

# **ACTIVITY REPORT OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES, FOR 2023**



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APPROVED

Decision of the Accounting Chamber

30.01.2024 No. 3-4

**ACTIVITY REPORT  
OF THE EUROSAI WORKING GROUP ON THE  
AUDIT OF FUNDS ALLOCATED TO DISASTERS  
AND CATASTROPHES, FOR 2023**

**Responsible for:**

Member of the Accounting Chamber

**Viktor BOHUN**

**Kyiv**

<http://www.rp.gov.ua>

*Dear colleagues!*

*The year 2023 has brought us many challenges. The war in Ukraine, earthquakes in Turkey, Syria, Morocco, Kazakhstan and other countries, the Mediterranean storm Daniel, which led to floods in Greece, Bulgaria and Turkey, forest fires in Greece and Hawaii, and the destruction of the Kakhovka hydroelectric power station (Ukraine). Unfortunately, the list goes on.*

*Behind every emergency, natural disaster or catastrophe, there are human lives, significant infrastructure damage and thousands of human casualties.*

*Such catastrophes and natural disasters cause extremely high damage and have a negative impact on people's lives and well-being. The world is constantly faced with both natural and man-made disasters and other emergencies, and this requires joint efforts to prevent, respond to and restore the affected areas.*

*It is necessary to have effective emergency response plans, prepare the population for possible dangers, and improve infrastructure to reduce disaster risks. It is important not only to respond effectively but also to take measures to prevent them in the future.*

*Cooperation between different countries, organizations and agencies will help reduce the impact of disasters and save lives. International forums and meetings, such as the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, facilitate the exchange of experience and the development of joint strategies to address such challenges.*

*Our joint efforts within the Working Group contribute to greater transparency and confidence in the actions of governments.*

*This path is not easy, but it must be overcome, given the importance of this mission.*

*The present requires decisive action from each of us, and the need to prevent disasters and minimize their consequences remains relevant for supreme audit institutions, which can fulfill their tasks in this area.*

*The above points to the importance of further activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes.*

*In 2023, the Working Group's activities were traditionally focused on the implementation of its Strategic Plan for 2021-2024.*

*Despite all the difficulties, the Accounting Chamber of Ukraine continues to perform its functions as the Chairman of the Working Group.*

*I would like to thank all the members of the Working Group and those involved in supporting its activities for their cooperation.*

*I would like to express my gratitude to those SAIs who have actively participated in the activities of the Working Group. Your experience in conducting disaster audits is very valuable.*



*Sincerely yours*  
**Member of the Accounting  
Chamber**  
**Viktor BOHUN**

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## SUMMARY

**During 2023**, the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes **implemented measures aimed at fulfilling the Group's Strategic Plan for 2021-2024**.

In 2023, the Working Group's mission was traditionally implemented “ **in three steps** ” by achieving three strategic goals.

The martial law in Ukraine was a challenge, but we adapted quickly, ensuring the continuation of our initiatives and plans.

**The activities carried out in 2023 demonstrate the high level of commitment and professional approach** of the Working Group members to solving urgent problems in the field of disaster prevention and elimination.

Within the framework of implementation:

⇒ **Strategic goal 1** “*Mobilisation of SAIs' efforts aimed at the professional development of auditors*” was investigated to find new areas of cooperation between the members of the Working Group and to develop the Working Group's Strategic Plan for 2024-2027. A survey was carried out on the audits conducted in the field of disaster prevention and elimination over the past five years, which resulted in the development of a standard disaster audit matrix and the **preparation of information bases** on audits and their issues, which are posted on the Working Group's website. Seminar was held on the

topic “*Disasters of our time: the role and tasks of SAIs*” and a workshop on “*Auditing the readiness of governments to disasters: Audit Issues and Criteria*”. To improve internal communication, a plenary session was held on the topic of “*Preparedness of Governments for Disaster Prevention and Response*”;

⇒ **Strategic goal 2** “*Mobilising SAIs' efforts to prevent disasters and minimize related threats*” focuses on defining the main provisions of the Guidelines for Auditing the Assessment of Damage Caused by International Armed Conflicts/Armed Aggressions, Practical Recommendations for Conducting Audits of Probable Damage and Minimizing the Negative Effects of Disasters; and preparing a joint report on the results of the international coordinated audit of forest fire protection;

⇒ **Strategic goal 3** “*Mobilizing SAIs' efforts for effective external communication*” was aimed at improving the Working Group's external communication with stakeholders and raising awareness of its work. In particular, detailed information on the activities of the Working Group was prepared for publication in the 27th edition of the EUROSAI Journal; the main achievements of the Working Group were presented at the 58th meeting of the EUROSAI Governing Board; the regular IX meeting of the Working Group was held (October 26, 2023, Bucharest, Romania), which was attended by 43 participants from 11 SAIs; international experts were involved in the activities

carried out within the Working Group, which contributes to the improvement of auditors' skills and broadening their outlook.

**Thus, the measures taken reflect our commitment to cooperation and efficiency.**

In view of the above, in order to implement the mission of the Working Group and achieve the goals set out in the Strategic Plan for 2021-2024, in 2024, the following activities will be focused on:

- ✓ completion of the preparation of a joint document (report) on the results of the international coordinated audit of forest fire protection, taking into account the interest of the SAI;

- ✓ conducting an international coordinated audit on "Preparedness of Governments for Disaster Prevention and Response" (taking into account the interest and possibility of participation of the Working Group members);

- ✓ holding a seminar and the annual X meeting of the Working Group in the first half of 2024;

- ✓ prepare a report on the activities of the Working Group for 2021-2024;

- ✓ preparation of the draft Strategic Plan of the Working Group for 2024-2027;

- ✓ preparation of a draft resolution of the Congress to extend the mandate of the Working Group for the next three-year period under the chairmanship of the Accounting Chamber of Ukraine;

- ✓ preparing and sending letters to the members and observers of the

Working Group on the extension of the group's mandate;

- ✓ Continuation of preparation:

- ✓ Guidelines for auditing the assessment of damages caused as a result of international armed conflicts/armed aggressions;

- ✓ Practical recommendations for conducting audits of probable losses and minimizing the negative effects of disasters;

- ❖ improving communication with SAIs - members of the Working Group and external experts of its activities, searching for new relevant areas for cooperation between the group members and sharing experience in disaster management.

