



**EUROSAI**

Working Group on the Audit of Funds  
Allocated to Disasters and Catastrophes



# ACTIVITY REPORT

**OF THE EUROSAI  
WORKING GROUP**

**ON THE AUDIT OF FUNDS ALLOCATED  
TO DISASTERS AND CATASTROPHES,  
FOR 2024**

Kyiv

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## INTRODUCTION

### Dear colleagues!

The year 2024 was an important milestone in the activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes. We have extended our mission for the next three-year period to increase transparency, efficiency and accountability in the use of budget funds allocated for disaster prevention and response. During this period, we faced both new challenges and opportunities to improve our audit approaches and strengthen international cooperation.

The main events of the year were the X meeting of the Working Group in Warsaw, where we summarized the results of ten years of activity, outlined strategic priorities for the future and agreed on the next international audit. This year was also marked by the finalization of the Working Group's Strategic Plan for 2024–2027, which envisages strengthening the professional development of auditors, introducing innovative approaches to audit and expanding cooperation between the Supreme Audit Institutions.

The military operations in Ukraine, climate change, and the ever-increasing number of natural disasters have once again confirmed the importance of effective risk management and preventive measures. That is why in 2024, we focused our efforts on improving international cooperation mechanisms and implementing joint projects aimed at increasing the resilience of societies to emergencies.

Thanks to the joint work and interaction of the members of the Working Group, we managed to provide a high level of professional support and exchange of best practices between the Supreme Audit Institutions. The dedication to our common cause, hard work and constructive dialogue have made it possible to achieve significant results in strengthening the audit capacity to assess the effectiveness of disaster risk management measures.

I would like to express my sincere gratitude to all the members of the Working Group, partners and experts who have actively contributed to the implementation of our initiatives. In the future, we will face new challenges and tasks, which we will be able to successfully overcome thanks to our coordinated cooperation.

***Sincerely yours***  
***Deputy Chairman of the Accounting Chamber***

***Serhii KLIUCHKA***

## CONTENTS

INTRODUCTION _____	2
SUMMARY _____	4
MISSION AND GOALS OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS, ALLOCATED TO DISASTERS AND CATASTROPHES _____	6
ACTIVITIES OF THE STRATEGIC PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES, IMPLEMENTED IN 2024 _____	8
<b>Strategic Goal 1</b> “Mobilization of the SAI’s efforts aimed at the professional development of auditors” (Step 1 “TOWARDS”) _____	8
<b>Strategic Goal 2</b> “Mobilization of the SAI’s efforts aimed at disaster prevention and minimization of relevant threats” (Step 2 “FORWARD”) _____	11
<b>Strategic Goal 3</b> “Mobilization of the SAI’s efforts aimed at effective external communication” (Step 3 “TO THE WORLD”) _____	14
STRATEGIC PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES FOR 2024–2027 _____	19
STATUS OF IMPLEMENTATION OF THE PROPOSALS OF THE PREVIOUS ACTIVITY REPORT OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS, ALLOCATED TO DISASTERS AND CATASTROPHES _____	22
LIST OF ABBREVIATIONS _____	23

## SUMMARY

Over the past decade, the world has been suffering from an increasing number of natural and man-made disasters that affect the lives of millions of people and cause significant economic losses. In the context of global climate change, armed conflicts and threats of man-made accidents, the need to effectively manage disaster risks and prevent their consequences is becoming a top priority for governments and the international community.

This report summarizes the key achievements of the Working Group in 2024, including international audits, training programs, development of methodological recommendations and expansion of partnerships between SAs. Particular attention is paid to strategic initiatives aimed at increasing the capacity of governments to respond effectively to disasters and ensure proper control over the use of financial resources.

In 2024, the EUROSAI Working Group continued to fulfill its mission to promote the effective and transparent use of budget funds allocated for disaster prevention and response. The activities were focused on strategic initiatives that included professional development of auditors, improvement of the audit methodological framework, expansion of international cooperation and strengthening of communication with key stakeholders.

