

This form is used is used to stand as a record of the proposal from the project team.

**PART A: PROJECT IDENTITY**

Description	Information						
<b>Project number and title as per SDP</b>	Project 2.10 Consolidating and aligning the audit of disaster related aid with ISSAI 100						
<b>Working title(s) for the new pronouncements</b>	Guidance on Audit of Disaster Management (to be numbered as GUID 5330)						
<b>Project aim</b>	To provide guidelines to be used by Supreme Audit Institutions that would facilitate audit of disaster management and produce quality audit reports beneficial to sound management and good governance.						
<b>Project objectives</b>	<p>To develop a new GUID applying the fundamental auditing principles in ISSAI 100 in the conduct of mainly performance and compliance audits of disaster management and financial audit if necessary.</p> <p>By conforming with the drafting conventions for GUIDs and the supplementary FIPP guidance on subject-matter specific GUIDs.</p>						
<b>Project duration</b>	July 2018– September 2020						
<b>Name of the lead WG</b>	<b>Working Group on the audit of disaster management</b>						
<b>Key contacts</b>	<b>Name</b>	<b>Surname</b>	<b>Address</b>	<b>Email</b>	<b>Office Phone</b>	<b>Business Mobile Phone</b>	<b>Organization/ Sponsoring SAI</b>
<b>Project Group Lead</b>	Ms. Stéphanie	Girard	European Court of Auditors, 12 rue Alcide de Gasperi, L-1615, Luxembourg	<a href="mailto:stephanie.girard@eca.europa.eu">stephanie.girard@eca.europa.eu</a>	+352 4398 45847		European Court of Auditors
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<b>Other anticipated project team members (list of names and organizations)</b>							
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**PART B: PROJECT MILESTONES**

Stage		Due process milestones			
1.	Project Proposal	<b>Start Date</b>	<b>End Date</b>	<b>Expected Time in Total</b>	<b>Comments</b>
		July 1, 2018	December 1, 2018	180 Days	First draft presented in August (few adjustments were requested)
		<b>N.B. Allow three months between end date of stage 1 and start date of stage 2 for FIPP approval of the project proposal</b>			
2.	Exposure draft	<b>Start Date</b>	<b>End Date</b>	<b>Expected Time in Total</b>	<b>Comments</b>
		March 1, 2019	June 1, 2019	90	
		<b>N.B. Allow three months between end date above and start date below for FIPP approval of the project proposal</b>			
	Exposure period	<b>Start Date</b>	<b>End Date</b>	<b>Time in Total (not negotiable)</b>	<b>Comments</b>

		September 1, 2019	December 1, 2019	90	
3.	<b>Endorsement version</b>	<b>Start Date</b>	<b>End Date</b>	<b>Expected Time in Total</b>	<b>Comments</b>
		December 2, 2019	March 1, 2020	90	
		<b>N.B. Allow three months between end date of stage 3 and start date of stage 4 for FIPP approval of the project proposal</b>			
4.	<b>Final pronouncement, including translation into all official INTOSAI languages*</b>	<b>Start Date</b>	<b>End Date</b>	<b>Expected Time in Total</b>	<b>Comments</b>
		June 1, 2020	September 1, 2020	90	
		* “Unless other mechanisms have been established, the working group is responsible for translation of the approved endorsement version into the five official languages.” (Due Process, page 9.)			

**PART C: INITIAL ASSESSMENT AND PROJECT PROPOSAL**

	<b>Initial assessment – Matters to be covered (Due Process, pages 6 and 7)</b>	
C.1.	Explanation of the need for the project	<p>The need for Project 2.10 is based on the following conditions/circumstances:</p> <ul style="list-style-type: none"> <li>• ISSAIs on disaster related aid are not harmonized yet with the Fundamental Principles of Public-Sector Auditing (ISSAI 100) which was endorsed in 2013;</li> <li>• Need to avoid repetitions and redundancies, consolidate and make the material operational in the context of compliance and performance audits, as contained in the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (SDP for the IFPP) 2017-2019. The GUID may also provide some procedures related to financial audit if necessary (see ISSAI 5510 pages 16-17). Financial audit is only relevant in this case if a disaster has affected the quality of the financial statements. ;</li> <li>• Need to streamline the existing guidance documents and to focus on the main subject: preparedness before the disaster and management of aid after the disaster;</li> <li>• ISSAIs on disaster related aid are due for revision as scheduled and published in the INTOSAI ISSAI website:</li> </ul> <hr/> <p style="text-align: center;"><b>ISSAI No./Title/Date Issued</b> <span style="float: right;"><b>Frequency of review</b></span></p>

