

# Terms of Reference for the EUROSAI Project Group on Resilience and Preparedness

## 1. General provisions

### 1.1 Name of the Project Group

Resilience and Preparedness

### 1.2 Background and objectives of the Project Group

#### Background

Significant events over the last few years have included a pandemic, energy crisis, rapid inflation and interest rate rises, and geopolitical conflicts. The scale and variety of the risks which governments have to deal with in managing public sector spending are challenging.

The nature of the COVID-19 pandemic and its global impact were without precedent in recent history. We have learnt from our work on the COVID-19 project group that most governments were not fully prepared for the challenges they faced. We have also seen that there are local and global events that arrive without warning and require government intervention. The nature of these events could be economic, health-related, environmental, natural disasters, or caused by terrorism or war. Governments can be ill-prepared for such events or are not able to respond in an efficient way that represents good value for money.

Resilience is the ability to prevent, adapt and respond to, recover, and learn from crises or disruptions to the system, and/or absorb shocks without causing widescale instability. Resilience for a government is its ability to cope with competing internal and external pressures, and withstand, adapt to, and recover from severe crises or systemic shocks whilst continuing to deliver essential public services. It's not easy for governments to provide resources to improving resilience to uncertain risks when there are many immediate demands on that money.

#### Objectives

The objectives for this project group are to:

- a Facilitate the sharing of approaches to auditing government preparedness. Considering how governments identify and manage risks; how they prepare a response to specific or unspecified negative events; how they monitor and evaluate lessons learned and respond to these lessons.
- b Sharing approaches to auditing how well government have responded to actual negative events and how they have applied the lessons learned. Sharing approaches could take several forms, including workshops, bilateral or multilateral meetings, giving presentations or sharing reports.
- c Design a framework to allow SAIs to be able to audit resilience and preparedness, exploring potential audit criteria, indicators of resilience and preparedness and audit tools and procedures that SAIs can use in their work.
- d Identify and share emerging risks to governments in Europe.

### 1.3 Link with EUROSAI Strategic Plan

The nature and aims of this Project Group are entirely aligned with the EUROSAI Strategic Plan 2017-2024, specifically the Emerging issues and forward-thinking strategic portfolio, led by SAI UK.

#### 1.3.1. Strategic Goals

This project group is established under the Emerging issues and forward-thinking strategic portfolio, led by SAI UK. The key drivers of the portfolio are the profound and rapid changes in the operational environment we all face and need to address in our work. The objective of the portfolio is to highlight emerging issues in the work of EUROSAI and its members, to give support to strategic level discussions and to collect information for EUROSAI Members.

The project group will also contribute to both strategic goals.

Strategic Goal 1: Supporting effective, innovative, and relevant audits by promoting and brokering and professional cooperation

Objective 1.3: To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners

Strategic Goal 2: Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

Objective 2.1: To facilitate and support needs- driven institutional capacity development initiatives

#### 1.3.2. No duplication or overlaps with other activities of the EUROSAI Strategic Plan

As the Governing Board member responsible for the Emerging Issues and Forward Thinking portfolio, SAI UK acknowledges the importance to continue work started under the Project Group on Responding to the COVID-19 pandemic. This Project Group will continue where this group left off and help EUROSAI members to learn lessons and apply these lessons to wider government risks.

## 2. Structural provisions

### 2.1 Lead SAIs

SAI UK (Co-Lead)

SAI Czech Republic (Co-Lead)

### 2.2 Key Contact person(s):

SAI UK: Andy Fisher: [andy.fisher@nao.org.uk](mailto:andy.fisher@nao.org.uk)

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### 2.3 Participants:

The project group is open to all EUROSAI members. SAIs may choose how and when they contribute to the project group.

## 3. Technical and procedural provisions

### 3.1 & 3.2 Intended results and benefits to EUROSAI Membership

- a SAI peer-to-peer sharing information and experience on auditing resilience and preparedness.
- b Development of an informal framework for auditing resilience and preparedness
- c Analysis of data collection exercises
  - Sharing insights into SAIs' approaches towards auditing resilience and preparedness
  - Using data collection for the development and design of capabilities for crisis responses and establishment of crisis management network.

### 3.3 Duration & Key Milestones:

<b>January 2024</b>	Project group approval and interested EUROSAI members confirm participation at first knowledge sharing event.
<b>February 2024</b>	BIEP knowledge sharing topic established to share outputs / methodologies.
<b>March 2024</b>	Operational plan of project activities agreed.
<b>April 2024</b>	Data collection exercise on SAI work on resilience (survey)
<b>May 2024</b>	Update to the EUROSAI XII Congress
<b>June 2024</b>	Online seminar
<b>October 2024</b>	Publication of findings of the data collection and analysis. Development of an informal framework for auditing resilience and preparedness.
<b>Quarter 4 2024</b>	Online seminar

***Further work to be agreed:***

Further milestones and outputs will be developed by the project group when creating the operational plan. This could include further webinars targeting different audiences within SAIs, producing materials for the EUROSAI website or articles for the EUROSAI Innovations Newsletter or annual Magazine etc.

**3.4 Working Methods:**

The Project Group will typically work virtually. All SAIs will be invited to share their plans, experiences, and good practice. Our work will be guided by the following principles:

- The project group is inclusive and will encourage a diverse group of SAIs to share their knowledge and experience. Representing the different mandates and contexts of all members. These different experiences will help us strengthen our audit work.
- Cooperation should be as effective as possible.

**3.5 Necessary resources:**

SAI UK will provide staff to coordinate the group. Participating SAIs will be asked to contribute as the next phase of the work of this Project Group is agreed. We will use existing EUROSAI communications tools as much as possible, including the Benchmark Information Exchange Project's Portal (BIEP Portal) among others.

**3.6. Reference documents and materials:**

There are a number of existing documents and reports from a variety of stakeholders which may help the project group achieve the objectives detailed in this TOR. An ongoing project activity will be to assess the value of existing materials and maintain a list of those useful to the work of the project group.

**4. Accountability provisions**

The project group is established to achieve the objectives set out in this TOR. The lead SAI will report on progress and results to the Governing Board via the Portfolio on Emerging Issues and Forward-thinking reporting process at GB meetings, following the procedure defined in the General Procedures for the ESP.

The members of the project group will develop and maintain an operational plan of activities that different SAIs find of value. The project group will review its activity annually and to ensure transparency on progress, results, and trigger course corrections if the group is not adding value to its members. This project group will be closed if it is agreed by the majority of participants that after correction the group no longer adds value to its members.