**Thus, the activities of the Working Group in 2024 will cover the main tasks of the Strategic Plan for 2021-2024.**

## INTRODUCTION

Over the past century, the impact of disasters and natural hazards has been steadily increasing worldwide. **Over two million people have died as a result of natural disasters alone over the past 50 years, with total economic losses of \$4.3 trillion<sup>1</sup>.**

Despite the efforts made by governments around the world, **the number of disasters is steadily increasing due to the following factors:** climate change, which leads to an increase in the frequency and intensity of natural disasters; **conflicts and instability** in various regions of the world, which affect the ability to respond to disasters in a timely manner and the effectiveness of humanitarian operations; environmental pollution, which directly and indirectly increases the risk of epidemics and pandemics.

At the same time, **the world is currently facing the threat of a new, even more widespread catastrophe.** Having not yet recovered from the devastating impact of COVID-19, society is facing the catastrophic consequences of the Russian Federation's armed aggression against Ukraine. In particular, Russia's nuclear threats and blackmail, as well as the militarization of the temporarily occupied **Zaporizhzhia NPP** in Ukraine, increase the risk of **global catastrophes.**

Any **military conflict is not local when it comes to the environment.** Ecosystems cannot be divided by conventional boundaries, simply by drawing them on a map. If the natural balance is destroyed in one location, it will be felt in another.

In order to reduce the risks and consequences of disasters, it is necessary to take measures to prevent them and to be prepared to respond in the event of a crisis. This involves strengthening infrastructure resilience, developing early warning systems, contingency planning and preparedness, and international cooperation to share experience and knowledge.

**Therefore, given the upward trend in the number of disasters and catastrophes in the world, the issue of further activities of the Working Group is becoming increasingly relevant. Prevention of disasters and minimization of their consequences are important tasks for the Supreme Audit Institutions.**

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<sup>1</sup> "Socioeconomic impacts and benefits", World Meteorological Organization [Electronic resource] Available from: <https://wmo.int/topics/socioeconomic-impacts-and-benefits>.

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

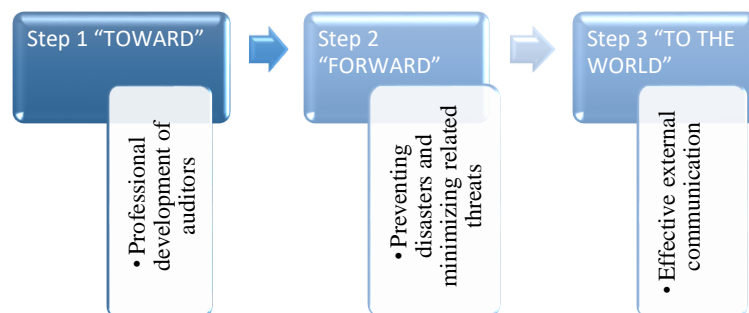
At the IX EUROSAI Congress (2014, The Hague, the Kingdom of the Netherlands), it was decided to establish a permanent EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes under the chairmanship of the Accounting Chamber of Ukraine. In April 2021, the XI EUROSAI Congress extended the mandate of this group for another three years under the chairmanship of the Accounting Chamber of Ukraine.

As of the end of 2023, the Working Group comprised 18 SAIs, of which 16 were members of the Working Group and 2 were observers.

*Reference . In March 2022, the EUROSAI Governing Board, which unites 51 SAIs (50 European SAIs and the European Court of Auditors), at the proposal of the Accounting Chamber of Ukraine, suspended any cooperation with the Accounting Chamber of the Russian Federation, the State Control Committee of the Republic of Belarus and state institutions of these countries. As a result, the membership of the SAIs of the Republic of Belarus and the Russian Federation in the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes was suspended.*

**The mission of the EUROSAI Working Group** is to increase the potential, unite and coordinate the efforts of European SAIs in assisting national governments in developing effective and efficient tools for the prevention and elimination of the consequences of disasters.

The mission of the Working Group is being implemented " in three steps " by fulfilling three strategic goals to mobilize the efforts of the SAIs - members of the Working Group.



In 2023, the Working Group's activities were carried out under

martial law, which was introduced on February 24, 2022 due to the full-scale military aggression of the Russian Federation against Ukraine. This affected the fulfillment of the tasks set out in the Working Group's Strategic Plan.

**The EUROSAI Working Group plays a significant role in ensuring safety and responding to such situations. Its mission is extremely important, and its activities contribute to the development of effective disaster management mechanisms by governments to protect their populations and economies.**



## 2. ACTIVITIES OF THE STRATEGIC PLAN OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES IN 2023

In 2023, the Working Group's activities were aimed at identifying the most relevant areas for further work, the need to develop practical recommendations, share audit experience and summarize the experience already gained, in particular by creating databases and a standard disaster audit matrix.

### *Strategic goal 1 'Mobilisation of SAIs' efforts aimed at the professional development of auditors' (Step 1 "TOWARD")*

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

The implementation of this strategic goal contributes to the achievement of EUROSAI's Strategic Goal "Supporting effective, innovative and relevant audits by promoting and coordinating professional cooperation".

The above strategic goal is achieved through the implementation of its three objectives.

As part of the assignment

***1.1 " Enhancing the practical utility of products developed under the Working Group's activities "*** provides for the creation of a database of disaster audit matrices.

In order to develop a template matrix of disaster audit issues and post it on the Working Group's website for online access, the Working Group's secretariat conducted a survey among its members on audits conducted in the field of disaster management (disaster-related assistance) over the past five years.

Based on the results of the survey and the inputs received from the Working Group members, **a matrix of disaster audit issues was developed and posted on the Working Group's website.**



*QR-code for access to the template matrix of disaster audit*



*QR- code for access to the disaster audit database*



*QR-code for access to the database of disaster audits*

In addition, a **database of disaster audits** conducted over the past five years

by the Working Group members, as well as a **database of issues in these audits**, has been created.

The creation of these databases is important for analyzing the effectiveness of security and response measures, studying problems and shortcomings, sharing information among the members of the Working Group, and planning and making informed decisions on disaster prevention and elimination.

The implementation of these measures is important **to draw maximum public attention to the problems of the Working Group's activities and to ensure online access to these products for interested users.**

It should be noted that the Working Group's Strategic Plan is for 2021-2024, so in 2023, further areas of its activities were determined.

As a result, the Working Group Secretariat also conducted a **survey to identify the current needs of its members** in order to develop the Working Group's Strategic Plan for 2024-2027 and to find new areas of cooperation.

The survey results are shown in the figure below.

