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

THE ACCOUNTING CHAMBER
Supreme Audit Institution of Ukraine

EUROSAI WG AFADC DIGEST

SAIs United Against Disasters

State Resilience to Disasters: Preparedness, Early Warning and Response to Climate Change Challenges

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Special Electronic Digest of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (EUROSAI WG AFADC)

The purpose of the Digest is to raise awareness and enhance the professional competence of auditors, promote the exchange of best practices and experiences, ensure transparency and accountability in the use of funds, and support the development of effective policies and strategies for managing resources allocated to disaster prevention and response. The Digest also aims to inform readers about the activities of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes.

The Editorial Board invites all interested parties to submit their articles, reports, and features. These materials can be sent to the Secretariat of the EUROSAI WG AFADC at:

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The authors bear full responsibility for the content of the articles and materials published in the electronic Digest. The views and opinions expressed therein do not necessarily reflect the official position or policy of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes.

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EDITOR'S NOTE

Olha PISHCHANSKA —
Chairwoman of the Accounting Chamber,
Chair of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes

Dear Colleagues and Readers,

We are pleased to present the second edition of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC) Electronic Digest, devoted to the theme "State Resilience to Disasters: Preparedness, Early Warning and Response to Climate Change Challenges." In recent years, Europe and the world have faced an increasing number of natural hazards and climate-related extreme events — floods, wildfires, droughts, earthquakes and other hazards — whose impacts are intensified by climate change, urbanisation and increasing pressure on natural resources. These challenges underline a simple yet demanding truth: resilience is not built in times of crisis alone; it must be systematically designed, financed, governed and audited.

This edition brings together contributions from Supreme Audit Institutions across Europe, reflecting the entire disaster risk management cycle — from preparedness and early warning systems, through adaptation to climate-related risks and the sustainable natural resources management, to recovery and reconstruction following large-scaledisasters. The articles demonstrate how audits can identifysystemic weaknesses, governance gaps, deficiencies in data and coordination, while also highlighting good practices that strengthen the capacity of public institutions to prevent, withstand and recover from shocks. By organising the contributions into thematic sections, this Digest aims to provide readers not only with individual national experiences, but also with a coherent and comparative perspective on how state resilience can be assessed through the lens of public audit.

We hope that this publication will contribute to the knowledge exchange among SAIs, support the further development of audit methodologies in the field of disaster risk management and climate change adaptation, and reinforce the role of SAIs in promoting accountability, transparency and effectiveness in this critically important area of public policy. On behalf of the EUROSAI WGAFADC Secretariat, I sincerely thank all contributing SAIs and authors for their valuable input and commitment to our shared professional mission.

I. PREPAREDNESS & EARLY WARNING SYSTEMS

Introductory Note

Effective preparedness for emergencies and well-functioning early warning systems are among the key elements of state resilience to disasters. While natural hazards cannot be fully prevented, their consequences can be significantly reduced through timely risk assessment, reliable monitoring and forecasting, clear institutional responsibilities, robust infrastructure, and informed public response. In this sense, preparedness is not a one-time investment, but a continuous governance process that requires strategic planning, stable financing, inter-institutional coordination, and regular improvement.

Supreme Audit Institutions (SAIs) play a crucial role in assessing whether these prerequisites are in place and whether they function as intended. Audits in this area go beyond the evaluation of individual organizations or technical systems. They cover the entire chain of preparedness and response: from risk identification and data collection to decision-making and warning dissemination, as well as the readiness of emergency services, critical infrastructure and protective facilities to operate in times of crisis. Such audits help to reveal systemic weaknesses, overlaps or gaps in responsibilities, shortcomings in planning and maintenance, as well as risks arising from insufficient coordination between national and local authorities.

The contributions presented in this section illustrate how SAIs approach the assessment of preparedness and early warning systems in different national contexts. They cover audits of fire protection services, national early warning frameworks based on meteorological, hydrological and geological data, the management of public shelters and critical infrastructure, as well as the overall preparedness of public administrations to respond to crises. Despite differences in institutional arrangements and risk profiles, the cases presented here highlight common challenges: the need for clear governance arrangements, reliable and up-to-date data, sustainable financing of preventive measures, and effective communication with the population.

At the same time, these articles demonstrate the added value of audit work in strengthening public sector preparedness for emergencies. By focusing on governance, coordination and performance, SAIs contribute to shifting the emphasis from reactive crisis management to proactive risk management. In doing so, they support public authorities in developing systems capable not only of responding to disasters, but also of anticipating risks and reducing their potential impact on people, the economy and the environment.

Name of the SAI: Albanian Supreme Audit Institution

Department of Performance Audit

THE PERFORMANCE OF FIRE PROTECTION SERVICE IN ALBANIA

OBJECT

- The legal framework that regulates the activity of the fire protection service, if it is complete and updated;
- Proper structural organization (establishment of structures) for the proper management of the fire protection service both at the central and local level;
- Human resources available to cover the entire territory with quality service and in time, as well as their continuous education;
- Financial support in improving the infrastructure and quality of the fire protection service;
- Cooperation between the responsible structures of the fire protection service;
- Logistic means available to the fire service.

KEY RESEARCH QUESTIONS

1. Has the fire protection service been effectively managed by the responsible institutions at the local and central level, for the period 2018–2020?
2. Has the proper structural organization been ensured for the management of the fire protection service at the local and central level?
3. Has the financial support in improving the necessary infrastructure for the fire protection and rescue service been sufficient?

THE MAIN LESSONS LEARNED

Management of the Fire Protection Service in Albania, despite the work and efforts, at the central and local level, has not been effective enough in terms of establishing, operating and monitoring this service. This situation has come as a result of the lack of a strategy in carrying out the activities approved by the Ministry of the Interior, after the decentralization of this service, the lack of establishment of appropriate structures at the central level and the delays in drafting the regulatory legal framework for this service.

Consequently, the measures taken from the Ministry of the Interior, through the Directorate of Fire Protection and Rescue and the Local Directorates of the Ministry of Education, Culture, Sports and Science, in the Municipality of Tirana and Vlorë, have not been sufficient for the realization of the objectives both for fire prevention and for inspection according to regional and contemporary standards in guaranteeing public safety.

For the fire service, it has not been implemented on a national scale, the support with funds related to the establishment of the infrastructure and the fleet with tools and equipment according to the standards of other Balkan countries, to ensure continuity after the decentralization of this service.

From the audit of this service at the central and local level, focused on two large municipalities

as the Municipality of Tirana and the Municipality of Vlorë, it turned out that the measures taken for the effective operation of the fire protection and rescue service are insufficient to guarantee a safe, stable service and according to contemporary standards.

Full coverage of the territory has not yet been achieved in terms of on-site control and monitoring of the fire protection system for residential buildings, referring here to the definitions of technical regulations, and there is no map of Fire Hydrants which is easily available for on-site service. The institutions responsible for fire protection reflect a lack of effectiveness in the exercise of duties, the coordination of the parties participating in the process, as well as the commitment and legal obligation for the practical realization of the fire protection and safe and complete rescue service, in function of public safety.



Name of the SAI: ***State Audit Office of Georgia***

Sophio Dvalishvili *— Deputy Auditor General*

Tornike Shermadini *— Head of Economic Activities Audit Department*

Maka Chikhoria *— Chief Auditor*

STATE PREPAREDNESS AND EARLY WARNING SYSTEMS IN GEORGIA LESSONS FROM A PERFORMANCE AUDIT

Introduction

Climate change has significantly increased the frequency and intensity of natural hazards, particularly floods, landslides, mudflows, and extreme weather events. For countries with complex terrain and diverse climatic zones, such as Georgia, effective early warning systems (EWS) constitute a cornerstone of state resilience to disasters. Timely, accurate, and actionable warnings, based on reliable hydrological, meteorological, and geological data, are essential for protecting human life, critical infrastructure, and economic activity.

In this context, the State Audit Office of Georgia conducted a performance audit entitled "Performance Audit on the Effectiveness of Using Meteorological, Hydrological, and Geological Data for Early Warning Systems." The audit assessed whether existing institutional, technical, and coordination mechanisms enable public authorities to use available data effectively for disaster prevention and risk mitigation. This article summarizes the audit's subject matter, key audit questions, principal findings, lessons learned, and challenges encountered during the audit process, contributing to the EUROSAI WGAFADC thematic work on state preparedness and early warning systems.

Audit Scope and Subject Matter

The audit examined the effectiveness of the national early warning framework, with particular attention to how hydrological, meteorological, and geological data are collected, processed, shared, and utilized for early warning and decision-making purposes. The audit covered the period up to 2024 and assessed the roles, responsibilities, and interactions of key public entities involved in data generation, risk assessment, and emergency management.

A systems-oriented approach was applied, assessing the EWS as an end-to-end process from data collection and analysis to warning dissemination and use in preparedness and response. The audit examined the activities of multiple public institutions involved in the use of hydrological, meteorological and geological data for early warning purposes, with particular emphasis on cooperation and coordination mechanisms among these entities.

Audit Questions and Criteria

The main audit question was:

Are appropriate prerequisites in place to ensure the effective use of hydrological, meteorological, and geological data for early warnings?

This question was supported by the following sub-questions:

1. Are the roles and responsibilities of EWS stakeholders clearly defined and sufficiently comprehensive?
2. Are there established communication processes in place between government agencies, subject-matter experts, and local residents to ensure the effective use of hydrological, meteorological, and geological data for early warning systems?
3. To what extent do local governments use hydrological, meteorological, and geological information in exercising their statutory powers?
4. To what extent are early warnings, based on hydrological, meteorological, and geological data, appropriately disseminated to relevant stakeholders?

