



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

### GLOSSARY OF TERMS

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



24-25 June 2010 Kyiv, Ukraine



## Factors contributed to the development of the glossary

- Peculiarities of the countries' disaster-related legislation
- Peculiarities of national audits
- Ambiguous interpretation of several key terms in CIS countries and in the West: “disaster”, “catastrophe”, “emergency”.
- Providing help to auditors in determination of audit scope and in carrying out audits in this sphere



## Source of glossary:

- 1. UNISDR Terminology on Disaster Risk Reduction
- 2. Draft Guidance on Auditing the Disaster-Related Aid by INTOSAI Working Group on Accountability for and Audit of Disaster-Related Aid (AADA)
- 3 . Center for Research on the Epidemiology of Disasters «Disaster Category Classification and Peril Terminology for Operational Purposes», (CRED)
- 4. Suggestions of SAIs – members of EUROSAI Task Force



## Comments and remarks were received from countries :

- Belarus
- Belgium
- ECA
- Italy
- Moldova
- Norway
- Russian Federation
- Hungary



*France, June 2010*



## Steps of Draft Glossary Development:

- 33 terms were suggested by SAI of Ukraine as the 1-st draft glossary
- 23 new terms and 11 amended terms were received to the 1-st draft glossary from SAI – members of Task Force
- 19 amended terms were suggested by SAI of Belgium to the 2-nd draft

### Integrated suggestions:

- 56 terms are presented, 25 terms of them are for discussion



## Groups of terms in accordance with their need for discussion:

- 1. Agreed terms (without comments)
- 2. Terms with minor amendments
- 3. New terms with rather full and unambiguous definitions
- 4. Key terms (and some derivatives) with problematic definitions that do not correspond in the countries of CIS, Eastern and Western Europe
- 5. Controversial terms
- 6. Terms the addition of which to the draft glossary should be reconsidered (general audit terms and terms without definitions)



## Key terms for discussion

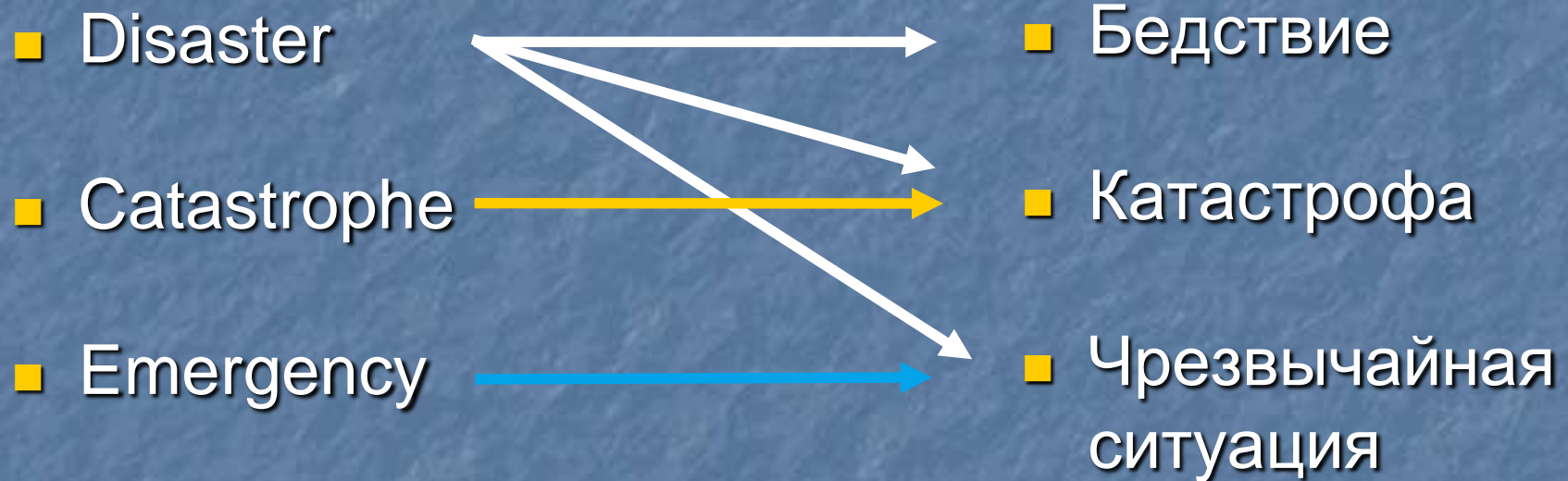
- Disaster (бедствие)
- Catastrophe (Катастрофа)
- Emergency (Чрезвычайная ситуация)