Strategic objectives of the Working Group for 2022-2027

- improving audit competence;
- cooperation and exchange of experience;
- development and improvement of methodological approaches to the audit of funds allocated to disasters and catastrophes

The most urgent tasks of the Working Group for 2024-2027

- developing methodological approaches to auditing the assessment of damages and losses caused by natural disasters and catastrophes of various origins;
- continuing to develop best practices in the field of auditing funds allocated to disasters and catastrophes;
- facilitating the exchange of knowledge and the introduction of new approaches to audits in these areas, taking into account the challenges of the current environment

Relevance of the need to continue developing recommendations for best practice in disaster prevention and recovery

- man-made;
- environmental ;

*Results of the survey to identify the current needs of the Working Group members in order to develop the Working Group's Strategic Plan for 2024-2027*

Thus, to fulfill Objective 1.1 'Increase the practical usefulness of products developed within the framework of the Working Group' of Strategic Goal 1, in 2023 the Working Group developed a standard disaster audit matrix, created a database of audits conducted by the Working Group members over the past five years, as well as the issues of these audits. The current goals, objectives

and areas of further activity of the Working Group have been identified.

In pursuance of Task *1.2 'Professional Development of Auditors Conducting Audits in the Field of Disaster Prevention and Response'*, a seminar on 'Modern Disasters: the Role and Tasks of SAIs' was held (27.10.2023, Bucharest, Romania), which was attended by 11 countries (Bulgaria, Estonia, Georgia, Latvia, Moldova, Poland, Romania, Serbia, Turkey, Hungary, Ukraine). The seminar was chaired by **Viktor Bohun**, a member of the Accounting Chamber of Ukraine, and moderated by **Mykhailo Tolstanov**, Head of the International Cooperation Department.



The relevance of this seminar is to strengthen cooperation within the Working Group and to apply practical recommendations aimed at assessing the likely losses and minimizing the

## negative consequences of disasters caused by armed conflicts.

During the seminar, audit approaches to disaster assessment, planning and conducting disaster audits were presented. The participants got acquainted with the role of the Accounting Chamber of Ukraine in audits related to the assessment of the consequences of disasters caused by the war in Ukraine, as well as the experience in conducting audits on the management (prevention, preparedness) of emergencies caused by forest fires and fire prevention tasks in the Hungarian disaster management system.

Let us consider the topics of the presentations in more detail.

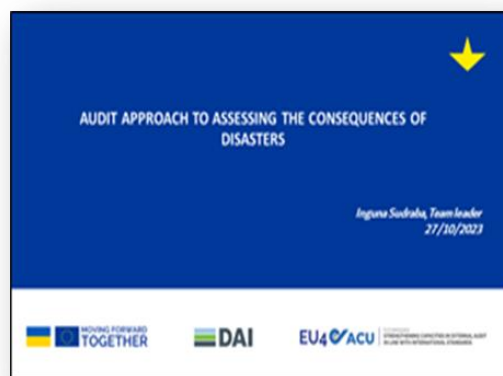
### *Audit approaches to assessing the consequences of disasters (invited expert - Inguna Sudraba).*

The following aspects should be considered while conducting audits related to disaster risk assessment:

- ✓ the use of guidance based on the principles of compliance auditing and ISSAI standards;
- ✓ the need to confirm that the damage and loss assessment process is in line with the approved methodology;
- ✓ the use of a strategic risk-based approach to the scope of the audit;
- ✓ long-term nature of the damage assessment.

The key audit question is *'Has the assessment of damage and losses been carried out in accordance with the approved methodology?'* . Sub-questions are determined based on confirmation of the key question.

**Audit criteria** are the methodologies developed and approved by the ministries in accordance with the Procedure for Determining Damage and Losses Caused to Ukraine as a Result of the Armed Aggression of the Russian Federation (Resolution of the Cabinet of Ministers of Ukraine of 20 March 2022, No. . 326).



### **Key risks** for the objects of control:

- ✓ inconsistency of the assessment with the approved methodology;
- ✓ misunderstanding of the assessment methodology;
- ✓ unreliable assessment results;
- ✓ involvement of related parties in the evaluation;
- ✓ one subject of evaluation with several objects;
- ✓ missing or incorrect evaluation documentation.

Auditors should assess and identify the risks of fraud and corruption, including when assessing damage and losses to state property.



### *Audit approaches to planning and conducting disaster audits (SAI of Ukraine).*

The policy of each country and the global community as a whole should include **measures to prevent and eliminate the consequences of disasters**. This is necessary to ensure sustainable development and socio-economic stability of the state. Until recently, most countries tried to reduce the risks associated with disasters, focusing on measures to eliminate the consequences, restore and meet the basic needs of the affected population. The growing number of disasters and losses requires their forecasting and prevention. An analysis of global best practice based on reports and reports submitted by European auditors shows that preventing disasters is much cheaper for the state than dealing with their consequences and recovery.

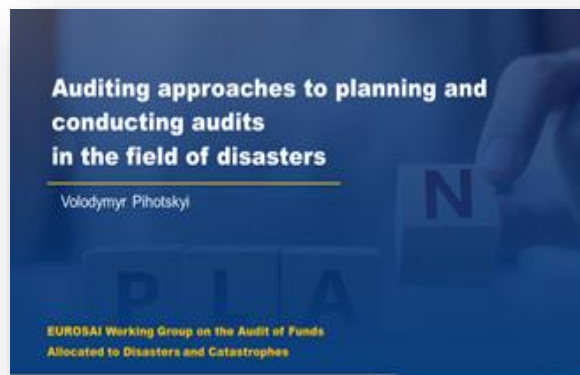
*Audits of governments' disaster preparedness and prevention are conducted at different levels: international, national, regional, institutional (organizational).*

#### *International level.*

The purpose of an audit at this level is to assess the implementation of international treaties in the field of disaster management. To conduct such audits, it is necessary to determine which international treaties in this area have been ratified or adopted by the state.

#### **The main areas of these audits:**

- ✓ compliance by the responsible state authorities with their obligations under the contract;
- ✓ creation of effective mechanisms for



the implementation of international agreements in the field of prevention and elimination of the consequences of natural and man-made disasters;

- ✓ efficiency of control activities over compliance with international agreements.

#### *National level.*

The purpose of these audits is to assess the national protection system, including the organization of disaster management. These audits may cover the entire national system of disaster prevention and preparedness, as well as its individual subsystems. The audit topic is selected based on the list of the most possible disasters ranked according to their probability of occurrence, the amount of resources used for prevention and preparedness of the state, and the expected scale of their consequences. To achieve this goal, SAIs may focus on the following tasks:

- ✓ assessment of the decision-making mechanisms and division of responsibilities between the authorities responsible for disaster prevention, preparedness, response and recovery;

✓ assessing the degree of achievement of the results of the state policy, state targeted and budget programs in the field of disaster prevention and preparedness;

✓ assessment of the appropriateness, adequacy, legality, economy and effectiveness of the use of funds for disaster prevention and preparedness.