Key Findings

The audit identified several critical gaps that impede Georgia's preparedness and resilience to natural disasters. These findings highlight systemic weaknesses related to institutional coordination, local preparedness, data utilization, and communication mechanisms.

Functional Ambiguity and Strategic Guidance Gaps

The audit revealed that responsibilities related to early warning are distributed among several institutions, each operating within its own mandate. Functional analysis identified overlapping responsibilities among EWS stakeholders and a lack of clarity regarding the entity responsible for identifying, analyzing, and assessing hazards and risks arising from natural factors. This ambiguity is compounded by the absence or outdated status of key national-level conceptual documents, including the National Security Concept, Georgia's Threat Assessment Document, and national strategies in the security sector. The lack of updated strategic guidance limits institutional coherence and weakens the alignment of early warning functions with national security and disaster risk management priorities.

Absence of a Centralized Database

There is no centralized information system for the assessment of natural disasters, hazards, and risks. As a result, decision-makers lack access to a consolidated and reliable source of information necessary for timely, evidence-based disaster preparedness and response planning.

Lack of Local Preparedness Plans

Municipalities have not developed or approved Emergency Situation Risk Management Plans. This shortcoming is largely attributable to the absence of a comprehensive legal framework defining municipal roles and responsibilities within the EWS. Consequently, local authorities are insufficiently prepared to manage risks effectively, limiting the system's capacity to respond promptly to emergencies at the community level.

Insufficient Use of Hydrological, Meteorological and Geological Data by Municipalities

Local governments rarely use hydrological, meteorological, and geological data in a structured and consistent manner for informed decision-making. There is no formalized practice or standardized procedure for integrating scientific data into local emergency planning processes. This inconsistency undermines risk assessments and often leads to decisions that do not adequately reflect actual hazard conditions.

Missing Mechanisms for Expert Cooperation

The audit identified the absence of formalized documents, communication protocols, or memoranda governing cooperation and information exchange between municipalities, the National Environment Agency (NEA), the Emergency Management Service (EMS), and scientific or technical experts. This

lack of institutionalized coordination delays the dissemination of critical information, limits the timely application of scientific knowledge, and reduces the overall effectiveness of the EWS.

Flaws in Warning Dissemination

A reliable and systematic process for delivering early warning notifications to relevant stakeholders and populations at risk is lacking. Although the NEA disseminates warnings via email and SMS, internal feedback indicates that recipient databases are frequently outdated. Moreover, warnings are often perceived as informational rather than action-oriented, reducing their practical utility and diminishing public trust in the system.

Gaps in ICT and Telecommunication Infrastructure

Georgia lacks a unified, centralized information and communication technology (ICT) system and a National Emergency Telecommunication Plan. This deficiency partly attributable to the absence of a legal framework emphasizing the role of ICT in disaster management impedes the efficient and reliable dissemination of warnings through multiple communication channels. The absence of coordinated technological infrastructure weakens EWS performance and hampers timely and effective disaster response.

Overall Conclusion

The audit concludes that the prerequisites for the effective use of hydrological, meteorological, and geological data in early warning processes are insufficiently established. Systemic weaknesses including functional ambiguity among institutions, the absence of foundational legal and conceptual documents, unclear responsibilities, and inadequate coordination mechanisms significantly undermine the effectiveness of Georgia's early warning system.

Recommendations

To strengthen national preparedness, the State Audit Office of Georgia recommends that the National Security Council:

- Organize and coordinate the development of a National Disaster Risk Reduction (DRR) Strategy;
- Ensure the preparation and adoption of a Statute on the Notification System, establishing an integrated and comprehensive EWS framework that clearly defines roles, responsibilities, and coordination mechanisms among all EWS participants.

Addressing these gaps would enhance Georgia's resilience to natural disasters, improve the use of scientific and technical data for risk assessment, and strengthen the effectiveness of early warning and emergency preparedness mechanisms.

Main Lessons Learned

The audit demonstrated that effective early warning systems require an end-to-end approach linking monitoring, risk analysis, warning dissemination, and preparedness actions. Data alone are insufficient. institutional coordination, integration of scientific information, and clear, user-oriented communication are essential to transform data into timely, life-saving action. The audit also highlighted the critical role of Supreme Audit Institutions in assessing not only technical capacities but also governance, coordination, and accountability mechanisms, thereby supporting a shift from reactive disaster response to proactive risk management.

Challenges Encountered During the Audit

Auditing Georgia's EWS highlighted the complexity of assessing a cross-sectoral and multi-institutional system in which responsibilities and performance span multiple entities. Defining clear audit boundaries required a systems-based approach focusing on governance, coordination, and information flows rather than isolated institutional performance. Additional challenges included data availability, comparability, and historical gaps, which constrained trend analysis and data integration. Measuring preventive effectiveness proved inherently difficult, as success is reflected in avoided losses rather than observable outcomes. To address these challenges, the audit emphasized system readiness, institutional processes, and information use as indicators of the EWS's capacity to prevent and mitigate disaster risks.

HELLENIC COURT OF AUDIT
HCA
SUPREME FINANCIAL COURT AND AUDIT INSTITUTION

Name of the SAI: ***Hellenic Court of Audit (Greece)***

Sotirios PETAKOS *— Junior Judge, 8th Chamber, Hellenic Court of Audit*[1]

AUDITING GREECE'S PREPAREDNESS TO CRISES: REPORTS AND PERSPECTIVES

1. Greece has faced an intense sequence of natural and man-made crises over the past decade — from catastrophic floods and wildfires to the Covid-19 pandemic and major infrastructure failures. These events, occurring against the backdrop of global climate change and the commitments of the Paris Agreement (2015), the signing of which in 2015 underscores the global urgency of the climate crisis while making it a core public policy issue for all countries, have highlighted the urgent need for robust public-sector preparedness and response mechanisms.

In particular, these challenges have manifested in a series of particularly severe events in recent years. The calamitous inundations (Mandra, 2017), the unprecedented wildfires (Mati, 2018; Dadia Forest, 2023), the Covid 19 pandemic, a major railway accident (Tempe, 2023), and extreme weather events such as Cyclone Daniel (2023) were representative manifestations which have struck Greece in that period resulting in significant loss of life, extensive environmental degradation and additional burdens on the State budget. This evolving landscape has placed the Hellenic Court of Audit (HCA) at the forefront of assessing how effectively the State anticipates, manages, and recovers from crises.

2. Since its structural reform introduced by Law 4820/2021 (Official Gazette A' 130/2021), which strengthened the HCA's mandate and operational capacity, the HCA has significantly expanded its compliance and performance audits in areas related to crisis management by the State. To appreciate the significance of this development, it is necessary to situate it within the broader institutional framework that defines the HCA's mandate and authority.

As both the supreme financial court and the supreme audit institution of Greece, the HCA constitutes a complete and autonomous jurisdiction. Its judicial character remains intact across all functions — jurisdictional, audit, and advisory.

Furthermore, the HCA plans and conducts its audits independently of the legislative, executive and

[1] Acknowledgments to Athanasios Fragkos, Judicial employee/auditor at the Fourth Judicial Section Secretariat and European & International Relations Division, for editing the article.

judicial branches, while maintaining institutional cooperation with Parliament regarding the audit of public financial management. Its audit work is aligned with internationally recognized standards, including INTOSAI principles and the good practices of peer institutions such as the European Court of Auditors. At the same time, the HCA develops audit methodologies tailored to national circumstances and emerging risks[2]. It is this framework that enables the HCA to examine not only major crisis response but also systemic weaknesses that affect long-term resilience.

3. The COVID-19 pandemic, which falls under this category of risks, constituted an unprecedented stress test for public administration. To address this challenge, the HCA conducted several audits to assess the State's response mechanisms. In this context, audit report 6/2021 presents the Hellenic Court of Audit's findings of the public procurement pre-contractual audit undertaken during the pandemic[3]. In addition, with audit report 10/2021 "Covid-19: Weaknesses in defining the scope and management of the one — time cash assistance programme for non-subsidised long-term unemployed", the Court examined the design and implementation of the then Labor Employment Organization's (OAED) €120.000.000 programme providing one-off financial support to those registered as long-term unemployed individuals not receiving other allowances. The programme, launched in response to the pandemic's negative impact on the labor market, identified weaknesses in eligibility criteria and administrative processes[4]. Finally, the audit on NHS hospitals and Intensive Care Units (ICU) capacity (Report 4/2022) examined how ten hospitals responded to the sudden surge in demand for intensive care beds, right after the outbreak of the Covid-19 pandemic[5]. Collectively, these audits provide a comprehensive assessment of the State's operational readiness during a major public health emergency.

4. With respect to water scarcity and coastal environment protection, audit report 5/2021 "Meeting water demand in Greek islands: Do desalination units operate efficiently?" investigated issues affecting the efficiency of desalination units installed in certain Aegean islands[6]. In addition, in accordance with the annual audit programme of the Court for 2025, an audit on "Water scarcity: Effective measures are being taken to limit losses during water management?" has been carried out, and the drafting of the final report is expected in 2026. As regards the coastal environment, with the audit report 1/2025 "Are the mechanisms for supervising the concession of simple use of the seashore and beach effective?", the Court evaluated the effectiveness of control mechanisms implemented by the Land Services and Local Government Organisations to ensure lawful use of coastal areas[7].

5. The HCA has also focused on broader environmental challenges that directly affect national resilience, in particular, environmental protection, biodiversity and land management. In this context, audit report 6/2022 evaluated the efficiency and effectiveness of local authorities in implementing recycling programmes within the municipal solid waste stream[8].

