

INTOSAI



Foreword to ISSAI 5540

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- I. ISSAI 5540 has been prepared by the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid (WG AADA). It presents guidance and good practice on the use of geospatial information as a tool for auditing disaster management and disaster-related aid. It should be read in conjunction with the other ISSAIs in the series on disaster-related aid, especially the introductory ISSAI 5500. The material presented in this ISSAI may also be relevant for other areas of audit for which geospatial information can be useful.
- II ISSAI 5540 addresses the increasing importance of geospatial information can play in audit work and how Geographical Information Systems can be a useful tool in support of audit work on disaster management activities. The ISSAI draws on information on disaster management which is widely available and a number of case studies on the use of geospatial information in the various stages and activities of disaster management. This makes GIS as an audit tool both relevant in auditing disaster risk reduction (see ISSAI 5510) and auditing disaster-related aid (see ISSAI 5520). The ISSAI has been developed in close cooperation with the members of WG AADA and a range of experts on disaster management and the use of geospatial information. ISSAI 5540 uses examples of good practice to demonstrate the way for SAIs how GIS can be used in the subject area at issue.
- III INTOSAI is grateful to the SAI of the Netherlands for drafting the guidance, other members of the WG AADA¹ for their contributions and to other organisations for their comments and assistance, such as the Agency for the Rehabilitation and Reconstruction of Aceh and Nias (BRR), Dutch Land Registry Office (Kadaster), ESRI Netherlands, the Faculty of Geo-Information Science and Earth Observation (ITC) of the University of Twente, the Netherlands, the Korean Aerospace Research Institute (KARI), the Ministry of Foreign Affairs of the Netherlands and the Netherlands Space Office.

¹ Since it was established in 2008, the Working Group has had a membership of between 18 and 23 SAIs with a balance of representatives from donors and potential recipients of disaster-related aid from a wide variety of geographical locations. Membership has remained fairly constant over the six years of the life of the Working Group. In May 2013, the following SAIs were members: Austria, Chile, China, the European Court of Auditors, France, Georgia, India, Indonesia, Jamaica, Japan, Kenya, Korea (Republic of), the Netherlands, Norway, Pakistan, Peru, the Philippines, Romania, Russian Federation, Sri Lanka, Turkey, the Ukraine and the United States of America. The Working Group was chaired throughout its existence by the European Court of Auditors, which also provided its secretariat.