### ***Regional level.***

The goals and objectives of regional and national level audits may be identical. An analysis of the reports on the results of these audits will allow us to identify the following main audit objects at this level:

✓ central executive body responsible for management and control in the field of study;

✓ institutions controlled by the central executive body that ensures the implementation of measures to prevent and eliminate the consequences of natural and man-made disasters at the regional level;

✓ local authorities of the audited regions.

### ***Institutional/organizational level.***

An emergency at a particular facility can become a national disaster. Audits at this level focus on the following aspects:

✓ assessment of the facility's compliance with the requirements of environmental legislation and technical and safety regulations;

✓ an assessment of the degree of impact of a facility on the environment and human life;

✓ an assessment of the effectiveness, completeness and validity

of environmental protection measures and achievement of the required level of safety at the facility.



### ***Disasters caused by the war in Ukraine - the role of the Accounting Chamber of Ukraine (ACU).***

The fact of Russia's armed aggression against Ukraine has been recognized and condemned by most countries. The UN General Assembly resolution of 02.03.2022 was supported by 141 countries. In addition, 40 of the world's most developed countries have imposed economic sanctions against the Russian Federation and persons associated with its authorities and seized their assets.

The Accounting Chamber of Ukraine as an independent auditor plays an important role in the process of objective determination of damage and losses caused to Ukraine by the aggressor state.

**In 2022-2023, the Accounting Chamber of Ukraine paid special attention to the implementation of control measures regarding methods, processes and activities for assessing**

**damages caused by the military aggression of the Russian Federation against Ukraine, for their use in international courts, obtaining reparations and calculating funds for the restoration of the state.**

The data obtained as a result of recording and assessing damages, under the conditions of proper verification, with the involvement of international partners in their collection and processing, can be recognized by the world as indisputable evidence of the damage caused to Ukraine by the military actions of the Russian Federation.

At the same time, the society is already receiving information about the losses caused by the armed aggression of the Russian Federation against Ukraine, as previously calculated by international experts, and these are insane amounts. In particular, on March 23, 2023, the Government of Ukraine, the World Bank, the European Commission and the UN presented a report in which direct losses are estimated at more than 135 billion dollars. USA. Economic losses, namely disruption of economic flows, production and additional costs, amount to 290 billion dollars. USA. Ukraine's needs for reconstruction and restoration are estimated at approximately 411 billion dollars. USA <sup>2</sup>.

The Accounting Chamber of Ukraine takes an active part in the reconstruction of our country both

internally and externally in the following directions:

- *for society* - confirmation or refutation of the reliability of the results of the Government's assessment of damages caused by the armed aggression of the Russian Federation; ensuring proper and complete recording of damages caused to citizens;

- *for the state* – bringing the process of recording and assessing damages caused to Ukraine as a result of military actions to uniform proper rules and approaches adopted by the international community;


- *for foreign intelligence agencies* – compilation and updating of information on best practices in the field of damage assessment audits, development of guidelines (standards) for conducting an audit of damage assessment caused by war (military actions);

- *for international organizations and donor countries* - acting as a guarantor for specific amounts of aid to ensure recovery.

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<sup>2</sup>Ukraine - Rapid Assessment of Damage and Recovery Needs: February 2022 - February 2023 (Ukrainian) [ Electronic resource ]

Available from: <https://documents1.worldbank.org/curated/en/099062823034041908/pdf>.

 *Audit of the management (prevention, preparedness) of emergency situations caused by forest fires (SAI of Georgia).*

Forest fires in Georgia occur annually and cover tens and sometimes hundreds of hectares, which became the main motivation for conducting the corresponding audit. For example, in the summer of 2017, Georgia was engulfed in large-scale fires, in particular in the Borjomi forest, in the elimination of the consequences of which dozens of countries took part. As a result of the fire, an area of up to 1000 hectares was burned and the ecosystem was damaged. A number of forest fires were also recorded in the summer of 2019. In order to protect the population and the territory from emergency situations, a national strategic document on natural disaster risk reduction was created in Georgia, the task of which is to create a unified risk reduction system.

The audit covered the period 2017–2019. However, information from previous and current periods was used for trend analysis.

**The main issues** of the emergency management audit:


1. *How sufficient and effective are the planned and implemented measures to prevent the risk of forest fires?*

2. *To what extent does the current level of preparedness of relevant departments ensure timely response and reduction of negative consequences of forest fires?*

Thus, according to the results of the audit, the following were found: deficiencies in



forest management plans and fire prevention measures; shortcomings in the existing model of physical forest protection; unevenness in the distribution of primary firefighting equipment, firefighters, rescuers and in the territorial distribution of fire trucks; impossibility of providing aviation firefighting. In addition, it was emphasized that despite significant changes in the legislation, the National Civil Security Plan of Georgia, approved in 2015, has not been updated, and one of the factors in the occurrence of forest fires was the lenient punishment for causing them.

 *Audit of fire prevention tasks in the Hungarian disaster management system (SAI of Hungary).*

The audit covered the period 2019–2022. **The purpose of the audit is** to assess the effectiveness of the activities of organizations participating in the implementation of tasks of prevention, protection of life and property safety in the forest fire risk prevention system.

Within the framework of the audit, the following areas were investigated:



the contribution of information activities of disaster prevention agencies to the effective operation of the fire prevention system;

contribution of activities of disaster prevention bodies to the effective operation of the fire prevention system;

contribution of disaster prevention agencies to transparent recording of financial and human resources.

Conclusions based on the results of the audit:

❖ The National General Directorate for the Elimination of Consequences of Natural Disasters has defined basic guidelines, rules and methods for planning and executing tasks.

❖ Expanding the range of data from external sources that can be used for risk analysis enables more thorough and targeted planning of inspections and outreach activities.

❖ The National Directorate General for the Elimination of the Consequences of Natural Disasters and its regional bodies contributed to the effective operation of the fire prevention system by performing their official and supervisory fire safety tasks for the purpose of fire prevention, taking into account the scope and professionalism of the tasks performed.

❖ The objective assessment of individual activity can be additionally



strengthened by the use of aggregate indicators.

❖ The minimum requirements for the number of official fire safety inspections have been significantly lowered by the National Directorate-



General for Disaster Management, which poses a risk to operations.