With respect to forest restoration, audit report 2/2025 "Forest fires: Has the effectiveness of reforestation programmes been studied and monitored?" examined the effectiveness of both public and private initiatives, the latter being a new institution, for carrying out restoration and reforestation projects in public forest lands following wildfires[9]. In addition, in accordance with

2 See Articles 1-4 and 61 of Law 4820/2021.
3 See the executive summary (in English) here and the full report (in Greek) here.
4 See the executive summary (in English) here and the full report (in Greek) here.
5 See the executive summary (in English) here and the full report (in Greek) here.
6 See the executive summary (in English) here and the full report (in Greek) here.
7 See the full report (in Greek) here.
8 See the executive summary (in English) here and the full report (in Greek) here.
9 See the full report (in Greek) here.

the Court's 2025 annual audit programme, an audit entitled "Air quality: are the systems installed to achieve the objectives of the National Air Pollution Control Programme operating effectively?" has been conducted, and the drafting of the report is expected in 2026.

Embedded in this year's (2026) annual audit programme is the audit on the effectiveness of unmaintained lands' management system, focusing on wildfire prevention through proper land management.

Finally, with the audit report 3/2023, the Court examined progress in stray animal welfare and management of their numbers, in view of the relevant regulatory framework, as well as the use of €83,000,000.00 allocated to achieve this dual purpose[10].

6. As regards the sustainability of food supplies, in 2026, the HCA will conduct an audit of the Hellenic Agricultural Insurance Organisation (ELGA) to evaluate its capacity to address the complex challenges posed by climate change to agricultural production and national food security.

7. Finally, infrastructure resilience is essential for crisis preparedness, especially in a country such as Greece, which is prone to earthquakes and extreme weather phenomena. For this reason, the Hellenic Court of Audit, in its audit report 4/2025 on the life cycle perspective of public works, evaluated whether public works are planned with long-term risk and uncertainty in mind[11]. In addition, in the context of the annual audit programme of 2026, the Court is going to carry out an audit on the pre-earthquake inspection of school buildings.

8. The Hellenic Court of Audit recognizes that modern crises are complex, interconnected and increasingly frequent. Its audit strategy aims not only to evaluate the State's response to emergencies but also to identify structural weaknesses that hinder preparedness. By strengthening prevention, improving governance, and ensuring the rational use of public resources, the HCA contributes to building a more resilient public sector — one capable of protecting citizens, the environment, and public money in an era of escalating risks.

10 See the executive summary (in English) here and the full report (in Greek) here.

11 See the full report (in Greek) here.

CORTE DEI CONTI

Name of the SAI: ***Corte dei Conti (Italy)***

Giuseppe Maria MEZZAPESA *— Counsellor in charge at Central Chamber for Audit of classified contracts and magistrate assigned at the International Affairs Office*

FROM EMERGENCY TO RECONSTRUCTION: THE ROLE OF THE CORTE DEI CONTI IN ITALY

INTRODUCTION

Italy is highly exposed to natural disasters, with large parts of its territory located in vulnerable areas.

In addition to these endogenous risk factors, there are those related to climate change.

However, it should also be emphasised that the severity of the effects of natural disasters results from the interaction between natural events, in terms of recurrence nd predictability, and the artificial environment created by humans.

Therefore, it can be misleading to to label these events simply as ”natural disasters”, minimising human responsibility, as humans have often built and occupied particularly fragile areas.

It is a complex framework where responsibilities are distributed among several bodies, and the risk of abuse and waste of public funds is significant. Therefore, the role of the Corte dei conti, with its complex audit and jurisdictional functions, is particularly important and has played a key role in the evolution of natural disaster management in Italy, from fragmented and reactive approaches to a more integrated system.

On the one hand, the National Civil Protection Service has been in place since 1992, i. e. a multi-level, coordinated system of competences involving the central government, regional, provincial, and municipal administrations as well as other local authorities, public bodies, the scientific community, voluntary organisations, professional associations, and all other institutions, including private ones; in January 2018, a Civil Protection Code (no. 1/2018) was created with the aim of simplifying and streamlining civil protection provisions by bringing them together in a single, easy-to-read document.

On the other hand, the framework law on post-disaster reconstruction (No. 40/2025), adopted in March 2025, established, for the first time, a single national model for the reconstruction of public and private buildings and infrastructure damaged by natural or man-made disasters. Previously, reconstruction activities were governed by fragmented and territorially diverse rules, both in terms of powers attributed to those responsible for implementing reconstruction and in terms of procedures to be followed.

Below is an example of an audit that played a significant role in this positive development.

AUDIT ON RECONSTRUCTION INTERVENTIONS IN THE AREAS AFFECTED BY THE EARTHQUAKE OF 24 AUGUST 2016

Background

On 24 August 2016, a major earthquake measuring 6.0 on the Richter scale struck five Italian regions and 138 municipalities.

Emergency measures were implemented immediately: a state of emergency was declared in order to promptly implement all extraordinary measures aimed at overcoming the serious situation that had arisen. The relevant management was entrusted to the National Civil Protection Service.

The resources for reconstruction came from the state budget and were transferred to a special account held by a Special Commissioner appointed to manage the emergency and, in the meantime, to oversee, coordinate and promote rebuilding activities in the areas affected by the earthquake to ensure effective recovery; from this account, the resources were transferred in part to the special accounts of the Presidents of the Regions, in their capacity as Deputy Commissioners for Reconstruction, and in part constituted expenditure used directly by the Commissioner for measures relating to reconstruction.

Scope and purpose

In May 2020, the Chamber for the Performance Audit on the Management of the State Administrations of the Corte dei conti included, in its annual work programme, an audit related to the state of implementation of reconstruction measures.

The audit scope covered the status of implementation of reconstruction measures falling within the remit of the Special Commissioner for Reconstruction and drawing on resources held in a special account in his name as well as the assessment of the financial results achieved during the 2016–2020 period.

However, this audit was also crucial in highlighting the interconnections that existed at the time between disaster management and post-disaster reconstruction and the critical issues arising from this.

The analysis carried out

Prior to verifying the status of the planned measures, it was necessary to analyse the estimates of the damage caused by the earthquake and quantify the resulting financial requirements.

The flows of resources within the state budget and in the accounts of the Special Commissioner were analysed, as well as their allocation to different types of interventions and territorial areas.

The repair and reconstruction of private buildings were examined separately from the reconstruction, repair and restoration of public buildings.

Funding for private reconstruction that does not pass through the special accounts of the Special Commissioner was also considered.

The Chamber also analysed organisation, staff and related expenditure of the structure supporting the Special Commissioner.

Challenges faced during the audit

There was a need to collect uniform and meaningful data relating to the entire territory affected by the earthquake in order to provide a complete and unified picture of the situation under investigation.

To this end, the presence of the Corte in the territory through its regional chambers was particularly crucial, as they ensured cooperation with the central one that conducted the audit.

Main results

The analyses carried out provided an assessment of the results achieved by comparing the amount of resources committed and paid with the State budget for reconstruction and the final estimate of the damage. This made it possible to quantify the financial resources still needed to support reconstruction, within the framework of the more general state budget planning.

Above all, the audit revealed several delays and various management issues that highlighted how the structure of the Special Commissioner, designed to deal with the emergency in the short term, proved inadequate to manage long-term reconstruction needs with the same efficiency. The following findings were therefore attributed to this circumstance: there was partial use of the resources transferred to the Special Commissioner's special accounts and the Deputy Commissioners' special accounts; there were significant delays in public and private reconstruction, as highlighted by the financial data, largely due to the organisational structure's inability to manage the heavy administrative workload; extensive use was made of personnel from outside the public administration, a symptom of the inadequacy of the structure in charge; even the special accounting system did not always prove adequate for managing complex operations with multi-year work plans and the participation of various institutional bodies; a substantial part of the resources continued to be allocated to the emergency phase, which persisted in part precisely because of the delays in reconstruction.

Recommendations

Both system-focused and specific recommendations have been issued, considering the follow-up report implemented.

Among the latter, the Corte suggested continuing to assess the extent of the damage and speeding up the launch and completion of works in both private and public reconstruction, using coordination and monitoring tools and in particular IT platforms. Similarly, it highlighted the need to ensure that municipal staff with permanent contracts were assigned to reconstruction tasks rather than other functions.

Last but not least, it was recommended that the Special Commissioner's structure be concluded, setting a deadline after the ongoing operations have been finalised.

Moving on to the recommendations focused on the system, firstly, the Corte dei conti observed that the stratification of regulations hindered the development of a stable framework for reconstruction, making it challenging to comprehend the provisions in their entirety.

Above all, the Corte highlighted that the tasks assigned to the Special Commissioner were not always appropriate to the reconstruction needs.

It was considered essential to provide new instruments focused solely on planning and regulating the post-emergency phase, i. e. permanent organisational and procedural models separate from emergency management and capable of promptly initiating reconstruction activities.

A specific law on reconstruction was considered necessary to ensure certainty, clarity and stability to the regulatory framework for future reconstruction activities, rationalising existing regulations.

Law on post-disaster reconstruction

This was achieved with the above-mentioned post-disaster reconstruction law adopted in 2025 that established for the first time a single national model for the reconstruction overcoming the previous fragmented rules.

The new governance includes: the Commissioner for Reconstruction, who draws up the general multi-year plan of action for the affected areas and coordinates the reconstruction of private and public buildings; the Interministerial Coordination Committee for reconstruction, composed of representatives at central and local level.

In this context, the Corte dei conti's ex ante audit of the compliance of the regulatory and organisational measures adopted by the Special Commissioners appears crucial, as a useful tool for ensuring maximum legality, effectiveness and efficiency in administrative activities. Measures are further planned to simplify and accelerate public and private reconstruction, as well as measures to protect the environment and workers. A fund dedicated to reconstruction is also being set up, separate from that for the operating expenses of the Special Commissioner for Reconstruction, and, in accordance with the principle of transparency, these funds are disclosed through the use of IT platforms and digital tools.