### Key achievements in 2024:

- ✓ Completion of the international coordinated audit of forest fire protection, in which SAs of Ukraine, Lithuania and Georgia participated.
- ✓ Conducting the Xth meeting of the Working Group in Warsaw, where the results of the group's ten-year activity were summarized and the next international coordinated audit on "Transboundary movements of wastes in the light of the Basel Convention provisions" (follow-up audit) was conducted.
- ✓ Preparing a report on the activities of the Working Group for 2021–2024.
- ✓ Approval of the Strategic Plan of the Working Group for 2024–2027.
- ✓ Extension of the mandate of the Working Group for the next three-year period under the chairmanship of the Accounting Chamber.
- ✓ Strengthening international cooperation: intensifying cooperation with OLACEFS, organizing training seminars and workshops with international experts.
- ✓ Improved communication and information: preparation of analytical materials, publications in EUROSAI.



- ✓ In the future, the Working Group will continue to implement the activities envisaged in the new Strategic Plan (2024–2027), focusing on:
  - use of innovative technologies in disaster auditing and implementation of modern methods;
  - systematic professional development of auditors and expansion of international cooperation;
  - increase the effectiveness of external communication to share knowledge and experience.

Thanks to the consolidated efforts of the Working Group members, joint international initiatives and the desire to continuously improve audit approaches, we will continue to work to strengthen the resilience of societies and ensure effective disaster risk management.

## MISSION AND GOALS EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES

At the IX EUROSAl Congress (2014, The Hague, the Kingdom of the Netherlands), a decision was made to establish a permanent EUROSAl Working Group on the Audit of Funds Allocated to Disasters and Catastrophes under the chairmanship of the Accounting Chamber of Ukraine.

**Mission of the EUROSAl Working Group** — Increasing the capacity, uniting and coordinating the efforts of European SAls in assisting national governments in developing effective and efficient tools for disaster management.

As of the end of 2024, the Working Group united 17 SAls, of which 15 were members of the Working Group and 2 were observers.

The Working Group has set ambitious objectives and areas of activity for the future to overcome global challenges with even greater efficiency.

On May 27, 2024, the XII EUROSAl Congress decided to **extend the mandate of the Working Group** on the Audit of Funds Allocated to Disasters and Catastrophes. The Congress also decided **to extend the chairmanship of the Accounting Chamber (Ukraine) in the Working Group**, approved the Report on the results of the Working Group's activities for 2021–2024 and the **Strategic Plan of the Working Group for 2024–2027**.

The implementation of the Working Group's Strategic Plan for 2024–2027 will contribute to the realization of the following objectives of the EUROSAl Strategic Plan (2024–2030):

- ✓ Support and broker professional cooperation.
- ✓ Support and facilitate of institutional capacity development.

At the same time, the activities launched in the previous strategic period of the Working Group will be continued, and new ones will be implemented within the framework of the following goals of the Working Group's Strategic Plan for 2024–2027:

- ✓ Supporting and expanding the use of innovative technologies and methodologies in audit activities to ensure higher accuracy, transparency and efficiency of audits in the field of disaster management.

- ✓ Strengthening the institutional capacity of SAIs through systematic training, exchange of knowledge and best practices, development of common tools and processes to improve audit standards in the context of prevention and disaster response to ensure adaptation to changing conditions and challenges.
- ✓ Intensify and systematize the exchange of knowledge and experience with key international, regional and local stakeholders to improve the effectiveness of audit initiatives related to disaster prevention and response.

The implementation of the activities set out in the Working Group's Strategic Plan for 2024–2027 will not only improve the audit methodology and increase the significance of our audits and the effectiveness of their recommendations, but also strengthen cooperation between member countries, ensuring greater coordination and mutual assistance in responding to disasters.