**According to the results of the seminar "Contemporary disasters: the**

*role and tasks of the SAI*" it was determined that a necessary condition for effective disaster prevention is the systematic informing of governments about their frequency, intensity and root causes. Arguments prompting the government to allocate resources from the state budget for the prevention and elimination of possible consequences must be convincing and scientifically based. Therefore, when monitoring and controlling the process of managing emergency situations, SAI should pay special attention to audits in the field of disaster prevention and ensuring preparedness for future disasters.

During the seminar, it was also held *workshop on the topic "Audit of*



While working in groups, all participants **determined audit issues according to 3 criteria**, namely:

1. Risks and threats, emergency response plans.
2. Communication, coordination and cooperation.

### *Government Disaster Preparedness: Audit Issues and Criteria"*

The purpose of the workshop is to review the main issues and criteria used in auditing governments' preparedness for disasters, and to discuss possible next steps and cooperation.

Participants were asked to divide into 3 groups. The moderators of the groups were: Piotr Miklis, director of the regional office of the Higher Chamber of Control of the Republic of Poland in Katowice; Roxana Sheiten, Director of the Department of Performance Audits of the Audit Court of Romania, and Henry Sinive, Audit Manager of the National Audit Office of Estonia.



3. Education and training, stock assessment.

During the discussions, the participants actively shared their own experience and achievements of their SAI in the field of disaster audit, because in this way it is possible **to increase the**

efficiency and preparation for responding to disasters, which will contribute to more effective risk management and reduction of the negative consequences of disasters.

The results of the workshop conducted by the EUROSAI Working Group on the audit of funds allocated for the prevention and elimination of the consequences of disasters are the determination of the main issues and criteria that can be taken as a basis for conducting a future international coordinated audit on the topic "Readiness of governments to prevent disasters and eliminate their consequences."

Through the SLIDO interactive platform, a survey of the participants



of the seminar was conducted regarding the biggest disasters and a national audit in their countries within the framework of the proposed audit. In the process of working out the mentioned issues, it was established that environmental, meteorological and tectonic disasters are among the biggest cataclysms in the SAI countries that participated in the survey. to the

prevention of disasters and elimination of their consequences".

To complete the task *1.3 "Strengthening of internal communication for the purpose of sharing experience and best practice between auditors on disaster audits "* during the annual meeting of the Working Group (October 26, 2023, Bucharest, Romania) *a plenary session was held on the topic "Readiness of governments to prevent disasters and eliminate their consequences"*, within which **invited experts** from the executive authorities of Romania and Ukraine shared their experience *management of emergency situations, including those caused by armed aggression of the Russian Federation against Ukraine.*

One of the most dangerous consequences of war is large-scale contamination of territories with explosive objects. Taking into account the potential areas of such pollution, which is almost half of the territory of Ukraine, it can be considered that this threat is the greatest in Europe since the Second World War.

In addition, the participants of the plenary session discussed the importance of government disaster preparedness and got acquainted with auditing experience in this area.



*Disaster preparedness of governments - why is it important? (SAI of Ukraine).*

Disaster preparedness activities are carried out in the context of disaster risk management and are aimed at strengthening the capacity needed to

effectively manage emergencies of all types and ensure an orderly transition from response to sustainable recovery work. Disaster preparedness is based on careful disaster risk analysis and effective communication with early warning systems.

**Disaster risk assessment** is a qualitative or quantitative approach to determining the nature and extent of disaster risk by analyzing potential threats and assessing existing conditions of hazard and vulnerability that can collectively harm people, property, services, livelihoods, and the environment.

**Disaster risk assessment includes :** identification of threats; study of such technical characteristics of threats as their location, intensity, frequency and probability; analysis of susceptibility to threat and vulnerability, including physical, social, ecological, economic parameters and indicators of population health; assessment of the effectiveness of the prevailing and alternative options for coping with disasters in relation to probable risk options.

**An early warning system** is a comprehensive system of monitoring,



forecasting and forecasting threats, disaster risk assessment, communication systems and processes, and ensuring preparedness, which enables the population, communities, governments, enterprises and other parties to take timely measures to reduce the risks of disasters before dangerous ones occur. events

In March 2022, the UN Secretary-General called on **the Early Warning for All initiative** to protect every person on Earth with early warning systems by 2027. According to estimates by the UN Office for Disaster Risk Reduction, as of 2022, **only half of the world's countries are protected by early warning systems for various hazards.**

Thus, less than half of least developed countries and only one third of small island developing states have an early warning system for various hazards.

*Government disaster preparedness is key to protecting citizens and property in emergencies and is an important aspect of crisis management and national security.*

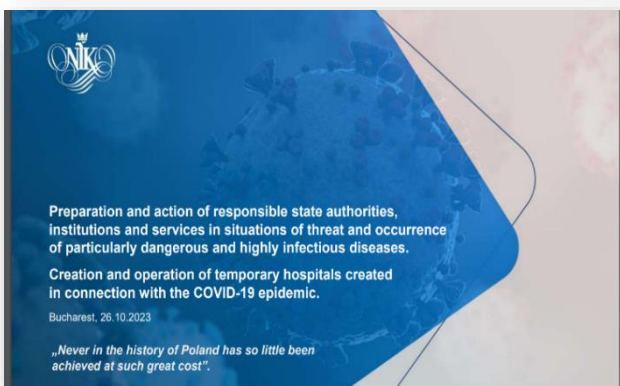


*Disaster prevention, response and recovery in case of flood risk (SAI of Romania).*

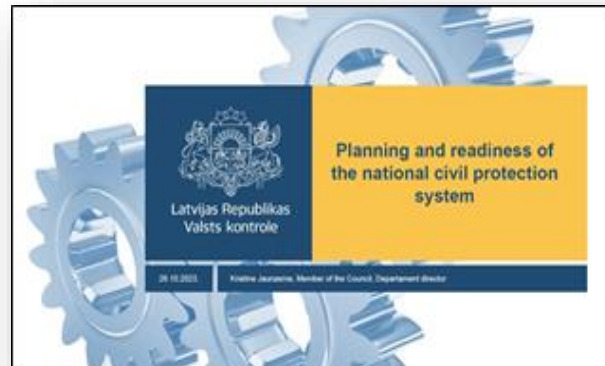
The management of any type of risk involves the identification of associated risks, the establishment of responsible bodies according to the type of risk and their areas of activity, as well as the distribution of auxiliary functions. Therefore, the corresponding audit was carried out in the Ministry of Environment, Water and Forest Resources, the Ministry of Internal

Affairs, the Ministry of Development, Public Works and Administration, as well as in the National Administration of Romanian Water Bodies.