CONCLUSION

Audits can be particularly useful in supporting the actions of public administrations during emergencies, helping to reduce inefficiency and waste of public funds, and encouraging higher performance and sound management in critical situations.

However, there are several challenges that need to be addressed. Among the many, Italian SAI experience, not limited to the audit analysed here, has highlighted, in particular: the need for constant monitoring of the ever-changing regulatory environment, which alters the reference framework and requires adjustments to audit paths; the supervision of the multiple local authorities involved in emergency management and cooperation between the various central and regional SAI structures, where they exist; synergy between different types of audit, where they exist, such as ex ante audits of contracts and measures adopted by any special structures, as well as real-time audits of ongoing emergency activities.

In conclusion, based on the Corte dei conti's experience, effective disaster management requires unified governance and robust legal frameworks, collaboration between national, regional and local authorities, and, finally, continuous audit activities to ensure and strengthen transparency, efficiency, cost-effectiveness and resilience.

THE ACCOUNTING CHAMBER
Supreme Audit Institution of Ukraine

Name of the SAI: ***Accounting Chamber of Ukraine***

Nataliia Fisai *— Head of the Department of Control (Audit) in the Field of Intergovernmental Relations, Local Budgets and Regional Development of the Accounting Chamber of Ukraine*

CIVIL PROTECTION IN PUBLIC GENERAL SECONDARY EDUCATION INSTITUTIONS OF UKRAINE

Introduction

The armed aggression of the Russian Federation against Ukraine has fundamentaly reshaped the country's approach to organising the civil protection system. The education sector, which constitutes the foundation of national development, has faced systemic security challenges, making the physical protection of students and education personnel during the educational process an urgent public policy priority. In response to these challenges, the Accounting Chamber of Ukraine initiated a parallel audit in cooperation with the Court of Audit of the State of Hesse (Federal Republic of Germany) entitled "Civil Protection in Public General Secondary Education Institutions", which was completed in 2024.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), in particular ISSAI 100, ISSAI 300, ISSAI 3000 and ISSAI 4000.

Objective

The objective of the audit was to assess the effectiveness of ensuring safe conditions in public general secondary education institutions (hereinafter referred to as "education institutions").

Particular attention during the audit was paid to:

- whether the existing civil protection system in education institutions effectively protects participants in the educational process from threats;
- the progress in implementing shelter-related projects;
- coordination between central and local authorities in establishing a safe educational environment.

Audit Subject and Scope

The audit covered measures aimed at ensuring safe conditions in education institutions, including the implementation of projects related to the construction, reconstruction, restoration and capital repair of protective structures and other facilities forming part of the civil protection shelter stock of education institutions, financed from the state budget subvention.

The audit covered 2023 and focused on the activities of the Ministry of Education and Science of Ukraine, as well as local authorities responsible for construction, education and science, as well as the education institutions themselves. In total, 50 entities were audited across 10 regions of Ukraine.

To obtain sufficient and appropriate audit evidence, a comprehensive approach was applied:

- online assessment of civil protection arrangements in 3,103 education institutions across five regions, approximately 25 % of the total number of schools in those regions;
- on-site inspections of shelters in 89 education institutions across 10 regions;
- examination of the use of funds by 38 contracting authorities implementing 61 projects (21.6 % of the total number — 282 projects) across 10 regions, with total funding of UAH 462.5 million (32 % of allocated subvention funds).

Key Audit Questions

1. Does the current civil protection system in education institutions effectively protect participants in the educational process from threats?
2. Are shelter-related projects in accordance with the principles of sound public financial management?

Limitations

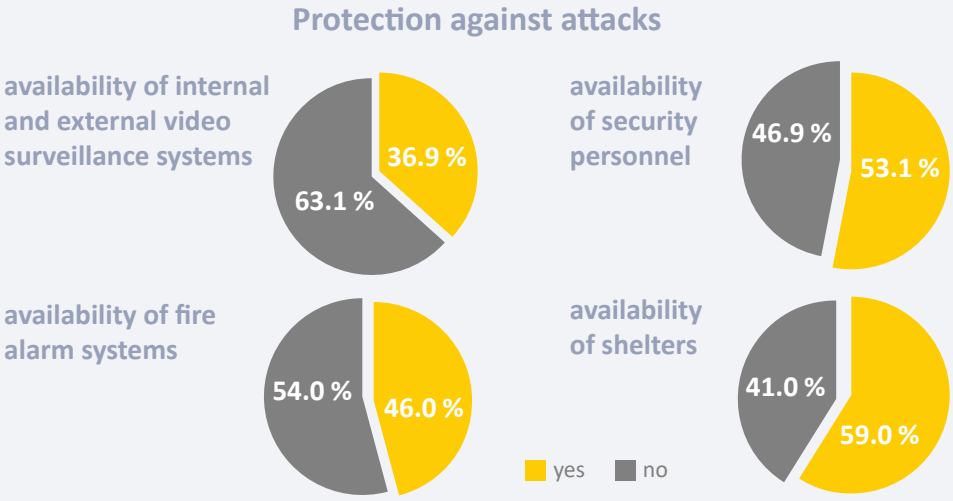
The audit was conducted under restrictions established in accordance with the Decree of the President of Ukraine dated 24 February 2022 No. 64/2022 "On the Introduction of Martial Law in Ukraine", approved by the Law of Ukraine dated 24 February 2022 No. 2102-IX (as amended). As a result, education institutions located in Donetsk, Zaporizhzhia, Mykolaiv, Luhansk and Kherson regions were excluded from the audit sample.

Key Findings

1. Civil Protection System.

The audit found that the safety measures implemented in education institutions do not adequately ensure a safe learning environment, leaving participants in the educational process vulnerable.

- protection against attacks: only 36.9 % of schools are equipped with 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, putting the safety of the remaining participants in the educational process at risk.



2. Project Implementation.

The audit revealed that shelter-related projects were implemented without adheringto the principles of sound public finance management.

- incomplete projects: out of 309 projects, only 192 (62 %) were completed by the end of 2023;
- insufficient shelter capacity: out of 93.4 thousand planned places in on-site shelters, only 22.8 thousand (24 %) were delivered;
- overall lack of protection of participants in the educational process as of the end of 2023: more than 1.134 million participants (33 %) were not provided with access to shelters.

309
projects planned

93,4
planned provision of shelter places (thousand persons)

192
projects completed (62 %)

22,8
delivered shelter capacity (thousand persons) (24,4 %)

Systemic Issues and Deficiencies

The audit identified a set of systemic factors contributing to low effectiveness of the measures implemented:

- ineffective oversight and coordination by the Ministry of Education and Science of Ukraine and the relevant education authorities;
- unclear definition of funding sources, performance indicators and objectives of the Concept for the Safety of Education Institutions;
- insufficient planning of safety measures by heads of education institutions;
- inadequate funding of safety systems by founding authorities of education institutions;
- inefficient subvention mechanism and low absorption rate of allocated funds;
- incomplete establishment of an integrated civil protection system.

Key Recommendations

- update the Safety Concept: define clear indicators and key performance indicators for a safe educational environment;
- security protocols: introduce clear procedures to prevent unauthorised access to education institutions;
- shelter requirements: ensure subvention funds are used only for shelters classified as civil protectionstructures;
- sanitary standards: develop regulatory requirements for hygiene and safety in shelters.

Implementation of Recommendations

- expected results of the implementation of the Safety Concept for Education Institutions and performance indicators have been defined;
- the Methodology for Security Risk Assessment in the Education System related to the armed aggression of the Russian Federation against Ukraine, as well as the Procedure for the implementation of a pilot project aimed at enhancing the safety of the educational environment in general secondary education institutions under martial law, have been approved;
- amendments to the procedure and conditions for granting the subvention, establishing requirements to allocate subvention funds

to institutions operating in full-time and/or blended learning formats, as well as for the construction of new shelters classified as civil protection protective structures have been introduced;

- amendments have been made to the Sanitary Regulations for General Secondary Education Institutions by adding a new section entitled "Facilities of the Civil Protection Protective Structures Stock";
- the organisation of catering in education institutions and children's health and recreation facilities for learners/children, teaching and other staff in protective structures during their stay in facilities of the civil protection protective structures stock has been regulated;
- the content of curricula has been updated, in particular by expanding materials on mine risk awareness and safe behaviour in relation to explosive hazards;
- additional safety and security measures have been implemented in education institutions with involvement of the National Police of Ukraine.

Conclusions and Outlook of the Parallel Audit

The parallel audit conducted in cooperation with the Court of Audit of the State of Hesse resulted in comparable findings, identified critical deficiencies, and resulted in specific recommendations. The main results of the comparative analysis are reflected in the Joint Statement signed on 21 January 2025.

The audit demonstrated that Supreme Audit Institutions play a key role not only in overseeing the use of public funds, but also in shaping effective public policies that underpin a country's resilience to contemporary disasters and challenges.

II. CLIMATE CHANGE-DRIVEN RISKS & ADAPTATION

Introductory Note

Climate change is no longer a distant or abstract risk. It is already reshaping the frequency, intensity, and geographical distribution of natural hazards across Europe and beyond. More frequent floods, prolonged droughts, devastating wildfires, coastal erosion, and extreme weather events are placing increasing pressure on public finances, infrastructure, ecosystems, and societies. In this context, disaster risk reduction and climate adaptation have become central components of sustainable public governance and long-term economic resilience.

Audits in the field of climate-related disasters face particular challenges. They often address complex, cross-sectoral policies, long-term strategies, and scientific uncertainty. At the same time, they must assess whether public authorities are taking timely and adequate action to anticipate risks, reduce vulnerabilities, and manage the growing financial and social costs of climate change impacts. Supreme Audit Institutions therefore play a crucial role in examining not only the effectiveness of specific measures, but also the coherence of policy frameworks, the adequacy of planning and funding, and the use of data and evidence in decision-making.

