



Minutes

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

**17-18 March 2009
Kyiv, Ukraine**



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1. Introduction

I Meeting of EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes took place on **March 17-18, 2009 in Kyiv, Ukraine.**

11 European Supreme Audit Institutions from Belgium, Norway, Belarus, Bulgaria, Iceland, Moldova, Poland, the Russian Federation, Hungary, Ukraine and the European Court of Auditors took part in the event. The Meeting was also attended by the state authorities, scientific and research institutions of Ukraine and international organizations, particularly, from the Ministry of Emergencies of Ukraine, National Academy of Sciences of Ukraine, United Nations Development Programme and the World Bank.

The objective of the Meeting was to discuss and approve the Task Force's Terms of Reference and the Work Plan for 2009 – 2011, share information and lessons learned within the agenda topic as well as to establish and develop communication between the Task Force's members.

2. Welcoming Address by Dr. Valentyn Symonenko

Chair of the EUROSAI Task Force Dr. Valentyn Symonenko welcomed the delegates and opened the Meeting. The key stages and urgency of the Task Force establishment were highlighted in his address. According to the Chair, measures to prevent natural and man-caused disasters should become an important constituent part of national policies of individual countries, as well as the international community, and, thus, contribute to a sustainable development of our planet. The Chair stressed that disasters and catastrophes should be tackled regularly and systematically. Dr. Symonenko underlined that until recently the countries' efforts had been put mainly to the consequences elimination of disasters, however, currently a new task arises – disasters forecasting and prevention. There is a growing recognition of the need to encourage SAIs to take a greater interest in the financial scrutiny of the funds allocated from the state budget to this end and the development of audit methodology in the given field. In conclusion Dr. Symonenko expressed confidence that the results of the EUROSAI Task Force activities will awake the governments and international community's concern as to the question of the prevention and consequences elimination of natural and man-caused disasters.

3. Plenary Session I: Introduction of national system of prevention and consequences elimination of disasters and catastrophes: role of national governments and international organizations

3.1. Presentation by Mr. Victor Baranchuk

After Dr. Symonenko's welcoming address a floor was given to Mr. Viktor Baranchuk, Deputy Minister for Emergencies of Ukraine. The Deputy Minister summarised the highlights on the main strategic lines and priorities of the Ministry while establishing a national system for prevention of natural and man-caused disasters.

Mr. Baranchuk mentioned that the Ministry was in the process of developing an implementation plan for the Hyogo framework for actions 2005-2015: building the resilience of nations and communities to disasters. Among structures of the national preventive system was established the Uniform system of civil protection of population of Ukraine, functional subsystems to organize work on emergencies prevention and protection of population and territories when a disaster strikes. Additionally, the Ministry is systematically examining a state of readiness of central and local authorities to react in case of emergencies. Deputy Minister underlined that the Government of Ukraine had adopted the Framework of national task program for civil defense development as well as the State task social program of civil defense development for 2009-2013.

Mr. Baranchuk reminded in his speech of good cooperation experience with the EUROSAI Working Group on Environmental Auditing and stressed on the important role of the European community in

the international UN movement on disaster risk reduction. Finishing his presentation, the Deputy Minister thanked the UNDP representative present at the Meeting for providing high assessment of national response system and the work of the Ukrainian emergency and rescue services during the large-scale floods in 2008 in Western Ukraine.

3.1.1. Comments, questions and answers

Mr. Anatoly Karyavy, SAI of the Russian Federation, asked the Deputy Minister Mr. Baranchuk about the measures which had been taken by the Ministry of Emergencies of Ukraine to eliminate the environment consequences and indemnify for losses to the shipping companies in connection with the accident in the Strait of Kerch in 2007 during which oil and chemicals were spilt on the territories of Ukraine and the Russian Federation.

Mr. Viktor Baranchuk, Deputy Minister for Emergencies of Ukraine, answered that to eliminate the consequences of the above mentioned disaster in Ukraine the resources from the reserve fund of the state budget were allocated and the relevant State plan was approved. As for the indemnification for losses to the shipping companies suffered from that accident the relevant amounts, according to Mr. Baranchuk, were fully covered by insurance companies. Speaking about the perspectives of nation-wide indemnification the Deputy Minister was positive that such meetings and forums provided a very good opportunity to develop the system of nation-wide compensation.

Dr. Valentyn Symonenko, the Task Force Chair, underlined that the consequences of such disasters should be eliminated by joint efforts, which, in its turn, requires close cooperation and information sharing between the parties.

