



**The Role and Capabilities of
Supreme Audit Institutions in Increasing
the Safety of the Population from Disasters**
(on the example of the Accounting Chamber of Ukraine)



The Accounting Chamber
Supreme Audit Institution of Ukraine

“There is nothing men are so anxious us to keep, and yet are so careless about, as life”.

~ Jean de La Bruyère

French writer and moralist
(1645 - 1696)

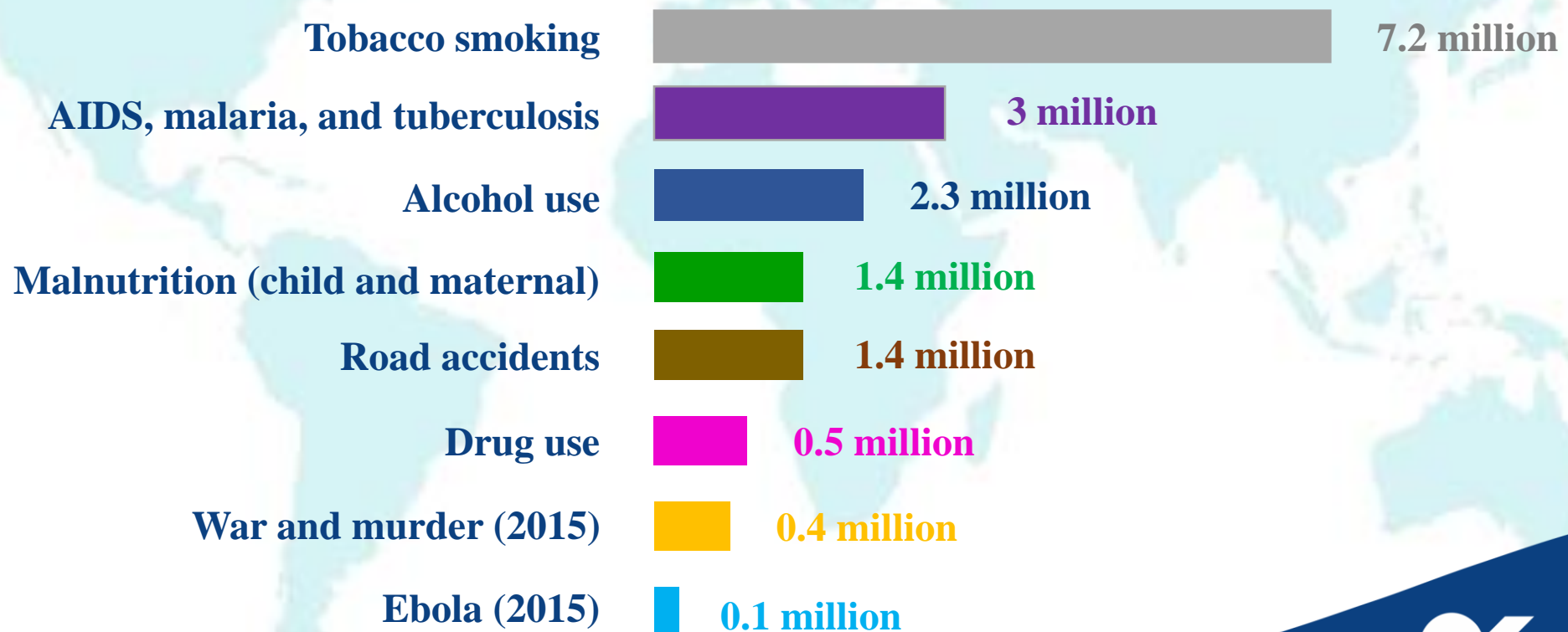


GLOBAL ESTIMATED DEATHS BY MAJOR RISK FACTOR AND CAUSE, 2015

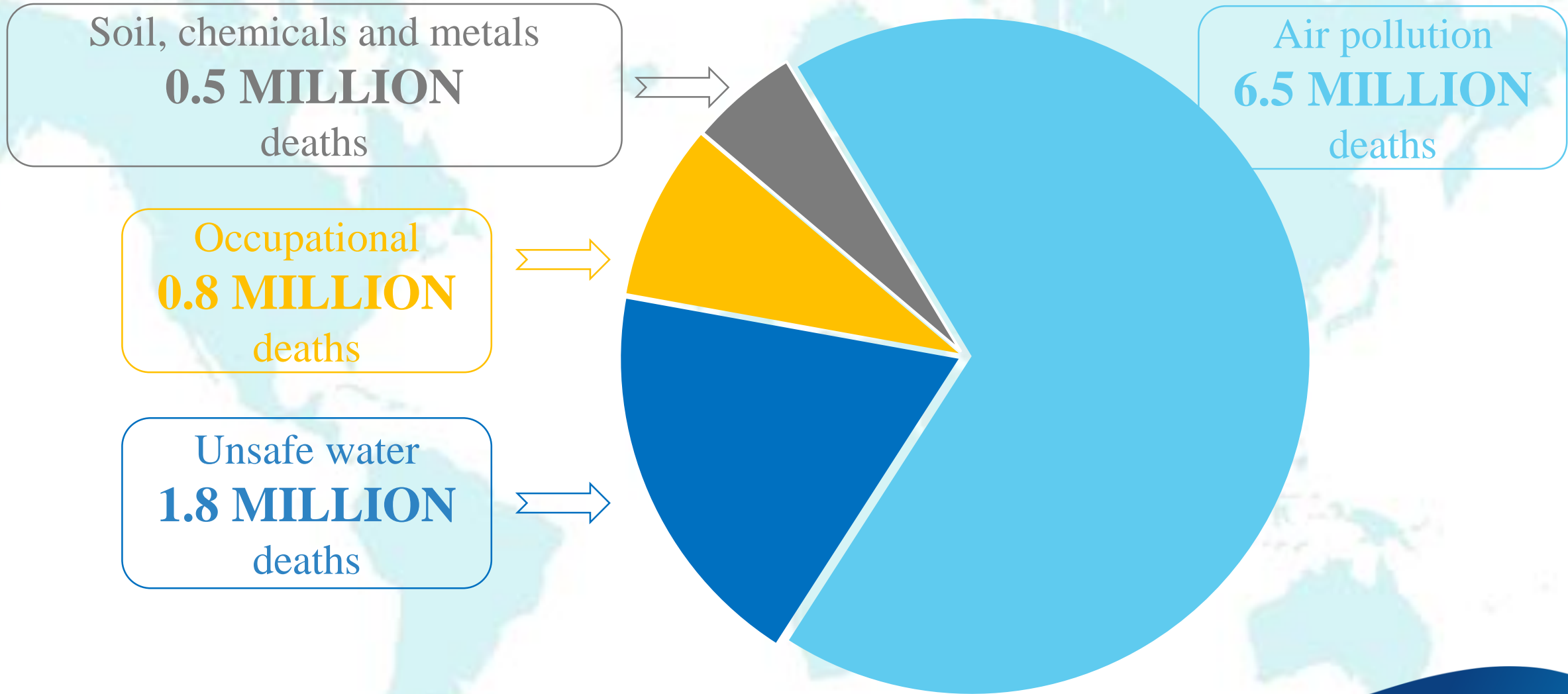
PREMATURE
DEATHS
DUE TO
POLLUTION

9 MILLION = 16%

OF ALL
DEATHS
WORLDWIDE



GLOBAL ESTIMATED DEATHS BY POLLUTION RISK FACTOR, 2015



ONE OF THE MOST TERRIBLE TECHNOGENIC DISASTERS

The Kyshtym Disaster, radiation

emergency happened on 29.09.1957

Place: chemical plant “Mayak” located in the closed city of Chelyabinsk-40, in the former USSR.

Consequences:

- more than **1 thousand** people were evacuated from the Mayak closest areas after week;
- more than **4.5 thousand** people left their homes.

The Bhopal disaster, 2–3.12.1984

Place: Union Carbide India Limited pesticide plant in Bhopal, India

Consequences:

- **3 thousand** people died at once (one third of them were children);
- **15 thousand** people died during the next few years;
- from **150 to 600 thousand** people have been damaged after this disaster, 20 thousand of them lost their sight.

