

INTOSAI



# *Foreword to ISSAI 5520*

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- I. ISSAI 5520 has been prepared by the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid (WG AADA). It contains guidance and good practice on the audit of disaster-related aid. It should be read in conjunction with the other ISSAIs in the series on disaster-related aid (ISSAIs 5000-5999), especially the introductory ISSAI 5500.
- II. ISSAI 5520 covers both the emergency activities which begin immediately after the occurrence of disaster and are concerned with saving lives, alleviating suffering, maintaining and protecting human dignity and reducing the impact of the disaster and the longer-term activities of rebuilding communities and restoring normal life. These activities include recovery, relief, rehabilitation and reconstruction.
- III. When disaster strikes, the ability of the affected individuals and communities to take care of themselves is surpassed. In the days, weeks, months and even years following the disaster, assistance is provided from the outside world. In the aftermath of disaster, governments in afflicted countries have the primary responsibility for assisting disaster-affected populations and for disaster management. They can be supported in this to a greater or lesser degree by other governments, Non-Governmental Organisations (NGOs), international agencies and individuals. Assistance comes in the form of in-kind or financial aid with the goal of reducing the human and economic impact of disasters and helping those affected by the disaster to return to normal life as quickly as possible.
- IV. SAIs auditing disaster-related aid are supported in their work by INTOSAI's Fundamental Auditing Principles (level 3) and General Auditing Guidelines on Financial, Performance and Compliance Audit (level 4). ISSAI 5520 guides auditors of disaster-related aid with references to the appropriate ISSAIs within the context of the specific circumstances of a post-disaster situation and provides supplementary guidance and good practice for SAIs auditing disaster-related aid. To this end, ISSAI 5520 incorporates the experience offered by a number of SAIs and collected by means of surveys, parallel audits and widespread consultation. The text of the ISSAI and the annexes include examples to illustrate the specificity of disaster-related aid auditing.
- V. INTOSAI thanks the SAI of Indonesia, the Audit Board of the Republic of Indonesia, for drafting the guidance and carrying out surveys and leading a parallel audit in support of its contents. It is also grateful to the SAIs which replied to the surveys and participated in the parallel audit, other members of the WG AADA<sup>1</sup> for their contributions and assistance, and other commentators such as the Development Assistance Committee of the Organisation for Economic Cooperation and

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<sup>1</sup> 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 donor and potential aid recipient countries and from a wide variety of geographical locations. Membership has remained fairly constant over the six years of the life of the Working Group. In 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.

Development, the World Bank, and the SAIs of Australia, Denmark, Kuwait, New Zealand, Spain and Thailand.