## ACTIVITIES OF THE STRATEGIC PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES, IMPLEMENTED IN 2024

In 2024, the activities of the EUROSAI Working Group were aimed at both completing the implementation of the activities set out in the Working Group's Strategic Plan for 2021–2024 and launching the implementation of the Working Group's Strategic Plan for 2024–2027. The main goal was to increase the effectiveness of audit procedures aimed at assessing the use of funds allocated for disaster prevention and response, as well as to expand international cooperation in this area.

### Strategic Goal 1 “Mobilization of the SAI's efforts aimed at the professional development of auditors” (Step 1 “TOWARDS”)

Within the framework of this strategic goal, the efforts of SAIs — members of the Working Group are aimed at the professional development of auditors conducting audits in the field of disaster prevention and response, exchange of best practices in this area, and development of effective methodological approaches.

The implementation of this strategic goal is a contribution to the achievement of the EUROSAI Strategic Objective “Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation”.

In 2024, in order to achieve this strategic goal, a **Plenary session on “Major achievements”** was held, during which the participants discussed the implementation of recommendations based on the results of international coordinated audits conducted within the framework of the Working Group, such as:

- International Audit on Waste Management and Utilization;
- International Coordinated Audit on the Prevention and Consequences Elimination of Floods;
- International coordinated audit on “Transboundary movements of wastes in the light of the Basel Convention provisions”.

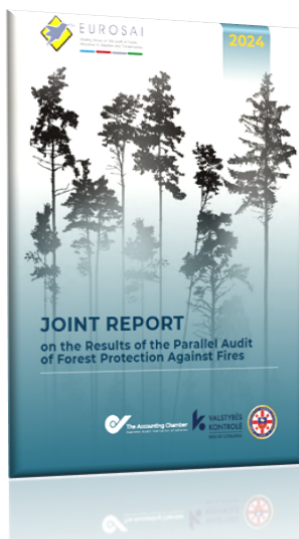




The speakers presented both successful cases of implementing the recommendations and the challenges that remain. The main focus was on the need to improve strategic planning, interagency coordination and increased control over the implementation of environmental and safety standards.

The participants, in particular, considered:

- audits of flood risk management in the EU, Georgia and Serbia, which revealed both some progress and problems with financing, coordination of intergovernmental cooperation and the need to improve response mechanisms;
- audits of waste management in Ukraine, Moldova, Serbia and Slovakia, which pointed to the need to strengthen control over cross-border transportation, improve national legislation and the process of adaptation to international standards;
- the results of the implementation of recommendations from previous audits, which showed mixed results: in some countries, the legal framework and management mechanisms have been improved, but a number of challenges remain in terms of financing, monitoring and implementation of measures.



In order to implement the Strategic Plan of the EUROSAT Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021–2024, the following was prepared **Joint report on the Results of the Parallel Audit of Forest Protection Against Fires**.

The joint report is based on the materials provided by the SAIs of Georgia and Lithuania, obtained in the course of audits on the topic of forest protection from fires, as well as materials of the audit of the effectiveness of the use of budget funds allocated for forestry and hunting, protection and protection of forests in the forest fund of Ukraine, approved by the decision of the Accounting Chamber of March 15, 2024 N° 11–1.

As stated in INTOSAI Guidance (GUID) 9000, “Cooperative Audits between SAIs”, the exchange of information and lessons learned broadens horizons and provides a new perspective on the actions of one’s own government compared to others, and is vital for SAIs.

The purpose of this parallel audit is to assess the state of forest management and the effectiveness of measures aimed at preventing, preparing for emergencies and fighting forest fires in the three countries: Georgia, Lithuania and Ukraine.

These countries have different forest areas, terrain, and forest cover levels. This affects approaches to forest management, conservation, protection and use.

At the same time, forest fires remain a significant challenge for Ukraine (especially during the period of Russia's open military aggression against Ukraine, which has been ongoing since February 2022), as well as for Georgia and Lithuania.

