



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

Presentation of the draft
**RECOMMENDATIONS OF GOOD
PRACTICES ON THE AUDIT OF FUNDS
ALLOCATED TO DISASTERS AND
CATASTROPHES**

March 22, 2011

The purpose of this document is to provide supreme audit institutions with assistance in improvement of audits in the field of prevention and liquidation of consequences of catastrophes by means of choice, generalization and distribution of the good practice of conducting of audits in this sphere.

Sources:

- **Results of questioning, conducted among the supreme audit institutions - members of our Task force**
- **Audit`s Database of natural and technogenic catastrophes in Europe**
- **Materials of Task force`s meetings**
- **Documents of UN, international and national organizations**
- **Documents of INTOSAI and EUROSAI**

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Part 1. The characteristic of a subject of audits in sphere of the prevention and liquidation of consequences of catastrophes



Part 2. The General characteristics and types of audits on prevention and consequences elimination of disasters and catastrophes

- **Financial audit**
- **Compliance audit**
- **Performance audit**
- **Comprehensive audit**

Part 3. Peculiarities of an audit on prevention and consequences elimination of disasters and catastrophes based on best audit practice

- **Audit on mitigation and preparedness**
- **Audit of the emergency response phase**
- **Audit of the rehabilitation and reconstruction phase**

3.1. Audit on mitigation and preparedness

- **International level**
- **National level**
- **Regional level**
- **Objective level**

Part 4. Peculiarities of conducting a cooperative audit

- Audits on fulfillment of international agreements
- Border regions audits
- Audits on humanitarian and development aid

Glossary of terms

**to conduct audits in the field of
prevention and consequences
elimination of disasters and
catastrophes**



**Thank you
for your attention**