The articles in this section present audits focusing on extreme weather damage, drought, desertification, forest and coastal management, as well as broader environmental and climate adaptation policies. Taken together, they demonstrate that climate-related disasters are not merely ”natural” phenomena, but the result of interactions between environmental processes, land use, infrastructure development, and public policy decisions. The findings highlight recurring issues such as insufficient preventive investment, gaps in strategic planning, weak monitoring systems, and challengies in coordinating actions across sectors and levels of government.

At the same time, these contributions demonstrate how audits can support a shift from reactive responses to preventive and adaptive approaches. By scrutinising whether climate risks are properly integrated into public policies, budgets, and management systems, SAIs help to strengthen accountability and promote more resilient and forward-looking governance. In an era of accelerating climate change, such audit work is essential to ensure that public resources are used effectively to protect citizens, ecosystems, and future development prospects.

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Name of the SAI: ***Austrian Court of Audit***

Birgit Caesar-Stifter *— Head of the Audit Department Environment and Climate Protection*

EXTREME WEATHER DAMAGE IN AUSTRIA: STRICTER BUILDING RESTRICTIONS IN HAZARD ZONES NECESSARY

Background, purpose and subject matter of the audit

I. Background

The climate crisis is increasing the frequency and intensity of extreme weather events. As a result, the number of potential storm days and days with heavy rainfall has risen in Austria. Over the past 25 years, there have already been four major flood events causing considerable damage: in 2002, 2005, 2013 and, most recently, in September 2024. According to the OECD, flood risk is the greatest challenge for Austria in adapting to climate change.

II. Purpose and subject matter of the audit

In October 2025, the Austrian Court of Audit (ACA) published an audit report on ”Extreme Weather Damage in Austria”. The objective of the audit was to analyse the development of extreme weather events in Austria, their effects, the costs of the damage they cause, the financing of damage repair and preventive measures.

The audit focused in particular on the years 2019 to 2023. It was conducted at the Federal Ministry of Finance and in the provinces of Carinthia and Tyrol. These provinces were the most severely affected by torrential rain and avalanches in Austria during the audited period. Additional surveys were conducted at the Federal Ministry of the Interior, the Federal Ministry of Defence, and the Federal Ministry of Agriculture, Forestry, Regions and Water Management, among others.

Key messages of the report

I. No systematic and comprehensive overview of damage

There was no systematic and comprehensive overview of damage caused by extreme weather events in Austria. According to an assessment by the ACA, damage in Tyrol amounted to approximately EUR315.46 million between 2019 and 2023, which was around 1.6 times higher than in Carinthia, where damage totalled EUR194.46 million.

Households and businesses received financial aid from the provinces in the event of damage caused by extreme weather events. Due to differing regulations, the provinces provided varying levels of financial

aid to private individuals in the event of a disaster. For example, between 2015 and 2023, financial aid provided by the provinces of Carinthia covered an average of 31 per cent of damage to private property, while in Tyrol the average coverage was 63 per cent.

The Federal Government reimbursed the provinces for 60 per cent of this aid from the Disaster Relief Fund. In 2023, total disbursements from the Disaster Relief Fund amounted to EUR440.97 million.

II. Despite subsidies and insurance, private individuals and businesses had to bear part of the damage themselves

Farmers could insure themselves against damage to agricultural crops, for example with hail insurance. Between 2012 and 2022, hail insurance covered an average of 56 per cent of the damage incurred.

Private households and businesses could obtain coverage through natural disaster insurance. The option to insure against extreme weather damage had not been fully harnessed. The level of insurance coverage was not precisely known and varied depending on the risk.

III. Flooding: only about five per cent of private property was insured

As a rule, the amount insured for flood damage was capped at EUR10,000. In flood-risk areas, obtaining insurance was in some cases excluded. According to estimates, only around five per cent of the value of private households and businesses were insured against flood damage.

This indicated, on the one hand, a low level of public awareness of the importance of precaution through insurance coverage, and, on the other hand, it pointed to the specific characteristics and limited options available for insurance cover against flooding. In France and Switzerland, insurance against flood damage was compulsory.

The ACA therefore recommended that the Federal Ministry of Finance, together with the provinces, raise public awareness of the fact that damage caused by extreme weather events, and in particular by flooding, was only partially covered by state aid and natural disaster insurance.

A general compulsory insurance scheme against damage caused by extreme weather events could reduce the tendency to take out insurance primarily when living in high-risk areas, or to forego insurance where state aid is available. It could enable the insurance of existing properties in hazard zones and increase the rate of loss coverage at affordable premiums by enlarging the risk pool — that is, a sufficiently large number of insured units.

The ACA therefore called for a general insurance obligation against damage caused by extreme weather events. The Federal Government should develop a suitable insurance model to better cover private damage, providing for appropriate compensation and reasonable deductibles. International experience should be taken into account in this process.

IV. Taking preventive measures

Regulatory and technical preventive measures can be taken to protect against damage caused by extreme weather events. Between 1995 and 2023, the Austrian Federal Government provided a total of EUR5.893 billion from the Disaster Relief Fund for technical prevention measures such as protective structures and flood barriers, which accounted for 59 per cent of the funds disbursed from the Disaster Relief Fund.

Regulatory measures included the hazard zone plans of the Forest Engineering Service for Torrent and Avalanche Control, which identified risks but did not give rise to comprehensive building bans in particularly high-risk areas.

Red hazard zones were areas that were so exposed to torrents or avalanches that their permanent use was either not possible or only possible at a disproportionately high cost. Yellow hazard zones comprised all other areas where permanent use was impaired due to the risk of torrents and avalanches.

The ACA therefore recommended considering an explicit ban on new construction in red hazard zones and advocating more extensive building restrictions in yellow hazard zones. However, absolute protection against flooding is not possible.

BULGARIAN NATIONAL AUDIT OFFICE

Name of the SAI: ***the Bulgarian National Audit Office***

Dimitar Glavchev *— the President of the Bulgarian National Audit Office*

CONSERVATION, RESTORATION, AND SUSTAINABLE MANAGEMENT OF FORESTS IN THE REPUBLIC OF BULGARIA

The European Union adopted its Forest Strategy for 2030 in 2021 as a key priority initiative under the European Green Deal. Forests are a key element in the fight against climate change and the associated loss of biodiversity, and the strategy aims to help reduce greenhouse gas emissions by at least 55 percent by 2030 and to achieve climate neutrality in the EU by 2050. It also seeks to adapt Europe's forests to unpredictable future climate conditions and sets out concrete measures to improve both the quality and quantity of forests in the European Union.

In 2025, the Bulgarian National Audit Office carried out a performance audit on the topic of "Conservation, restoration, and sustainable management of forests" for the period from 01.01.2021 to 31.12.2023.

During its implementation, the effectiveness of the national policy for the protection, restoration, and sustainable management of forests was assessed in terms of:

- the mechanisms established for implementing the policy with regard to: the regulatory and institutional framework established; the organisation and implementation of the long-term and operational planning process; the provision of informational support for the forest management process; the allocation of financial resources for the policy implementation and the effectiveness of control activities carried out by the competent authorities in forest areas;
- the achievement of the objectives and the expected impact of the policy for the protection, restoration, and sustainable management of forests, including the implementation of measures and activities, as well as the policy's contribution to sustainable forest management.

The audited organisations are the Ministry of Agriculture and Food and the Executive Forest Agency, which implement state sectoral policy and are responsible for the implementation of the National Strategy for the Development of the Forestry Sector in the Republic of Bulgaria.

In accordance with the INTOSAI Framework for Professional Pronouncements, the audit's objective is to provide the legislative and executive authorities, as well as all interested parties, with an independent and objective assessment,

and to support the management of the audited entities by identifying weaknesses and formulating recommendations on the protection, restoration, and sustainable management of forests.

When conducting the audit, system-oriented and results-oriented approaches were applied either separately or in combination, depending on the specifics of the issues analysed. The audit methodology included written requests for information and documents; written questions and/or interviews with officials; examination of publicly available data and documents; and on-site inspections. Analytical audit procedures were used to process the collected information and evidence, including systematisation and summarisation of data; analysis and comparative evaluation according to the specified criteria and evaluation indicators; tabular/graphical and scheme-based presentation of the results; and use of photographic material obtained during the on-site inspections.

The audit showed that the policy for the protection, restoration, and sustainable management of forests is designed to promote multifunctional and sustainable management of forest ecosystems, while achieving a balance between their ecological, social, and economic functions. The introduction of forest certification in the management of state forest areas has established the conditions for sustainable management over a large portion of forests, with reported results demonstrating progress in the forestry sector. However, to ensure the policy's full effectiveness, additional efforts are needed to address gaps related to:

- Achieving the effectiveness of the forest planning process as a management tool for forest areas, including forests, and complying with the requirements, principles, and timeframes for forest planning at all three planning levels;
- Ensuring compliance with legal requirements regarding the establishment of forest territorial units for the inventory process and taking necessary actions to create the required organisational structure;
- Meeting the statutory requirement to conduct a national inventory, set out in the Forestry Act in 2011;
- The absence of a developed and maintained unified information system for forest areas and related activities;
- The lack of sustainability in the planning of budgetary resources within the budget programme for protection against illegal activities, fires, and forest conservation.
- Failure to absorb the funds allocated under European programs and to implement investments and activities in forest areas;
- The deficiencies in the established organisation for effective control of forest management with regard to the introduction of internal acts for control activities and ensuring efficiency in planning;
- Insufficient effectiveness in the final results of the administrative and sanctioning measures taken to prevent and detect violations of the Forestry Act and the subordinate legislation implementing it;
- The necessity of making additional efforts to achieve the full implementation of the planned activities and initiatives for the protection, restoration, and sustainable management of forests.