3.2. Presentations by SAIs

3.2.1. SAI of Poland

Mr. Stefan Gados, SAI of Poland, informed the participants about the structure of the Polish national system for preventing calamities and removing their results. Thus, functioning of the crisis management system in Poland is observed on three levels - voivodships, poviats and communes, the level of commune and poviat local government being the basis for building a crisis management system. To ensure effective coordination of the system the Government Crisis Management Team has been established. At the central level the Government Safety Centre supervised by the Prime Minister has been created. The Centre works with the North Atlantic Treaty Organisation and European Union structures.

3.2.2. SAI of Hungary

Mr. Laslo Kiraly, SAI of Hungary presented the map of disaster vulnerability in the country, classification of disasters, which formed the basis for the civil emergency planning scheme, establishment of professional and public organizations responsible for defense of population and, preservation of tangible property and environment. The speaker provided a detailed description of the governmental and interagency organizations system (committees and working groups) operating at central, regional and local levels of management and outlined the activities of the National Directorate General for Disaster Management – a professional disaster management organization headed by the Director General who supervises some fire brigades of the parliament and some territorial directorates of civil protection.

3.2.3. SAI of Belarus

Mr. Alexei Kovalchuk, SAI of Belarus, in his presentation communicated about the State system structure for prevention and elimination of catastrophes in Belarus. The experiences gained in the course of elimination of the Chernobyl disaster consequences was taken into account when developing the current operating structure of this system. The presentation focused on main issues of the system functioning, i.e. legal background, principal objectives, objects under monitoring, regimes of operation, forming and controlling bodies, as well as strategic lines of activities of the national bodies of public

administration within the system. Also the speaker drew the participants' attention to the state program aimed at overcoming the consequences of the Chernobyl NPP catastrophe. Since 1992 this program has been adopted for every 5 years. Mr. Kovalchuk briefed the audience on main activities being implemented within the program, amounts of state funds appropriated for its implementation and core violations detected by the State Control Committee of Belarus in the course of its audits.

3.2.4. Comments, questions and answers

Mr. Anatoly Karyavy, SAI of the Russian Federation, inquired the speakers from Belarus and Poland about availability in those countries of governmental regulations or other legal acts regulating the norms and types of exported and imported humanitarian aid.

Mr. Karyavy observed numerous data about the expenses allocated from the national budget for elimination of the Chernobyl disaster consequences that were presented by Mr. Kovalchuk, SAI of Belarus, and asked him to present those data if compared by the national budget or in some other form.

Mr. Alexei Kovalchuk, SAI of Belarus, pointed out that the funds allocated to the elimination of the Chernobyl disaster consequences amounted to 22 per cent of the republican budget in 1991 and 2 per cent in the last year.

Mr. Stefan Gados, SAI of Poland, when answering the question stated that there was no such law in Poland that would regulate and itemize the flows of humanitarian aid into and out of the country.

3.3. Reflections and conclusions of Mrs. Mariya Shulezhko, SAI of Ukraine

After the short presentations of SAIs, the Director of Audit Department of Ukraine **Mrs. Mariya Shulezhko** summarized the presentations and discussion. Mrs. Shulezhko thanked the speakers from Poland, Hungary and Belarus for their presentations and pointed out that the Accounting Chamber of Ukraine has cooperation experience with all three SAIs along the line of holding parallel audits on elimination of consequences of natural disasters.

Mrs. Shulezhko underlined that it is possible to conduct audits on disaster issues even if the countries do not have natural boundaries, but have signed intergovernmental agreements in the field of prevention of natural disasters and elimination of their consequences. Such agreement became a review issue for the SAIs of Ukraine and Kazakhstan to conduct the cooperative audit of funds allocated to elimination of disaster consequences. Director mentioned that judging on the experience of the Accounting Chamber of Ukraine the possibilities of such intergovernmental agreements are not used in full capacity. Such an agreement is also in force between Ukraine and the Russian Federation; however, in practice – during the accident in the Strait of Kerch in 2007 - its potential was not realized.

That is why, as Mrs. Shulezhko stressed, an issue of carrying out a cooperative audit in the field of disasters prevention and their consequences elimination was included into the Work Plan of the EUROSAT Task Force.

Mrs. Shulezhko concluded upon the necessity to generalize the SAIs' experiences in conducting audits in this field and develop the methodology for such audits.