Thus, international cooperation and effective implementation of audit recommendations are key to improving the management of natural and man-made disasters, ensuring environmental safety and adapting to global challenges.

## Strategic Goal 2 “Mobilization of the SAI’s efforts aimed at disaster prevention and minimization of relevant threats” (Step 2 “FORWARD”)

Within the framework of this strategic goal, the efforts of SAIs - members of the Working Group are aimed at researching the prevention of man-made and natural disasters, identifying the most relevant risk areas, maximizing the attention of governments to the identified problems, and developing and providing SAIs with effective recommendations for their solution.

The implementation of this strategic goal is a contribution to the achievement of the EUROSAI Strategic Objective „Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development”.

In 2024, in order to achieve this strategic goal, the **plenary session “Looking to the future”** was held, during which the participants of the meeting were presented with the draft Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024–2027 and resolutions on the extension of the group’s mandate, which were approved unanimously.

The participants also discussed future plans and exchanged ideas. The event was held in the format of a brainstorming session, which resulted in the participants proposing ways to implement the Working Group’s Strategic Plan for 2024–2027. The participants’ work should become the basis for the development of the Working Group’s Work Plan in the future.

### For additional information

Discussion of future plans was organized in the format of a brainstorming session to collect ideas and suggestions for improving the strategic plan of the Working Group, focusing on innovations in audit activities, institutional capacity building and knowledge sharing. The participants of the meeting were divided into teams according to the selected keywords „innovation” and „development” in order to discuss the relevant strategic directions.

Each group focused on developing practical solutions to achieve the objectives set out in the draft strategic plan, which included the development of new audit methods, systematic training, and expanding international cooperation.

During the discussions, the participants shared ideas on the use of artificial intelligence and geographic information systems in auditing, professional development of auditors, as well as the creation of platforms for effective exchange of knowledge and experience.



«Innovations»



**Team by direction “innovation”** proposed under the measure “1.1. Development and Implementation of the Latest Audit Methods”, conducting international coordinated and parallel audits on the topic of “Shelter Management”. The team also proposed the use of big data analysis tools, artificial intelligence and geographic information systems (GIS), which allow for a detailed assessment of the impact and effectiveness of disaster measures, and the use of real-time monitoring tools for forecasting the occurrence of natural disasters, disaster risk maps.

The event “1.2. Stimulating innovations in audit methodologies: organizing regular trainings and workshops for auditors”, the team proposed to conduct workshops to develop skills in conducting IT audits of systems used for disaster prevention and allowing for a detailed assessment of the impact and effectiveness of disaster management measures.

**Team by direction “development”** offered several innovative ideas under Strategic Goal 2, which is to increase institutional capacity and standardize practices.

By the measure “*Systematic training and professional development*”:

- Establishment of working groups in each SAI to specialize in auditing disaster-related areas.
- Organize at least two trainings or seminars annually for members of these working groups to learn the latest standards and practices in disaster management auditing.
- Developing a number of educational resources, including manuals, guides and online learning tools to ensure continuous learning and skill development in disaster auditing.

At the event “*Sharing knowledge and best practices*”:

- Creation and continuous improvement of the Global Database that combines all possible threats and appropriate prevention methods for effective disaster management.
- Creation of social media pages on Facebook, LinkedIn and Instagram to facilitate cooperation between group members, maintain regular communication and increase the visibility of the EUROSAI AFADC Working Group’s activities and achievements.



«Development»





For the event *“Development of common tools and processes”*:

- Develop a standardized methodology or common framework for disaster audits to ensure consistency and reliability across SAIs.
- Developing methodologies that standardize how to measure and monitor recommendations specifically in the area of disaster and catastrophe auditing.
- Introduction of key performance indicators (KPIs) for both the standardized audit methodology and the methodology for measuring and monitoring recommendations.
- If necessary, conduct joint audits.

The proposed ideas and strategies are aimed at improving the Working Group’s ability to respond to disasters, increasing the accuracy and transparency of audit reports, and promoting the professional development of the group’s members.