To address the identified deficiencies, 9 recommendations were issued to the Minister of Agriculture and Food and 13 to the Executive Director of the Executive Forest Agency, with a deadline for implementation of 30.06.2026.

In line with the principles of publicity and transparency, the audit report is published on the institutional website of the Bulgarian National Audit Office and is available here.

NKU SUPREME AUDIT OFFICE OF THE SLOVAK REPUBLIC

Name of the SAI: ***Supreme Audit Office of the Slovak Republic***

Ing. Tibor Takáč *— SAO SR Regional Office Trnava*

Ing. Ivan Šikula *— SAO SR Regional Office Trnava*

Ing. Bc. Miroslava Navrátilová *— SAO SR Regional Office Trnava*

SLOVAKIA'S PREPAREDNESS FOR ADDRESSING DROUGHT: AUDIT AS A TOOL FOR SAFEGUARDING THE FUTURE

Climate change represents one of the greatest challenges of our time, and its negative impacts are limiting countries' ability to achieve sustainable development. Drought, as one of the most significant manifestations of climate change, is gradually becoming a threat not only to the environment but also to the economy and society. According to the World Meteorological Organization (WMO), more than five billion people worldwide could face problems with access to drinking water by 2050. Over the past 20 years, the number of dry days has increased by almost one third, signalling the urgency of adopting effective measures at both national and international levels.

During this century, the Slovak Republic has experienced several periods of drought that have affected different regions of the country with varying intensity. This phenomenon represents a complex problem requiring a systemic approach and coordinated cooperation across government sectors. For this reason, in 2021 the Supreme Audit Office of the Slovak Republic (SAO SR) conducted an audit focusing on Slovakia's preparedness to address drought. The audit results revealed serious shortcomings in strategic planning, the implementation of measures, and the coordination of activities among responsible institutions.

Audit as a Tool for Prevention and Preparedness

According to international standard ISSAI 5510, Supreme Audit Institutions are obliged to audit all government activities related to preparing the population, the economy and the environment for the consequences of potential natural disasters, with the aim of minimising their negative impacts. The audit of preparedness for addressing drought was conducted in accordance with the Act on the Supreme Audit Office of the Slovak Republic and international standards of Supreme Audit Institutions as a performance audit covering the period 2018–2020.

The audit focused on three key areas:

- the setting and implementation of Slovakia's drought-related strategy,
- the provision of financing for drought mitigation measures,
- the governance of drought management policy.

The audit was carried out at the Ministry of Environment of the Slovak Republic, which is the central authority responsible for this area. During the preparatory phase, several risks were identified, which were subsequently confirmed by the audit.

Causes of the Problem: A Combination of Natural and Human Factors

At first glance, drought appears to be a natural phenomenon; however, its impacts are significantly influenced by human intervention in the landscape. Since the 1950s, activities carried out in Slovakia — including drainage of agricultural land, removal of field boundaries and hedgerows, monoculture cultivation, deforestation, massive construction and concreting of large areas — have gradually reduced the natural water retention capacity of the landscape. These activities, combined with climate change, have created conditions conducive to the emergence and intensification of drought, the impacts of which may in the near future result in water scarcity and crop failure.

European institutions have responded to the increasing frequency of drought episodes and the growing imbalance between water demand and availability by developing new approaches. One of the key principles of European policy is a shift from crisis-based management to proactive drought risk management — moving from reactive responses after drought has occurred towards proactive adoption of preventive measures.

International Framework: Three Pillars of Drought Management

According to guidance issued by the World Meteorological Organization (WMO) and the Global Water Partnership (GWP), drought management policy should be based on three interconnected pillars:

- monitoring and early warning,
- vulnerability assessment,
- impact assessment and measures for mitigation and preparedness.

These pillars form the basis of a ten-step approach to developing a national drought management policy, as recommended in the 2014 document "National Drought Management Policy Guidelines".

A fundamental prerequisite for assessing drought and adopting adequate measures is the evaluation of significant drought periods that occurred in the past. Based on historical data, it is possible to develop a comprehensive system of drought indicators, identify areas with the highest potential drought risk, and propose prioritised measures to mitigate its impacts.

Figure 1: Drought policy and the preparedness process in ten steps
Source: Adapted from WMO and GWP 2014.

Key Audit Findings: Systemic Shortcomings

The SAO SR audit revealed that the Ministry of Environment of the Slovak Republic had not carried out a comprehensive assessment of historical drought occurrence; consequently, no drought risk assessment was conducted. Areas with potential drought occurrence were not identified, despite this being a basic prerequisite for establishing effective measures. The Slovak Republic did not have a comprehensive and unified system of drought indicators for individual types of drought (meteorological, hydrological, agricultural, socio-economic), nor were stages of drought severity defined or uniform threshold values established.

Drought was identified for the first time as a significant water management issue in the Water Plan of Slovakia for the period 2021–2027. The Ministry considered several documents addressing drought to be strategic, including the Climate Change Adaptation Strategy of the Slovak Republic, the Action Plan for its Implementation, and the Action Plan "WATER IS VALUE". However, the audit showed that drought issues were not addressed in these documents in a comprehensive and systemic manner. The Adaptation Strategy was not primarily designed to address drought and did not include a drought management strategy.

The Action Plan "WATER IS VALUE" cannot be considered a strategic drought management document, as it was not developed as part of integrated river basin management and did not undergo a strategic environmental assessment process. The most serious finding was that the Slovak Republic did not have a drought management strategy — a strategic framework document setting out the main policy principles for drought together with a general implementation plan.

Ineffective Measures without Measurable Results

The Action Plan "WATER IS VALUE" (H_2ODNOTA JE VODA) included a programme of 51 measures aimed at addressing the impacts of drought and water scarcity. However, these measures were not prioritised for high-risk areas and instead applied across the entire territory of Slovakia. Examples included support for biodiversity and ecosystem restoration, water retention measures, soil erosion reduction, and modernisation of irrigation systems.

A fundamental problem was the absence of defined target values for the programme as a whole and measurable indicators of its impacts. Responsibilities were not assigned for individual measures, measurable performance indicators were not established, and specific objectives in terms of expected impacts on drought mitigation were not defined.

According to assumptions stated in the action plan, at least EUR140 million was required to be invested in selected measures between 2018 and 2020. However, the audit found that the Ministry did not process or evaluate how much funding had actually been used to implement the measures or how much additional funding would be required. The Ministry did not assess the adopted measures in terms of their impact on drought and did not have an overview of their financing.

Insufficient Coordination and Governance

Drought is an intersectoral issue that must be addressed through interaction and coordination among the relevant ministries, in particular those responsible for the environment, agriculture, economy, transport and other sectors. Drought management policy must be coordinated by an authority with a strong mandate from the Government of the Slovak Republic. The methodological guide for preparing drought management plans recommends establishing a permanent commission whose main tasks would include overseeing and coordinating the development of national drought policy, responsibility for its implementation, cooperation at the transnational level, and the preparation of research, scientific and educational programmes.

Within the Ministry of Environment of the Slovak Republic, two working groups were established in the area of drought management: the Inter-ministerial Working Group of the Ministry of Environment for the Prevention and Mitigation of Drought Impacts, and the Commission for Coordination of Climate Change Policy. The inter-ministerial working group prepared the Action Plan "WATER IS VALUE", but did not engage in its coordination or governance. Its composition did not reflect vertical and horizontal linkages among stakeholders — representatives of state water management authorities at district and regional levels, local governments, and other relevant actors were missing. The Commission for Coordination of Climate Change Policy was not established primarily to address the drought phenomenon.

The result of this uncoordinated approach was the promotion of sector-specific measures focused mainly on addressing the consequences of water scarcity and drought without understanding or eliminating their root causes. Neither the Ministry nor the working group coordinated the implementation of the action plan measures, monitored or evaluated them, or actively intervened in this process.

Conclusions and Recommendations

Based on the identified shortcomings, it can be concluded that the Slovak Republic is not prepared to address drought in a way that would eliminate future threats to the environment and society. Drought issues are not addressed comprehensively and systematically; no drought management strategy has been developed, and drought management is not coordinated by an authority with a strong mandate from the Government of the Slovak Republic. Data collection and evaluation are also essential for building an early warning system, which has only been partially implemented in Slovakia.

The SAO SR pointed out the risk that Slovakia may fail to meet all objectives it has committed to under Agenda 2030 for sustainable development.

In view of the identified deficiencies, the SAO SR recommended that the Committee of the National Council of the Slovak Republic for Agriculture and Environment oblige the Prime Minister of the Slovak Republic, through an amendment to Act No. 575/2001 Coll. on the Organisation of Government Activities and the Organisation of Central State Administration, to ensure the strengthening of the position of the Ministry of Environment of the Slovak Republic in addressing drought-related issues.

Drought represents a real and growing threat to Slovakia, requiring immediate attention and a systematic response. The results of the SAO SR audit provided an objective assessment of the country's level of preparedness and identified key areas requiring improvement. Implementation of the audit recommendations should lead to the establishment of an effective drought management system based on internationally recognised principles and best practices.

It is essential that responsible authorities take action: develop a comprehensive drought management strategy, establish an effective coordination mechanism, implement an early warning system, regularly assess historical drought occurrence and identify risk areas, set measurable objectives and indicators for individual measures, and ensure transparent financing and monitoring of implementation. Given the increasing relevance and importance of this issue, the SAO SR plans to conduct a follow-up audit in the near future to assess the implementation of measures in this area.

