EUROSAI

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

AUDIT COMPENDIUM

Civil Protection and National Resilience

Practical approaches
and lessons for SAI auditors

October 2026

FOREWORD

Civil protection and national resilience require not only effective emergency response and recovery, but also timely decision-making at the preparedness stage, before potential threats materialise. Public authorities need to properly assess risks, protect the population, ensure the continuity of essential services and make resources available for use under conditions of disruption. Supreme Audit Institutions play an important role in this process by assessing whether the arrangements in place meet identified needs, whether they are implemented in practice, and whether their operational capability is supported by sufficient evidence.

To support such work, the **EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes** has brought together the experience of the **Supreme Audit Institutions of Bulgaria, the Czech Republic, Estonia, Finland, Hungary, Latvia, Lithuania, the Republic of Moldova, Norway, Portugal, Sweden and Ukraine**. The Accounting Chamber of Ukraine, as Chair of the Working Group, coordinated the preparation of this Compendium. The contributions provide insight into the questions examined by auditors, the methods applied, the challenges encountered during the audits, and the areas for improvement that the auditors sought to address.

This Compendium explains the key aspects of the subject matter and presents practical approaches to selecting audit topics, planning and conducting audits, based on the experience of the participating institutions. The lessons learned and adaptable examples are intended to help auditors make sound choices in line with the mandate and methodology of their respective SAI. Part IV presents materials in which the participating institutions directly share their own experience.

I sincerely thank all Supreme Audit Institutions that contributed to the preparation of this Compendium, as well as the colleagues who systematised and analysed the materials provided. Sharing accumulated experience and professional knowledge can help auditors identify significant vulnerabilities at an early stage, develop conclusions based on sufficient and appropriate evidence, and make recommendations whose implementation can strengthen public accountability and improve emergency preparedness.



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HOW TO USE THIS COMPENDIUM

This compendium is intended to support auditors of Supreme Audit Institutions (SAIs) working in the fields of civil protection, disaster risk management, emergency preparedness and national resilience. **Its main practical idea** is to connect assigned responsibilities, plans and resources with evidence demonstrating the actual protection of the population and the delivery of essential services for which these arrangements are intended. The existence of a plan, the allocation of funding or records of available stocks are only a starting point for audit examination. The audit should establish the extent to which these arrangements provide the actual capability to perform the required functions.

Part I explains the **subject matter and provides an analytical framework** for its assessment. **Part II** helps auditors **select a relevant and feasible audit topic** and define its objective, questions and criteria. **Part III** presents approaches to **obtaining and analysing audit evidence**, reporting audit results and following up the implementation of recommendations aimed at achieving the intended improvements. **Part IV** contains **descriptions of the practical experience of the participating SAIs**. Auditors may read the compendium in sequence or refer to individual methods and approaches when designing audit procedures.

The compendium has been prepared on the basis of information from 24 audits and the practical experience of thirteen Supreme Audit Institutions. Separate examples of international cooperation include the joint audit report of Spain and Portugal and the parallel audit conducted by Ukraine and the German federal state of Hesse. The material presented reflects selected examples of practical experience and does not constitute a representative survey of European audit practice or a ranking of national emergency preparedness. The coverage register and references to practical examples enable readers to locate the relevant original sources.

The practical tools and examples of their application presented in Parts I–III have been developed on the basis of the participants' shared experience and are intended to be adaptable. They do not constitute audit findings concerning any particular country unless accompanied by a specific reference to a practical example. Auditors should adapt the proposed approaches taking into account the mandate of their SAI, the type and subject of the audit, the applicable regulatory framework and the available audit evidence. The compendium does not establish a universal maturity scale, minimum required levels of reserves or an acceptable emergency response time.

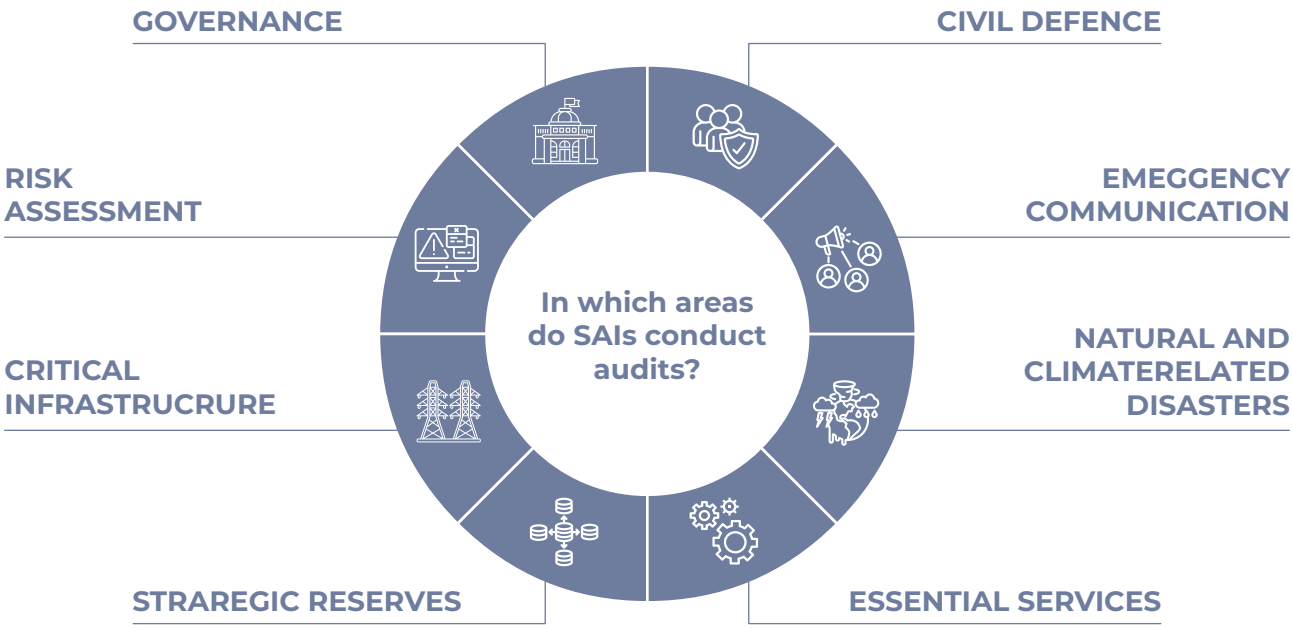
This **compendium is a collection of audit experience and practical approaches** prepared within the activities of the Working Group. It does not establish audit requirements and **does not have the status of official methodological guidance**. Auditors may use the examples and tools presented together with applicable audit standards, INTOSAI guidance on disaster risk management and the methodology of their respective SAI. External regulatory and methodological documents referred to in the compendium are provided for contextual purposes or as potential sources of audit criteria. Their applicability and status should be determined separately for each audit.

A practical route through the document

Auditor's task	Consult	Practical output
Understand the subject	Part I	Defined function, risks and dependencies
Design the audit	Part II	Objective, questions, criteria and feasible approach
Conduct and report	Part III	Evidence-based findings and useful recommendations
Find a practical example	Part IV	Relevant method, experience or limitation

EXECUTIVE SUMMARY

The contemporary risk environment is significantly changing the way civil protection is understood and assessed. Traditional natural and technological hazards are increasingly accompanied by pandemics, supply-chain disruptions, cyber and hybrid threats, risks to critical infrastructure, as well as security and military challenges. In this context, civil protection is moving beyond the response to individual emergencies and is increasingly viewed as an integral part of a broader system of national resilience.



This Compendium brings together the results of audits, reviews and other contributions by Supreme Audit Institutions related to civil protection, crisis management, emergency preparedness and national resilience. The material covers a broad range of issues, from assessments of civil protection systems as a whole to strategic reserves, security of supply, critical infrastructure protection, emergency communication systems, population preparedness, civil defence, natural and climate-related disasters, and continuity of essential services.

The contributions demonstrate an important shift in the way this area is audited. In many cases, the focus is no longer on a single institution or individual measure, but on whether the system as a whole is capable of functioning effectively during a crisis. This requires assessment of the allocation of responsibilities, inter-institutional coordination, risk assessment, the operational quality of preparedness plans, availability of resources, continuity of critical functions and the ability of different levels of government to act coherently. Audit experience shows that the formal existence of plans, responsibilities or procedures does not in itself guarantee actual preparedness.

A further distinctive feature of civil protection auditing is its forward-looking nature. Rather than focusing primarily on the consequences of risks that have already materialised, auditing preparedness seeks to identify weaknesses before a crisis occurs. A risk-based approach allows

SAIs to assess whether resources, institutional arrangements and management decisions are adequate for potential scenarios and whether the State has sufficient capacity to operate under conditions of serious disruption.

The material collected also points to a number of recurring audit observations. These include fragmented or unclear responsibilities; insufficient inter-institutional coordination; gaps between formal planning and operational readiness; weaknesses in the establishment and management of strategic reserves; insufficient or short-term funding of preparedness measures; fragmented and heterogeneous information; weaknesses in monitoring and performance measurement; and the need to better address emerging and interconnected risks.

At the same time, the contributions show that audit can have a tangible systemic impact. SAI recommendations have contributed to improvements in legislation and strategic planning, clarification of institutional roles and responsibilities, stronger crisis-management and coordination arrangements, better preparedness and resource management, development of public-warning and information systems, and greater attention by public authorities to preparedness and resilience. In some cases, audit results have supported the establishment or strengthening of crisis-management structures, the introduction of new public-information tools and additional measures for population protection.

Auditing this field also presents specific challenges. Civil protection is cross-sectoral, involves numerous institutions and levels of government, and relies on information that is often dispersed among different authorities. Some audits require access to sensitive or classified information. Auditors must also assess something that has not yet occurred: whether systems will be capable of functioning during a future crisis. To address these challenges, SAIs use combinations of legal and system analysis, interviews, surveys, data triangulation, international comparisons, actual crises as practical stress tests, and risk-based and multidisciplinary approaches.

The Compendium also highlights the significant potential of cooperation among SAIs. Participating institutions identify coordinated and parallel audits, methodological workshops, exchange of experience, expert support, shared repositories of audit questions, criteria, findings and recommendations, and the development of practical audit tools as particularly useful forms of cooperation. Such cooperation is especially valuable in relation to common and cross-border risks, where national systems are interconnected and threats do not stop at national borders.

Overall, the experience presented in this Compendium reflects an evolution in the role of public audit: from assessing emergency response after events occur towards assessing preparedness and national resilience before risks materialise. This approach enables Supreme Audit Institutions not only to identify deficiencies, but also to contribute to strengthening the capacity of governments and societies to anticipate crises, prepare for them, respond effectively and recover.

I. UNDERSTANDING CIVIL PROTECTION AND NATIONAL RESILIENCE

1. The subject and its boundaries

Civil protection concerns arrangements for reducing disaster risks and protecting people when emergencies occur. It includes prevention, preparedness, response and recovery. National resilience is a broader perspective on the ability of institutions, communities and essential systems to withstand disruption, maintain critical functions, adapt and recover. The precise terminology and division between civil protection, civil defence, security of supply and crisis management vary by country.

For an audit, define the subject through the public purpose and the arrangements being examined. A reserve audit may concern the availability and delivery of essential goods. A public-warning audit may concern whether people can receive and act on a warning. A continuity audit may concern whether emergency assistance or payments remain accessible during a communications outage. The subject is more useful when expressed in these operational terms than as an unrestricted assessment of national resilience.

The profiles cover civil protection systems, emergency communications, shelters, strategic reserves, supply security, healthcare, fire prevention and response, hazardous waste, climate adaptation, physical and digital infrastructure protection, civil defence and civilian–military support. These areas overlap, but they do not share identical objectives or responsibilities. Identify the applicable national definitions and the institutions responsible before choosing the audit scope.

2. A changing and interconnected risk environment

Recent experience has widened the practical questions authorities and auditors need to consider. Pandemic disruptions exposed pressures on healthcare, procurement, transport and supply chains. Digitalisation makes essential services dependent on power, telecommunications and information systems. Climate-related hazards affect infrastructure, land management and settlements. Security crises and war raise questions about protection of the population, reserve deployment, civilian–military dependencies and continuity of government.

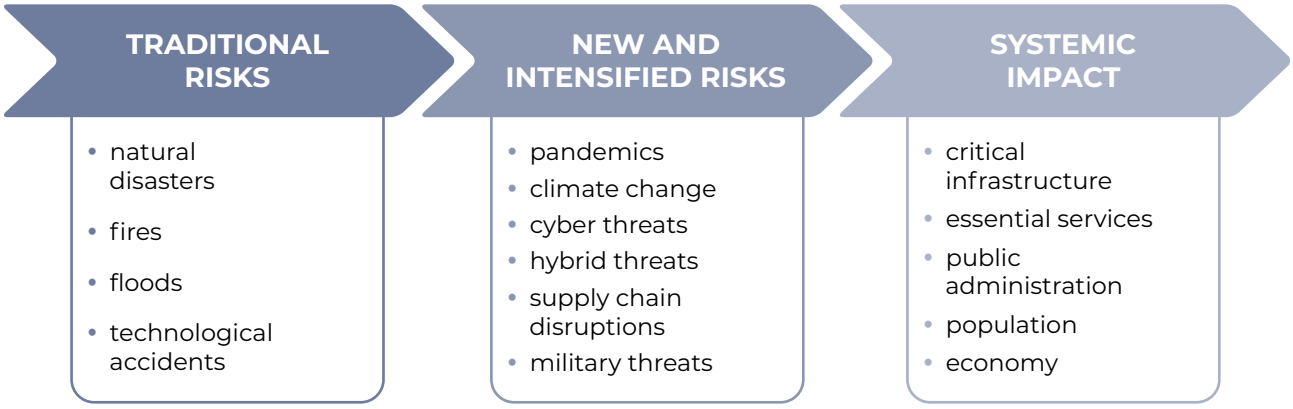


Figure 1. The Changing Risk Environment

These developments can interact. A power failure can interrupt communications and payment services; a flood can damage roads needed to deliver emergency supplies; an organisation may have staff and equipment but lack access to them. Concurrent emergencies can compete for the same personnel, transport or stock. The significance of each dependency needs to be assessed in the national and local circumstances, rather than inferred from a generic list of hazards.

The 2025 European Preparedness Union Strategy illustrates policy attention to integrated hazards, cooperation across government and participation throughout society. It also links civilian and military preparedness. This is contextual evidence of a wider policy emphasis; the strategy's proposals are not automatically legal obligations or suitable criteria for every SAI engagement. Establish which measures apply and were in force during the period examined.

The Sendai Framework provides an international reference for risk understanding, governance, investment in risk reduction, preparedness and recovery that reduces future vulnerability. Auditors can use it to identify relevant questions, while explaining how any selected benchmark relates to national responsibilities and the audit objective.

Change or dependency	Question for understanding	Potential evidence
Concurrent hazards	Do plans compete /for the same resources?	Scenarios, staffing and deployment plans
Digital dependence	Can the essential service operate without its normal systems?	Architecture, outage logs and fallback tests
Climate exposure	Do current needs reflect changing exposure?	Updated assessments, maps and investment decisions
Security disruption	Can people and resources reach the required location?	Access, relocation and continuity arrangements

When developing an understanding of the audit subject, it is necessary to identify the **current risk assessment**, the entities responsible for carrying it out, the assumptions underlying the assessment, and the arrangements for updating it. It should also be determined whether the risk analysis takes into account the needs of vulnerable population groups, regional differences, interdependencies between essential services, and the possibility of several hazardous events occurring simultaneously.

The next step is to establish whether the results of the risk assessment are taken into account in decision-making on the planning of measures, financing, and the development of the necessary capabilities. The mere existence of a risk register does not demonstrate that the identified risks are actually taken into account when management decisions are made.

3. From Emergency Response to Preparedness and Resilience

The traditional approach to civil protection has largely focused on how quickly and effectively the State can respond once an emergency has occurred. The modern understanding of resilience shifts the emphasis to earlier stages: risk identification, prevention, preparedness and continuity of operations.

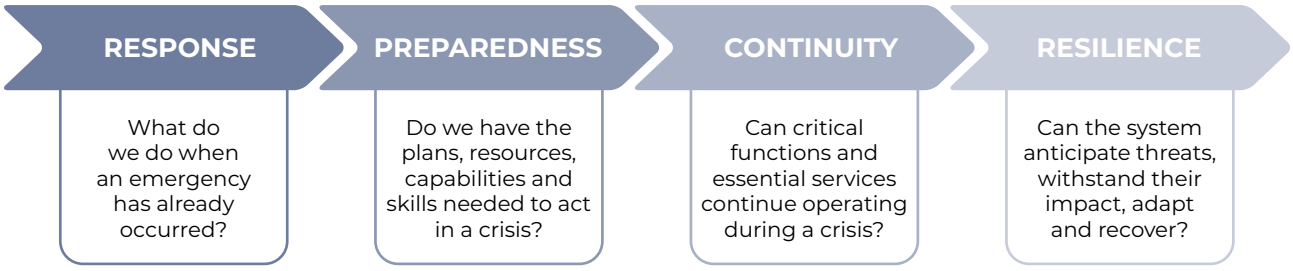


Figure 2. Gradual Shift from Response to Resilience

This does not diminish the importance of effective response. On the contrary, the quality of response is largely determined by decisions taken long before a crisis occurs.

The availability of sufficient resources, backup communication channels, alternative service-delivery arrangements, trained personnel, tested plans, warning systems and clear coordination mechanisms directly affects the State's ability to act during the first hours and days of a crisis.

The materials presented in the Compendium demonstrate that one of the most important issues is the gap between formal preparedness and actual operational capability. A plan may exist but be too general. Responsibilities may be established in legislation but remain unclear in practice. Reserves may be provided for but fail to reflect actual needs. Alternative arrangements may be developed but never tested.

Preparedness therefore cannot be assessed solely through document review. Regular exercises, practical testing, analysis of exercise results, testing of backup arrangements and subsequent correction of identified weaknesses are essential. This conclusion follows directly from the audit experience summarised in the Compendium.

Real crisis events can also serve as a form of stress test. They show whether the mechanisms established in legislation and plans actually work, whether institutions are able to exchange information, whether reserves are sufficient, whether roles are clearly understood, and whether the system can adapt quickly to circumstances that differ from previously anticipated scenarios. In the material presented in the Compendium, for example, a real large-scale crisis was used to assess the extent to which the institutional model established by legislation functioned in practice.

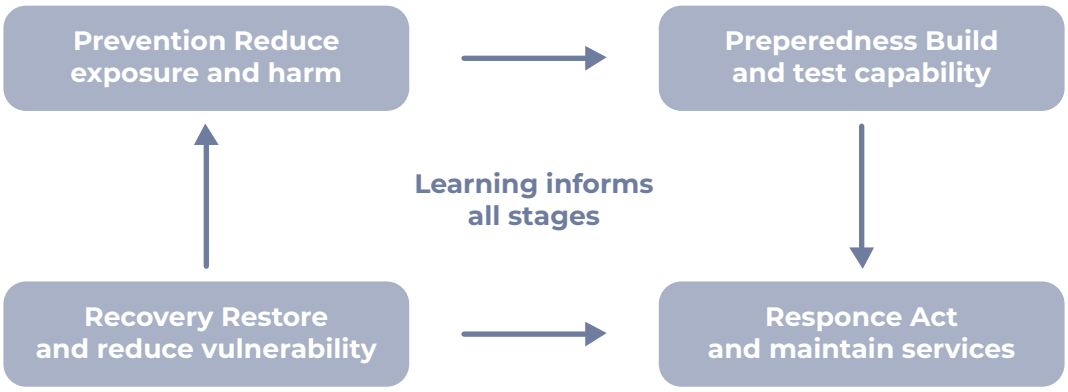
The gradual shift from response to resilience (Figure 2) also changes the criterion for success of the civil protection system. The focus is no longer only on how quickly the consequences are addressed, but also on the extent to which the impact of the crisis has been reduced, the loss of critical functions has been avoided, and a return to an acceptable level of functioning has been achieved as quickly as possible.

This is particularly important for systems on which society as a whole depends. Audits of critical infrastructure, for example, show that disruptions to electricity supply or data transmission can affect many other sectors. Therefore, assessments of preparedness should take account of interdependencies between systems and alternative ways of delivering essential services.

Therefore, **the modern model of civil protection is gradually moving from the question "How do we respond?" to the broader question "How do we ensure that society is prepared, can continue to function, and can recover quickly?"**

4. The emergency management cycle

Prevention reduces the likelihood of harm or its potential severity. It may involve land-use decisions, protective infrastructure, public education, environmental management and measures against physical or digital vulnerabilities. Preparedness builds the ability to act through plans, people, resources, exercises, warning arrangements and backup solutions. Response concerns decisions and operations during an imminent or actual emergency. Recovery restores services and infrastructure and should incorporate the lessons needed to reduce future vulnerability.



The stages overlap. Backup power may support preparedness, response and continuity; recovery planning can begin before an event. Learning connects all stages: evidence from a crisis, an exercise or an audit should inform revised risks, plans and capabilities. Use the cycle to locate the audit subject and its connections, not to force every audit into a separate stage.

Preparedness involves developing the capability to act in emergencies through the preparation of plans, training of personnel, provision of the necessary resources, exercises and drills, the establishment of warning systems, and backup arrangements for maintaining operations.

Response includes decision-making and the implementation of operational measures when there is an immediate threat of an emergency or when an emergency has actually occurred.

Recovery is aimed at restoring services and infrastructure and should incorporate lessons learned in order to reduce vulnerability to future threats.

The stages of emergency management are interrelated and may partly overlap. For example, backup power supply may simultaneously support emergency preparedness, response and continuity of operations. At the same time, recovery planning may begin even before an emergency occurs.

Learning from experience links all stages of the cycle: the results of analysing an actual crisis, exercises or an audit should be used to revise risk assessments, improve plans and develop the necessary capabilities. The emergency management cycle should be used to identify where the audit subject sits within the overall system and to understand its interconnections, rather than to artificially limit each audit to a single stage.

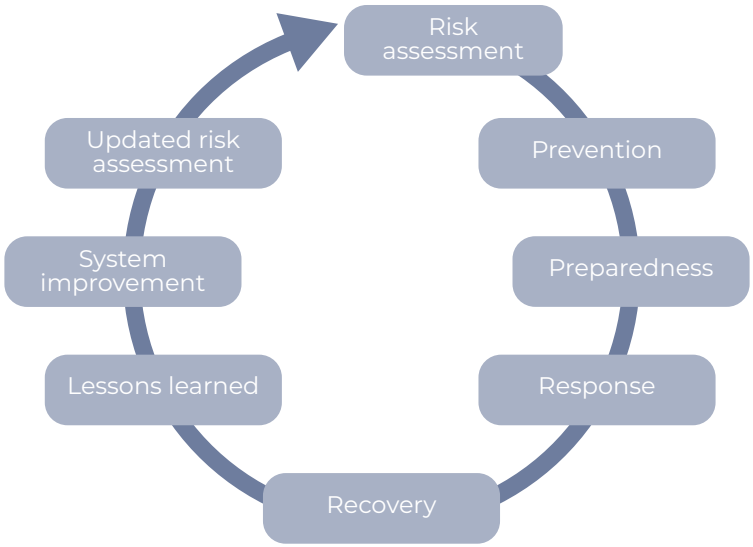
The Spain–Portugal joint report includes prevention and fire response. Estonia's data-outage audit examines alternative service operation and restoration. Finland's security-of-supply audit uses the pandemic to examine capabilities under real disruption. These illustrate why a single engagement may need evidence from several stages.

The audits conducted by SAIs show that **the boundaries between the individual stages of the cycle are becoming increasingly blurred**. For example, backup power supply is both a preparedness measure and a prerequisite for effective response; a backup data transmission channel supports response while also facilitating recovery; and the lessons from an actual crisis can be used to revise risk assessments and prevent similar consequences in the future.

The cycle should therefore be viewed not only as:



but also as a continuous process:



It is the process of learning lessons that links the end of one cycle with the beginning of the next. The results of emergencies, exercises, testing of backup systems and audits should lead to changes in legislation, plans, the allocation of responsibilities, resource provision and operational procedures.

Thus, **audits conducted by SAIs make it possible to assess not only individual measures at different stages of emergency management, but also the links between them. The ability of a system to ensure continuity from risk assessment and preparedness through response and recovery to the incorporation of lessons learned is one of the key indicators of its resilience**.

5. Six capabilities as an analytical framework

The materials underlying the Compendium identify **six interrelated capabilities: anticipating threats, ensuring preparedness, protecting, responding, maintaining essential functions, and recovering and learning from experience**.

They provide a practical analytical framework for assessing the functions that the relevant system is expected to perform. At the same time, these capabilities do not constitute a separate type of audit, a mandatory scoring system, or a substitute for the four-stage emergency management cycle.

The cycle describes the stages of emergency management, while the capability framework helps identify functions whose implementation may span several stages.

Capability	Operational question	Illustrative evidence
Anticipate	Are relevant risks and dependencies understood?	Risk assessments and their use in decisions
Prepare	Are plans, people and resources ready to be activated?	Plans, training, exercises and corrective actions
Protect	Do measures reduce exposure and vulnerability?	Inspections, protection measures and coverage
Respond	Can decisions and assistance be delivered in time?	Activation records and response timelines
Maintain essential functions	Can required services continue during disruption?	Service levels and fallback performance
Recover and learn	Are services restored and lessons acted upon?	Restoration records, revisions and retesting

To achieve the audit objective, auditors should select those capabilities whose assessment is material to answering the defined audit questions.

For example, in an audit of shelters, their capacity, accessibility, public warning arrangements and arrangements for use may be more relevant than long-term recovery. At the same time, an audit of critical services may require a comprehensive examination of protection measures, the operation of backup arrangements, service restoration and shared dependencies.

Decisions to include or exclude related capabilities from the audit scope should be properly justified and documented.

6. Understanding responsibilities and dependencies

Civil protection usually requires interaction among ministries, emergency and other response services, regional and local authorities, infrastructure operators, private suppliers and community organisations.

When analysing the formally established allocation of responsibilities, auditors should also examine decision-making authority, information flows, funding and operational support arrangements.

It is important to identify who bears overall responsibility for achieving the intended result, who directly performs each task, and who is expected to act when the established arrangements fail.

In the materials provided by the SAI of Lithuania, cooperation maps and responsibility matrices are presented as useful tools for understanding the relationships among the actors involved. The audit conducted by the SAI of Latvia demonstrates the importance of examining the civil protection system across institutions and at different levels of government.

Such tools can help identify gaps or duplication of functions. At the same time, an unclear representation of interactions in a diagram should be treated as a basis for further examination rather than as direct evidence of weaknesses in the actual functioning of the system.

Function or decision	Record for each responsible body	Test at an important interface
Risk assessment and planning	Owner, approval, update duties and information inputs	Does updated risk information reach the planner?
Activation and coordination	Trigger, decision authority and escalation	Who acts when the normal authority is unavailable?
Resource deployment	Custodian, supplier, transport and receiving body	Do requests result in timely delivery?
Service continuity	Operator, dependencies and fallback owner	Are shared dependencies recognised and tested?
Correction and learning	Action owner, due date and verification	Is the corrective action completed and effective?

The responsibility map should be developed on the basis of legislation, plans, agreements and discussions with the responsible entities, after which it is necessary to verify how the established arrangements operate in practice.

Particular attention should be paid to escalation arrangements for unresolved issues when tasks are not completed, suppliers are unavailable, or competition arises for limited resources.

When examining civil–military cooperation, it is necessary to establish which information and resources may be subject to audit, taking into account the SAI's mandate and the applicable information security requirements.

7. Understand the path from resources to results

Emergency preparedness requires adequate human, technical, material, financial and information resources, appropriate infrastructure facilities, as well as contractual arrangements for mobilising additional resources.

What matters is not only the quantity of resources, but also their location, technical condition, proper maintenance, transportability, accessibility under conditions of disruption, and the professional training of the personnel who use them.

Some capabilities remain important even when they are rarely used in practice. In particular, a low level of use of reserves does not in itself indicate inefficient management.

During the audit, it is necessary to identify the intended causal link between the resources used, the activities carried out and the expected results.

For example, in the case of shelters, budget expenditure finances their construction or the adaptation of existing facilities. Completion of the relevant works should result in the creation of usable and accessible shelter places. In turn, the availability of such places contributes to protecting the population only if people can reach them in time and use them.

In the case of reserves, procurement creates material stocks. Proper maintenance of these stocks and effective delivery arrangements create the conditions for the timely provision of the necessary resources, which in turn supports the continuity of essential functions.

