

Exposure draft on GUID 5330

Comments from the Working Group on Auditing Disaster Management within the framework of the Sustainable Development Goals

COMMENTS

(Version August 26, 2020)

This document aims to systematize the comments and contributions of SAIs from members of the Working Group on Auditing Disaster Management within the framework of the Sustainable Development Goals.

It consists of three sections:

- The first responds to the three questions posed in GUID memo 5330 (pages 1-9).
- The second brings together the suggestions, recommendations and additions in the body of the GUID, (pages 10 to 27) and
- The third refers to the comments on the annexes (pages 28 to 55)
- A comparative table is included between the ISSAI 100/GUID 5330 prepared by the SAI of Mexico (56 to 57)

Section 1: On the three questions posed, we have the contribution of the SAIs of Argentina, Colombia, Cuba, Ecuador, Nicaragua, Mexico, Peru and the Dominican Republic, as well as the Honorable Court of Accounts of Buenos Aires, Argentina.

Question 1 Does the proposed GUID provide useful and relevant guidance material? The response of the SAIs is unanimous:

- a) It is considered useful and relevant.
- b) The state policy perspective that it confers is highlighted as it is a topic that involves the countries.
- c) The value of considering the evaluation of all phases for the development of an audit is highlighted, as well as the audit objective examples it provides.

Question 2 Are there other important disaster management issues that you consider useful and that could be included in the proposed GUID? If so, please identify and explain.

- a) Define the audit of disaster risk management at the beginning of the GUID so that each SAI contextualizes it within the regulatory framework of each country.
- b) Define the scope of the audit, since the approach may be varied; planning should aim at prioritizing or privileging aspects such as protecting lives, avoiding economic losses or avoiding considerable environmental losses, which allows focusing the materiality of the audit on preventive aspects of disaster management.
- c) Indicate the profile of the audit teams and their professional competencies, if

they must be multidisciplinary or experts in matters not necessarily related to accounting or finance.

- d) Expand the texts on factors generating disaster risk, particularly related to the effects of **climate change** and the emergencies produced by this phenomenon in the face of governments' preparation for this type of event. Also, on adaptation to climate change in the disaster management cycle. Link to the implementation of the Sustainable Development Goals (SDG).
- e) Study risk levels in depth, particularly scenarios of internal and external risk, and cumulative risks in complex topics or extensive areas. Recommending that the assessment is to know the situation of the subject matter to be audited, the involvement or consultation of experts, and/or the development of training courses on this topic, are proposed.
- f) Also consider, as possible risks of fraud, the diversion of financial aid to non-priority economic sectors or without legal competencies in helping other social and/or economic sectors; as well as the inexistence of information systems that register the priority beneficiaries of the aid, either individually or by groups.
- g) Incorporate the systems perspective in SAIs, based on the experience of COVID-19, since the pandemic, as a health matter, has effects in all sectors: education, work, agriculture, transport, tourism, etc.
- h) Include guidelines on follow-up to the results of disaster management audits, and the recommendations made to the audited bodies, so as to maximize their positive impact on disaster management.
- i) Organize the glossary based on the disaster management cycle as an initial criterion and, subsequently, in alphabetical order.

3 Does the proposed GUID provide a sufficient basis for SAIs to conduct disaster management performance and compliance audits?

- If it is a sufficient basis and is strengthened when the elements raised in the second question are considered.
- If, conceptually, it contains the generalities of the disaster risk management cycle and presents two complementary guiding elements, such as examples of audit objectives and examples of elements to consider in planning the audit. It adheres very well to the ISSAI 100.
- If it would be desirable to have model forms, matrices and reports that illustrate the ways to present the audit.

Comments by SAI are presented in the table on the next page.

Section 1. Questions to Consider

1 Does the proposed GUID provide useful and relevant guidance material?
SAI of Argentina
Affirmative conclusion
SAI of Colombia
The GUID 5330 provides important elements for the audit of resources and the development of risk management for different events, in addition to bringing risk management closer to countries as part of a state policy, which is why it is considered useful. Regarding relevance, it is timely because it is a topic of broad interest for many countries, and a challenge for SAIs, who are facing challenges in conducting oversight and control of the management carried out by official entities to face the disaster risk. Therefore, this guide provides clear objectives and actions on disaster management assessment processes.
SAI of Ecuador
<p>In Ecuador, risk management includes prevention, reaction, mitigation, reconstruction and transfer actions, to face all threats of natural or anthropogenic origin that affect the territory and will be managed concurrently and in an articulated manner by all levels of government in accordance with the policies and plans issued by the responsible national body, according to the Constitution and the law.</p> <p>GUID 5330 constitutes a guide for Supreme Audit Institutions, which provides guidance for the disaster management audit with the objective of evaluating whether the activities before, during and after the disaster have the appropriate controls and guarantees.</p> <p>The document also provides relevant guidelines to be considered by auditors, such as the importance that in disaster management audits must be taking into account the existence of a governance and policy framework for disaster risk reduction management, or the disaster-related operations.</p> <p>It provides guidance on how auditing of different aspects of disaster management could be addressed using financial, management or compliance auditing, and how they can be carried out at any stage of the disaster management cycle, in which it is making evident important segments such as, the preventive and preparatory measures that the government can establish and apply before a disaster occurs, and the activities that follow the occurrence of the same.</p> <p>It sets out examples of objectives that can be addressed in planning for disaster management audits, and provides elements of how overall risk assessments should be carried out at each stage, considering that the risk of fraud and corruption is greatest in the context of an emergency.</p> <p>The GUID 5330 will be a great contribution to the Supreme Audit Institutions, providing guidance to carry out disaster risk management audits to ensure the adequate and transparent use of public resources and of those that come from contributions from donor countries during a disaster, as well as the resources that are allocated to rehabilitation and reconstruction activities.</p>
SAI of Mexico
The material is useful since it can function as a reference for auditing disasters, considering as an objective to guide SAIs in auditing Disaster Management, including pre- and post-disaster

activities since these are not predictable for taking the phase of occurrence into account, but rather, one must anticipate it and respond when it happens. It is applicable for all audit phases (planning, execution, reporting and follow-up); as well as, for the six stages of the Disaster Management cycle for financial, performance and compliance audits since disasters regularly have a considerable human, environmental and economic impact on the countries where they occur.

Regarding the relevance of the document in the audit process, it makes it possible to present relevant performance and compliance results by collecting evidence. In order to facilitate audits on disaster management, the stage of the disaster management cycle applied in each country should be identified; the type of disasters that occur and their probability, the objectives sought in the audits, the regulatory environment, internal controls and financial systems as sources of evidence, considering the attributions of the entities involved in the processes; as an example of the above, Mexico is adopting Comprehensive Risk Management (*GIR*), for which the SAI of Mexico currently carries out the following 15 performance audits focused on Disaster Management: two at the mitigation stage, six at the preparation stage, and seven at the reconstruction stage, due to damage caused by natural disasters that occurred between 2017 and 2018. It is worth mentioning that disaster management is a responsibility shared between the government, the private sector and civil society; therefore, it is considered relevant to identify risks in the stages of the cycle associated with each type of audit so that the recommendations made and the resulting reports would be used by other entities for different purposes.

Although the application of the GUID is voluntary, in the case of financial audits, it would seem to be limited, but this should not be the case if we consider that the risk of fraud and corruption increases in the rehabilitation and reconstruction stages after a disaster occurs; therefore, the audit of public resources destined to these stages is necessary. It is important that risks of fraud or corruption be considered with the same relevance in terms of the resources that governments use in implementing policies in the other stages of Disaster Management.

SAI of Nicaragua

The SAI of Nicaragua considers that the GUID effectively provides important guidance to carry out the auditing process for Disaster Management, bringing together elements that contribute to the evaluation of pre-event activities and guidelines for conducting audits, its contents aligned with auditing standards.

SAI of the Dominican Republic

Yes, the proposed GUID is a very complete instrument with guidelines for conducting a disaster management audit. It includes all the phases for the development of an audit, as well as examples of audit objectives.

Yes, it is very useful material as it fulfills the objective of serving as guidance to SAIs when auditing Disaster Management, especially since its guidelines are based on the fundamental principles of the ISSAIs.

It is appropriate, thus providing guidance to SAIs to assess both pre- and post-disaster activities.

2 Are there other important disaster management issues that you find useful that could be included in the proposed GUID? If so, please identify and explain.

SAI of Argentina

Affirmative conclusion

SAI of Colombia

Factors generating disaster risk: It is considered necessary to expand the text against several factors that are related in the guide and that can generate emergencies because, in the initial parts and in the development of the guide, greater clarity is mentioned, but not offered, such as the phenomenon of Climate Change as a series of events that generate or potentiate emergencies. Therefore, we consider it pertinent to include this and other factors that generate disaster risk in the guide, as well as an explanation in the governments' preparation phase for these events.

Adaptation to Climate Change: Within the actions of preparation in the disaster management cycle, it is considered necessary to dedicate a broader space to talk about "adaptation," this in reference to one of the most important preparation tasks that governments should consider in the face of emergencies generated by climate change.

Scope of the audit for disaster risk management: Regarding the Audit Planning section related in the guide, it is considered necessary to include an element in the definition of the scope of the audit because the approach can be varied in terms of emergency preparedness or management, emergency care, or post-care review. In this sense, as there are several issues or elements to be considered in relation to disaster management, planning should be oriented to prioritize or privilege, for the scope, those that may be more relevant in aspects such as the protection of lives, avoiding economic losses or avoiding considerable environmental losses, that is, focus the materiality of the audit on the preventive aspects of disaster management.

Disaster Risk Management Systems: Taking into account that risk management is a strategic topic for local governments, in addition to knowing the nature of the entity and the project to be audited, it is necessary to refer to the need to know the system of organization for risk management in each country or territory where the exercise of the audit is carried out because, depending on the type of emergency, each country designs different levels of activation ranging from local, regional or national, depending on the magnitude of the event, this being a relevant point for understanding the matter to be audited.

Detailing risk levels: Because the task of evaluating the quality of risk assessment carried out in a country or project is complex, it is possible that there is a lack of emphasis on risk levels, particularly of internal and external risk scenarios, as well as cumulative risks in complex issues or extensive areas, so it would be necessary to recommend that this evaluation, necessary to know the situation of the matter to be audited, consider the linking or consultation of experts on the topic, or the development of training courses on this topic.

Definition of audit for disaster risk management: According to Colombian legislation, risk management allows obtaining a comprehensive view of the possible damages and losses that may occur to goods, people and the environment and provides tools to establish priorities and design strategies for protection, conservation and care.

