



## IDI Presentation for WGEA Assembly

IDI-ASOSAI 3i Cooperative Audit Programme on  
**Audit of Disaster Management**

*"Supporting SAIs in strengthening performance and capacities"*

## Outline

Cooperative Audit Programme and Milestones

Programme resources and SAIs

Programme Results and Lessons learned



## Background of the programme

- In the last WGEA assembly IDI reported on the initiation of the programme with coepration from WGEA
- SAIs of ASOSAI expressed their interest in the programme
- SAI Indonesia as Chair of WGEA agreed to cooperate with the IDI in delivering the prgoramme
- Launched the IDI-ASOSAI 3i Coopeartive Audit Programme on Audit of Disaster Management in July 2015.

## IDI Coopeartive Audit Programme



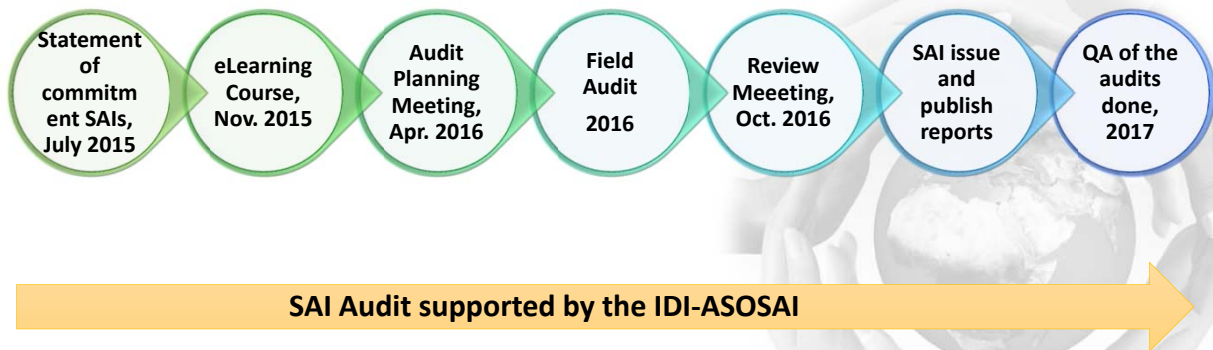
# IDI's Cooperative Audit Model

## Cooperative Audit Model

- Objective: assist SAIs in conducting ISSAI based audits
- A capacity development method through conducting audit and exchange of experiences
- Carried out by two or more SAIs
- Covers audit methodology and audit techniques
- Quality Assurance of the audit



# Programme Milestones

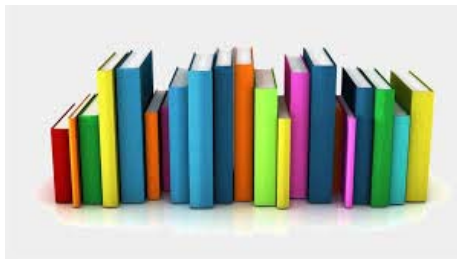


## Programme Partners

- IDI
- ASOSAI
- WGEA Chair, SAI Indonesia
- Participating SAIs



## Programme Resources



- Performance audit ISSAIs: ISSAI 3000
- ISSAI 5500 series on Guidelines on Disaster management
- eLearning courseware developed on performance audit of disaster management

## Programme Resources



- SAI Indonesia provided Subject Matter Expert as the Chair of WGEA
- Programme Resource persons: as in kind contribution from SAIs of Bhutan, China, Indonesia, Philippines, Pakistan
- SAI Malaysia and SAI Indonesia: hosting meetings and providing accommodations as in kind contribution

## Participating SAIs: 17

16 SAIs from ASOSAI  
1 SAI from EUROSAI



| SAIs        |
|-------------|
| Myanmar     |
| Malaysia    |
| Lao         |
| India       |
| Bhutan      |
| Afghanistan |
| Bangladesh  |
| China       |

| SAIs        |
|-------------|
| Maldives    |
| Philippines |
| Ukraine     |
| Mongolia    |
| Indonesia   |
| Vietnam     |
| Nepal       |
| Pakistan    |
| Thailand    |

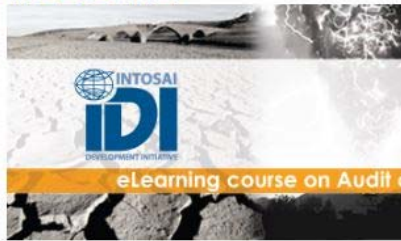


Input from IDI-ASOSAI to the audit teams:

To facilitate the audit...