This meeting was an important step in shaping the strategic vision of the Working Group, providing a platform for its members to exchange ideas and best practices. The collected proposals and recommendations were used to formulate a work plan that will serve as the basis for further initiatives and projects of the group aimed at increasing its effectiveness and impact at the international level.

### Strategic Goal 3

#### **“Mobilization of the SAI’s efforts aimed at effective external communication”**

#### **(Step 3 “TO THE WORLD”)**

Within the framework of this strategic goal, the efforts of the SAI’s — members of the Working Group are aimed at improving the external communication of the Working Group with stakeholders, raising awareness of its activities, as well as attracting maximum attention of the general public to the problems in the activities of the Working Group.



Photo. Participants of the 10th meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, on the topic “10th Anniversary of the Working Group: Achievements, Challenges and Future Plans” (April 22–23, 2024, Warsaw, Poland)

In 2024, in order to achieve this strategic goal, the Working Group organized and held the Xth meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes on the topic “10th Anniversary of the Working Group: Achievements, Challenges and Future Plans” (April 22–23, 2024, Warsaw, Poland).



In the photo:  
Jacek Kozłowski,  
Piotr Miklis,  
Olha Pishchanska,  
Viktor Bohun,  
Mykhailo Tolstanov  
(from right to left)

In total, 32 participants took part in the international event, including 30 representatives of SAI's from 11 countries (Republic of Albania, Bulgaria, Estonia, Georgia, Italy, Republic of Moldova, Republic of Poland, Romania, Republic of Serbia, Slovak Republic, Ukraine), representatives of the European Chamber of Auditors, and invited guests: Minister of the Internal Affairs of the Republic of Poland Marcin Kierwinski and Vice Mayor of Warsaw Tomasz Bratek.

Opening the meeting and welcoming the participants of the international event, Piotr Miklis, Vice-President of the Supreme Audit Office of Poland, emphasized the importance of the Working Group's activities and expressed his support for Ukraine in its fight against Russian aggression. In her turn, the Chairwoman of the Accounting Chamber Olha Pishchanska thanked all SAIs — members of the Group for ten years of fruitful cooperation.

In the photo:  
Olha Pishchanska  
Chairwoman  
of the Accounting Chamber

“The results of the group's ten-year work have helped governments identify weaknesses in their risk management and control systems, particularly in the areas of waste management, hazardous waste movement, flood protection, and transboundary water pollution. We have developed valuable recommendations for governments to improve the effectiveness of these measures,” said Olha Pishchanska.





The Chairwoman of the Accounting Chamber of Ukraine also noted that natural disasters, man-made accidents, pandemics and armed conflicts have changed the lives of millions of people, so the cohesion of the SAI's, governments and international organizations is extremely important in responding to various types of disasters. At the same time, Olha Pishchanska emphasized that one of the biggest challenges facing Europe and the world today is the Russian armed aggression in Ukraine.

*“The consequences of Russia's military aggression threaten not only the security and stability of Ukraine's regions. The war has caused numerous environmental disasters, including the explosion of the Kakhovka hydroelectric power plant. There is also a potential threat to other hydroelectric power plants in Ukraine. These challenges emphasize the need to strengthen international law and the collective security system. Moreover, it is more valuable not just to respond to events that have already occurred, but to develop strategies to anticipate and prevent these risks,” said Olha Pishchanska.*

On the first day of the event, the member of the Accounting Chamber, Viktor Bohun, **presented the activity results of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021–2024.**



In his speech, Victor Bohun emphasized that the COVID-19 pandemic and Russia's military aggression against Ukraine have brought new challenges to the Working Group members that require immediate adaptation of strategies and approaches. Crisis situations have revealed not only the vulnerability of systems, but also emphasized the need for readiness to respond quickly to crises, most of which are the result of human activity. In this context, the Working Group emphasized the need to develop flexible methodologies that would allow responding to similar crises today and in the future, while ensuring the continuity of important government functions and protecting citizens.