*Germany, May 2010*



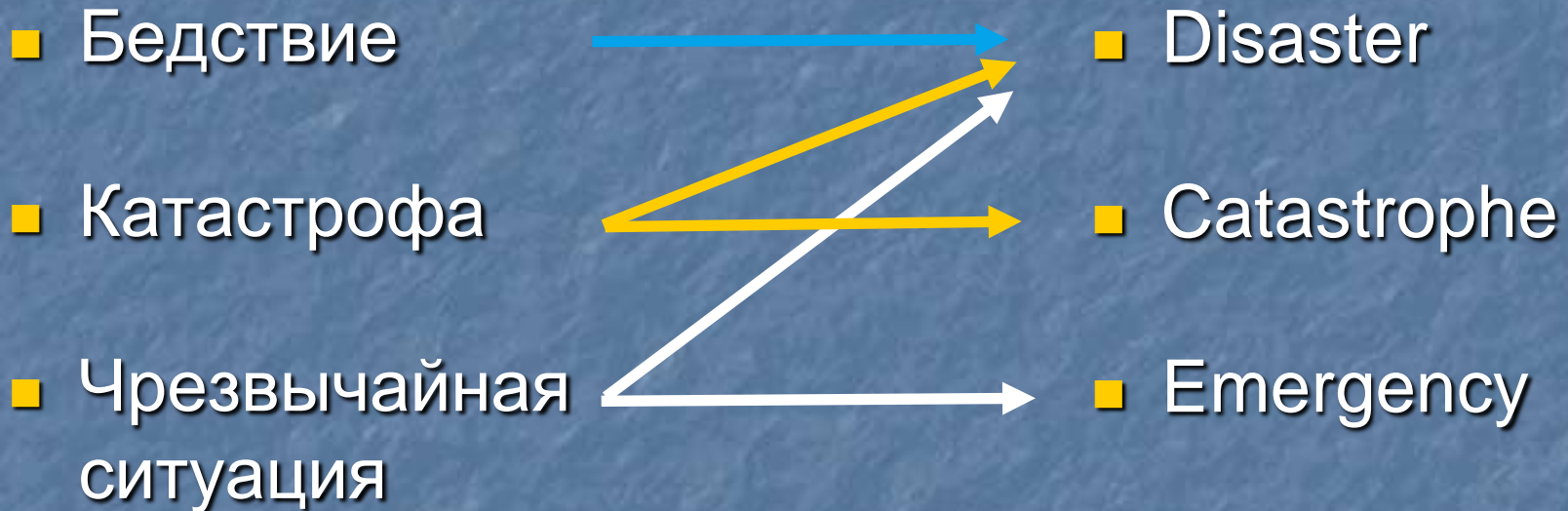
## The ways of key words correspondence (English - Russian):







## The ways of key words correspondence (Russian - English):





## Terms for discussion:

- *Disaster*

A serious disruption of the functioning of a community or a society

involving widespread human, material, economic or environmental losses and impacts, which exceeds the ability of the affected community or society to cope using its own resources.



*Hungary, June 2010*

(UNISDR)



## Terms for discussion:

### ■ *Catastrophe*

Catastrophic incident is any natural or manmade incident, including terrorism that results in extraordinary levels of mass casualties, damage, or disruption severely affecting the population, infrastructure, environment, economy, national morale, and/or government functions.

A catastrophic event could result in sustained national impacts over a prolonged period of time; almost immediately exceeds resources normally available to State, local and private-sector authorities in the impacted area; and significantly interrupts governmental operations and emergency services to such an extent that national security could be threatened. All catastrophic events are Incidents of National Significance. (AADA)



*Российская Федерация, 2010*

## Terms for discussion:

### ■ *Emergency*

*SAI of Moldova:*

Disruption of normal conditions of the vital activities of people at some entity or territory as a result of an accident, disaster or catastrophe of natural or social - biological character that caused or may cause human and material losses.



*Hungary, June 2010*



## Derivatives from term «Emergency»:

*SAI of Moldova:*

- Emergency Zone
- Source of Emergency
- State of Emergency
- Anthropogenic Emergency
- Natural Emergency
- Social- Biological Emergency



## The example of other terms for discussion:

*SAI of Belgium:*

- *Rehabilitation*

«Process of re-establishing a structure damaged by a disaster »

- *Reconstruction*

«Process of rebuilding a structure destroyed by a disaster »



## New terms without definitions:

*ECA:*

- Humanitarian Aid
- Rehabilitation Aid
- Development Aid



## General audit terms :

*SAI of Belgium:*

- Risk
- Funds
- Resources



*Ukraine, June 2010*





Thank you for attention!



Photos:  
[www.tochka.net](http://www.tochka.net)

*Ukraine, June 2010*