		<p>ISSAI 5500 – Introduction to the 5500 series of ISSAIs and INTOSAI GOV 9250 (endorsed 2013) Every 5 years, First review due 2018</p> <p>ISSAI 5510 – The audit of disaster risk reduction (endorsed 2013) Every 5 years, First review due 2018</p> <p>ISSAI 5520 – The audit of disaster related aid (endorsed 2013) Every 5 years, First review due 2018</p> <p>ISSAI 5530 – Adapting audit procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster (endorsed 2013) Every 5 years, First review due 2018</p> <p>ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid (Endorsed 2013) Every 5 years, First review due 2018</p> <p>INTOSAI GOV 9250 – The Integrated Financial Accountability Framework (IFAF) (Endorsed 2013) Every 5 years, First review due 2018</p> <hr/> <ul style="list-style-type: none"> <li>• Table 3 (Tentative Projects on Guidance to Support the Use of the ISSAIs), Priority 2 – Guidance by 2019 to Support ISSAI Implementation, of the SDP IFPP 2017-2019 categorized Project 2.10 as subject specific audits. Thus, the project output will be in the form of a GUID.</li> <li>• The category of the ISSAIs related to Disaster management is no longer as ISSAI (standard) but Guidance (GUID), specifically it is classified as “Subject Matter Specific Guidance.” (Ref: Strategic Development Plan for the INTOSAI framework of Professional Pronouncements).</li> </ul>
C.2.	Description of the categories of auditing or other engagements that will be covered by the new pronouncement(s)	<ul style="list-style-type: none"> <li>• The new pronouncement will be categorized as GUID in Subject Specific Matter Guidance.</li> <li>• The new pronouncement (GUID) will focus on direct reporting engagements (performance and compliance audits of disaster management), aligned with ISSAI 100. Both the preparedness phase and the phases following the occurrence of a disaster will be covered. However, the GUID may also provide some procedures related to financial audit if necessary (see ISSAI 5510 pages 16-17).</li> </ul>

C.3.	Description of different types of SAIs/audit engagements that must be accommodated in the new pronouncement	<p>General principles on audit of disaster management are applicable to all SAIs irrespective of their audit model (Westminster model, Judicial model or Collegiate model).</p> <p>The GUID to be developed will focus on direct engagements (performance and compliance audits). However, the GUID may also provide some procedures related to financial audit, if necessary, in a situation where a disaster has an impact on the quality of the financial statements. Development process will ensure that basic issues inherent to disaster management are appropriately linked to the type of audit conducted by SAIs.</p>
C.4.	Challenges, if any foreseen, that would have to be managed by SAIs in implementing the new pronouncements	Technical capability of some SAIs in this field, among others.
C.5.	Explanation of how consistency with ISSAI 100, other existing ISSAIs and other professional pronouncement(s) will be ensured	<ul style="list-style-type: none"> <li>• The new pronouncement will be consistent with ISSAI 100.</li> <li>• Reference and analysis of related ISSAIs and other professional pronouncements would be included/covered in the project methodology and be considered in the GUID to ensure consistency and uniformity and thus, avoid overlap, repetition and inconsistency with other professional pronouncements and ISSAIs. For example, (1) consistency with the ISSAI 300 and 400 related to the respective audit types; and (2) consistency with Financial Audit Standards.</li> </ul>
C.6.	Explanation of the extent to which it will be possible and desirable to build on pronouncements from other internationally recognized regional or national standard-setters and if so, the extent to which supplementary pronouncements are needed to provide clarity on new pronouncement.	Likewise, pronouncements from other internationally-recognized regional or national standard-setters shall be analyzed and used as reference. The GUID may be exposed to all stakeholders, e.g. development partners, other internationally-recognized organizations, and regional or national standard-setters to ensure consistency.
<b>Project proposal – Matters to be covered (Due Process, page 7)</b>		
C.7.	Explanation of organisation of the project describing how project group members will be drawn from relevant sub-committees/working groups/other interested parties	<p>Composition of the project task team shall be drawn from the SAIs which participated in the preliminary assessment project or which initially participated in the Working Group on Accountability for and Audit of Disaster-related Aid.</p> <p>The project task team will be organised into a core drafting team and a reference group which will quality assure the draft with respect to consistency and adequacy of the contents of Guid.</p>

C.8.	Explanation of the outcome of the project specifying how existing professional pronouncements may be affected.	<p>The output (GUID) of the project may result in the following:</p> <ul style="list-style-type: none"> <li>• The ISSAI 5000, 5510, 5520, 5530, 5540 will be withdrawn after the new pronouncement is published;</li> <li>• Only one GUID would be available focusing on the audit of disaster management containing relevant provisions culled from different ISSAIs mentioned above;</li> <li>• The material contained in ISSAI 5540 will need to be used at a later stage when discussions will start later on the area of new technologies and innovative audit methodology (probably in the context of the next Strategic Plan for the IFPP);</li> <li>• The content of INTOSAI GOV 9250, which aims at promoting better and more coherent accounting practices in such complex environments, does not fit into a GUID on the audit of disaster management. The issue covered by this INTOSAI GOV 9250 is to be addressed by the goal chairs or other INTOSAI bodies.</li> </ul>
C.9.	Explain the quality processes that will be applied in the drafting process (see Due Process, page 7 and 8) along with the parties that the project group will consult and engage with.	<p>The project shall ensure the observance of the Due Process for the INTOSAI's Framework of Professional Pronouncements or procedures for developing and revising ISSAIs and other pronouncements.</p> <p>The FIPP LO shall be consulted on a regular basis to ensure that the Project is moving on the right track.</p> <p>Coordination and cooperation will be ensured with other related INTOSAI Committees including the subcommittees of Professional Standards Committee, i.e. PAS, CAS, and FAAS, and Capacity Building Committee (for substance related to types of audit).</p> <p>The project task team may also engage experts on (auditing of) disaster management / external INTOSAI stakeholders for reviewing the Guid.</p>

**PART D: AUTHORITIES**

PERSON	NAME	SURNAME	DATE	SIGNATURE
Project Leader	Ms. Stéphanie	Girard		
Responsible Goal Chair	Mr. Rajiv	Mehrishi		