During the audit, **the links in this causal chain that are relevant to the audit objective should be examined**, without equating completion of an individual activity with achievement of the ultimate result.

According to the education-sector audit presented by the SAI of Ukraine, by the end of 2023, 192 of 309 shelter projects had been completed. At the same time, only 22,800 of the planned 93,400 new shelter places had actually been created. In addition, more than 1.134 million pupils and staff of educational institutions, or 33%, did not have access to shelters.

These indicators reflect different stages in the achievement of results and cannot be used interchangeably.

It is necessary to identify what information is available for assessing these links and to determine any limitations relating to its completeness, reliability and comparability.

The absence of a needs database, incomplete allocation of costs, or the use of inconsistent definitions may adversely affect both the quality of management decisions and the ability to conduct the audit.

In such cases, it is necessary to determine which management decisions or results cannot be assessed reliably on the basis of the available information and what alternative audit evidence may be used to address the relevant limitations.

II THE ROLE OF SAIs AND DESIGNING THE AUDIT

1. The SAI role and the preventive value of audit

The SAI provides independent scrutiny of public responsibilities and resources within its mandate. In this field, it can examine whether risk information informs decisions, whether responsibilities connect across institutions, whether capabilities are usable and whether authorities learn from experience. Parliament and the public can use the resulting evidence to hold responsible bodies accountable.

Audit can add preventive value by identifying an existing weakness while authorities still have an opportunity to address it. This does not make the SAI a crisis manager, designer of operational plans or provider of advance approval for management decisions. Keep recommendations directed to improvements in outcomes and arrangements; do not take responsibility for choosing the operational solution.

Readiness is often examined through performance audit. Compliance audit considers conformity with applicable authorities; financial audit examines financial statements under the relevant framework. Related work may inform one another, but each engagement needs its own objective, scope, criteria and reporting basis. Resilience is a subject and perspective, not an additional audit type.

INTOSAI GUID 5330 covers audit considerations before, during and after disasters, including preparedness, aid, controls and recovery. This publication draws practical examples from a wider set of resilience subjects and should be used with the relevant audit standards and the SAI's own methodology.

Audit practice in the field of civil protection shows that the role of SAIs is gradually extending beyond the examination of legality and the use of public resources. Their key added value lies in independently assessing the extent to which the State is capable of managing significant risks, ensuring coordination among responsible actors, maintaining critical functions and operating effectively in times of crisis.

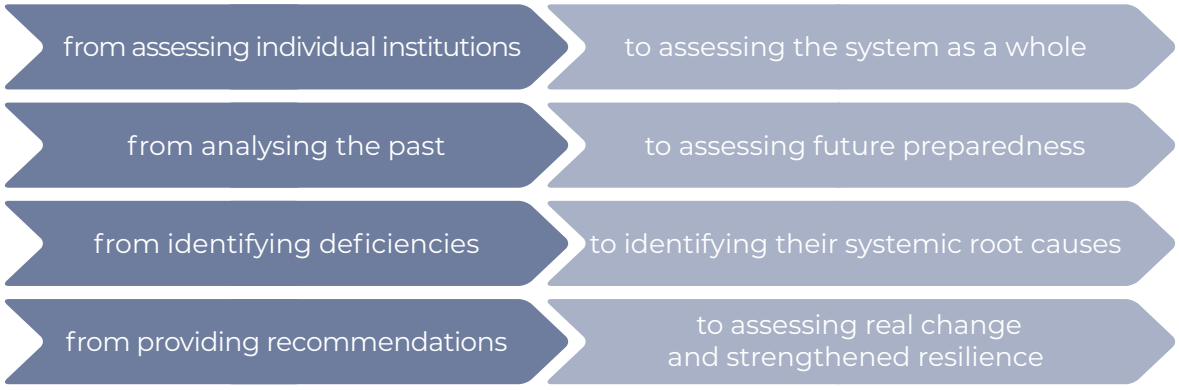
The greatest impact is achieved when an audit combines a system-wide perspective, a risk-based approach, an assessment of actual preparedness and follow-up of the implementation of recommendations. Such an approach makes it possible to identify not only individual weaknesses, but also their root causes — unclear allocation of responsibilities, weak coordination, insufficient resources, formalistic planning, vulnerabilities in critical services, or the absence of effective response mechanisms.

A forward-looking audit perspective is particularly important. In the field of civil protection, an assessment carried out only after a risk has materialised is often too late. The task of SAIs is therefore to assess in advance whether existing capabilities are commensurate with potential

threats and whether plans, resources and coordination arrangements are capable of functioning in a real crisis.

At the same time, the real contribution of an audit is determined not by the mere issuance of recommendations, but by whether those recommendations lead to changes in legislation, planning, financing, institutional coordination, public preparedness and the functioning of critical systems. Follow-up and the assessment of audit impact should therefore form an integral part of the work of SAIs.

Thus, the evolution of the role of SAIs in the field of civil protection can be summarised as follows:



SAIs do not replace the authorities responsible for civil protection and crisis management. Their role is to independently and promptly identify where the system is vulnerable, why those vulnerabilities arise, how significant they are, and whether sufficient measures are being taken to address them. This approach makes public audit an important element in strengthening civil protection and national resilience.

2. Select a topic that is important and auditable

The selection of an audit topic should begin with identifying a matter of significant public interest or a material vulnerability and assessing the potential value of an independent examination.

The level of expenditure is one of the factors to be considered; however, even relatively limited funding may support a critical function whose failure could have serious consequences.

When prioritising a topic, **it is necessary to assess the potential impact of the issue on the population and service delivery**, known weaknesses, changes taking place in the relevant area, the results of previous audits, and the potential to achieve positive change through timely audit recommendations.

Prioritising audit topics also requires an assessment of their practical feasibility. It is necessary to determine whether the subject falls within the SAI's mandate, whether appropriate criteria

can be identified and sufficient and appropriate audit evidence obtained, whether specialists with the necessary competencies are available, and whether the audit can be completed within a timeframe that ensures the continued relevance of its results.

The reasons why the selected topic merits attention compared with other potential areas of audit should be documented. A topic should not be selected solely because it formally falls within a broad concept such as national resilience.

Consideration	Evidence to seek	Selection judgement
Public significance	Exposure, affected population and essential function	Why the issue warrants independent scrutiny
Observed concern	Incidents, exercises, prior findings and unresolved changes	What signals merit investigation
Opportunity to improve	Decisions pending and implementation timetable	Whether the audit can influence a useful change
Auditability	Mandate, criteria, access, data and expertise	Whether a credible conclusion is feasible

The SAI of Finland notes the limited audit coverage of civil protection issues and identifies security of supply and cybersecurity as relevant areas for audit. The SAI of Norway identifies defence, public safety and emergency preparedness as priority areas of audit activity.

The experience of these SAIs reflects **differences in their respective institutional starting points and priorities, but does not imply that every SAI should structure its annual audit programme in the same way**.

3. Where Audit Attention Is Concentrated

The audits conducted vary in their thematic scope. Some focus on a specific function or facility, others cover several interrelated capabilities, while some examine the civil protection system as a whole (Table 1).

Table 1. Audit Coverage of Key Resilience Capabilities

SAI Country / Audit	Anticipate	Prepare	Protect	Respond	Maintain Essential Functions	Recover and Learn
Czech Republic — Public funds allocated to the preparation and provision of the population protection system	○	●	●	●	○	—
Estonia — Protection of electricity supply facilities	●	●	●	—	●	○
Estonia — Functioning of critical services in the event of disruption to data transmission	●	●	○	●	●	●

SAI Country / Audit	Anticipate	Prepare	Protect	Respond	Maintain Essential Functions	Recover and Learn
Latvia — Planning and preparedness of the national civil protection system	●	●	●	●	●	●
Portugal — Audit of the Special System for Combating Rural Fires (DECIR)	○	●	●	●	—	—
Spain and Portugal — Measures to combat desertification and to prevent and extinguish fires on the Iberian Peninsula	●	●	●	●	—	○
Norway — Protection of port facilities to ensure public security	●	●	●	—	●	—
Norway — The Total Defence Concept in a security crisis and war	○	●	●	●	●	—
Norway — Coordination by public authorities of digital security measures in the civilian sector	○	●	●	●	●	●
Norway — Government efforts to adapt infrastructure and built-up areas to climate change	●	●	●	—	○	—
Norway — Review of the Norwegian Water Resources and Energy Directorate's work on IT security in electricity supply	●	●	●	●	●	○
Norway — Food security and preparedness in the agricultural sector	●	●	○	—	●	—
Lithuania — Preparedness of institutions to respond to emergencies	●	●	○	●	○	●
Lithuania — Modernisation of the public warning system and development of collective protection structures and shelters	—	●	●	○	—	—
Lithuania — Preparation of citizens of the Republic of Lithuania for civil resistance	○	●	●	●	○	—
Lithuania — Establishment, accumulation and management of the state reserve	○	●	—	○	●	—
Lithuania — Ensuring the resilience of the healthcare system in emergencies	○	●	●	●	●	●
Finland — Security of supply and its maintenance during the COVID-19 pandemic	○	●	—	●	●	●
Bulgaria — Hazardous Waste Management	○	○	●	—	—	—
Republic of Moldova — Management of emergency calls through the single emergency number 112	—	●	—	●	●	—

SAI Country / Audit	Anticipate	Prepare	Protect	Respond	Maintain Essential Functions	Recover and Learn
Republic of Moldova — Implementation of strategic measures in response to climate change (SDG 13)	●	●	●	—	○	—
Sweden — Central government management of civil defence expansion	○	●	●	●	●	●
Ukraine — Civil Protection in General Secondary Education Institutions	○	●	●	●	●	—

● — capability directly and substantially covered by the audit;
○ — capability covered partially or as a supporting aspect;
— — capability was not a significant subject of the audit.

Audit attention is most heavily concentrated on preparedness. It is at this stage that SAIs can identify vulnerabilities in advance, without waiting for an actual disaster to occur.

An increasing number of audits go beyond a single function and assess **interdependencies between capabilities**. For example, port protection is simultaneously an issue of critical infrastructure, security of supply, cybersecurity and national preparedness; the state reserve concerns resources, logistics, response and continuity; and total defence involves civil preparedness, critical services and civil–military cooperation.

4. Audit Scale: From an Individual Facility to the System as a Whole

Another characteristic is the varying **scale of audit assessment.**



The audits conducted can broadly be divided into three levels.

First level — an individual mechanism/process or facility.

Examples include audits concerning shelters, the 112 system, the state reserve, specific electricity supply facilities, or port infrastructure.

Second level — a sector or critical function.

This includes audits relating to healthcare, energy security, food preparedness, fire safety, digital security and security of supply.

Third level — the system as a whole.

This approach covers crisis management, civil protection, civil defence or total defence and assesses interaction across different sectors and levels of government.

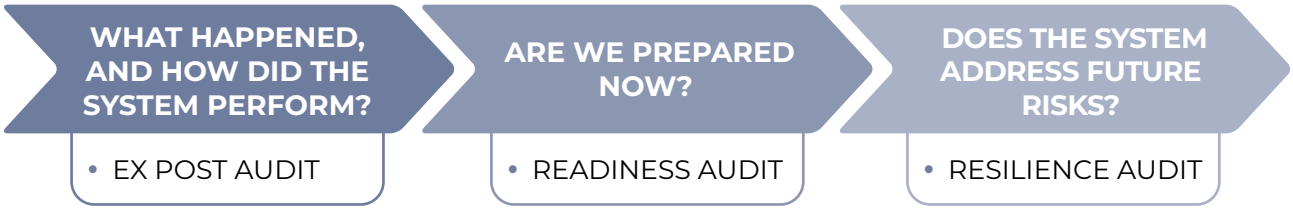
The system-wide approach is illustrated particularly clearly by the audit conducted by the SAI of Latvia, which assessed not only the Ministry of the Interior and the State Fire and Rescue Service, but also municipalities, healthcare authorities, environmental bodies and other institutions involved in the civil protection system.

A similar approach was used in the total defence audit conducted by the SAI of Norway, which covered central government authorities, the regional level, municipalities, military structures, and organisations responsible for critical infrastructure and essential services.

5. Time Perspective: From Ex Post Audit to Auditing Future Preparedness

Audits in the field of civil protection differ not only in subject matter and scale, but also in their time perspective. Some assess events that have already occurred and the actions taken by public authorities, others examine the current state of preparedness, while the most forward-looking audits seek to determine whether existing capabilities are commensurate with risks that may materialise in the future.

Three interrelated approaches can broadly be distinguished:



Some audits are **retrospective in nature** and are based on actual experience of crises, emergencies or major disruptions to normal functioning. A real event acts as a practical test of the system, making it possible to assess actual coordination, the adequacy of resources, the timeliness of response, the resilience of critical functions, and whether actions taken in practice were consistent with formally approved plans.

For example, the COVID-19 pandemic became an important source of evidence for audits conducted by the SAIs of Finland, Lithuania and Latvia. It made it possible to assess how systems operated under conditions of real, large-scale pressure.

A particularly illustrative example is Latvia, where the COVID-19 pandemic effectively became a “stress test” for the national model of civil protection and crisis management. The audit showed

that the model established in legislation was applied only partially, while additional coordination mechanisms were created during the actual crisis.

The pandemic played a similar role as a real-life crisis in audits conducted by the SAIs of Finland and Lithuania. In Finland, the audit examined security of supply during COVID-19 in the areas of healthcare, transport and logistics, food supply and critical production. In Lithuania, the pandemic provided the basis for assessing the resilience of the healthcare system, including its ability to respond to the crisis while simultaneously maintaining the continuity of essential healthcare services.

Another group of audits focuses **on the current state of preparedness.**

For this group of audits, **the key focus is not on analysing a past event, but on assessing the current state of preparedness**. Attention is centred on plans, resources, reserves, exercises, infrastructure, warning systems, alternative arrangements for maintaining operations, and the practical capability of public authorities to act if a risk materialises.

This was the approach taken in the audit conducted by the SAI of Estonia on the protection of electricity supply facilities. The audit **did not have a conventionally defined audit period, as its objective was to assess the current state of preparedness of critical energy facilities for physical attacks**.

A similar logic was applied in the audit conducted by the SAI of Lithuania on the modernisation of the public warning system and the development of shelters. It assessed the current capability to warn the population of danger, the availability and readiness of protective structures, and the planned measures for their further development.

The audit of institutional preparedness for emergency response conducted by the SAI of Lithuania also belongs to this group. It sought to assess whether roles were clearly allocated, whether high and very high risks were properly identified, whether they were covered by response plans, and whether capabilities were tested through exercises.

The third group has a **distinctly forward-looking perspective** — do existing capabilities correspond to future risks? Here, the assessment concerns not only current preparedness, but also whether the system takes account of changes in the threat environment, emerging interdependencies and long-term risks.

This approach is characteristic of audits concerning climate adaptation, cybersecurity, civil defence, total defence and security of supply. For example, the audit of infrastructure adaptation to climate change conducted by the SAI of Norway assessed how public authorities were preparing buildings, roads, railways and coastal infrastructure for long-term changes associated with precipitation, flooding and sea-level rise.

The audit of civil defence expansion conducted by the SAI of Sweden examined whether central government management supports the development of the capabilities needed to protect the population, maintain critical functions, secure supplies and support military defence in the event of a possible armed attack or war.

The total defence audit conducted by the SAI of Norway also assessed not only existing arrangements, but the ability of civilian authorities, municipalities and critical infrastructure operators to support military needs in the event of a future security crisis or war.

This forward-looking logic is also clearly reflected in audits of digital security and IT security in the energy sector. In these audits, SAIs assessed whether public authorities were adapting quickly enough to changes in the nature of cyber threats and whether they were updating plans, exercises, information-sharing arrangements and backup solutions.

This evolution **does not mean that retrospective audits are becoming less important**. On the contrary, experience from real crises remains an important source of audit evidence. However, **the greatest added value of audit in the field of civil protection arises when lessons from past events are used to assess current preparedness and future resilience**.

This is what distinguishes resilience auditing from traditional ex post review: its purpose is not only to explain why a system did not function properly in the past, but also to determine in advance whether it is capable of withstanding the next crisis, even when the exact nature of that crisis is not yet known.

6. Choose the scope and timing together

Three main options for defining the audit scope should be considered: examining a specific mechanism or facility, a particular sector or essential function, or the interrelationships within a broader system.

The audit scope should be defined according to the level of examination needed to properly understand and explain the identified problem.

For example, an audit of an individual facility may reveal significant weaknesses in protection arrangements. At the same time, identifying the causes of those weaknesses may require a broader examination of the national risk assessment system or inter-agency decision-making arrangements.

Broadening the audit scope or increasing the number of audited entities does not in itself guarantee greater audit effectiveness or added value.

Scope	Suitable focus	Main design risk
Mechanism or facility	A shelter, reserve, warning channel or backup system	Missing a cause outside the selected site
Sector or function	Continuity of healthcare or emergency assistance	Overlooking shared dependencies
System and interfaces	Coordination across institutions and levels	Scope exceeding evidence and resources

The audit may also combine a retrospective examination of past events, an assessment of current preparedness, and an analysis of arrangements for responding to future risks.

Conducting an audit while the relevant measures are still being implemented can help identify weaknesses before significant financial or other commitments are made.

At the same time, the audit criteria should reflect the requirements that could reasonably have been expected to be met at the time of the examination. An unfinished programme should not be assessed as though the deadlines for achieving all of its final results had already passed.

Timing	What may be assessed	Limit on conclusions
Before disruption	Existing preparedness and tested capability	Future performance is not fully observable
During implementation	Requirements due at the examined stage	Final outputs may not yet be required
After an incident	Actions and results under actual conditions	Later knowledge must not replace contemporaneous information
Follow-up	Correction and resulting operational improvement	Document completion alone does not demonstrate capability

The audit conducted by the SAI of Estonia on the physical security of electricity facilities assessed the current level of protection at five facilities. According to the materials provided, focused on-site audit procedures were carried out by one auditor over a period of one month.

In Lithuania, the examination of public warning systems and protective structures was concluded at the preliminary study stage. This decision was taken because changes already under way were intended to address the identified problems, while additional audit procedures were considered unlikely to provide sufficient added value.

These examples illustrate different approaches to determining the focus and timing of an audit, but they should not be regarded as universal models to be applied regardless of the specific circumstances.

When defining the audit scope, it is necessary to clearly establish the geographical boundaries, institutions, functions, period under review, emergency scenarios and population groups to be covered by the audit. Any limitations on access to information, as well as matters excluded from the scope, should also be justified.

In the case of international audit cooperation, comparable audit objectives should be defined in advance and approaches to obtaining and assessing evidence should be agreed before common conclusions are envisaged.

The joint audit report of Spain and Portugal, as well as the parallel audit conducted by Ukraine and the German federal state of Hesse, illustrate different forms of such cooperation.

7. Develop the objective questions and relevant 3E dimensions

The audit objective should clearly define what is to be assessed and the intended result to which that assessment relates. Audit questions should break down the objective into individual components that can be answered with sufficient justification, without becoming an exhaustive list of all functions performed by an organisation in the field of civil protection.

An appropriate sequence of audit questions may include determining whether current needs have been identified, whether existing capabilities correspond to those needs, and whether testing and corrective actions help maintain the required level of capability.

For example, the audit objective may be to assess whether the established arrangements ensure that emergency assistance remains accessible and timely during a disruption to communications systems. Audit questions may address the required level of service and related dependencies, the adequacy and testing of alternative operating arrangements, and management's response to identified weaknesses.

Answering such questions requires evidence of how services actually function in practice, rather than merely confirmation that a business continuity plan exists.

Dimension	Illustrative question	Relevant evidence
Economy	Were suitable resources acquired at a reasonable cost?	Specification, quality, cost and procurement alternatives
Efficiency	Do deployment arrangements use resources to deliver the required service without avoidable delay or duplication?	Resource use, delivery times, capacity and comparable conditions
Effectiveness	Does the capability achieve the required protection or continuity?	Coverage, service performance, exercises and incident results

The economy, efficiency and effectiveness dimensions should be selected in light of the audit objective and the availability of relevant evidence. All three dimensions should not be applied mechanically to every audit finding.

Spending less than the amount provided for in the budget does not in itself demonstrate economy; acquiring a larger quantity of resources does not demonstrate efficiency; and approving a plan does not demonstrate effectiveness.

Emergency preparedness can be assessed before a crisis occurs by using appropriate capability indicators and the results of testing those capabilities. At the same time, the limitations of using such indicators to predict how the system will actually perform in a future emergency should be clearly explained.

8. Establish suitable criteria

Audit criteria define the condition or result against which the audit evidence obtained will be compared. For each criterion, its source, content, scope, period of validity and applicability to the audit subject should be established.

Relevant laws and regulations, approved plans, contracts and established service-level requirements may serve as a starting point for developing audit criteria.

Technical standards, research findings and international methodological guidance may be useful where national requirements do not clearly define the expected performance characteristics of the relevant system.

In performance auditing, the criteria should be relevant to the audit objective and provide a reasonable basis for assessment. It is advisable to discuss them with the audited entity, while retaining the auditor's responsibility for the final selection of criteria.

Particular attention should be paid to justifying quantitative thresholds and qualitative assessments, especially where no formally established benchmarks exist. [R2]

Potential source	Establish before use	Example of audit application
Law or regulation	Applicability, period and responsible body	Required warning or reserve arrangements
Approved policy or service plan	Status, intended result and due stage	Continuity level and activation trigger
Technical standard or benchmark	Suitability and justification for this subject	Required performance of a protective system
International framework	National relevance and basis for the criterion	Risk governance or recovery assessment

The retrospective application of new mandatory requirements should be avoided, as should the automatic transfer of staffing standards or reserve levels established in other countries.

International comparisons can help identify alternative approaches and formulate relevant audit questions. At the same time, differences in geographical conditions, levels of exposure to threats, allocation of responsibilities and financial capacity may make the application of identical target values inappropriate.

The experience of the SAI of Latvia in using national requirements, international guidance and comparative analysis demonstrates the need for a well-founded combination of different sources of audit criteria.

Where the responsible authorities have not defined the expected level of capability, the audit should examine who is responsible for establishing it and determine whether another appropriate basis for assessment can be used.

If a sound criterion cannot be identified, the scope of the audit conclusion should be narrowed or the relevant limitation should be disclosed.

The auditor should not independently establish unsupported technical benchmarks merely in order to produce a quantitative assessment.

9. Connect risks to an executable audit design

An identified risk related to the audit subject reflects the possibility that the expected result may not be achieved.

When identifying such a risk, auditors should describe the information indicating its existence, the mechanism through which it may materialise, and the potential significance of its consequences.

For example, a backup communication channel that relies on the same power source as the primary channel may fail at the same time in the event of a power outage. Before concluding that communication continuity is inadequately ensured, it is necessary to confirm that such a dependency exists and to examine the protective arrangements in place.

Risks related to the audit subject should be clearly distinguished from audit risk — the possibility that the audit results may be incomplete, incorrect or biased, or that the audit may fail to provide the expected added value.

Managing audit risk requires an appropriate definition of the audit scope, obtaining reliable evidence, involving specialists with the necessary competencies, corroborating information from different sources, reviewing the quality of the audit work, and formulating conclusions in line with the sufficiency of the evidence obtained.

New information obtained during the audit may make it necessary to revise the audit questions, procedures or scope. Such changes and the reasons for them should be documented.

Design element	Illustrative entry
Question	Can emergency assistance continue during the defined communications outage?
Risk signal	Primary and fallback channels may share a critical dependency
Criterion	Applicable plan requires an independent fallback and regular testing
Procedure	Trace configuration; examine relevant tests and corrective actions
Evidence and analysis	Technical records, logs and specialist assessment; test shared dependencies
Coverage and resources	Define selected sites, scenarios, period and specialist involvement
Expected assessment	What is demonstrated, what remains untested and the implication for continuity

The matrix should show feasible procedures, not simply “analyse preparedness” or “review documents”. Specify what will be compared or tested, against which criterion, using which evidence and with what coverage. Determine how contradictory information, unavailable evidence and alternative explanations will be addressed.

10. Plan coverage resources access and review

Before selecting entities or cases for examination, the relevant population should be defined.

Depending on the audit questions, selection may take into account geographical location, level of vulnerability, exposure to threats, scale of operations, dependence on other services or systems, or the existence of known problems.

The selection approach should be justified, and the extent to which the results can be generalised to the population should be determined.

Purposeful selection of high-risk entities may help identify significant weaknesses, but it does not provide a basis for statistically estimating how widespread those weaknesses are across the country as a whole.

Where the results of a sample are intended to be generalised to the population using statistical methods, appropriate specialist advice should be obtained and the sampling methodology properly documented.

A voluntary survey does not in itself ensure that the results are representative.

Where a full-population examination is feasible, it should be explained which aspects were tested for each unit of the population. For example, reviewing all plans is not the same as examining all actual capabilities.

When planning the audit, realistic timeframes and staff time should be allocated for developing an understanding of the audit subject, developing criteria, performing audit procedures, engaging specialists, analysing evidence, quality review and preparing the report.

Dependencies between tasks, opportunities for carrying them out in parallel, and key management decisions needed to organise the audit should also be identified.

Obtaining clearance for restricted information, securing access to facilities, working with restricted-access data, and reviewing materials before publication may require additional time.

Practical arrangements for access to information should be agreed at an early stage of the audit. At the same time, a list of evidence selected by the management of the audited entity should not be assumed to represent the complete population.

Responsibilities among audit team members and engaged specialists should be clearly allocated.

III CONDUCTING THE AUDIT AND USING THE RESULTS

1. Choose methods according to the question

Methods are useful when they provide the evidence needed for a defined assessment. Documentary analysis establishes intended arrangements and recorded actions; interviews explain responsibilities and decisions; site visits establish conditions observable on the visit; data analysis identifies patterns; exercises and incidents provide evidence of operation under particular conditions. Combine methods where one source cannot establish the relevant claim.

Method	Useful for	Important limitation
Document and process review	Requirements, responsibilities and recorded actions	An approved plan does not demonstrate performance
Interview and walkthrough	Understanding decisions and explanations	Corroborate significant claims
Site visit	Condition, access and inventory verification	Presence does not establish performance under load
Data and cost analysis	Scale, patterns and resource relationships	Assess definitions, denominators and reliability
Exercise or incident analysis	Operation under specified conditions	Do not generalise beyond conditions examined
GIS or scenario modelling	Exposure, coverage and dependencies	Make assumptions and uncertainty visible

The sections below explain the practical use and limitations of these methods. Adapt the depth of work to the audit question and significance of the issue. Retain an evidence trail linking the criterion, procedure, source, analysis and resulting assessment. The requirement for sufficient appropriate evidence applies to findings and conclusions; the number of documents collected is not a substitute for their relevance and reliability.

2. Analyse governance and the interfaces between institutions

Use the responsibility map from Part I to select transactions, decisions or incidents that cross an important boundary. Trace how an alert, request for resources or monitoring result moved from its origin to a decision and action. Compare what the approved arrangements required with the records of what occurred. Obtain explanations from both sending and receiving bodies where accounts differ.

Look for unclear decision authority, incompatible plans, duplicate requests, missing information, conflicting priorities or unfulfilled support obligations. Explain which result the interface is intended to achieve and how the weakness affects it. If the documents differ but no event has tested the

arrangements, assess the documented inconsistency and potential vulnerability rather than claim a demonstrated failure.

Latvia's pandemic experience showed that the statutory model was partly applied and additional coordination arrangements were created. Norway's digital-security work identified weaknesses in cross-sectoral coordination and incident management. These examples support tracing real decision and information paths, including adaptive arrangements that worked well. [C04, C09]

3. Examine risk assessments plans and scenarios

Assess whether risk information is current, suitable for the relevant geography and population, and connected to planning. Compare significant risks and scenarios with the corresponding actions, responsible bodies, resources, triggers and dependencies in the plans. Check the basis for assumptions about staffing, supplies, public behaviour, duration and simultaneous demands.

Lithuania's institutional-preparedness audit found five high or very high risks not covered in the national plan and shortcomings in selected ministries' and municipalities' assessments. This illustrates a concrete procedure: reconcile the relevant risk analysis with plan coverage and explain omissions. It does not imply that every plan must duplicate all risks at every government level.

Scenario analysis can help assess feasibility when an actual event has not occurred. Use a plausible, relevant scenario and transparent assumptions; obtain technical advice where necessary. Determine whether the authorities themselves have tested it, and examine the evidence for the claimed capability. Scenarios are analytical tools, not forecasts of the next crisis.

