

Global Impact

Taking into account that

- The occurrence and impact of disasters and the degree of vulnerability has dramatically and globally increased over the last few decades,
- Disaster diversity, especially man-made disaster such as cyber-attack, mass migration has been increased in the last years.
- In recent decades, the international community has focused on disaster-related aid, particularly reducing disaster risks.
- Strengthening disaster risk governance to manage disaster risk and fostering accountability entered into the priorities of international community with Sendai Framework (2015-2030).

Response of SAIs

Considering that;

- Disaster has become the prominent issue and area of growing concern for the SAIs as well as for the international community.
- ISSAI 5500 series was endorsed by INTOSAI as a response of SAIs to the changing international policies on managing and reducing disaster risks.
- The importance of the SAIs' role in strengthening disaster risk governance and fostering accountability.
- The quality of national audits improves due to sharing experience between the participants of the international audit.
- The importance of the problems revealed and the recommendations made for national governments is increasing.
- A common vision of SAIs is developed in the areas of further institutional development and planned activities.

Conclusion

Conclude that;

- SAIs should establish a special structural and permanent unit, which is in charge of conducting audits concerning DRR&DRM.
- EUROSAI and SAIs have a responsibility for fostering good governance and accountability in this field.
- To improve the national and international practices of SAIs in auditing of DRM, the use of the INTOSAI standards of the 5500 series should be fostered among SAIs.
- SAIs should assist in and monitor the achievement of sustainable development goals of UN 2030 Agenda by using the Sendai Framework as a basis.
- SAIs should give special attention to reporting on information concerning DRR&DRM to ensure for dissemination of the accurate information and increasing disaster related aid's credibility.

Recommendation-1

- ▶ EUROSAI seek for ways to SAls' contribution to improving of the accountability in a structure comprising of extraordinary multi-sector partnerships, multi-lateral collaborations, and voluntary organizations.
- ▶ EUROSAI encourage collaborative audits related to DRR and DRM among members.
- ▶ EUROSAI foster experimentation with new audit techniques and approaches such as bottom-up perspectives.
- ▶ EUROSAI stimulate sustainable and web-based ways for SAls to exchange views, documents and experiences.

Recommendation-2

- ▶ EUROSAI help SAIs to enhance their capacity on auditing of DRR&DRM through training and e-learning programs based on ISSAI 5500 series.
- ▶ EUROSAI advise SAIs to establish a special and permanent unit, which is in charge of conducting audits concerning DRR and DRM
- ▶ EUROSAI propose to INTOSAI to be updated the ISSAI 5500 series by taking into account of increasing current disasters such as mass migration, cyber attack and the needs of evaluation of SAIs' contribution to improving of the accountability in a structure comprising of extraordinary multi-sector partnerships, multi-lateral collaborations, and voluntary organizations.