

Activity of the EUROSAI Working Group on the
Audit of Funds Allocated to Disasters and
Catastrophes
(EUROSAI WGAFADC)

17th Meeting of INTOSAI WGEA

Accounting Chamber of Ukraine
(25-27 October 2016, Jakarta, Indonesia)

Members of the Working Group

Working Group consists of **18 SAIs - permanent members :**

Republic of Albania
Republic of Armenia
Republic of Azerbaijan
Republic of Belarus
Republic of Bulgaria
Georgia
Italian Republic
Republic of Kazakhstan
Republic of Latvia

Republic of Lithuania
Republic of Moldova
Republic of Poland
Romania
Russian Federation
Republic of Serbia
Republic of Turkey
Ukraine
European Court of Auditors

And 2 SAIs-observers:

Republic of Estonia and Hungary



WGAFADC Progress Report

(February 2015 – April 2016)

On 5 February 2015

in Luxembourg (the Grand Duchy of Luxembourg)
the I Meeting of the Working Group was held,
chaired by the Accounting Chamber of Ukraine and
supported by the European Court of Auditors.

It was attended by
38 representatives from 17 SAIs

Participants of the I Meeting of the Working Group



WGAFADC Progress Report

(February 2015 – April 2016)

As a result of the I Meeting the Strategy and Action Plan of the Working Group for 2015 - 2017 were approved, which are based on the EUROSAI Strategic Plan for 2011-2017 and take into account the INTOSAI Strategic Plan for 2011-2016





WGAFADC Progress Report

(February 2015 – April 2016)

On 7 April 2016

in Baku (Republic of Azerbaijan)

the II Meeting of the Working Group was held,
chaired by the Accounting Chamber of Ukraine and
supported by the Chamber of Accounts of the
Republic of Azerbaijan and attended by

14 SAIs

Participants of the II Meeting of the Working Group



WGAFADC Progress Report

(February 2015 – April 2016)

- **4 Strategic Goals:**

Capacity building, joining efforts, knowledge sharing, extension of contacts.

- **Action Plan for 2015-2017**

identified areas of the WG's activity as part of its Strategic Goals, as well as main measures to achieve them.





WGAFADC Progress Report

(February 2015 – April 2016)

Strategic Goal 1

On 20-21 October 2015, the training seminar on “Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 “Guidelines on Audit of Disaster-related Aid”, took place in Ankara (Republic of Turkey)

WGAFADC Progress Report

(February 2015 – April 2016)

- the seminar was organized by the Accounting Chamber of Ukraine together with the Turkish Court of Accounts and supported by the EUROSAI Goal Teams 2 and 3;
- representatives of 8 SAIs took part in the seminar: *Republic of Albania, Republic of Latvia, Republic of Moldova, Republic of Poland, Romania, Republic of Serbia, Republic of Turkey and Ukraine.*





WGAFADC Progress Report

(February 2015 – April 2016)

Strategic Goal 1

On 6 April 2016, in the framework of the II WG Meeting, the seminar “Practical implementation of ISSAIs 5500-5599 “Guidelines on Audit of disaster-related aid: risks of fraud and corruption, using new methods of data acquisition”, took place in Baku (Republic of Azerbaijan).

WGAFADC Progress Report

(February 2015 – April 2016)

Invited international experts from SAIs of the Republic of Indonesia, the Netherlands and the Republic of Turkey acquainted the participants with the content and peculiarities of ISSAIs 5500, shared experiences and methodology in the sphere of catastrophes, as well as presented possibilities for implementation of the mentioned standards by SAIs.



WGAFADC Progress Report

(February 2015 – April 2016)

Strategic Goal 2

Initiating audits in the areas of:

- prevention and consequences elimination of floods;
- prevention and consequences elimination of earthquakes;
- prevention and consequences elimination of forest fires;
- waste management and utilization.



WGAFADC Progress Report

(February 2015 – April 2016)

On 21 April 2016, the Conference on International Coordinated Audit on Protection of the Waters in the Bug River Catchment Area from Pollution (Follow up Audit), conducted within the framework of the Working Group, was held in Lublin (Republic of Poland).



The participants of the audit – the SAIs of the Republic of Belarus, the Republic of Poland and Ukraine, signed the Joint Communiqué, confirming the necessity to work more actively in order to enhance ecologic conditions of the Bug River and find additional sources of financing for environmental measures.

WGAFADC Progress Report

(February 2015 – April 2016)

- In 2015-2016 the Accounting Chamber of Ukraine on a permanent basis continues conducting annual monitoring of the implementation of the international recommendations of the coordinated audit of the Chernobyl “Shelter” fund





WGAFADC Progress Report

(February 2015 – April 2016)

Strategic Goals 3 and 4

- Updating the database of audits on natural and man-caused disasters in Europe, the knowledge base in this area;
- development of Good practice recommendations on audits;
- publication of information on the Working Group's web-portal;
- Preparation of articles for the different EUROSAI and INTOSAI editions on the WG's activity

WGAFADC Progress Report

(February 2015 – April 2016)

The WG's activity is in line with its expected outcomes:

- to raise awareness of SAIs on the International Standards of Supreme Audit Institutions (ISSAI), in particular ISSAI 5500-5599, and encourage their use;
- to increase attention of SAIs to the issues of using public funds in the areas of prevention and consequences elimination of disasters, both at the national and international levels;
- to accumulate, generalize and disseminate the latest professional developments and best practices for SAIs in auditing the issues of prevention and consequences elimination of disasters, including the maintenance of relevant databases.



Thank you for attention!

**Chair of the EUROSAI WGAFADC –
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