

# THE ROLE OF SUPREME AUDIT INSTITUTION IN DISASTER RISK REDUCTION\*

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## ABSTRACT

The disasters that occurred recently, have increasingly awakened the interest of worldwide community. So, international policies concerning disasters have been radically changed over the last decade. New disaster policies oriented towards disaster risk reduction require substantial change in the whole society. This brings along the need for changing governance and accountability structures.

The current accountability framework covers the accountability of the government, bureaucracy and politicians to the public and parliament. On the other hand, private sector, citizens, and even international community are directly interested in disaster risk reduction's (DRR) concerns. It is obvious that the existing accountability framework in this field does not cover all parties.

It is well known that the supreme audit institutions (SAIs) play a critical role in promoting accountability and transparency within government. Certainly, this function of SAIs will continue; however their capacity has to be strengthened, in a manner that will improve accountability in the field of DRR.

In this framework, the *main goal of this input paper* is to provide a feedback about the existing governance and accountability and to point out the importance of strengthening the public performance accountability in the field of disaster risk reduction (DRR). To do this; we will handle the issues below:

- Firstly, we will examine the legal framework and main activities concerning DRR the results of the international parallel/coordinated audit.
- Secondly, we will assess the existing accountability frame for disaster risk reduction and the contribution of auditing to enhance accountability.
- Lastly, we will handle the contribution of auditing to enhance accountability and draw attention to the role of SAIs in Disaster Risk Reduction.

In this paper, the sufficiency of existing accountability framework for and the contribution of the SAIs to disaster risk reduction will be assessed under the light of literature and the experiences of SAIs.

**Keywords:** Accountability, governance, auditing.

## 1. INTRODUCTION

Disasters have occurred for centuries across the world. However, owing to social, demographic, political, environmental and climatic factors, the global impact of disasters has dramatically increased over the last few decades. The growing impact of major disasters on economic and social life has led to demand and created need for reducing the large-scale damaging effects of disasters and building resilient community. For this purpose, new disaster policies oriented towards disaster risk reduction have been developed and popularised by the UN resolutions (UN, 2010:3).

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Undoubtedly, national parliaments and governments are main actors in the realisation of new disaster policies and objectives. Governments have an important role for specifying policies concerning DRR, taking measures, leading to stakeholders and ensuring coordination among them. For that reason, building community resilience to disasters and/or the sustained ability of a community to withstand and recover from disasters depend on ensuring good governance and strengthening accountability according to new disaster management approach at national, local and international levels.

In the governance structure and accountability framework, Supreme Audit Institutions (SAIs) have a critical role as the lead public sector audit organisations focusing on accountability and transparency of public funds. They examine whether public funds are spent economically, efficiently and effectively in compliance with existing rules and regulations and in line with national priorities and provide reassurance to parliaments, citizens, development partners and etc. Well-functioning SAIs are uniquely placed to contribute to building and sustaining stronger and more effective accountability mechanisms between governments and their citizens. (OECD, good...)

The major disasters that occurred recently have also awakened the interest of external government audit community. Indeed, the SAIs have always been interested in the use of disaster-related funds as in the case of all public funds. However, within the International Organisation of Supreme Audit Institutions (INTOSAI), which operates as an umbrella organisation for the external government audit community, this interest turned into action following the experience of SAIs after the disaster occurred in South East Asia in 2004. The INTOSAI first of all responded by creating a Task Force (2005) and then the Working Group on Accountability for and the Audit of Disaster-related Aid (2007) (INTOSAI-AADA, 2013).

INTOSAI Accountability for and Audit of Disaster-related Aid (AADA) Working Group has handled overall issues concerning disaster including risk reduction so as to contribute to enhancing the good governance and accountability and promoting transparency and the efforts related to anti-corruption through its collective experience in the field of disaster. In this context, ISSAI 5510 audit of disaster risk reduction was prepared and endorsed so as to provide guidance for the SAIs on and improve their auditing of disaster. Besides preparing the standard for auditing of disaster risk reduction, the international parallel/coordinated audit on DRR (INTOSAI WG-AADA, 2014) was carried out with the participation of SAIs of Azerbaijan, Chile, India, Indonesia, Netherland, Pakistan, Philippines, Romania, Ukraine and Turkey which countries have faced several devastating disasters including earthquakes, tsunamis, floods, storm and etc in recent years.<sup>†</sup>

### **Conceptual Framework: Good Governance, Accountability and Auditing**

Good governance, transparency, accountability and auditing are being recognized as critical aspects of the implementation of DRR. These involve a set of relationships among different level of government and also stakeholders. Governance, as defined by UNDP, is

*“The exercise of political, economic and administrative authority in the management of a country's affairs at all levels.”* (UNDP, 2010)

In the European governance white paper, governance means

*“Rules, processes and behaviour that affect the way in which powers are exercised at any level, particularly as regards openness, participation, accountability, effectiveness and coherence.”* (COM, 2001)

Based on these definitions, it can be said that governance in the field of DRR;

- comprises formal and informal mechanisms and processes;
- encompasses, principally government and all related parties that may include the private sector, NGOs, research institutes and so forth, at all levels from individuals and local community through the

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<sup>†</sup>For more information, see <http://www.preventionweb.net/english/countries/statistics/?cid=79>, November 2013.

international level including transcends governments, international donors and finance institutions. All these may play a role in decision-making or in influencing the decision-making process.

