

The list of audits questions of audits carried out over the past five years by members and observers of the EUROSAT Working Group on the Audit of Funds Allocated to Disasters and Catastrophes in the field of the WG's activities

SAI	Topic title	The main audit question:	Sub-questions:		
State Audit Office of Latvia	Planning and readiness of the national civil protection system	Can nationally defined civil protection policy ensure the establishment of an effective civil protection and disaster management system in line with the best practices recognized and the regulations adopted at the EU level?	1. Is the division of competence of the responsible institutions and officials and the established cooperation mechanisms sufficiently clear to ensure effective decision-making and disaster management?	1.1. Is the division of responsibilities of the responsible authorities sufficiently clear in the legal framework to ensure coordinated decision-making in disaster management?	
				1.2. During the Covid-19 pandemic, was decision-making and crisis management in line with the established civil protection system and the division of responsibilities of the responsible institutions?	
			2. Does the planning system of the civil protection system established in Latvia ensure the development of an effective civil protection system in accordance with EU requirements and best practices?	2.1. Does the country's disaster risk assessment comply with the EU requirements in this area, clearly identify the institutions responsible for carrying out risk assessment and the division of their responsibilities, and ensure that risks are regularly reviewed according to changes and lessons learned?	2.1.1. Does Latvia comply with the EC requirements on disaster risk assessment and management? 2.1.2. Have disaster management entities carried out disaster risk assessment in accordance with the EC requirements, guidelines and best practice?
				2.2. Can the country's civil protection planning system ensure crisis preparedness and the development of civil protection plans that can be used effectively in a crisis situation?	2.2.1. Are the disaster management measures set out in the National Civil Protection Plan sufficiently specific to be effectively used in disaster management, do they have deadlines and are the responsibilities of responsible institutions clearly defined?
					2.2.2. Are the disaster management measures set out in the municipal civil protection plans sufficiently specific to be effectively used in disaster management, do they have deadlines and are the responsibilities of responsible institutions clearly defined?
					2.2.3. Is the legal framework sufficient for evaluating performance results of the civil protection system? Is a full-fledged evaluation of the implementation of civil protection plans carried out annually?
			3. Does the country have a clear system for planning, maintaining and using the state's material reserves, and is the establishment of the established reserves ensured?	3.1. Does the legal framework clearly define the establishment, maintenance and use of the state's material reserves?	
				3.2. Is there sufficient funding for the establishment of state's material reserves and is the purchase and storage of planned material reserves ensured?	
	"Development of the Medical Support Capability of the National Armed Forces"	Were the prerequisites created for civilian medical personnel and medical institutions to provide medical support to the National Armed Forces of Latvia in the event of war?	4. Is there a system in place in the country to plan and conduct the exercises necessary for the civil protection system to function and includes the regular participation of all stakeholders?	4.1. Does the legal framework and the National Civil Protection Plan clearly define the exercises required to test the preparedness of civil protection system, the types of exercises and the responsible authorities? 4.2. Are regular civil protection exercises organised as provided in the legal framework, and their results collected?	
			5. As part of the disaster risk management preventive measures, does the State Fire and Rescue Service plan and carry out sufficient risk-based civil protection compliance checks to contribute to the disaster preparedness of the civil protection system?		
			Has a cooperation model been established for the civilian sector to provide medical support for the development of the National Armed Forces?	Are measures being taken to strengthen the capacity of civilian healthcare institutions to provide medical support to the National Armed Forces in the event of war?	Do civilian healthcare professionals have the knowledge and skills in military medicine? Has a reserve soldier system been established for healthcare professionals? *It was examined whether systematic activities are being implemented to inform healthcare professionals about opportunities to serve in the National Armed Forces' medical support units
	Effective and transparent use of public funds to overcome the effects of the COVID 19 pandemic - social	Have public funds been used effectively and transparently to overcome the consequences of the	1. Are conditions created for efficient and transparent use of public funds when implementing social support and employment measures to overcome the consequences of the COVID 19 pandemic?	1.1. Have timely actions betaken to identify and approve appropriate support measures?	
