



STRATEGIC PLAN

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

2024–2027



WORKING GROUP AND ITS MISSION

Natural and man-made disasters do not recognise borders and cover entire countries and continents, becoming global. And, despite the efforts of governments around the world, the number of disasters is steadily increasing. This is due to various factors, the most important of which are:

- climate change, which leads to an increase in the frequency and intensity of natural disasters;
- environmental pollution, which directly and indirectly increases the risk of epidemics and pandemics;
- armed conflicts, which lead to the destruction of infrastructure and massive displacement of the population, increasing vulnerability to natural disasters and potential losses from them.

Reducing disaster risks and minimising their consequences are achieved by increasing the resilience of infrastructure, developing early warning systems, planning contingency actions in advance, and through the appropriate exchange of experience and knowledge between countries.

The EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (hereinafter – the Working Group) was established at the IX EUROSAI Congress in 2014.

The mission of the Working Group is 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.

In carrying out its activities and setting its priorities, the Working Group shares the fundamental and instrumental values of EUROSAI, namely:

- ✓ **Independence;**
- ✓ **Professionalism;**
- ✓ **Inclusiveness;**
- ✓ **Cooperation;**
- ✓ **Innovation;**
- ✓ **Responsiveness.**

In 2021, the mandate of the Working Group was extended until 2024 by the resolution of the XI EUROSAI Congress. During this period, the Working Group acted in accordance with the Strategic plan for 2021–2024, approved during the XI EUROSAI Congress. The mission, strategic goals and expected outcomes of the Working Group’s activity for this period were also defined.

Currently, the Working Group unites 17* SAIs, 15 of which are members of the Working Group and 2 are observers. The Accounting Chamber of Ukraine is the Chair of the Working Group. The Secretariat of the Working Group also operates on its basis.

As the number of emergencies and natural disasters continues to increase in modern Europe, further consolidation of efforts of the region's Supreme Audit Institutions is important to draw the attention of governments to the need to develop and improve mechanisms for proper response to these threats and their prevention. In this regard, the activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes remain relevant and important for the audit community and society.



2014
ESTABLISHED



15
MEMBERS



2
OBSERVERS

The implementation of the Strategic plan of the Working Group for 2024–2027 will contribute to the achievement of the following objectives of the EUROSAI Strategic Plan (2024–2030)

- Support and broker professional cooperation;
- Support and facilitate institutional capacity development.

In addition, the activities launched in the previous strategic period of the Working Group will be continued, and new ones will be implemented as part of the following Goals of the Strategic plan for 2024–2027

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

* In accordance with the EUROSAI Governing Board Statement, cooperation with the Accounts Chamber of the Russian Federation and the State Control Committee of the Republic of Belarus was suspended.

STRATEGIC GOAL 1



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

“Support and broker professional cooperation”

Objective 1.2.
“Promote innovative approaches, methods and use of new technologies in audits and communication communication”

Measures to implement the Strategic Goal 1 include:

- 1.1. **Development and implementation of the latest audit methods:** Conducting international coordinated and parallel audits, as well as follow-up audits, on topics of common interest in the context of the effectiveness of the use of funds for disaster prevention and recovery, including compliance audits to verify compliance with national and international norms and standards, as well as comprehensive audits that analyse the interrelationships between different aspects of the measures, their integrity and efficiency, using modern technologies and innovative methods.
 This approach involves the use of big data analytics, artificial intelligence and geographic information systems (GIS) tools that allow for a detailed assessment of the impact and efficiency of disaster response.
- 1.2. **Stimulate innovation in audit methods:** Organise regular trainings and workshops for auditors to introduce new audit methods, including those based on advanced research and innovative audit practices in the field of disaster management.

Expected outcomes

Strategic Goal 1 should lead to an increase in the quality of audit reports and the effectiveness of recommendations. The use of innovative technologies, such as artificial intelligence and geographic 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. This will also help to increase transparency in the use of funds and strengthen public confidence in government and international financial initiatives.



STRATEGIC GOAL 2

Strengthening 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

“Support and facilitate institutional capacity development”

Measures to implement the Strategic Goal 2 include:

- 2.1. Systematic training and professional development:** Develop and conduct training seminars and workshops aimed at improving the skills of auditors in areas related to disaster prevention and response. Use of distance and hybrid learning formats to ensure wider access and flexibility in training auditors from different countries.
- 2.2. Exchange of knowledge and best practices:** Organise regular meetings and conferences to facilitate cooperation and develop a network of professional contacts between SAIs.
- 2.3. Development of common tools and processes:** Develop and standardise methodologies and tools that improve the quality and efficiency of audits in the field of disaster management. Implementation of monitoring and evaluation systems for the implementation of recommendations from joint audits to ensure continuous improvement and adaptation to changing conditions.

Expected outcomes

The Strategic goal 2 is expected to improve the competences and professional knowledge of auditors in the field of disaster management. Through systematic training and professional development, auditors will acquire important skills to use the latest audit technologies and methods. The development and standardisation of new tools and processes, as well as regular training, will ensure a high level of adaptation to changing conditions, improved audit quality and efficiency of audit activities.

The exchange of knowledge and experience through international conferences and professional networks will contribute to the improvement of audit practices and standards. This will not only increase the universality and equality of approach of Supreme Audit Institutions, but also ensure greater transparency and accountability in the use of funds at the international level, especially in projects aimed at disaster prevention and response.



STRATEGIC GOAL 3

Intensifying and systematising 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

“Support and broker professional cooperation”

Objective 1.3.
“Enhance sharing of knowledge and experience within EUROSAI and with external stakeholders and partners”

Measures to implement the Strategic Goal 3 include:

- 3.1. Establishment of specialised tools for exchange:** Launch and maintain a dedicated e-publication of the Working Group where EUROSAI Working Group members and external stakeholders can share experiences, research, best practices and innovations.
- 3.2. Developing tools for knowledge sharing:** Creation and dissemination of publications, infographics and videos that systematise the collected knowledge and make it accessible to a wide range of stakeholders. Regular updates of the Working Group’s website, publication of news from SAI members on the Working Group’s activities, products developed and reports on the results of national audits;
- 3.3. Partnership with international institutions and other organisations:** Establish partnerships and cooperation with working groups of other INTOSAI regional organisations to share knowledge in the field of disaster management auditing.
- 3.4. Regular meetings and networking events:** Organising annual working meetings, plenary sessions, international conferences that allow representatives of SAIs from the Working Group member countries to meet and discuss topical issues facing SAIs.

Expected outcomes

The implementation of the Strategic Goal 3, which aims to intensify and systematise the exchange of knowledge and experience with key stakeholders, can be expected to significantly increase the competence and readiness of Supreme Audit Institutions to respond effectively to disasters. The creation of specialised tools for sharing experience, such as electronic publications and online platforms, will provide auditors from different countries with quick access to relevant information and best practices. This will not only increase their professional efficiency, but also improve overall coordination between supreme audit institutions.

Through regular working meetings, cooperation with international organisations and networking events, an ongoing dialogue between audit institutions will be ensured. This will strengthen their ability to adapt to new challenges in the field of disaster management. Such activities will facilitate the exchange of experience and will form the basis for the development and implementation of new and more effective audit methods and technologies.



EUROSAI

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