3.3.1. Comments, questions and answers

Mr. Anatoly Karyavy, SAI of the Russian Federation, asked Mrs. Shulezhko if there were laws in Ukraine that would regulate the procedure of paying insurance to the government by the companies in charge for generation of a disaster or accident when such a disaster occurs.

According to **Mrs. Shulezhko**, this is the field to where international law expands, and the SAIs' task is to draw governments' attention to such agreement and make them work, and to fill such agreement not only with the insurance issues, but also with other questions that get revealed during the audits.

4. Plenary session II: Natural and man-caused disasters in Europe: current processes and forecasts

4.1. Presentation by Dr. Jane S.P. Mocellin

The key-note speaker on Plenary Session II, **Dr. Jane S.P. Mocellin**, Senior Early Recovery and Disaster Risk Reduction Advisor of the United Nations Development Programme, focused on the issues of reducing disaster risks and losses and told about the UNDP approach to risk reduction. Particularly, the facts, the data and the key points were given on such matters as the global and European trends in floods occurrence, sea level rise, number of disasters in terms of frequency and intensity. The speaker presented forecasting scenarios for global surface warming until 2099 (as based on IPCC documentation), trends in global average surface temperature, global average sea level, snow cover, glaciers and snowcaps levels. The audience was demonstrated the mortality data in various regions of the globe by classes of disasters (hydrometeorological, geological, and biological). Additionally, Dr. Mocellin underlined that in the 21st century an approach to disaster risk management must be multisectoral and multidisciplinary, and such an approach must be a key-stone when drafting national plans, legislature, as well as standard operation procedures. A number of examples from her professional experience were given to illustrate this point of view.

Furthermore, the speaker presented the concept and the main UNDP principles of disaster-risk reduction, such as making disaster risk management a policy priority, generating political commitment, multisectoral responsibility, assigning accountability for disaster losses and impacts, allocating necessary resources for disaster risk reduction, enforcement of implementation of disaster risk management (best practices and lessons learned). Then Dr. Mocellin focused on key issues of climate change, such as increase of floods risks, needs of adaptation measures, improvement of floods forecast and warning systems etc. Ultimately, the insight into the issue of disaster prevention, i.e. the benefits of disaster prevention and the problem of investing in prevention was given.

4.2. Presentations by SAIs

4.2.1. SAI of Ukraine (Mrs. Mariya Shulezhko)

Mrs. Mariya Shulezhko, SAI of Ukraine, informed the Meeting participants about the major challenges of nowadays in humanitarian sphere. She presented the dynamics for the last 30 years on various types of disasters, number of people killed by clusters of disasters and economic losses worldwide. In accordance with the delivered data, the most frequent and destructive natural disasters in Europe are floods and storms. Mrs. Shulezhko also mentioned that currently there exists no unified method for calculating direct and indirect losses caused by disasters, no consensus regarding the best practice of disasters database maintenance, methodological approach to the definition, accounting of disasters, techniques of data collection. At the same time systematic approach to the information about frequency, intensity and main causes of disasters is the necessary condition for correct forecasting of these negative phenomena in the future. In conclusion of her presentation Mrs. Shulezhko underlined that conducting an audit of prevention and consequences elimination of natural disasters and maintenance of such audits database is one of the planned activities of the EUROSAI Task Force.

4.2.2. SAI of Iceland

Mr. Ketill Sigurjonsson, SAI of Iceland, focused on three main disaster treats in Iceland, i.e. volcanic eruptions, earthquakes and nuclear wastes. The first two are connected with the geographical location of the Island of Iceland on the North Atlantic Ridge with a high seismic activity; the danger of nuclear pollution is linked to the tankers sailing with nuclear waste through the Icelandic Exclusive Economic Zone. The speaker gave an overview of how Icelandic authorities prepare themselves and the nation for the catastrophes of this kind. Mr. Sigurjonsson underlined that Iceland has a very good system for protecting civil population and is very well prepared for the natural disasters as mentioned above.