Where the audit team develops a scenario, label it as such, explain its basis and avoid overstating what it proves. A desk-based walkthrough can expose missing steps but cannot substitute for evidence that people and equipment can perform under real load. Specify which assumptions remain untested.

4. Use exercises and actual crises as evidence

For an exercise, establish its purpose, scenario, participants, duration, stress conditions, evaluation criteria and limitations. Determine whether the exercise tested operational performance or was primarily a discussion or training event. Obtain the plan, logs, observations, after-action report and corrective-action record; interviews alone may give an incomplete account.

Review field	Evidence or analysis required
Purpose and coverage	Scenario, participants, geography and service being tested
Stress conditions	Duration, load, simultaneous failures and assumptions
Expected performance	Activation, response time, capacity and applicable service level
Observed operation	Logs, timings, failures, workarounds and independent observations
Learning	Recorded weaknesses, corrective actions and retest results

A successful exercise supports a conclusion about the conditions tested. It does not establish readiness for different hazards, durations, locations or simultaneous failures. Also assess whether weaknesses were recorded and addressed, whether action was retested and whether the exercise programme covers the significant scenarios. Estonia and Latvia emphasise this link between testing and correction.

An actual crisis offers evidence about what happened under real stress. Reconstruct the sequence using contemporaneous records, identify departures from plans and examine reasons for adaptations. Distinguish information available to decision-makers at the time from later knowledge. Assess successful improvisation as well as failure; changing a plan during an unforeseen event is not automatically a deficiency.

Finland's pandemic audit examined procurement and security-of-supply arrangements; Lithuania examined healthcare preparedness and service continuity. When using such events, consider whether subsequent reforms have changed the arrangements and whether the same vulnerability remains. A past failure is not proof that current capability is unchanged.

5. Test operational capability and critical dependencies

Translate broad statements of readiness into observable attributes: the required resource exists, is serviceable, accessible, staffed and deliverable when needed. For a backup arrangement, identify activation authority, independence from the primary failure, capacity, service level, duration and restoration process. Test the attributes relevant to the audit, with appropriate technical and safety arrangements.

Attribute	Illustrative procedure	Assessment boundary
Availability	Reconcile inventories and inspect selected resources	Existence at the date examined
Condition	Examine maintenance and serviceability tests	Technical performance needs suitable evidence
Access and deployment	Trace access, transport and activation arrangements	Consider disrupted routes and competing demand
People and competence	Examine rosters, training and exercise participation	Training attendance alone is insufficient
Capacity and duration	Compare demonstrated capability with the defined need	Report conditions and assumptions tested
Independence of fallback	Trace power, routes, systems and suppliers	Identify common failure points and mitigations

Site visits can verify condition, location, access, labelling, maintenance records and correspondence with inventories. Record the sites selected, date, observations, documents examined and persons consulted. A visit may establish that equipment is present, but not its performance under load. The five-facility Estonian electricity audit illustrates focused verification of reported physical-security arrangements.

Trace shared dependencies. An alternative data link may share power or a physical route with the primary link; a reserve may depend on transport unavailable during a flood; competing civilian

and military demands may affect the same resource. Establish the facts and existing mitigations before assessing the resulting risk. Consider specialist-led tests or management test records rather than disrupting a live essential service merely to obtain evidence.

Estonia's data-outage audit distinguishes continued operation from acceptable service: emergency assistance and payments could continue through alternatives but with delays and restrictions, while public radio was the national warning channel reported to function without delays and problems. This suggests examining timeliness, accessibility and capacity as well as availability.

6. Analyse data costs and resource use

Define what each figure measures before comparison: the population, period, geography, unit, gross or net cost, stock or flow and relevant denominator. Assess completeness, consistency and reliability of the source, including manual adjustments and data excluded from the system. Reconcile conflicting figures and retain an explanation of unresolved differences.

For preparedness spending, determine whether costs can be linked to the capability being examined. Include relevant maintenance, personnel, training, logistics and contractual costs when the question requires them. A purchase-price comparison may be misleading if quality, operating life and availability differ. Do not infer economy or efficiency merely because expenditure is low or utilisation is infrequent.

Hungary's fire-prevention work illustrates why incident counts need relevant denominators, including residential fires per 1,000 dwellings. It also identifies limitations in performance indicators and separately identifiable expenditure. Portugal's wildfire audit found fragmented information and difficulty establishing comprehensive prevention and suppression costs. Data limitations are themselves relevant when they impair management decisions, but they also restrict what the auditor can conclude.

Use trend analysis and comparisons to identify questions requiring explanation. Consider changes in exposure, reporting practices, prices, service mix and policy. A change in incident frequency is not automatically caused by prevention measures; a comparison of regions does not establish relative performance without considering differences in risk and resources.

Geographical analysis can connect exposed locations, infrastructure and service coverage. Norway's climate-adaptation contribution uses GIS. Explain the origin, resolution, date and uncertainty of the layers and seek appropriate expertise. Modelling can examine scenarios and sensitivities; report assumptions and ranges rather than presenting model output as an observed outcome. Norway's food-security contribution illustrates quantitative and interdisciplinary analysis.

7. Use surveys interviews and external comparisons

Select respondents according to the question. Operators may explain activation and maintenance; municipalities may explain access and coordination; citizens may provide evidence of receipt, understanding or ability to act on warnings. Distinguish perceptions, reported behaviour and

demonstrated knowledge. Design questions to avoid leading respondents and pilot the instrument where useful.

Document invitations, coverage, response rate, exclusions and possible response bias. The Czech profile describes a voluntary survey of students; this can provide useful information about respondents' knowledge without establishing national representativeness. Protect respondents' information and explain whether vulnerable or digitally excluded groups are likely to be underrepresented.

Use interviews to understand explanations and identify evidence, not as the sole basis for a material claim where corroboration is feasible. Keep records, confirm important factual points and test alternative accounts against documents, logs or observations. Consistency between interviewees can strengthen an explanation but does not independently verify a technical capability.

For international comparison, identify a comparable function and explain differences in hazard exposure, legal responsibilities, scale, geography and resources. Another SAI's criterion may inform development of a suitable national benchmark; it is not automatically binding. Coordinated audits need compatible definitions and evidence arrangements if results are to be compared meaningfully.

8. Manage sensitive evidence and methodological limitations

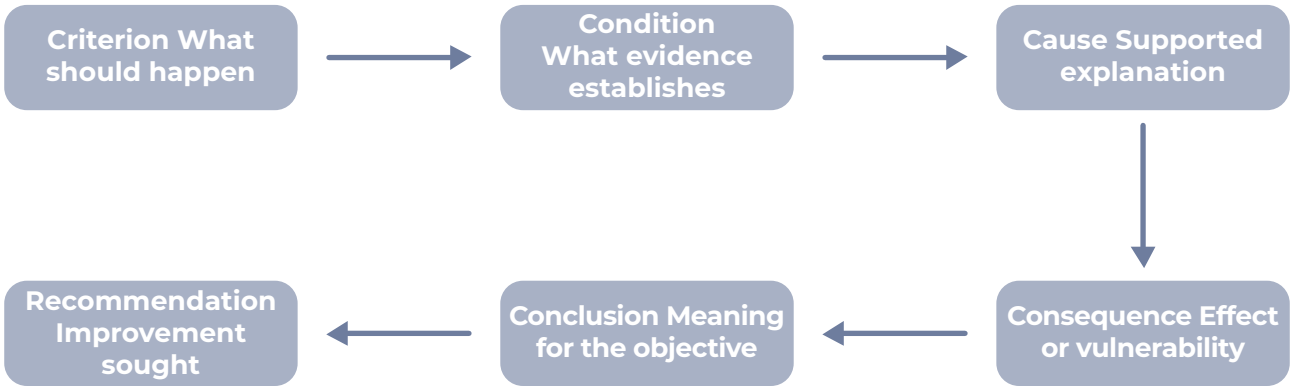
Determine access rights, clearance needs and secure handling arrangements before requesting restricted information. Agree how technical records and observations will be stored, reviewed and reported under the applicable rules. Separate legitimate protection of operational details from the need to explain the public significance of a finding.

Lithuania's state-reserve contribution describes using institutional expert commissions to distinguish protected information from publishable findings and recommendations. It also notes a longer finalisation process. Plan such review early; do not assume that all evidence or all conclusions must have the same classification.

Where necessary evidence is unavailable, document what was requested, why it matters, alternative procedures and the remaining limitation. Missing documentation may be an assessed weakness if a suitable requirement or performance criterion applies, but it does not establish that the activity never occurred. Consider the implications for scope and wording rather than filling a gap with an unsupported assumption.

9. Develop findings through causes and consequences

For each significant finding, distinguish the criterion, condition established by evidence, supported explanation of cause and demonstrated or potential consequence. Link these elements to the audit question. An activity list or discrepancy total is not a complete finding unless its significance for the intended result is explained.



Investigate causes rather than assign a generic label. “Weak coordination” should be explained through the specific decision, responsibility or information exchange that did not work. “Insufficient funding” needs evidence of the required capability, available resources and how the shortfall affected it, including other constraints. Interview explanations are hypotheses to corroborate, not necessarily established causes.

Evidence position	Appropriate reporting treatment
Observed failure	Describe the event, scope, effect and supported cause
Demonstrated capability	State the conditions tested and limits of the result
Established vulnerability	Explain the dependency and potential consequence without claiming certain future failure
Untested arrangement	Explain the missing verification and why it matters
Insufficient evidence	Identify the limitation and its effect on the assessment

Present uncertainty explicitly and consider alternative explanations. Distinguish a gap in a national requirement from an implementation failure and a capacity shortfall from a reporting problem. Note effective arrangements that reduce the risk. Findings should support balanced conclusions about the audited subject within the selected scope, not universal claims about a country’s resilience.

10. Worked example of evidence and an operational conclusion

The following example is illustrative and does not describe a finding in Part IV. Assume an audit concerns continuity of emergency assistance during a loss of ordinary communications. The applicable service plan requires an independent fallback channel and its regular testing. The team examines the plan, technical configuration, test logs and corrective-action records with specialist support.

Suppose the evidence shows that both primary and fallback channels use the same power supply, a relevant outage was excluded from the last exercise and no subsequent test demonstrates fallback operation in that condition. The established condition is a shared dependency and incomplete testing. The team should investigate why the configuration and exercise coverage were accepted and whether other mitigations exist before concluding on readiness.

Finding element	Illustrative assessment
Criterion	Independent fallback channel and regular testing required by the applicable plan
Condition	Primary and fallback channels share power; the relevant outage was not tested
Cause to investigate	Who approved configuration and exercise scope, on what basis, and with what mitigations?
Consequence	Evidence does not demonstrate required continuity under that outage; actual future failure is not proven
Conclusion	Readiness for the specified condition has not been adequately demonstrated
Improvement sought	Address the dependency and demonstrate the required service through a relevant test

An appropriate recommendation could seek an evidenced ability to maintain the required emergency contact service during the defined outage, including addressing the shared dependency and verifying operation. It need not prescribe purchase of a specific technology unless the evidence establishes that this is the necessary remedy. Follow-up should examine the changed configuration and relevant test results, not only procurement or approval of a revised plan.

This example shows how a prospective audit can identify a vulnerability before an event while remaining grounded in existing evidence. It also shows why the auditor should avoid stating that emergency assistance certainly would fail under every future outage.

11. Report a coherent audit story and useful recommendations

Organise the report around the principal performance problem and the explanation supported by the evidence. Where appropriate, group related findings by governance, planning, capability and learning rather than reproduce the audit matrix question by question. Keep the link back to questions and criteria traceable through working papers and references.

The executive summary should present the principal message, the strongest supporting evidence and the main direction of improvement. Chapter conclusions should explain what the findings mean, including supported causes and consequences. The overall conclusion should integrate them: how weaknesses interact, what result is affected, who can address the causes and what limitations constrain the assessment. It should not be a mechanical repetition of the chapters.

Use selected measurable evidence where it establishes scale or significance. Keep populations and dates clear, and distinguish allocations, completed activities and usable capability. The Ukrainian shelter figures illustrate this distinction; they do not justify treating project-completion rates as equivalent to protection coverage. [C24]

Recommendations should address substantiated causes within the recipient's responsibility and state the improvement sought. Consolidate several observations into one recommendation where they share the same cause and intended result. Avoid long lists of procedural tasks that obscure priority. Discuss feasibility and allow alternative implementation measures that achieve the same objective, where appropriate.

For public reporting on sensitive subjects, explain the problem and accountability implications without publishing details that increase vulnerability. Distinguish the public report from any restricted supporting material and arrange review under the applicable rules. A clear limitation is more credible than an unqualified assurance that the available evidence cannot support.

12. Follow up operational improvement and audit contribution

Follow-up should ask whether the original problem has been addressed and whether the intended capability improved. The appropriate timing depends on the change: a legal amendment may be immediate, while infrastructure, staffing or tested operational capability takes longer. Use implementation records as a starting point and obtain evidence of results where feasible.

Distinguish three levels of follow-up: implementation of the recommendation, meaning that an agreed action has been completed; the direct result, meaning that planning, coordination, funding or management arrangements have changed; and the wider effect, meaning that operational preparedness, reliability or resilience has improved. Evidence of one level should not be presented as proof of the next.

Recommendation concerns	Implementation evidence	Evidence of improvement
Coordination	Revised responsibility and escalation arrangements	A traced incident or exercise demonstrates timely decisions
Backup capability	Changed configuration and maintenance arrangements	Relevant test establishes the required continuity
Reserve deployment	Updated stocks and delivery agreements	Tested access and delivery within the defined conditions
Risk-based planning	Updated risk assessment and plans	Significant risks influence resources and exercise coverage

Latvia reports implementation of almost all recommendations and improvements in arrangements. Ukraine reports regulatory and practical changes following its audit. Estonia reports early consideration of alternative communications and offline provision. These accounts describe different stages of response and should not be presented as equally mature evidence of operational impact.

The Czech Republic reports updated public information, a preparedness portal, a shelter map and work towards mobile warnings. Portugal reports 12 of 16 DECIR audit recommendations implemented, with four in progress. Changes include a shared information platform, Municipal Plans and NUTS Action Plans, and transfer of aerial firefighting asset management to the Portuguese Air Force. Norway illustrates the value of later follow-up, including a three-year climate-adaptation review. Interpret these examples according to the implementation status and evidence in their profiles; changes in arrangements alone do not demonstrate improved operational preparedness.

Explain the SAI's contribution without claiming that every subsequent change resulted solely from the audit. Other reforms, crises and management decisions may also matter. Record residual weaknesses and emerging risks, and use follow-up to inform future topic selection. Feedback should improve both the audited arrangements and the SAI's understanding of which recommendations are practical and effective.

13. Cooperation and continued use of the compendium

The Working Group can support auditors by exchanging well-documented examples of questions, criteria, procedures, evidence limitations and follow-up. Organise future contributions by the audit problem and lesson, with source references and dates. This makes the collection easier to use than a repository of findings alone.

Possible cooperation priorities include testing preparedness plans, mapping cross-sectoral dependencies, analysing capability and resource deployment, and following up operational results. These are proposals for consideration, not an agreed programme. Coordinated or parallel work should be chosen where compatible objectives and evidence can be established; shared interest in a broad topic is insufficient.

Shared activity	Useful product	Condition for value
Exchange audit methods	Question, criterion, procedure and evidence example	Explain scope and limitations
Compare approaches	Comparable function and documented national differences	Use compatible definitions
Coordinated or parallel audit	Agreed objectives and evidence arrangements	Respect mandates and reporting responsibilities
Share follow-up experience	Evidence of correction and residual vulnerabilities	Distinguish implementation from operational results

14. Review the audit before reporting

Review question	What should be visible in the file
Is the objective answerable?	Defined subject, result, scope and period
Do criteria fit the question?	Sources, applicability and justified benchmarks
Do procedures address the risks?	Feasible tests, coverage and evidence requirements
Are significant claims corroborated?	Traceable sources and analysis of conflicting evidence
Are causes and consequences supported?	Specific explanation and clear uncertainty
Does the conclusion integrate the findings?	Overall meaning, significance and limitations
Are recommendations proportionate?	Recipient responsibility, intended result and feasible follow-up

The recurring lesson from the shared experience is to examine whether arrangements can deliver the required function and to make the basis of that assessment visible. A proportionate audit connects the public purpose, relevant risks, suitable criteria, feasible procedures and reliable evidence. Its conclusions explain significance and uncertainty, and its recommendations target the causes that responsible authorities can address.

IV SAI AUDIT REPORTS AT A GLANCE

Česká republika
Nejvyšší kontrolní úřad

The Czech Republic — Supreme Audit Office of the Czech Republic

1. Audit title

State funds earmarked for the preparation and provision of the system of protection of the population

2. Year of completion / publication

27 February 2023

3. Period covered by the audit

The audited period covered the years 2015 to 2021, and, where relevant in terms of substantive context, also the preceding and subsequent periods.

4. Links (in national language and in English)

Overview in Czech, *Audit Report in Czech*
Overview in English, *Press Release in English*

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☒	☐	☒	☐	☐	☐

6. Background and relevance of the audit

The topic of the civil protection system was not selected on the basis of any specific emergency event that had occurred within the territory of the Czech Republic. Civil protection is generally regarded as a strategic security interest of the Czech Republic and one of the fundamental functions of the State. In response to the deteriorating security situation in Europe resulting from Russian aggression and the outbreak of the armed conflict in Ukraine, the main objective of the audit was to assess the State's preparedness to respond to similar emergency situations, particularly with regard to protecting the safety, health, and property of citizens of the Czech Republic.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☒	☐	☐	☒	☒	☒

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☒ citizen awareness and education, research and development

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☒	☐	☐

☑ What was assessed/analyzed?

Within the audit No 22/12 conducted by the SAO, it was assessed whether the responsible entities, in particular the MoI, fulfil and evaluate tasks set out in strategic and conceptual documents, whether they have ensured adequate budgetary resources for their implementation, and whether they have proposed necessary amendments to the legislative framework so that it reflects the current concept of civil protection and the role of the State in this area. In accordance with applicable legal regulations, the MoI is the central state administration authority responsible for internal affairs, in particular crisis management, civil emergency planning, civil protection, and the Integrated Rescue System. In fulfilling its tasks in the field of civil protection under the Act No 239/2000 Coll. on the Integrated Rescue System, it is responsible, among other things, for methodological coordination of procedures across ministries, development of civil protection strategy, operation of the unified warning and notification system, organisation of education and training activities, coordination of preparedness of the components of the Integrated Rescue

System with a focus on interoperability, and guidance on the establishment of civil protection facilities. These tasks are carried out within the MoI by the General Directorate of the Fire Rescue Service of the Czech Republic. The audit focused on selected tasks of the MoI related to warning, evacuation, sheltering, and emergency survival of the population, for which public budget funds were allocated. In particular, the audit assessed the availability and state of personal protective equipment, such as protective masks, protective clothing, and other protective materials intended for selected population categories in situations of a state of national emergency or a state of war, as well as the state of the shelter infrastructure across the territory of the Czech Republic and the methods of informing the population. The audit also covered the area of education, in which the MoI had set a number of strategic objectives. At the Ministry of Health (MoH), the audit examined the conceptual tasks assigned to the ministry in cooperation with other responsible entities.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to examine whether public funds from the state budget allocated for the preparation and implementation of the civil protection system were used in an economical, efficient and effective manner and in compliance with applicable legal regulations.

☑ What were the key audit questions examined?

Main audit question:
Were public funds from the state budget allocated for the preparation and implementation of the civil protection system used in an economical, efficient and effective manner and in compliance with applicable legal regulations?

Sub-audit questions:

1. Do the MoI and the MoH fulfil their obligations in the field of civil protection in accordance with applicable legal regulations, and does the MoI perform these tasks in an effective manner?
2. Do the MoI and the MoH implement and evaluate selected tasks and measures set out in strategic and conceptual documents in terms of their substantive scope and defined deadlines?
3. Did the MoI and the MoH ensure that state budget funds allocated to civil protection were used in an economical, efficient and effective manner and in compliance with applicable legal regulations?
4. Did the MoI fulfil the tasks defined in the area of civil protection education and training?
5. Did the MoI ensure an adequate level of preparedness of the Czech Republic in the field of civil protection?

☑ Audit criteria and sources of criteria

For the assessment of compliance with legal regulations, the audit primarily applied selected provisions of Act No 320/2001 Coll., on Financial Control in Public Administration, Act No 2/1969 Coll., on the Establishment of Ministries and Other Central State Administration Authorities of the Czech Republic, Act No 239/2000 Coll., on the Integrated Rescue System, and Act No 240/2000 Coll., on Crisis Management. These legal acts define the responsibilities of the MoI (as the guarantor

of civil protection) and the MoH in this area. Strategic and conceptual documents relating to civil protection applicable to the audited period were also used as sources for audit criteria. For the purpose of assessing economy, efficiency and effectiveness, the SAO considered funds to have been used appropriately where their use contributed to the fulfilment of defined strategic objectives and to the achievement of intended outputs and outcomes, i. e. the fulfilment of the objectives set out in the relevant conceptual documents.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☒ yes

☐ no

During the audit, a voluntary survey was conducted to assess the level of knowledge in the field of civil protection among students in the 3rd and 4th grades of secondary schools and corresponding grades of multi-year grammar schools across the Czech Republic. The results of the survey, which showed, for example, that 80 % of the students surveyed did not know the location of their designated public shelter and 47 % were unable to distinguish between the different types of warning signals, were used by the SAO as a basis for identifying potential risks and verifying the actual state of affairs in the area of civil protection. When presenting the audit results in the form of the audit report, the introductory section summarising the key findings unusually also included an overview of applicable examples of international good practice in this area. Examples of good practice from abroad, such as the regular distribution of an information booklet on civil protection and the existence of a nationwide online map of shelters in Sweden, or the inclusion of safety education as a separate subject in primary and post-secondary vocational schools in Poland, were used by the Ministry of the Interior as inspiration when preparing and implementing measures to address the shortcomings identified by the audit.

9. Summary of audit results

☑ Conclusions and findings

The MoI failed to ensure all the key conditions necessary for the fulfilment of civil protection as a strategic security interest of the Czech Republic. Although the MoI had been continuously implementing a range of strategic objectives intended to contribute to the strengthening of the civil protection system upon their completion, significant deficiencies in the functioning of the system persisted at the time of audit completion. The main identified shortcomings included, in particular, the planning of conceptual tasks without sufficient coordination with budgetary resources, insufficient provision of personal protective equipment, limited use of research and development outputs in practice, and the failure to complete implementation of key tasks in the area of warning and public information systems, for example in relation to the renewal of rotating sirens.

☑ Key recommendations

The Supreme Audit Office (SAO) considers the following proposed measures to be crucial:

- When preparing the subsequent strategic concept, the MoI should quantify the financial resources required to achieve the defined objectives and tasks.

- In the area of the legislative framework for civil protection, the MoI should submit to the Government a proposal for amendments to the Crisis Act and the Act on the Integrated Rescue System, including related implementing legislation. The aim should be, in particular, to refine the definition of civil protection in line with its current concept and to clarify the competencies and responsibilities of the various entities involved.
- In the area of warning and informing the population, the MoI should continue the development of new infrastructure for the unified warning and notification system, including the gradual replacement of rotating sirens with electronic sirens. It should also complete the development of a mobile application for public warning and an emergency SMS mass notification system activated upon the issuance of a warning signal.
- The MoI should propose an optimised system for the procurement of personal protective equipment, including adjusting the required level of inventory and revising its replenishment cycle. In cooperation with the Administration of the State Material Reserves of the Czech Republic, the MoI should also ensure the conclusion of agreements with manufacturers of such equipment to maintain production capacity, as well as agreements on the provision of essential supplies in emergency situations.
- The MoI should continue maintaining a register of both permanent and decommissioned shelters and should develop methodological guidance for the design, construction, establishment, and operation of improvised shelters, including structural modification aimed at protecting against the penetration of hazardous substances.
- The MoI should carry out a revision of the Framework Educational Programme for primary education, continue the development of methodological materials, manuals, and online portals for teachers, and support educational activities focused on civil protection. It should also contribute to the establishment of an independent educational area entitled “Safety Education”.
- The MoI should introduce regular expert sociological surveys aimed at monitoring the level of public knowledge in the areas of self-protection and mutual aid, and should initiate revisions of the Framework Educational Programmes for secondary and vocational education.
- In the area of education and training, the MoI should implement short-term training programmes aimed at strengthening professional training, support the establishment of Health and Safety Centres across the Czech Republic, modernise web platforms focused on public preparedness, and further develop the crisis management information system intended for data sharing and analysis during emergency situations.
- In implementing the results of research and development, the MoI should utilise new types of functional prototypes in the planned gradual renewal of personal protective equipment and, where applicable, in the mass production of certified products intended for the population, based on contractual arrangements with manufacturers.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The implementation of adopted recommendations is continuously monitored using publicly available sources. Following the completion of the audit, public awareness was raised, particularly in the areas of warnings, sheltering, and basic preparedness for emergencies, which represents a key prerequisite for ensuring protection of the population. The MoI plans to integrate civil protection topics into the Framework Educational Programmes from 2027 onwards. At the same time, the issue received wider publicity, partly due toas a result of media attention, which has contributed to raising awareness among the general public. The MoI has updated the public information leaflet “In Case of Danger”, which provides practical guidance on how to respond in situations involving warnings, sheltering, or evacuation, including the use of improvised personal protection

equipment. Furthermore, the information portal 72h.gov.cz has been launched, providing practical guidance on preparedness for and overcoming of crisis situations. This portal is complemented by a printed information brochure, which was distributed to all households in the Czech Republic in 2025. This measure reflects the use of international good practices, which were cited in the audit report as an inspirational model for strengthening public preparedness. In the area of warnings and public information, a map of permanent shelters has also been made available, and the implementation of the Cell Broadcast system is underway to enable the dissemination of warnings and emergency messages directly to the residents' mobile devices. At the same time, the MoI is preparing to allocate approximately CZK 13 billion for the provision of personal protective equipment for approximately 2.6 million people, which represents another step in strengthening the material preparedness of the civil protection system.

☑ Good practices and lessons learned

A useful aspect for conducting similar audits is, in particular, the implementation of representative surveys targeting selected segments of the population. The results of such surveys may identify security-related risk factors reflecting public needs and perceptions, which can subsequently serve as a basis for more precise targeting of audit activities. At the same time, the use of survey instruments contributes to greater transparency and enhances the credibility of audit findings, as well as public interest in their results. A substantively relevant output of this audit is also the identification of state obligations in the field of civil protection, which — given comparable legal frameworks exist in other jurisdictions — can be subject to comparable evaluation. These include, for example, ensuring public information and awareness, supporting education on civil protection within the school system, continuously publishing information on the status of shelter infrastructure, and ensuring the provision of personal protective equipment for the public.

riigikontroll

Estonia — National Audit Office of Estonia (Riigikontroll)

1. Audit title

Security of objects supplying electricity

2. Year of completion / publication

09/01/2025

3. Period covered by the audit

No specific period, we audited the current state of preparedness

4. Links (in national language and in English)

https://www.riigikontroll.ee/en/audits/security-objects-supplying-electricity

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☐	☐	☐	☒	☐	☐	☐

6. Background and relevance of the audit

The audit began in spring 2024. By that time, the full-scale war in Ukraine had lasted already 2 years and there were many occasions when critical infrastructure and especially the infrastructure of electricity providers had been attacked. In Estonia, there had been some incidents with gas pipes and lines of communications in the Baltic Sea. So SAI Estonia decided to analyse whether our mainland infrastructure in the most important vital service — electricity — is prepared for similar incidents. The pre-audit interviews showed that even though the events in Ukraine and in the Baltic Sea were acknowledged, nothing substantial had changed in the activity of the service providers nor government agencies. An interruption in electricity supply has a very significant impact on the functioning of the state, vital services and people. It is therefore important that the physical security of significant objects that supply electricity is guaranteed.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☒	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☐	☐	☐

☑ What was assessed/analyzed?