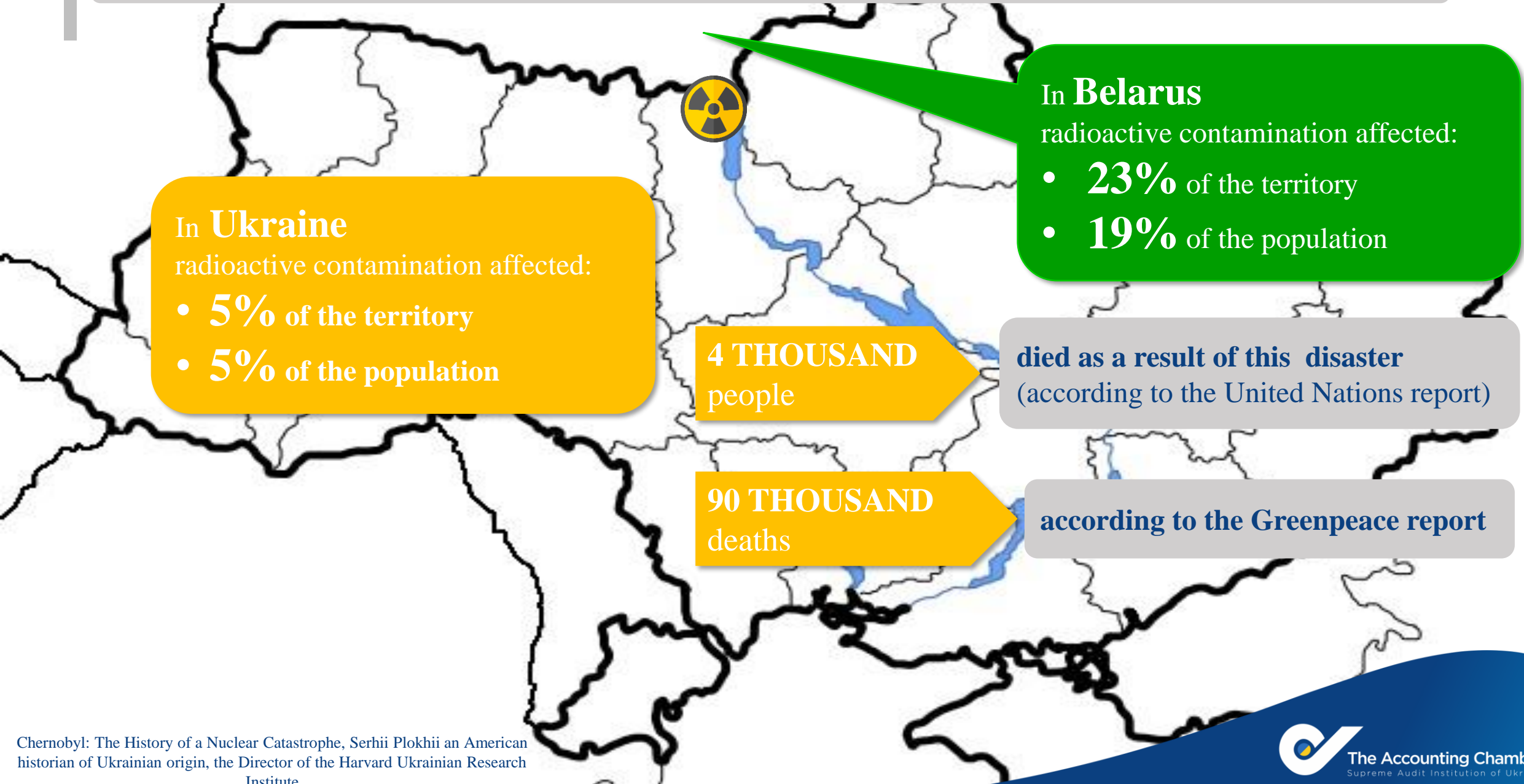
An accident at the Fukushima-1 as a result of the strongest earthquake in Japan (8.8 points on the Richter scale) and the tsunami, 11.03.2011

Place: Fukushima-1 nuclear power plant, Japan

Consequences:

- from **185 to 320 thousand** people were evacuated from the dangerous zone;
- Not earlier than **after 15 years** experts suppose that consequences of radiation could be fully estimated.