According to Law 1523 of 2012 "For which the national disaster risk management policy is adopted and the National Disaster Risk Management System is established," the risk management process is divided into three fundamental moments, which make up the actions that are planned and implemented at the territorial level: knowledge of risk, risk reduction and

disaster management.

In this regard, the need arises to initiate GUID 5330 from the definition of what will be understood by a disaster risk management audit so that each SAI can provide a context within the regulatory framework of each country on this topic.

Organization of the glossary: In relation to the glossary, although it may be very broad, it is recommended that the definitions be classified according to the stages of the disaster risk management cycle, that is, before, during and after the emergency, in addition to the alphabetical organization of the definitions within these groups. This organization of the glossary would allow to better guide the auditor in the knowledge of the DRM stages.

Follow-up on disaster risk management audits: There is a need to generate more guidelines within GUID 5330 on how to follow up on improvement actions in relation to disaster risk management, especially when several entities of various sectors converge, and when improvement actions become mechanisms for prevention or preparation for future emergencies.

Extraordinary mandates in emergency situations: in numeral 18 of the text, the inclusion of extraordinary legal mandates is proposed because, in emergency situations, exceptional legal conditions also operate, which can change the mechanisms for the flow of cooperation resources.

Identification of risks of fraud: As possible risks of fraud, it is proposed to complement the numerals included there with other risks, such as the diversion of financial aid to non-priority economic sectors or those that do not have legal competence to assist other social and/or economic sectors; as well as the inexistence of information systems that keep accurate records on the groups of individuals or communities that should be the priority beneficiaries of the aid.

SAI of Mexico

The SAI of Mexico considers that there are important issues to be included that may be useful, as presented below:

- Disaster is defined as the result of natural causes (earthquakes, tsunamis, floods or volcanic eruptions) or man-made causes (building in a flood, simple construction standards inappropriate for areas prone to earthquakes or nuclear accidents); however, risks such as fires, explosions, toxic leaks, radiation, spills, epidemics, plagues, contamination of the environment and food, as well as terrorism, sabotage, vandalism, air, maritime or land accidents, and disruption or impairment of basic services or strategic infrastructure should be listed so that the guide is not restrictive and considers risks such as forest, chemical-technological, health-ecological and socio-organizational fires.
- The guide identifies the evaluation of the legal and programmatic framework related to the implementation of policies on risk reduction, but it is also important to consider a design evaluation of each of the stages of the Risk Management Cycle that allows to specify what is to be done and how the actions will be combined to achieve that end; observe if they are linked and respond in a manner consistent with the financial and political resources required to carry them out in order to identify the reasons why the policy related to each stage of the cycle was designed; furthermore, to understand the problem that they intended to solve with the instrumentation and evaluate if it is conceived in an adequate manner, in accordance with the initiatives developed in the country or internationally.

- It is suggested that, in numeral 7, section 2 “Objective,” SAIs evaluating the coordination between the government and the different actors in society is considered, as well as the linkage of disaster management as a component of comprehensive development (social, education, health, housing, environmental, economic, tourism, etc.) due to the fact that:
- It is suggested to add the term vulnerability to the glossary since it refers to the capacity of tolerance and resilience of a country to face disasters and, therefore, has the relevance of being an indicator that allows auditors to evaluate the disaster management.
- The reliability and usefulness of the evidence, including the data, is of utmost importance, from the calculation of probabilities of the occurrence of the disaster to the impact of the benefit to the population in the reconstruction phase, in order to provide quality and strength to the results obtained in performance and compliance audits. The FAO issued the Guide “Analysis of Disaster Risk Management Systems,” which includes the topic “Analysis and interpretation of data,” so it would be necessary to include a perspective to deepen the Data Analysis in the process of Disaster Management for SAIs.
- Although the GUID indicates that it does not cover all the problems that auditors may need to take into account when conducting an audit on Disaster Management, neither should it be limited to financial audits (financial statements of entities affected by a disaster) since acts of fraud and corruption may arise and be identified with audits of this type by the resources that governments allocate for the implementation of the stages prior to the occurrence of the disaster.

SAI of Nicaragua

GUID 5330 does not contemplate whether these audits require multidisciplinary teams, or in which cases experts would be needed in matters other than accounting or finance.

SAI of Peru

In paragraph 45 of the document, it is stated that “To develop an effective approach, especially for performance and compliance audits...” auditors can deepen their knowledge by reviewing and understanding initiatives such as, for example, the Yokohama (1994) and Kobe (2005) conferences, the Hyogo Framework for Action, the Sendai Framework and/or the international Strategy for Risk Reduction. Furthermore, paragraph 1 mentions that “According to the International Federation of Red Cross and Red Crescent Societies, more than 90% of natural hazards are currently considered to be climate related, and climate change is a key risk factor ...”

In this regard, considering that the international community recognizes and promotes the application of integrated approaches to the topic of disasters, climate change and implementation of the Sustainable Development Goals (SDGs), it would be pertinent to incorporate a paragraph in this regard, in which integration of the Sendai Framework (disaster management), the Paris Agreement (climate management) and the 2030 Agenda (implementation of the SDGs) is developed.

Along these lines, the document “Opportunities and options for integrating climate change adaptation with the Sustainable Development Goals and the 2015–2030 Sendai Framework for Disaster Risk Reduction” explores the options for integrating adaptation to climate change with the SDGs and the Sendai Framework.

b) Another important issue that needs to be addressed from the disaster management perspective, in light of the COVID-19 pandemic, is the concept of systemic risks, as developed in the 2019 “Global Assessment Report on Disaster Risk Reduction.” We are in a new era of disaster risk management, which must be characterized by understanding the dynamic nature of systemic risks, new structures to manage risk in complex and adaptive systems and it is therefore necessary to develop tools for decision making in the midst of uncertainty. In this

sense, it is important that SAIs incorporate the systems perspective, as the COVID-19 pandemic has shown, which, being a health issue, has effects on all sectors such as education, work, agriculture, transportation, tourism, among others.

SAI of the Dominican Republic

Yes, in terms of the composition of the personnel that will constitute the audit team, referring to the professional competencies to carry out this type of audit.

Yes, taking into account that the regulations of some SAIs establish that compliance with the recommendations made by the Audit Team is mandatory, we consider it important to mention, in the proposed GUID, the importance of following up on them so as to maximize their positive impact on disaster management.

3 Does the proposed GUID provide a sufficient basis for SAIs to conduct performance and compliance audits of disaster management?

SAI of Argentina

Affirmative conclusion

SAI of Colombia

GUID 5330 provides the necessary bases to carry out performance and compliance audits of disaster risk management, mainly due to the fact that it addresses the aspects to be considered in each of the stages of the audit; conceptually, it contains the generalities of the management cycle of disaster risk and presents two complementary guiding elements, such as the audit objective examples and the example of elements to consider in planning the audit.

In general terms, GUID 5330 is a good proposal of guidance for auditing disaster risk management, taking into account the complements mentioned in the second question and considering that there are particularities within countries on disaster risk management, where the criteria set out in the guide may vary, but should be considered by each of the SAIs adopting it.

SAI of Mexico

The ASF concluded that the document provides a sufficient basis to carry out the planning, execution, reporting and follow-up of performance and compliance audits, as it describes the importance of applying criteria and audit procedures oriented to Disaster Management through the six stages of the cycle, identifying the normative and legal framework that regulates its implementation, the programs and actors responsible, the identification of risks, as well as the activities corresponding to the prevention of future disasters, which is consistent between ISSAI 100 and GUID 5530, ensuring that the audit processes comply with the methodological criteria. To verify the above, the analysis shown in the comparative ISSAI 100/GUID 5330 table prepared by the SAI of Mexico was carried out. (located at the end of this document)

In order to enrich the document and adopt what is established in the 2015-2030 Sendai Framework for Disaster Risk Reduction, it is considered necessary that GUID 5530 includes what is related for the occurrence of virus pandemics because of what has arisen in the international context due to the effects that COVID-19 has caused in the society and economy of several countries since this document establishes that a slow-onset disaster emerges gradually over time and could be associated with epidemic disease; in Mexico, COVID-19 is

classified as a sanitary-ecological phenomenon,¹ not a disease; therefore, it will be necessary to establish the necessary guidelines and processes to audit the effects of the disaster, as it is a disruptive agent caused by the pathogenic action of biological agents that affect the population, causing their death or altering their health; in that sense, GUID should make it clear how these types of disasters are considered in the international arena for SAIs.

SAI of Nicaragua

The guide establishes the technical guidelines that must be followed for the development of audits aimed at disaster management, and is complemented by the regulatory framework established in the ISSAIs. However, it would be recommended that the GUID provide approach models in some of the disaster management cycles, indicated in figure No.1.

SAI of the Dominican Republic

Numeral 6: For the purposes of the Guide, this part of the financial audit is mentioned only in relation to the specific risk associated with the audit of the financial statements of entities affected by a disaster, it could be eliminated and refer to the risks of not auditing some specific areas and their impact on the report.

Numeral 9: The GUID provides support for all audit stages with more detailed support for the planning phase of the audit process as defined in ISSAI 100, especially the following two principles: gaining understanding and carrying out a risk assessment. In fact, it is in this process that most of the specificities related to disaster management will have to be addressed by auditors.

In ANNEX III, the questions should be formulated in such a way that the answers can fit into YES or NO alternatives, indicating the argument of the alternative in the Note.

In addition to the excellent guidance provided by the GUID, it is necessary that model forms, matrices, and reports to be used, among others, are attached in order to standardize the processes to facilitate the review in a future coordinated audit.

¹ Sanitary-Ecological Phenomenon: Disturbing agent generated by the pathogenic action of biological agents that affect the population, causing their death or the alteration of their health. Epidemics constitute a health disaster.