The joint work of the Working Group members is aimed at creating a more robust and resilient risk management and disaster response system.





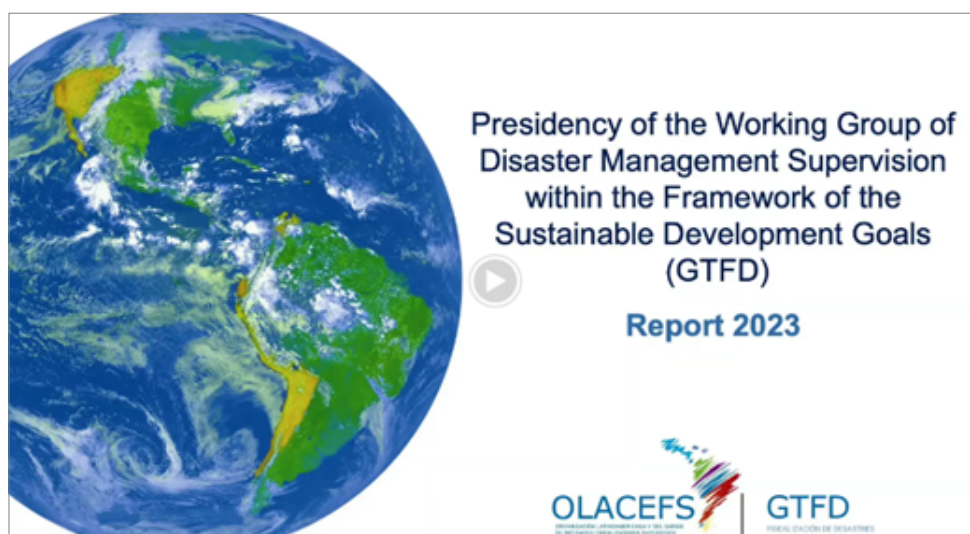
In today's world,  
characterised by rapid  
change and a growing  
number of global challenges,  
**the need for  
enhanced  
cooperation**  
between SAls is becoming  
especially important

17

Viktor Bohun also noted that the presented results of the Working Group's activities are not only a report on the work done, but also evidence of the unwavering commitment of the Working Group members, their ability to unite for a common objective, and their desire to continue to develop and improve.

In addition, Victor Bohun expressed his sincere gratitude to each of the participants for their contribution to the activities of the Working Group, unwavering commitment to the audit profession and tireless work, which is the key to the success of SAI's — members of the Working Group.

Participants of the international event, representatives of the SAI's — members of the Working Group **Discussed and approved the Report on the Activities of the EUROSAT Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021–2024.**



Presidency of the Working Group of  
Disaster Management Supervision  
within the Framework of the  
Sustainable Development Goals  
(GTFD)  
**Report 2023**

OLACEFS | GTFD

During the meeting, participants were introduced to videos sent by the OLACEFS Working Group on Disaster Management within the framework of the Sustainable Development Goals, which, together with the Working Group Secretariat, initiated cooperation to coordinate efforts aimed at preventing disasters. This initiative was announced through a written to the participants of the GTFD OLACEFS webinar and aims to promote the development of effective tools for better disaster risk management. The cooperation within INTOSAI between EUROSAI and OLACEFS will enable a higher level of disaster preparedness and contribute to a more sustainable world. In this regard, it is planned to organize a joint meeting of these groups.



As the next annual meeting of the Working Group is scheduled for May 2025, the GTFD OLACEFS Secretariat has been invited to join the meeting.

