

Speech of the Chairman of the Accounting Chamber of Ukraine
Mr. Roman Maguta at the 17th Meeting of the INTOSAI Working Group on
Environmental Auditing (INTOSAI WGEA)
(25-27 October 2016, Jakarta, Republic of Indonesia)

Dear ladies and gentlemen, colleagues!

Let me present to you the results of activity of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, chaired by the Accounting Chamber of Ukraine.

The abovementioned Working Group was established in 2014 by a decision of the IX EUROSAI Congress. Now it comprises of 18 SAIs-permanent members (the SAIs of Albania, Armenia, Azerbaijan, Belarus, Bulgaria, Georgia, Italy, Kazakhstan, Latvia, Lithuania, Moldova, Poland, Romania, Russia, Serbia, Turkey, Ukraine and the European Court of Auditors) and two – as observers (the SAIs of Estonia and Hungary).

To date two annual meetings of the Working Group were held.

On 5 February 2015 in Luxembourg the first meeting of the Working Group took place, supported by the European Court of Auditors.

The main outcome of this meeting was approval of the Working Group's Strategy and Action Plan for 2015-2017, which is based on the EUROSAI Strategic Plan for 2011-2017 and INTOSAI Strategic Plan for 2011-2016.

On 7 April 2016 in Baku (Republic of Azerbaijan), with the support of the Chamber of Accounts of the Republic of Azerbaijan, the II Meeting of the Working Group was held. During the meeting the participants discussed and summed up the main achievements of the group activities since its establishment.

It is planned that the third meeting of the Working Group, as well as a thematic seminar, will be held in spring 2017, with the support of the SAI of Italy, as it was previously agreed.

According to the Strategy, the mission of the Working Group is to coordinate and consolidate efforts of the European SAIs to help their governments in development of

effective and efficient instruments for prevention and consequences elimination of disasters and catastrophes.

In order to achieve its vision, **the Working Group has defined the following four Strategic Goals of its activity:** capacity building, joining efforts, knowledge sharing and extension of contacts.

Execution of the Strategy is provided by implementing the Action Plan for the 2015-2017, which identified the relevant areas within the Strategic Goals, as well as key measures to achieve them.

Within the **first Strategic Goal** of the Working Group, aimed at promoting and supporting implementation of ISSAI, the Accounting Chamber of Ukraine, with the support of the EUROSAI Goal Team 2 “Professional standards” and the Goal Team 3 “Knowledge sharing”, as well as the Turkish Court of Accounts and the Chamber of Accounts of the Republic of Azerbaijan, organized two seminars.

In particular, in October 2015 in Ankara (Republic of Turkey) the 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 April 2016 in Baku (Republic of Azerbaijan) the seminar on “Practical implementation of ISSAIs 5500-5599 “Guidelines on Audit of disaster-related aid: risks of fraud and corruption, using new methods of data acquisition”, was held.

During these seminars invited experts from the SAIs of the Republic of Indonesia, the Kingdom of the Netherlands and the Republic of Turkey familiarized the participants with the content and features of ISSAIs 5500, shared their experiences and challenges in methodology development in the sphere of disasters, as well as presented possibilities to apply these standards in practice.

Within the second Strategic Goal the Working Group continues its work on identification of the most relevant topics in the field of using public funds allocated to prevention and consequences elimination of disasters, as well as promoting SAIs in conducting respective audits.

In particular, during the second meeting of the Working Group, the Accounting Chamber of Ukraine developed and presented drafts of common positions on cooperation within international coordinated audits in the areas of: prevention and

consequences elimination of floods, earthquakes, forest fires, as well as waste management and utilization.

The aforementioned documents, after discussion by the Group's members, were finalized and distributed among interested SAIs. I am sure that joint international audits on the mentioned topics will start in 2017, and preliminary results will be presented at the next, the third meeting of our Working Group.

In April 2016 in Lublin (Republic of Poland), the heads of the SAIs of Belarus, Poland and Ukraine signed a Joint Communiqué on the results of the International Coordinated Audit on Protection of the Waters in the Bug River Catchment Area from Pollution.

In addition, the Accounting Chamber of Ukraine continues on a regular basis to monitor the implementation of the recommendations of the Chernobyl Shelter Fund International Coordinated Audit.

As part of the third and fourth Strategic Goals, the Working Group exercises actions aimed at accumulation and dissemination of latest developments and best audit practices in the field of prevention and consequences elimination of disasters and catastrophes, improvement of existing methodology, as well as informing international community about its activity. In particular, the Accounting Chamber of Ukraine continues its work on maintaining the Database of audits of natural and man-caused disasters and catastrophes in Europe, as well as knowledge databases in this sphere.

Dear colleagues!

Summing up, I would like to state that our Working Group's activity corresponds to the main expected outcomes, namely:

- to raise awareness of SAIs on ISSAIs, in particular ISSAI 5500-5599 "Guidelines for auditing disaster-related aid", and encourage their use;
- to attract attention of SAIs to the issues of use of 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, also by administering the relevant databases.

Dear ladies and gentlemen!

I would like to emphasize that the issues of reducing risks of catastrophes, proper preparedness, timely response and elimination of their devastating consequences are more relevant today than ever.

Mankind lives in the age when the number of disasters, their scope and volume of damages are constantly increasing. Today natural and man-causes disasters and their consequences do not have any geographical or national origin.

Therefore, modern society requires from governments to implement new management methods, in order to ensure greater efficiency and performance in fighting disasters.

Members of our Working Group confidently believe that the SAIs, by virtue of their status and type of activity, need to attract more attention of governments and society to the issues of effective use of public funds allocated to prevention and consequences elimination of natural and man-caused disasters.

Thank you for attention!