Sección 2: Cuerpo de la GUID

Los principales comentarios y sugerencias

<p>Exposure Draft: Guidance on Auditing Disaster Management</p> <p>GUID 5330</p>	<p>SAI Comments</p>
<p>TABLE OF CONTENTS</p> <ol style="list-style-type: none"> 1. INTRODUCTION 2. OBJECTIVE 3. DEFINITIONS 4. SCOPE OF THE GUID 5. DISASTER MANAGEMENT CYCLE 6. AUDITING DISASTER MANAGEMENT 7. ANNEXES 	<p>SAI of Nicaragua “Incorporating an automatic content table is suggested”</p>
<p>1. INTRODUCCIÓN</p> <p>1) Disaster can strike any part of the world at any time. It may be the result of natural causes (e.g. earthquakes, tsunamis, flooding or volcanic eruptions) or man-made ones (e.g. building in a flood plain, inappropriate building standards for earthquake-prone areas or nuclear accidents), or a mixture of the two. They can occur suddenly (e.g. earthquakes) or develop slowly (e.g. drought). According to the International Federation of the Red Cross and Red Crescent Societies more than 90 percent of natural hazards are now regarded as climate-related, and climate change is a key driver of risk, bringing with it ever more intense weather and growing uncertainty.</p>	<p>SAI of El Salvador "A pandemic such as COVID-19 could be considered (as an example) within the category of a disaster, considering that it is a phenomenon that has disrupted the functioning of a society vulnerable to it."</p>
<p>2) Disaster can often have a considerable human, environmental and economic impact. Consequently, significant sums are spent on humanitarian aid and the rehabilitation of the people affected, together with the rebuilding and reconstruction of infrastructure and public facilities affected by disasters. Furthermore, significant amounts are also spent on disaster risk reduction activities, which are estimated to be highly cost-effective.</p>	
<p>3) Supreme Audit Institutions (SAIs) have an important role in ensuring accountability and transparency in the way disasters are managed. This may include raising awareness of those issues (especially of risk reduction), assessing the cost effectiveness of risk reduction actions and auditing the post disaster aid and rehabilitation and reconstruction work in a context</p>	

<p style="text-align: center;">Exposure Draft: Guidance on Auditing Disaster Management</p> <p style="text-align: center;">GUID 5330</p>	<p style="text-align: center;">SAI Comments</p>
<p>where, often, ex-ante controls may not work, standard operating procedures are not in place and institutional mechanisms are weak.</p> <p>4) Guidance pronouncements or GUIDs are non-mandatory guidelines for use by auditors applying the International Standards of Supreme Audit Institutions (ISSAIs) in all types of audit.</p>	<p>SAI of Dominican Republic It is suggested to put in quotation marks, and in Latin, "ex ante."</p>
<p>5) The principles of public sector auditing are enumerated in ISSAI 100. In auditing Disaster Management, auditors therefore refer to the General Principles and Principles Related to the Audit Process in ISSAI 100.</p>	
<p>2. OBJECTIVE</p> <p>6) This GUID aims to serve as guidance for SAIs when auditing Disaster Management. The fundamental auditing principles provided in ISSAI 100, are applied in all phases of direct reporting engagements (performance and compliance audit) in order to produce quality audit reports. Financial audit is mentioned only in relation to specific risk relating to audit of financial statements of entities affected by a disaster.</p>	<p>SAI of Dominican Republic "For the purposes of this Guide, the text in red may refer to the risks of not auditing some specific areas and their impact on the report.</p>
<p>7) This GUID provides SAIs with guidance to assess whether pre-disaster activities / disaster risk reduction, emergency response, post disaster aid and rehabilitation and reconstruction:</p> <ul style="list-style-type: none"> • Limit the impact of and increase preparedness for disasters in a cost-effective manner • Improve the effectiveness, economy and efficiency of disaster aid • Have appropriate internal controls and promote accountability and transparency • Ensure that appropriate internal control and procurement procedures are in place and are routinely tested • Prevent or reduce fraud, waste and abuse; and • Assess the costs and benefits of recovery investments to ensure infrastructure is resilient to future disasters 	
<p>3. DEFINITIONS Annex I</p>	
<p>4. SCOPE OF THE GUID</p> <p>8) The GUID covers the audit phases (planning, execution,</p>	

<p style="text-align: center;">Exposure Draft: Guidance on Auditing Disaster Management</p> <p style="text-align: center;">GUID 5330</p>	<p style="text-align: center;">SAI Comments</p>
<p>reporting and follow-up)² for the entire Disaster Management cycle (from pre-disaster activities (mitigation and prevention and preparedness) to post disaster activities once a disaster strikes (recovery and relief, national and international response to emergency response, rehabilitation and reconstruction). Audits can be undertaken for any stage of the Disaster Management Cycle.</p>	
<p>9) The GUID provides support for all audit stages with more detailed support for the planning phase of the audit process as defined in ISSAI 100, specially the following two principles: obtain understanding and conduct risk assessment. This is indeed under this process that most of the specificities related to disaster management will need to be dealt with by auditors.</p>	<p>SAI of Argentina: "with a more detailed treatment"</p>
<p>10) Thus, this guideline provides guidance on how the issues relating to auditing different aspects of disaster management could be addressed by using financial audit, in limited cases (i.e. in relation to specific risks relating to audit of financial statements of entities affected by a disaster), or performance or compliance audit. The GUID does not contain any requirements for the conduct of the audit.</p>	<p>SAI of Chile</p> <p>It is suggested to delete the final sentence of the paragraph "GUID does not contain any requirements for conducting the audit."</p>
<p>5. DISASTER MANAGEMENT CYCLE</p> <p>11) For practical purposes, Disaster Management is depicted here as a cycle divided into six segments, as shown in figure 1. Two of these segments relate to the preventive and preparatory measures which government can establish and operate in advance of potential disaster (pre-disaster activities). The other four segments describe the activities that follow the occurrence of disaster (post-disaster activities).</p>	

² As required by ISSAI 100 Paragraphs 44-51.

<p>Exposure Draft: Guidance on Auditing Disaster Management</p> <p>GUID 5330</p>	<p>SAI Comments</p>
<p>Figure 1: Disaster management cycle showing pre- and post-disaster phases</p> <p>Source: Prepared by the SAI of Indonesia</p>	<p>SAI of Nicaragua "Consider translating Figure 1 into the languages that will be in the final version"</p>
<p>12) In advance of a disaster, governments focus on prevention, mitigation and preparedness measures which are carried out in preparation for a potential disaster. They include activities such as assessing the risk of disaster, the installation of early warning systems, developing and testing plans of action, educating the population at risk and taking actions to reduce the vulnerability of infrastructure to disaster impacts (...) These activities must reflect relevant lessons from previous or similar disasters. Pre-disaster activities can be grouped together under the heading "Disaster Risk Reduction".</p>	<p>SAI of Chile It is suggested to add the elaboration of risk maps, as a way to incorporate the geolocation component of the risks in (...).</p> <p>SAI of El Salvador: "Vulnerability of health or sanitation systems could be included to respond to cases of pandemic"</p>
<p>13) Activities which take place once disaster strikes can be emergency or non-emergency in nature and can be carried out at individual, local, national and international level. Emergency response activities include:</p> <ul style="list-style-type: none"> • rescue, recovery, first aid, assistance, evacuation of the injured and dignified and proper management of the dead; • emergency assistance and services (shelter, water, medicines, etc.); • emergency food aid; and • coordination of the relief and assistance actions, and 	<p>SAI of El Salvador Add "Medical or health care for the sick in cases of pandemic".</p> <p>SAI of Chile</p>

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<p>crisis communications.</p>	<p>It is suggested to add "tasks of order and security in the affected areas"</p>
<p>14) Once the urgency of the situation abates, post-disaster rehabilitation and reconstruction activities commence. These are designed to rebuild housing and infrastructure, while exploring opportunities to reduce future disaster risks, and restore services and the functioning of the local economy and alleviate survivor's emotional distress.</p>	
<p>6. AUDITING DISASTER MANAGEMENT</p> <p>15) This section aims at providing auditors with supplementary guidance on the matters to consider when performing Financial (in relation to specific risks relating to audit of financial statements of entities affected by a disaster), Performance, and Compliance audits of Disaster Management. It does not cover all the issues auditors may need to take into account when performing an audit on Disaster Management. For auditing standards relevant to each type of audit, auditors would refer to the principles and standards of the related ISSAIs and corresponding GUIDs.</p>	
<p>Planning the Audit</p> <p>16) ISSAI 100 requires that auditors when planning an audit need to apply the following principles:</p> <ul style="list-style-type: none"> • Establish the terms of the audit clearly; • Obtain and understanding of the nature of the entity / programme to be audited; • Conduct a risk assessment or problem analysis and revise this as necessary in response to the auditing findings; • Identify and asses the risk of fraud relevant to the audit objectives; and • Develop an audit plan to ensure that the audit is conducted in an effective and efficient manner. 	<p>SAI of El Salvador Adding or "Scope of Audit" "To know the competencies of the entity to be audited"</p> <p>Add:</p> <p>Identify the actors involved, whether they are from the same entity or several.</p>
<p>Establish the terms of the audit</p> <p>17) In Disaster Management auditing, as for any other topic, SAIs agree or establish a common understanding of the terms of the audit with the audited entity's management, those charged with governance and others as applicable.</p>	

<p style="text-align: center;">Exposure Draft: Guidance on Auditing Disaster Management</p> <p style="text-align: center;">GUID 5330</p>	<p style="text-align: center;">SAI Comments</p>
<p>18) They can also usefully consider the legal mandate under which they operate since, for example, audit work can involve examining aid paid directly to operational agencies which are not part of the government. They may also consider cooperating with other SAIs, for instance in situations where multi-donors operate.</p>	
<p>19) Since the audit often takes place in a difficult environment, when defining the terms of the audit, particular attention can be given to a risk analysis in view of defining a realistic and feasible scope and audit objectives. The same applies for the access to or availability of information, which may be challenging in situations of emergency. Disaster management or governance is often characterized by multiple layers and therefore it is useful to clearly defining the respective roles, responsibilities and obligations to the engagement.</p>	<p>SAI of Chile: In addition to risk analysis, the possible limitations that the audit team may have to comply with the audit work (either in the accreditations field or in documentary verifications) must also be studied, and according to these analyses, the terms of the audit must be defined.</p> <p>It is suggested to define the period in which the audit will be executed, considering that it will be in an emergency environment</p>
<p>20) In a financial audit, auditors determine through the collection of audit evidence, whether an entity's financial information is presented in its financial statements in accordance with the financial reporting and regulatory framework applicable. The disaster may affect the circumstances under which the financial audit can be conducted.</p>	
<p>21) Performance auditors assess the economy, efficiency and effectiveness of government undertakings, systems, programmes or operations in relation to the disaster.</p>	
<p>22) Compliance auditors assess whether activities undertaken in relation to a disaster comply with legislation (i.e. the building code, public procurement act), agreed policies or principles outlined in international agreements aiming at guiding entities that are providing emergency assistance (i.e. adherence to the humanitarian principles of humanity, neutrality,</p>	<p>SAI of Chile It is suggested to add "to verify the fulfillment of the functions of the entities involved in an emergency, for example, the entities of social aid, reconstruction, etc."</p>