When conducting the audit, the National Audit Office focused on how the facilities supplying electricity are protected against external physical attacks. The audit did not assess the protection of the facilities against air attacks. The activities of the Ministry of Climate (as coordinator of electricity as a vital service), the Ministry of the Interior (as coordinator of national defence facilities which include some infrastructure of electricity also), the Estonian Internal Security Service (everyday operational co-operation with companies with important infrastructure), AS Elering, Elektrilevi OÜ and AS Enefit Power (all 3 are vital service providers, at the same time state owned companies) were audited. During the audit, the National Audit Office assessed how the transmission system operator AS Elering, the distribution system operator Elektrilevi OÜ and the biggest electricity producer AS Enefit Power have prepared for physical attacks against important objects supplying electricity. The National Audit Office assessed five objects, one of which, the object of AS Elering, has been designated as a national defence object related to the provision of a vital service and four have been designated by the electricity companies themselves as objects necessary for critical activities in their business continuity risk analyses. According to the information of the ministry of the interior, external physical attacks, which the audit has addressed, can be, for example: vandalism, theft, transformation of a demonstration into a mass disorganised attack, lone wolf attack, planned attack (sudden attack, explosive device detonation, etc.), dangerous package (letter, parcel, etc.), attack through ventilation, attack by special forces or persons with military training.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to assess how the vital service providers (the transmission system operator, the distribution system operator and the electricity producer) have prepared for physical attacks against important objects supplying electricity.

☑ What were the key audit questions examined?

1. Have the requirements arising from the protection procedure for national defense facilities related to the electricity supply service been met?
2. Are facilities which are not designated as national defense facilities but are important for critical activities related to electricity supply services prepared for protection against physical attacks (both in peace time and crisis situations)?
3. Has the determination of the status of facilities supplying electricity (whether it is a national defense facility or not) been justified?

☑ Audit criteria and sources of criteria

1. In the case of the AS Elering national defense facility, the national defense facility protection procedure[1] has been followed, i. e. the risk analysis and security plan prepared comply with the national defense facility protection procedure, category B minimum physical protection measures have been implemented at the national defense facility, and security drills have been conducted as required. All equipment, people and other necessary equipment required for the implementation of protection measures are also available.
2. In the event of a change in the threat level at the AS Elering national defense facility, the holder of the national defense facility has the ability to implement additional security measures, and the security of the facility is also guaranteed in a national defense crisis.
3. The Estonian Internal Security Services has fulfilled the tasks arising from the national defense facility protection procedure and has contributed with its activities to the holder of the national defense facility related to the electricity supply service fulfilling the requirements arising from the national defense facility protection procedure.
4. In the business continuity risk analysis and plan prepared under the Emergency Act[2], electricity companies have considered physical attacks against objects necessary for the operation of critical activities as a threat and have prepared corresponding scenarios for which preventive measures have been outlined and, if necessary, a recovery plan that meets the requirements has been prepared, the implementation of which has also been practiced.
5. The Ministry of Climate has advised electricity companies regarding the risk of physical attacks against important objects.
6. The Ministry of Climate and the Ministry of the Interior have assessed objects supplying electricity and reasonably found that only one object needs to be designated as a national defense object. The assessment has taken into account the impact of an attack on objects supplying electricity on the service and thereby on society.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

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1 a Government level act that regulates the conditions which have to be met if the facility is designated as national defence facility and certain measures that have to implemented in the physical protection of the facilities. It was the main source of criteria.

2 The Emergency Act was replaced 01/10/2026 by a new law which combined the Emergency Act and National Defence Act. Both acts gave us the framework and criteria which we could use.

9. Summary of audit results

☑ Conclusions and findings

Electricity supply is a vital service and physical protection measures of different levels have been applied on the objects related to the provision of this service. Requirements for ensuring physical security established by the procedure for protection of national defence objects have been followed on the energy supplying object belonging to AS Elering, so far the only one designated as a national defence object. However, no specific physical security requirements have been established for other important objects ensuring energy supply which are not designated as national defence objects. Companies must decide for themselves which physical protection measures are appropriate, but to do this, they need more information from the Ministry of Climate as the authority that organises the vital service. So far, some of the measures applied by the Electricity supply is a vital service and physical protection measures of different levels have been applied on the objects related to the provision of this service. Requirements for ensuring physical security established by the procedure for protection of national defence objects have been followed on the energy supplying object belonging to AS Elering, so far the only one designated as a national defence object. However, no specific physical security requirements have been established for other important objects ensuring energy supply which are not designated as national defence objects. Companies must decide for themselves which physical protection measures are appropriate, but to do this, they need more information from the Ministry of Climate as the authority that organises the vital service. So far, some of the measures applied by the companies are weaker than the requirements set for national defence objects. However, these objects are also important to ensure electricity supply. Despite the changes in the security situation, only one energy supplying object has been designated as a national defence object since 2017, the physical protection of which is regulated by clear rules. For other important objects, it is up to the companies to analyse threats and implement measures, and this has not ensured a more thorough preparation against the threats of various physical attacks. This does not contribute to ensuring the continuity of the electricity supply service as a whole in the event of a physical attack. In the opinion of the National Audit Office, it is not essential to designate these objects as national defence objects to ensure that the companies themselves apply principles similar to those applied to national defence objects. However, the companies in possession of the objects need more substantive information from the Ministry of Climate as the authority that organises the vital service on the possible threats of physical attack and measures to be taken against specific attacks, so they can take this information into account when selecting and implementing suitable measures.

☑ Key recommendations

1. Recommendations of the National Audit Office to the Minister of Climate and the Minister of the Interior: assess the need to designate objects that supply electricity as national defence objects.
2. Recommendation of the National Audit Office to the Ministry of Climate: collect and share with electricity companies more substantive information on the threats of physical attacks as well as measures to counter possible attacks.
3. Recommendation of the National Audit Office to the Minister of the Interior: analyse the state's capacity to ensure protection of national defence objects related to the energy supply service when necessary.

☑ Follow-up actions, impact and status of implementation of audit recommendations

SAI Estonia has followed up on the recommendations in 2026. The implementation of the recommendations is not yet completed but the ministries have taken them into account in their subsequent action. The overview of the implementation:

1. The list of designated national defence objects has been revised and the number of facilities multiplied ten-times. All the important facilities are now national defence facilities and the companies have to comply with the conditions and measures of national defence facilities. The review of the timeliness of the measures is planned later this year.
2. The Ministry of Climate has tried to mediate the information from the security services to the companies. All the information the MoC has received, all is given to the companies on the need-to-know basis. The companies themselves are not satisified with that amount and have ordered analysis and recommendations of threat and measures from private sector companies specializing in security analysis.
3. The plans of the Ministry of the Interior have been revised together with the Ministry of Defence. The operational and tactical level units exercise regularly the protection of important facilities. The information about the state capabilities is classified.

☑ Good practices and lessons learned

The audit was very concise and focused on narrow topic. That gave an opportunity to be rather quick and efficient in the fieldwork. The fieldwork was carried out by 1 auditor during 1 month period. The fieldwork meant mainly analysis of relevant documents and interviews. Additionally, the auditor paid a visit to all of the facilities which were in the scope and so verified the information given by the companies. The main takeaway from the audit was that in order to have impact you don´t have to conduct a long and costly audit. More important is the focus of it and timeliness and topicality of the problem. We managed to point out problems which were relevant both in the field of overall crisis preparedness as well as provision of electricity (with which all stakeholders, ie ordinary citizens, politicians etc can relate to because they don´t want to live without electricity). The lesson for others may be that you have to monitor your field of interest consistently to find a topic that matches the expectations.

1. Audit title

Functioning of critical services in the event of a data outage

2. Year of completion / publication

23/01/2026

3. Period covered by the audit

The audit assessed the service's performance as of the first half of 2025, taking into account documents up to 31.08.2025. as of the year. Changes that occurred after 31.08.2025 are described in the report if the change has affected the timeliness of the initial assessment. Exercises and tests conducted in the period 2020 — 30.06.2025 were evaluated

4. Links (in national language and in English)

https://www.riigikontroll.ee/en/audits/functioning-critical-services-event-data-outage

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☐	☐	☐	☒	☐	☐	☐

6. Background and relevance of the audit

The diverse digital infrastructure and IT solutions of the Estonian state create many opportunities for the efficient management of the state and the more convenient organization of the lives of its citizens. By 2025, when the audit began, digitized state services had become the marketing image of the Estonian state. Versatile and interdependent IT systems also come with risks and vulnerabilities that can lead to a crisis situation. A crisis situation can arise when several threat factors occur separately or simultaneously, e. g. war, physical attack, natural disaster, technical accident, cyber attack. Permanent data communication is necessary for the functioning of the digital state, because the functioning of many subsequent services depends on it. However, data communication connections are vulnerable and in a tense security situation, external connections have become a potential object of influence. Although Estonia's external (data communication) connections are duplicated and, in the event of a break in submarine cables (like in 2024 and 2025 in the Baltic Sea), it is possible to switch data traffic to alternatively functioning submarine cables or, for example, land cables, the cases still demonstrate the interest of a hostile state in disrupting data communication. Therefore, it is important to pay attention to other ways of disrupting data communications (for example, attacks on mobile towers, cyberattacks), or hybrid threats. The disruption of digitalized services provided through data communications can have a major impact on the functioning of the state and the well-being of the population. However, the institutions that manage the services are not clear about whether and how they can ensure the continuity of services dependent on data communications in the event of a complete or partial disruption of data communications.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☒	☒	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☐	☐	☐	☒	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☐	☒	☐

☑ What was assessed/analyzed?

The audit assessed the continuity of data communications as a vital service, the functioning of state-guaranteed services requiring data communications in the event of data communications interruptions, and the restoration of services. Data communications services and other state-guaranteed services are defined as national defence tasks in the national defence action plan approved by the Government of the Republic. National defence tasks are regulated by the National Defence Act and the tasks are described in the national defence action plan. It contains the most comprehensive list of services of national importance to date. The audit selected 5 of these national defence tasks — data communication, rapid assistance to people who need help (phone number 112), emergency public warning (eg. sirens, TV and radio, text messages), interbank payments and the coverage of expenses financed from the State Treasury — which the ministries themselves have assessed as critical and which are dependent on digital solutions and are universally important in times of peace, crisis and war. The audit assessed the services included in the sample. The assessments provided in the audit report cover the ability of institutions organising vital services to organise the continuity of vital services and to meet the requirements arising from legislation, and the ability of other state institutions and companies with state participation to ensure the continuity of services. The observations, assessments and recommendations in the audit report have been provided to the ministries and agencies with national defence responsibilities: the Ministry of Justice and Digital Affairs (together with agencies within the government area), the Ministry of the Interior (together with agencies within the government area), the Ministry of Finance, and Eesti Pank (the central bank of Estonia). Information was requested from the Government Office, the State Information System Authority and the State Infocommunication Foundation.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The aim of the audit is to assess how state institutions ensure the continuity of data communications and the functioning of services dependent on them in the event of a data communication interruption. To this end, the National Audit Office analysed, firstly, whether the Ministry of Justice and Digital Affairs complies with the requirements arising from the Emergency Act for ensuring the continuity of vital data communication services. Secondly, whether services essential to the functioning of the state have alternative ways of providing and consuming services that can be implemented in the event of a complete or partial data communication interruption. Thirdly, the National Audit Office analysed the capacity of state institutions to restore services.

☑ What were the key audit questions examined?

1. Does the Ministry of Justice and Digital Affairs comply with the requirements of the Emergency Act to ensure the continuity of vital data communication services?
2. Do services essential to the functioning of the state have alternative ways of providing and consuming services that can be implemented in the event of a complete or partial disruption of data communication?
3. What is the capacity of state institutions to restore their services?

☑ Audit criteria and sources of criteria

The National Audit Office based its assessment on the following criteria (the criteria are based on the Emergency Act and regulations given by the Government on the ground of the law, the National Defence Act and regulations given on the ground of it and the national defence action plan which is basically a Government level crisis management plan):

- The Ministry of Justice and Digital Affairs, in cooperation with other institutions, has created the prerequisites for ensuring the continuity of the vital data communication service, including preparing an emergency response plan, coordinating the risk analyses and plans for the continuity of the vital service providers, identifying cross-dependencies affecting the provision of the vital service, and supervising the continuity of the vital service.
- The Ministry of Justice and Digital Affairs and other relevant institutions have the necessary capabilities to ensure the continuity of the vital service and resolve the emergency, including personnel, money, technical equipment, and procedural rules.
- The Ministry of Justice and Digital Affairs and other relevant institutions have practiced ensuring the continuity of the vital data communication service in exercises. The observations made during the exercises, the problems that arose, and the proposals made have been included in the action plans of the institutions, and the corresponding action plans have been implemented. The Ministry of Justice and Digital Affairs is aware of the exercises of the vital service providers.
- Emergency notification processing also works in the event of a data communication interruption, including that the agencies under the Ministry of the Interior have taken into account the possibility and consequences of a data communication interruption in their analyses and plans. The agencies have alternative ways to perform the national defence task related to the service that do not require data communication, and the reliability of these alternatives has been tested. The processing of emergency notifications in the event of a data

communication interruption has been practiced in exercises, and there is an action and schedule guaranteed by investments to solve the identified problems and mitigate the risks.

- Informing the public about the threat also works in the event of a data communication interruption, including that the agencies involved in the notification (including the Ministry of the Interior, the Emergency Response Centre, the Estonian Rescue Board, AS Levira, ERR) have taken into account the possibility and consequences of a data communication interruption in their analyses and plans. The agencies have alternative ways to provide the national defence task related to the service that do not require data communication, and the reliability of these alternatives has been tested. Public information has been practiced in exercises, and there is an action plan and schedule guaranteed by investments to resolve the identified problems and mitigate the risks.
- State cash flows will also function in the event of a data outage, including the Ministry of Finance taking into account the possibility and consequences of a data outage when organizing state settlements. The Ministry of Finance has alternatives that do not require data connectivity, and the reliability of these alternatives has been tested. State settlements will also function in the event of a data outage in exercises, and there is an action plan and schedule guaranteed by investments to resolve the identified problems and mitigate the risks.
- Payment services will also function in the event of a data outage, including Eesti Pank taking into account the possibility and consequences of a data outage when organizing the payment service. Eesti Pank has developed alternatives that do not require data connectivity, and the reliability of these alternatives has been tested. Payment services will also function in the event of a data outage in exercises, and there is an action plan and schedule guaranteed by investments to resolve the identified problems and mitigate the risks.
- The institutions responsible for the services in the audit sample are capable of restoring the services, including that the institutions have comprehensive recovery plans that take into account both business continuity plans and the statutes of the relevant databases. The institutions have the necessary resources for restoration (personnel, documentation, technical equipment) and the institutions have also tested restoration based on various crisis scenarios (e. g. in the event of a short-term power outage or in a crisis).

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

The critical services addressed in the audit — rapid assistance to people who need help, emergency public warning, interbank payments and the coverage of expenses financed from the State Treasury — are generally accessible also in the event of a data outage, but the services would be seriously impaired. When using alternative solutions designed to operate independently of data communications, additional time consumption and inconvenience must be taken into account. It is possible to arrange for ambulance, police and rescue services to reach the person in need of help even when the emergency number 112 is not working, but this is much more inconvenient for the person and is likely to increase the time it takes for help to arrive. People can be informed about threats independently of the data transmission service only by public radio. The responsible authorities are working on improving the continuity of other channels (e. g. sirens or public TV). Interbank payments

and payments through the State Treasury can be made without the data transmission service, but the speed of payments would be significantly reduced in the event of a data outage.

Main observations:

1. the Ministry of Justice and Digital Affairs has proceeded from the requirements of the Emergency Act in the organisation of the continuity of the vital data transmission service, but there are some serious shortcomings.
2. The Ministry of Justice and Digital Affairs has formulated the key principles of data transmission continuity in its emergency response plan but does not explain how telecommunications companies should implement them.
3. The audit indicated that in the event of a data outage, rescuers, ambulances and the police may reach the people who need help later than usual, as reaching the Emergency Response Centre in the event of a data outage is more difficult, as it may also experience delays in processing emergency calls, assigning assistance and communicating with the responding units.
4. Data outages also have a significant impact on the use of the channels planned for emergency warnings. The audit indicated that, in the event of a data outage, public radio is the only national emergency warning channel that works without delays and problems. Other channels function with restrictions.
5. In order to ensure that the payment service functions even in the event of a data outage, Eesti Pank has developed and agreed with the commercial banks on a method of transmitting payment information and making payments that can be used in the event of a data outage. Developments that ensure the functioning of card payments are ongoing.

☑ Key recommendations

1. The National Audit Office recommended that the Minister of Justice and Digital Affairs specify in the emergency response plan how to ensure the continuity of the cable-based transmission service, the implementation of strategic principles and manage the risks arising from the interdependence of vital services. The National Audit Office also recommended establishing a work process to further address the observations and results of the exercises (e. g. what should be changed as a priority).
2. The National Audit Office recommended that the Minister of the Interior determine the critical capabilities that government agencies must have in the event of a data outage and support the agencies in developing and practising these capabilities. The National Audit Office also recommended finding options in cooperation with the Ministry of Justice and Digital Affairs to increase the possibility to use communication channels that are autonomous from conventional data transmission and improve the continuity of siren devices.
3. The National Audit Office recommended that the Minister of Finance carry out exercises to address different scenarios, including a complete data outage, and to improve the options to use alternative solutions for cash flow management and the State Treasury.

☑ Follow-up actions, impact and status of implementation of audit recommendations

As of October 2026, there has not been any follow-up action yet. By the end of the year we plan to assess whether:

1. the state-wide exercise of crisis management gave some input to renew crisis management plans;
2. the situation of testing the information systems has improved;
3. the government agencies have implemented alternative data communication solutions (eg satellite data communication);
4. the government agencies have alternative ways (so called offline solutions) for providing services and
5. the Ministry of Justice and Digital Affairs has ensured the continuity of critical state provided services in the cases of interruptions of data communications.

☑ Good practices and lessons learned

The audit showed that the governemnt agencies had not thought very much about how their services would be provided without internet. It seems that after the audit, some agencies started to think about it and make preparations for either alternative data communication solutions or so-called offline solutions (it means how to provide service without internet) for their services. From that perspective, the audit has already had its short-term impact.

This audit was a co-operative project. It means the project team consisted of auditors from 2 audit teams, the team for internal security and defence and the team for information technology. The project management was a challenge but in the end it was fruitful. It demanded clear expectations from the project manager and more discussions among the team members during the fieldwork and writing the report afterwards. The auditors had their line of work, the methodolgy of mission command was implemented (it means that the manager sets the goal, the auditor has to work out the exact pathway). This kind of co-operation gave the security auditors experience in the digital affairs and the IT auditors received some insight about the world of crisis management.

In an audit substantial view the lessons were:

1. important is to have a relevant list of services that are critical from the perspective of the government agencies and dependant on data communication. This minimizes the risk that we audit irrelevant services or services that are easily replacable or provided mainly by offline solutions;
2. auditors have to be brave and confident that their assessments are plausible because the auditees have the advantage of information. If auditors claim anything then they have to stick to it and besure it is supported by evidence. Only that way the SAI can publicly communicate the findings in a manner that is trustworthy and useful for advancement in crisis preparedness.



Latvia —
State Audit Office of the Republic of Latvia

1. Audit title

Planning and Preparedness of the National Civil Protection System

2. Year of completion / publication

27 September 2022

3. Period covered by the audit

From 1 January 2020 to 31 December 2021. To obtain a complete picture, information relating to periods outside this timeframe was also collected.

4. Links (in national language and in English)

https://www.lrvk.gov.lv/lv/revizijas/revizijas/noslegtas-revizijas/vai-valsti-defineta-ricibpolitika-civilas-aizsardzibas-joma-var-nodrosinat-efektivas-civilas-aizsardzibas-un-katastrofu-parvaldisanas-sistemas-izveidi-atbilstosi-es-limeni-atzitai-labajai-praksei-un-pienemtajiem-tiesibu-aktiem

Audit summary in English (https://www.lrvk.gov.lv/en/audit-summaries/audit-summaries/can-nationally-defined-civil-protection-policy-ensure-the-establishment-of-an-effective-civil-protection-and-disaster-management-system-in-line-with-good-practice-recognized-at-the-eu-level-and-legislation-adopted)

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☐	☒	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The audit was carried out to assess whether the civil protection and disaster management system established following the adoption of the new Civil Protection and Disaster Management Law was capable of ensuring effective disaster management in accordance with good practice recognised at EU level and applicable legislation.

The relevance of the audit was significantly reinforced by two major crises. During the audit, the COVID-19 pandemic dominated the national and international agenda, and particular attention was therefore paid to the management of the pandemic. At the final stage of the audit, Russia launched its war against Ukraine, prompting the State Audit Office also to assess the implementation of preventive and preparedness measures included in the National Civil Protection Plan for situations involving war or military threats.

The COVID-19 pandemic also served in practice as a stress test of Latvia's institutional model for civil protection and crisis management. The disaster management model established in legislation was used only fragmentarily, while various ad hoc coordination mechanisms were created during the pandemic.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☒	☒	☒	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☒	☒ state material reserves; civil protection exercises; control of compliance with civil protection requirements; preparedness measures for war or military invasion

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☒	☒	☐

☑ What was assessed/analyzed?

The audit assessed the ability of Latvia's civil protection and disaster management system to ensure effective disaster management, focusing in particular on: the division of responsibilities and competences among institutions; inter-institutional coordination mechanisms; the suitability of the system for large-scale and cross-sectoral crises; the institutional model used for managing the COVID-19 pandemic; disaster risk assessment; the quality of national and municipal civil protection plans; monitoring of the implementation of civil protection plans; implementation of preventive and preparedness measures in the event of war or military invasion; planning and establishment of state material reserves; the civil protection exercise system; the State Fire and Rescue Service's control of compliance with civil protection requirements. The main audited entities were the Ministry of the Interior and the State Fire and Rescue Service. Information was also obtained from several municipalities, the Ministry of Environmental Protection and Regional Development, the Ministry of Health, other ministries and institutions involved in the civil protection system.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to ascertain whether the policy defined by the State in the field of civil protection can ensure the establishment of an effective civil protection and disaster management system in accordance with good practice recognised at EU level and adopted legislation.

☑ What were the key audit questions examined?

The main audit question was: Can the policy defined by the State in the field of civil protection ensure the establishment of an effective civil protection and disaster management system in accordance with good practice recognised at EU level and adopted legislation? The principal sub-questions covered: whether the allocation of responsibilities among institutions and officials and the established cooperation mechanisms were sufficiently clear to ensure effective decision-making and disaster management; whether the disaster management model laid down in legislation was appropriate for managing the COVID-19 pandemic; whether disaster risk assessment complied with EU requirements; whether the National Civil Protection Plan and municipal civil protection plans were sufficiently specific and practically applicable and whether their implementation was adequately monitored; whether state material reserves were planned and established in accordance with the regulatory framework; whether a comprehensive and regular civil protection exercise system had been established; whether the State Fire and Rescue Service fully performed its function of controlling compliance with civil protection requirements.

☑ Audit criteria and sources of criteria

The audit criteria were based on a combination of: Latvian legislation, including the Civil Protection and Disaster Management Law, national security legislation and Cabinet regulations; the National Civil Protection Plan and other national planning documents; European Union legislation and European Commission guidelines; internationally recognised good practice; experience from civil protection systems in other countries. For example, in the field of risk assessment, the audit used the European Commission's Risk Assessment and Mapping Guidelines for Disaster Management, as well as the UN Hyogo Framework for Action and the Sendai Framework for Disaster Risk

Reduction 2015–2030. The audit criteria were formulated so that it could be determined whether each criterion had been met, partially met or not met. For example, in assessing the institutional model, the audit examined whether the competences of the Ministry of the Interior, the State Fire and Rescue Service and disaster management authorities were sufficiently clear and detailed and whether the responsibilities of different institutions overlapped.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☒ yes

☐ no

Although the report does not explicitly describe them as "innovative methods", several noteworthy approaches were used:

- analysis of legislation and policy documents;
- use of international standards and good practice as audit criteria;
- comparative analysis of civil protection systems in other countries;
- interviews and collection of information from a broad range of institutions;
- use of actual crises, particularly the COVID-19 pandemic, to assess how the institutional model functioned in practice;
- a specific assessment of the implementation of preparedness measures for war or military invasion following Russia's invasion of Ukraine.

The audit analysed experience from the United Kingdom, Sweden, Lithuania, Estonia and Germany. Another useful approach was the identification of good practices within Latvia's own system. The audit found that disaster medicine had an established system of regular and planned exercises and considered that this approach could usefully be applied to the civil protection system more broadly.

9. Summary of audit results

☑ Conclusions and findings

The overall conclusion of the State Audit Office was negative: the policy defined by the State did not ensure the establishment of an effective civil protection and disaster management system, and the area had to a large extent been neglected.

The main findings were:

1. **Unclear allocation of institutional responsibilities and competences**. Many institutions were required to participate in disaster management, but the mechanisms for ensuring coordinated action by other institutions were not sufficiently clear.
2. **The system was not sufficiently suitable for comprehensive, cross-sectoral crises**. During the COVID-19 pandemic, the statutory disaster management model was used only fragmentarily, several ad hoc bodies were created, and it was not always clear which institution was responsible for leading the crisis.
3. **Civil protection plans were not sufficiently practical**. Measures were generally too broad, often without specific deadlines, clear allocation of responsibilities or identified funding.
4. **Disaster risk assessments lacked sufficient cross-sectoral cooperation and involvement of municipalities and the public**.
5. **There was no effective system for monitoring implementation of civil protection plans**. The Ministry of the Interior and the State Fire and Rescue Service mainly compiled information

received from institutions but did not sufficiently analyse progress, obstacles or required improvements.

6. **Preparedness for war and military threats was incomplete**. Of 15 preventive and preparedness measures examined, only four had been implemented, four were under implementation and seven had not been implemented.
7. **No comprehensive civil protection exercise system had been established**. Regular participation by all relevant parties and systematic monitoring of the elimination of deficiencies identified in exercises were not ensured.
8. **The state material reserve system had suffered from a prolonged lack of funding**.

☑ Key recommendations

The audit issued 17 recommendations. The main areas covered were:

- clarifying the competences of disaster management authorities;
- improving the institutional coordination model;
- making national and municipal civil protection plans specific and practically usable;
- strengthening monitoring of the implementation of civil protection plans;
- providing methodological support to municipalities;
- ensuring state material reserves in the required amount and clarifying the role of municipalities;
- establishing a medium-term system for planning civil protection exercises at all levels;
- ensuring follow-up of deficiencies and recommendations resulting from civil protection exercises.

☑ Follow-up actions, impact and status of implementation of audit recommendations

Almost all audit recommendations have been implemented. The implementation of a small number of recommendations is still ongoing. The measures implemented following the audit have contributed to improvements in the civil protection and disaster management system, including its planning, coordination, preparedness and overall governance.

☑ Good practices and lessons learned

The following aspects of the audit may be useful to other member SAIs:

- civil protection is usefully audited as a horizontal system as a whole, rather than only as a set of functions assigned to individual institutions;
- audits should assess not only formally established competences, but also whether those competences are practically implementable during a real crisis;
- experience from an actual crisis can serve as a stress test of the institutional framework;
- it is useful to combine evidence from legislation, plans, implementation data, interviews and international comparative analysis;
- the quality of civil protection plans should be assessed according to their operational usability — whether they specify concrete measures, responsible entities, deadlines, resources and expected results;
- preparedness cannot be adequately assessed through documents alone; regular exercises, their results and follow-up on identified deficiencies should also be examined;
- audits can also identify and disseminate good practices already present within the national system. In Latvia, the regular and systematic training system in disaster medicine was identified as a model that could be applied more broadly within the civil protection system.

Portugal — Portuguese Court of Auditors

1. Audit title

Audit of the Special Rural Wildfire Fighting Scheme (DECIR)

2. Year of completion / publication

April 2021

3. Period covered by the audit

2018–2020

4. Links (in national language and in English)

https://www.tcontas.pt/pt-pt/ProdutosTC/Relatorios/RelatoriosAuditoria/Documents/2021/rel004-2021-2s.pdf

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

This audit was included in the 2020 audit plan following the severe wildfires of 2017. It aimed to examine the degree of implementation of Council of Ministers Resolution No. 157-A/2017, published on 27 October, which initiated a reform process of the national strategy for the prevention and suppression of rural wildfires through multiple measures. It also assessed the effectiveness of the Special Rural Wildfire Fighting Scheme (DECIR) as a planning, organization, coordination, and operational command instrument for wildfire suppression.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☒	☐	☒	☒	☐	☒

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☒	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☒	☐	☐

☑ What was assessed/analyzed?

