

Conclusions drawn by FIPP as basis for the approval of

GUID 5330 on Audit of Disaster Management (endorsement version)

Background

Development of GUID 5330 was undertaken as Project on “Consolidating and aligning the audit of disaster related aid with ISSAI 100”. The need for this GUID was felt in order to reduce repetitions and redundancies in the existing disaster related aid related ISSAIs and ensure alignment and harmonization with ISSAI 100. The stated aim of the project is 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. The Project is numbered and labelled by the INTOSAI FIPP as Guidance (GUID) 5330.

This project is included within the INTOSAI Strategic Development Plan 2017– 2019. The following stages of the due process have been completed:

- March 2019: FIPP’s approval of the project proposal;
- April 2020: exposure draft approved by FIPP;
- October 2020: endorsement version conditionally approved by FIPP.

FIPP conclusions

The pronouncement is included in the category of a subject matter specific guidance pronouncement i.e. a GUID. During its teleconference on 9 October 2020, FIPP discussed the proposed endorsement version of the GUID 5330 on Audit of Disaster Management. FIPP had previously decided (April 2020) that the exposure draft developed by the project group fulfilled the purpose of the project and could be submitted for public exposure. The resulting endorsement version was submitted by the KSC Chair for approval by FIPP in September 2020.

FIPP has considered the endorsement version and concluded that the comments in overall were appropriately reflected in the endorsement version, with a few minor exceptions.

The document is conditionally approved by FIPP and can be forwarded to the INTOSAI Governing Board subject to the following modifications/ comments **in addition to a general editorial review**:

Para No.	Proposed Change	Justification
Para 10	The sentence proposed for deletion ‘The GUID does not contain any requirements for the conduct of the audit.’ may be retained.	Guidelines are not in the nature of mandatory requirements.

Para 19	Replace 'should' with 'may' at both places where it is occurring.	As above
Para 20	Delete 'Terms of Reference'.	ISSAI 200 is being revised.
Para 34	Minor change in first bullet of the para.	Better readability
Para 40	Amended para proposed.	Amendments to take care of requirements of conducting a Financial Audit and offer an audit opinion and also take care of situations where it cannot be conducted.
Para 41	Combination of Compliance and Performance Audits may be retained	Combined audits are undertaken by several SAIs
Para 42	Text amended as reference only to the two criteria is restrictive.	Text amended slightly to make it more accommodative of additional conditions.
Para 45	Footnote may be included to refer to US GAO's Disaster Resilience Framework: Principles for Analyzing Federal Efforts to Facilitate and Promote Resilience to Natural Disasters (https://www.gao.gov/products/GAO-20-100SP).	Relevant to the subject matter
Annex 3; B 2	Accounting Principles instead of Accountability Principles?	Typographical error