TRIBUNAL DE CUENTAS
ESPAÑA

Name of the SAI: ***Tribunal de Cuentas Spain***

Guillermo Ridruejo *— Deputy Director (Audit Manager). First Audit Department*

ENVIRONMENTAL AUDITS ON DESERTIFICATION, WILDLAND FIRES AND COASTAL PROTECION PROGRAMS

The mandate of the Spanish Court of Audit (SAI Spain) has included since 2015 the audit of environmental sustainability.

Accordingly, both the previous and current Strategic Plans of the Court incorporate the promotion of the environmental audit within their objectives.

Furthermore, in the context of performance Audits, the Court of Audit has released a number of reports regarding ***State Resilience to Disasters: Preparedness, Early Warning and Response to Climate Change Challenge***. Among those produced, we may refer the following:

- Report on Measures for defense against desertification and wildfires prevention and fighting.
- Audit on the Update on Measures for defense against desertification and fire prevention and fighting.
- Joint Report of the Courts of Audit of Spain and Portugal on defense against desertification and wildfires fighting and prevention.
- Report on Budget Program 456-D ”Coastal projects”, fiscal year 2019.

These reports draw important conclusions regarding preparedness for and responses to disaster and climate events.

Reports on fighting against desertification and wildfires

As highlighted by the President of SAI Spain, Mrs. Enriqueta Chicano) in Issue No.1 release of the EUROSAI WG AFADC DIGEST, the joint initiative undertaken by the SAIs Spain and Portugal started in 2018. This initiative resulted in the preparation of a Joint Audit Report on the measures against desertification and prevention and extinction of fires in the Iberian Peninsula. That report summarized the results of the reports produced by both SAI Spain and SAI Portugal, analyzing common issues and differences as well as the situation of a phenomena which takes place in geographical continuity.

Although the Joint Report was based on the results of the national reports, the audit teams from SAI Spain and SAI Portugal coordinated the structure and scope of their respective audits.

Focusing on the audit on Measures for defense against desertification and wildfires prevention and fighting, and its Updating Note, one of the main objectives of the audit was the analysis of the effectiveness of the National Plans (against Desertification, Forestry management), the procedures and systems applied and the resources allocated.

The audits covered environmental topics such as the situation of desertification and wildfire phenomena in Spain, and a performance audit of the procedures related to desertification and firefighting, and the achievement of objectives, policy appropriateness, effectiveness and coordination.

The report concluded that all existing models concur that large areas of Spain are being affected to land degradation processes. However, fully consistent models for monitoring desertification were still under development, and no specific studies analysed the impact of crop structures on desertification processes. It has to be noted that some types of crops, despite being promoted within the European and National Agricultural Policies, were aggravating the desertification processes. In addition, no specific budget resources were assigned to combat desertification.

The report addressed additional issues, given that desertification is a highly complex natural phenomenon.

Flood risks

The devastating effects of flooding were suffered in Spain in Valencia in October 2024. Despite the fact that Flood Risk Management Plans were in force, which was mandatory according to a European Directive, as the report acknowledged, the implementation progress was limited. In this regard, the report stressed that completion progress of measures did not exceed 20 %.

Water resources management and drought

The report concluded that insufficient measures had been adopted to prevent response or adapt to drought. In this respect, it found that the estimates of the water resources available for the 2021–2027 hydrological cycle were not sufficiently consistent with projections concerning the evolution of water availability,, according to national bodies forecasts. A continued risk of structural water scarcity was identified in several river basins, including Rivers Segura, Júcar, Guadiana, Tajo and Guadalquivir. Moreover, unmeasured water uses, or uses subject to unreliable measurement, were detected. Beyond constituting regulatory non-compliance, these practices posed a risk of exacerbating the overexploitation of water resources. The report also revealed the persistence of diffuse agricultural pollution affecting bodies of water, a problem that has persisted for years without being mitigated in a sufficiently effective manner.

One of the recommendations of the report, namely, the implementation of information technology solutions for water control at abstraction points in rivers and wells — is currently being implemented through the European Union's Next Generation funding, within the framework of the Water Digital Cycle Project.

Coastal protection

Regarding the audit of the Coastal Protection Program, it was identified that the programme lacked both a defined timeframe for updating and a monitoring framework. This weakness prevented the programme from being adapted to implementation progress in the achieving of its objectives. Furthermore, no established methodology existed for conducting a comprehensive, high-resolution assessment of the entire Spanish coastline.

Among other findings, the report noted that marine protection strategies were not fully developed, despite the risks associated with climate change and the increasing impact of severe maritime storms.

Civil Protection and Emergencies

With regards to alerts and emergencies, the report emphasized in the Update Note of the Desertification report that the implementation of the 'Es-Alert' system. This system enables Civil Protection authorities to send mobile phone alerts to the population in areas affected by imminent emergencies or disasters, whether of meteorological, natural, accidental or other origin. The project involved an investment exceeding EUR3 million

Challenges identified in the implementation of audit work

One of the main difficulties in carrying out these audits was the need for auditors to acquire specialized knowledge in order to be able to assess and cross-check the management practices. In addition, gathering sufficient and appropriate audit evidence to substantiate findings relating to specific environmental issues proved complex. The time required to conduct these audits was therefore higher than initially planned.

Methodology and best practices

The methodology successfully applied in this work included:

- Building upon the actual structure of the planning instruments and analyzing both the degree of progress made and the achievement of objectives, as well as the internal consistency of those instruments.
- Designing objectives and indicators, baseline and target values.
- Assessing allocated resources, degree of implementation of programmed financial resources.

From methodology perspective, within the various techniques applied, it was particularly productive to gather experience and input from academic and scientific stakeholders in order to cross-check studies and official documentation.

Conclusion

Audits on environmental issues identify gaps in comprehensive and integrated approach, as well as persistent difficulties in allocating sufficient resources on a sustained basis to public programs. Preventive investments and actions are essential to protect people and property from disasters. However, such audits are often highly complex and Supreme Audit Institutions do not always have sufficient resources to address them adequately.

Republic of Serbia
State Audit Institution

Name of the SAI: ***State Audit Institution of the Republic of Serbia***

SAI Serbia Team

INEFFECTIVE MANAGEMENT OF PUBLICLY OWNED IRRIGATION SYSTEMS IN THE REPUBLIC OF SERBIA

Although more than EUR58 million was invested in publicly owned irrigation systems in the Republic of Serbia in the period 2021–2024, due to delays in adopting planning documents and the non-functionality of certain systems, the management of these systems has not been effective. This threatens the achievement of strategic goals by 2034, as shown in the Performance Audit Report "Management of Publicly Owned Irrigation Systems."

The audit objective was to determine whether the competent authorities and public water management enterprises manage publicly owned irrigation systems effectively and efficiently, in order to achieve the objectives set out in the Water Management Strategy for the Republic of Serbia until 2034 and to ensure stable and sustainable agricultural production.

The auditors started from the following audit questions:

1. Has an effective planning framework been established for the management of publicly owned irrigation systems?
2. To what extent are the activities and existing capacities of the competent authorities and public water management enterprises in managing publicly owned irrigation systems effective, taking into account the objectives and guidelines set out in the Water Management Strategy for the territory of the Republic of Serbia until 2034?
3. To what extent have publicly owned irrigation systems been transferred to the management of public water management enterprises?

The audit conducted by the State Audit Institution of the Republic of Serbia in 2025 found that publicly owned irrigation systems were constructed over an area of approximately 105,000 hectares, which is less than six percent of the land with favourable conditions for irrigation. However, due to lack of maintenance and neglect by owners and users, the systems are operational over a significantly smaller area. According to data from the Statistical Office of the Republic of Serbia, of the planned 160,000 hectares of agricultural land for irrigation under the Action Plan for the Implementation of the Water Management Strategy for the territory of the

Republic of Serbia for the period 2021–2023, only 30 percent of this plan was realized.

Despite capital investments exceeding EUR58 million in irrigation infrastructure during this period, certain irrigation systems have not been put into operation. A large number of constructed irrigation systems have not been activated, although in many cases the construction of physical facilities has been completed. An additional problem is the delay in the preparation of key planning documents, including the Irrigation and Drainage Program of the Republic of Serbia for the period until 2032, which, despite secured technical support amounting to EUR1.2 million in grants, is still in the drafting phase.

Unlike other European countries, Serbia has a very low level of irrigation coverage, with irrigated areas accounting for about two percent of arable land in 2022. The largest irrigation systems are located in the territory of the Autonomous Province of Vojvodina, primarily in Bačka and Banat — around 75 percent— which is due to high-quality agricultural land and significant amounts of transit waters (the Danube, Tisa, and Sava rivers) in this area. According to data from the Statistical Office of the Republic of Serbia, in 2024 the total irrigated area amounted to 48,668 hectares, which is slightly less than 20 percent of the planned irrigation area by 2034.

Audit Report Summary in English can be found here.

THE REPUBLIC OF SERBIA INSUFFICIENTLY PREPARED FOR ADAPTATION TO CLIMATE CHANGES

In 2025, the State Audit Institution of the Republic of Serbia conducted a performance audit entitled ”Readiness of the Republic of Serbia for Adaptation to Climate Changes”, which aimed to examine whether the competent authorities had established a legislative and planning framework and provided financial resources for efficient adaptation to changing climate conditions. The audit showed that the Republic of Serbia has established a legislative and strategic framework for climate changes mitigation and adaptation; however, full implementation is lacking, as are effective monitoring and reporting mechanisms and the provision of the necessary financial resources.