According to the results of the audit, it was established that the flood protection system does not work to its full extent due to a lack of financial, human and material resources. Under these conditions, the capacity of the flood protection infrastructure is significantly reduced both in terms of the ability to prevent the risk of floods and to limit their




impact on the territory of Romania. At the level of the audited objects, the emergency management system is well organized, but certain difficulties may arise, caused either by an ineffective infrastructure for internal and inter-institutional communication, or by ineffective communication/cooperation between authorities. Public warning/warning equipment, as well as technical means of intervention, must be provided at an adequate level to counter challenges caused by hazardous hydrometeorological phenomena.



 *Planning and readiness of the national civil defense system (SAI of Latvia).*


The audit was conducted by SAI Latvia in 2022 and covered the period from January 1, 2020 to December 31, 2021, which consisted in the study of the institutional model of disaster management, risk assessment, development and monitoring of the implementation of civil protection plans, planning and organization of civil defense exercises and trainings protection, planning and provision of state stocks of materials, control over compliance with civil protection requirements.

Based on the results of the audit, 17 recommendations and 3 proposals were prepared for the Ministry of Internal Affairs and the Cabinet of Ministers to strengthen the system of civil protection and crisis management in Latvia.

 *Audit on countermeasures against COVID-19 in Poland (SAI of Poland).*

Within the framework of the implementation of measures aimed at identifying threats and preventing the emergence of particularly dangerous and highly infectious diseases, the responsible state authorities, medical institutions and services **were not ready to take appropriate actions during the epidemic** caused by the SARS-CoV-2 virus. Thus, the relevant services **did not sufficiently take into account changes in the epidemiological situation**, and therefore did not comply with the provisions of Clause 4 of Article 68 of the Constitution of the Republic of Poland regarding **the obligation to fight epidemic diseases**.

Changes in the organization of medical care were implemented inconsistently on the basis of individual decisions of administrative bodies. An excessive number of hospital beds, as compared to the needs, together with the necessary medical personnel to provide them, were excluded from the provision of "non-covid" services, which created unreasonably large reserves of covid beds.



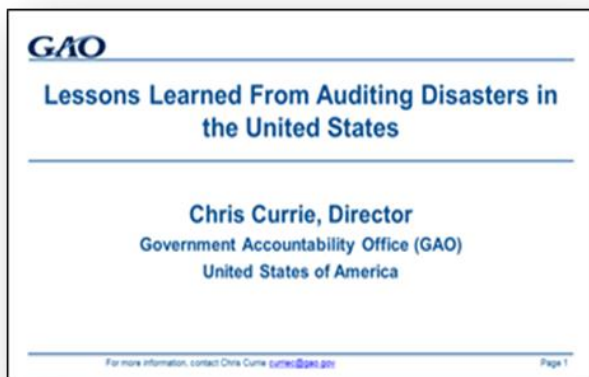
*Activities of the United States Air Force Base in the field of disaster preparedness and elimination of their consequences (US Air Force Base).*

In the United States, the federal approach to disaster preparedness, response, and recovery is divided among more than 30 federal agencies. Some have extensive disaster relief programs, and most provide grants or loans to state and local levels of government. The Federal Emergency Management Agency

(FEMA), part of the Department of Homeland Security, is the primary federal agency responsible for disaster preparedness, response, and recovery.

The US National Preparedness Framework identifies 32 core capabilities in 5 areas that serve as the basis for measuring national preparedness, identifying gaps, and allocating resources: prevention, protection, mitigation, response, and recovery. All levels of government apply and practice this system.

Based on the results of the plenary session "Readiness of Governments to Prevent Disasters and Eliminate Their Consequences", conclusions were drawn regarding the importance of the work of the AEO countries in preparing governments and maintaining preparedness for disasters and emergency situations. In particular, their role is to assess the financial preparedness of the governments of countries for emergency situations, to study the system of risk management in government structures responsible for emergency situations, and to analyze the effectiveness of programs and measures aimed at preventing disasters and eliminating their consequences. Thus, SAIs contribute to increasing the effectiveness of government measures in the field of disaster preparedness and ensuring the safety and protection of the population in case of emergency situations.



### *Recommendations*

The Secretary of the Accounting Chamber - the head of the staff must ensure that the relevant structural subdivisions of the Accounting Chamber's staff carry out measures regarding:

- ✓ inclusion in the priorities of international cooperation of the Accounting Chamber for 2024, holding a seminar of the Working Group and the X annual meeting of the Working Group (approximately in the first half of 2024 year, offline/online format);

- ✓ implementation of the Strategic Plan of the EUROSAI Working

Group on the audit of funds allocated for the prevention and elimination of the consequences of disasters for 2021-2024;

- ✓ preparation of a report on the activities of the EUROSAI Working Group on the audit of funds allocated for the prevention and elimination of the consequences of disasters for the years 2021-2024, with the aim of presenting it at the 12th EUROSAI Congress;

- ✓ preparation of the project of the Strategic Plan of activities of the EUROSAI Working Group on the audit of the funds allocated for the prevention and elimination of the consequences of disasters for the years 2024–2027;

- ✓ preparation of the draft resolution of the Congress EUROSAI regarding the extension of the mandate of the Working Group for the next three-year period under the chairmanship of the Accounting Chamber;

- ✓ preparation and delivery of letters to members and observers of the Working Group regarding the extension of the mandate of the Group.

***Strategic goal 2 "Mobilization of the efforts of the SAI aimed at preventing the occurrence of disasters and minimizing the corresponding threats" (Step 2 "FORWARD")***

Within the stated Strategic goal, the efforts of the members of the Working Group are aimed at researching the prevention of man-made and natural disasters, identifying the most relevant areas of risk of their occurrence, maximizing the attention of governments to the identified problems, as well as developing and providing effective recommendations for their solution.

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

In 2023, within the framework of the implementation of task ***2.2 "Development of methodological approaches to conducting audits and developing recommendations for SAI, aimed at assessing probable losses and minimizing the negative consequences of disasters, as a result of force majeure circumstances"*** taking into account the interest of SAI, work has been started on the development of:

✓ Guidelines for auditing the assessment of damages caused as a result

of armed conflicts of an international nature/armed aggressions;

✓ Practical recommendations for conducting audits of assessing probable losses and minimizing the negative consequences of disasters.

An important task for the SAI is to introduce monitoring of government actions aimed at preventing natural disasters by conducting coordinated audits, national audits in this area and developing joint actionable recommendations for our governments.

