

COMMON POSITION ON COOPERATION

FOR COORDINATED PARALLEL AUDIT (CONTROL)

OF PUBLIC FUNDS ALLOCATED

TO PREVENTION AND CONSEQUENCES ELIMINATION

OF DISASTERS AND CATASTROPHES

Preamble

The Coordinated Parallel Audit (control) of Public funds Allocated to Prevention and Consequences Elimination of Disasters and Catastrophes shall be conducted under the 2009-2011 Work Plan of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes.

Article 1. Cooperating Parties

The SAIs – members and observers of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes are the Cooperating Parties under this collaborative effort.

Namely:

Chamber of Accounts of the Republic of Azerbaijan

State Control Committee of the Republic of Belarus

State Audit Office of Hungary

Court of Accounts of Italy

Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan

Court of Accounts of the Republic of Moldova

Supreme Audit Office of Poland

Accounts Chamber of the Russian Federation

Accounting Chamber of Ukraine

Article 2. Audit (Control) Title

The Cooperating Parties agree to conduct the Coordinated Parallel Audit (Control) of Public Funds Allocated to Prevention and Consequences Elimination of Disasters and Catastrophes in accordance with audit (control) objective and scope as specified by the present Position.

Article 3. Audit (Control) Objective

The audit objective shall be to assess the legality and effectiveness of using of public funds allocated to establishment, functioning and development of the national system for prevention of and response to natural and man-caused disasters and catastrophes.

Article 4. Audit (Control) Scope

The scope of the audit (control) shall be:

- organization efficiency of the national system for prevention of and response to natural and man-caused emergencies;
- utilization efficiency of the public 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 emergencies;
- utilization efficiency of the public funds allocated to establishment, functioning and development of the national system for prevention of and response to natural and man-caused emergencies.

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

Article 5. Common Audit (Control) Questions

Common Audit (control) Questions shall be to:

1. Identify the common legal framework for the cooperating countries that falls within this audit and assess the compliance level;
2. Assess and compare the systems for prevention of and response to natural and man-caused emergencies;
3. Assess the activities of national authorities regarding prevention and consequences elimination of emergencies;
4. Determine and assess the implementation efficiency of international, national and regional programs as within the frames of this audit (control).
5. Determine the main causes of disasters and catastrophes occurrence and dynamics of their flow.

Article 6. Audited Period

The audit (control) period shall be 2009-2010.

Article 7. Audit (Control) Type

Cooperation between the Cooperating Parties shall take on the form of coordinated parallel audits (controls) conducted with consideration of common assess criteria (Annex 1) and common audit (control) questions defined in Article 5 of Common Position. Audit (control) results shall be presented in the Joint Report.

The national audits (controls) shall be conducted in parallel by the Cooperating Parties and include the principles of strategic, performance and financial audit (control).

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

Article 8. Audit (Control) Methodology

Audit (control) methodology shall be consistent with:

- INTOSAI Auditing Standards
- national auditing standards or guidelines.

Article 9. Team of Experts

The Team of Experts for the Coordinated Parallel Audit (Control) of Public Funds Allocated to Disasters and Catastrophes established for the needs of this cooperation exercise shall consist of the following SAIs' representatives:

State Control Committee of the Republic of Belarus

Mr. Alexey Kovalchuk – Chief Specialist of the Division for Nature Protection, Forestry and Chernobyl issues of Principal Division for Agro-industrial Sector of State Control Committee of the Republic of Belarus.

Mrs. Olga Dashkevich - Chief Specialist of the Division for Nature Protection, Forestry and Chernobyl issues of Principal Division for Agro-industrial sector of State Control Committee of the Republic of Belarus.

Mr. Oleg Eryomin – Deputy Head of Division for Agro-industrial, Forestry and Nature Protection of State Control Committee of the Republic of Belarus for Mogilev oblast.

Mr. Sergey Globa – Head of Subdivision for Chernobyl Issues of Division for Agro-industrial, Forestry and Nature Protection of State Control Committee of the Republic of Belarus for Gomel oblast.

State Audit Office of Hungary

Mr. Istvan Szilas– Auditor-Counsellor, Audit Office.

Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan

Mr. Pustem Nurpeisov – Deputy Head of Subdivision for Republic Budget Expenditure Control.

Court of Accounts of the Republic of Moldova

Mr. Victor Muntianu – Deputy Director of Audit Department I.