4.2.3. SAI of Ukraine (Mr. Denis Nikitin)

Mr. Denis Nikitin, SAI of Ukraine, briefed the meeting participants on the activities of the Accounting Chamber of Ukraine in the field of auditing elimination of natural disasters consequences. In Ukraine the majority of natural disasters are caused by meteorological conditions, which have determined one of the major lines of the ACU's auditing work – audits of flood protection of population. During 4 years the Accounting Chamber carried out 3 parallel audits on flood protection and 2 audits dealing with the problem of the offshore movement of sediments. Using as an example the destructive flood that happened in 2008 in the Western part of Ukraine with the economic losses amounting to USD 870 million, the speaker demonstrated that the state executive authorities were not prepared to give an effective response during the calamity. There were no efficient measures taken to provide complex solution of the problems of the Carpathian region, though the Accounting Chamber of Ukraine had notified the government in due time about the necessity thereof. In the end of his presentation Mr. Nikitin mentioned that despite certain difficulties of technical nature the results of cooperative audits had extremely big value especially in developing joint environment policy of the neighbouring countries for the more complex approach of the governments when elaborating national plans to improve the environment.

4.3. Reflections and conclusions by a key-note speaker Dr. Jane Mocellin

With due regard to the lessons learned and best practice shared in the national presentations within Plenary Session II the speaker suggested the following focal points to be considered by auditors while addressing the issues of disasters prevention and elimination:

- use of international database and follow methodology accepted by international organizations; according to the UNDP Advisor, Centre for Research on the Epidemiology of Disasters in Belgium and U.S. Office of Disaster Assistance could prove helpful in this regard since reporting factor seems the main variable and measurement method proves to be decisive;
- applying standardized terminology available in order to avoid misunderstanding and ensure fast performance in emergency situations;
- more tight cooperation on both national and international levels and more active efforts in reducing disaster effects in terms of prevention;
- scientific evidence should be underlying and arguments should be solid to convince national decisive-makers to make appropriate budget allocations;
- allocation of substantial money amounts rather to prevention then to just emergency budget operations.

5. Plenary Session III: How the SAIs act in the field of prevention and consequences elimination of disasters and catastrophes

5.1. Presentation by Mr. Jacek Uczkiewicz, European Court of Auditors

Mr. Jacek Uczkiewicz, European Court of Auditors, delivered a principal paper on the European Court's experience in auditing disaster-related matters dwelling particularly on the Commission's framework for disaster response, Court's audit strategy for 2009-2012 and humanitarian aid, as well as the results of three relevant Court's audits. According to Mr. Uczkiewicz, the Commission's framework is rather complex splitting into 2 aid channels designated for both EU members and those outside the Union. The Court's audit strategy for 2009-2012 seeks to ensure that substantial earmarked financial resources (about EUR 750 million available) have been used efficiently, economically and effectively to mitigate possible aid risks in the unstructured environment with limited possibility of controls.

Recently European auditors have conducted several audits on disaster-related and humanitarian aid. Its findings were included into the following reports: 1) Special Report No 3/2008 *The European Union*

Solidarity Fund: how rapid, efficient and flexible is it? 2) Special Report No 3/2006 *The European Commission Humanitarian Aid Response to the Tsunami* and 3) Special Report No 6/2008 *European Commission Rehabilitation Aid Following the Tsunami and Hurricane Mitch*.

Based on aforementioned audit results, the European auditors expressed positive opinions and made favourable observations as to the Commission structures' performance in demonstrating solidarity with affected states in major disaster situations and providing vital services and meeting basic needs of the people suffered.

At the same time the speaker indicated a number of problem areas to be improved and elaborated recommendations for the Commission in this regard:

- with a view of existing complex network of interactions to enhance cooperation and coordination between EU donor structures and NGOs and other international organisations (UN, Red Cross) to ensure a smooth link between short-term relief efforts and longer-term reconstruction;
- to perform more accurate assessments of rehabilitation needs in terms of beneficiaries reached;
- to develop a clearly quantified output targets, as well as comparative cost information for all projects to monitor and demonstrate the efficiency of implementation;
- to provide sustainability of the executed projects via rapid designing of rehabilitation projects and active involving national authorities and beneficiaries.

5.2. Presentations by SAIs

5.2.1. SAI of Belgium

Mr. Wim François, SAI of Belgium, presented recent bill parliamentary initiatives on extending the legal audit mandate of the Court of Audit to certain NGOs. According to the first version of the bill the Court of Audit could extend its audit to the management of funds collected by private sector organizations having appealed to public generosity. At the same time a bill aimed at amending the Court's constitutional audit mandate was introduced. The origin of the draft legislation lies in France, more specifically a French legislative Act of 1991. In an advice to the Parliament the Belgian Court of Audit noticed that the scope of both bills differs substantially. Moreover, Belgium has no legal framework for the management of funds collected by organizations appealing to public generosity. Before the Court of Audit can take up its new audit competence, Parliament has to legislate on a number of issues. According to a new version of the bill aimed at extending its legal audit mandate, the Court of Audit could audit the use of funds collected by non-profit organizations or foundations that have appealed to public generosity through national campaigns for donations. Both bills are still pending. In conclusion the Belgian auditor mentioned some principal lessons learned and pointed the importance of the legal and constitutional audit mandate of a Supreme Audit Institution and the importance of the SAI being implied in the lawmaking in that respect, all the more when it concerns auditing of private sector entities.