CHERNOBYL NUCLEAR DISASTER, APRIL 26, 1986



In **Ukraine**

radioactive contamination affected:

- **5%** of the territory
- **5%** of the population

In **Belarus**

radioactive contamination affected:

- **23%** of the territory
- **19%** of the population

4 THOUSAND
people

died as a result of this disaster
(according to the United Nations report)

90 THOUSAND
deaths

according to the Greenpeace report



Accounting Chamber of Ukraine



Audits on the issues of prevention and consequence elimination of disasters, both technogenic and natural (over the past 10 years)

40  National

8  International



Floods



Forest fires

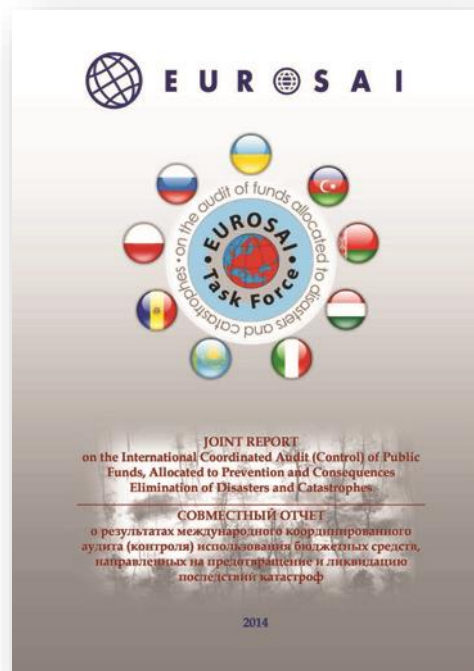


Hazardous waste management and nuclear cycle waste management



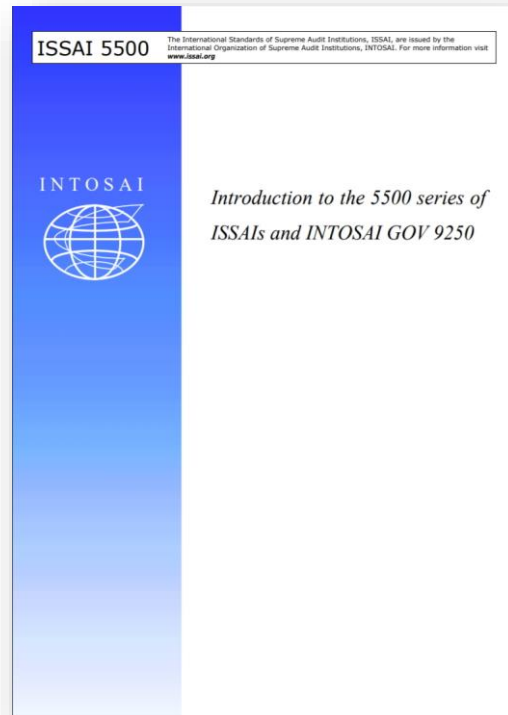
Recovery of affected areas and objects





International audits were conducted within the framework of EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes.

It was created by the Resolution of the EUROSAI Congress in 2014 and is headed by the Accounting Chamber of Ukraine.



The conducted audits allowed to identify a number of common risks that correspond to the International Standard of Supreme Audit Institutions (ISSAI) 5500

This standard, in particular, emphasizes on the responsibility and accountability of state bodies before citizens and parliaments for the effective and proper use of budget funds, including those directed on prevention and elimination of the affects of disasters

THE MAIN RISKS IDENTIFIED BY CONDUCTED AUDITS:

- **failure to meet the deadlines** for measures' implementation and planned financing;
- the **absence or lack of control criteria** for assessing the status of projects at different stages;
- **focusing functions** of funds management, control and reporting **in one authority**;
- **weaknesses in internal control** and available reporting information;
- **complicated project management system**;
- **mismatch of existing rescue facilities**, needed to ensure the safety of the population from disasters, **to the real needs** of civil protection services.