The audit assessed the human, ground, and aerial resources assigned to the DECIR and concluded that they had been reinforced. Improvements were identified in coordination, decision support, operational deployment planning, and capacity building, although several areas still required improvement. Developments in information and communication systems strengthened the operational effectiveness of the scheme.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective was to assess the implementation of wildfire prevention and suppression reform measures and to evaluate the effectiveness of DECIR as an instrument for planning, coordination, and operational response to rural wildfires.

☑ What were the key audit questions examined?

1. Did the prevention and suppression measures implemented in 2018 and 2019 improve the management of rural wildfires?
2. Did the reinforcement of operational resources (human resources, ground resources, and aerial assets) within the DECIR improve wildfire suppression performance in 2018 and 2019?
3. Did the reinforcement and modification of information and communication systems improve their effectiveness?

☑ Audit criteria and sources of criteria

The audit criteria were based on:

1. National Prevention and Suppression Directive (DUPC);
2. DECIR framework documents;
3. Laws, Decree-Laws, and Council of Ministers Resolutions governing civil protection and forest defence against rural wildfires;
4. Regulations of the entities involved in DECIR;
5. ISSAI standards;
6. Reports on wildfires;
7. Best-practice manuals and instruments;
8. Relevant technical and academic literature.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☒ yes

☐ no

Innovative methods used

- The audit work was conducted during the COVID-19 state of calamity and state of emergency. As a result, alternative audit procedures were adopted through the use of remote auditing techniques and available technological tools.
- Particular attention was paid to compliance with auditing standards, especially regarding the assessment of the relevance and reliability of audit evidence and the documentation of audit procedures.

9. Summary of audit results

☑ Conclusions and findings

The audit concluded that the implementation of the guidelines approved through Council of Ministers Resolution No. 157-A/2017, aimed at changing the paradigm of rural wildfire prevention and suppression, had not yet been fully completed.

Within the framework of national and regional programming for the Integrated Rural Fire Management System, it was still necessary to clarify existing legislation and approve important strategic and operational instruments.

The planning and execution of wildfire suppression activities had improved but still lacked an integrated approach and required further performance improvements on the ground.

Regarding land intervention measures, actions related to forest, vegetation, and fuel management remained at a relatively low level of implementation.

Although DECIR relied on multiple information systems, without standardized content and resulting in fragmented information, there was still no system capable of determining prevention and suppression costs and quantifying annual expenditure related to prevention, suppression, DECIR, and individual wildfire incidents.

Among communication systems, the SIRESP network generally met emergency communication requirements at the time, although changes to its technological and management model were anticipated.

The firefighting scheme had benefited from increased human, ground, and aerial resources. However, in 2018 and 2019 aerial resources proved insufficient, requiring international assistance, particularly from the European Union and Spain.

☑ Key recommendations

The TCP addressed recommendations to Parliament, the Government, the Agency for Integrated Rural Fire Management (AGIF), the National Authority for Emergency and Civil Protection (ANEPC), and the Portuguese Air Force.

Key recommendations included:

- Urgently reviewing legislation that was not aligned with the Integrated Rural Fire Management System;
- Establishing a dedicated cross-cutting State Budget programme for wildfire prevention and suppression;
- Developing and implementing outstanding planning instruments within an articulated territorial management framework;
- Improving the strategic positioning of DECIR resources throughout the various firefighting phases;
- Strengthening the capacity-building of operational actors;
- Defining a new technological, contractual, and governance model for emergency communications;
- Defining indicators and procedures for monitoring and annually evaluating DECIR performance;
- Reviewing and improving the integration of information systems.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The TCP periodically monitors the implementation of audit recommendations on a six-month basis.

Out of a total of 16 recommendations, 12 have been implemented and 4 remain in the implementation phase.

The most relevant impacts include:

- The implementation of a single shared platform among the entities involved, enhancing the effectiveness of the Integrated Rural Fire Management System and centralizing institutional reporting at both national and international levels, including wildfire prevention and suppression cost tracking;
- The creation of Municipal Plans and NUTS Action Plans;
- The transfer of aerial firefighting asset management to the Portuguese Air Force.

☑ Good practices and lessons learned

The audit report is publicly available on the TCP website and was widely disseminated, discussed, and referenced in national media.
The audit topic has also been shared through TCP participation in several national and international events.
The lessons learned and knowledge generated by the audit have supported the preparation and development of other audit activities in this field.

Spain and Portugal — Courts of Auditors of Spain and Portugal

1. Audit title

Joint Report by the Courts of Auditors of Spain and Portugal: Measures to Combat Desertification and to Prevent and Extinguish Fires on the Iberian Peninsula (Chapter IV)

2. Year of completion / publication

May 2023

3. Period covered by the audit

2018–2023

4. Links (in national language and in English)

https://www.tcontas.pt/pt-pt/ProdutosTC/Relatorios/relatorios-isc/Documents/2023/relatorio_conjunto_tce_tcp.pdf

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☐	☐	☐	☐	☐	☐	☒

6. Background and relevance of the audit

The joint report was developed within the framework of cooperation between the Courts of Auditors of Spain and Portugal established under the Trujillo Declaration.The work focused on two common challenges affecting the Iberian Peninsula: desertification and wildfires. Chapter IV

focuses exclusively on forest protection and wildfire prevention and suppression. The audit was particularly relevant because Spain and Portugal are among the European countries most exposed to large wildfires, whose frequency and intensity have been aggravated by climate change, rural depopulation, and the accumulation of vegetation. The audit sought to compare the governance models of both countries, identify common weaknesses, and promote coordinated improvements in wildfire prevention and emergency response policies.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☒	☐	☐	☒	☐	☒

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☒	☐	☐	☐	☒ Comparative analysis of the public policies adopted by both countries regarding desertification and wildfires, including recommendations addressed to both Governments

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☐	☒	☐	☐

☑ What was assessed/analyzed?

The audit analysed the main public policy components relating to wildfires in Spain and Portugal, including:

- Legal and strategic frameworks;
- Prevention and suppression policies;
- Operational resource management;
- Information and communication systems;
- Cooperation mechanisms.

The audit also compared both national systems to identify common challenges and opportunities for strengthening resilience across the Iberian Peninsula.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

To compare the effectiveness of public policies on wildfire prevention and suppression in Spain and Portugal, identifying strengths, common weaknesses, and opportunities for improvement in operational strategies and cross-border cooperation.

☑ Audit criteria and sources of criteria

The audit was based on:
- Spanish and Portuguese legislation;
- National wildfire management strategies;
- National wildfire prevention plans;
- National and European Union civil protection mechanisms;
- ISSAI standards applicable to performance audits

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☒ yes

☐ no

Innovative methods used

The report constitutes a coordinated audit carried out by two Supreme Audit Institutions from different countries, based on a common methodology while preserving the independence of each institution.

The work included:
- Comparative analysis of the national civil protection systems of Spain and Portugal;
- Exchange of audit evidence;
- Harmonised presentation of results;
- Identification of common recommendations addressed to both Governments;
- Analysis of cross-border cooperation in wildfire prevention and suppression.

9. Summary of audit results

☑ Conclusions and findings

The audit concluded that Spain and Portugal had significantly strengthened their wildfire management systems in recent years. Nevertheless, important challenges remain.

The main conclusions include:
- Increased wildfire risk associated with climate change;
- The need to strengthen prevention policies and investment in landscape and fuel management;
- Improved operational response, requiring continued investment in equipment, communications, and human resources;

- The need for greater integration of information systems and performance monitoring mechanisms;
- The importance of reinforcing cross-border cooperation;
- The need to improve monitoring and evaluation of public policy outcomes.

☑ Key recommendations

The report recommended that the Governments of Spain and Portugal:

- Strengthen policies, measures, and resources for rural and forest wildfire prevention, with particular attention to so-called “new generation” wildfires;
- Improve wildfire information management systems;
- Plan prevention and firefighting measures in a more integrated and operational manner;
- Ensure monitoring and evaluation of strategies and programmes through appropriate performance indicators;
- Continue strengthening and modernising operational firefighting resources and improving coordination among the entities involved.

☑ Good practices and lessons learned

The coordinated audit highlighted a number of practices that may be useful for other EUROSAI member SAIs:

- Conducting coordinated audits on common and cross-border risks;
- Applying common methodologies while preserving institutional independence;
- Comparing governance models to identify transferable good practices;
- Formulating joint recommendations addressed to more than one Government;
- Promoting international cooperation as a tool for strengthening public policies related to civil protection systems and disaster response;
- Presenting the joint report at the 8th International Wildland Fire Conference.

The Spanish-Portuguese experience demonstrated that Supreme Audit Institutions can contribute significantly to strengthening national civil protection systems by promoting preventive measures aimed at reducing the occurrence of increasingly frequent and severe wildfires.

Riksrevisjonen

Norway — The National Audit Office of Norway

1. Audit title

Securing port facilities to ensure public safety

2. Year of completion / publication

May 25th, 2025

3. Period covered by the audit

2019–2024

4. Links (in national language and in English)

Har ikke oversikt over samfunns-viktige havner
(Authorities does not have a complete overview of port facilities crucial for societal security)

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

Norway is dependent on supplies from abroad. In addition, Norway exports important resources that the outside world needs. Port facilities are crucial for the import and export of these goods. Port facilities are also important for the fishing industry and for domestic traffic. Several Norwegian port facilities have also become more important for allied forces following the expansion of NATO. A threat to a socially important port facility that is not adequately secured can threaten public safety. The audit was triggered by recent developments in the security policy situation in Europe.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☐	☐	☐

☑ What was assessed/analyzed?

The audit assesses whether Norwegian port facilities are adequately secured against physical and cyber threats to safeguard the security of supply and national preparedness. It encompasses key actors within civil preparedness and maritime security, including the Ministry of Trade, Industry and Fisheries, the Norwegian Coastal Administration, the Ministry of Justice and Public Security, and various port owners. The report evaluates how these entities manage their responsibilities concerning the ISPS Code and the physical protection of critical infrastructure.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective was to assess whether the authorities' instruments is suitable for securing port facilities against intentional, unwanted actions that could threaten public safety. The purpose is to examine whether the authorities ensure that the measures are followed up, and whether the measures that exist are sufficient.

☑ What were the key audit questions examined?

1. Does the maritime security regulation contribute to securing port facilities against intentional, unwanted attacks? actions that could threaten public safetyPlease provide the key audit questions.
2. To what extent does the Norwegian Coastal Administration contribute to securing port facilities?
3. To what extent does the Ministry of Trade, Industry and Fisheries contribute to ensuring that port activities safeguard social security?

☑ Audit criteria and sources of criteria

The audit was conducted on the basis of decisions and assumptions adopted by the Norwegian Parliament (Storting). Particular emphasis was placed on the following: The Port and Fairways Act; the Regulations on Port Facility Security; the International Ship and Port Facility Security (ISPS) Code; and Regulation (EC) No. 725/2004 of the European Parliament and of the Council. — The National Security Act; Recommendation to the Storting No. 103 L (2017–2018), cf. Proposition No. 153 L (2016–2017), Act relating to National Security (the Security Act). Recommendation to the Storting No. 275 S (2020–2021), cf. White Paper No. 5 (2020–2021), Societal Security in an Uncertain World. Recommendation to the Storting No. 326 S (2016–2017), cf. White Paper No. 10 (2016–2017), Risk in a Safe Society. Recommendation to the Storting No. 187 S (2017–2018), cf. White Paper No. 38 (2016–2017), ICT Security: A Shared Responsibility.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

The authorities only have a limited overview of which port facilities are important for social security. The Norwegian Coastal Administration does not ensure that port facilities make new assessments when the threat landscape changes. The authorities are not aware of how important cybersecurity is for port facilities. The Ministry of Trade, Industry and Fisheries has still not decided whether to impose security measures in port facilities with domestic passenger traffic.

☑ Key recommendations

NAO Norway generally recommends that the Ministry of Trade, Industry and Fisheries obtain an overview of which port facilities are important for social security; ensure that there are plans for alternative supply lines if these port facilities are being put out of service; continue the value mapping of ports according to the National security Act.

Further, that the Ministry og Trade, Industry and Fisheries ensure that cybersecurity is maintained in port facilities security work; ensure that changes in the threat landscape are quickly addressed in the port facilities' security work; consider whether risk analyses and security measures according to Maritime security regulations and the National Security Act can be seen in connection in cases where a port facility is also subject to both regulations.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The audit has yet not been followed up, and it is too early to identify any results or effects of implemented measures based on the audit's findings and recommendations. The follow-up will be conducted in 2028.

1. Audit title

The total defence concept in security crisis and war

2. Year of completion / publication

May 25th, 2025

3. Period covered by the audit

2020–2024

4. Links (in national language and in English)

Sivilsamfunnet er ikke godt nok forberedt på krise og krig
(Civil society is not sufficiently prepared for war)

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The Norwegian defence concept consists of three mutually dependent main elements:

1. The Armed Forces' own capabilities
2. Defence capability through allied cooperation
3. Support mobilised from civilian society within the framework of the Total Defence Concept

Together, these three elements constitute Norway's overall defence capability. The Total Defence Concept provides a framework for the use of Norway's combined military and civilian resources to safeguard national security and encompasses cooperation and mutual support between the defence sector and civilian society in peace, crisis, and war. Following Russia's annexation of Crimea in 2014, the security environment changed significantly, and NATO imposed clearer requirements for enhanced civil preparedness. Consequently, the Government launched a renewed effort to strengthen and further develop the Total Defence Concept in the period 2016–2020, placing increased emphasis on civilian support to military needs at all levels of government. Recent reports and analyses indicated that the efforts made from the government had not been effective, and that the total defence concept still had severe shortcoming and challenges.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☒	☐	☐	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☐	☐	☐	☐	☒ The audit covered the overall readiness system for both military and civil society, how it work in combination and explored interdependencies between the two systems.

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☒	☐	☐

☑ What was assessed/analyzed?

The audit focused on the key civilian and military actors involved in Norway's Total Defence Concept at the national, regional, and local levels. The audit assessed how well national authorities, regional coordinators, municipalities, the Home Guard, and critical civilian agencies are prepared to support the Norwegian Armed Forces and allied forces during a security policy crisis or wartime situation. Key actors included the Ministry of Justice and Public Security, The Ministry of Defence, The Directorate for Civil Protection, The Norwegian Arme Forces, County Governors, who coordinate civil preparedness and emergency planning at the regional level, County authorities and municipalities, which are responsible for public safety, emergency preparedness, protection of the population, and maintaining critical societal functions and The Home Guard, which represents the Armed Forces at the regional and local levels and serves as the primary day-to-day liaison with civilian authorities. In addition, the audit examined selected municipalities, Home Guard districts, County Governors, and public agencies responsible for critical infrastructure and essential services in strategically important regions of Norway. These included actors in the transport, road infrastructure, and health sectors whose support would be essential during a security crisis or war

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of this audit was to assess the ability of civilian Total Defence actors at the regional and local levels to support military needs during security policy crises and war, and to identify causes to shortcoming and faults in the coordination and cooperation between military and civil actor within the total defence concept

☑ What were the key audit questions examined?

To what extent are civilian actors at the regional and local levels capable of supporting military requirements in a security policy crisis or wartime situation? Do the Ministry of Defence and the Ministry of Justice and Public Security fulfil their respective responsibilities for governance and coordination in a manner that ensures the achievement of objectives relating to civilian support for military needs?

☑ Audit criteria and sources of criteria

The audit was conducted on the basis of decisions and assumptions adopted by the Norwegian Parliament (Storting). Particular emphasis was placed on the following documents: Recommendation to the Storting No. 87 S (2020–2021), cf. Proposition No. 14 S (2020–2021), Ability to Defend — Willingness to Be Prepared; Recommendation to the Storting No. 62 S (2016–2017), cf. Proposition No. 151 S (2015–2016) Combat Capability and Sustainability — Long-Term Plan for the Defence Sector; Recommendation to the Storting No. 275 S (2020–2021), cf. White Paper No. 5 (2020–2021) Societal Security in an Uncertain World; Recommendation to the Storting No. 326 S (2016–2017), cf. White Paper No. 10 (2016–2017), Risk in a Safe Society.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

- ☐ yes
- ☒ no

9. Summary of audit results

☑ Conclusions and findings

The Ministry of Justice and Public Security and the Ministry of Defence have failed to establish key prerequisites for a well-functioning Total Defence Concept, despite a policy commitment since 2016 to strengthen and further develop total defence. Key findings include: Regional and local Total Defence actors require clearer descriptions of military needs and priorities from the Armed Forces. It remains unclear to what extent Total Defence resources are available to and prioritised for the Armed Forces during crisis and war. Civilian Total Defence actors at the regional and local levels conduct limited planning for security policy crises and wartime scenarios. Exercises contribute only to a limited extent to preparing civilian actors to support the Armed Forces during crisis and war. Major challenges within the Total Defence framework have persisted for a long period without implemented measures producing sufficient results.

☑ Key recommendations

NAO Norway recommends that the Ministry of Justice and Public Security:

- Communicate more clearly the expectations placed on municipalities regarding preparedness planning for security policy crises and war.
- Ensure, in cooperation with the Directorate for Civil Protection (DSB) and the County Governors, that municipalities have access to relevant information necessary for planning for the upper end of the crisis spectrum.
- Promote a more coordinated development of the civil component of the Total Defence Concept to strengthen preparedness efforts at regional and local levels.
- Improve the overview of resources and dependencies at national, regional, and local levels and take measures to ensure the effective prioritisation of resources among Total Defence actors during crises and war.
- Further NAO Norway recommends that the Ministry of Defence:
- Ensure that the Armed Forces identify and communicate requirements for civilian support to all relevant Total Defence actors in accordance with the expectations set out in the new Long-Term Defence Plan.
- Ensure that the Armed Forces communicate their requirements for property, facilities, infrastructure, and construction assets during crises and war to the Norwegian Defence Estates Agency.
- Clarify, together with other relevant ministries, the use of defence preparedness agreements and how potential prioritisation conflicts between civilian and military sectors should be managed during crisis and war.
- Ensure that critical preparedness agreements do not expire without replacement arrangements being in place.

Last, NAO Norway recommends that both ministries, in cooperation with the Directorate for Civil Protection, County Governors, and the Armed Forces, increase the extent to which civilian support to military operations is exercised and evaluated at regional and local levels.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The audit has yet not been followed up, and it is too early to identify any results or effects of implemented measures based on the audit's findings and recommendations. The follow-up will be conducted in 2028.

1. Audit title

The Authorities' Coordination of Digital Security Efforts in the Civil Sector

2. Year of completion / publication

February 2nd, 2023

3. Period covered by the audit

2018–2022

4. Links (in national language and in English)

Dårlig samordning kan få alvorlige konsekvenser for digital sikkerhet
(Inadequate Coordination May Have Serious Consequences for Digital Security)

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

Societal Security states that digital security is essential for safeguarding the welfare state, critical societal functions, and national security interests.

Efforts to ensure digital security affect the whole of society and therefore require coordination of actors and policy instruments across sectors. Between 2019 and 2021, the number of serious cyber incidents and attacks targeting public and private organizations in Norway tripled. Several successful cyberattack affected public services and security.

The Ministry of Justice and Public Security is responsible for coordinating societal security efforts and digital security in the civilian sector.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☐	☐	☐	☐	☒ ICT-security in critical institutions

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☒	☒	☐

☑ What was assessed/analyzed?

The audit examined various topics and measures related to digital security, including supervisory activities, the implementation of national exercises, and efforts within coordination forums in this area. We have also assessed the extent to which the objective of coordinated guidance and incident management has been achieved. To examine how key government authorities operate and provide assistance when digital incidents occur, the audit also included a closer look at five organizations that, between 2018 and 2022, were affected by a serious digital incident requiring the involvement of one or more government authorities. A serious digital incident is defined as actual or potential undesirable events in the digital domain that target critical infrastructure or critical societal functions. The in-depth case studies include both public and private organizations. The organizations vary in size and belong to different sectors, but they all share the characteristic that all or part of their operations support a fundamental national function.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of this audit is to assess whether the government's coordination of efforts to safeguard digital security in the civilian sector is effective and in line with the decisions and intentions of the Storting (the Norwegian Parliament).

☑ What were the key audit questions examined?

1. Does the government's coordination of roles, responsibilities, and requirements contribute to safeguarding digital security?
2. Does the Ministry of Justice and Public Security have a comprehensive overview of the national digital security situation?
3. Does the Ministry of Justice and Public Security adequately fulfil its coordinating role for digital security within the area of societal security?

☑ Audit criteria and sources of criteria

The audit was based, among other things, on the following decisions and assumptions adopted by the Storting (Norwegian Parliament): White Paper No. 5 (2020–2021), Societal Security in an Uncertain World, cf. Recommendation to the Storting No. 275 S (2020–2021). White Paper No. 38 (2016–2017), ICT Security: A Shared Responsibility, cf. Recommendation to the Storting No. 187 S (2017–2018). Royal Decree of 10 March 2017 No. 312: Responsibility for societal security in the civilian sector at the national level and the coordinating role of the Ministry of Justice and Public Security in the areas of societal security and ICT security. Instructions for the Ministries' Work on Societal Security (the Societal Security Instructions), 2017. The National Security Act (Security Act), 2019.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

Weak coordination of roles, responsibilities, and requirements makes digital security efforts challenging for organizations. The Ministry of Justice and Public Security has not ensured adequate information on the national digital security situation. The Ministry of Justice and Public Security has not ensured adequate follow-up of the National Strategy for Digital Security. The Ministry of Justice and Public Security has not done enough to facilitate cross-sectoral incident management.

☑ Key recommendations

NAO Norway recommends that the Ministry of Justice and Public Security:

- take a clearer coordinating and driving role in national digital security efforts within the civilian sector;
- ensure that the Norwegian National Security Authority, in cooperation with the other guidance providers, makes guidance on digital security more coordinated and accessible;
- ensure better utilization and coordination of the established forums for coordination;
- through its role as a driving force, contribute to ensuring that all ministries make sufficient progress in implementing the requirements arising from the new Security Act;
- establish a stronger information base for maintaining an overview of the national digital security situation;
- ensure better information on the results of implemented measures in order to assess the need for changes and new initiatives in the field of digital security;
- and strengthen efforts to detect, manage, and coordinate responses to serious cyber incidents.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The follow-up is conducted this summer, but final results are not yet public. It will be reported to the Parliament during the fall 2026.

1. Audit title

Investigation into government authorities' effort to adapt infrastructure and built-up areas to a changing climate

2. Year of completion / publication

03, 2022 / 03.03.2022

3. Period covered by the audit

2013–2021

4. Links (in national language and in English)

Link to the full report in Norwegian: Dokument 3:6 (2021–2022)
Short version in English: Document 3:6 (2021–2022)

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

According to the report on climate change from UN climate panel August 9, 2021, climate change is occurring more rapidly and intensifying, and some trends are now irreversible.

Since 2013, Norwegian authorities have maintained a national goal of preparing society for, and adapting it to, climate change. An important starting point for society's adaptation to climate change is the national climate projections, which show the impact of climate change in Norway. Report no. 33 to the Storting (White Paper) (2012–2013)

Changes in the climate can affect everything from societal security and critical infrastructure to the natural and cultural environment, public health, and the operating conditions for various industries. This study focuses on climate adaptation regarding the built environment and infrastructure. For Norway, two specific changes will pose challenges for society. Changes in precipitation patterns and rising sea levels. Changes in precipitation will lead to more frequent incidents of surface water runoff (urban flooding) and riverine flooding.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☐	☐	☐	☐	☒ surface water runoff (urban flooding) and riverine flooding

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☐	☐	☐

☑ What was assessed/analyzed?

We have examined how the government authorities have worked to adapt buildings, roads, railways, and coastal infrastructure to a changing climate. By government authorities, we mean both central government authorities and the municipalities. The municipalities are at the forefront of dealing with climate change because the effects of climate change are local. The study shows, among other things, that the authorities lack a sufficient overview of where the risk of flooding and landslides may increase. The investigation included the areas of responsibility of the Ministry of Climate and Environment, the Ministry of Local Government and Modernisation (now the Ministry of Local Government and Regional Development), the Ministry of Justice and Public Security, the Ministry of Transport, and the Ministry of Petroleum and Energy that involve the adaptation of transport infrastructure and built-up areas to a changing climate. Following the change of government in autumn 2021, responsibility for coastal infrastructure and agency management of the Norwegian Coastal Administration was transferred from the Ministry of Transport to the Ministry of Trade, Industry and Fisheries. Furthermore, the investigation included the Ministry of Agriculture and Food's follow-up of the Forestry Act when concerning the provisions relating to natural hazards. The reason for this is that large parts of built-up areas and the rail and road network border forested areas, and that the management and operation of forests has an impact on the risk of flooding and landslides.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the investigation was to assess the work of the government authorities in adapting infrastructure and built-up areas to a changing climate. By government authorities, we mean both

central government authorities and the municipalities. The municipalities are at the forefront of dealing with climate change because the effects of climate change are local.

☑ What were the key audit questions examined?

Key audit questions:

1. What are the consequences of climate change for buildings and infrastructure in Norway?
2. To what extent do the authorities ensure that existing infrastructure and buildings are adequately adapted to a changing climate?
3. To what extent do the authorities ensure that new infrastructure and new buildings are adapted to a changing climate?
4. Do the responsible ministries have sufficient management information regarding the status of adapting infrastructure and buildings to a changing climate?
5. How does the Ministry of Climate and Environment discharge its responsibility to facilitate the Government's comprehensive work on climate adaptation?

☑ Audit criteria and sources of criteria

- Act relating to municipal emergency preparedness, civil protection measures and the civil defence
- Act relating to planning and the processing of building applications (Planning and Building Act)
- Report No. 33 to the Storting (White Paper) (2012–2013) Climate change adaptation in Norway — Report No. 15 to the Storting (2011–2012) How to live with the risks — on floods and landslides

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☒ yes

☐ no

An analysis of geographic data (GIS analysis) has been conducted to provide an overview of buildings and infrastructure in hazard and caution areas in Norway under both current and future climate conditions.

Experts in Statistics Norway (SSB) has conducted all GIS analyses for the Office of the Auditor General.

For more on the GIS analyses Dokument 3:6 (2021–2022) Appendix 11, chapter 2, 4 and 12.

9. Summary of audit results

☑ Conclusions and findings

The number of buildings within mapped hazard zones will increase as a result of climate change.

The government authorities do not have the necessary overview of the risks of natural disasters in a future climate.

Existing built-up areas are not being adequately protected from the effects of future climate change. The Ministry of Transport lacks an overview of the existing transport infrastructure's vulnerability to future climate change.

Key ministries do not have good enough information to be able to assess the status of climate change adaptation in Norway.

The reporting in the Ministry of Climate and Environment's annual budget proposal does not provide information on goal attainment or known challenges.

The work on climate change adaptation between national authorities is weakly coordinated.

The conclusions are elaborated in Dokument 3:6 (2021–2022)

☑ Key recommendations

The Office of the Auditor General recommends that the Ministry of Climate and Environment:

- in cooperation with other appurtenant ministries, prepares a cross sectoral plan which addresses the most important challenges in the work with climate change adaptation,
- ensures that the reporting to the Storting on climate change adaptation provides information concerning the results that have been achieved and the most important challenges associated with the work on climate change adaptation.

The Office of the Auditor General recommends that the Ministry of Justice and Public Security, Ministry of Climate and Environment, Ministry of Local Government and Regional Development and Ministry of Petroleum and Energy:

- assess how central government authorities can contribute to the municipalities assessing future climate to a greater extent in their plans and analyses of risk and vulnerability,
- assess measures that can contribute to better mapping of natural hazards under both central government and municipal auspices, and that the mapping takes greater account of future climate change,
- assess measures that may contribute to better protection of existing built-up areas in light of the impending climate change,
- clarify, through guidance or other measures, what responsibility the municipalities have for protecting existing built-up areas. The Office of the Auditor General recommends that the Ministry of Transport and the Ministry of Trade, Industry and Fisheries:
- follow up that the transport enterprises improve the mapping of the existing infrastructure's vulnerability to future climate change.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The investigation was followed up after three years. The mapping work carried out by the Norwegian Water Resources and Energy Directorate will be followed up further.

1. Audit title

Review of Norwegian Water Resources and Energy Directorate's work on IT security in the power supply

2. Year of completion / publication

Publication date 23 March 2021

3. Period covered by the audit

2016–2020

4. Links (in national language and in English)

Link to the full report Dokument 3:7 (2020–2021)

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The power supply is a central part of Norway's critical infrastructure, and access to electricity is becoming increasingly important to maintain normal activity in society, secure critical societal functions in crisis situations, and maintain the country's defense capabilities during emergencies and in war.