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<p>impartiality and operational independence³).</p>	<p>SAI of El Salvador "Evaluate whether the existing legislation is up to date for the steps to be taken in response to a disaster and whether there is legislation governing procurement in cases of emergency since this type of procurement is not covered by public procurement legislation, creating a legal vacuum that can lead to corruption or fraud."</p>
<p>Obtain understanding of the subject matter at its context</p> <p>23) For the audit on disaster management, this includes determining at which stage of the disaster management cycle the country is. It also includes understanding the disaster types, the likelihood with which they are expected to occur, the relevant objectives, operations, regulatory environment, internal controls, financial and other systems and researching the potential sources of audit evidence. Knowledge can be obtained from regular interaction with those charged with governance and other relevant stakeholders. This may also mean consulting experts and examining documents (including earlier studies and work done by other SAIs).</p>	<p>SAI of Chile Indicate that the instruments and actions adopted by the countries, in each of the stages, to face a given disaster should be known.</p>
<p>24) Because disaster management is primarily the responsibility of governments, an important element for auditors to consider at this stage is the existence of a governance framework and policies for managing disaster risk reduction or disaster-related short-term, medium-term and/or long-term operations. Gaining knowledge on these issues would also help auditors to better understand how, for instance, national disaster plans are based on an analysis of potential risks, outline disaster management strategies, and provide the basis for prioritizing disaster management activities and coordinating them at all levels (see Annex III –Point A.1).</p>	

³ United Nations General Assembly Resolutions 46/182 of 1991 and 58/114 of 200

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<p>25) In defining their own disaster management policies, countries at risk have the primary role of establishing and maintaining adequate arrangements for dealing with their vulnerability to disaster. But disaster management is also a shared responsibility between government, the private sector and civil society, hence there are many other institutions or agencies involved in disaster risk reduction, in providing, coordinating, delivering and reporting on relief, in recovery and emergency responses, and in post disaster rehabilitation and reconstruction.</p>	
<p>26) In order for auditors to apply their professional judgement throughout the audit process and to identify the potential sources of evidence, it is important that auditors identify and gain an understanding of the entities involved, their legal framework and organizational structure and the stage of the disaster cycle (see figure 1) at which they operate. This also includes understanding their roles and responsibilities, the programmes or activities they manage, the cooperation mechanisms in place between them and the tools they are using, such as disaster plans, risk assessment and appropriate information systems (see Annex III –Point A.2)</p>	
<p>Conduct risk assessments or problem analysis</p> <p>27) ISSAI 100:46 states that “the auditor should consider and assess the risk of different types of deficiencies, deviations or misstatements that may occur in relation to the subject matter”. This can be done by the auditor while obtaining an understanding of the subject matter and its context. Thereby the auditor assesses management’s response to identified risks, as well as how this response is implemented. It may cover an evaluation of the appropriateness and quality of the risk/vulnerability assessment carried out by the government’s agency responsible for developing disaster plans for instance as well as an analysis of internal controls.</p>	
<p>28) The task of evaluating the quality of the risk assessment carried out in a specific country is a complex one: when is it good or good enough? what is sufficient? Therefore, SAIs can often benefit from sharing experience with</p>	

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<p>other SAIs to identify answers to some of these questions by referring to examples from previous audits. SAIs can also consider using the work of external experts. The G20/OECD methodological framework for Disaster Risk Assessment and Risk Financing⁴ could provide a useful guide for auditors on how to assess, or promote the assessment of, disaster risk.</p>	
<p>29) Due to the complexity of managing disasters or to the fact that governments may not accurately estimate their exposure to a disaster, auditors need to conduct risk assessments of the audit environment to properly identify high-risk areas as potential audit subject matters or audit objectives (See Annex III –point B). Undertaking such assessment may help auditors:</p> <ul style="list-style-type: none"> • to identify the elements at risk in the community and whether those elements have been prioritized or protected by authorized parties; • to identify whether government has defined appropriate disaster preparedness and mitigation responses which the community will include in the disaster plan; • to identify whether a community is aware of the potential disaster risk and what they and related parties can do about it; • to assess capabilities at all levels of government against established criteria to identify gaps in preparedness; • to obtain other disaster specific information; and • to identify emergency relief needs and compare. 	
<p>30) In performance audit, auditors need to specify the risks with regard to economy, efficiency, and effectiveness. The extent to which these risks exist depends on the type of disaster, its risk of occurrence and the impact it is likely to have. Once this information has been documented, risks to economy, efficiency, and effectiveness are likely to result from inadequate risk assessment; organization, planning, monitoring, internal control, coordination and lack of a sound disaster management information system. Assessing the risks allows the auditors to identify control weaknesses and high-risk areas in disaster risk reduction measures and activities (see Annex III – Point B.1).</p>	

⁴ <http://www.oecd.org/gov/risk/g20oecdframeworkfordisasterriskmanagement.htm> -This framework is intended to help government in developing more effective disaster risk management strategie

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<p>31) In compliance audit, auditors' risk assessment starts by identifying significant risks of non-compliance with the regulatory framework of the country and/or international agreements (see Annex III – Point B.1).</p>	<p>SAI of Chile In the regulatory framework, it would be convenient to name the disaster risk management instruments either national or international.</p>
<p>32) In financial audit, auditors identify and assess the risk of material misstatement in the financial statements as a whole, and at assertion level, in order to determine the most appropriate audit procedures to address those risks. Auditors assess the risk of financial statements being materially impacted by a disaster. (see Annex III – Point B.2).</p>	
<p>Identify the risk of fraud</p> <p>33) Auditors make enquiries and perform procedures to identify and respond to the risks of fraud relevant to the audit objectives. They maintain an attitude of professional skepticism and are alert to the possibility of fraud throughout the audit process..</p>	
<p>34) There are specific risks of fraud in disaster management activities which can be assessed:</p> <ul style="list-style-type: none"> • increased risk of fraud and corruption in emergency situations following the occurrence of a disaster, due to the large volume of aid arriving quickly into affected regions for rapid distribution to disaster victims; • once rehabilitation and reconstruction activities commence, increased risk of fraud and corruption in procurement associated with high volumes of public expenditure on reconstruction projects; and issues around tax revenues and insurance recoveries which may also require careful examination by auditors.⁵ 	<p>SAI of Guatemala It is proposed to add to the end of number 34, or to incorporate in the Glossary, "Fraud that arises in the exercise of their position, or for reasons of their position, in any commission, contract or public assets, agreed on with the interested parties, in order to defraud the State. Corruption is the action and effect of corrupting, the process of deliberately breaking the order of the system, both ethically and functionally, for personal benefit."</p>
<p>35) Fraud and corruption can take various forms, such as overstated needs and data manipulation (exaggerating the number of victims for instance), demands for kickbacks from suppliers and from those applying to receive aid, as well as mark-ups and embezzlement or asset theft.</p>	<p>SAI of Chile: It is suggested to add "Diversion of aid to those who do not require it, delivery of benefits to people who, in reality, are dead, or do not live in the country. In addition to aspects associated with conflicts of interest: acquisitions from companies linked to public servants at</p>

⁵ Véase, por ejemplo, <https://www.auditnz.govt.nz/who-we-are/news/scott-tobin-feature>

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	<p>non-competitive prices or without contracting or purchasing processes.</p> <p>SAI of El Salvador: Regarding profit margins "This risk can also occur in the acquisition of goods and services purchased during the emergency, because they are purchased with surcharges due to the lack of regulation in the acquisitions that public entities make during emergency events."</p>
<p>Develop an audit plan and design the Audit</p> <p>36) Planning for a specific audit includes strategic and operational aspects.</p>	
<p>37) <u>Strategically</u>, planning defines the audit scope, objectives and approach. The objectives refer to what the audit is intended to accomplish. The scope relates to the subject matter and the criteria which the auditors will use to assess and report on the subject matter and is directly related to the objectives. The approach will describe the nature and extent of the procedures to be used for gathering audit evidence. The audit needs to be planned to reduce audit risk to an acceptably low level.</p>	
<p>38) <u>Operationally</u>, planning entails setting a timetable for the audit and defining the nature, timing and extent of the audit procedures. In post-disaster conditions, it is important for auditors to assess the appropriate timing of the audit. During planning, auditors assign tasks to the members of their team as appropriate and identify other resources that may be required, such as subject experts.</p>	
<p>39) Audit planning need to be responsive to significant changes in circumstances and conditions. It is an iterative process that takes place throughout the audit. Before selecting the audit area/topic/ subject matter, auditors consider, where relevant to the audit, whether they have:</p> <ul style="list-style-type: none"> • understood the disaster management processes and the focus of each phase (pre disaster, emergency relief, post disaster); • understood the structural, legal and regulatory framework of the entities being audited; • assessed the nature of the risks in each phase; and familiarized themselves with the internal controls applied 	<p>SAI of Guatemala</p> <p>It is proposed to add at the end of number 39, or to add to the Glossary: "Performance auditing focuses on the principles of economy, efficiency and effectiveness of actions in programs, activities, systems or others, carried out in natural disasters. Its main objective is to provide recommendations for improvement.</p> <p>Compliance auditing focuses on determining whether the activities,</p>

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<p>by each of the organizations responsible for managing disaster-related aid and tested whether those internal controls are operating and are sufficient to overcome or reduce the risks.</p>	<p>financial operations and information presented by the institutions that intervened in response to the natural disaster, comply with all aspects of laws, regulations, budget resolutions, policies, agreements or general principles of a public sector financial administration"</p>
<p>40) In financial audit, often defined in national legislation and in SAIs' mandates, auditors proceed to designing the audit based on the results of the assessment of risks of material misstatement due to error and fraud. Disasters may affect the quality of financial statements. Financial audits include a review of the accounts and the underlying transactions, including disaster-related expenditure.</p>	
<p>41) For compliance and performance audits, based on the audit risks assessed as critical/priority, auditors decide on the following:</p> <ul style="list-style-type: none"> • whether to conduct a compliance audit or performance audit or a combination of both; and • the specific life cycle stage(s) of the disaster management cycle to be covered in the scope of the audit. 	
<p>42) Auditors identify and rank potential audit topics for performance audit based on two criteria:</p> <ul style="list-style-type: none"> • audits expected to add maximum value in terms of improved accountability, transparency, economy, efficiency and effectiveness; and • audits that ensure an appropriate coverage of disaster management within the limitations of the resources available for the audit. 	
<p>43) Auditors need also to take account of whether they have sufficient knowledge and audit experience collectively as a team to audit the potential topics.</p>	
<p>44) Once auditors have chosen an audit area/topic/subject matter, they start designing the specific audit. To define the scope of the audit, auditors identify which entities are to be included in the audit. The audit objective(s) can be the basis for defining the overall audit question to which auditors will seek an answer. Examples of audit objectives per types of audits are provided in Annex II.</p>	