5.2.2. SAI of the Russian Federation

Mr. Nikolay Sopov, SAI of the Russian Federation, delivered a presentation on the national SAI's activities in the disaster-related field illustrated by the audit of funds allocated to elimination of the consequences of the Chernobyl NPP accident. The Accounts Chamber of the Russian Federation has always paid attention to the social and economic rehabilitation of territories and radioactive protection of population. In his presentation the auditor focused on the Federal targeted program "Elimination of the consequences of nuclear accidents within the period until 2010", approved by the Government of the Russian Federation in 2001. The speaker informed the participants about the goals and tasks of the Program, main areas of budget appropriations and about the stages of auditing by the Accounts Chamber the use of the state funds allocated to the elimination of the Chernobyl nuclear disaster consequences.

5.2.3. SAI of Ukraine (Mr. Igor Zaremba)

In his presentation Mr. Igor Zaremba, SAI of Ukraine, shared the experience of the Accounting Chamber of Ukraine in auditing prevention and consequences elimination of man-caused disasters and catastrophes in industry and transport. The speaker focused on the main sources of risks of man-caused accidents and disasters in Ukraine. As an example he used three audits conducted by the Accounting Chamber in 2008: the audit of uranium wastes treatment in the Dnipropetrovsk Oblast; the audit of disaster risks at the Tashlytska power storage plant; performance audit of national navigation safety system operation. The above audits revealed high risks of man-caused disasters in the country caused by improper protection of the wastes storage places, absence of technical and economic justification for building some industrial objects, reduction of reliability and deterioration of locks and failure to carry out preventive maintenances.

Based on the audit results the Accounting Chamber of Ukraine recommended the Government to make appropriate amendments to the existing legislation and introduce norms and rules for stricter responsibility, as well as stimulating measures and incentives, searching for new financial options.

5.3. Reflections and conclusions by a key-note speaker Mr. Jacek Uczkiewicz

To summarise and conclude the presented information within the Plenary Session III **Mr. Jacek Uczkiewicz** from the European Court of Auditors as a key-note speaker prepared questions for discussion regarding destinations of European humanitarian aid, actions in response to the disasters and areas for auditing, audit timing, overcoming the challenges with the audit of NGOs, intermediaries and non-State actors, as well as elaboration of common basic coordination roles of SAIs' audits of disasters and guidance for such audits.

Mr. Jacek Uczkiewicz welcomed the initiative at the Belgian Court of Audit on audit mandate extension based on the French experience and suggested the audit remit should not be restricted solely to private organizations but also include a challenging task of controlling self governments.

The Court's Member was positive that the presentations delivered by the SAIs of the Russian Federation and Ukraine serve as a clear evidence of huge experience to compare national activities and facilitate creation of the audit database. A common audit on the Strait of Kerch between these SAIs could be a model to disclose a beneficial approach in common auditing instead of concurrent reviews.

5.3.1. Comments, questions and answers

Dr. Jane S.P.Mocellin, the UNDP Advisor, welcomed the efforts of European SAIs in minimising the risks of potential disasters and emphasised in particular the necessity to enhance institutional responsibility in Ukraine due to the virtualization thereof and lack of intersectional discussions. She believes that disaster management requires complex decision and can't be sectoral.

Mrs. Mariya Shulezhko, SAI of Ukraine, supported the ideas expressed by the UNDP expert, stressed upon the systematisation and making graphic summary of audit on the prevention and consequences elimination of disasters and catastrophes. In Mrs. Shulezhko's opinion, while applying a common audit approach it is crucial to consider the disaster scale and its effects, as well as the area of the affected countries. In reflecting to the question about the best time to audit relief actions in order not to lose evidence and not to disturb Mrs. Mariya Shulezhko pointed out that SAIs should monitor the disaster progress from the very minute of its beginning to keep abreast of all measures taken and further decide on audit commencement.

