

**Work Plan
of the EUROSAT Task Force on the Audit of Funds
Allocated to Disasters and Catastrophes
for 2012-2014**

Acknowledging the attained results of the EUROSAT Task Force on the Audit of Funds Allocated to Disasters and Catastrophes activity and the importance of the developed materials for the practical activity of European public accountants, as well as realizing the necessity of further completion and approval of the final version of Good Practice Recommendations for the Audit of Funds Allocated to Disasters and Catastrophes, the VIII EUROSAT Congress in June, 2011 has taken decision on the extension of the EUROSAT Task Force mandate for the next three-year period to 2014.

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 for the period between VIII and IX EUROSAT Congress from 2012 to 2014 according to its Terms of Reference.

The EUROSAT Task Force Mission 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

In order to achieve its vision, EUROSAT Task Force will work towards the following strategic goals:

Strategic Goals:

- 1.** Encouraging joint, coordinated and parallel audits of funds allocated to prevention and consequences elimination of disasters and catastrophes within the framework of EUROSAT Task Force.
- 2.** Developing the methodology in the field of auditing funds allocated to prevention and consequences elimination of disasters and catastrophes, also capacity building of SAIs in this sphere.
- 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 in the field of audits of funds allocated on prevention and consequences elimination of disasters and catastrophes.
- 4.** Developing a common approach and coordination of the efforts with INTOSAT and EUROSAT working groups and bodies, as well as other international organizations.

Expected results

1. Maintaining a database of the audits of natural and man-caused disasters in Europe.
2. Updating of the glossary of terms on auditing the funds allocated to prevention and consequences elimination of disasters and catastrophes.
3. Conducting of the audits of the funds allocated to prevention and consequences elimination of disasters and catastrophes within the framework of EUROSAT Task Force.
4. Completion and approval of Recommendations of the good practices on the Audit of Funds Allocated to Disasters and Catastrophes.

Strategic Goal 1: Encouraging the conduction of audits

Goal

Encouraging joint, coordinated and parallel audits of funds allocated to prevention and consequences elimination of disasters and catastrophes within the framework of EUROSAT Task Force.

Rationale

As the results of the EUROSAT Task Force activity have shown, much of the audits in the sphere of prevention and consequences elimination of disasters and catastrophes are international. This confirms both the transboundary nature of consequences of catastrophes and necessity of co-ordinated joint activity of governments in this sphere and joint control over efficiency of this activity, effectiveness and legality of utilization of allocated funds.

Thus, it is planned to conduct international coordinated and parallel audits on themes which will be the most urgent for EUROSAT Task Force members in the framework of the EUROSAT Task Force activity in 2012-2014.

Proposed Activities

Activities	Timing	Responsible SAIs
1.1. Carrying out international coordinated audit of the funds allocated to prevention and consequences elimination of disasters and catastrophes.	2011-2014	The coordinator – SAI of Ukraine Participants: SAIs of Republic of Azerbaijan Republic of Belarus Italy Kazakhstan Moldova Poland Russian Federation SAI of Hungary – contribution to the joint

		report
1.2. Carrying out international coordinated audit of the Black Sea Catchment Protection against Pollution	2013-2014	SAIs of Hungary, Moldova, Romania, Belarus, Russian Federation, Ukraine
1.3. Carrying out international coordinated audit of funds allocated on the prevention and extinguishing of natural fires.	2013-2014	Members of Task Force + all interested SAIs
1.4. Carrying out a follow-up audit of recommendations implementation of the International Co-ordinated Audit of the Chernobyl Shelter Fund conducted in 2007-2008	2012 - 2013	SAI of Ukraine
1.5. Carrying out other international audits on topics that fall within the scope of the EUROSAT Task Force activities.	2012-2014	Task Force members

Strategic goal 2: Methodology Development and Capacity Building.

Goal

Developing the methodology in the field of auditing funds allocated to prevention and consequences elimination of disasters and catastrophes, also capacity building of SAIs in this sphere.

Rationale

In order to fulfill Strategic Goal 2 it is contemplated continuing work on generalization of experience in the sphere of carrying out audits of the prevention, occurrence and consequences elimination of disasters and catastrophes, replenishment of audit database and update of Glossary of terms for audits conducted in the field of prevention and consequences elimination of disasters.

On the basis of the further experience of EUROSAT Task Force members on carrying out of audits of funds allocated for prevention and consequences elimination of disasters and catastrophes, it is proposed to carry out completion of Recommendations of the good practices on the Audit of Funds Allocated to Disasters and Catastrophes in few stages according to amendments and suggestions of SAIs – members of Task Force EUROSAT.

Proposed Activities

Activities	Timing	Responsible SAIs
2.1. Improvement of Recommendations of the good practices on the Audit of Funds Allocated to Disasters and Catastrophes.	2012-2014	SAI of Ukraine. EUROSAT Task Force members
2.1.1. Preparation of the second draft of Recommendations according to amendments	2012	SAI of Ukraine. EUROSAT Task Force

and suggestions of EUROSAT Task Force members.		members
2.1.2. Preparation of the final draft of Recommendations according to amendments and suggestions of EUROSAT Task Force members.	2013	SAI of Ukraine. EUROSAT Task Force members
2.2. Replenishment of database of the audits of the natural and man-caused disasters and catastrophes in Europe.	2012-2014	SAI of Ukraine. EUROSAT Task Force members
2.3. Constant update of the Glossary of terms for audits conducted in the field of prevention and consequences elimination of disasters.	2012-2014	SAI of Ukraine EUROSAT 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 EUROSAT Task Force activities, facilitating the information sharing between European SAIs and training in the field of audits of funds allocated on prevention and consequences elimination of disasters and catastrophes.

Rationale

Information sharing between SAIs for carrying out audits of funds allocated for prevention and consequences elimination of disasters and catastrophes is a main result of EUROSAT Task Force activity. The Task Force activities and, first of all regular Task Force meetings, are the basic tool of information sharing and an opportunity to develop cooperation with others SAIs and independent international organizations.

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

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

Activities	Timing	Responsible SAIs
3.1 Organize IV EUROSAT Task Force Meeting.	21-23 March 2012	Host: NIK of Poland Regional branch in Wrocław

3.2 Organize V EUROSAI Task Force Meeting.	2013	Host: SAI of Bulgaria
3.3 Organize VI EUROSAI Task Force Meeting.	2014	Host: TBD
3.4. Seminar on the good practices in the Audit of Funds Allocated to Disasters and Catastrophes.	2013	Host: TBD
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.	2012-2014	SAI of Ukraine with cooperation with all interested SAIs.
3.6. Share information during meetings and develop and run a web-page on the EUROSAI Task Force at the web-site of the SAI of Ukraine	2012-2014	The head: SAI of Ukraine with cooperation with all interested SAIs.
3.7. Inform on the results of the EUROSAI Task Force activities in the INTOSAI and EUROSAI printed and electronic edition	2012-2014	SAI of Ukraine
3.8. Report to the EUROSAI Governing Board on the progress made so far	2012-2014	SAI of Ukraine

Strategic goal 4: Cooperation with the International Organizations

Goal

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

Rationale

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 organizations 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

Activities	Timing	Responsible SAIs
4.1 Exchange work plans, audit plans, methodologies and performance results among the EUROSAI Task Force and the INTOSAI and EUROSAI Working Groups	2012-2014	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	2012-2014	SAI of Ukraine
4.3 Explore the possibility to involve experts from international organizations to the EUROSAI Task Force and specify the framework of such collaboration	2012-2014	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. Kazakhstan
10. Lithuania
11. Moldova
12. Poland
13. Russian Federation

Observers:

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