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<p>45) In order to develop an effective approach, especially for performance and compliance audits, auditors may find useful to obtain a sufficient understanding of initiatives / tools developed by the international community to develop or deepened their knowledge of the matter, such as the Yokohama (1994) and Kobe (2005) conferences, the Hyogo Framework for Action, the Sendai Framework and/or the International strategy for risk reduction⁶ for instance.</p>	
<p>46) When designing the audit auditors can also ask themselves whether there is a benefit in cooperating with other auditors.</p>	<p>SAI of Cuba From 46 to 49 In the execution of audits whose objective is necessary to verify the management of the main disaster risks in accordance with the characteristics of each country, since their differences (geographical, environmental, socioeconomic, health, etc). Not always there are a common line in the audits. Specially, when coordinated audits are carried out.</p>
<p>47) For instance, disaster management activities in one country may be funded by another country. In such cases the need for the donor and recipient countries' SAIs to collaborate and thus allow their audits to cover all aspects of disaster management takes on added importance. Collaboration between the SAIs of different countries is equally important when auditing bilateral or multinational treaties on disaster management and/or promoting cooperation on hazards which transcend national borders such as the establishment of early warning systems.</p>	
<p>48) Moreover, the flow of disaster-related aid from donors to recipients and the corresponding flow of information from recipients to donors is complex. Several different auditors may seek to audit very complex aid flows: governments donating humanitarian aid, international agencies receiving and donating aid and governments receiving aid. There is often scope for cooperation between auditors which can involve carrying out joint, parallel or coordinated audits (see INTOSAI GUID</p>	<p>SAI of Nicaragua "Clarify what is meant by several different auditors"</p>

⁶ <https://www.unisdr.org/who-we-are/international-strategy-for-disaster-reduction>

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<p>9000). For example, two or more SAIs of donor governments may seek to cooperate on auditing national contributions to a disaster-affected population. Donor and recipient government SAIs may find it useful for both parties to coordinate their audits of aid provided by the donor government for a specific disaster in the recipient country. This is especially the case when major disasters take place and many donors are involved in making significant donations. SAIs of donor governments can learn much from SAIs in recipient countries about the national legal and operational environment for auditing disaster-related aid and SAIs from recipient countries can learn about the international context of receiving disaster-related aid. The exchange of information and transfer of knowledge between SAIs in the context of disaster-related aid can be of mutual benefit.</p>	
<p>49) In many cases, SAIs have similar objectives and apply the same auditing standards. This makes it possible for SAIs to consider the feasibility of cooperating, by carrying out joint or parallel audits. This would allow SAIs to pool resources, share tools, learn from each other and possibly overcome issues regarding the adequacy of their individual audit mandates. Experience shows that parallel audits are often the most convenient way of cooperating.</p>	
<p>50) When planning an audit, auditors may also consider organizing an on-the-spot visit at an early stage of the emergency to gather information and to understand and record evidence of the way in which disaster-related aid is being implemented.</p>	
<p>51) Examples of elements to guide auditors when planning an audit can be found in Annex III.</p>	
<p>Conducting the Audit</p> <p>52) Auditors perform audit procedures that provide sufficient appropriate audit evidence to support the audit report (ISSAI 100:49).</p>	<p>SAI of Chile It is suggested to write as indicated in the standard "Sufficient audit evidence"</p>
<p>53) In the same way as for any other type of audit, when auditing disaster management, auditors' decisions on the nature, timing and extent of audit procedures will affect the evidence to be obtained. Auditors' approach to</p>	

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<p>obtaining the required audit evidence will reflect the complexity of disaster management activities.</p>	
<p>54) Auditors need to be aware of emergency procedures which may be in operation during the emergency phase following a disaster. It may not be possible to comply with all the relevant laws and regulations in emergency situations and auditors need to take into account the need to circumvent some rules in exceptional circumstances or due to force majeure, in order to prioritize the saving of lives and the alleviation of human suffering. However, auditors will expect that, where it is reasonable, the deviations from the rules need to be documented and explained. Auditors may also verify the degree to which appropriate disaster preparedness measures were already in place and whether the measures took into account the need for pre-defined emergency procedures.</p>	<p>SAI of Chile The audit team must reveal any shortcomings or gaps in its regulations or instruments in the event of a disaster.</p> <p>The auditor can identify that there are no emergency procedures</p>
<p>55) Furthermore, particular methods for obtaining audit evidence such as on-the spot inspection or observation may be challenging and require particular attention. Therefore, if possible, alternative methods for obtaining evidence can be applied. In such a case, auditors may continuously evaluate if the evidence is sufficient to persuade a knowledgeable person that the findings are reasonable, relevant and reliable.</p>	
<p>Reporting and follow-up</p> <p>56) Auditors can perform financial, compliance or performance audits of disaster management. They would therefore refer to the specific reporting and follow-up requirements of their audit engagement⁷.</p>	
<p>57) When conducting their work, auditors bear in mind the need to make timely recommendations, which are formulated to maximize their positive impact on disaster management.</p>	

⁷ See ISSAIs 200, 300 and 400.

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<p>58) Auditors may develop recommendations that:</p> <ul style="list-style-type: none"> • would be of use in preparatory measures for potential future disasters (for example, in the field of infrastructure development, auditors may recommend rebuilding infrastructure in such a way as not only to replace damaged facilities, but also to reduce the impact of future disasters and create a resilient community); • would advocate for improvements of local legislation, regulations and/or policies, including on the need to clearly assign roles and responsibilities; • would draw attention to the absence of disaster risk reduction policies if this is the case, or raise awareness of the importance of such policies if they are not a matter of high priority to the Government; • advocate the establishment of clear roles and responsibilities within the different aspects of emergencies and for a more effective management of donor coordination. For that purpose, they can recommend improvements to the policies, procedures, planning, and oversight of international cash and in-kind donations in response to disasters. They can also recommend, for instance, that Parliament enacts appropriate laws or concludes international agreements to facilitate international cooperation; • propose that a fraud and corruption prevention strategy is built; • seek to improve human resources, develop organizational capacity and/or strengthen organizations' monitoring systems based, for instance, on comparative cost information; • advocate the inclusion of crisis counselling in post-disaster activities. 	<p>SAI of El Salvador It could be better understood if it were drafted as follows: "including the need to update the regulations governing disaster management, since in many cases these do not match the current reality."</p> <p>SAI of Guatemala suggests adding a bullet point: "Efficiency in the coordination of the institutions that intervene in the emergency, to maximize the time in functions and responsibilities, in addition to carrying out periodic meetings among them evaluating aspects to be improved;"</p> <p>SAI of Chile suggested to add: "-coordination between public entities involved in the emergency. -establishment of emergency procedures in cases where they do not exist. -Procedures for delivering aid to those who need it"</p>
<p>59) The success of disaster risk reduction depends on the participation of society as a whole, including an understanding of the importance of the resilience of nations and communities. The clarity of the audit reports is vital in this respect, to ensure maximum impact. Auditors may consider giving publicity to</p>	

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<p>recommendations in audit reports by using other media, such as civil society organizations and academia and by making themselves available for discussion with stakeholders.</p>	
<p>60) Auditors may consider distributing their reports widely since, for instance, other auditors, such as auditors of a donor government, may use the work already carried out by the auditors of the recipient government.</p>	

Section 3: Annexes

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<p>Annex I: Glossary Annex II: Examples of audit objectives Annex III: Examples of elements to consider when planning an audit</p>	
<p>Annex I: Glossary</p> <p>Most of the definitions below are taken from the UNDRR terminology adopted by the United Nations General Assembly on 2 February 2017⁸ (i.e. adopted by the international community and generally accepted).</p>	
<p><u>DISASTER:</u></p> <p>A serious disruption of the functioning of a community or a society at any scale due to hazardous events interacting with conditions of exposure, vulnerability and capacity, leading to one or more of the following: human, material, economic and environmental losses and impacts. The effect of the disaster can be immediate and localized, but is often widespread and could last for a long period of time. The effect may test or exceed the capacity of a community or society to cope using its own resources, and therefore may require assistance from external sources, which could include neighboring jurisdictions, or those at the national or international levels.</p> <p>The following terms are also used:</p> <ul style="list-style-type: none"> • Small-scale disaster: a type of disaster only affecting local communities which require assistance beyond the affected community; • Large-scale disaster: a type of disaster affecting a society which requires national or international assistance; • Frequent and infrequent disasters: depend on the probability of occurrence and the return period of a given hazard and its impacts. The impact of frequent disasters could be cumulative, or become chronic for a community or a society; • A slow-onset disaster is defined as one that emerges gradually over time. Slow-onset disasters could be associated with, e.g., drought, desertification, sea-level rise, epidemic disease; 	

⁸ <https://www.unisdr.org/we/inform/terminology>

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<ul style="list-style-type: none"> • A sudden-onset disaster is one triggered by a hazardous event that emerges quickly or unexpectedly. Sudden-onset disasters could be associated with, e.g., earthquake, volcanic eruption, flash flood, chemical explosion, critical infrastructure failure, transport accident; 	
<p><u>DISASTER MANAGEMENT:</u></p> <p>The organization, planning and application of measures preparing for, responding to and recovering from disasters.</p>	
<p><u>DISASTER PREPAREDNESS PLANNING:</u></p> <p>Disaster preparedness planning can be defined as the process of systematically preparing for future contingencies, including major incidents and disasters. The plan is usually a document shared between participants and stakeholders that specifies tasks and responsibilities adopted in the multi-agency response to the emergency. It is a blueprint for managing events and should be responsive to management needs. It should specify the lines of action, collaboration, command, and communication during a disaster or major event. In other words, it is the framework for emergency response. In addition, the plans are needed to maintain continuity while managing the crisis, and to guide recovery and reconstruction effectively, therefore disaster preparedness planning is often referred to as contingency planning. In addition to planning, another important aspect of preparedness is assessing capabilities to better identify gaps and measures to address these gaps.</p>	
<p><u>DISASTER-RELATED AID:</u></p> <p>Disaster-related aid covers aid provided to fund disaster preparedness measures or activities as well as aid provided to help people who are victims of a natural disaster or conflict to meet their basic needs and rights.</p> <p>This aid aims at saving lives, alleviating suffering and protecting human dignity.</p> <p>It can be provided from public and private donors to those affected by disaster (individual, community, organization or government) as cash or financial aid and in-kind aid, or a mixture of these.</p> <p>Financial aid is cash or other monetary assistance.</p>	<p style="text-align: center;">SAI of El Salvador</p>