THE MAIN RESULTS OF THE ACCOUNTING CHAMBER OF UKRAINE AFTER CONDUCTING AUDITS OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES

1. **More attention of the state authorities** and the international community **was attracted** to the problem of the effective use of the Chernobyl Shelter Fund. As a result, the **construction of new safe confinement was accelerated**;
2. **Control procedures** on the selection of environmental protection projects **were improved and the efficiency** of using the budget funds **was increased**;
3. **Due to cooperation** with the Parliament the **additional state budget funds** were **directed** to more socially important issues in the area of prevention and consequences elimination of disasters.

For example:

- expenditures of the General Fund of the State Budget on environmental protection over the past 10 years have increased almost 4 times;
- the Government approved the National Strategy for Waste Management in Ukraine until 2030 (in 2017) and the National Waste Management Plan (in 2019);
- the Parliament approved the Strategy of the State Environmental Policy until 2030 (in 2019).

4. **Involvement of civil society** in monitoring the implementation of the Accounting Chamber's recommendations **has been intensified**.



THE LVIV DECLARATION, 2018



**The Lviv Declaration was signed in Lviv, Ukraine,
by the Accounting Chamber of Ukraine and
the Supreme Audit Office of Poland
on August 30, 2018**



**Initiated an international coordinated audit regarding compliance with the Basel Convention
on the Control of Transboundary Movements of Hazardous Wastes and their Disposal in 2019
(follow-up audit)**



**This audit will be conducted by SAI's of the Republic of Poland, the Slovak Republic and
Ukraine in order to monitor the implementation of recommendations after the audit conducted
in 2007**





The Basel Convention is one of the most ambitious environmental agreement



It has been ratified by 187 countries to date, including the EU member states



We address to all the Supreme Audit Institutions of the countries that have joined the Basel Convention as well as other Conventions which governing the waste management issues to support this initiative and to conduct after 2020 an international coordinated audit on the state of hazardous waste management

The issue of the safety of the population is not limited by the issue of proper management of hazardous waste but is more complicated. Actually it covers the need to ensure the safety of the human's life and health from chemical, biological, radioactive and nuclear threats.



An example of the waste generation that could be dangerous to the population is the radioactive waste after the decommissioning of nuclear power plants. In Ukraine, such an example is the consequences of the Chernobyl accident.

**More than
0.5 MILLION
tons**

The expected amount of solid radioactive waste at the Chernobyl Nuclear Plant after transformation of the Shelter Object into an ecologically safe system.





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



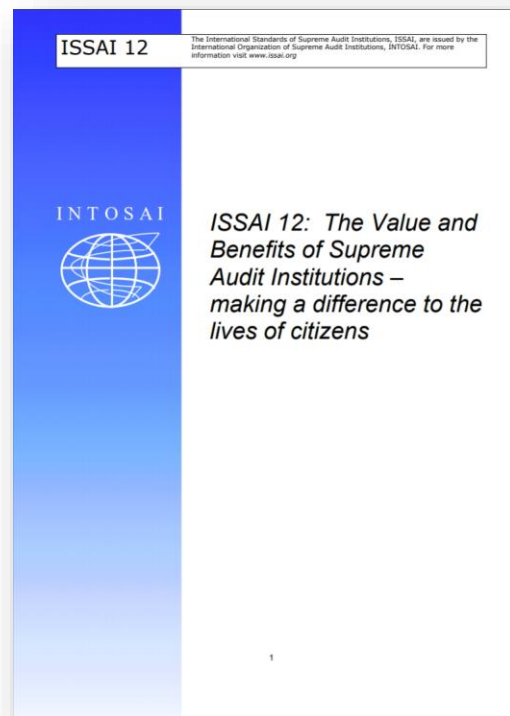
5TH MEETING

“SAI’s Role and Capabilities in Increasing Population Safety from Disasters”

*Seminar on
“Transboundary Movement of Hazardous Wastes:
Problems, Consequences and Challenges”*

*April 23-25, 2019
Tirana, Albania*





ISSAI 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens



THANK YOU
for your attention!



The Accounting Chamber
Supreme Audit Institution of Ukraine