Failures in the electricity supply affect all sectors of society and the digital systems that society depends on. The power supply has undergone significant digitalization over the past decades. Increased use of information and communication technology (ICT) increases the risk of unwanted ICT incidents. New technology makes it possible to control and operate the power infrastructure more efficiently and fix errors faster, but at the same time, it also increases risk, especially when different systems are integrated and everything is connected to the internet.

According to national threat assessments, systems within the power sector are critical infrastructure that is particularly vulnerable to espionage and advanced network operations.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☒	☐	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☒	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☐	☐	☐

☑ What was assessed/analyzed?

To shed light on the issues, we have conducted document analysis, interviews, case reviews of ICT security inspections, whistleblowing and incident reporting, a survey of ICT security coordinators in the KBO units (Power Supply Emergency Preparedness Organisation), and a case study on ICT security in selected companies. In addition, we have compiled and analyzed available statistics and participated as observers in three of Norwegian Water Resources and Energy Directorate's (NVE) ICT inspections. Data collection was carried out in the period November 2019–November 2020. The investigation period mainly covers the years 2017–2020.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The goal of the investigation is to assess to what extent Norwegian Water Resources and Energy Directorate's use of measures helps to strengthen IT security in the power supply.

☑ What were the key audit questions examined?

1. What is the risk of ICT attacks affecting the power supply?
2. To what extent does Norwegian Water Resources and Energy Directorate's management contribute to strengthening ICT security in the power supply?
3. How does Norwegian Water Resources and Energy Directorate's take care of its responsibility for regulations, guidance, skill development, and supervision in its work on ICT security?
4. How does Norwegian Water Resources and Energy Directorate's take care of its responsibility for monitoring, alerting, and preparedness in the event of ICT incidents?
5. How is the Ministry of Petroleum and Energy's management and follow-up of Norwegian Water Resources and Energy Directorate's work to strengthen ICT security in the power supply?

☑ Audit criteria and sources of criteria

- The Energy Act of June 29, 1990, and the Emergency Power Regulations of January 1, 2013, last amended January 1, 2019
- Proposition 1 S from the Ministry of Petroleum and Energy for the period 2016–2020, with related reports
- Report to the Storting No. 25 (2015–2016) Power for Change — Energy Policy Towards 2030, cf. Recommendation 401 S (2015–2016)
- Report to the Storting No. 38 (2016–2017) ICT Security — A Shared Responsibility, cf. Recommendation 187 S (2017–2018)
- Regulations for financial management in the state and provisions on financial management in the state established.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

Norwegian Water Resources and Energy Directorate's (NVE) has not sufficiently ensured that there is good preparedness to handle ICT attacks in the power supply sector:

- NVE's management and follow-up of ICT security work in the power supply are weak.
- There are weaknesses in NVE's supervision of ICT security in the power supply.
- NVE has tightened the requirements for ICT security in the power supply but has not followed uwith adequate guidance.
- There are weaknesses in NVE's work with monitoring, alerting, and preparedness for ICT incidents.
- Follow-up with suppliers is lacking, even though they are very important for ICT security in the power supply.

The Ministry of Petroleum and Energy does not secure good enough management information about the state of ICT security in the power supply and the results of NVE's work on ICT security in the power supply.

☑ Key recommendations

The Office of the Auditor General recommends that the Ministry of Petroleum and Energy should:

Ensure that Norwegian Water Resources and Energy Directorate's (NVE) strengthens its work on IT security in the power supply, including:

- further developing tools to manage and follow up on the work
- ensuring a better knowledge base for the state of IT security
- reviewing the supervision methodology and carrying out risk-based IT security inspections
- providing good guidance to the industry

- continuing with competence-boosting measures internally and for the industry
- further developing the system for detecting and sharing IT security incidents
- updating emergency planning and conducting more IT exercises
- considering measures to address the challenge of following up on suppliers' IT security

Ensure that NVE's reporting provides sufficient management information on the results of NVE's work on IT security in the power supply

☑ Follow-up actions, impact and status of implementation of audit recommendations

The Office of the Auditor General followed up the investigation in 2024 but then closed it.

The Norwegian Water Resources and Energy Directorate (NVE) has implemented several measures to help strengthen work on IT security in the power supply. NVE's capacity and expertise in this area have improved, and more IT security inspections are being carried out than before. NVE has also taken steps that enhance knowledge of IT security and emergency preparedness work.

The Office of the Auditor General emphasizes that it is still important for the Ministry of Energy to ensure good management information on IT security in the power supply and to follow up on NVE further developing its work on IT security.

1. Audit title

Food security and preparedness in the agricultural sector

2. Year of completion / publication

October 19, 2023

3. Period covered by the audit

The audit covered the period from 1984 onwards, but the assessment of the use of policy instruments in the various areas focused primarily on more recent years

4. Links (in national language and in English)

Food Security: We Are Not Sufficiently Prepared;
There is no English translation of this report.

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

In the risk assessment we highlighted that maintaining food production is an important prerequisite for food security — i. e. access to sufficient, safe and nutritious food, including in times of crisis. Maintaining national food production is therefore also an important preparedness measure. In order to maintain a self-sufficiency rate of approximately 50 per cent or higher, as stipulated by the Storting (Parliament), food production in Norway must increase. Instead, it had declined. National and international food production is vulnerable to, among other things, variations in climate. We saw that there was a risk that the policy instruments used by the authorities to safeguard and increase food production were not sufficiently effective. In addition, a report commissioned by the Norwegian Environment Agency (2018) pointed out that climate change, changing trade flows and the vulnerability of agriculture may have a significant impact on food security. According to the Norwegian Directorate for Civil Protection (DSB, 2017), Norway's food supply is robust in the short to medium term, but uncertainty increases over longer time horizons. A severe disruption to global markets for grain and other food products could make changes to Norway's production and consumption patterns necessary, but the potential for such a shift had not been quantified.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☒	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☒ Food security and emergency preparedness

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☐	☐	☐

☑ What was assessed/analyzed?

The audit examined food security and emergency preparedness in the agricultural sector in Norway.

The audit focused primarily on the measures and policy instruments used by the **Ministry of Agriculture and Food** and its subordinate agency to safeguard and increase food production. The Ministry is responsible for the annual agricultural settlement, through which the government negotiates the framework for agricultural policy and provides approximately NOK 20 billion in annual subsidies and other support to farmers.

The Ministry of Local Government and Regional Development was also included because of its responsibility for the framework for municipal land-use planning and the national objective of limiting the conversion of agricultural land to other uses — particularly given that agricultural land accounts for only around 3 per cent of Norway's total land area.

The Ministry of Trade, Industry and Fisheries was included because of its responsibility for trade and the functioning of markets, which are relevant to Norway's access to food and other essential goods. The Ministry is also responsible for the fisheries sector, which is an important source of food and an important component of Norway's overall food supply. The fisheries sector therefore contributes to food security and national resilience.

The Ministry of Justice and Public Security was included because of its overarching responsibility for civil protection and emergency preparedness and its coordinating role in national preparedness and crisis management.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to assess whether food security in Norway is safeguarded through effective preparedness, the protection of the agricultural production base, and increased agricultural production, in accordance with decisions and policy objectives established by the Storting (Parliament).

☑ What were the key audit questions examined?

1. To what extent do the subsidies provided under the agricultural settlement contribute to food security by increasing agricultural production?
2. To what extent are agricultural land resources safeguarded to ensure agricultural production?
3. Is Norway's food security preparedness sufficiently adapted to the current risk landscape?

☑ Audit criteria and sources of criteria

Food security and increased agricultural production: Food security is a central objective of Norwegian agricultural policy. The criteria included the objective of increasing domestic food production and, through this, maintaining or increasing the agricultural self-sufficiency rate. The criteria also emphasized that increased production should, as far as possible, be based on Norwegian agricultural resources and contribute to preparedness and food security. Key sources included White paper 9 (2011–2012) Agricultural and Food Policy, White paper 11 (2016–2017) Change and Development — A Future-Oriented Agricultural Production, annual budget proposals from the Ministry of Agriculture and Food, and parliamentary committee recommendations concerning the agricultural settlements.

Norway has international commitments to ensure food security for its population. The right to food is recognized as a human right under the UN International Covenant on Economic, Social and Cultural Rights, and food security is addressed under Sustainable Development Goal 2 of the UN 2030 Agenda. In the Norwegian policy framework, food security encompasses agriculture, fisheries and aquaculture and is based on three key elements: continuous domestic food production, safeguarding the agricultural production base, and a well-functioning trading system.

Safeguarding agricultural land resources: The audit criteria included the objectives established by the Storting to protect agricultural land as a limited and essential resource for future food production and to reduce the amount of agricultural land converted to other uses. The Storting has set specific national targets for limiting such conversion, including a target of reducing the annual conversion of cultivated land to 3,000 decares by 2025. The criteria were based on relevant parliamentary decisions and recommendations, including the National Soil Protection Strategy (2015) and its updated target, as well as the Agricultural Act and the Planning and Building Act, which provide the legal framework for safeguarding agricultural land.

Emergency preparedness and food supply: The criteria required the responsible ministries to maintain adequate preparedness within their sectors, based on the principle that the organization responsible for a sector in normal circumstances is also responsible for preparedness and crisis management in that sector. The criteria also addressed the requirement for systematic risk management, including risk and vulnerability assessments, clarification of roles and responsibilities, preparedness planning and measures to reduce vulnerabilities. Key sources included White paper 10 (2016–2017) Risks in a Safe Society, the Instruction for the Ministries' Work on Civil Protection and Emergency Preparedness, and relevant budget proposals.

A well-functioning trade system and supply security: The criteria recognized a well-functioning international trading system as one of the three main prerequisites for national food security, alongside domestic food production and safeguarding the production base. The criteria also reflected the responsibility of the **Ministry of Trade, Industry and Fisheries** for the critical societal function of supply security, including the coordination of food and fuel supply preparedness. Relevant sources included White paper 29 (2014–2015) Globalization and Trade, parliamentary recommendations, the Act on Business and Industry Preparedness, and national risk and vulnerability assessments of the food supply.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☒ yes

☐ no

The audit employed a comprehensive and multidisciplinary methodological approach, combining document analysis, quantitative data analysis, time-series econometrics, simulations of agricultural production, profitability analyses, two mapping surveys, and interviews. The document analysis included policy documents and other relevant sources dating back to the 1990s, allowing us to trace how approaches to food security and emergency preparedness have developed and changed over time.

Time-series econometric analysis: To examine the relationship between agricultural policy instruments and cereal production, we developed a time-series regression model using annual data. The model examined the relationship between the area used for cereal production and weighted cereal prices, the relative level of area-based subsidies for cereals compared with grass-based feed production, and GDP, while also controlling for other relevant factors. The analysis included tests for stationarity and cointegration and used first-differenced ordinary least squares (OLS) estimation to address the risk of spurious relationships between non-stationary time series. Additional specifications included profitability, the number of suckler cows and the number of agricultural holdings as explanatory variables.

The use of time-series econometrics was innovative in this audit context, as it enabled us to empirically examine whether changes in agricultural policy instruments were associated with changes in cereal production over time, rather than relying solely on descriptive analyses or qualitative assessments. This was particularly relevant because achieving the policy objective of increased food production and self-sufficiency depends to a significant extent on increasing domestic cereal production, which has considerable potential for increased output. We therefore used the analysis to investigate whether changes in agricultural subsidies were associated with changes in cereal production over time.

9. Summary of audit results

☑ Conclusions and findings

The report is extensive and contains considerable detail supporting the findings and conclusions. While we could provide further translations from the report, the following presents the most important conclusions:

Agricultural land resources are not managed in a fully sustainable manner

- The total area of agricultural land in Norway has remained relatively stable over the past 20 years, but the highest-quality agricultural land — suitable for producing cereals, potatoes and vegetables — has declined.
- Over time, substantial areas of cultivated and cultivable land have been converted to other uses through planning processes and exemptions from land-use regulations.
- Drainage activity is low, weakening both the agricultural production base and productivity.
- There are weaknesses in the use of policy instruments intended to safeguard cultivated and cultivable agricultural land.
- Large areas of high-quality agricultural land are not in production, and compliance with the statutory duty to cultivate agricultural land is inadequately monitored and enforced.

Emergency preparedness planning for food security is inadequate

- The authorities have not assessed different scenarios that could result in a significant disruption to the supply of food.
- Nor have they sufficiently considered that the assumption of a functioning global food market could be challenged by different types of events.
- The authorities continuously monitor food markets and supply chains.
- They lack common objectives for emergency preparedness planning.

A significant share of Norway's food supply is imported, but the authorities do not know the potential for adapting production and consumption in a crisis

- Overall, Norway's self-sufficiency rate — including fish and without accounting for dependence on imported animal feed — has remained relatively stable at around 45–50 percent since the 1990s.
- When the self-sufficiency rate is adjusted for imported feed, it has been around 34–40 percent for several years. This means that approximately 60 percent of the food we consume is either imported or produced using imported feed inputs for livestock and aquaculture.
- In a crisis, consumption of fish and other seafood could increase significantly beyond current levels. However, this would need to be accompanied by other changes in both agricultural production and consumption.
- The Ministry of Agriculture and Food and the Ministry of Trade, Industry and Fisheries do not have preparedness plans or strategies for how production and consumption could be adapted, and how Norway's capacity for self-sufficiency could thereby be utilized in a potential crisis.

Norway could increase its food self-sufficiency by increasing cereal production, but current policy instruments are insufficient to achieve increased production

- There is significant potential to increase the production of vegetables in Norway, particularly potatoes.
- The potential to increase self-sufficiency under normal circumstances depends on consumers' willingness to purchase more Norwegian-produced potatoes and vegetables.
- In a potential crisis, it would be possible to increase the production of potatoes and vegetables.

- Norway has both suitable land resources and market potential to increase cereal production, particularly if cereal quality is improved.
- Government transfers to cereal producers are important both for ensuring that cereal production is economically viable and for maintaining production at its current level. At the same time, profitability in cereal production has declined over time.
- There is no evidence that simply maintaining the current design of the policy instruments will lead to increased production.

☑ Key recommendations

We recommended that:

- the **Ministry of Agriculture and Food** present an assessment of which policy instruments — both existing and potential new instruments — could contribute to increasing food self-sufficiency, while taking consumer preferences and market conditions into account.
- the **Ministry systematically monitors developments** in agricultural drainage activity and presents an assessment of whether other policy instruments may be needed to increase the area of agricultural land that is adequately drained.
- the relevant authorities strengthen their follow-up to ensure compliance with the statutory duty to cultivate agricultural land, particularly productive agricultural land of good quality.
- the **Ministry of Agriculture and Food and the Ministry of Local Government and Regional Development, jointly**, assess whether policy instruments should be strengthened to protect agricultural land.
- the **Ministry of Justice and Public Security, together with the Ministry of Trade, Industry and Fisheries and the Ministry of Agriculture and Food**, establish common planning assumptions and scenarios for Norway's food and supply preparedness.
- the **Ministry of Trade, Industry and Fisheries and the Ministry of Agriculture and Food, jointly**, develop an estimate of Norway's food self-sufficiency capacity and assess how diets and food production in agriculture, aquaculture and fisheries could, if necessary, be adapted in response to short-term or prolonged crises.
- the two ministries, jointly, conduct a risk and vulnerability analysis of Norway's food supply that also includes an assessment of scenarios in which international trade does not function effectively.

☑ Follow-up actions, impact and status of implementation of audit recommendations

We plan to follow up on the audit in spring 2027.

☑ Good practices and lessons learned

It is difficult to assess which aspects of an audit may be most relevant to other EUROSAI member organizations, as the relevance will depend on their national context and audit needs. However, we believe that the following aspects of this audit could be of interest:

- **Combining food security, agricultural production and emergency preparedness**: The audit examined food security from a broad perspective, linking agricultural production capacity and protection of agricultural land with emergency preparedness and dependence on international trade. This approach may be relevant to other countries facing similar challenges related to food security and resilience.

- **Using a multidisciplinary methodological approach**: The audit combined document analysis, quantitative data, time-series econometrics, simulations of agricultural production, profitability analyses, mapping surveys and interviews. The combination of methods enabled us to examine both the development of policy over time and the effects and implementation of policy instruments.
- **Using time-series econometrics to assess policy instruments**: The audit used regression analysis to examine whether changes in agricultural policy instruments were associated with changes in cereal production over time. This provided an empirical basis for assessing the effectiveness of policy instruments, rather than relying solely on descriptive analysis or stakeholder assessments.
- **Taking a long-term perspective on preparedness**: Document analysis extending back to the 1990s enabled us to examine how assumptions and approaches to food security and preparedness had evolved over time, and whether preparedness arrangements had kept pace with changes in the risk landscape.
- **Examining resilience under different scenarios**: The audit highlighted the importance of assessing food security not only under normal market conditions, but also under scenarios where international trade is disrupted. This helped identify gaps in the authorities' understanding of how production and consumption could be adapted during a crisis.
- **Linking policy objectives to the underlying resource base**: The audit examined whether the policy instruments intended to increase food production were consistent with the limited availability of high-quality agricultural land and with the long-term objective of maintaining Norway's production capacity

VALSTYBĖS KONTROLĖ
NATIONAL AUDIT OFFICE

Lithuania — National Audit Office

1. Audit title

Preparedness of institutions to respond to emergencies

2. Year of completion / publication

February 2022

3. Period covered by the audit

The period audited is 2018–2020. Data from 2015 has been used to assess trends and changes related to the periodicity of conducting risk analyses and updating the National Emergency Management Plan after carrying out the National Risk Analysis; Data of 2015–2021 was used to assess state-level emergencies that took place under the supervision of the selected ministries.

4. Links (in national language and in English)

LT: https://www.valstybeskontrole.lt/LT/Product/24066/instituciju-pasirengimas-reaguoti-i-ekstremaliasias-situacijas;
EN: Produktas | Lietuvos Respublikos valstybės kontrolė

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

Over the period of 2018–2020, 564 municipal-level and 3 state-level emergency situations have been declared. One more state-level and 8 municipal-level emergency situations have been declared in 2021.

With the increase in emergencies in Lithuania, which change the normal life of society and cause long-term consequences, it is important to coordinate the preparedness of emergency situations and manage them properly, therefore, in view of the relevance of the topic, the decision was made to audit the preparedness of institutions to respond to emergencies.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☒	☒	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☒	☐	☐

☑ What was assessed/analyzed?

The audit assessed the preparedness of ministries and municipalities to manage high- and very high-risk emergencies. It was analysed data from six selected ministries and six selected municipalities and surveyed all 14 ministries and 60 municipalities. It analysed data from six ministries and six municipalities, and consulted the Environmental Protection Agency, Radiation Protection Centre, Vilnius University Faculty of Law, a working group established to develop the crisis and emergency management model, the Association of Lithuanian Municipalities, and the Government Strategic Analysis Centre. The audit focused on the Ministry of the Interior and the Fire and Rescue Department.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to assess whether institutions are prepared to respond to emergencies.

☑ What were the key audit questions examined?

Key audit questions:

- whether the limits of responsibilities of the emergency management system entities are distributed;
- whether legal instruments have been created for the application of special measures (restrictions) that help to manage emergency situations;
- whether the existing risk assessment performance system ensures the identification of high and very high risk threats that may cause emergencies;
- whether the existing emergency management system ensures that the management of all the possible high and very high risks that may cause emergencies is planned.

☑ Audit criteria and sources of criteria

Main criteria: Emergency preparedness is considered adequate where the roles and competencies of all entities involved in preparedness are clearly defined; an appropriate legal framework is in place for managing threats and hazards, including emergency declaration, decision-making powers and restrictions; high and very high risks are systematically identified, assessed and regularly reviewed; all national-level emergencies are covered by the State Emergency Management Plan, with clear responsibilities, actions and review arrangements; relevant risks are addressed in institutional emergency management plans, including public warning, inter-institutional cooperation and evacuation; and emergency management measures are regularly assessed and tested through civil protection exercises, with identified deficiencies addressed.

Sources: OECD Recommendation on the Governance of Critical Risks (2014), Lithuania's Law on the State of Emergency, Law on Civil Protection, Law on the Prevention and Control of Communicable Diseases in Humans, and Government Resolution on the Concept of the Law on Crisis Management, EU Decision No. 1313/2013/EU on a Union Civil Protection Mechanism, EC Risk Management Capability Assessment Guidelines and Lithuanian methodological recommendations on risk analysis, emergency management planning, performance criteria and civil protection exercises.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

Main conclusion: Emergency preparedness needs to be improved due to a lack of inter-institutional coordination, the National Emergency Management Plan does not cover 5 potential high and very high risks identified in the National Risk Analysis, the responsible and supporting authorities do not plan all the actions and measures required to manage emergencies. A clearer legal regulation would ensure targeted and consistent management of these situations.

Key findings:

- **Legal regulation and inter-institutional coordination need improvement**. Of 4 state-level emergency declarations, 2 did not meet legal requirements. Crisis identification criteria and procedures were unclear, while preparedness improvement measures were insufficiently coordinated.
- **The process for conducting a qualitative analysis of potential threats and emergencies needs to be improved**. 5 of 6 selected for audit ministries and 5 of 6 selected for audit municipalities had shortcomings in risk assessment and information management. 4 of 12 (that responded) ministries reviewed and updated risk assessments late, by 4–6 years.
- **Emergency preparedness process is to be improved**. 4 of 6 selected for audit ministries did not cover all relevant emergencies in their plans, while 2 of 6 selected for audit ministries and 3 of 6 selected for audit municipalities did not address all high and very high risks. 4 of 6 selected for audit ministries lacked adequate public warning procedures, and 4 of 6 selected for audit municipalities had gaps in population accommodation arrangements.

☑ Key recommendations

The audit recommendations were addressed to the Government, the Ministry of the Interior and the Fire and Rescue Department. To the Government, it was recommended to clarify the competencies and responsibilities of entities coordinating emergency preparedness, establish a process for assessing whether an emergency meets the declaration criteria, and define legal criteria for identifying and declaring crisis situations. To the Ministry of the Interior, it was recommended to designate an authority to coordinate the National Risk Analysis and adopt a methodology covering all high and very high risks, establish procedures for developing, reviewing and updating the National Emergency Management Plan, and clarify emergency declaration criteria for effective municipal response. To the Fire and Rescue Department, it was recommended to establish qualitative criteria for assessing emergency preparedness.

☑ Follow-up actions, impact and status of implementation of audit recommendations

Follow-up is still ongoing. As part of the implementation of the audit recommendations, the Law on Crisis Management and Civil Protection and its implementing legislation entered into force on 1 January 2023, strengthening the national crisis management system. The framework clarified institutional functions and responsibilities, established the National Crisis Management Centre's role in coordinating crisis preparedness and national risk assessment, introduced clearer procedures for identifying and declaring emergencies and crisis situations, and established procedures for developing and updating crisis management plans, including monitoring the implementation of exercise recommendations.

☑ Good practices and lessons learned

The audit covered institutions at both the central government and local government levels, which made it possible to identify problems and provide recommendations so that the changes would benefit the system as a whole.

1. Audit title

Modernisation of the public warning system, development of collective protection structures and shelters

2. Year of completion / publication

June 2025

3. Period covered by the audit

The audit period is 2022–2024. To assess trends and changes, data from previous periods and 2025 was assessed.

4. Links (in national language and in English)

LT: Produktas | Lietuvos Respublikos valstybės kontrolė;
EN: Produktas | Lietuvos Respublikos valstybės kontrolė

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The security situation in the region and the world, as well as the increasing frequency of dangerous natural phenomena, require effective solutions to be ready to warn the population of the dangers at a critical moment in time and to protect them from the possible consequences of natural disasters, technological accidents and the threat of military conflicts. It is important that the population is warned of threats in time, and that adequate preparations are made to prepare collective protection structures and shelters to protect the population. The audit was conducted in the context of risks related to insufficient preparedness to warn and protect the population in emergencies.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☐	☒	☒

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☐	☐	☐

☑ What was assessed/analyzed?

It was decided to conclude the audit with a preliminary study, considering the changes that took place in 2024–2025 and the activities planned and implemented. We found that the planned activities were aimed at addressing the problems identified in the preliminary study. Publishing the preliminary study report was intended to support the more rapid and appropriate implementation of these planned changes, particularly in the context of the planned measures to improve the public warning system, the development of collective protection structures and shelters, the decision-making process on the selection of collective protection structures and shelters, and the improvement of the preparedness process. The preliminary study aimed to assess information on strategic documents, legal framework, actors involved in the management system, funding from the state budget and other sources for the development of the public warning system, collective protection structures and shelters; public warning system, its measures, planned upgrades and modernisation; identifying the need for collective protection structures and shelters, their selection, marking, preparedness, use and planned development. We collected information from the National Crisis Management Centre, the Ministry of Environment, the State Data Agency, the Project Management Agency of the Ministry of the Interior, the Project Management Agency of the Ministry of the Environment, municipalities and managers of collective protection structures and shelters selected by the auditors for assessment, the PE Turto bankas, the Association of Local Authorities in Lithuania, the Lithuanian Real Estate Development Association.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

Objective of the preliminary study was to collect and assess information on the operation of the public warning system, the identification, selection, marking, organisation and use of collective protection structures and shelters, and the ongoing or planned changes and to identify the related problems.

☑ What were the key audit questions examined?

The audit questions were not raised for the main study, as the audit was concluded at the preliminary study stage.

☑ Audit criteria and sources of criteria

Audit criteria were not identified as the audit was concluded at the preliminary study stage.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

It was found that there is insufficient preparedness to warn the population in time about threats and to ensure their protection in the event of emergencies or war. 78% (896 out of 1,144) of sirens used for public warning are not connected to the centralised control system, while the modernisation of the Public Warning and Information System was delayed, and most of the funds allocated for this purpose (95% or EUR1.8 million) were reallocated and used for other needs. A total of 2,412 collective protection structures and 6,344 shelters have been selected in municipalities; however, 45% of municipalities do not have enough collective protection structures and 55% do not have enough shelters. As a result, there would be insufficient capacity for approximately 0.2 million and 0.4 million inhabitants, respectively. There are no clear technical requirements or criteria for assessing the suitability of collective protection structures and shelters, municipalities did not provide supporting evidence for their selection, and some facility managers and the majority of shelter managers interviewed were not sufficiently prepared to ensure that these facilities could be made ready for the protection of the population in a timely manner.

☑ Key recommendations

Recommendations were not provided as the audit was concluded at the preliminary study stage.

☑ Follow-up actions, impact and status of implementation of audit recommendations

No recommendations were made; however, the findings of the preliminary study report have increased the visibility of the identified issues and contributed to ongoing changes. We continue to monitor these changes and the implementation of the planned measures. More than EUR30 million has already been allocated to municipalities, which is currently being used to renovate more than 800 shelters. A further EUR10.5 million has been allocated for projects prepared by municipalities aimed at preparing for the evacuation of the population. Furthermore, additional investments provided for municipalities under the 2022–2030 Regional Development Programme will help strengthen the protection of critical infrastructure and increase municipalities' preparedness for emergencies. If we find that the ongoing changes and their results are insufficient, a new assessment may be initiated.

☑ Good practices and lessons learned

This case demonstrates that meaningful impact can also be achieved by concluding the audit at the preliminary study stage: when we identify problems and find that steps to address them are already under way, sharing the findings with decision-makers can help accelerate solutions. In such cases, where the circumstances indicate that the main fieldwork would add limited value, this can also help save time and resources while enabling positive changes to be achieved more quickly. We can already see progress in the changes under way and continue to monitor their results.

1. Audit title

Preparation of citizens of the Republic of Lithuania for civil resistance

2. Year of completion / publication

June 2025

3. Period covered by the audit

The audit period is 2023–2024. In order to assess changes, in some cases we have used data from 2025.

4. Links (in national language and in English)

LT: Produktas | Lietuvos Respublikos valstybės kontrolė
EN: Product | Preparation of citizens of the Republic of Lithuania for civil resistance

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The state must be defended by both military and non-military means. Every citizen, regardless of age or place of residence, must be committed to preventing threats and resisting aggression and occupation. It is necessary to strengthen citizens' preparedness for civil resistance: to provide them with the necessary knowledge on preparedness for national defence, to develop skills, to be ready to face external threats and to strengthen their will to resist. The Civic Empowerment Index showed no significant improvement, while survey results pointed to limited public knowledge of how citizens could contribute to national defence in various forms. These factors raised concerns about citizens' preparedness for civil resistance and highlighted the need to examine this area through an audit.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☒ Preparation of citizens for the civil resistance

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☐	☐	☐

☑ What was assessed/analyzed?