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<p>In-kind aid is assistance in the form of materials or services, such as food, tents, and the secondment of staff or international military assistance.</p> <p>Disaster aid can flow:</p> <ul style="list-style-type: none"> • directly from donors to the affected by disaster, for example from donor governments to the governments of affected countries or from NGOs which have collected private contributions to affected communities; • through one or more intermediary entities which may be operational agencies implementing aid actions directly, or international agencies channeling aid towards operational agencies or directly to individuals or communities in need. 	<p>"As well as medical equipment and supplies".</p> <p>SAI of El Salvador It can also flow from private companies to government entities.</p> <p>SAI of Guatemala suggests adding: "Human resource assistance is help from people for assistance to the community affected by the disaster. Support from doctors, firefighters, and trained disaster personnel, among others."</p>
<p><u>DISASTER RISK:</u></p> <p>The potential loss of life, injury, and destruction or damage to assets which could occur to a system, society or a community in a specific period of time, determined probabilistically as a function of hazard, exposure, vulnerability and capacity. Disaster risk comprises different types of potential losses which are often difficult to quantify. Nevertheless, with knowledge of the prevailing hazards and the patterns of population and socioeconomic development, disaster risks can be assessed and mapped, in broad terms at least.</p> <p>It is important to consider the social and economic contexts in which disaster risks occur and to bear in mind that people do not necessarily share the same perceptions of risk and their underlying risk factors.</p>	<p>SAI of Chile and HTC of Buenos Aires</p> <p>The definition corresponding to disaster risk, defining "reduction" is requested.</p>
<p><u>DISASTER RISK MANAGEMENT:</u></p> <p>Disaster risk management is the application of disaster risk reduction policies and strategies to prevent new disaster risk, reduce existing disaster risk and manage residual risk, contributing to the strengthening of resilience and reduction</p>	

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<p>of disaster losses. Disaster risk management actions can be divided into prospective disaster risk management, corrective disaster risk management and compensatory disaster risk management, also called residual risk management.</p> <p><u>Prospective disaster risk management activities</u> address and seek to avoid the development of new or increased disaster risks. They focus on addressing disaster risks that may develop in future if disaster risk reduction policies are not put in place. Examples are better land-use planning or disaster-resistant water supply systems.</p> <p><u>Corrective disaster risk management activities</u> address and seek to remove or reduce disaster risks which are already present and which need to be managed and reduced now. Examples are the retrofitting of critical infrastructure or the relocation of exposed populations or assets.</p> <p><u>Compensatory disaster risk management activities</u> strengthen the social and economic resilience of individuals and societies in the face of residual risk that cannot be effectively reduced. They include preparedness, response and recovery activities, but also a mix of different financing instruments, such as national contingency funds, contingent credit, insurance and reinsurance and social safety nets.</p>	
<p><u>DISASTER RISK MANAGEMENT PLANS:</u></p> <p>Disaster risk management plans set out the goals and specific objectives for reducing disaster risks together with related actions to accomplish these objectives. They should be guided by the Sendai Framework for Disaster Risk Reduction 2015-2030⁹ and considered and coordinated within relevant development plans, resource allocations and programme activities. National plans need to be specific to each level of administrative responsibility and adapted to the different social and geographical circumstances that are present. The timeframe and responsibilities for implementation and the sources of funding should be specified in the plan. Links can be made to sustainable development and climate change adaptation plans should be drawn up where possible.</p>	

⁹ The Sendai Framework for Disaster Risk Reduction is a 15-year, voluntary, non-binding agreement which recognizes that the State has the primary role to reduce disaster risk but that responsibility should be shared with other stakeholders including local government, the private sector and other stakeholders. It aims for the substantial reduction of disaster risk and losses in lives, livelihoods and health and in the economic, physical, social, cultural and environmental assets of persons, businesses, communities and countries.

<p style="text-align: center;">Annexes</p> <p style="text-align: center;">GUID 5330</p>	<p style="text-align: center;">SAI Comments</p>
<p><u>DISASTER RISK REDUCTION:</u></p> <p>Disaster risk reduction is aimed at preventing new and reducing existing disaster risk and managing residual risk, all of which contribute to strengthening resilience and therefore to the achievement of sustainable development.</p>	
<p><u>DISASTER RISK REDUCTION STRATEGIES AND POLICIES:</u></p> <p>Disaster risk reduction strategies and policies define goals and objectives across different timescales and with concrete targets, indicators and time frames. In line with the Sendai Framework for Disaster Risk Reduction 2015-2030¹⁰, these should be aimed at preventing the creation of disaster risk, the reduction of existing risk and the strengthening of economic, social, health and environmental resilience</p>	
<p><u>EARLY WARNING SYSTEM:</u></p> <p>An integrated system of hazard monitoring, forecasting and prediction, disaster risk assessment, communication and preparedness activities systems and processes that enables individuals, communities, governments, businesses and others to take timely action to reduce disaster risks in advance of hazardous events.</p> <p>Effective “end-to-end” and “people-centred” early warning systems may include four interrelated key elements: (1) disaster risk knowledge based on the systematic collection of data and disaster risk assessments; (2) detection, monitoring, analysis and forecasting of the hazards and possible consequences; (3) dissemination and communication, by an official source, of authoritative, timely, accurate and actionable warnings and associated information on likelihood and impact; and (4) preparedness at all levels to respond to the warnings received. These four interrelated components need to be coordinated within and across sectors and multiple levels for the system to work effectively and to include a feedback mechanism for continuous improvement. Failure in one component or a lack of coordination across them could lead to the failure of the whole system.</p>	

¹⁰ Ibid.

<p align="center">Annexes</p> <p align="center">GUID 5330</p>	<p align="center">SAI Comments</p>
<p><u>EMERGENCY:</u></p> <p>A serious situation or occurrence that happens unexpectedly and demands immediate action.</p>	
<p><u>EMERGENCY RELIEF:</u></p> <p>Emergency relief represents the financial assistance, goods or services made available to individuals and communities that have experienced losses due to disasters.</p>	<p>SAI of El Salvador Goods and services are also made available to public entities that assist during the emergency.</p>
<p><u>EMERGENCY RESPONSE:</u></p> <p>Emergency response is the effort made to mitigate the impact of a disaster on the population and the environment.</p>	
<p><u>GEOGRAPHIC INFORMATION SYSTEMS (GIS)</u></p> <p>GIS are used to integrate, store, analyze, manage and present data that are linked to locations. GIS technology can be used by governments to assess where hazardous natural phenomena are likely to occur. Mapping hazards and potential sources of disaster using GIS provides essential data for disaster risk reduction plans by allowing governments to link data using a geographical dimension.</p>	<p>HTC Buenos Aires It is recommended to include a conceptual definition of GIS. For example: "A geographic information system (GIS) can be described as a computerized system that allows the introduction, storage, analysis and presentation of data, especially spatial (georeferenced) data. A GIS can contribute to decision making when broad and complex information has to be taken into account" ISSAI 5540.</p>
<p><u>HAZARD:</u></p> <p>A process, phenomenon or human activity that may cause loss of life, injury or other health impacts, property damage, social and economic disruption or environmental degradation. Hazards may be single, sequential or combined in their origin and effects. Each hazard is characterized by its location, intensity or magnitude, frequency and probability.</p>	
<p><u>PREVENTION:</u></p> <p>Activities and measures to avoid existing and new disaster risks. Prevention (i.e., disaster prevention) expresses the concept and intention to completely avoid potential adverse impacts of hazardous events. While certain disaster risks cannot be eliminated, prevention aims at reducing vulnerability and exposure in such contexts where, as a result, the risk of disaster is removed. Examples include dams or embankments that eliminate flood risks, land-use</p>	

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<p>regulations that do not permit any settlement in high-risk zones, seismic engineering designs that ensure the survival and function of a critical building in any likely earthquake and immunization against vaccine-preventable diseases. Prevention measures can also be taken during or after a hazardous event or disaster to prevent secondary hazards or their consequences, such as measures to prevent the contamination of water.</p>	
<p><u>RECONSTRUCTION:</u></p> <p>The medium-and long-term rebuilding and sustainable restoration of resilient critical infrastructures, services, housing, facilities and livelihoods required for the full functioning of a community or a society affected by a disaster, aligning with the principles of sustainable development and “build back better”, to avoid or reduce future disaster risk.</p>	
<p><u>RECOVERY:</u></p> <p>The restoring or improving of livelihoods and health, as well as economic, physical, social, cultural and environmental assets, systems and activities, of a disaster-affected community or society, aligning with the principles of sustainable development and “build back better”, to avoid or reduce future disaster risk.</p>	
<p><u>REHABILITATION:</u></p> <p>The restoration of basic services and facilities for the functioning of a community or a society affected by a disaster.</p>	
	<p>SAI of Argentina suggests inclusion of two terms:</p> <p>"Adverse/dangerous event: a situation, event or fact that produces alteration in the lives of people, economy, social systems and the environment, caused by phenomena of natural origin or caused by human beings"</p> <p>"Resilience:" the capacity of a community, society or ecosystem to absorb the negative impacts produced, or to recover, once an</p>

<p style="text-align: center;">Annexes</p> <p style="text-align: center;">GUID 5330</p>	<p style="text-align: center;">SAI Comments</p>
	<p>emergency and/or disaster has occurred. It allows strengthening through the acquisition of experiences to diminish its vulnerability."</p> <p>SAI of Peru Suggests inclusion of the term resilience. "In the items "Audit plan and design of the audit," "glossary" and "Annex III (Examples of elements to be taken into account when planning an audit)" the term "resilience" is referred to a total of 6 times and 2 times the term "resilient" is used; therefore, it is essential to include its definition, in accordance with what has been approved and accepted in the international community."</p> <p>SAI Peru suggests incorporating "the definition of systemic risk, based on the evaluation of the proposal in subparagraph "b" on the audit of disaster management with a systems approach."</p>
<p>Annex II – Examples of audit objectives</p> <p>Examples of performance audit objectives:</p> <ul style="list-style-type: none"> • Determine if Government’s activities to accomplish the goal of disaster risk reduction, such as emergency exercises, training and public awareness-raising or management tools in the form of Geographic Information Systems or Early Warning Systems are likely to mitigate the impact of disaster when it strikes and/or reduce vulnerability or exposure to hazards; • Determine if disaster preparedness activities are based on identified characteristics of the potential disasters and the likelihood with which they are expected to occur; • Determine if activities are based on national strategy and action plans which are themselves based on sound risk assessment, and if they are coordinated, with responsibilities specified; • Assess the appropriateness of the policies to reduce disaster risk; • Assess the appropriateness of the responses of disaster management agencies in the event of disaster, including 	

