

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

Resolution of the XII EUROSAI Congress

27-28 May 2024

Preconditions

The EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (hereinafter - Working Group) was established in 2014 by the resolution of the IX EUROSAI Congress by transforming the EUROSAI Task Force with the same name and before that - the Special Subgroup on the Audit of Natural, Man-caused Disasters and Radioactive Waste, which functioned within the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA).

In 2017, according to the resolution of the X EUROSAI Congress, the mandate of the Working Group was extended till 2020, and according to the decision of the 51st Meeting of the EUROSAI Governing Board (online, June 3, 2020) – till XI EUROSAI Congress.

In 2021, the XI EUROSAI Congress approved a resolution to extend the mandate of the Working Group until 2024.

During this period, the Working Group acted in accordance with the Strategic Plan for 2021-2024, approved during the XI EUROSAI Congress, which defined the mission, strategic goals and expected outcomes of the Working Group for this period.

The Mission of the Working Group is aimed at capacity building, coordination and consolidation of efforts of the European SAIs to help their governments in development of effective and efficient instruments for prevention and consequences elimination of disasters and catastrophes.

As of April 2024, the Working Group consists of 17 Supreme Audit Institutions: 15 SAIs – members and 2 SAIs – observers.

Since the extension of its mandate in 2021, the Working Group carried out activities within the framework of the implementation of the Group's Strategic Plan for 2021-2024, including: four annual meetings of participants and two seminars on the most relevant topics for the Working Group members with the involvement of international

experts were held; the international coordinated audit was completed and new joint initiatives, including follow-up audit of the previous international audit have been initiated; a typical matrix of disaster audit issues, a database of disaster audits conducted by the Working Group members over the past five years, as well as a database of issues related to these audits were developed; a number of surveys and identification of the needs of the Working Group members for the development of methodological materials and updating of existing products were conducted; the work was started on the development of guidelines for auditing the assessment of damages caused by international armed conflicts/armed aggressions and practical recommendations for conducting audits of probable damages and mitigation of negative consequences of disasters; cooperation with the Working Group on Disaster Management Supervision within the framework of sustainable development objectives (GTFD) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) was initiated; the activities of the Working Group were covered in EUROSAI magazines, on the Working Group's website, as well as during participation in various international events, etc.

In order to continue active work in the field of disaster prevention and management, support the use of innovative technologies and methodologies in audit activities, strengthen the institutional capacity of SAIs through systematic training, exchange of knowledge and best practices, develop common tools to improve audit standards, share knowledge and experience with key international, regional and local stakeholders to increase the efficiency of audit initiatives related to disaster prevention and management, the Accounting Chamber of Ukraine, which chairs the Working Group, with the support of its members and observers, initiates the extension of the Working Group's mandate for 2024-2027.

In this regard, the Working Group has prepared the draft Strategic Plan for 2024-2027, which will ensure the implementation of EUROSAI's Strategic Goals for 2024-2030 and will provide the implementation of three Strategic Goals of the SAIs – members of the Working Group:

1. Supporting innovations in audit activities.
2. Strengthening the institutional capacity of SAIs.
3. Enhancement of knowledge exchange in audit activities.

Resolution of the Congress

In view of the above, recognizing the importance of the achievements of the Working Group and considering the need to continue the activities of the Working Group aimed at studying the prevention of man-made and natural disasters, drawing the attention of governments to the identified problems, as well as developing and providing effective

recommendations to supreme audit institutions on how to solve them, professional development of auditors, exchange of best practices, development of effective methodological approaches, improvement of external communication with stakeholders and drawing the maximum attention of the wider community to the issues that are in the focus of the Working Group's activities, the XIIth EUROSAI Congress:

- Takes note of the Activity Report of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021-2024;
- Extends the mandate of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for the next three-year period;
- Approves the Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024-2027;
- Agrees that the Accounting Chamber of Ukraine will be chairing the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024-2027;
- Authorises the Accounting Chamber of Ukraine, as the Chair of the Working Group, to present an activity report of the Working Group for 2024-2027, as well as proposals on the further status and activities of the Working Group after 2027 at the XIIIth EUROSAI Congress;
- Expresses its appreciation to the members and observers of the Working Group for their contribution to the activities of the Working Group;
- Encourages SAIs – members of EUROSAI to join the Working Group as its full members.