

**Task force of EUROSAI
Audit of prevention and
elimination of consequences of disasters and catastrophes
Resolution of the VIII of Congress of EUROSAI
Lisbon, Republic of Portugal, May, 30 - June, 3, 2011**

PRECONDITIONS

In view of the international character of natural and technogenic catastrophes, threatening countries of different regions, necessity of consolidation of SAI's efforts in this direction, and also taking into account the available experience of conducting audits of elimination of consequences of catastrophes, the VIIth Congress of EUROSAI held in June, 2008 in Krakow, the Republic of Poland, took a decision on the creation of the EUROSAI task force on the audit of facilities allocated for prevention and elimination of catastrophes (hereinafter "Task force of EUROSAI"). The EUROSAI task force, uniting 13 members and 3 observers is headed by the Accounting Chamber of Ukraine.

The EUROSAI task force was created on the basis of the special sub-group (operating since 2006) for the audit of facilities allocated for the elimination of consequences of natural, technogenic catastrophes and radio-active waste of the working group of EUROSAI for ecological audit.

In its activity the task force follows the Terms of Reference and Action Plan for 2008-2011.

The mission of the EUROSAI task force consists in co-ordination and joining efforts of European SAIs in providing greater awareness of catastrophes and assistance to governments in developing active and effective instruments of prevention and liquidation of their consequences.

Since its inception, the EUROSAI task force has conducted three meetings, the purpose of which was to approve workings documents, exchange experience of solving pressing issues of prevention and liquidation of consequences of catastrophes, as well as implement the planned projects and prepare final materials.

On results of the work done, a data base of the audits of natural and technogenic catastrophes in Europe has been developed, a glossary of terms of thematic audits has been made, and draft recommendations based on the best practices of conducting audits in the field of prevention and liquidation of consequences of catastrophes have been prepared.

Taking into account the practical value of draft recommendations for the European public accountants and necessity of preparing a final version of the above recommendations taking into consideration opinions and proposals of participants of the EUROSAI task force for subsequent agreement and approval of the recommendations with the purpose of their further use in audits, and also considering

intentions of participants of the group to continue the task in hand, at the XXXVIth meeting of the Steering committee of EUROSAI, the Chairman of the EUROSAI task force came up with the proposal to extend the mandate of activity of the task force for the next three-year period to 2014. Having received the approval of the absolute majority of members of the Steering committee, the EUROSAI task force would like to offer the Congress to prolong the mandate of activity to 2014.

RESOLUTION OF CONGRESS

Acknowledging the attained results of the EUROSAI task force 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 recommendations of best practices of conducting audits of facilities allocated for prevention and elimination of consequences of catastrophes, the VIIIth EUROSAI Congress:

Takes a decision on the extension of the EUROSAI task force mandate for the next three-year period to 2014.

Agrees that the Accounting Chamber of Ukraine will continue to chair the task force.

Agrees that the Accounting Chamber of Ukraine will continue to cooperate with the working group of INTOSAI on issues of accountability and audit related to catastrophes and with the EUROSAI working group on issues of ecological audit.

Authorizes the task force to present a new Action Plan to the Governing Board in 2012.

Authorizes the Accounting Chamber of Ukraine, which chairs the task force, to present a final report and developed recommendations of best practices of conducting audits of facilities allocated for prevention and elimination of consequences of catastrophes at the IXth Congress in 2014.