
***An evaluation of using the ISSAIs 5500 series
in the auditing of disasters: Natural & Man-made***

Arife COŞKUN

Turkish Court of Accounts
Principal Auditor

Milestones for Disaster Management

- The 1960s** → **Adoption Measures Regarding Severe Disasters**
- 1970-1986** → **Assistance in cases of Natural Disaster**
- 1990-1999** → **The International Decade for Natural Disaster Reduction**
- 2000-** → **Disasters, Vulnerability, and the International Strategy for Disaster Reduction ISDR**

International Policy for DRR

**Sendai
Framework
for DRR (2015-2030)**



Build Back Better

**Hyogo
Framework for
Action(HFA) (2005-
2015)**



***Building the Resilience of
Nations &Communities to
Disasters***

**Yokohama
Strategy&Plan of
Action for a Safer
World (1994- 2000 &
beyond)**

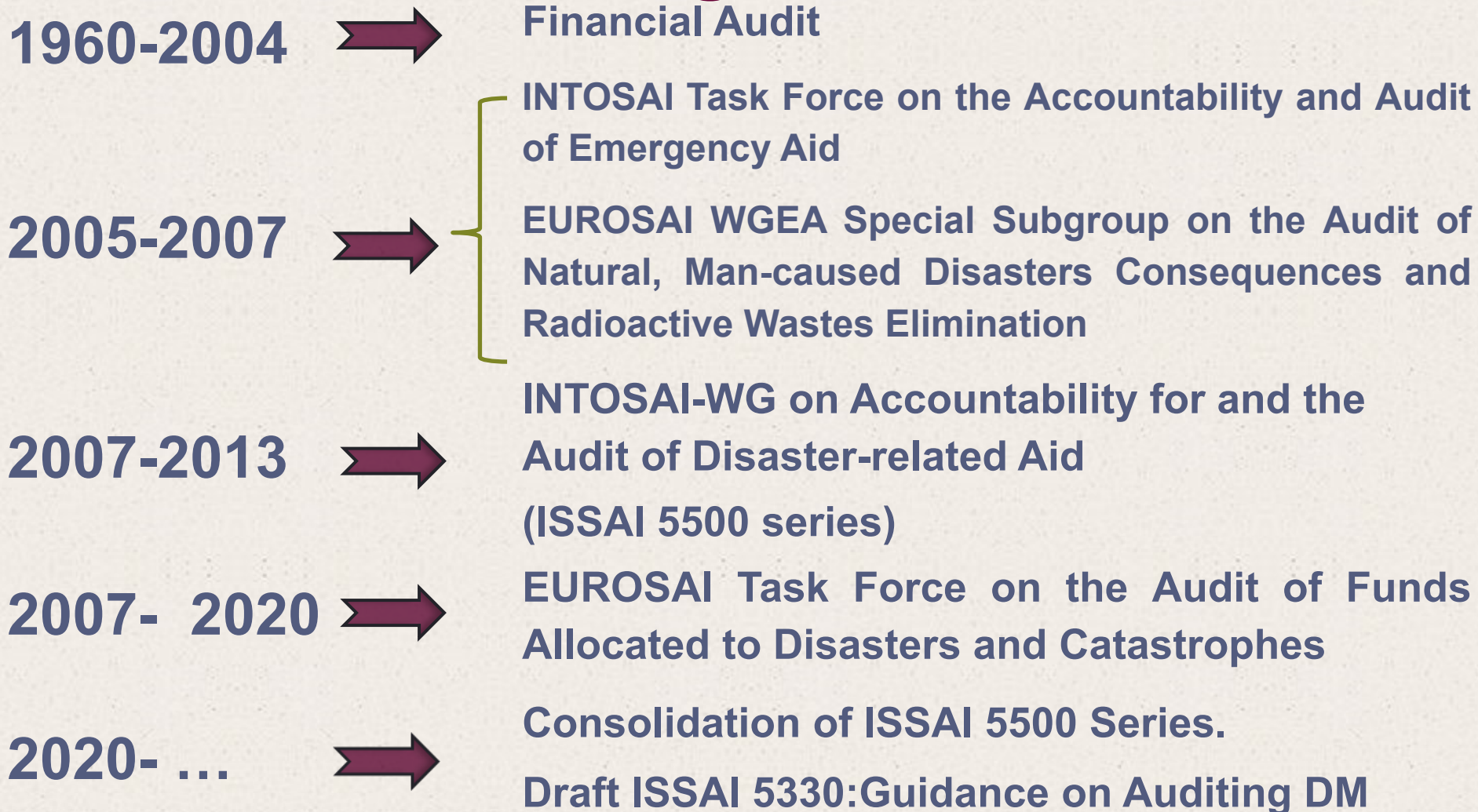


***Guidelines for Natural
Disaster Prevention,
Preparedness&Mitigation***

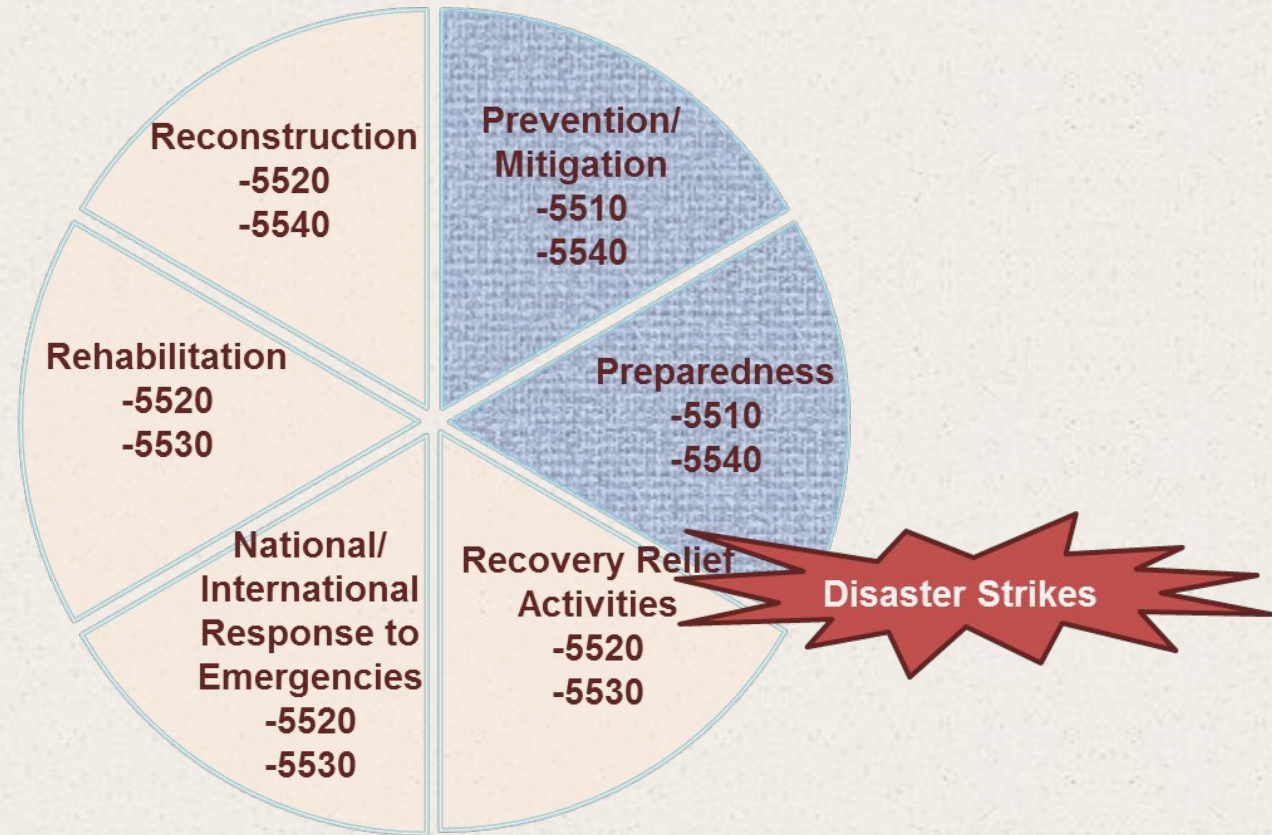
The Global Targets for DRR

- Reduce**
- Global disaster mortality
 - The number of affected people globally
 - Direct disaster economic loss in relation to global gross domestic product (GDP)
 - Disaster damage to critical infrastructure and disruption of basic services through developing their resilience
- Increase**
- The number of countries with national & local DRR strategies by 2020
 - The availability of multi-hazard early warning systems & disaster risk information to people.
- Enhance**
- International cooperation & support to developing countries to complement their national actions

SAIs' Studies in Disaster Management



ISSAI 5500 SERIES (Draft 5530) & ACTIVITIES CONCERNING DM



Response of SAIs to International Goals & Policies

Topics

- *SAIs' role in SDGs & DRR*
- *Contribution to better governance & sustainability in political decisions*
- *Co-operation in global issues*
- *More interaction with stakeholders & citizens*

ISSAI 5500 Series

Strengthen political interest in accountability and share knowledge domestically and worldwide

Assess of and make recommendations policies & measures

International cooperation between SAIs/Joint Audits
Foster relationship with other relevant audit bodies