				1.2. Has the appropriate design of support measures been developed?	
				2.1. Is the organization effective in implementing the approved measures?	

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Bulgarian National Audit Office	support and employment measures for the period from 01.02.2020 to 31.03.2021.	COVID-19 pandemic - measures for social support and employment?	2: Does the assistance provided contribute to achieving the objectives of social support and employment measures to overcome the consequences of the COVID-19 pandemic?	2.2. Has effective monitoring been carried out on the implementation of social assistance and employment measures?	
				2.3. Have the expected results and effects of the implementation of social support and employment measures been achieved?	
	Effective and transparent use of public funds to overcome the consequences of the COVID 19 pandemic - measures to support farmers for the period from 02.01.2020 to 03.31.2021.	Have public funds been used effectively and transparently to overcome the consequences of the COVID 19 pandemic - measures for farmers for the period from 02/01/2020 to 03/31/2021?	1. Are conditions created for efficient and transparent use of public funds to overcome the consequences of the COVID 19 pandemic for farmers?	1.1. Have timely actions been undertaken to identify and approve appropriate support measures?	
				1.2. Has the appropriate design of the support measures been developed?	
			2. Does supporting farmers contribute to achieving the objectives of the measures to overcome the consequences of the COVID-19 pandemic?	2.1. Is the organization effective in implementing the procedures under the approved measures and for providing the assistance?	
				2.2. Has an effective monitoring been carried out on the implementation of the measures for farmers' support?	
				2.3. Does the support to farmers contribute to achieving the expected effects of the implementation of the measures?	
Audit court of Italy	Measures for flood risk management and hydrogeological risk reduction	Separation between emergency and structural aspects of previous surveys, aim to verify critical issues left unresolved in 2015-2019.			
	Interventions for reconstruction in territories affected by the earthquake occurred on august 24, 2016	Evaluation of the causes that led to a delay in the implementation of prevention measures. There appears to be a need for a review of approved projects and/or tender procedures that have not yet been completed. It is recommended that a unified fund management database system be adopted, ensuring the revision of the current system as soon as possible.			
	Fund for the design of interventions against hydrogeological instability (2016-2018)	Aim: To evaluate water resource protection under the umbrella of the NRRP. The Protect Italy project focused on four verification points: 1. Emergency measures. 2. Prevention measures. 3. Maintenance and restoration measures. 4. Simplification measures. As well as a review of the financial framework with relevant investment milestones.			
	Measures for the Earthquake-Affected Areas of 2009 and 2016	Verify the progress of the measures aimed at ensuring the safe and sustainable reconstruction of the areas in Central Italy affected by the earthquake			
	National Plan for the Mitigation of Hydrogeological Risk, Restoration and Protection of Environmental Resources	Verify the implementation status of the multi-year plan for combating hydrogeological instability, with regard to the interventions carried out, the resources allocated for financing the interventions, and the timelines.			
	Emergency Financial Support for Agricultural Sectors Affected by Adverse Weather Events	Define the progress of the measure providing financial support for agricultural emergencies caused by adverse weather events, focusing on objectives, timelines, funding, governance, and performance indicators			
	Overview of supporting enterprises during the COVID-19 crisis	1. Did the the support reach entrepreneurs that were hit the hardest based on the economic indicators (sales turnover, labour tax, number of employees)?			
		2. Did the the national support measures reach the areas where the impact of the COVID crisis was more serious?			
	Overview of the use of the emergency reserve for COVID-19 by the Government of the Republic as at 31 December 2020	1. What in fact is emergency reserve for COVID-19 by the Government of the Republic and what does it comprise of?			
		2. Who has received money from the emergency reserve and how has it been used?			
		3. How much money from the emergency reserve goes to buy personal protective equipment (masks etc) and how has it been used?			
	Procedure for loan applications related to the corona crisis at the Rural Development Foundations	1. How did the Rural Development Fund process the applications and verify the applicants' compliance to the requirements established for COVID measures by the Government? (based on the procedures of EDF)			

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National Audit Office of Estonia	Rural Development Foundations	2. How did the RDF in overall implement the COVID measures? (based on the analysis of applicant companies and their applications)			
	Crisis loan procedure for nationally important projects at KredEx	1. How did KredEx process specific loan applications?			