The discussion was continued by **Mr. Maarten Engwirda**, Member of the European Court of Auditors, Chair of the INTOSAI Working Group on Accountability for and Audit of Disaster-related Aid. For the purpose of avoiding duplication of works and considering some overlap in the activities of the EUROSAI Task Force and INTOSAI Working Group, Mr. Engwirda suggested 2 areas of future collaboration, i.e. disaster preparedness and questionnaire on planning, implementing and reporting on disaster-related audits. At the same time the Court's auditor emphasized on a distinctive feature of

the INTOSAI Working Group connected with an accountability component aimed at disaster efforts harmonisation with multilateral organisations, NGOs and national governments.

6. General Meeting of the EUROSAI Task Force

6.1. Presentation of the Terms of Reference

The Chair of the EUROSAI Task Force, **Dr. Valentyn Symonenko**, informed the participants about the process of drafting the Terms of Reference and about the comments and proposals provided by European auditors.

Using the opportunity, the Chair thanked the most active participants from the European Court of Auditors, Belgium, Kazakhstan, Moldova and the Russian Federation for their valuable comments that contributed to the activities of the Task Force. The Chair mentioned that the SAI of Ukraine tried to include as much as possible all the comments to the draft Terms of Reference provided by 10 countries.

Then the Chair put up the audience in details to the main parts of the draft Terms of Reference that generated the major comments on the part of the interested SAIs: mission, strategic goals, expected results, financing of its activities.

6.2. Presentation of the EUROSAI Work Plan for 2009-2011

In the end of the first day of the Meeting the Work Plan for 2009-2011 was presented by **Dr. Valentyn Symonenko**, Chair of the Task Force, who focused on the plans for the following three years as the Task Force mandate is limited by the period between the two EUROSAI Congresses in 2008 and 2011.

The Chair focused on the strategic goals and planned activities of the Task Force as with the proposed amendments and comments of the Task Force members.

Taking into consideration about 20 agreements concluded in the disaster-related field, the Accounting Chamber of Ukraine proposed to include in the Work Plan a coordinated audit of implementation of *intergovernmental* agreements in the field of disasters and catastrophes prevention and their consequences elimination.

6.2.1. Comments, questions and answers

Mr. Alexandr Ovdienko, Ministry for Emergencies of Ukraine, proposed to expand the scope of the audit foreseen in the Work Plan and replace it with the coordinated audit of implementation of *international* agreements for prevention of natural and man-caused disasters and catastrophes and elimination of its consequences within the Strategic Goal 1. The participants agreed on the suggestion.

Since the participants had no further comments to the draft Terms of Reference and the Work Plan Dr. Valentyn Symonenko suggested considering the documents approved by the Task Force participants. The participants agreed on the suggestion.

6.3. Webpage and visual identity of the EUROSAI Task Force

Mrs. Natalia Zagurska, Head of EUROSAI Task Force Secretariat, SAI of Ukraine, made a presentation on the Task Force's web-page and the visual identity, as well as the tasks accomplished since its establishment in June 2008. Thus, during the aforementioned period the cooperation with stakeholders was developed, working papers were elaborated, meeting preparatory works were fulfilled, the Task Force's information was disseminated among INTOSAI and EUROSAI editions. The

Accounting Chamber of Ukraine also designed a logo that provides a visual representation and identity of the Task Force. Additionally, Mrs. Zagurska informed the participants on the draft webpage of the Task Force where all the TF-related information is available to the users.

6.3.1. Comments, questions and answers

The Chair of the EUROSAI Task Force made a suggestion to slightly amend the logo of the Task Force, i.e. to make the representation of Europe more explicit. The participants supported the suggestion.

7. Closing address of Dr. Valentyn Symonenko

Dr. Symonenko summed up the results of the two-day Meeting and thanked the participants for interesting presentation and good discussion. The Chair mentioned that the Terms of Reference and the Work Plan for 2009-2011 approved during the Meeting provide all the necessary ground to plan the further work and create all the conditions for the professional collaboration between SAIs.

Dr. Symonenko also stressed upon the fruitful collaboration between the EUROSAI Task Force and the EUROSAI Working Group on Environmental Auditing and the INTOSAI Working Group on Accountability for and the Audit of the Disaster-related Aid, the representatives of which took part in the event.

Additionally, the Chair of the Task Force addressed the participants with a request to consider the possibility to host the next meeting scheduled for 2010 as in accordance with international practice of INTOSAI and EUROSAI.

At such a positive note Dr. Symonenko declared I Meeting of the EUROSAI Task Force closed.