Therefore, for the implementation of task ***2.3 "Implementation of monitoring efforts of governments aimed at preventing natural disasters", a joint provision on cooperation in conducting a coordinated audit "Readiness of governments to prevent disasters and eliminate their consequences"*** is being developed, which is planned in 2024, taking into account the interest of the members of the Working Group.

The key issues of the specified audit, developed by members of the Working Group during the workshop:

1. *How does the government assess the risks of disasters?*
2. *What norms, rules and action plans have been adopted by the government?*
3. *How does the government coordinate disaster preparedness, prevention and mitigation?*



4. *How do different government structures interact with each other in the event of a disaster?*

5. *Are training events provided in case of emergency situations?*

6. *Are the physical and financial support for disaster response adequate?*

In addition, the Working Group has started work on the preparation of a joint document (report) regarding research on the assessment of the effectiveness of national policies aimed at protecting forests from fires, as well as improving the effectiveness of their activities in this area.

It should be noted that this document will be based on the results of already conducted audits in the field of forest fire protection by members of the Working Group. Completion of preparation and approval of the specified document is planned in 2024.

### ***Recommendations***

The Secretary of the Accounting Chamber - the head of the staff to instruct the department of control over the use of natural resources and environmental protection, the department of international cooperation and other structural divisions of the Accounting Chamber to work out issues related to:

✓ preparation of the project of the Joint Regulation on conducting an international coordinated audit of the readiness of governments to prevent disasters and eliminate their consequences (in case of interest and possibility of participation in the audit of members of the Working Group);

✓ continuation of work on the development of projects:

- Guidelines for the audit of the assessment of damages caused as a result of armed conflicts of an international nature/armed aggressions;

- Practical recommendations for conducting audits of assessment of probable losses and minimizing the negative consequences of disasters;

✓ preparation of a joint document (report) on the results of an international coordinated audit on forest fire protection;

✓ strengthening of communication with SAIs — members of the Working Group, who are interested in participating in international coordinated audits, in particular regarding the agreement of a joint document (report) on the results of the forest fire protection audit.

***Strategic goal 3 "Mobilization of SAI efforts aimed at effective external communication" (Step 3 "TO THE WORLD")***

Within the stated Strategic goal, the efforts of the members of the Working Group are aimed at improving the external communication of the Working Group with interested parties, raising awareness of its activities, as well as attracting the maximum attention of the wider community to the problems of the Working Group.

In order to fulfill task **3.1 "Ensuring more effective informing of interested parties about the results of the Working Group's activities"**, the Accounting Chamber of Ukraine, which chairs the Working Group, prepared detailed information on the activities of the Working Group for 2022 for publication in the 27th edition of the EUROSAI magazine, which contributes to the improvement informing members of the EUROSAI community about the results of the Working Group and drawing attention to disaster prevention issues.

The main achievements of the Working Group are presented in Mr. Chairman of the Accounting Chamber of Ukraine Andriy Meissner at **the 58th meeting of the EUROSAI Governing Board**, which took place in June 2023 in Vilnius, Republic of Lithuania.

**Thus, the level of awareness of the public and the international community about the activities of the**



*Participants of the 58<sup>th</sup> EUROSAI Governing Board Meeting*

**Working Group, in particular the state of implementation of strategic tasks and achievement of strategic goals, has been ensured.**

To complete the task

**3.2 "Ensuring qualification improvement of auditors, exchange of experience and best practice, in particular on audits in the field of prevention and elimination of the consequences of disasters"** The working group organized and held its regular meeting **EUROSAI working group on the audit of funds allocated for the prevention and elimination of the consequences of disasters** ( October 26, 2023, Bucharest, Romania) .

**The meeting was held offline for the first time since 2019** , and was attended by 43 participants from 11 countries.

**Viktor Bohun** , a member of the Accounting Chamber of Ukraine, chaired the meeting , **Mykhailo Tolstanov** , the head of the international cooperation department, moderated .

The meeting began with a welcome speech **by the President of the Court of Accounts of Romania, Mihai Busuioc** , who emphasized the importance of the work of the Working Group on preparing and reducing, with the help of an audit, the impact of natural or man-made disasters in European countries. He informed about the process of modernization and transformation of the Court of Accounts, which involves changing the audit methodology and the way of interaction with audit objects. Mr. Busuioc noted that the performance audit is an important tool with which the

Romanian State Agency can come to the aid of the authorities and citizens, providing conclusions and recommendations obtained as a result of the audits. That is why, according to him, the Department of Performance Audit was created at the SAI of Romania.



*Participants of the IX Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (26.10.2023, Bucharest, Romania)*



*From laeft to right Miron Nika, Viktor Bohun, Mihai Busuioc, Raed Arafat, Csongor – Attila Dezso*

In addition, Mihai Busuiok expressed support for the Ukrainian people and emphasized Romania's readiness to continue helping Ukraine not only by accepting refugees from Ukraine, by providing transit of exported grain, military aid, and also by providing international diplomatic support until the end of the war.

**Viktor Bohun, a member of the Accounting Chamber of Ukraine**, also addressed the meeting participants . Mr. Bohun emphasized the fact that today requires a response to new challenges, one of which is Russia's war against Ukraine. The aggression of the Russian Federation in Ukraine led to terrible consequences: a large number of victims among military and civilians, a humanitarian crisis with mass displacement of the population, the destruction of infrastructure, damage to the surrounding natural environment, especially after the occupiers blew up the Kakhovskaya HPP. However, Ukraine and the world may face a larger catastrophe, because there is still a possible threat of an accident that could be caused by the actions of the Russian occupiers at the Zaporizhzhia nuclear power plant. This terrorist attack will have consequences for approximately 1 billion people and 40 countries.

According to Viktor Bohun, joint work and exchange of information between countries will help reduce risks and prepare countries for possible crisis situations. Therefore, the Working Group has started the development of **guidelines for the audit of the assessment of damages caused by international**

**armed conflicts/armed aggressions, as well as practical recommendations for conducting audits of the assessment of probable damages and minimizing the negative consequences of disasters .**

The meeting of the Working Group was addressed by **the former member of**



*Viktor Bohun*

**the Court of Accounts of Romania, Miron Nika** , who headed the direction of cooperation between the Romanian State Audit Office and the Working Group, and his successor in this position, **member of the Court of Accounts, Csongor – Attila Dezso**, who headed the newly created department for auditing the effectiveness of the Court of Accounts of Romania. They emphasized the importance of the work of the Working

Group, active interaction and exchange of experience between the group's members on audits in the field of disaster prevention and elimination, and noted the need for joint audit activities on topics of common interest to the group's members.