The audit pointed out that further implementation of the Republic of Serbia’s regulations in the field of climate change is required, although they are largely aligned with European Union legislation. It was determined that mechanisms for the full implementation of the Low-Carbon Development Strategy have not been established. In addition, the Progress Report on the implementation of the action plan of the Program for Adaptation to Changed Climate Conditions has not been prepared, as most of the authorities responsible for implementing the measures did not submit reports to the competent ministry.

The auditors found that more active involvement of the professional community and stakeholders in climate changes adaptation measures in the Republic of Serbia is required. It was also determined that the Report on the implementation of the Integrated National Energy and Climate Plan is currently being prepared. The Republic of Serbia has not fully ensured a strategic framework that would define the overall financial resources necessary to support climate change mitigation and adaptation measures. The Environmental Protection Strategy, which would define objectives, priorities, measures, and financing mechanisms for activities aimed at climate change mitigation and adaptation, has not been adopted.

Using the ClimateScanner tool to evaluate activities in the field of climate change, it was assessed that the Republic of Serbia has achieved significant progress in establishing an institutional framework. Areas with advanced implementation include developed long-term strategies, the nationally determined contribution, and adaptation programs, while sectoral policies and financial mechanisms are mostly

at an early or intermediate stage of implementation. The ClimateScanner is an initiative developed by the International Organization of Supreme Audit Institutions (INTOSAI), under the leadership of SAI Brazil, through which SAIs worldwide promote a global assessment of government measures related to climate actions. The tool contributes to an independent assessment of the use of public resources and the performance of public policies. In this way, it provides reliable information and contributes to transparency and the improvement of policies.

Audit Report Summary in English can be found here.

FOREST FIRE RISK MANAGEMENT

In the Republic of Serbia, during the period from 2012 to 2023, a total of 1,228 forest fires occurred, affecting 37.8 thousand hectares of burned area. This information was established through a performance audit entitled ”Forest Fire Risk Management”, conducted in 2025 by the State Audit Institution of the Republic of Serbia. The audit objective was to determine whether forest fire risks are managed efficiently in the Republic of Serbia.

The key message of this audit is that, in order to achieve greater efficiency in forest fire risk management, it is necessary to establish a strategic framework, enhance human and technical capacities, ensure consistent implementation of the financing system, and build a reliable system of prevention and monitoring.

The audit found that a planning framework in the forestry sector at the national level has not been established, as the competent authorities have not adopted key strategic documents, even though the legally prescribed deadlines for their adoption have expired. Forest management plans are being prepared, but without the possibility of aligning them with the strategic framework, while part of the state forests and forest land, covering 73.7 thousand hectares, is not included in the management system due to inconsistencies between the cadastral records and the Forestry Law regarding the holder of usage rights.

The auditors also found that human resource capacity faces serious challenges due to incomplete and uneven staffing and an unfavourable age structure. Technical capacity is limited — systems for early detection and fire monitoring are lacking, the machinery used for fire protection is outdated, and forest openness is not developed in accordance with fire risk. In at least 20 percent of the territory managed by the Public Enterprise ”Srbijašume”, investments in forest renewal and reproduction are not proportional to the volume of logging, disrupting the balance between forest use and maintenance. Furthermore, ”Srbijašume” leased state-owned forest land for non-forestry purposes based on concluded contracts, instead of calculating and collecting fees for it, preventing the generation of legally prescribed public revenues.

The audit also showed that the competent authorities and forest users carry out measures and activities aimed at raising awareness of the importance of forests, but these activities are not part of a planned, continuous process with clearly defined objectives and performance indicators. In addition, control mechanisms have not been established to ensure that inspection oversight is conducted fully in accordance with legal regulations.

The State Audit Institution emphasizes that forests represent one of the most valuable natural resources of the Republic of Serbia, and their protection is a shared responsibility of all institutions and citizens.

Audit Report Summary in English can be found here.

THE ACCOUNTING CHAMBER
Supreme Audit Institution of Ukraine

Name of the SAI: ***Accounting Chamber of Ukraine***

Iryna Yurshevska *— State auditor of the Department of Control (Audit) in the Field of Energy, Natural Resources and Infrastructure*

DISASTER RISK REDUCTION — CLIMATE CHANGE ADAPTATION ACTIONS IN UKRAINE

In 2024, the Accounting Chamber joined the Global Cooperative Audit on Climate Change Adaptation Measures[1] and conducted a performance audit at the national level entitled: "Disaster Risks Reduction — Climate Change Adaptation Measures."

The audit was conducted in accordance with the methodology and requirements set out in the IDI Performance Audit ISSAI Implementation Handbook (Version 1, August 2021), using an integrated online platform for auditor group training and audit support.

Introduction

The audit aimed to evaluate the effectiveness of measures designed to reduce disaster risks caused by climate change and to ensure national security in the context of escalating climate challenges. Amid the armed aggression of the Russian Federation against Ukraine, the environment has sustained significant — at times irreversible — damage, further increasing the vulnerability of the country's eastern and southern regions. In turn, these changes undermine the capacity of affected territories to adapt to and mitigate the consequences of global climate change, weakening the protection of natural resources, ecosystems, and public safety.

Particular attention during the audit was paid to:

- The alignment of national measures with international programs, recommendations, and guidelines on disaster risk reduction, particularly the Sendai Framework for Disaster Risk Reduction 2015–2030;
- Progress towards the targets of the Sendai Framework in Ukraine;
- Ensuring effective coordination of disaster risk reduction activities among governmental institutions. (The effectiveness of inter-institutional coordination in the field of disaster risk reduction.)

[1] For more details, please follow here.

Subject of the audit

The subject of the audit was the planning and implementation of disaster risk reduction measures in Ukraine caused by climate change. This includes:

- Regulatory and legal acts governing disaster risk reduction, particularly those related to flood protection systems, combating desertification and drought, forest fire prevention, and fire safety;
- Directives, management decisions, and other documents and information sources related to the audit objective.

Audit Criteria

Compliance of disaster risk reduction measures related to climate change with the requirements of: the Sendai Framework; the UNDRR (United Nations Office for Disaster Risk Reduction) ”Words into Action” Guidelines on ”Enhancing Disaster Preparedness for Effective Response”; the UNDRR ”Words into Action” Recommendations on ”National Disaster Risk Assessment”;

Effectiveness of implementing disaster risk reduction measures, including those related to climate change: analysis of the planning and implementation of climate change–induced disaster risk reduction measures (of measures concerning flood protection systems, desertification and drought management, forest fires, and fire safety.)

Key Research Questions

1. Are systems in place to understand, assess, and communicate disaster risks related to climate change, and do they operate effectively in accordance with international best practices?

2. How effective are the planning and implementation of disaster risk reduction measures caused by climate change at the central and regional levels?

Extreme Temperatures

Over the past decade, the average annual temperature in Ukraine has increased by 1.2 °C, significantly exceeding the global averag

Fire Hazardous Weather

Between 2019 and 2023, over 6,800 forest fires occurred, affecting an area of 143,300 hectares and causing damages amounting to 21.5 billion UAH

Changes in Precipitation Patterns

Droughts occur annually, with crop yield losses in agriculture ranging from 10% to 70%.

Floods and Flash Floods

Floods and flash floods are among the most common natural disasters in Ukraine. In 2020, floods in western Ukraine damaged over 14,000 homes and destroyed 500 km of roads

Sea Level Rise

The current rate of Black Sea level rise is 0.25 cm per year. By 2100, the water level in the Black and Azov Seas is projected to rise by 22 to 115 cm.

Limitations

The inability to obtain information from public authorities and local self-government bodies located in areas of active hostilities or temporarily occupied territories limited the audit's scope.

The audit was carried out under the restrictions established in accordance with Presidential Decree of Ukraine "On the Introduction of Martial Law in Ukraine" (as amended), as well as the Law of Ukraine "On Access to Public Information."

Key Findings

The audit confirmed that, although Ukraine has establishedcertain measures and systems in place for disaster risk management, their integration and effectiveness remain limited. The primary focus remains on response to disasters rather than prevention them, which does not fully align with international practices and requirements, including those of the Sendai Framework. The lack of a unified interagency coordination platform for collecting, analysing, and sharing risk-related data significantly hinders the development and implementation of effective climate change adaptation measures.

Risk assessments are conducted sporadically and only in selected regions, limiting the potential for comprehensive national-level analysis. Moreover, early warning systems rely on historical data and fail to account for current climate change, reducing their effectiveness in preventing the impacts of wildfires, floods, and other climate-related hazards.

Russia's military aggression significantly complicates risk monitoring and management, particularly in those arreas affected by active hostilities or temporary occupation. Environmental damage, including forest destruction, territorial contamination, and infrastructure destruction, poses additional threats to both the population and the environment. Nevertheless, despite these challenges, the implementation of international projects and adaptation measures under national and regional strategies demonstrates potential for strengthening Ukraine's disaster risk management system.

Recommendations

- Establishing a unified disaster risk management system based on a centralised data platform and strengthened inter-institutionalcoordination.
- Modernise early warning systems using current climate scenarios and advanced technologies.
- Increase public awareness of disaster risks and climate change adaptation measures.

Implementation of Recommendations

In accordance with the recommendations provided by the Accounting Chamber:

- The government has approved the Procedure for the functioning of the System for Monitoring and Forecasting Emergencies,
- Public awareness of natural hazards has been raised through digital platforms, including official websites and mobile applications,
- The National Automated Centralized Alert System has been modernized,
- A methodology for assessing forest fire risks considering climate change and a methodology for assessing changes in the carbon balance in forest plantations damaged by fires have been developed.
- At the regional level, the deployment of digital radio communication systems has been completed, evacuation plans and training exercises are systematically updated, and measures are also initiated to increase regional material reserves necessary for emergency response.

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DIGEST

SAIs United Against Disasters

State Resilience to Disasters: Preparedness, Early Warning and Response to Climate Change Challenges

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

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