		2. Has the practice been the same in diferent projects?			
		3. Do the procedures ensure equal treatment of applicant and transparency of decisions?			
	Government's activity upon preparing for emergencies endangering internal security	1. Is the activity of state authorities systematic upon preparing for emergencies endangering internal security?			
		2. How high is the risk and how is the state authorities planning to mitigate the risk using the example following events: mass disorder, blitz attack, hostage situation, extensive cyber incident, fire, explosion or collapse resulting in the injury of many people?			
		3. How do state authorities exercise crisis management procedures and co-operation between different agencies?			
		4. How prepared is the health care system (including hospitals) to proovide emergency care in a crisis situation?			
Romanian Court of Accounts	Civil defence shelters between reality and necessity	1.Shelter provision management in armed conflict has been effective?			
		2.Civil defence shelters are functional and can be used in armed conflict?			
		3.Civil defence shelters forming the National Shelter System suffice to shelter population in armed conflict?			
	Efficiency and effectiveness of the programs and measures taken to prevent, respond and remove the effects of a major earthquake in the city of Bucharest at the Ministry of Internal Affairs and 19 other public entities with responsibilities in the fields of emergency management in the event of a major earthquake.	1. Integrated approach, both internationally and nationally, to disaster management to reduce the impact of disasters, with a focus on earthquake emergencies;			
		2. Evaluation of the activity of central and local public administration authorities, institutions and organizations with attributions in the fields of PREVENTION and PREPARATION in the event of an earthquake with a major impact in the city of Bucharest;			
		3. Evaluation of the activity of central and local public administration authorities, institutions and organizations with attributions in the planning, organization and implementation of a timely and effective post-earthquake RESPONSE and in the preparation of the conditions for POST-EARTHQUAKE INVESTIGATION/ASSESSMENT and ECONSTRUCTION/ REHABILITATION to ensure the continuity of economic life- social.			
	Performance Audit of the Use of Meteorological, Hydrological, and Geological Data in Early Warning Systems	Are appropriate preconditions established to ensure the use of hydrometeorological and geological data in early warning systems?	To what extent are the roles and responsibilities of the entities involved in the early warning system clearly and adequately defined?	To what extent are effective communication processes in place among government agencies, sector experts, and the local population in order to ensure effective early warning?	To what extent is hydrometeorological and geological information used by local self-government bodies in the exercise of their mandates? To what extent are early warnings based on hydrometeorological and geological data appropriately communicated to relevant stakeholders?
State Audit Office of Georgia	Performance audit on flood emergency management (prevention, preparedness)	How effective are the implemented and planned measures for the prevention and preparedness of natural disaster flood risk?	What extent it is sufficient and productive for the prevention of flood risk implemented and planned events?		
			What extent do the preparedness measures implemented for natural disasters ensure a timely response to the expected flood and reduction of its negative consequences?		
	Special report 21/2022: The Commission's assessment of national recovery and resilience plans – Overall appropriate but implementation risks remain	We set out to examine the appropriateness of the Commission's assessment of the RRP's by assessing whether: - the Commission's internal procedures were clear and were applied, guidance to the Member States was sufficient and followed, and support for the Member States was effective; - the Commission's assessment ensured that: — the RRP's contribute adequately to the six pillars and to effectively addressing all or a significant subset of challenges identified in the CSRs; — the measures in the RRP's comply with the key conditions stipulated in the RRF Regulation (green and digital, DNSH, costs); — the milestones and targets are clear and realistic; — the proposed monitoring and control arrangements are appropriate.			
	Special report 19/2022: EU COVID-19 vaccine procurement – Sufficient doses secured after initial challenges, but performance of the process not sufficiently assessed	We examined whether: (a) the EU's preparations for the procurement of COVID 19 vaccines were effective; (b) the EU's negotiators were able to secure the EU's procurement objectives in the contracts it signed with vaccine manufacturers; and (c) the Commission addressed any issues impacting the supply of vaccines.			

