

Terms of Reference for the EUROSAI Project Group on “EUROSAI support to the Accounting Chamber of Ukraine”.

1. General provisions

1.1 Name of the project group: EUROSAI support to the Accounting Chamber of Ukraine

1.2 Background and objective of the project group:

Under the conditions and circumstances that arose as a result of the Russian Invasion of Ukraine, the Accounting Chamber has repeatedly appealed to the international community to involve colleagues and best practices from Supreme Audit Institutions that are members of EUROSAI in the substantive implementation of practical support for the audit activities of Ukrainian colleagues. Significant financial and other assistance from international partners, in particular European ones, leads to the deepening of practical cooperation between the Supreme Audit Institutions, members of EUROSAI and the Accounting Chamber. A series of working consultations between the Accounting Chamber and the National Audit Office of the United Kingdom allowed us to consider how to develop the optimal format of such interaction and ensure synergy of this support with other projects aimed at increasing the capacity and institutional capability of the Accounting Chamber.

The international community is already providing considerable support to improve the transparency and accountability of the public finance system in Ukraine and, more specifically, to support improvement within ACU. The EU is running a project, EU4ACU, which covers almost all aspects of ACU’s work including developing audit manuals for financial, performance and compliance audit which are compliant with international auditing standards; training; strengthening internal procedures; strengthening communications; and developing an audit work programme. The U.S. Government Accountability Office Centre for Audit Excellence has also launched a project to further strengthen the Accounting Chamber of Ukraine. Most of the work undertaken by these two projects is likely to focus primarily on capacity building within ACU and providing methodological assistance in audit, including of the United States direct budget support. An agreement was also reached with the Federal Court of Auditors in Germany to conduct a coordinated audit including methodological assistance in audit of the German Government's funds allocated for housing for internally displaced persons.

The objective of the project group is to provide a forum for ACU to make requests for support / advice of other SAIs in one place, and for SAIs to be able to discuss and coordinate the provision of appropriate support. This is in line with the EUROSAI Governing Board’s Statement on Ukraine in which the Governing Board pledged the Accounting Chamber of Ukraine maximum support and assistance in performing its duties and maintaining its independence.¹

1.3 Link with EUROSAI Strategic Plan:

1.3.1 Strategic goal / portfolio to which project is linked: The aim of the project group relates directly to Strategic Goal 2 of the EUROSAI Strategic Plan of, “helping SAIs deal with new opportunities and challenges by supporting their institutional capacity development”.

¹ [EUROSAI Governing Board statement on the situation in Ukraine](#)

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More specifically it will support sub-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: The project may also meet some of the sub-objectives under Objective 1 of “supporting effective, innovative and relevant audits by promoting and brokering professional cooperation”. However, there is no overlap with any of the ongoing projects relating to Objectives 1 or 2.

2. Structural provisions

2.1 Lead SAI(s): SAI UK

2.2 Contact person(s):

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2.3 Participants: The project group is open to all EUROSAI members and many SAIs have already signalled their willingness to participate. We would welcome support from any SAIs that are interested. Observers from outside of EUROSAI are welcome to attend meetings to help facilitate greater coordination of support.

The group gives due consideration to:

- The principle that joining the project group does not mean signing up to all project activities. Members will choose to engage when appropriate to their mandates, priorities and context.
- The reality that some activities may be led by a smaller group of project members.

3. Technical and procedural provisions

3.1 Intended Results: To provide a forum in which:

- ACU can ask for support from other SAIs without having to engage with them all individually;
- SAIs can discuss and agree how to support ACU, and determine which SAIs are best placed to provide that support; and
- SAIs can discuss and agree potential approaches to complex related issues such as potentially developing a methodology for auditing damages and losses.

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3.2 Benefits to EUROSAI Membership: The project group will provide direct benefits to ACU by making it easier to access the range of skills and experience that exists within the members of EUROSAI. It will benefit other SAIs by providing a mechanism for co-ordinating support, and for sharing relevant knowledge and experience.

3.3 Duration & Key Milestones:

- Ongoing meetings as required to discuss any requests for support from ACU and how best to address these with adjustments to an Operational Plan.
- September 2025 – review of the work of the group and whether it continues to be required.

3.4 Working Methods: The project group will primarily work virtually and will communicate through online meetings and via email correspondence. Depending on how the project develops, there may be occasions when it is considered appropriate to meet in-person, but this would be agreed in advance with working group members.

3.5 Necessary Resources: SAI UK will provide staff to coordinate the group. EUROSAI member SAIs will be asked to contribute to individual pieces of work as the project develops.

3.6. Reference documents and materials: Relevant reference material includes:

- <https://zakon.rada.gov.ua/laws/show/326-2022-%D0%BF#top>: *On approval of the procedure for determining damage and losses caused to Ukraine as result of the armed aggression of the Russian Federation*, Verkhovna Rada of Ukraine, March 2022.
- <https://ukraine.un.org/sites/default/files/2023-03/P1801740d1177f03c0ab180057556615497.pdf>: *Ukraine Rapid Damage and Needs Assessment February 2022 – February 2023*, The World Bank, March 2023.
- <https://www.urc-international.com/urc2022-recovery-plan>: *Ukraine National Recovery Plan*, National Recovery Council, July 2022.
- <https://www.urc-international.com/urc-2023-info>: *Ukraine Recovery Conference 2023 supporting materials*, June 2023.
- <https://eu4pfm.com.ua/about-eu4pfm/partners-cooperation/?mi=1610>: *EU Public Finance Management Support Programme for Ukraine*

4. Accountability provisions

4.1 Accountability to EUROSAI: The project group is established to achieve the objectives set out in this TOR. The group 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 EUROSAI Strategic Plan.

4.2 Accountability to project group members: The members of the group will:

- As required, develop and maintain an operational plan of activities to support ACU.

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- Undertake regular progress updates to ensure transparency on progress and results, and trigger course corrections if the group is not adding value to ACU or its other members.