The audit covered the Office of the Government, the Ministry of National Defence, the Ministry of Education, Science and Sport, the Mobilisation and Civil Resistance Department under the Ministry of National Defence, and the Lithuanian Riflemen's Union, as these institutions are responsible for implementing measures and coordinating activities aimed at strengthening citizens' preparedness for civil resistance. We examined the implementation of these measures and cooperation between the national defence system, state and municipal institutions and NGOs, also conducting interviews with representatives of the Lithuanian Pupils' and Students' Unions and academics from Vilnius University.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to assess whether the preparation of citizens for unarmed civil resistance is ensured.

☑ What were the key audit questions examined?

Key audit questions: whether policy development, coordination and monitoring of preparedness for civil resistance is result-oriented; whether adequate conditions are provided for citizens to prepare for unarmed civil resistance.

☑ Audit criteria and sources of criteria

Main criteria: The functions of the institutions responsible for coordinating and monitoring preparedness for civil resistance are defined and are effectively carried out; Funding is planned taking into account the intended results; Objectives, measures and indicators are incorporated into the strategic action plans of the selected responsible institutions, and indicators measuring progress towards the objectives of preparedness for civil resistance are established; Agreements on cooperation between the Lithuanian Riflemen's Union and state institutions include measures for unarmed civil resistance; The required number of instructors to provide practical civic and defence

skills courses for pupils is trained, and civic education is integrated into vocational education programmes; Preparedness to involve non-governmental organisations that can contribute to providing assistance in the event of war.

Sources of the criteria: the National Agenda "Strategy for the Preparation of the Citizens of the Republic of Lithuania for Civil Resistance", the Implementation Plan of the Agenda, the Law on the Basics of National Security, the Law on Strategic Management, the Strategic Management Methodology, the Law on the Lithuanian Riflemen's Union, the Law on the Structure of the Budget System, and others.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

Main conclusion: Effective preparation of citizens for unarmed civil resistance is ensured in part: there is a lack of coordination between institutions and non-governmental organizations, preparedness measures are still being planned, and the conditions for citizens to acquire knowledge and skills are insufficient.

Audit findings: The process is coordinated by the Government, the National Security Commission, and the Civil Resistance Council, and the measures are implemented by 15 institutions in the areas of defence, education, culture, social protection and labour, and internal affairs. The audit revealed that there is a lack of a single coordinating entity to ensure the consistency of the actions of institutions and the integration of civil resistance into total defence. An empowered leader would help to set common strategic goals and mobilize available resources more efficiently; Civics is already compulsory for ninth graders, while the National Security Program is optional for students in grades 11–12, with less than 1 % choosing it. Civic education is not yet integrated into higher education; Adult education reaches only half of municipalities (31 out of 60) and is not adapted to people with disabilities; it is important for municipalities to involve non-governmental organizations, but only two municipalities have signed agreements on specific assistance measures. Municipalities do not have reliable data on the residents who will need care, except for those receiving social services. A coordinated assessment of the capacities of non-governmental organizations and practical skills testing would encourage institutions to plan joint actions and better motivate citizens to prepare for unarmed civil resistance.

☑ Key recommendations

Recommendations were provided for the Government to appoint a coordinating body; the Office of the Government to prepare a plan for implementing the strategy measures and provide for the involvement of volunteers; the Department of Mobilisation and Civil Resistance to expand civil resistance training; and the Ministry of Education, Science and Sport to integrate national security and civic education into all levels of education.

☑ Follow-up actions, impact and status of implementation of audit recommendations

Expected audit impact: Once the recommendations have been implemented, systemic change will be consolidated at both national and local government levels, creating consistent and results-oriented conditions for training citizens in unarmed civil resistance and strengthening the resilience of the entire country. In order to bring about change, we have agreed on an ambitious goal: by 2028, all municipalities will be required to sign cooperation agreements with non-governmental organizations, including specific action plans. Taking our recommendation into account, the Government approved the implementation plan for the 2026–2030 strategy for preparing Lithuanian citizens for civil resistance. In addition to measures to strengthen civic will and resilience, this plan provides for strengthening the practical skills of society through real cooperation between local governments and non-governmental organizations. Implementation of the other recommendations is still ongoing, and the changes continue to be monitored.

☑ Good practices and lessons learned

Selecting a people-centred topic with a clear link to citizens' safety, applying a systemic audit approach connecting central and local government levels, and using targeted dissemination of the audit results. Comparing municipalities made it possible to identify differences in preparedness and areas for improvement, providing a clearer picture of how national preparedness is translated into practice at the local level. Dissemination of the audit results reached both decision-makers and the public: the audit conclusions and recommendations were presented at the National General Defence Coordination Council at the President's Office, discussed in the Parliament, including the Committee on Education and Science in relation to children's and young people's preparedness, and widely covered by television, radio and major news portals. This brought the identified gaps and the changes needed to strengthen citizens' preparedness for civil resistance to wider attention, reinforcing the importance of societal resilience as an integral part of national security.

1. Audit title

Formation, accumulation and management of State Reserve (Part of the audit report is classified)

2. Year of completion / publication

January 2026

3. Period covered by the audit

The audited period covers 2023 — the first half of 2025. In order to identify trends and to assess changes, data from 2021 and 2022 as well as from the third quarter of 2025 was analysed.

4. Links (in national language and in English)

LT: Produktas | Lietuvos Respublikos valstybės kontrolė
EN: Product | Formation, accumulation and management of State Reserve

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☐	☒	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The State Reserve is one of the guarantees of national security, designed to ensure the functioning of the civil protection system and to meet the essential needs of the affected population in the event of an emergency or crisis, following the declaration of mobilisation, the imposition of a state of emergency, or martial law. The National Security Strategy sets out the task of establishing sustainable principles and criteria for the accumulation of the State Reserve, introducing innovative solutions for its administration, and ensuring the necessary accumulation of the State Reserve. Given its importance, the audit was planned in this area to assess how effectively the State Reserve system operates. The complex geopolitical situation and the increasing risk of various threats make the implementation of this task even more important.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☐	☐	☐

☑ What was assessed/analyzed?

The audit assessed whether the State Reserve is sufficient, appropriate and can be mobilised rapidly to meet the needs of the crisis management and civil protection systems and affected populations during emergencies, crises, mobilisation or wartime, covering the National Crisis Management Centre of the Office of the Government as the State Reserve coordinator, the Ministries of Finance, Health, Transport and Agriculture and the Fire and Rescue Department under the Ministry of the Interior as State Reserve managers, and the Centre for Extreme Health Situations under the Ministry of Health, which performs delegated State Reserve management functions. The assessment focused on the formation and accumulation of the State Reserve, the quality, storage and delivery of its stocks, including planning, risk assessment, logistics and allocation of responsibilities. Part of the information analysed was classified.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to assess whether the State Reserve that has been established and accumulated is sufficient, appropriate, and can be used promptly to ensure the needs of the crisis management and civil protection system and the affected population are met in the event of an emergency or crisis, after mobilization has been declared, or a state of emergency or martial law has been imposed.

☑ What were the key audit questions examined?

Key audit questions:

- Whether the planned quantity of the State Reserve is sufficient and its composition appropriate, taking into account potential threats?

- Whether the quality checks of the reserves and the monitoring of their storage conditions and shelf life are adequate?
- Whether the State Reserve storage capacity is sufficient?
- Whether a system for the delivery of State Reserve stocks has been established?
- Other questions are classified.

☑ Audit criteria and sources of criteria

Main non-classified criteria: The State Reserve must be accumulated in accordance with the identified highest risks and the approved accumulation plan, setting final deadlines and interim targets; Data on the accumulated State Reserve stocks must be accurate, supported by accounting records and consistent with actual stock balances; Stock accumulation methods must be economically justified, ensure the rational use of funds and the most favourable procurement conditions; State Reserve stocks must be fit for use, stored under the prescribed conditions and actually exist at the storage locations; Storage locations for stocks and their delivery must be planned taking into account the highest risks and possible emergency scenarios.

Sources of the audit criteria: the Law on the State Reserve, regulations governing the accumulation, renewal, write-off, and storage of State Reserve stocks, and other legal acts.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

Main conclusion: The State Reserve has been established without taking into account the highest risk threats and is not based on the parameters of the scenarios set out in the management plans, and the system established for the accumulation and management of the State Reserve does not ensure that it is sufficient, appropriate, and, if necessary, delivered to the place of use in a timely manner.

Key findings: The formation of the State Reserve is insufficiently linked to mobilisation and military defence needs, while municipalities do not ensure the planned accumulation of food stocks for evacuated residents; There is no approved long-term State Reserve accumulation plan with clear deadlines, which does not ensure continuity in accumulation, justification of funding needs or effective resource planning; Three out of four State Reserve stock managers failed to meet the established accumulation targets, while in 2024, 37 % of the appropriations allocated for this purpose remained unused, of which 25 % was used for other needs; State Reserve stock levels are not always calculated accurately and do not reflect actual stock levels, while stock accounting and storage controls are insufficient. Of the 125 stock items checked, 42 % of recorded balances could not be verified; some stocks exceeded established levels or were not renewed on time; Food stocks are accumulated through reservation agreements, but the cost-effectiveness of this model has not been supported by a cost-benefit analysis. Under agreements concluded in 2022–2024, reservation costs reached up to 531 % of the purchase price of the products, creating a risk of

inefficient use of State Reserve funds; There is no effective system for the delivery of State Reserve stocks: responsibilities for delivery are not clearly regulated, and delivery has not been planned according to the highest-risk threats and their scenarios. The readiness of storage locations to prepare stocks for rapid transportation is not assessed, and some agreements do not ensure service provision in the event of an emergency, mobilisation, state of emergency or martial law.

☑ Key recommendations

The Government was recommended to strengthen the strategic planning of the State Reserve, while the Office of the Government was recommended to ensure its effective management, coordination, control and logistics. The recommendations included:

- planning the State Reserve according to the highest national risks, clear criteria and a long-term accumulation plan with defined deadlines;
- aligning the State Reserve with mobilisation, military defence and municipal needs, involving national defence institutions in planning and approving population evacuation and supply plans;
- strengthening the management and control of the State Reserve by ensuring targeted use of funds, reliable stock data and economically justified stock accumulation decisions;
- improving the logistical preparedness of the State Reserve by ensuring appropriate storage, greater decentralisation of stocks across regions and their timely delivery based on potential threats scenarios.

Recommendations were also addressed to the State Reserve managers: the Ministry of Health, the Centre for Health Emergencies under the Ministry of Health, the Ministry of Transport and Communications, and the Ministry of Agriculture. They were recommended to strengthen the management and control of State Reserve stocks by ensuring adequate quality control of medical, transportation and food stocks, their efficient storage, reliable stock accounting and readiness for their prompt use in emergencies, mobilisation or war. These recommendations also aim to ensure more efficient use of State resources and greater reliability of stock availability and supply.

☑ Follow-up actions, impact and status of implementation of audit recommendations

Expected impact: Following implementation of the recommendations, a sufficient and appropriate State Reserve will be established to meet the needs of the crisis management and civil protection system and affected residents in the event of an emergency or crisis, mobilisation, a state of emergency or martial law. The State Reserve will be accumulated and managed systematically, funded appropriately, and its stocks will be better protected, with arrangements in place for their prompt delivery to the place of use when needed. The recommendations are being implemented, and follow-up is ongoing.

☑ Good practices and lessons learned

This audit was unique in that some of the audit procedures involved working with classified information. This posed additional challenges in documenting the audit, as it was necessary to ensure the appropriate protection of classified information and to coordinate the classification level of the audit results with the audited entities responsible for protecting such information.

One of the most important lessons learned was the need to find a balance between accountability and security. In finalizing the audit report, the aim was to ensure that classified information was appropriately protected, while at the same time avoiding any unnecessary classification of audit conclusions or other significant findings. To achieve this goal, the audited entities involved special expert commissions from their institutions, which, under the law, are responsible for both the protection of classified information and the prevention of unjustified classification. This approach helped to more objectively assess which information actually needed to be classified. The audit report clearly separated classified information from information that could be disclosed, making it possible to release a public version of the audit report.

Although the process of finalizing the audit report took longer than usual, it was worth the effort: the audit results were published without disclosing classified information, and the key audit observations, conclusions, and recommendations were presented. This experience demonstrated that even when performing audits in sensitive areas, it is possible to ensure a high level of accountability, and that publicly released results can achieve a greater audit impact.

1. Audit title

Ensuring sustainability of health care in emergencies

2. Year of completion / publication

March 2022

3. Period covered by the audit

The audited period — 2019–2021

4. Links (in national language and in English)

LT: https://www.valstybeskontrole.lt/LT/Product/24075/sveikatos-prieziuros-tvarumo-uztikrinimas-esant-ekstremaliosioms-situacijoms
EN: https://www.valstybeskontrole.lt/ EN: Product/24076/ensuring-sustainability-of-health-care-in-emergencies

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The COVID-19 pandemic had a major impact on the health of the Lithuanian population in 2020–2021, highlighting the vulnerability of the health system to major emergencies. Life expectancy in Lithuania fell by 17 months in 2020, from 76.5 to 75.1 years, while COVID-19 became the third leading cause of death. At the same time, the health system had to respond to the crisis while maintaining essential and uninterrupted health services. This highlighted the need for an audit to identify the weaknesses exposed by the pandemic and provide a basis for strengthening the resilience and sustainability of the health system, so that it can better withstand future crises, adapt to changing circumstances and protect people's health and lives.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☒	☐	☐

☑ What was assessed/analyzed?

We analysed the sustainability of the Lithuanian health system in emergencies, including the roles and responsibilities of the Ministry of Health, the National Public Health Centre and the Health Emergency Situations Centre, information from the National Health Insurance Fund and the Institute of Hygiene, the preparedness and response of five healthcare institutions providing treatment for COVID-19 and all 60 municipalities, as well as information from 191 personal healthcare institutions, 11 NGOs representing medical professionals, and organisations representing the interests of health system participants, including the Association of Local Authorities of Lithuania, the Lithuanian Medical Movement, the Lithuanian Nurses Association, the Lithuanian Cancer Patient Coalition, and the Council of Representatives of Lithuanian Patients' Organisations.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to assess whether the sustainability of the health care system during emergencies is ensured.

☑ What were the key audit questions examined?

Key audit questions:

- Whether the management of health emergencies caused by communicable diseases is efficient?
- Whether health care system resources (human, financial, personal protective equipment) are managed in such a way that the system remains sustainable during emergencies?
- Whether the quality of health care services is ensured during emergencies, i. e. accessibility and safety?

☑ Audit criteria and sources of criteria

Main criteria: Clearly defined and implemented responsibilities of the Ministry of Health and its subordinate institutions in emergency management; Planning and monitoring of health system preparedness for emergencies and development of information systems are ensured; Sufficient and competent healthcare workforce capacity is ensured; Medical and protective equipment

reserves are effectively planned, accumulated, distributed and replenished; Additional human and institutional resources are mobilised when necessary; Continuity of healthcare services and their timely restoration after a crisis are ensured.

Sources of the criteria: Law on the Legislative Framework; Law on Health Care Institutions; Law on the State Reserve; Description of the Procedure for Implementing Emergency Prevention; State Emergency Management Plan; and others.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

Main conclusion: The country's health system participants need to take action to make the system more sustainable in emergencies by improving processes for managing health emergencies and access to and safety of health care services; organising the accumulation and distribution of medical supplies; and addressing human resourcing and competence development issues.

Key findings: Pandemic management coordination was insufficient. Although the workload of the National Public Health Centre increased significantly in 2020–2021 and 38 additional positions were established, some additional functions were assigned to healthcare institutions without assessing their capacity, while the powers of the Chief Epidemiologist remained unclear; Monitoring of healthcare institutions' preparedness was limited. In 2021, only up to 10 % of 241 state and municipal healthcare institutions were monitored, while only 1 of 598 private healthcare institutions submitted a preparedness plan. 39 % had not carried out a risk analysis and 21 % did not have emergency management plans; Human resources management was insufficient. Although 3.4 thousand health professionals were trained, competency needs were not assessed by 69 % of healthcare institutions and 85 % of municipalities, and the planned reserve of health professionals was not established; Management of medical and protective equipment reserves was ineffective. 99 % of reserves were accumulated in the "COVID-19 reserve" without an established management procedure, while part of the state reserve was restored 9 months late; Funding mechanisms did not ensure the financial stability of healthcare institutions. Despite significant additional funding, around 30 % of healthcare institutions reported a deterioration in their financial position and 32 % did not receive full compensation for additional costs.

☑ Key recommendations

Audit recommendations were provided to the Ministry of Health: to define the powers of the Chief Epidemiologist of the Republic of Lithuania in emergencies; to create conditions for using private health care institutions' capacities and monitor their preparedness; to improve cooperation with NGOs to enable more rapid use of volunteers; to introduce a system to identify health professionals' competences, development and training needs for emergencies; to clarify the procedures for accumulation and use of medical supplies to ensure the effective functioning of the three-tier model.

☑ Follow-up actions, impact and status of implementation of audit recommendations

Follow-up on the recommendations has not yet been completed; we continue to monitor their implementation. The following has already been achieved through the implementation of the recommendations: Standardised emergency planning and monitoring for all health care institutions, including private institutions; Procedures established for engaging NGOs and international organisations during emergencies; A health professionals' competences platform and training system introduced to strengthen preparedness for crises; Medical supplies management and monitoring solutions introduced in the Emergency Situations Management Information System. Amendments to legislation are being prepared to clarify responsibility for communicable disease management during emergencies.

☑ Good practices and lessons learned

As the audit was conducted during the COVID-19 pandemic, the priority of the 191 healthcare institutions surveyed was to manage pandemic-related risks and ensure the provision of essential health services. We therefore adapted our audit approach to collect the necessary information from these institutions through concise, focused electronic questionnaires, with any questions or clarifications addressed through direct and remote communication with staff. This approach enabled us to obtain sufficient evidence for sound audit conclusions while taking account of the institutions' workload and priorities.

National Audit Office of Finland

FInland — National Audit Office of Finland

1. Audit title

Security of supply and safeguarding it during the Covid-19 pandemic

2. Year of completion / publication

2021

3. Period covered by the audit

2020–2021

4. Links (in national language and in English)

Security of supply and safeguarding it during the Covid-19 pandemic — National Audit Office of Finland

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☒	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The NAOF has audited Finland's security of supply and safeguarding it during the Covid-19 pandemic. The audit focused particularly on those sectors of security of supply that were expected to be most affected by the pandemic. These sectors include healthcare, transport and logistics, food supply, and critical industrial production. From the perspective of central government and the national economy, it is important that society can function as normally as possible even in the event of a pandemic.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☐	☒	☐	☐

☑ What was assessed/analyzed?

Please see the summary, link above.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The audit was targeted at security of supply and safeguarding it during the Covid 19 pandemic.

☑ What were the key audit questions examined?

Please provide the key audit questions.

☑ Audit criteria and sources of criteria

Please indicate the main audit criteria and the documents, standards, strategies, plans, legal and regulatory acts, or other sources on which they were based.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

- Pandemic risk management has been successful, although Finland has prepared mainly for other kinds of crises through security of supply.
- The costs of security of supply are not monitored systematically, and the pandemic may continue to cause additional costs in the coming years.
- In addition to material risks, the spotlight has turned to personnel risks.
- The National Emergency Supply Fund is needed particularly in projects and crises requiring rapid funding.
- Legislation enables sufficient operating capability for the authorities but does not solve procurement problems when demand exceeds supply.
- The pandemic has raised the appreciation of security of supply work and highlighted the importance of developing an emergency supply organization.
- Work to get a situational picture of the different sectors should be continued even after the pandemic.

☑ Key recommendations

1. The Government should ensure that the role of the National Emergency Supply Fund is safeguarded in financing both rapid first response measures and longer-term development of security of supply. It is necessary to monitor the sustainability of the financial basis of the National Emergency Supply Fund.
2. The capacity of the National Emergency Supply Agency to carry out key procurements in the event of a crisis should be improved so that, if necessary, it can sufficiently rapidly arrange the human and competence resources needed to carry out the procurements. This is the responsibility of the National Emergency Supply Agency and the Ministry of Employment and the Economy, which is in charge of steering the National Emergency Supply Agency.
3. The National Emergency Supply Agency should clarify the pools' role and responsibility in the management of emergencies and create contract-based or corresponding operating models in order to get access to the expertise in companies in crisis situations.
4. The responsible ministries should ensure that the effects of the Covid-19 pandemic on the management of crises and emergencies and related legislation are systematically reviewed and that the areas of development identified on the basis of them are implemented in legislation and practices.
5. The Government, the responsible ministries, and the National Emergency Supply Agency should review the processes related to the production of sector-specific situational pictures and ensure that good practices developed during the pandemic, to get situational pictures, for example, will also be utilized in normal conditions.
6. Systematic consideration of contract-based preparedness should be promoted in the preparation of all procurements in such a manner that conditions related to preparedness are included in such procurement contracts where they are considered to be relevant when the procurement is planned. The development of contract-based preparedness requires crossadministrative cooperation, and at least the Ministry of Social Affairs and Health, the Ministry of Employment and the Economy, and the Ministry of Finance, which is responsible for the Procurement Finland programme, should participate in the work.
7. When functions of the public administration are outsourced, the contracts to be concluded should also take the obligations related to security of supply more systematically into account.

ÁLLAMI SZÁMVEVŐSZÉK

Hungary — State Audit Office of Hungary

1. Audit title

Audit of Fire Prevention Tasks in Disaster Management

2. Year of completion / publication

2023

3. Period covered by the audit

2019–2022

4. Links (in national language and in English)

https://www.asz.hu/dokumentumok/23042.pdf

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

Fire prevention plays an ongoing role in safeguarding lives and property, protecting the environment and supporting the economy. The audit was prompted by the fact that the effectiveness of prevention depends on public awareness, the activities of the authorities and supervisory bodies, risk analysis, and the coordinated efforts of central, regional and voluntary organisations.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☒	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☐	☐	☐

☑ What was assessed/analyzed?

Public information and communication relating to fire prevention;· fire safety regulatory and supervisory activities;· risk-based inspection planning and the use of data sources;· co-operation between the Ministry of the Interior (BM), the National Directorate General for Disaster Management (BM OKF), regional bodies, the National Fire Prevention Committee and voluntary organisations;· co-ordination relating to the prevention of forest and agricultural fires; · financial record-keeping of activities and the measurability of their effectiveness.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The aim of the audit was to assess how the activities of the disaster management authorities contributed to the effective functioning of the fire prevention system.

☑ What were the key audit questions examined?

Were the objectives, tasks and operational framework of fire prevention activities defined?

Was the provision of information systematic, targeted and effective, and were measurable objectives set for it?

Was the planning of official and supervisory inspections based on risk analysis?

Was the cooperation and flow of information between the organisations involved in carrying out the tasks adequate?

Did the financial records allow for the separation and evaluation of fire prevention expenditure?

☑ Audit criteria and sources of criteria

Strategic goals, sectoral goals, organizational goals and annual plans.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

The Ministry of the Interior (BM) has defined the strategic goals and fundamental framework for fire prevention activities. The extensive public information activities carried out by the National Directorate General for Disaster Management (OKF), the National Fire Prevention Committee and the regional authorities have contributed to the effective operation of the fire prevention system. Fire safety inspections by the authorities were carried out according to plan and on the basis of risk analysis; the National Directorate General for Disaster Management (OKF) and its regional bodies achieved their set objectives. Quantified targets and performance indicators were not always defined for the information objectives, so changes in effectiveness could not be fully measured. The cooperation agreement on forest fire prevention and the related plans were out of date. The risk analysis could be further strengthened using external data — in particular, census data relevant to the subject. Certain expenditure items relating to fire prevention were not identified separately in the financial records.

☑ Key recommendations

In order to remedy the shortcomings found during the audit, the SAO made recommendations to the Director General of the National Directorate General for Disaster Management of the Ministry of the Interior, among other things, regarding the setting of quantifiable goals linked to information activities, the updating of cooperation agreements and forest fire protection plans, the regulation and more efficient use of data as well as the separate statements of the prorated personal allowances of the members of the professional disaster prevention organisation, which also carries out fire prevention activities linked to the National Fire Prevention Committee.

☑ Follow-up actions, impact and status of implementation of audit recommendations

Under the SAO Act, the heads of the organisations audited were required to draw up an action plan to implement the recommendations. This enables the measures to be monitored.

☑ Good practices and lessons learned

Good practices:

Joint on-site inspections and regular professional consultations. Joint on-site inspections involving different specialist areas of disaster management have facilitated a consistent interpretation of the rules and the sharing of experience. This can also be successfully applied in other areas of inspection, particularly where several specialist authorities or organisational units are responsible for managing the same risk.

Incorporating feedback from complaints and reports in the public interest into planning. Reports from the public were not treated merely as administrative data, but were utilised in the planning of fire prevention information campaigns and regulatory oversight activities. This is a good example of how feedback from the public can be transformed into risk information.

Measuring the quality of regulatory activity from multiple angles. Data were available not only on the number of inspections carried out, but also on the shortcomings identified, fines imposed, appeals and legal remedies. Data on legal remedies, for example, served as an indirect indicator of the quality and professionalism of regulatory activity.

The incorporation of quantitative performance indicators into annual plans. The 2022 national fire prevention inspection plan already included a separate 'Quantity' column. This made implementation measurable, enabled the assessment of effectiveness and allowed for intervention where necessary.

Linking financial and operational data. One key lesson from the audit was that effectiveness can only be fully assessed if the human resources associated with the activity can also be identified. Where, for example, the proportionate personnel allowances for those carrying out fire prevention tasks were not shown separately, it was not possible to determine the full extent of the expenditure.

Lessons learnt:

The quality of risk-based planning is largely determined by the database and the methodology applied. Although fire safety inspections were based on risk analysis, there were no regulations governing what external and internal data should be obtained, how it should be collected, cleaned, analysed and utilised. In the audit approach, it is therefore worth examining separately the data sources, methodology, documentation and actual use of the risk analysis.

Rather than absolute figures, specific and composite indicators provide a more realistic picture. Simple figures for the number of fires in counties can be misleading, as there are significant differences in population size, housing stock, area size or, for example, the number of hazardous plants. The report therefore used, for example, the number of residential fires per 1,000 dwellings. This approach is particularly well suited to other disaster prevention audits: indicators such as incidents per 1,000 inhabitants, incidents per 1,000 dwellings, inspections per 1,000 affected premises, and incidents per 1,000 hectares are far more suitable for regional comparisons.

In a prevention system involving multiple organisations, the effectiveness of cooperation is a separate audit issue. In the case of forest fire prevention, cooperation was effective; however, the failure to update the cooperation agreement and the forest fire protection plans posed a risk. The report therefore also recommended that these be renewed.

BULGARIAN NATIONAL
AUDIT OFFICE

Republic of Bulgaria — Bulgarian National Audit Office

1. Audit title

Hazardous Waste Management

2. Year of completion / publication

03/2026/04.05.2026

3. Period covered by the audit

from 01.01.2021 to 31.12.2024

4. Links (in national language and in English)

The audit report has been published on the institutional website of the Bulgarian National Audit Office and is available at:
https://www.bulnao.government.bg/bg/documents/15858/03_2026_OD_Hazardous_WASTE_-_i-net_-_2.pdf

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

Waste is regarded as an environmental, social and economic problem, while increasing consumption and society's consumer-oriented behaviour continue to generate large quantities of waste.

Directive 2008/98/EC on waste is the fundamental Waste Framework Directive (WFD), establishing a general framework of requirements for waste management, including hazardous waste, and setting out the main waste management definitions applicable within the European Union (EU).

Following the 2018 amendment to the Waste Framework Directive, waste management in the Union was further developed into sustainable materials management. Its objectives are to protect, preserve and improve the quality of the environment; safeguard human health; ensure the prudent, efficient and rational use of natural resources; promote the principles of the circular economy; increase the use of energy from renewable sources; improve energy efficiency; and reduce the Union's dependence on imported resources, thereby creating new economic opportunities and supporting long-term competitiveness.