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European Court of Auditors	Special Report 18/2022: EU institutions and COVID-19 – Responded rapidly, challenges still ahead to make the best of the crisis-led innovation and flexibility	In particular, we examined whether the institutions: (a) followed recognised standards in their business continuity plans, and whether these plans were adapted to the type of disruption caused by a pandemic; (b) were able to function, minimising disruption and fulfilling their roles assigned under the Treaties; (c) drew lessons to adapt to their post COVID-19 environment.				
	Special report 13/2022: Free movement in the EU during the COVID-19 pandemic - Limited scrutiny of internal border controls, and uncoordinated actions by Member States	The objective of this audit was to ascertain whether the Commission has taken effective action to protect the right of free movement of persons during the COVID-19 pandemic.	1. Has the Commission effectively scrutinised internal Schengen border controls and travel restrictions? 2. Has the Commission facilitated coordinated action by Member States to mitigate the impact of internal Schengen border controls and travel restrictions?			
	Review 01/2021: The EU’s initial contribution to the public health response to COVID-19	We reviewed the Commission and EU agency actions supporting the Member States’ public health response to COVID-19 up to the end of June 2020. Our review covered: — the application of the EU’s existing framework for dealing with pandemics; — actions aimed at obtaining medical supplies to combat COVID-19; — actions aimed at promoting development of tests, treatments and vaccines.				
	Special report 25/2018: Floods Directive: progress in assessing risks, while planning and implementation need to improve	We sought to determine whether flood prevention, protection and preparedness under the Floods Directive were based on a sound framework and whether the approach employed was likely to be effective.	More specifically, we examined whether the Floods Directive had positive overall effects in establishing a framework for flood-related action; whether Member States managed appropriately the financial resources used and implemented their FRMPs well; and if they adequately considered some of the major future challenges?			
	Special report 14/2018: The EU Chemical, Biological, Radiological and Nuclear Centres of Excellence: more progress needed	Has the Centres of Excellence Initiative contributed significantly to mitigating chemical, biological, radiological and nuclear risks from outside the EU?	1. Have the Commission and the EEAS adopted an adequate risk management approach?			
			2. Has the Initiative been satisfactorily developed in partner countries?			
			3. Have effective monitoring and evaluation systems been established to identify, assess and report on the Centres of Excellence Initiative's results?			
Special report 33/2016: Union Civil Protection Mechanism: the coordination of responses to disasters outside the EU has been broadly effective	The audit aimed to assess whether the Commission had been effective in facilitating the coordination of the responses to disasters outside the Union since the establishment of the UCPM in 2014.	In particular, this included the facilitation of coordination with Participating States, other EU institutions and agencies, the UN, the affected country and other relevant actors. We looked at how this coordination was implemented within existing structures and processes and examined the collection, dissemination and exchange of information with all of the aforementioned stakeholders.				
State Audit Institution of the Republic of Serbia	Hail protection in the Republic of Serbia	Whether more efficient implementation of hail protection measures and a combination of active (defense against hail) and passive (insurance) protection can reduce hail damage and achieve better protection of agricultural products and agricultural producers?	Do the funds allocated for financing hail protection achieve the goals of the hail protection system?	Does the Republic Hydrometeorological Institute effectively implement hail protection measures, with the aim of protecting agricultural products and agricultural producers?	Do the activities of the Ministry of Agriculture, Forestry and Water Management in the field of hail protection contribute to greater protection of agricultural products and agricultural producers?	
	Flood prevention in the Republic of Serbia	To what extent has the Republic of Serbia effectively and efficiently established a flood protection management system, which enables competent institutions to respond to flood risks, at the national level?	Has an effective planning framework for flood prevention been established?	To what extent has the existing institutional framework been established in a way that allows for adequate flood risk management?	To what extent have adequate resources been provided for the implementation of programmes in the field of protection against the harmful effects of water? To what extent have water facilities for flood protection on Class I waters been transferred to the management of public water management companies?	
	Landslide prevention in the Republic of Serbia	Are the competent institutions, by exercising their responsibilities, contributing to more efficient management of landslide risks?	How does the Geological Institute of Serbia carry out basic landslide research and mapping activities for the purpose of landslide prevention?	How do the activities of the Geological Institute of Serbia in landslide monitoring and other activities contribute to reducing landslide risk?	Does the Ministry of Mining and Energy, by exercising its responsibilities, contribute to landslide prevention?	