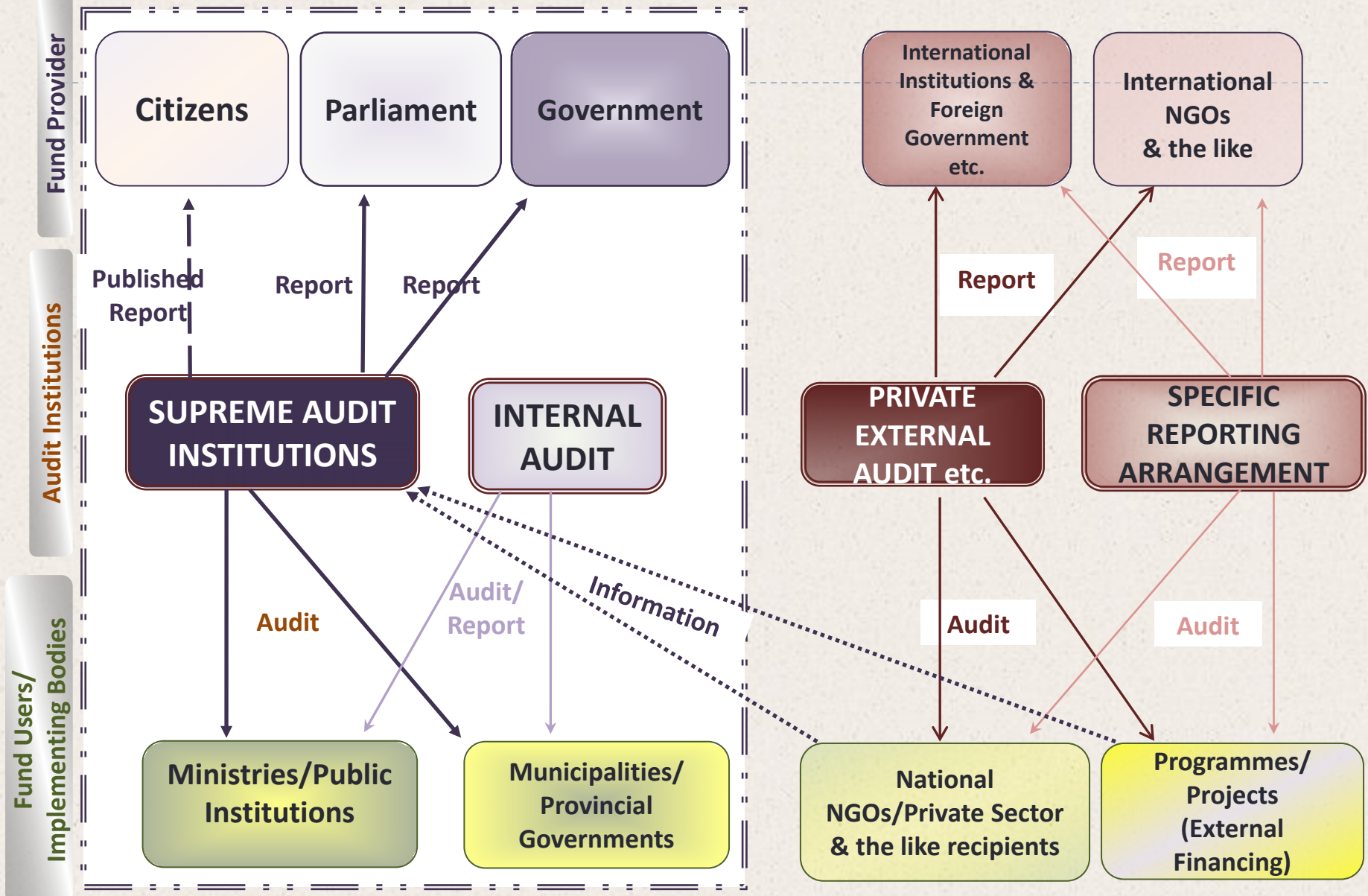
Client-oriented audit perspective

Sendai Framework

➤ **Priority 2:**

***Strengthening disaster risk governance
to manage disaster risk***

Governance Structure for DM



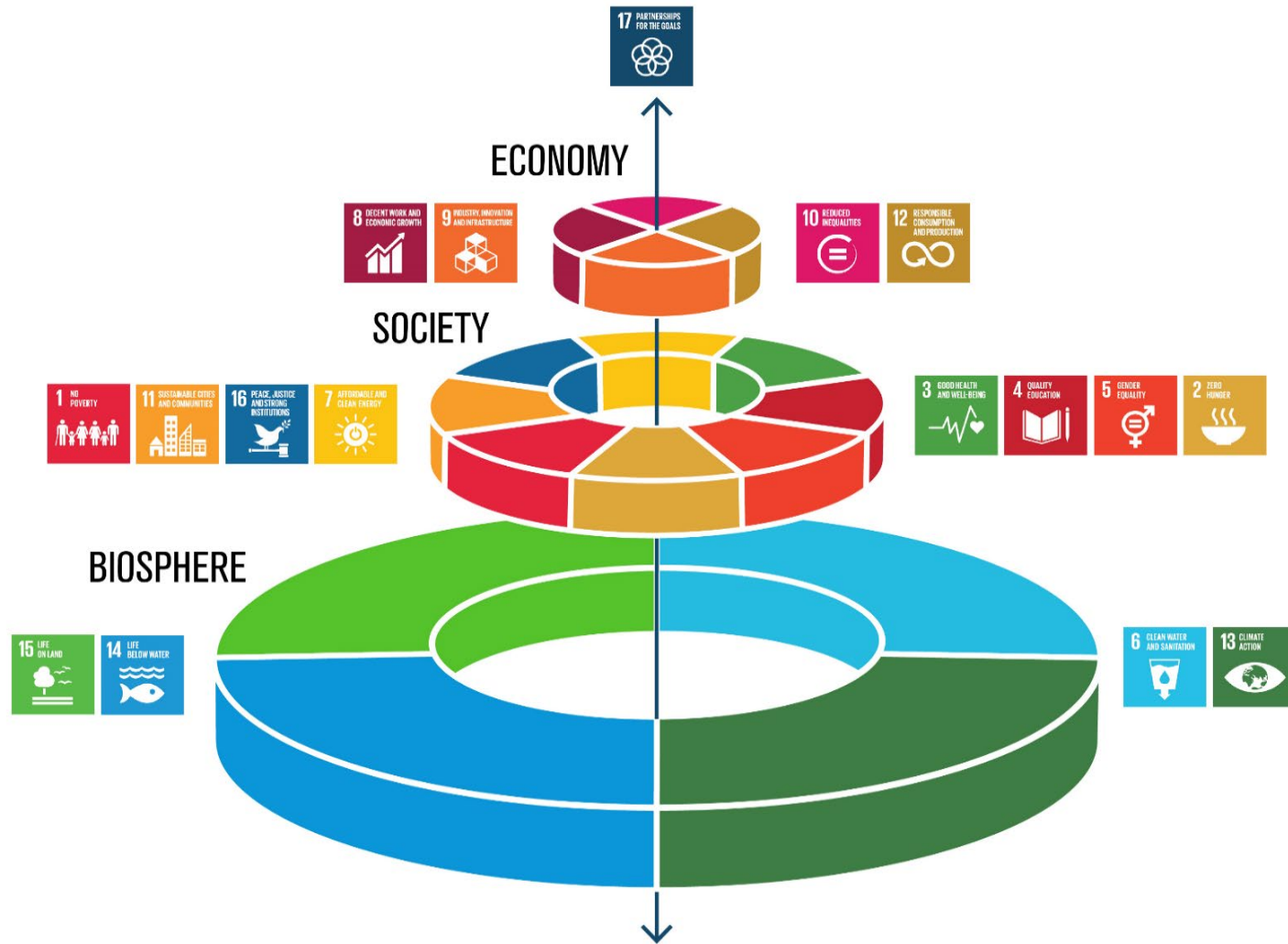
Principles of Effective Accountability

Clear Roles & Responsibilities	The roles and responsibilities of the parties in the accountability relationship should be well understood and agreed upon.
Clear Performance Expectations	The objectives pursued, the accomplishments expected, and the operating constraints to be respected (including means used) should be explicit, understood, and agreed upon.
Balanced Expectations & Capacities	Performance expectations should be clearly linked to and balanced with each party's capacity (authorities, skills, and resources) to deliver.
Credible Reporting	Credible and timely information should be reported to demonstrate what has been achieved, whether the means used were appropriate, and what has been learned.
Reasonable Review & Corrective Measures	Fair and informed review and feedback on performance should be carried out by the parties, achievements and difficulties recognized, appropriate corrections made, and appropriate consequences for individuals carried out.

