



EUROSAI Task Force on the Audit of Funds Allocated to  
Disasters and Catastrophes EUROSAI Task Force on the  
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***Results***  
***of EUROSAI Task Force questionnaire***  
***and draft structure of Methodological Recommendations***  
***for Auditing Prevention and Consequences Elimination of***  
***Disasters and Catastrophes Based on Best Audit Practice***

24-25 June 2010 Kyiv, Ukraine



**Objective of questionnaire** – to collect the data on natural and man-caused disasters and catastrophes in Europe, SAIs' audits in this domain and methodology applied by European auditors.

## **Information represented in questionnaire**

- status and mandate SAIs - EUROSAI Task Force members
- natural and man-caused disasters and catastrophes in Europe, their classification in national documents, national strategies and programs of prevention and consequences elimination of disasters and catastrophes
- conducting SAIs' audits in this domain
- using by SAI disaster-related standards/papers of INTOSAI working bodies and international organizations
- directions of future activity within the framework of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes





## EUROSAI members SAs, which took part in surveys

- Austrian Court of Audit
- Chamber of Accounts of the Republic of Azerbaijan
- Committee of State Control of the Republic of Belarus
- Belgian Court of Audit
- National Audit Office of Bulgaria
- National Audit Office of the United Kingdom
- State Audit Office of Hungary
- European Court of Auditors
- National Audit Office of Lithuania
- Court of Accounts of the Republic of Moldova
- Court of Audit of the Netherlands
- Supreme Chamber of Control of Poland Republic
- Accounting Chamber of Russian Federation
- Supreme Audit Office of Slovak Republic
- Accounting Chamber of Ukraine
- Supreme Audit Office of Czech Republic
- Estonian National Audit Office



## Status/type of SAIs

	Number	Countries
Court model	2	Belgium, Bulgaria
Board/Collegiums model	5	Azerbaijan, Moldova, Poland, Russian Federation, Ukraine
Office of the Auditor/Controller General	3	Hungary, Lithuania, Slovak Republic
Other	1	Belarus





## Legal basis of SAIs' Mandate

	Number	Countries
Constitution	9	Azerbaijan, Belarus, Belgium, Lithuania, Moldova, Poland, Russian Federation, Slovak Republic, Ukraine
Special law	9	Azerbaijan, Belarus, Belgium, Bulgaria, Hungary, Lithuania, Moldova, Slovak Republic, Ukraine
Other	1	Belarus

## What authority are SAIs accountable to?

	Countries
Parliament	Azerbaijan, Belgium, Bulgaria, Hungary, Lithuania, Poland, Russian Federation, Slovak Republic, Ukraine
Head of the State	Belarus
Other	Moldova

## SAIs' legislative mandate to conduct audits

	Number	Countries
Financial audit	10	Azerbaijan, Belarus, Belgium, Bulgaria, Hungary, Lithuania, Moldova, Russian Federation, Slovak Republic, Ukraine
Compliance audit	6	Belarus, Belgium, Hungary, Moldova, Slovak Republic, Ukraine
Performance audit	10	Belarus, Belgium, Bulgaria, Hungary, Lithuania, Moldova, Poland, Russian Federation, Slovak Republic, Ukraine
Environmental audit	3	Belarus, Moldova, Slovak Republic



## Scale of disasters

Scale of disasters	Of man-caused type	Of natural type
National	Belgium*, Ukraine - 21	Belarus - 59, Belgium*, Moldova - 68, Poland*, Ukraine - 6
Regional	Lithuania - 9, Moldova - 1, Ukraine - 76	Hungary *, Lithuania - 8, Moldova - 56, Poland *, Ukraine - 27
Local	Hungary *, Lithuania - 314, Moldova - 409, Ukraine - 741	Belarus - 20, Hungary*, Lithuania - 77, Moldova - 134, Poland*, Ukraine - 245
Other	Belarus - 57925, Moldova – 262, Ukraine – 538	Belarus - 145, Moldova - 21

\* Quantitative data are unavailable.