Mr. Roman Fricăţel – Chief Controller of Audit Department I.

Chamber of Accounts of the Republic of Azerbaijan

Mr. Azim Abazov – Head of the Department of Control of Financing of Economy.

Court of Accounts of Italy

Ms. Gemma Tramonte - Counsellor.

Mr. Antonio Mezzar - Counsellor.

Supreme Audit Office of Poland

Mr. Józef Płoskonka – Advisor to the President of the NIK (subject-matter supervision over the audit).

Mr. Piotr Miklis – Director of the NIK Regional branch in Wrocław (audit coordinator).

Mr. Andrzej Skupiński – Advisor in the NIK Regional branch in Wrocław.

Mr. Przemysław Witek – Public Audit Expert, Press Assistant to the Director of the NIK Regional Branch in Wrocław.

Mr. Przemysław Dowgiało - Public Audit Expert in the NIK Regional Branch in Wrocław.

Mr Grzegorz Haber – International Relations Officer.

Accounts Chamber of the Russian Federation

Ms. Olga Davydova – Deputy Head of the Inspection.

Ms. Alla Sotskaya – Chief Inspector of the Inspection over Expenditure on Ministry of Home Affairs and Ministry of Emergency Management of Russian Federation.

Accounting Chamber of Ukraine

Ms. Mariya Shulezhko – Head controller and director of the Agricultural Industry, Nature Protection and Emergencies Audit Department

Mr. Denis Nikitin - Head Of Nature Protection Division of the Agricultural Industry, Nature Protection and Emergencies Audit Department

Article 10. Audit (Control) Coordinator

The Accounting Chamber of Ukraine shall be the Audit (Control) Coordinator, also responsible for Joint Report compilation.

Article 11. Audit (Control) Timeframes

- Not later than October 2011 – agreeing and accepting the Common Position on Cooperation for the Coordinated Parallel Audit (Control) of Public funds Allocated to Disasters and Catastrophes, developing criteria system, agreeing plans and terms of auditing;
- Not later than December 2011 – forming national audit (control) plans;
- Not later than July 2012 – conducting national audits (controls);
- July – December 2012 – preparation of the Joint Report;

There shall be held 3 meetings of the Cooperating Parties representatives in order to:

- Endorse and agree Common Position, develop criteria system, agree plans and terms of auditing,
- Present national audit (control) results and agree on structure and scope of the Joint Report,
- Agree the draft Joint Report for the purpose of following signing by Heads of SAIs.

The specific meeting dates shall be negotiated in due course.

Article 12. Cooperation Methods

The Cooperating Parties exchange information (except the restricted information).

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

Article 13. Language of Cooperation

English and Russian will be the working languages for this cooperation exercise. All documents generated as a result of this cooperation exercise shall be developed in English or Russian.

Article 14. Changes and Amendments

All amendments to this Common Position on Cooperation shall require Cooperating Parties' acceptance.

SAI of:

Republic of Azerbaijan *Shirvan Nasanov N.*

Republic of Belarus *[Signature] P. Stetsko*

Hungary

Italy *[Signature]*

Kazakhstan *[Signature] - Shymenov P.E.*

Moldova *[Signature] Victor Munteanu*

Poland *[Signature] (Marek Moskouski)*

Russian Federation *[Signature] Dabrova O.*

Ukraine *[Signature] Maria Shulezhko*

COMMON ASSESS CRITERIA

FOR COORDINATED PARALLEL AUDIT (CONTROL) OF PUBLIC FUNDS ALLOCATED TO PREVENTION AND CONSEQUENCES ELIMINATION OF DISASTERS AND CATASTROPHES

- 1) Fullness (scope) of national legislative and regularity framework in the field of utilization of funds allocated to prevention and consequences elimination of disaster and catastrophes;
- 2) Availability of formal documents permitting to make ranking of the territories according to their natural and man-caused hazard level;
- 3) Fullness (scope) of territories and objects covered by the system of natural and man-caused hazard monitoring;
- 4) Availability of program-target planning of funds for prevention and consequences elimination of disaster and catastrophes, also at the regional level;
- 5) Availability of the centralized interdepartmental risk management system for prevention and consequences elimination of disaster and catastrophes both at federal and regional level;
- 6) Availability of the indicators characterizing the correlation between prevented damage and expenses on its prevention (when evaluating effectiveness of the public funds utilization)