



Accounting Chamber of Ukraine



Experience of conducting

of the International Coordinated Audit of Public Funds, Allocated to Prevention and Consequences Elimination of Disasters and Catastrophes

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Initial information about the audit:

- ❖ **Was initiated** by the SAI of Ukraine in 2011 at the III meeting of the EUROSAI Task Force, which was held in Moscow, the Russian Federation;
- ❖ **Was conducted** within the framework of the *EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes*.





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

- ❖ **Was established** by resolution of the IXth EUROSAI Congress in June 2014 by transformation of the EUROSAI Task Force;
- ❖ **Its mission** 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.



The EUROSAI Working Group:

- ❖ Identify the most relevant topics for disasters auditing;
- ❖ Initiate and maintain carrying out of the international coordinated/parallel audits.

Outline:

1 | **Audit objective**

2 | **Cooperated parties**

3 | **Meetings**

4 | **Main audit issues**

5 | **Common assess criteria**



1 Audit objective



Assessment of legality and utilization efficiency of the public funds allocated to establishment, functioning and development of the national system for prevention and response to natural and man-caused disasters and catastrophes.



2 Cooperated Parties

THE ACCOUNTING CHAMBER OF UKRAINE – COORDINATOR OF THE AUDIT

- | | |
|--|--|
| ❖ The Chamber of Accounts of the Republic of Azerbaijan | ❖ The Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan |
| ❖ The State Control Committee of the Republic of Belarus | ❖ The Court of Accounts of the Republic of Moldova |
| ❖ The State Audit Office of Hungary | ❖ The Supreme Audit Office of Poland |
| ❖ The Court of Accounts of Italy | ❖ The Accounts Chamber of the Russian Federation |



2 Cooperated Parties



- ❖ The team of experts was formed for conducting of the Coordinated Audit.
- ❖ It consisted of representatives of all participated SAIs.

The Coordinator of the audit was responsible for Joint Report compilation.





3 Meetings



- ❖ **2012** – *the Common Position on Cooperation for Coordinated Parallel Audit (Control)* was signed;
- ❖ **2013** – the structure of the Joint Report and timetable for its preparation were agreed;
- ❖ **2014** – draft of common part of the Joint Report was presented.



4 Main audit issues

- Organization efficiency of the national system for prevention and response to natural and man-caused emergencies;
- Utilization efficiency of the public funds allocated to prevention and consequences elimination of disasters and catastrophes;





4 Main audit issues

- Implementation of the international agreements on cooperation in the field of prevention and consequences elimination of emergencies;
- Utilization efficiency of the public funds allocated to establishment, functioning and development of the national system for prevention and response to natural and man-caused emergencies.





5 Common assess criteria

- ❖ Fullness (scope) of the national legislative and regulatory framework in the field of utilization of funds allocated to prevention and consequences elimination of disasters and catastrophes;
- ❖ Availability of formal documents permitting to make ranking of the territories according to their natural and man-caused hazard level;





5 Common assess criteria



- ❖ Fullness (scope) of the territories and objects covered by the system of natural and man-caused hazard monitoring;
- ❖ Availability of program-target planning of funds for prevention and consequences elimination of disasters and catastrophes, including at the regional level;



5 Common assess criteria

- ❖ Availability of the centralized interdepartmental risk management system for prevention and consequences elimination of disasters and catastrophes both at federal and regional levels;
- ❖ Availability of the indicators characterizing correlation between prevented damage and expenses on its prevention (when evaluating effectiveness of the public funds utilization).





The Coordinated Audit was conducted:

Based on:

Provisions of the Common Position on Cooperation for Coordinated Parallel Audit (Control) of Public Funds Allocated to Prevention and Consequences Elimination of Disasters and Catastrophes.





The Coordinated Audit was conducted:

In line with:

- ❖ INTOSAI Auditing Standards;
- ❖ national auditing standards of the participated countries;
- ❖ guidelines of the participated countries;
- ❖ provisions of the national legislation.





National audits included principles:



- ❖ Strategic audit;
- ❖ Performance audit;
- ❖ Financial audit.



Joint Report:

Based on the national audit results the **common conclusions and recommendations** were issued by participated SAIs in the Joint Report.



- ❖ Detail information about **the national audits**, conducted by participated SAIs, was reflected in separate chapter;
- ❖ Structure of information about the national audits was previously agreed.



AREAS OF THE COMMON CONCLUSIONS AND RECOMMENDATIONS:



- ❖ Legislative and regulatory framework;
- ❖ Sources of financing;
- ❖ Management and utilization of the budget resources;



AREAS OF COMMON CONCLUSIONS AND RECOMMENDATIONS:

- ❖ Hazard monitoring;
- ❖ Ranking of the territories according to risk level of catastrophes;
- ❖ Establishment and functioning of the Unified State System for prevention and consequences elimination of emergencies;
- ❖ Improvement of the audit quality.





STRUCTURE OF INFORMATION ABOUT THE NATIONAL SAI'S AUDITS:



1	SAI
2	The national audit title <i>(Number, date of approval)</i>
3	The national audit subject
4	The national audit objects <i>(Total number of audited objects; main authorities, responsible for prevention and consequences elimination of disasters and catastrophes)</i>



STRUCTURE OF INFORMATION ABOUT THE NATIONAL SAI'S AUDITS:



- | | |
|-----------|---|
| 5 | The national audit objectives
<i>(main audited issues)</i> |
| 6 | Audited period |
| 7 | Total labor expenditures (in man-days)
<i>(number of involved auditors)</i> |
| 8 | Main audit conclusions |
| 9 | Key audit recommendations |
| 10 | Audit findings, which confirm issued conclusions |



**THANK YOU FOR
ATTENTION!**