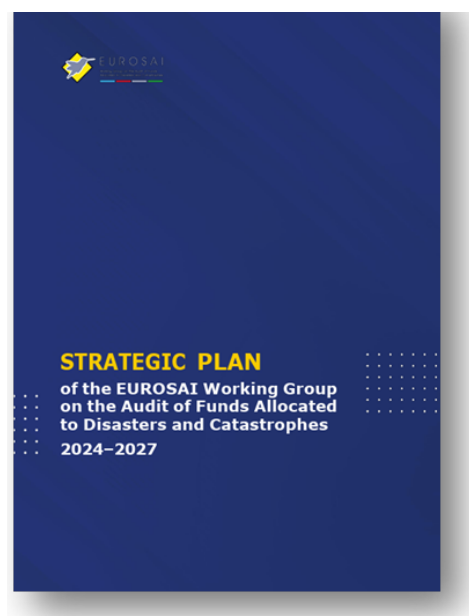
Therefore, the Working Group's activities under Strategic Goal 3 "Mobilizing the SAI's efforts aimed at effective external communication" are aimed at improving the Working Group's external communication with stakeholders and raising awareness of its activities.

## STRATEGIC PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES, FOR 2024-2027

Given the growing trend of disasters and catastrophes in Europe, there is a need to further consolidate the efforts of European SAI's to draw the attention of countries and governments to these problems and to develop effective mechanisms for responding to these threats.

In this regard, the activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes continue to be of immediate relevance and importance to both the audit community and the public.

Approved by. **Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024–2027** identifies key areas for further work and sets strategic goals aimed at increasing efficiency, transparency and accountability in managing the funds allocated for these critical activities. We strive not only to ensure proper control over the use of the allocated funds, but also to actively expand international cooperation, exchange of knowledge and best practices in the field of audit.



The implementation of this Strategic Plan is aimed at ensuring the achievement of the following goals **EUROSAI Strategic Plan for 2024–2030**:

- 1) support and mediation in professional cooperation;
- 2) support and promote the development of institutional capacity.

The activities launched in the previous strategic period of the Working Group will be continued, and new ones will be implemented within the framework of three strategic goal aimed at:

- 1) support for innovation in audit activities;
- 2) strengthening the institutional capacity of the SAI;
- 3) intensification of knowledge exchange in audit activities.

**Strategic goal 1 „Supporting and expanding the use of innovative technologies and methodologies in audit activities to ensure higher accuracy, transparency and efficiency of audits in the field of disaster management”** fulfillment of the Objective 1.2 „Promote innovative approaches, methods and the use of new technologies in audit and communication” of EUROSAI Strategic goal 1 “Support and broker professional cooperation”

This goal will be achieved through the implementation of two measures:

- 1.1.** Development and implementation of the latest audit methods.
- 1.2.** Stimulating innovation in audit methods.

It is expected that the achievement of this goal will contribute to the improvement of the quality and accuracy of audit reports. The use of innovative technologies such as artificial intelligence and geographical information systems will allow auditors to conduct in-depth data analysis, which will contribute to more effective identification and management of risks associated with the financing of disaster management projects.

**Strategic goal 2 “Strengthening the SAI’s institutional capacity through systematic training, exchange of knowledge and best practices, development of common tools and processes to improve audit standards in the context of disaster prevention and response to ensure adaptation to changing conditions and challenges”** is aimed at ensuring that EUROSAI fulfills Strategic Goal 2 “Support and facilitate institutional capacity development”.

This goal will be achieved through the implementation of three measures:

- 2.1.** Systematic training and professional development.
- 2.2.** Exchange of knowledge and best practices.
- 2.3.** Development of common tools and processes.

At the same time, this goal is expected to increase the competencies and professional knowledge of auditors in the field of disaster prevention and response.

The exchange of knowledge and experience through international conferences and professional networks will help improve audit practices and standards. This will not only increase the universality and uniformity of approaches among SAI's, but also ensure greater transparency and accountability in the use of funds at the international level, especially in projects aimed at preventing and responding to disasters.

**Strategic goal 3 „Intensify and systematize the exchange of knowledge and experience with key international, regional and local stakeholders to improve the efficiency of audit initiatives related to disaster prevention and response”**

is aimed at ensuring the implementation of Objective 1.3 “Enhance sharing of knowledge and experience within EUROSAI and with external stakeholders and partners” of EUROSAI Strategic Goal 1 “Support and mediation of professional cooperation”.