## Damage from disasters

	Of man-caused type	Of natural type
Number of cases	59723	892
Amount of losses, Mio EUR	222,5	90,9
Number of people suffered	5062	3184
Number of the dead	8259	1237

## National strategies of prevention and consequences elimination of disasters and catastrophes

- Azerbaijan
- Belarus
- Belgium
- Hungary
- Lithuania
- Poland
- Russian Federation





# Government Programs

## Prevention of natural disasters

- environment preservation
- floods threat, climate change threats, water balance threats etc

## Prevention of man-caused disasters

- in the area of execution of construction projects
- in the area of industrial production
- in the area of mining industry
- in fuel and power sector
- in transport sector
- in the area of wastes management
- at military objects



## Other sources, except from the state budget, provide financing of the measures on prevention and consequences elimination of disasters and catastrophes

	Countries
Funds of local budgets	Azerbaijan, Belarus, Belgium, Bulgaria, Hungary, Lithuania, Moldova, Poland, Russian Federation, Slovak Republic, Ukraine
Funds of private enterprises	Azerbaijan, Belarus, Belgium, Hungary, Russian Federation, Slovak Republic, Ukraine
Charitable contributions	Belarus, Belgium, Bulgaria, Moldova, Russian Federation, Slovak Republic
Insurance coverage, government reserve, EU funds	Belarus, Belgium, Hungary, Moldova, Slovak Republic, Ukraine



## **SAI's special divisions dealing with disaster-related audit issues**

- State Control Committee of Belarus  
staff number - 8
- National Audit Office of Bulgaria  
staff number -19
- Supreme Chamber of Control of Poland  
staff number - 40
- Accounting Chamber of Ukraine  
staff number - 9

**SAIs which have conducted audits on prevention, response and consequences elimination of natural and man-caused disasters and catastrophes (according to the types of audits)**

Types of audits	Countries
Financial	Belarus, Belgium, Russian Federation, Ukraine
Compliance	Austria, Belarus, Moldova, Ukraine. Czech Republic
Performance	Belarus, Belgium, Bulgaria, United Kingdom, Hungary, Lithuania, Russian Federation, Ukraine, Estonia
Comprehensive	Belarus, Hungary, Poland, Ukraine
Other	United Kingdom, Moldova , the Netherlands



## SAls which have conducted audits (according to the types of disasters)

Types of disasters	Countries
Man-made	Belarus, Belgium, Bulgaria, United Kingdom, Hungary, Lithuania, Ukraine Estonia
Natural	Austria, Belgium, Bulgaria, United Kingdom, Hungary, EU, Lithuania, the Netherlands, Poland, Ukraine, Czech Republic, Estonia

## SAIs which have conducted audits (according to the phases of disaster management)

Phases of disaster management	Countries
Mitigation and preparedness	Austria, Belarus, Belgium, United Kingdom, Hungary, EU, Lithuania, Moldova, Poland, Ukraine, Estonia
Emergency response	Belgium, United Kingdom, Hungary, EU, Lithuania, the Netherlands, Poland, Russian Federation, Ukraine, Estonia
Rehabilitation and reconstruction	Austria, Belarus, Bulgaria, United Kingdom, Hungary, the Netherlands, Russian Federation, Ukraine, Czech Republic



## Sources, from which SAIs have got information about response progress

	Countries
Mass media	Belgium, Ukraine
Check of response progress	Belarus, Belgium, Hungary, Poland, Russian Federation, Ukraine
Parliamentary hearings	Belgium, Lithuania
Government hearings	Belarus, Poland
Correspondence with auditees	Belarus, Belgium, Bulgaria, Lithuania, Moldova, Poland, Russian Federation, Ukraine



## Issues to be incorporated into recommendations/guidance

- Best practice
- Planning of audits
- Risks assessment
- Sources of receiving information
- Data collection methods
- Efficiency criteria





# Tentative structure of Methodological Recommendations

- Preface
- Introduction
- **Part 1.** Characteristics of subjects of audits on prevention and consequences elimination of disasters and catastrophes
- **Part 2.** General characteristics and types of audits on prevention and consequences elimination of disasters and catastrophes:
  - Financial
  - Compliance
  - Performance
  - Comprehensive



# Tentative structure of Methodological Recommendations (continuation)

- **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 on emergency response
  - audit on rehabilitation and reconstruction
- **Part 4.** Peculiarities of conducting a cooperative audit
- **Appendix 1.** List of materials and papers used in developing Methodological Recommendations
- **Appendix 2.** Glossary of terms to conduct audits in the field of prevention and consequences elimination of disasters and catastrophes