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	Hazardous waste management	Have the competent authorities established effective and efficient hazardous waste management, including legal, institutional and technical aspects?	Is an efficient and effective mining waste management system in place?	Is an efficient and effective hazardous waste management system in place?	
	Management of Public Shelters in the Republic of Serbia	Are the necessary prerequisites for adequate management of public shelters ensured?			
		To what extent is technical control of public shelters carried out?			
Accounting Chamber of Ukraine	Civil Protection in Communal Institutions of General Secondary Education	How are public shelters maintained?			
		Does the current system of civil protection of educational institutions protect participants in the educational process from threats in educational institutions?			
	Disaster risk reduction – climate change adaptation measures	Are shelter projects being implemented properly?			
		Assess whether systems for understanding, assessing and communicating information about climate change-related disaster risks exist and are operating effectively in line with international best practices.	1.1 Has the Government identified and assessed disaster risks, including those related to climate change, in line with international best practices?	1.1.1. Are disaster risks, their vulnerability, intensity, impact, hazard characteristics and their possible sequential consequences at the appropriate social and spatial scales on ecosystems periodically assessed? 1.1.2. Is the underlying risk assessment framework used and strengthened? 1.1.3. Has a risk assessment been carried out according to the 10 elements recommended by the UNDRR "From Words to Action" on "National Disaster Risk Assessment"?	
			1.2. Does the Government have mechanisms for exchanging information about disaster risks between decision-makers, the public, and communities at risk of natural disasters, and are these mechanisms effective?	1.2.1. Is location-based disaster risk information, including risk maps, developed, updated and disseminated? 1.2.2. Is geospatial information technology used to disseminate information? 1.2.3. Is information disseminated to decision-makers, the general public, and communities at risk of a natural disaster? 1.2.4. Are satellite and in-situ information, including geographic information systems, used to facilitate real-time access to disaster risk data? 1.2.5. Are innovations in information and communication technologies used to improve measurement tools and data collection, analysis and dissemination? 1.2.6. Are losses from natural disasters systematically assessed, registered, and published in the context of the risk associated with a specific event?	
			2.1. Are there plans/policies/programmes for disaster preparedness and emergency response at the central and regional levels?	2.1.1. Are plans and programs for disaster preparedness and emergency response developed and continuously updated with the involvement of relevant institutions, taking into account climate change scenarios and their impact on disaster risks? 2.1.2. Is the participation of all sectors and relevant stakeholders ensured in the preparation and updating of plans/policies/programmes? 2.1.3. Do the developed plans/policies/programmes contain the requirements specified in the UNDRR disaster preparedness manual?	
			2.2. Are early warning systems and mechanisms for sharing disaster early warning information available and functioning satisfactorily at the central and regional levels?	2.2.1. Do people-oriented, multi-sectoral disaster risk forecasting and early warning systems exist and function?	

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		Assess the effectiveness of planning and implementation of measures to reduce the risks of disasters caused by climate change at the central and regional levels.	2.3. Have mechanisms been implemented for effective rescue and assistance at the central and regional levels?	2.3.1 Have the necessary materials for emergency rescue operations been accumulated? 2.3.2. Are staff and volunteers trained in disaster response? 2.3.3. Has the technical and logistical capacity been strengthened to ensure a better response to emergency situations? 2.3.4. Are disaster preparedness drills, including evacuation drills, conducted on a regular basis? 2.3.5. Are local support systems in place to ensure rapid and effective disaster response and related displacement, including access to safe shelter, basic food and non-food relief items according to local needs?	
			2.4. Has the availability of early warning systems for various hazards, as well as information on the risks of disasters for people, increased?	2.4.1. How much has the number of people per 100,000 increased compared to 2015 with early warning information through local authorities or through national information dissemination mechanisms? 2.4.2. Compared to 2015, how much has the percentage of local self-government bodies that have an action plan for early warnings of disasters increased? 2.4.3. What percentage of the population exposed to or at risk of disasters is protected by preemptive evacuation after early warning? But by how much did this indicator increase compared to 2015?	