This goal will be achieved through the implementation of four measures:

- 3.1.** Establishment of specialized tools for exchange.
- 3.2.** Developing tools for knowledge sharing.
- 3.3.** Partnership with international institutions and other organizations.
- 3.4.** Regular meetings and networking events.

Thus, the implementation of this goal can be expected to significantly increase the competence and readiness of the SAI to respond effectively to disasters. The creation of specialized exchange tools, such as electronic publications and online platforms, will allow auditors from different countries to quickly access relevant information and best practices.

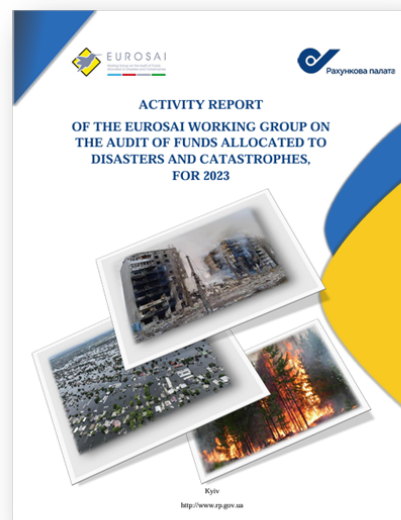
Thus, the Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024-2027 will not only improve audit methods and increase the efficiency of the use of funds, but also strengthen cooperation between member states, ensuring greater coordination and mutual assistance in responding to disasters. The use of modern technologies and innovative approaches will ensure greater transparency and accountability in the use of funds, which will increase public trust and strengthen the accountability of government institutions.

## STATUS OF IMPLEMENTATION OF THE PROPOSALS OF THE PREVIOUS ACTIVITY REPORT OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES

During 2024, the proposals of the previous activity report of the Working Group were taken into account, and the necessary measures were taken to ensure its activities and the implementation of the main tasks planned for 2024.

By the decision of the Accounting Chamber of Ukraine dated 30.01.2024 No. 3–4, the Activity Report of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2023 was approved, prepared with the aim of sending the Report to the EUROSAI governing bodies in accordance with the general procedures for the implementation of the EUROSAI Strategic Plan for 2017–2024.

The Report, in particular, provides a number of recommendations to the relevant structural units of the Accounting Chamber of Ukraine in terms of taking the necessary measures to ensure the effective operation of the Working Group in 2024.



In order to implement these recommendations, in particular:

- the joint report on the results of the international parallel audit of Forest Protection Against Fires has been completed;
- The Working Group's Strategic Plan for 2024–2027 has been prepared;
- The development of the Guidelines for Auditing the Assessment of Damage Caused by Armed Conflicts and Practical Recommendations for Assessing Probable Damage and Minimizing the Negative Consequences of Disasters was launched;
- drafted a congressional resolution to extend the mandate of the Working Group for the next three-year period, which was adopted in May 2024;
- letters were sent to members and observers of the Working Group on the extension of its mandate;
- improved communication with SAI's — members of the Working Group and external experts.

All the recommendations provided in the Activity Report of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2023 have been fully implemented. The EUROSAI Working Group continues its effective work in the field of auditing funds allocated for disasters and catastrophes, ensuring international cooperation, training of auditors and development of common methodological approaches.



## LIST OF ABBREVIATIONS

<b>EUROSAI</b>	European Organisation of Supreme Audit Institutions
<b>OLACEFS</b>	Organization of Latin American and Caribbean Supreme Audit Institutions
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>SAI</b>	Supreme Audit Institution
<b>Working Group, EUROSAI Working Group</b>	EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
<b>Strategic plan of the Working Group for 2021–2024</b>	Strategic plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, for 2021–2024
<b>Strategic plan of the Working Group for 2024–2027</b>	Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024–2027