DRAFT GUID 5330: Guidance on Auditing Disaster Management

- **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.**

2030 Agenda for Sustainable Development

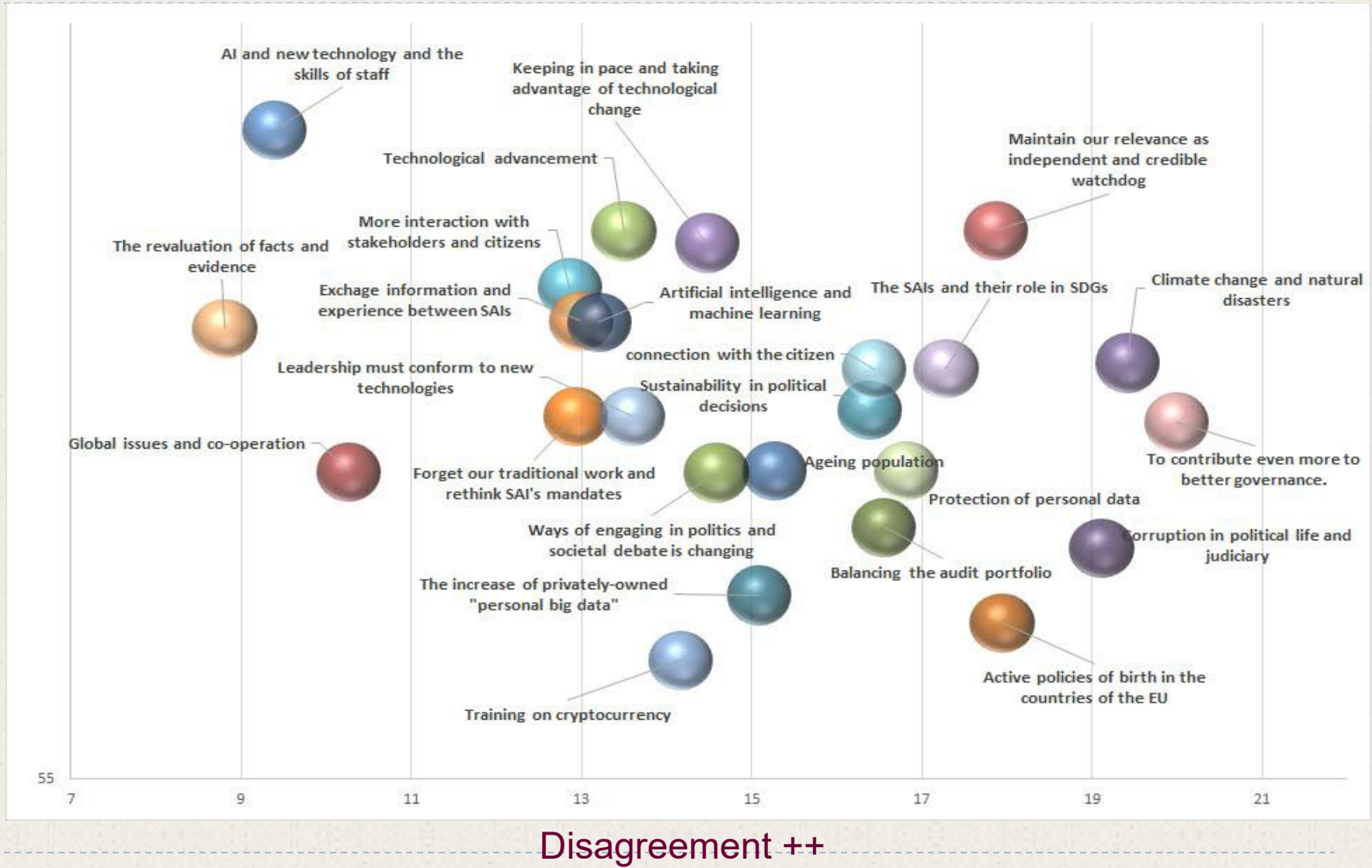


Graphics by Jerker Lokrantz/Azote

Emerging Issues

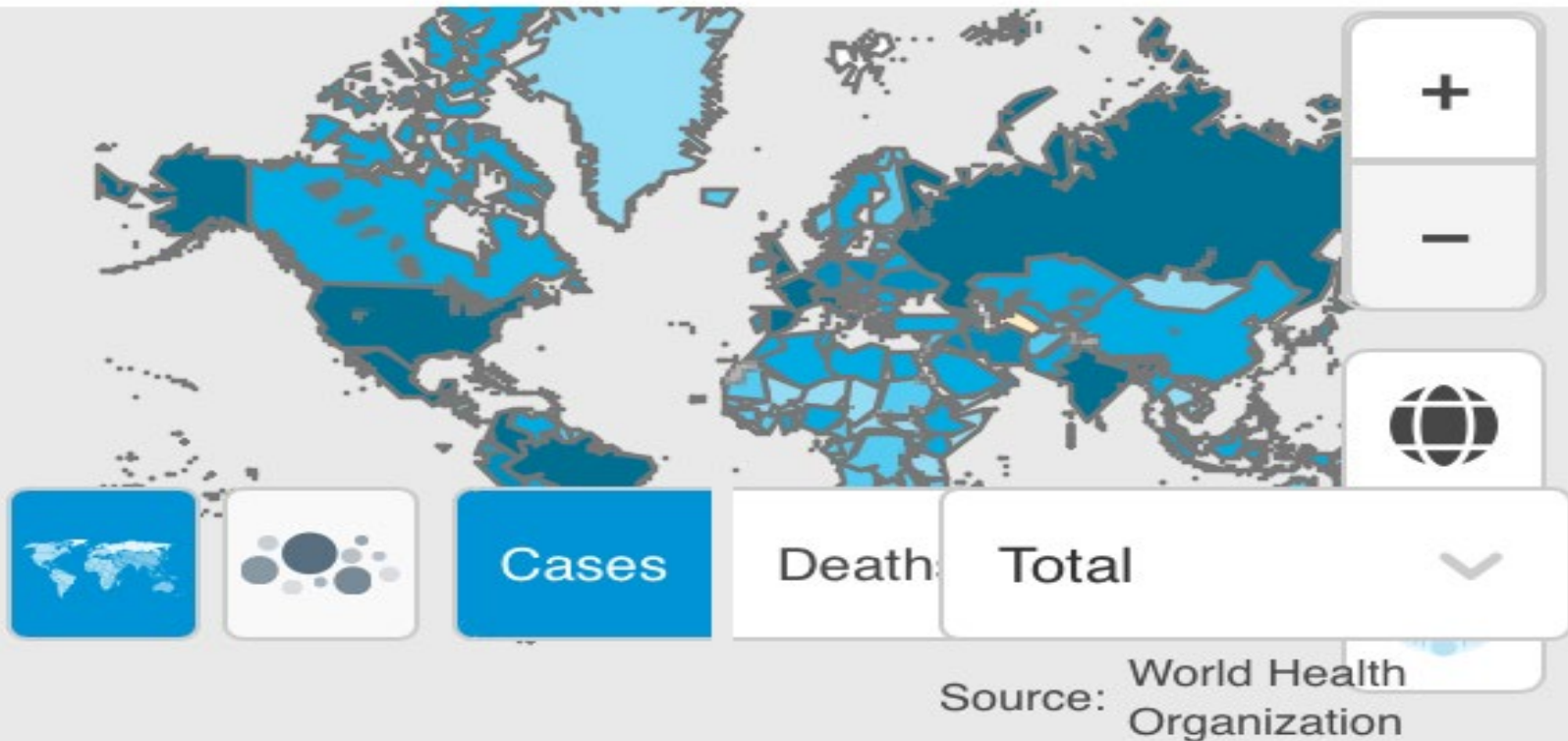
What is Most Important for SAI Work?

