



EUROSAI

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



The Accounting Chamber
Supreme Audit Institution of Ukraine

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

2024 overview and priorities for 2025–2027

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NATURAL DISASTERS



Earthquake. Myanmar and Thailand
(March 2025)

Consequence: killed more than 5700 people



Flood. Bangladesh (August 2024)
and Bolivia (March 2025)

Consequence: mass evacuations
and loss of life

NATURAL DISASTERS



Hurricanes Helene and Milton. US
(September, October 2024)

Consequence: destroyed infrastructure



Forest fires. US, California
(January 2025)

Consequence: damaged 250,000 hectares of forests

MAN-MADE DISASTERS



The destruction of the Kakhovka hydroelectric power plant dam. Ukraine (June 2023)

Consequence: flooding of 600 km² of territory with 80 settlements



Hitting the protective shelter of the destroyed Unit 4 of the Chernobyl nuclear power plant. Ukraine (February 2025)

Consequence: radiation accident of unpredictable scale was avoided

ENVIRONMENTAL CONSEQUENCES OF WAR

Environmental disasters have no borders!



The hostilities in Ukraine have dealt a devastating blow to the environment, increasing its vulnerability to natural disasters and exacerbating the problems caused by climate change

Working Group EUROSAI



On 27 May 2024, the XII EUROSAI 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

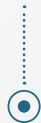


In 2024, the activity of the EUROSAI Working Group is aimed at both completing the implementation of the activities set out in the Working Group's Strategic Plan for 2021–2024 and launching the implementation of the Working Group's Strategic Plan for 2024–2027

In fact, by May 2024, the results of the implementation of the Working Group's Strategic Plan for 2021–2024 were summed up, which was implemented in three steps



**Professional
development of auditors**



(Step 1. „TOWARDS“)



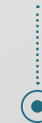
**Preventing
disasters**



(Step 2. „FORWARD“)



**Effective external
communication**



(Step 3. „To the World“)

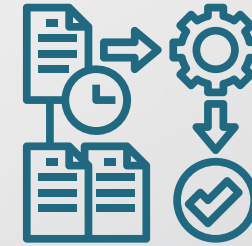
STEP 1. Professional development of auditors



**Professional
development
of auditors**



**Exchange
of best practices
in this area**



**Development
of effective methodological
approaches**

EXCHANGE OF BEST PRACTICES IN THIS AREA

In April 2024, a plenary session was held on „Key Achievements”, 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



Speakers presented both successful cases of implementation of the recommendations and remaining challenges



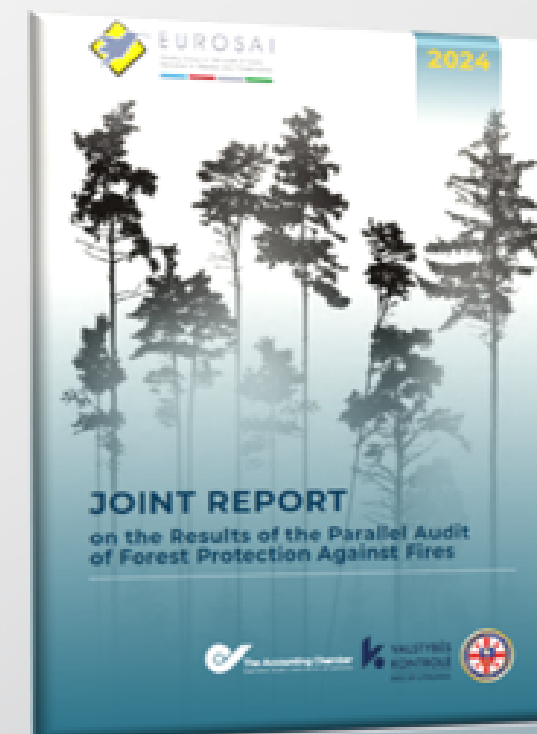
The main focus was on the need to improve strategic planning, interagency coordination and increased control over the implementation of environmental and safety standards

EXCHANGE OF BEST PRACTICES IN THIS AREA

The exchange of information and lessons learned is vital for each SAI, as it broadens horizons and opens up a new perspective on the actions of its own government in comparison to others. Therefore, in 2024, the members of the EUROSAI working group prepared a Joint Report on the results of the parallel audit of forest fire protection



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



EXCHANGE OF BEST PRACTICES IN THIS AREA

These countries have different forest areas, terrain and forest cover. 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

In 2010 Ukraine had	In 2010 Georgia had	In 2010 Lithuania had
Total forest area: 10.4 million hectares	Total forest area: 2.99 million hectares	Total forest area: 2.2 million hectares
Forests cover approximately 15 % of the country's territory	Forests cover approximately 43 % of the country's territory	Forests cover approximately 33,7 % of the country's territory
From 2001 to 2023, Ukraine lost	From 2001 to 2023, Georgia lost	From 2001 to 2023, Lithuania lost
1.26 Mha of tree cover	11.9 kha of tree cover	420 kha of tree cover
101 kha of tree cover from wildfires	1,79 kha of tree cover from wildfires	1,75 kha of tree cover from wildfires

