

Guidance on Audit Disaster  
Management

# EXPLANATORY MEMORANDUM ON THE EXPOSURE DRAFT OF GUID 5330



INTOSAI



**IFPP**

## REQUEST FOR COMMENTS

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Recognizing the importance of quality review, the comments, inputs, and recommendations for improvement of the Exposure Draft of GUID 5330, from SAIs, bodies within the INTOSAI, as well as other stakeholders are welcome at this stage.

With the exposure period slated for 90 days, comments and recommendations should be sent to the following e-mail address: **ECA-GUID5330@eca.europa.eu** before **August 27, 2020**. General and specific comments and suggestions may be submitted using PDF or Word files. All comments will be considered as a public record and will be posted on the web ([www.issai.org](http://www.issai.org)).

The Working group on the audit of disaster management will consider all comments received when preparing the final version of the GUID for submission to the Forum for INTOSAI Professional Pronouncements (FIPP) for approval before it can be forwarded to the INTOSAI Governing Board.

The Forum for INTOSAI professional Pronouncements has approved this exposure draft on April 6 2020 (cf. section 2.1 of the due process for the INTOSAI Framework of professional pronouncements). The final pronouncement is expected to take effect from November 2020.

## BACKGROUND

### **GUID 2900 – Guidance to the financial audit standards**

The Forum for INTOSAI Professional Pronouncements (FIPP) launched its Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2017-2019 (SDP-IFPP) which recognized the need to bring about guidance in support to ISSAI implementation. Of the 10 projects under Priority 2 of the SDP-IFPP, the preparation and development of Project 2.10 is designated to the Working Group on the audit of disaster management of the INTOSAI Knowledge Sharing Committee (KSC).

Project 2.10 on “Consolidating and aligning the audit of disaster related aid with ISSAI 100” finds its roots in the need to reduce repetitions and redundancies in the existing disaster related aid related ISSAIs and ensure alignment and harmonization with ISSAI 100. The Project, which started in March 2018, seeks to come up with a subject matter specific guidance pronouncement, i.e. a GUID. The Project is numbered and labelled by the INTOSAI IFPP as Guidance (GUID) 5330.

In order for the GUID 5330 to serve as the primary document or, at least, a substantial reference for SAIs in their conduct of audits of disaster management, the Working group embarked on an extensive process, including:

- 1) Review of six existing ISSAIs on disaster related aid, namely, ISSAIs 5500, 5510, 5520, 5530, 5540 and INTOSAI GOV 9250;
- 2) Mapping of the specific provisions/requirements which appeared repetitive/redundant and proposing reformulations;
- 3) Mapping the specific provisions/requirements which may be retained/restated, or aligned, as applicable;
- 4) Mapping of the material that would not belong to GUID 5330 and that would need to be used at a later stage;
- 5) Designing the Outline Structure of the proposed GUID, which includes the formulation of a framework to

cover mainly direct reporting engagements (performance and compliance audits), providing some procedures related to financial audit if necessary and covering the preparedness phase and the phase following the occurrence of a disaster;

6) Summarizing the mapped provisions and proposed restatements in the appropriate section of the structure;

7) Comparing the activities per audit type, recognizing commonalities and distinctions;

8) Referring to latest materials and international initiatives regarding disaster management and the audit thereof; and

A sub-task team focused on the drafting of the GUID while some SAIs of the Working group were in charge of revising the text (reference group).

The initial assessment and project proposal were developed following the Due Process governing the development and revision of Professional Pronouncements. FIPP approved the proposal in March 2019.

The initial and revised drafts of the GUID underwent four levels of quality review stages, i.e., (1) within the Sub-tasks, (2) among the Sub-tasks, (3) consultation of experts of the subcommittees of the Professional Standards Committee (Performance Audit, Compliance Audit and Financial Audit and Accounting) as well as from the Capacity Building Committee and, (4) FIPP.

## QUESTIONS TO CONSIDER

The Working Group on the audit disaster management now seeks to address the following questions:

- 1) Does the proposed GUID provides a useful and relevant guidance material?
- 2) Are there other important disaster management matters that you consider useful and may be included in the proposed GUID? If yes, identify and explain.
- 3) Does the proposed GUID provide sufficient basis from SAIs to perform performance and compliance audits of disaster management?