In particular, Mr. Dezso noted that performance audits can provide a clear picture of how institutions are prepared to deal with critical situations such as natural disasters and disasters. By identifying weak points, SAIs can propose appropriate methods to increase the resilience of all actors and institutions, optimize human and material resources, and improve public awareness of preventive measures.

**International experts from Latvia, Romania, the USA and Ukraine participated** in the plenary session and the seminar .

***Raid Arafat*** - State Secretary of the Ministry of Internal Affairs of Romania, Director of the Department of Emergency Situations with a **presentation on the organization and functioning of the Romanian National Emergency Management System**. Mr. Arafat familiarized the audience with Romania's experience in emergency management and the activities of the department he heads, and noted that the emergency department regularly conducts simulations in the event of disasters in order to verify the reliability of the functioning of all services, awareness of their responsibilities and the ability to act in a coordinated manner in difficult conditions. This real picture from the ground helps to better test the response of the relevant services and shows the

necessary procedural or regulatory improvements.

Mr. Arafat also noted the importance of the activities of SAIs that exercise control in this area, in particular the efficiency audits conducted by the Audit Court of Romania, and the usefulness of the recommendations provided based on the results of these audits.



*Raed Arafat and the participants of the Meeting*



*Vasyl Snitsar*

**Vasyl SNITSAR** - deputy director of the Emergency Response Department of the State Emergency Service of Ukraine, with a presentation on the topic **"Response of the Emergency Situations Service of Ukraine to emergency situations caused by military aggression."**

In his presentation, Mr. Snitsar presented the consequences of the destruction of the civil and critical infrastructure of Ukraine due to the military aggression of the Russian Federation and the measures taken by the State Emergency Service to prevent and eliminate the consequences of such destruction.

**Inguna SUDRABA** - expert of the project **"Strengthening external audit capabilities in accordance with international standards"** (EU4ACU), auditor general of Latvia in 2004-2013, with a presentation on the topic *"Audit approaches to the assessment of the consequences of disasters"*.

**Chris CURRY** - United States Government Accountability Office expert with a presentation on *"GAO's Work on Disaster Preparedness and Recovery."*

**Thus, the involvement of international experts contributes to improving the qualifications of auditors and expanding their knowledge, which significantly increases the level of their professional activity and the image of the SAI.**

**Therefore, the activities of the Working Group within the framework of achieving Strategic Goal 3 "Mobilization of the efforts of the SAI**

**aimed at effective external communication" are aimed at improving the external communication of the Working Group with interested parties and raising awareness of its activities.**

### ***Recommendations***

The Secretary of the Accounting Chamber - the head of the staff must ensure that the relevant structural subdivisions of the Accounting Chamber's staff carry out measures regarding:

- ✓ continuation of the practice of involving independent experts/consultants on disaster issues in activities held within the framework of the Working Group;



***Inguna Sudraba***

- ✓ prompt coverage of information about the activities of the Working Group on its website, as well as working out the feasibility and technical feasibility of creating a separate website of the Working Group;

- ✓ forecasting of financial resources during the preparation of draft estimates of the Accounting Chamber for the following years for the involvement

of independent experts/consultants to conduct activities within the scope of the Working Group's activities.

### 3. STATUS OF IMPLEMENTATION OF THE PROPOSALS OF THE PRELIMINARY REPORT ON THE ACTIVITIES OF THE EUROSAI WORKING GROUP ON THE AUDIT OF FUNDS ALLOCATED FOR THE PREVENTION AND LIQUIDATION OF THE CONSEQUENCES OF DISASTER

**The proposals of the preliminary report on the activities 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 2023.**

The decision of the Accounting Chamber of Ukraine dated 24.01.2023 No. 2-3 approved *the Report on the activity of the EUROSAI working group on the audit of funds allocated for the prevention and elimination of the consequences of disasters for the year 2022*, prepared for the purpose of sending it to the management bodies of EUROSAI in accordance with the general procedures for the implementation of the Strategic Plan EUROSAI for 2017–2024.

In particular, the Report provides a number of recommendations to the relevant structural divisions of the Accounting Chamber of Ukraine in terms of taking the necessary measures to ensure the effective operation of the Working Group in 2023.

**In order to implement these recommendations:**

❖ a separate educational *seminar was held on the topic "Contemporary disasters: the role and tasks of the SAI"*, the purpose of which is



strengthening cooperation and application of practical recommendations aimed at assessing probable losses and minimizing the negative consequences of disasters, in particular those caused by armed conflicts;

❖ taking into account the interest of the SAI, work on the development of:

✓ Guidelines for auditing the assessment of damages caused as a result of armed conflicts of an international nature/armed aggressions;

✓ Practical recommendations on conducting audits of assessment of probable losses and minimizing the negative consequences of disasters;

❖ work has begun on conducting an audit and preparing a joint report on the results of an international coordinated audit of forest protection from fires, taking into account the interest of the FSA;

❖ continued communication with SAI - members of the Working Group and external experts on issues of its activity, search for new relevant directions for cooperation between group members and exchange of experience on issues of prevention and liquidation of the consequences of disasters;

❖ was held (the meeting of the Working Group was held offline for the first time since 2019);

❖ a survey was organized to determine the actual requests of the members of the Working Group with the aim of forming the Strategic Plan of the

Working Group for 2024-2027 and searching for new directions of cooperation between the members of the group;

❖ on the basis of a survey of the participants of the Working Group regarding the audits conducted over the past five years in the field of disaster prevention and elimination, an audit matrix was developed and an information base has been prepared, namely audits and audit issues, which are posted on the website of the Working Group.

The martial law regime introduced in Ukraine from February 24, 2022 in connection with the armed aggression of the Russian Federation against Ukraine caused a number of restrictions that significantly affected the possibility of holding events within the Working Group and made it impossible to implement communication in full, in particular regarding preparation of the project of the Joint Regulation on conducting an international coordinated audit "Readiness of governments to prevent disasters and eliminate their consequences".



## LIST OF ABBREVIATIONS

<i>EUROSAI</i>	European Organization of Supreme Audit Institutions.
<i>INTOSAI</i>	International Organization of Supreme Audit Institutions.
<i>ISSAI</i>	International Standards of Supreme Audit Institutions.
<i>SAI</i>	Supreme Audit Institution.
<i>Workgroup, EUROSAI working group</i>	EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes.
<i>Strategic plan of the Working Group</i>	Strategic plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021-2024.

**Member of the Accounting Chamber Viktor BOHUN**