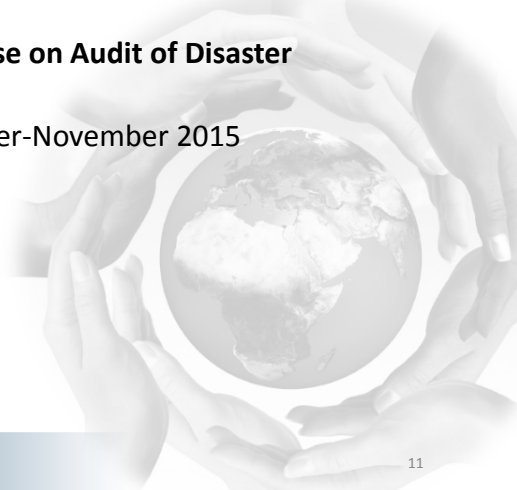
- eLearning course on Audit of Disaster Management:
- 6 weeks. October-November 2015

WELCOME!



IDI-ASOSAI eLearning course on

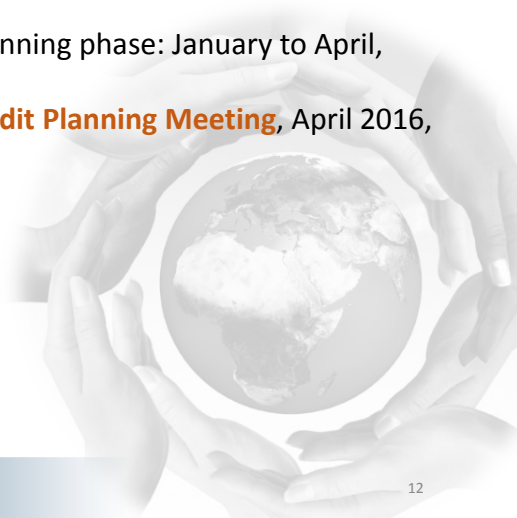
5 October to 6 November 2015



Input from IDI-ASOSAI to the audit teams:

To facilitate the audit...

- Online draft planning phase: January to April, 2016
- Face to Face **Audit Planning Meeting**, April 2016, Malaysia



## SAI Audit Topics on Disaster Management



### TOPICS

- Emergency Response and Relief Aid System
- Use of funds distributed for rehabilitation activities to the Cyclone affected people
- Performance Audit on the Post-disaster Reconstruction of Schools
- Performance Audit of state Disaster Management
- Volcanic Eruption Preparedness of Mount Merapi, Sinabung and Soputan Developed and Implemented by BNPB and related Entities
- Performance Audit on Distribution of aid to flooding victims
- The Construction of New Permanent House (NPH)
- Enhance National Capacity for Disaster Reduction and Management

## SAI Audit Topics on Disaster Management



### TOPICS

- Implementation of National Program for Reduction of Earthquake Risks
- Material Stockpiling for search and rescue materials
- Relief Collection & Distribution to Earthquake Victims
- Relief Activities Carried Out by NDMA After the Earthquake Of October, 2015
- Geo-hazard assessment and mapping programme
- Effectiveness of Land Use Management: focus on Flood Prevention and Mitigation
- Performance Audit of Development and Operation of the Flood Protection System
- Rural water supply and sanitation in eight provinces in the Red river delta Program

### To facilitate the audit...

- Review and approval of audit plan by SAIs, May to September 2016
- Online support in audit execution, May to September 2016
- Face to Face **Audit Review Meeting**, Indonesia, October 2016



"Supporting SAIs in strengthening performance and capacities"



- Discussion, peer review and feedback sessions
- Revision of the draft report by the teams
- Input on reporting, QA
- Finalize the draft report
- Determine the need to do more audit procedures



"Supporting SAIs in strengthening performance and capacities"

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## Programme Results



- SAI team capacity built on conducting ISSAI compliant performance audit
- Teams shared their plan and draft report in the meetings
- 17 SAI teams prepared audit plan
- 17 SAI teams finalized draft audit report

## What to be done by the SAI teams



- Perform more audit if necessary and collect evidences
- Finalize the audit report
- Issue and publish the report following SAI legal requirements
- QA of the audit in 2017 by the IDI-ASOSAI

## Lessons Learned



- Varied SAI team capacity in performance audit
- Disaster management issue is important for many SAIs because of recent disasters
- SAIs are planning to conduct more audits on disaster management issues
- Besides programme support SAI supervision and quality control is important to achieve better audit result

**Thank you!**