Waste prevention is the most efficient way to improve resource efficiency and reduce the environmental impact of waste. It is therefore important for Member States to adopt appropriate waste prevention measures, support innovative models of production, trade and consumption, and reduce the presence of hazardous substances in materials and products.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☒	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☐	☐	☐	☒

☑ What was assessed/analyzed?

The subject matter of the audit is the management of hazardous waste during the period from 1 January 2021 to 31 December 2024. The Waste Management Act explicitly defines waste management, including the management of hazardous waste, as the collection, transport, recovery and disposal of waste, including sorting; the supervision of such operations; the after-care of disposal sites; and actions taken in the capacity of a dealer or broker.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

In accordance with the general objectives of performance auditing set out in the INTOSAI Framework of Professional Pronouncements, the objective of the present audit is to assess the effectiveness of hazardous waste management by: Providing the legislative and executive authorities, as well as all stakeholders, with an independent and objective assessment of: the effectiveness of leadership and management in achieving the objectives and priorities related to hazardous waste management; the achievement of the expected results and impacts of hazardous waste management. Supporting the management of the audited organisation by identifying weaknesses and formulating recommendations concerning hazardous waste management.

☑ What were the key audit questions examined?

The main audit question was:

- Is hazardous waste management effective?

I. **First specific audit question: Is leadership and management effective in achieving the objectives and priorities for hazardous waste management?**
   - 1.1. Have priorities, objectives, measures and activities for hazardous waste management been defined?
   - 1.2. Has the necessary organisation been established for the implementation, monitoring and reporting of the hazardous waste measures and activities set out in the action plans for the strategic documents?
   - 1.3. Is the implementation of the hazardous waste measures and activities set out in the action plans for the strategic documents duly reported?
   - 1.4. Is the hazardous waste management process adequately supported by information?
   - 1.5. Are the control activities carried out by the competent authorities in the field of hazardous waste management effective?

II. **Second specific audit question: Are the expected results and impacts of hazardous waste management being achieved?**
   - 2.1. Do the results of hazardous waste management contribute to the achievement of the statutory objectives?
   - 2.2. Has the expected impact of hazardous waste management been achieved?

☑ Audit criteria and sources of criteria

Criterion: The existence of objectives, measures and activities in strategic and planning documents aimed at hazardous waste management at national and local level.

Indicators:

- priorities defined in the National Development Programme "Bulgaria 2030" (NDP Bulgaria 2030) and measures included in the action plans for the implementation of the Programme;
- measurable objectives set out in the National Environmental Strategy 2021–2030 and measures included in the action plan for the implementation of the Strategy;

- measurable objectives set out in the Strategy for the Transition to a Circular Economy 2022–2027 and activities included in the action plan for the implementation of the Strategy;
- specific measures and activities defined in relation to the strategic objectives set out in the National Waste Management Plan (NWMP) 2021–2028 concerning hazardous waste management, with financial resources allocated for their implementation;
- measures and activities concerning hazardous waste included in municipal waste management programmes.

Criterion: The measures and activities defined for hazardous waste management contribute to the achievement of the statutory objectives.

Criterion: Actions taken by the Minister of Environment and Water to establish arrangements for the implementation, monitoring and reporting of hazardous waste measures and activities.

Indicators:
- assigned functions and clearly defined responsibilities;
- procedures introduced for the implementation, monitoring and reporting of the measures and activities, including approved internal rules, guidelines, instructions, methodologies and other relevant documents;
- an organisational, monitoring and reporting framework introduced for the implementation of the Action Plan to the National Environmental Strategy 2021–2030, including the assessment of results and the adoption of corrective action where necessary;
- a system introduced for reporting and controlling implementation, as well as for evaluating results and updating the National Waste Management Plan 2021–2028.

Criterion: Effective interaction and coordination in the implementation, monitoring and reporting of the measures and activities.

Criterion: Reporting on the hazardous waste measures and activities included in the implementation plans for the strategic documents.

Indicators:
- progress reports prepared on the implementation of the hazardous waste measures and activities included in the implementation plans for the strategic documents;
- hazardous waste measures and activities implemented.

Criterion: Availability of information, traceability and transparency of the results of hazardous waste management.

Indicators:
- a functioning National Waste Information System (NWIS) providing complete, reliable and timely information on hazardous waste;
- compliance with the requirements for maintaining public registers;
- public access to, and transparency of, information on the results of hazardous waste management.

Criterion: Conditions established for the effective control of hazardous waste management.

Indicators:
- approved rules, guidelines and/or procedures for carrying out control activities, with clearly defined responsibilities and designated persons responsible for such activities;
- cooperation and coordination agreements concluded between the competent control authorities.

Criterion: Control exercised by the competent authorities over compliance with the requirements for hazardous waste management.

Indicators:
- number of documentary checks and/or on-site inspections carried out;
- results of the inspections carried out, including inspection reports drawn up, infringements identified, instructions issued, administrative offence notices drawn up, and sanctions imposed;
- interaction and coordination between the competent authorities in carrying out control activities.

Criterion: Results and progress achieved in the implementation of the strategic documents and in hazardous waste management.

Indicators:
- quantities of hazardous waste collected, transported and treated, including disposal and recovery, as reported through the National Waste Information System;
- waste treatment facilities and/or installations, and the number of hazardous waste landfills and/or regional municipal waste landfills equipped with a dedicated cell for the disposal of hazardous waste and having sufficient capacity;
- quantities of hazardous waste imported and exported;
- presentation of the data as relative shares.

Criterion: Impact achieved through hazardous waste management.

Indicators:
- prevention and reduction of hazardous waste generation;
- reduction in the quantities of hazardous waste sent to landfill;
- increase in the quantities of hazardous waste recycled and recovered.

☑ **Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?**

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

As a result of the audit, the following findings, conclusions and assessments were made:

1. The Waste Management Act requires waste management to be carried out with the aim of preventing, reducing or limiting its harmful impact on human health and the environment. The national strategic and programming documents — the National Development Programme BULGARIA 2030, the Strategy for the Transition to a Circular Economy 2022–2027 and the National Waste Management Plan 2021–2028-set out objectives, measures and activities for waste management, including hazardous waste management. Specific indicators and resources have been defined to support the implementation of the measures and activities.
   Priority is given to preventing waste generation and reducing its hazardous properties, establishing municipal systems for the separate collection of hazardous household waste, and financing projects for the development of new product designs and technologies involving fewer hazardous substances. The mandatory separate collection of hazardous waste is intended to ensure compliance with the requirements of the Waste Framework Directive.
   The Minister of Environment and Water has not taken action to establish the conditions necessary for the sustainable management and development of the sectoral policy or to initiate the formal adoption of the National Environmental Strategy 2021–2030. This creates a risk to the achievement of the sector's long-term objectives and priorities.
   The measures and activities defined in the National Waste Management Plan 2021–2028 do not address the problem identified in the Plan's situation analysis concerning waste. Furthermore, no measures have been included to prevent the generation of hazardous waste by industry, which is the largest source of hazardous waste.
2. The Environmental Protection Act stipulates that mayors are responsible for organising waste management, including hazardous waste management, within the territory of their respective municipalities. They are also required to develop and implement a waste management programme aligned with the structure, objectives and provisions of the National Waste Management Plan, including measures for organising the management of municipal, construction and hazardous waste generated within the municipality.
   The Minister of Environment and Water issued timely methodological guidelines for the preparation of municipal and regional waste management programmes, thereby ensuring a consistent approach to their development by the mayors of the respective municipalities. The vast majority of municipalities in Bulgaria-94 per cent — have developed waste management programmes that have been adopted by their municipal councils and include specific measures and activities relating to hazardous waste. These measures and activities are aimed at achieving the statutory, strategic and planning objectives, providing assurance at local level that the necessary conditions have been established for the effective management of this type of waste and for the protection of the environment and human health.
3. The functions relating to the implementation, control and coordination of the National Waste Management Plan 2021–2028 have been assigned to the Waste Management and Soil Protection Directorate within the Ministry of Environment and Water, which is responsible for waste management. However, no responsibilities have been defined for preparing reports on the implementation of the National Plan.
   As a result, the Ministry of Environment and Water has not fulfilled its obligation to provide information for reporting on progress in implementing the measures included in the action plans for the National Development Programme BULGARIA 2030. Furthermore, the requirements for annual and three-year reporting on the implementation of the measures under the National Waste Management Plan 2021–2028 have not been met.

4. The implementation of the measures set out in the municipal hazardous waste management programmes, as reported by the mayors, has been reflected in the regional reports on the state of the environment prepared by 13 Regional Inspectorates of Environment and Water. Only the regional reports on the state of the environment prepared by the Sofia and Montana Regional Inspectorates of Environment and Water contain no information on the implementation of hazardous waste measures, despite the fact that the mayors had submitted reports on the implementation of their waste management programmes
5. The National Waste Information System, as provided for by law, is operational and maintained by the Executive Environment Agency. The public registers maintained through the information system and accessible via the websites of the Ministry of Environment and Water and the Executive Environment Agency contain data on hazardous waste and ensure public access to, and transparency of, the information.
   An exception is the legally required public register of persons placing footwear and textiles on the market. As at 31 January 2026, this register had not yet been integrated into the National Waste Information System, and no data had been entered into it.
6. The controls relating to hazardous waste carried out during the period 2021–2024 formed part of the general waste management control activities of the Regional Inspectorates of Environment and Water and the state health control exercised by the Regional Health Inspectorates. The absence of control activities specifically focused on hazardous waste prevents a complete and adequate assessment of the actual situation and of existing and potential problems in the sector, thereby creating a risk to the effectiveness of hazardous waste management.
   Among the infringements related to waste management, the largest share — 42 per cent — concerned mayors who had failed to take measures to prevent waste from being discarded at unauthorised locations and the creation of illegal dumpsites, as well as to organise their clean-up. Among persons carrying out activities involving hazardous waste, the largest share of infringements — 26 per cent — concerned non-compliance with record-keeping and waste classification requirements.
   No specific procedures or arrangements have been established for information exchange, communication and cooperation between the institutions responsible for control activities concerning hazardous waste in medical and healthcare establishments, or for the transboundary shipment of waste, including hazardous waste. This does not contribute to improving the effectiveness of control.
7. The results of hazardous waste management show that, as at May 2025, 10 waste landfills with hazardous waste cells were operating in the country, with a total capacity of 31,210,745 tonnes for the disposal of hazardous waste. During the period 2021–2024, the number of landfills with hazardous waste disposal cells increased by three, while the total remaining capacity for hazardous waste disposal amounted to 16,231,896 tonnes, or approximately half of the total capacity of all landfills.
   A total of 165 facilities and installations for the treatment of hazardous waste are in operation across the country. However, no hazardous waste treatment facilities or installations have been established in five of the country's 28 regions.
   The mayors of municipalities with more than 10,000 inhabitants have provided a total of 57 sites for the free delivery of separately collected hazardous household waste. These sites have been established in 20 regions. In municipalities located within eight regional centres, corresponding to 29 per cent of the mayors concerned, no sites have been provided for the free delivery of separately collected hazardous household waste. This is not in compliance with the requirements of Article 19(3) of the Waste Management Act.
   Data from the Executive Environment Agency on hazardous waste generated during the period 2021–2023 show a decrease of 2 per cent in the total quantity generated. The quantity of hazardous waste treated remained unchanged in 2023 compared with 2022.

Over the period, the quantity of hazardous waste recovered was more than 1 per cent higher than the quantity disposed of.

The largest share of hazardous waste sent to landfill — 53 per cent of all hazardous waste landfilled during the period — was reported in 2021. This share decreased to 20 per cent in 2022 and increased to 28 per cent in 2023.

Over the same period, however, the relative share of hazardous waste imported into the country increased by 41 per cent. This waste should undergo recovery operations, primarily the recycling or recovery of metals and metal compounds, and the re-refining of oils or other forms of oil reuse.

8. According to Eurostat data for 2022 on the quantities of hazardous waste generated, measured by the indicator "kilograms per capita", Bulgaria ranked second in the EU, after Finland, in terms of hazardous waste generation.

   The indicator measures all waste generated within the country, including mineral waste, dredging spoils and soils, which increases the reported quantities of waste, particularly those generated by the mining and construction sectors.

   The quantity of hazardous waste generated in Bulgaria under this indicator amounted to 2,246 kg per capita, compared with an EU average of 266 kg per capita, which was reported as 88 per cent above the European average.

   The limited impact achieved in preventing and reducing the generation of hazardous waste, as well as in its recovery and disposal, does not contribute to the achievement of the priorities set for the waste sector.

The introduction of specific statutory requirements for the management of hazardous waste as a separate category of waste has established an appropriate legal framework for its effective management. The quantities of hazardous waste generated in Bulgaria are several times higher than the European Union average, which is a clear indication that compliance with the waste management hierarchy remains a challenge.

To ensure and achieve effective hazardous waste management, further efforts are required on the part of the Minister of Environment and Water to:

- ensure the timely adoption of a national strategic document on the environment as a means of achieving the statutory objectives and complying with the principles of environmental protection, including the protection of environmental components;
- assign specific direct responsibilities to the experts in the competent directorate of the Ministry of Environment and Water for the implementation, monitoring and reporting of measures and activities related to hazardous waste;
- introduce procedures for the effective coordination, monitoring and reporting of the implementation of measures and activities and the achievement of the hazardous waste management objectives set out in planning and programming documents, while also ensuring the traceability and transparency of hazardous waste management at national level;
- prepare in a timely manner the annual and three-year reports required to track the implementation of the objectives and measures for waste management, including hazardous waste management;
- ensure that compliance with the specific statutory requirements concerning hazardous waste is monitored as part of the control activities carried out by the Regional Inspectorates of Environment and Water;
- regulate cooperation and coordination between the responsible institutions in relation to the transboundary shipment of hazardous waste and hazardous waste generated by medical and healthcare establishments.

☑ Key recommendations

As a result of the audit, seven recommendations were formulated and addressed to the Minister of Environment and Water. The recommendations are aimed both at improving the arrangements for monitoring and control in waste management, including hazardous waste management, and at ensuring compliance with the requirements of the relevant specific legislation. They include:

- adopting a national strategic document in the field of environmental protection;
- taking action to ensure that waste management programmes are developed by all municipalities in the country;
- assigning the competent directorate within the Ministry of Environment and Water responsibility for the ongoing monitoring of, and reporting on, the implementation of the National Waste Management Plan;
- ensuring the periodic reporting to the Council of Ministers on the implementation of the National Waste Management Plan, as provided for in the Plan;
- taking action to initiate the conclusion of an agreement with the Ministry of Health and the adoption of joint instructions with the Ministry of Interior regulating coordinated control activities during inspections related to hazardous waste management.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The deadline for implementing the recommendations of the Bulgarian National Audit Office is 1 March 2027.

Republic of Moldova — Court of Accounts of the Republic of Moldova

1. Audit title

Performance Audit: "Does the automation of emergency call management through the single emergency number 112 contribute to improving services provided to the population in emergency situations?"

2. Year of completion / publication

September 2025

3. Period covered by the audit

2021 — first half of 2025

4. Links (in national language and in English)

https://www.ccrm.md/ro/decision_details/1341/hotararea-nr73-din-30-septembrie-2025-cu-privire-la-raportul

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The audit was selected due to the essential role of the 112 Service in ensuring timely and coordinated access to emergency services and its direct importance for the protection of life, health and property. The audit was not triggered by a specific disaster or crisis.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☐	☐	☒	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☒ emergency call management and coordination

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☐	☒	☒	☐	☐

☑ What was assessed/analyzed?

The audit assessed the performance of the national 112 emergency call management system, focusing on the accessibility, continuity and timely processing of emergency calls. It also examined information exchange and coordination between the 112 Service and specialized emergency services.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

To assess the performance of emergency call management through the single emergency number 112 and whether it contributes to improving emergency services provided to the population.

☑ What were the key audit questions examined?

1. What functional limitations affect the performance of the 112 information system?
2. What deficiencies affect universal and timely access to emergency services?
3. What gaps in information exchange may affect coordinated emergency response?
4. What operational vulnerabilities affect the continuity and sustainability of the 112 Service?
5. What factors affect emergency call handling and response times?

☑ Audit criteria and sources of criteria

National legislation and regulations governing the 112 Service, the National Programme for the implementation of the 112 Service, relevant EU requirements, and recommendations and good practices of the European Emergency Number Association (EENA).

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

The audit found that the 112 Service generally ensures the reception and prompt transmission of emergency calls to specialized emergency services. However, weaknesses were identified in system continuity, interoperability with relevant information systems, performance measurement and operational arrangements, which may affect the efficiency of emergency call management.

☑ Key recommendations

The recommendations focused on strengthening service continuity and backup arrangements, improving information exchange and performance indicators, and enhancing the operational capacity of the 112 Service.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The implementation of the audit recommendations is subject to the SAI's established follow-up procedures.

☑ Good practices and lessons learned

The audit demonstrates the value of assessing emergency communication systems from an end-to-end perspective, including accessibility, operational continuity, information exchange and response-time performance.

1. Audit title

Performance Audit on the Implementation of Strategic Actions in Response to Climate Change (SDG 13 — Climate Action)

2. Year of completion / publication

May 2026

3. Period covered by the audit

2022–2025

4. Links (in national language and in English)

https://www.ccrm.md/ro/decision_details/1379/hotararea-nr-35-din-08-mai-2026-cu-privire-la

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The audit was selected due to Moldova's vulnerability to climate change and the increasing risks associated with droughts, floods, heatwaves and other extreme weather events. It assessed the effectiveness of public policies aimed at climate change adaptation, mitigation and strengthening climate resilience.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☐	☒	☒	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☒ climate change adaptation

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☐	☐	☐

☑ What was assessed/analyzed?

The audit assessed the effectiveness of national strategic actions on climate change aaptation and mitigation, including their implementation, monitoring and results, with particular attention to vulnerable sectors and forestry measures contributing to climate resilience.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

To assess the effectiveness of the implementation of the State's strategic actions in the field of climate change.

☑ What were the key audit questions examined?

1. Are national climate change adaptation policies aligned, coherent and relevant to international commitments?
2. Have the necessary climate adaptation policies been implemented in the most vulnerable sectors?
3. Do the authorities have a functional system for monitoring progress and assessing the impact of climate adaptation policies?

☑ Audit criteria and sources of criteria

National legislation and strategic policy documents on climate change adaptation and mitigation, including the National Climate Change Adaptation Programme until 2030 and its Action Plan, the Nationally Determined Contribution (NDC) under the Paris Agreement, relevant international commitments under the United Nations Framework Convention on Climate Change (UNFCCC), the Sustainable Development Goals (particularly SDG 13 — Climate Action), as well as relevant EU policies, international guidelines and good practices on climate change adaptation, implementation, monitoring and evaluation.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

The audit found that Moldova has made progress in aligning its climate policy framework with international commitments. However, implementation remains affected by delays, weaknesses in inter-institutional coordination, insufficient performance indicators and the absence of a fully functional and integrated system for monitoring and evaluating climate policy results.

☑ Key recommendations

Recommendations focused on improving performance indicators and resource planning, strengthening institutional coordination and monitoring, and improving the implementation and sustainability of climate adaptation measures.

☑ Follow-up actions, impact and status of implementation of audit recommendations

The implementation of the audit recommendations is subject to the SAI's established follow-up procedures.

☑ Good practices and lessons learned

The audit highlights the importance of linking climate policies, disaster risk reduction, measurable performance indicators and monitoring mechanisms in order to assess whether strategic actions actually strengthen national resilience.

RIKS REVISIONEN

Sweden — Swedish National Audit Office (SWEDISH NAO)

1. Audit title

Central government management of civil defence expansion

2. Year of completion / publication

March 2025/RiR 2025:4

3. Period covered by the audit

2015–2024

4. Links (in national language and in English)

https://www.riksrevisionen.se/en/audits/audit-reports/2025/central-government-management-of-civil-defence-expansion.html

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

In 2015, the Government decided to resume planning for total defence. The direction of Sweden's defence was to be changed — from a primary focus on international operations to building national defence capable of countering an armed attack. For civil defence actors, this meant resuming work that had largely been mothballed for decades.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☒	☐	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☐	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☒	☒	☐

☑ What was assessed/analyzed?

The Swedish NAO has examined central government management of the revival of civil defence during 2015–2024.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The overall audit question of the review is whether the government's governance of the build-up of civil defence has been effective.

☑ What were the key audit questions examined?

1. Have the Swedish Civil Contingencies Agency (MSB) and the Swedish Armed Forces provided information and supporting documentation that enabled the Government to make decisions on effective priorities within civil defence?
2. Has the Government's governance aimed at strengthening civil defence capabilities been implemented effectively?

☑ Audit criteria and sources of criteria

The audit criteria are the standards against which we assess our findings. These criteria are based on the Parliament's objectives for civil defence, namely that it should have the capability to:

1) protect the civilian population;
2) ensure the continuity of the most essential societal functions;

3) maintain the provision of critical supplies and services;
4) support the military defence capability in the event of an armed attack or war in our surrounding region;
5) uphold society's resilience to external pressure and contribute to strengthening the willingness to defend the country;
6) contribute to enhancing society's capacity to prevent and manage severe disruptions in peacetime.

☑ Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?

☐ yes

☒ no

9. Summary of audit results

☑ Conclusions and findings

The overall conclusion is that the Government has been unclear in its management of the government agencies — in terms of what should be achieved, by whom, when and to what extent. This, in turn, has meant that civil defence capabilities are inadequate in relation to the global landscape, according to most observers. The overall objectives of civil defence have not provided any detailed direction for the effort. Nor have the Government's planning instructions been sufficiently clear about what each government agency is expected to achieve. Furthermore, the Government has not sufficiently clarified expectations for the development of civil defence capabilities, either in its regular dialogues with agencies or in other ways.

☑ Key recommendations

The Swedish National Audit Office recommends that the Government:

- address ambiguities in the division of responsibilities, for example ensuring the inclusion of all areas/functions of essential services within a sector, or authorising sectoral agencies to issue regulations
- address ambiguities about what is to be accomplished, by whom it is to be accomplished and when it is to be accomplished in terms of civil defence capabilities
- ensure that government agencies' funding for both regular activities and capacity-building measures for civil defence is long-term.

☑ Follow-up actions, impact and status of implementation of audit recommendations

It´s too early to follow-up the audit. The Swedish NAO´s follow-up reports usually cover performance audits reported 3–4 years ago.

THE ACCOUNTING CHAMBER
Supreme Audit Institution of Ukraine

Ukraine — Accounting Chamber of Ukraine (SAI of Ukraine)

1. Audit title

Civil Protection in General Secondary Education Institutions

2. Year of completion / publication

July 2024 / 2024

3. Period covered by the audit

2023

4. Links (in national language and in English)

https://rp.gov.ua/upload-files/Activity/Collegium/2024/32-1_2024/Zvit_32-1_2024.pdf

5. Type of audit:

Audit				Review	Analysis	other
Performance	Compliance	Financial	Combined			
☒	☐	☐	☐	☐	☐	☐

6. Background and relevance of the audit

The armed aggression of the Russian Federation against Ukraine has significantly changed approaches to the organisation of civil protection of the population in the country. The education sector, which is fundamental to the development of the state, has faced systemic security challenges, making the protection of participants in the educational process a priority of state policy. In response to these challenges, the Accounting Chamber of Ukraine initiated a parallel audit jointly with the Hessian Court of Audit (Germany) on the effectiveness of the civil protection system in municipal general secondary education institutions.

7. Audit scope

☑ Which areas were covered by the audit?

the civil protection system as a whole	emergency risk assessment	emergency prevention	response readiness	shelters	early warning and public alert systems
☒	☐	☐	☐	☐	☐

critical infrastructure protection	fire protection	technological accidents	radiological, chemical, or biological safety	emergency recovery	other: *Please specify*
☐	☒	☐	☐	☐	☐

☑ Which stages of the emergency management cycle are covered by the audit?

prevention	preparedness	response	recovery	other: *Please specify*
☒	☒	☐	☐	☐

☑ What was assessed/analyzed?

The subject of the audit was the measures aimed at creating safe conditions in educational institutions, including the implementation of projects related to the construction, reconstruction, restoration and major repair of protective structures and other facilities forming part of the civil protection shelter fund of educational institutions.

8. Audit objectives, scope and methodology

☑ What was the objective of the audit?

The objective of the audit was to assess the effectiveness of creating safe conditions in municipal general secondary education institutions. Particular attention was paid to the capacity of the civil protection system to protect schools from threats. We also assessed progress in implementing shelter arrangement projects and the quality of coordination between central and local authorities in creating a safe educational environment.

☑ What were the key audit questions examined?

1. Does the current civil protection system in educational institutions protect participants in the educational process from threats?
2. Are shelter arrangement projects in educational institutions being implemented properly?

☑ Audit criteria and sources of criteria

The audit criteria covered: implementation of state policy in the field of civil protection; organisation of the civil protection and safety system in educational institutions; availability, condition and

accessibility of protective structures; fire safety, security and alert systems; preparedness for emergency response and provision of first aid; effectiveness of training participants in the educational process to act in crisis situations; and the efficiency of managing budget funds allocated to creating safe learning conditions in educational institutions. The sources of the criteria were laws and regulations, programme documents, and organisational and administrative documents defining requirements for creating and maintaining a safe educational environment and for the use of budget funds.

☑ **Were any innovative, specific, or noteworthy methods used during the audit or in presenting its results?**

☐ yes

☒ no

9. Summary of audit results

☑ **Conclusions and findings**

1. **Civil protection system.**
   The audit showed that the safety measures implemented in educational institutions do not guarantee a safe learning environment — some participants in the educational process remain vulnerable to threats:

- **Protection against attacks**
  Only 36.9 % of schools have internal and external video surveillance systems, while 53.1 % have security personnel.

- **Fire safety**
  Only 46 % of schools are equipped with fire alarm systems.

- **Availability of shelters**
  Only 59.0 % of schools have shelters, which puts the safety of the remaining participants in the educational process at risk.

2. **Project implementation.**
   The audit found that shelter arrangement projects in educational institutions were implemented without due compliance with the principles of efficient budget management. As a result, achievement of the planned targets was unsatisfactory:
   - Of **the 309 projects planned, only 192 (62 %) had been completed by the end of 2023;**
   - **Of the** 93.4 thousand planned new shelter places, only 22.8 thousand (24 %) were created.

In view of these problems, the overall lack of protection of participants in the educational process remained high at the end of 2023. More than 1.134 million students and education staff (33 %) remained without access to shelters.

The audit identified a set of systemic causes that led to the low effectiveness of the measures implemented:

- ineffective control and coordination by the Ministry of Education and Science of Ukraine and the relevant education authorities;

- unclear definition of funding sources, indicators and objectives of the Concept for the Safety of Educational Institutions;
- neglect of safety planning by heads of educational institutions;
- insufficient financing of safety systems by the founders of educational institutions;
- an inefficient mechanism for granting the subvention and a low level of its utilisation;
- incomplete development of an integrated civil protection system.

☑ Key recommendations

The Accounting Chamber of Ukraine recommended updating the Concept for the Safety of Educational Institutions by defining clear indicators and key performance indicators for a safe educational environment; introducing security protocols to prevent unauthorised access to educational institutions; establishing requirements that subvention funds allocated for the construction of new shelters be used exclusively for civil protection protective structures; and developing regulatory documents defining sanitary and hygienic requirements for such structures.

☑ Follow-up actions, impact and status of implementation of audit recommendations

As a result of the implementation of the Accounting Chamber's recommendations, the regulatory framework and practical mechanisms for ensuring safety in educational institutions were improved. In particular:

- expected results of the implementation of the Concept for the Safety of Educational Institutions and indicators for measuring their achievement were defined;
- a methodology for assessing security risks in the education system and a procedure for implementing an experimental project to strengthen the safety of the educational environment were approved;
- the conditions for granting the subvention were clarified, including its allocation to new shelters classified as civil protection protective structures and to educational institutions providing in-person and blended learning;
- sanitary requirements for civil protection protective structures were updated and the organisation of meals during stays in such structures was regulated;
- curricula on mine safety and handling explosive hazards were updated;
- additional safety measures were introduced in educational institutions with the participation of officers of the National Police of Ukraine.

☑ Good practices and lessons learned

The parallel audit with the Hessian Court of Audit made it possible to obtain comparable results, identify critical shortcomings and develop specific recommendations.

The main results of the comparative analysis are set out in the Joint Statement signed on 21 January 2025 (https://surl.li/xlxfoi).

Thus, this audit became a basis for systemic changes in the safety of educational institutions: updating the regulatory framework, financing mechanisms and approaches to organising a safe educational environment.



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