

Auditing governance of wildland fire risks

The role of Supreme Audit Institutions



8TH
INTERNATIONAL
WILDLAND FIRE
CONFERENCE

GOVERNANCE PRINCIPLES:
Towards an International
Framework

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- **Opening words**
- **Introduction**
- **Managing wildland fire risks in the EU**
- **Preventing and fighting desertification and forest fires (Spain)**
- **Addressing the wildland fire risks (Portugal)**
- **Dealing with the wildland fire risks in Angola**
- **Auditing wildland fire management (USA)**
- **Incorporating the wildland fires in the audit work of the SAI of Brazil**
- **Conclusions**

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INTOSAI Principles



A SAI is a public body of a state or supranational organisation which exercises the highest public sector auditing function in an external, independent and objective manner







It promotes the accountability, efficiency, effectiveness, transparency and integrity of governments, public administration and public sector entities

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SAIs operate under different mandates and models. They:

-  **Carry out audits** to ensure that those using public resources are held accountable for their stewardship and use
-  **Report publicly** on audit results, enabling parliaments and the public to hold them accountable
-  Enable those charged with public sector governance to discharge their responsibilities in **responding to audit findings and recommendations** and taking appropriate corrective action
-  In some cases, have the authority to **obtain compensation and/or to sanction malpractice**

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SAIs:

-  **Reveal deviations** from objectives, from accepted standards and from principles and regulations governing public activities
-  Open the path to **corrective action** and to the adoption of steps to prevent or render such breaches more difficult
-  **Induce and encourage:**
 - Proper execution of public activities
 - Development of sound financial management
 - Effective use of public funds
 - Improvements in public bodies and public programmes' performance

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As regards **wildland fires**, SAIs look into several aspects (compliance/performance):

-  Do governments and public entities involved identify risks and put in place policies/measures to prevent them and their effects
-  Do they provide enough and appropriate funds and resources for the needed activities
-  Are those funds and resources used efficiently and effectively: planning, coordination, command
-  Is information and communication adequately used
-  Is there room for improvements



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Countries and SAIs can also act together

- Desertification and fire risks and effects are transboundary and intergenerational
- Addressing them requires and benefits from joint and aligned strategies, action, policies and measures
- Mutual assistance is many times needed
- SAIs share information, align audit methodologies, discuss projects and results (INTOSAI, EUROSAI, AFROSAI, OLACEFS, EU)
- Joint/parallel audits strengthen the quality of audit work, allow benchmark and amplify the voice of SAIs (PT/ES)