



The Accounting Chamber
Supreme Audit Institution of Ukraine

Progress report of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes for 2021–2024

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This period was challenging, but at the same time quite productive for our Working Group

Our joint work is aimed at building a stronger, more resilient risk management and disaster response system

COVID 19 pandemic



Military aggression



present new challenges to the SAIs that require immediate adaptation of our strategies and approaches

revealed the vulnerability of our systems (healthcare, economy, education, civil protection and social sphere)

stressed the need for readiness to respond quickly to crisis situations

In 2021-2024, the Working Group's mission was implemented "in three steps"



Professional development of auditors
(Step 1 "TOWARDS")



Disaster prevention and minimization of relevant threats
(Step 2 "FORWARD")



Effective external communication
(Step 3 "To the world")

Step 1. Professional development of auditors



1. Increase the practical utility of products developed within the framework of the Working Group's activities



2. Professional development of auditors conducting audits in the field of disaster management



3. Strengthen internal communication to share experiences and best practices among auditors on disaster audits

1. To increase the practical usefulness of the Working Group's products:



relevant research topics for the SAI are identified (through a survey)



interest in developing practical recommendations for conducting audits of assessing probable losses and minimising the negative consequences of disasters was investigated (through a survey)



a database of audits in the field of disasters conducted over the past five years by members of the Working Group has been created



a database of issues of audits in the field of disasters has been created



a matrix of audit issues in the field of disasters was developed



2. To improve the qualifications of auditors in the field of disasters, the Working Group held a training courses:

Seminars



"Methodological approaches to the audit of losses and damages caused by military conflicts"
(2022, online)



"Present disasters: challenges for SAIs"
(2023, Bucharest, Romania)

Workshop



"Governments' preparedness for disasters: Audit Issues and Criteria"
(2023, Bucharest, Romania)



3. To strengthen internal communication and exchange of experience between auditors in the field of disasters



VII meeting of the Working Group
(16 November 2021)



VIII meeting of the Working Group
(22 November 2022)



IX meeting of the Working Group
(26-27 October 2023, Bucharest,
Romania)

Step 2. Preventing disasters

1. Increasing the efforts of the Working Group's member SAIs to implement their recommendations to improve the security of critical infrastructure operations



3. Introduce monitoring of governments' efforts to prevent natural disasters

2. Development of methodological approaches to conducting audits and development of recommendations for SAIs aimed at assessing probable losses and minimising the negative consequences of disasters due to force majeure circumstances



1. In order to increase the efforts of the Working Group's SAIs-members, aimed at implementing their recommendations on improving safety of critical infrastructure facilities, possible SAIs steps were discussed:

assessing the compliance of policies or highlighting their absence

assessment of the effectiveness of the management system for the protection of critical infrastructure

conducting audits on the implementation of disaster risk reduction policies

raising awareness on the importance of disaster risk reduction policies

Members of the working group have conducted a number of national audits of the public protection and disaster preparedness system



2. Development of methodological approaches to conducting audits and development of recommendations for SAIs aimed at assessing probable losses and minimising the negative consequences of disasters caused by force majeure circumstances



Development work has begun:

- *Guidelines for auditing the assessment of damages caused as a result of international armed conflicts/armed aggression*



- *Practical recommendations on conducting audits of probable losses and minimising the negative effects of disasters*

The purpose of these documents is to help SAIs to improve their effectiveness in addressing global challenges, emphasizing the importance of adaptation and flexibility to rapidly changing conditions



3. Implementation of monitoring of governments' efforts to prevent natural disasters



A draft Common position on cooperation in conducting a coordinated audit on **“Governments’ preparedness to prevent disasters and eliminate their consequences”** has been developed



International coordinated audit **“Transboundary movements of wastes in the light of the Basel Convention Provisions”** was completed

Step 3. Effective external communication

1

Ensure more effective informing of stakeholders about the results of the activities of the Working Group

2

Providing advanced training for auditors, exchange of experience and best practices, in particular on audits in the field of disaster management

3

Ensuring the improvement of auditors' qualifications, exchange of experience and best practice, in particular on the issues of conducting audits in the field of prevention and elimination of the consequences of disasters



1. To raise awareness on the work of the Working Group on Disaster Prevention:



Detailed information on the activities of the Working Group was prepared for publication in the 26th and 27th editions of the EUROSAI Magazine

The Group's achievements were presented at the EUROSAI Governing Board meetings in Lisbon and Vilnius



The Group's activities, including coordinated audits and methodological developments, are actively covered on the website



2. Involvement of international experts to contribute 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



Key topics were
discussed:

climate change

methodologies for assessing
damage from armed conflicts

environmental aspects

digital infrastructure for disaster
management

audit approaches to assessing
the consequences of disasters

3. In order to jointly coordinate disaster prevention efforts



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



Looking to the future and recognizing the complexity and multifaceted nature of today's challenges, we are committed to expand our competencies and involve all stakeholders in working together **to create a safer and more sustainable future**



The photo is illustrative. Source: open internet resources.

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



Allow me to **express my sincere gratitude to each** of you for your dedication to improving the effectiveness of our work together. Your active participation and unwavering support are key elements in achieving our common goals and objectives



The photo is illustrative. Source: open internet resources.

**Thank you for
attention!**



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