

PRESENTATION OF PLANNED INTERNATIONAL AUDITS OF EUROSAI TASK FORCE ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES

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

June 24-25, 2010, Kyiv, Ukraine

The Coordinated Parallel Audits shall be conducted under the 2009-2011 Work Plan of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes

- ✘ **COORDINATED PARALLEL AUDIT OF STATE FUNDS ALLOCATED TO PREVENTION AND CONSEQUENCES ELIMINATION OF DISASTERS AND CATASTROPHES**
- ✘ **THE FOLLOW-UP AUDIT OF THE INTERNATIONAL COORDINATED AUDIT OF THE CHERNOBYL SHELTER FUND CARRIED OUT IN 2007-2008**

Cooperation between the Cooperating Parties shall take on the form of coordinated parallel audits. Audits results shall be presented in the Joint Audit Report.

The Accounting Chamber of Ukraine shall be the Audit Coordinator, also responsible for Joint Audit Reports compilation.

The national audits shall be conducted in parallel by the Cooperating Parties and combine the tasks of performance, compliance and financial audit.

The audits shall be carried out in accordance with the national audit programs of the Cooperating Parties under the national legislation and this Common Position on Cooperation.

Audit methodology shall be consistent with:

- ✘ INTOSAI Auditing Standards
- ✘ national auditing standards or guidelines.

Audits Timeframes

- ✘ May-June 2010 – agreeing and signing the Common Positions on Cooperation;
- ✘ December 2010 – March 2011 – conducting national audits;
- ✘ April-May 2011 – preparation of the Joint Audit Reports;
- ✘ June 2011 – signing and presenting the Joint Audit Reports at VIII EUROSAI Congress in Portugal.

The national audits shall be officially launched in January 2011 at the latest.

The summarized national reports shall be submitted to the Audit Coordinator in March 2011 at the latest.

There shall be held three meetings of the Cooperating Parties representatives in order to:

- ✘ discuss preliminary results of the Coordinated Parallel Audits,
- ✘ present national audits results and agree on structure and scope of the Joint Audit Reports,
- ✘ sign the Joint Audit Reports.

Cooperation Methods

The information exchange shall be exercised via electronic mail (discussion of draft documents, experience exchange, agreeing working issues etc.)

All documents generated as a result of this cooperation exercise shall be developed in English.

The Cooperating Parties can decide on limiting or expanding their audit scope at the national level.

**COORDINATED PARALLEL AUDIT OF
STATE FUNDS ALLOCATED TO
PREVENTION AND CONSEQUENCES
ELIMINATION OF DISASTERS AND
CATASTROPHES**

Audit Objective:

to assess an actual functioning of the state system for prevention of and response to natural and man-caused disasters and catastrophes as well as to monitor and assess the efficiency while utilizing the state funds allocated to this end

The scope of the Audit shall be:

- ✘ organization efficiency of the state system for prevention of and response to natural and man-caused disasters and catastrophes;
- ✘ utilization efficiency of the state funds allocated to prevention and consequences elimination of disasters and catastrophes;
- ✘ implementation of international agreements on cooperation in the field of prevention and consequences elimination of disasters and catastrophes/

Common Audit Questions shall be to:

- ✘ Identify the common legal framework for the cooperating countries that falls within this Audit and assess the compliance level;
- ✘ Assess and compare the systems for prevention of and response to natural and man-caused disasters and catastrophes;

Common Audit Questions shall be to:

- ✘ Assess the activities of national authorities regarding prevention and consequences elimination of disasters and catastrophes;
- ✘ Determine and assess the implementation efficiency of international, national and regional programs as within the frames of this Audit.
- ✘ Determine the main causes of disasters and catastrophes occurrence and dynamics of its flow.

The audited period shall be
2010

**THE FOLLOW-UP AUDIT OF THE
INTERNATIONAL COORDINATED
AUDIT OF THE CHERNOBYL
SHELTER FUND CARRIED OUT
IN 2007-2008**

The participating parties of this audits are the SAIs that took part in the International Coordinated Audit of the Chernobyl Shelter Fund carried out in 2007-2008.

The audit objective:

to determinate the actual state of affairs regarding the auditees' response to the conclusions and recommendations of the International Coordinated Audit the Chernobyl Shelter Fund carried out in 2007-2008 as well as to assess the efficiency of measures taken in order to enhance the safety of the Shelter Object

PLANNED COOPERATIVE AUDITS OF EUROSAI TASK FORCE

The scope of the Audit shall be:

- ✘ the auditees' response to the conclusions of the International Coordinated Audit of the Chernobyl Shelter Fund carried out in 2007-2008;
- ✘ efficiency of measures taken to enhance the safety of the Shelter Object, particularly, the fulfilment of the Shelter Implementation Plan (SIP) by the Government of Ukraine and Contributor Governments;
- ✘ implementation of recommendations of the International Coordinated Audit of the Chernobyl Shelter Fund carried out in 2007-2008 in actual measures taken to enhance the safety of the Shelter Object;
- ✘ assessment of enhancement of the Shelter Object safety and fulfilment of the SIP.

The audited period shall cover
2009 and 2010.

Thank you for your attention!

Hope for active cooperation!