Source: according to the web resource GLOBAL FOREST WATCH

STEP 2. Preventing disasters

In the context of growing global challenges such as climate change and natural disasters, disaster prevention is becoming increasingly important



The Working Group's members are focused on researching the prevention of man-made and natural disasters, identifying the most pressing risk areas, maximising the attention of governments to the identified problems, and developing and providing effective recommendations to the SAIs to address them



In order to achieve this strategic goal, the plenary session „Looking to the Future” was held, during which we developed and approved the Strategic Plan of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2024–2027. This plan was subsequently approved by the EUROSAI Congress

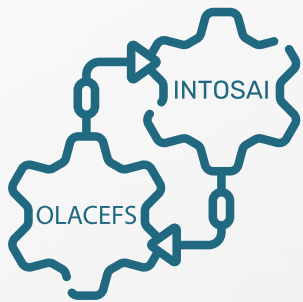
STEP 3. Effective external communication



Effective external communication is a key element of our Working Group's activities. The efforts of the SAIs — 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 wider community to the problems in the activities of the Working Group

STEP 3. Effective external communication

In order to improve external communication, the Working Group is establishing cooperation with the Working Group on Disaster Management within the framework of the Sustainable Development Goals of the Latin American Organisation of Supreme Audit Institutions (OLACEFS)



The initiative aims to contribute to 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 resilient world

STRATEGIC PLAN OF THE WORKING GROUP



**Introducing
innovative
technologies
in audit**




**Strengthening
the SAI's
institutional
capacity**



**Enhancing
external
communication**

WHAT WE HAD DONE YET

 **Updated
and updated
the key databases
of the Working Group**

● database
of disaster audits

● database
of questions/
matrices



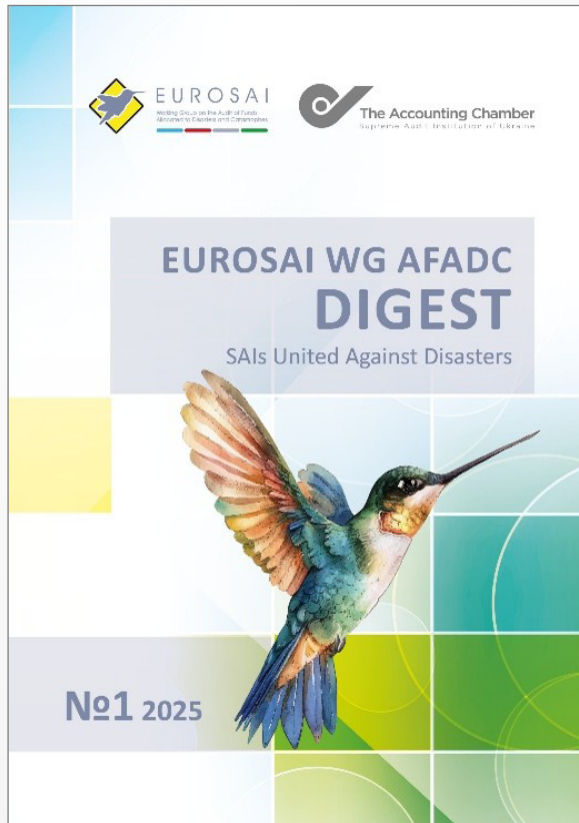
WHAT WE HAD DONE YET



Work continues on drafting new guidance documents, including:

- Guidelines for auditing the assessment of damage caused as a result of international armed conflicts/armed aggressions
- Practical recommendations on audits of probable losses and minimisation of negative consequences of disasters

WHAT WE HAD DONE YET



EUROSAI WG AFADC DIGEST, No. 2025 — „SAIs United Against Disaster” is the first special e-edition of the Working Group.

It presents best practices, analytical findings and innovative approaches to auditing in the field of disaster prevention

The publication can be accessed using the QR code shown on the slide in this session



WHAT OUR WORKING GROUP ARE PLANNING TO DO



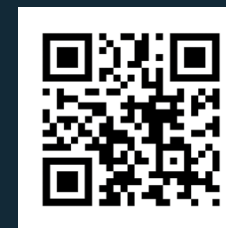
The implementation of the activities set out in the Working Group's Strategic Plan for 2024–2027 will not only improve the audit methodology and increase the value of our audits and the effectiveness of their recommendations, but also strengthen cooperation between member countries, ensuring greater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

WHAT OUR WORKING GROUP ARE PLANNING TO DO

As part of the activities of our working group, and in order to achieve the goals set out in the Strategic Plan, the following actions are planned:

- development and implementation of innovative audit methods;
- promotion of innovation in audit approaches;
- organization of systematic training and professional development for auditors;
- exchange of knowledge and best practices;
- development of joint tools and processes;
- creation of specialized platforms for knowledge sharing;
- strengthening partnerships with international institutions and other stakeholders;
- organization of regular meetings and networking events

THANK YOU FOR YOUR ATTENTION!



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