	Assessment of Ukraine's national climate policy and measures using the INTOSAI ClimateScanner innovative tool	What extent does the climate policy management system in Ukraine comply with the provisions of the United Nations Framework Convention on Climate Change (hereinafter – UNFCCC), the Kyoto Protocol, and the Paris Agreement?	Is the integration of climate change issues into national planning tools, including sectoral plans, ensured?	Has a government structure been established that ensures the resolution of climate change issues with clearly defined responsibilities related to leadership, coordination, implementation, monitoring, and transparency?	Does the country have a long-term strategy on climate change and does it correspond to the Nationally Determined Contributions (NDCs); and also, do planning tools take into account the links between the Sustainable Development Goals (SDGs) and climate change?
		What extent does national policy in the field of climate change comply with the UNFCCC, the Kyoto Protocol, and the Paris Agreement?	Does the NDC contain ambitious and updated commitments for the country in accordance with the requirements of the Paris Agreement, and are the commitments also distributed into sectoral targets?	What approach has the country chosen for adapting to climate change and reducing negative impacts on socio-economic sectors and the well-being of the population?	Which sectors of climate change mitigation and adaptation are the most relevant for the country?
		What extent is the financing of climate measures provided?	Does the country's budget provide funds for achieving climate goals, and does it also have mechanisms for tracking and reporting on the funds?	Have the financial needs been identified and international financing mobilized for projects on climate change mitigation or adaptation?	Does the national government have tools to mobilize private finance to support climate change mitigation and adaptation measures?
	Greece (Hellenic Court of Audit)	Have the areas to be reforested throughout the territory been inventoried and mapped?	Have the areas to be reforested and their surface areas been mapped, per relevant forestry authority and for the entire territory?	Have the local forestry authorities specified the reasons why forest vegetation cannot be restored by natural regeneration?	Have reforestation studies been prepared/approved that include all the necessary information (specific characteristics of the area to be reforested, forestry species, origin of planting material, timetable and cost of work, etc.)?
		Forest fires: Has the effectiveness of reforestation programs been studied and monitored?	Have reforestation projects been prioritized, using appropriate criteria, and are they being implemented smoothly?	Are several competent national authorities coordinated efficiently as regards monitoring the sound and prompt evolution of reforestation projects?	Had consistent eligibility criteria been adopted and applied as regards the areas selected for reforestation projects? Is the sound financial management of the relevant subsidies ensured?
		Forest fires: Has the effectiveness of reforestation programs been studied and monitored?	What are the results of reforestation projects?	Is the annual change in the area of reforested forest ecosystems monitored?	What is the total size of forest areas that were deemed to require reforestation within the period 2018 - 2023? What is the total size of areas that were reforested within the period 2018 - 2023? Do the areas reforested within the period 2018-2023 exceed, cover or fall short of those deemed to need reforestation within the same period?
State Audit Office of Hungary	Audit of the measures taken to ensure the sustainable water replenishment of Lake Velence	Assessment of the measures taken to ensure the sustainable water replenishment of Lake Velence			
	The effect of industrial water pollution on the quality of water bodies and the effectiveness of measures taken to reduce water pollution	The effect of industrial water pollution on the quality of water bodies and reducing water pollution	Stablistment of a framework for the prevention and reduction of industrial water pollution, and effectiveness of measures taken to prevent and reduce water pollution	A financing and incentive system aimed at achieving and maintaining at least good status for domestic water bodies, as well as strategic and management development plans with a view to preventing industrial water pollution	

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	Water management system –Audit of the task performance system, the water management and water damage prevention assets in the field of water protection and water management	Audit of the task performance system, the water management and water damage prevention assets in the field of water protection and water management	The adequacy of the monitoring and risk management systems related to flood protection and the utilisation of internal audit reports, as well as the adequacy of asset management related to flood protection and the registration of assets	Utilization of resources available for flood protection operation and development, evaluation of public employment	Implementation of the National Water Strategy and action plans prepared during reviews in flood protection tasks, risk-based planning and implementation of flood protection projects