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<p>the use of disaster management tools such as Remote Sensing and a Global Positioning System, for instance Assess the appropriateness of the responses of disaster management agencies in the event of disaster, including the use of disaster management tools such as Remote Sensing and a Global Positioning System, for instance;</p> <ul style="list-style-type: none"> • Assess whether the aid pledged has been provided, and has led to appropriate expenditure; • Assess whether the aid has been spent on the intended purposes, as efficiently and effectively as possible; • Determine if the affected population received the help needed; • Assess the effectiveness of recovery and control of operations; • Assess the economy with which the disaster-related aid was used; • Assess the efficiency with which human, financial and other resources were used; • Assess how effectively those responsible for managing and implementing disaster-related aid have performed in relation to the objectives set. <p>Examples of compliance Audit objectives:</p> <ul style="list-style-type: none"> • Determine and document whether disaster risk reduction policies comply with the Sendai Protocol or any relevant international agreements on disaster risk reduction; • Determine and document whether the rehabilitation and reconstruction projects are compliant with the terms of the contractual agreements and/or the tender/procurement procedures; • Determine and assess whether the Government has put in place an anti-fraud strategy in order to prevent, or detect and correct identified risks in a manner consistent with the legal and regulatory framework; • Verify compliance with the requirements of international agreements covering recovery, relief, rehabilitation and reconstruction measures and activities (for instance with the United General Assembly Resolutions 46/182 of 1991 and 58/114 of 2004 to adhere to the humanitarian principles of humanity, neutrality, impartiality and operational independence); • Assess the extent to which potential deviations from rules, laws and regulations, which may be required in order to save lives and alleviate human suffering, are documented and explained. 	<p>SAI of Chile Determine and evaluate whether the Government has implemented a strategy to combat fraud to prevent or detect and correct the risks identified according to the legal and regulatory framework</p>

Anexo III Examples of elements to consider when planning an audit

A. Understand the subject matter and its context.				
	Preguntas a	Yes	No	Note
1.	Identification of the disasters' characteristics			
	Specifying disaster types and the likelihood with which they are expected to occur can be the first step in auditing disaster management. Government approaches and policy preparedness activities depend on this first step.			
	What types of disaster affect each country?			
	What is the probability of each type of disaster?			SAI of El Salvador "and frequency"
	Does the government (specific agency) prepare risk assessments, taking into account the following aspects, among others:			
	*natural, human, indirect hazards;			
	*specific vulnerabilities;			
	*specific geographic locations;			
	*disaster management capacities?			
	Are there up-to-date hazard maps and/or hazard analysis?			
	What are the possible combinations of types of disasters?			
	What is the likely average annual and probable maximum extent of loss or damage?			
	What is the government's approach to prepare for such disasters and increase the resilience of the country?			

	What is the recent experience of major disasters? What were the government's responses?				
	What lessons have been learned?				
	What was the worst disaster experienced by the country and how great was the damage?				
2.	Governance framework and policies				
	What are the framework and policies in place?				
	*At central, regional and/or local level?				
	*What are the accountability practices and national requirements?				
	*What is the legal framework underpinning emergency procedures, procurement procedures, tax revenue issues, insurance contracts, recoveries?				
	*What are the internal controls in place?				
	*What are the legislative measures in place to prevent or mitigate the vulnerability of certain areas / population? (such as measures for the control of land use, building regulations, land planning...)?				
	*Has the State signed any bilateral or multilateral treaties or agreements on reducing disaster risks and/or promoting cooperation against the threat of hazardous events?				
	Do the framework provide for:				
	*Developing a national disaster management policy and allocation funds to the disaster management plan?				
	*An integrated risk-based approach between different possible disaster types?				

	*Preparing national plans and programs under this policy?				
	*Setting up a general framework for the responsibilities and roles of the institutions involved in disaster management and the arrangements for coordination between these institutions?				
	*A facilitating framework for international disaster relief and recovery assistance?				
	*A specific budget for the institutions involved in disaster management, and if yes, is this budget in harmony with the tasks and responsibilities of those institutions?				
	Are there disaster plans (or substitutes)?				
	*At central, regional and/or local level if in high-risk areas or in case of cross border risks? Is consistency and harmonization ensured?				
	*Are NGOs/International Organizations involved in the design of the National Disaster Plan?				
	*Are there specific criteria such as accountability or transparency for NGOs determined as part of disaster management plans?				
	*Are they updated regularly?				
	*Do the plans include risk scenarios for multi-disastrous events which trigger each other?				
	*Are there procedures for systematically reviewing plans for timeliness, completeness, consistency with existing guidelines and overall usefulness?				
	*What information has been used for the plans? What is the quality of the information used? Have experts been involved?				

	*To what extent do the disaster plans have priority over other legislation? (e.g. limitations of ownership or property rights in the event of an emergency.)				
	*Does the national plan contain operational details to provide a good basis for timely, clear and organized action or is it complemented by more detailed sub-plans?				
	*Is the critical infrastructure determined on a national scale within the scope of disaster plans/substitute tools?				
	*Do the disaster plans promote regular disaster risk reduction exercises, including evacuation drills, with a view to ensuring rapid and effective disaster response and access to essential food and non-food relief supplies, as appropriate to local needs?				
	*Does the plan cover the international treaty/agreement obligations if any?				

3.	Entities involved				
	<i>The many institutions and agencies involved in disaster risk reduction should be identified. For this, the auditor should have a comprehensive knowledge of the legal framework and organizational structure, of all entities involved. Establishing their roles, responsibilities and cooperation among them will help the auditor assess where and how to collect data, who is responsible for what actions, etc.</i>				
	How are roles and responsibilities defined and allocated?				
	Which body is responsible for coordinating disaster planning and management?				

	Which bodies are related to disaster management at each level? (evaluate the organization structure as a whole, for example, by preparing an organizational map)				
	Are the organizational structures and systems well defined and designed to facilitate successful disaster management activities?				
	Are authority and responsibility clearly assigned?				SAI of El Salvador "At each level or entity"
	Does the main body responsible have capable and sufficient human resources?				
	Is there a Quick Response Team to respond to disasters as they occur?				SAI of El Salvador At the national, municipal, and community level
	What are the reviewing entities of the disaster plans? Are they independent with objective views?				
	What is the chain of command?				
	What are the feedback mechanisms?				
	How are information flows designed among the various actors?				
	What lessons have been learned from previous experiences of disasters in view of the position and authority of the relevant organizations? Have these lessons been properly reflected in such areas as the reorganization and strengthening of authorities?				

B. Conduct risk assessment or problem analysis.				
	Questions to be asked	Yes	No	Note
1.	General risk assessment for compliance and performance audits			
	Risk that the assessments of hazard risk, vulnerability and disaster risk, at national and subnational levels are not undertaken on a regular basis			

	Risk that the following issues are not been covered by the assessments:				
	* areas of the territory that are the most vulnerable to a particular hazard?				
	* type of disasters and likelihood of each disaster (natural, human, indirect hazards, earthquake, tsunami, epidemic, major accident etc.)?				
	* possible combinations of types of disasters?				
	* vulnerability of people living in that area (identification of affected or potentially affected people, their needs and interests)?				
	* vulnerability of critical infrastructures in that area?				
	* what is the extent to which communities, structures, services and geographic areas are likely to be damaged or disrupted by the impact of a particular hazard, on account of their nature, construction and proximity to hazardous terrain or to a disaster-prone area (physical & socio-economic vulnerabilities)?				
	* impact/influence of a disaster on the other areas of the country?				
	* disaster management capacities?				
	Risk that those assessments do not use information generated from GIS?				
	Risk that lessons have not been learned from recent experience of major disasters?				
	Risk that the risk and vulnerability assessments are not properly documented for reference and audit purposes?				
	Risk that data used for these assessments are not the data needed, or that there are insufficient quality measures in place to ensure quality of information/data used, and/or that this information cannot be exchanged between relevant entities?				HTC Buenos Aires It is recommended to add: Is there a systematized and updated information system that provides the necessary data for

					decision-making in disaster matters?
	*does it evaluate the magnitude and likelihood of potential losses/damages?				
	*does it provide full understanding of the causes and impact of potential losses?				
	Risk of incompleteness linked to the fact that the government has not used the voluntary framework developed by the OECD (see http://www.oecd.org/gov/risk/g20oecdframeworkfordisasterriskmanagement.htm)?				
	Risk that the risk assessment is not used to guide the allocation of resources?				
	Risk that cost-benefit analyses of a range of disaster risk reduction measures are not performed on a regular basis and are not a requirement for public investment planning?				
	Absence of a strategic reserve of disaster relief goods?				
	Risks related to procurement processes and flow of funds evaluated not well-defined and tested to assess whether services and goods can be delivered swiftly to the affected population?				
	Procurement processes not flexible enough in design to accommodate unexpected events?				
	No pre-specification for services and goods which may be delivered in urgent circumstances in order to avoid low quality?				SAI of Chile Add "Do the procurement processes have prior controls that avoid conflicts of interest?"
	In urban settlements, the auditor can consider the key risks to be able to evaluate local disaster risk reduction activities and perform sampling in a sound manner:				
	* Risk that rising urban populations and increased population density is leading to poor quality of housing, infrastructure and services.				HTC Buenos Aires It is recommended to add "poor sanitary conditions" to include the risk of pandemic outbreaks, as is

					currently the case.
	* Weak urban governance preventing local authorities to provide infrastructure, services or safe land housing.				
	*Unsustainable urbanization: unplanned urban development taking place outside the official legal building codes, land use regulations and land transactions.				
	* *Increased risks in case of disaster if economic assets are clustered in large cities.				
	* Risks that public buildings do not meet safety standards and are not upgraded.				

2. General risk assessment for financial audits (in case financial statements of audited entities are affected by a disaster)					HTC of Buenos Aires: It is suggested to add some item on the constitution of Provisions for risks of loss of assets caused by disasters, in case of frequent disasters
To what extent documentation, evidence have been destroyed by the disaster?					
Are essential functioning of the entity or the Government significantly weakened by the scale of the disaster?					
Is the aid collected from donors being recorded correctly (non-cash donations, committed donations that are not yet received)?					SAI of Chile Is the aid recorded in the accounting ?
Are procurement rules being respected?					
Are goods and materials donated in kind or purchased stored properly?					
Are damages of infrastructures properly assessed?					

	Have the processes for receiving, managing, spending and recording disaster-related funds been clearly established for each of the various funding channels, such as governmental funds and domestic and foreign donations?				
	Is there any periodic reporting on disaster fund allocation and utilization by recipient agencies?				
	Is the management and use of the financial and in kind contributions received recorded and reported?				
	Are accountability principles respected? (government's record of commitment to rehabilitate or reconstruct infrastructure in the next period, government's accounting of assets given or built by a donation fund, disclosure of matters related to the receipt and use of disaster-related aid funds in the notes to the financial statements)?				