Importance ++



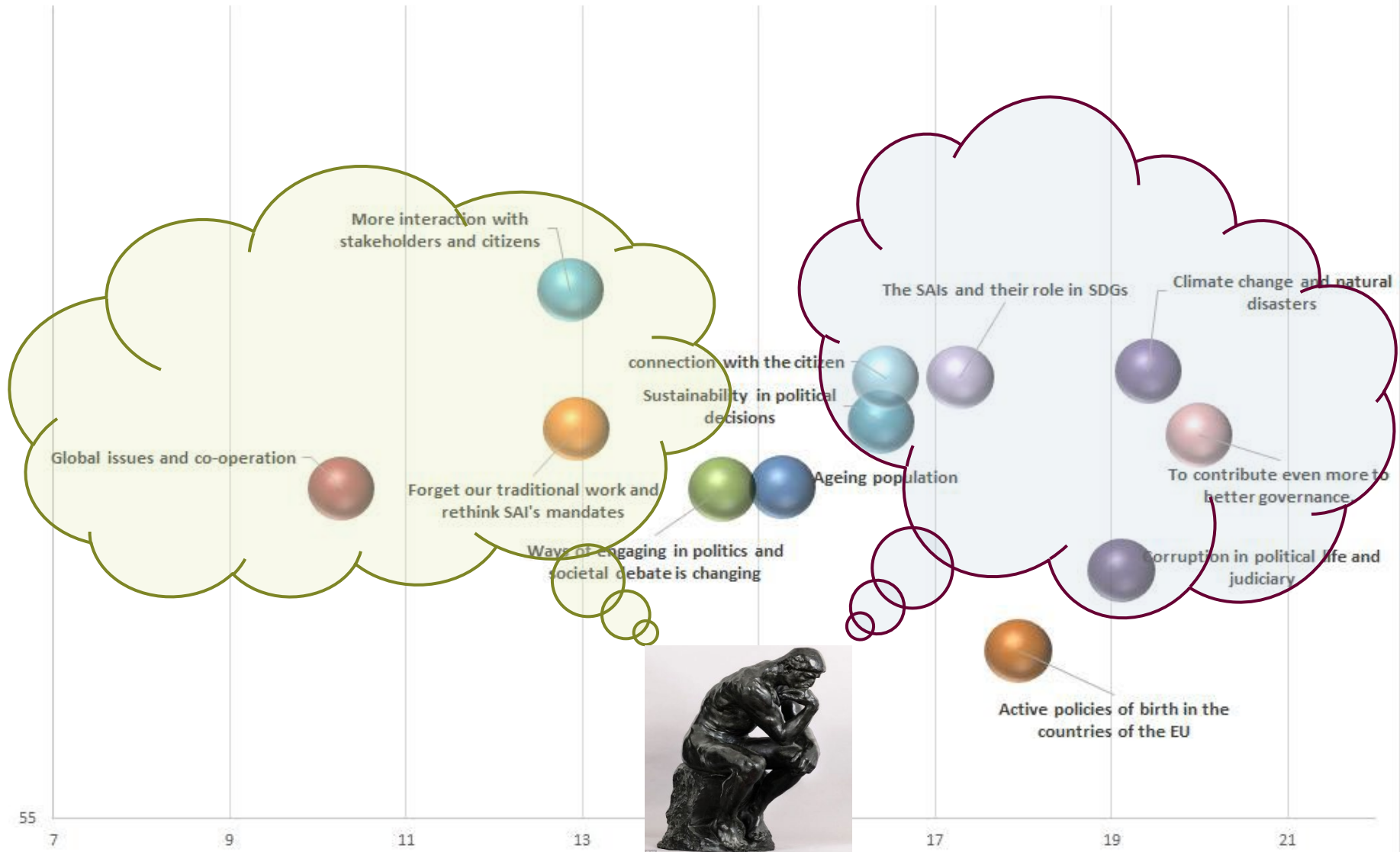
WHO Coronavirus Disease (COVID-19) Dashboard

Data last updated: 2020/11/23, 10:44am CET



Globally, as of 10:43am CET, 24 November 2020, there have been 58.712.326 confirmed cases of COVID-19, including 1.388.528 deaths, reported to WHO.

Think all Together



Handle the Topics

Taking into account of SAIs' role in SDGs & DM

- How to contribute to better governance & accountability in the multi-stakeholders environment
 - How to improve co-operation in global issues such as DM
 - Challenges and solutions under the light of the SAIs experiences obtained from auditing of DM& SDGs
- ? Who are users of SAIs' reports
 - ? What are the sources of information
 - ? How can the big data be analysed
 - ? How can be ensured the reliability of evidence
 - ? What type audits should be performed & why
 - ? Which audit approaches
 - ? Which ways share for information & knowledge among SAIs
 - ? Etc...



Thank You!..

Arife COŞKUN

Principal Auditor

Turkish Court of Accounts (TCA)
acoskun@sayistay.gov.tr