SAIs – members of EUROSAI to join the Working Group as its full members.