3.	Risks/problems analysis linked to Disaster Monitoring/Management Information				<p>SAI of Chile</p> <p>It could be added at the end. Does the area / province / state / municipality have territorial planning instruments that demarcate risk zones? Does the authority allow people to populate or build in areas classified as "at risk" in the event of a disaster? Do the design of infrastructure and buildings consider criteria of resilience? Does the design of critical infrastructure consider the inclusion of effects that could enhance the occurrence of disasters (for example, climate change)?</p>
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	Is a monitoring system in place to determine the extent of loss or damage following a disaster?				
	Is there and up-to-date disaster management information system?				HTC Buenos Aires It is suggested to add: "... complete and accessible to all agencies responsible for disaster management"
	Is the existing disaster management information system suitable for analyzing risks and planning efforts to reduce the risk and/or mitigate the impact of disasters?				
	Does the management information system contain enough information on hazards and risks to determine, at the local level, who is exposed and who is vulnerable?				
	Has the main authority developed effective and appropriate instruments to guide the local authorities in making the risk assessment in their own areas in accordance with the national strategy and policies?				HTC Buenos Aires: It is suggested to move, FRAMEWORK AND GOVERNANCE POLICIES, to point 2.
	Does the main agency responsible regularly review disaster management tools and measure on their efficiency and effectiveness? When is this assessment done?				
	Are the results of this assessment used for decision-making and the improvement of future disaster management initiatives?				
	Does the main authority enable an integrated database system among and between local and central units?				

4.	Risks/problem analysis linked to Geographical Information System (GIS)				
	Is an appropriate geographical information system used? For what purpose?				
	Is there a need for using a GIS in disaster risk reduction?				

	* What planning decisions need to be made?				
	* Which decisions involve the use of mapped information and information appropriate for map display?				
	*What information cannot be managed efficiently with manual techniques?				
	*What information management activities can be supported by the proposed GIS?				
	*What types of decisions can be supported with a GIS?				HTC Buenos Aires: Add "Are they updated periodically, is there a person in charge defined for this update"
	*Are the GIS appropriate for the analysis? Will it produce the necessary maps?				
	*To what extent will a GIS help achieve the desired objectives?				HTC Buenos Aires: In a GIS, the information layers are integrated, which allow its evaluation. The formulation of the question with "to what extent" does not allow an objective answer
	Is the GIS suitable?				
	*Are its capabilities compatible with the needs of the new users?				
	*Is the in-house technical expertise capable of serving the new users?				
	*What are the institutional arrangements that would enable the appropriate use of this GIS?				
	Is the GIS sustainable?				
	*Who will be the users of the information generated with the GIS?				
	*In terms of information, time, and training needs, what is required to obtain the desired results? Can these requirements be fulfilled?				

	*Is the budget sufficient and is staff availability adequate?				HTC Buenos Aires "It's suggested to add if there is personnel to interpret and manage the information that comes from the GIS."
	*What agencies are participating in similar projects?				
	*To what extent would a GIS help to attract the interest of other agencies and facilitate cooperation?				It is suggested to change it to "Is there integration and cooperation between agencies for the management of georeferenced information?"

5.	Risks/problem analysis linked to Alert Mechanisms, Hazard Maps, and Other Tools				
	Does the country have early warning mechanisms to predict calamities that may hit the country during a certain period?				
	Are the warning systems built based on identified risks for relevant areas?				
	Are hazard maps prepared taking into consideration the existing environmental plans, land use planning and building development schemes, etc.?				HTC Buenos Aires It is recommended to add "housing settlements without adequate sanitary conditions," which is a key issue during the COVID Pandemic
	Are hazard maps and/or hazard analyses updated?				
	Are there any special tools intended to mitigate disaster risks and impacts?				
	Are there any standby arrangements for purchasing, receiving, storing and distributing disaster relief supplies?				HTC Buenos Aires Clarify what is meant by "standby agreements"

6.	Risks/problem analysis linked to pre-disaster activities				
	Taking multi-national and stakeholders structure of disaster management into account, auditors would focus on how coordination and concerted action can be achieved by the various bodies involved.				
	Is the government promoting public awareness and education and strengthening community participation in the area of disaster risk reduction? Are there plans for disaster risk reduction training for the public and/or public education campaigns in order to raise public awareness? Are these executed according to plan?				
	Are education programmes and training on disaster risk reduction planned and realized in schools and local communities?				
	Have training requirements and effective training plans been established and are they being updated as appropriate?				
	Do programmes provide organizations and individuals with the necessary knowledge and skills to respond effectively and quickly recover from various types of disaster?				
	At the local level, have more practical matters such as evacuation areas/routes and possible shelters been considered, disseminated and reflected in the disaster drills?				
	Is responsibility for developing and conducting emergency exercises and training clearly defined and assigned to an appropriate agency, department or individual?				
	Are local drills and simulation exercises conducted at all levels of government?				

	Are training/emergency exercises at the national and local levels, including at the town level, implemented and/or supervised by an authorized body/agency? Is it ensured that training functions and activities are not unnecessarily duplicated or overlapping?				
	Is there any specific programme for training/emergency exercises for particularly vulnerable people (Patients in hospitals, students in schools, employees in government/private sectors housed in tall buildings/dilapidated buildings, people living in low-lying areas or near river banks)? Are various local departments (fire dept., police, and hospitals), community-based organizations, NGOs, the media and local businesses involved in the training/emergency exercises?				
	Has the government been involved in capacity building by sending officials to other more developed countries for purposes of learning the most effective emergency exercises during disasters?				
	Is a communication mechanism established and introduced into the community?				

7.	Risks/problem analysis linked to post disaster activities				
	<i>Risk/problem analysis related to short-term post disaster activities</i>				
	Are damages and needs assessments performed to identify the destruction caused by a disaster, the location of the victims and/or their basic requirements in order to effectively select the aid needed?				
	Are those assessments the basis for providing shelter, emergency food and water, or any other support to victims?				
	Does the affected population receive the help needed?				

	* Goals attainment: did the affected population receive the help it needed in a timely manner, including crisis counseling?				SAI of Chile: Incorporate if it was sufficient or not.
	*Process: were procedures adequately prepared in advance and then respected during the post-disaster period? Are procurement processes cost-effective with due regards to quality, quantity and timeliness?				
	* Cost/benefit: were the objectives of the disaster-related aid met at the lowest possible cost?				
	* Quality: was the quality of the output (food aid, shelters, etc) acceptable? (no damaged or outdated stock for instance)				
	Are the goods and materials donated in kind or purchased using financial aid inventoried and stored so that they can be retrieved to meet the victims' requirements?				
	Is the aid distribution organized in an effective manner either directly to victims or through appropriate distribution channels?				SAI of El Salvador Are there mechanisms for identifying the victims or beneficiaries of the aid to be delivered?
	<i>Risks/problem analysis related to medium and long-term post disaster activities</i>				
	Are the newly built infrastructures disaster-resilient to prevent and mitigate future potential disasters, socially acceptable and sustainable?				
	Are the maintenance and operating costs of the newly built infrastructures ensured?				
	Are there reporting mechanisms on disaster-related aid and its economy, efficiency and effectiveness?				
	Risk that planned reconstruction projects do not take place				
					HTC Buenos Aires It is recommended to add: Is the generation and application of more

					adequate health policies (in terms of health and social infrastructure, food, human resources and other State resources, etc.) that provide greater security in the event of repeated pandemics being evaluated?
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8.	Risks/problem analysis linked to coordination between the different bodies at regional, national and international level				
	Has a coordination mechanism been established that should function in the event of a disaster?				SAI of Chile: add Is this mechanism known to the entities involved? SAI of El Salvador For each level of government?
	Are responsibilities clear to everyone at every layer of government: “who, when, what?”				
	What responsibilities have private entities, NGOs?				HTC Buenos Aires It is important to ask whether in the context of an emergency you are accountable to the state.
	Could the main body responsible provide the facilities and support necessary for the activities of the non-government bodies?				
	Are all relevant participants identified and included in this coordination mechanism (national/regional/local level and the main contact point for external bodies)?				
	Has the expected level of coordination between and among the agencies concerned been achieved during recent disasters (if any) or by means of test exercises?				
	Is there a monitoring mechanism to provide information to help ensure cooperation, as appropriate, with different bodies at the regional, national and international levels?				SAI of Buenos Aires Is there a feedback mechanism after the disaster, depending on

					the obtained results of the monitoring?
	Does the existing coordination foster collaboration in order to avoid the duplication and overlap of activities in the field, to make the most efficient use of resources and to raise awareness of the risk of disaster?				
	Are different forms of cooperation to reduce disaster risk, such as technical assistance, consultancy, equipment and supplies, etc. specified in accordance with the nature, role and work of different participants in this field?				
	What alternative means of communication are ready, such as telephones, radios and the internet? Are there multiple options in the event of a disaster?				

Comparative table ISSAI 100/GUID 5330 prepared by the SAI of Mexico

Audit type	Audit stage	Disaqster management cycle	Guideline	
			ISSAI 100	GUID 5330
Performance	Planning		<ul style="list-style-type: none"> - Establish the terms of the audit. - Understanding. - Conduct a risk assessment or problem analysis. - Identify fraud risks. - Develop an audit plan. 	<ul style="list-style-type: none"> - Establish the audit criteria. - Understand the nature of the entity/program to be audited. - Conduct a risk assessment or problem analysis and review it in response to the audit findings. - Identify and assess the risk of fraud relevant to the audit objectives. - Develop an audit plan to ensure it is carried out effectively and efficiently.
	Execution	Mitigation and prevention	<ul style="list-style-type: none"> - Carry out the audit procedures to obtain evidence of the same. - Evaluate the audit evidence and obtain conclusions. 	<ul style="list-style-type: none"> - Execute the audit procedures. - Determine the scope of the audit to obtain evidence. - Know the procedures in the emergency phase, understanding the need to circumvent some rules in exceptional circumstances; however, deviations from the rules must be documented and explained. - Apply particular and alternative methods for obtaining sufficient, reasonable, relevant and reliable evidence.
		Preparation		
Compliance	Reporting	Activities of recovery and relief	<ul style="list-style-type: none"> - Prepare a report based on the conclusions. 	<ul style="list-style-type: none"> - Comply with specific reporting and follow-up requirements - Make timely recommendations.
	Follow-up	Emergency response	<ul style="list-style-type: none"> - Follow up on issues reported as relevant 	<ul style="list-style-type: none"> - Maximize the positive impact of the recommendations on disaster management. - Issue recommendations that are useful in preparing for possible future disasters. - Promote improvements in local legislation, regulations, and policies, including assignment of roles and responsibilities.
		Rehabilitation		
		Reconstructio n		

			- Distribute the reports widely.
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