As for the accountability, the most well-known and concise description of accountability is: “the obligation to explain and justify conduct”. This implies a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences (Bovens, 2007: 449-450). The current and well-known accountability framework covers the accountability of the government, bureaucracy and politicians to the public and to parliaments. This is generally named as public accountability included in political and administrative accountabilities as subcomponents.

Political accountability, which is the accountability of the government, civil servants and politicians to the public and legislative bodies such as a congress/parliament, covers all public resources and affairs and all actors from citizen extent to bureaucracy. As for administrative accountability that is internal rules and norms as well as some independent commission are mechanisms to hold civil servants within the administration of government accountable. The existing accountability framework which cover both political and administrative accountabilities is valid in the field of DRR. Additionally, there are independent “*watchdog*” units to scrutinize and hold institutions accountable. As the UN Secretary-General Ban Ki-moon states, Supreme Audit Institutions are the “*watchdogs*” that help to foster the efficient and effective use of public resources. They will play a critical role in supporting the implementation of this new sustainable development agenda (UN, 2013).

In the compendium prepared collaboratively by the International Association of Supreme Audit Institutions (INTOSAI) and the United Nations Department of Economic and Social Affairs (DESA) (UNDESA/ INTOSAI, 2013:16), the accountability process is explained by starting from the delegation of authority from citizen to parliament. In a democracy, the citizen entrust the management of the nation’s resources to their elected representatives. The parliaments or national assemblies provide for various institutional mechanisms to take minority points of view into account and hear the views of experts, citizens and civil society organisations in the process of legislation. These representatives, in turn, entrust the management function of the executive arm of the government. One of the tasks, in the road to the development of democracy and rule of law is to enhance good governance and reinforce the government’s executive ability and public trust.

Annually, a parliament or a national assembly approves a budget for the executive to raise taxes and defray expenses for the administration of the state business. The executive is also vested with powers of borrowing, within limits set by parliament. At the end of the fiscal year, the executive is required to render an account of its stewardship to parliament or to the national assembly. Since parliament or the national assembly cannot verify the accounts submitted by the executive, the SAI is mandated by the constitution of the country to audit these accounts and report its independent findings to the above state organs.

The SAIs also undertake performance audits to inform the stakeholders – government, parliament and the citizen- about the economy, efficiency and effectiveness of which projects have been executed. Such audit affords government the opportunity to improve on its performance.

As an important part of the administrative oversight systems, SAIs play an important role in pushing forward law-based administration and building governments ruled by law.

### **Good Governance in the Field of DRR<sup>‡</sup>**

In the field of DRR, restructuring of governance is vital for building resilience because of embracing a whole range of public and private, formal and informal organizations, policies, and processes, operating at local, national and international levels, which impact on different aspects of livelihoods, disaster preparedness or capacity to adapt to future uncertainty. On the other hand, the existing governance structure involved in mostly governmental institutions at national scale has remained almost the same as the previous one. Especially, all relevant actors/stakeholders out of public institutions have not been sufficiently involved in this process and structure.

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<sup>‡</sup> See for more information, <http://www.unescap.org/pdd/prs/ProjectActivities/Ongoing/gg/governance.asp>, 27.08.2010; 25.7.2001 COM(2001) 428 final; OECD Principles of Corporate Governance 2004, [www.oecd.org/dataoecd/32/18/31557724.pdf](http://www.oecd.org/dataoecd/32/18/31557724.pdf)

As a result of the parallel/coordinated audit done within the scope of INTOSAI working group disaster related aid (AADA), it is reached a conclusion which can be summarised as changing the international disaster policies does not reflect well on the governance structure and in parallel the accountability framework. It is clear that the transition towards more resilient community will not be easy as in the case of all fundamental changes. Therefore, an analysis of governance for building disaster resilience should be based on the major characteristics of good governance: participation, accountability, effectiveness, and openness/ transparency and should focus on the formal and informal participants in decision-making and implementing the decisions made and the formal and informal structures that have been put into place to reach and implement the decision.

### **Reflection of DRR Policies upon Legal Arrangements**

Disaster management law undoubtedly provides a basement for reorganising disaster management, setting of relationships among different level of government, participating of all relevant parties and ensuring accountability and transparency. In most of the countries participated the parallel/coordinated audit on DRR, a framework law related to disaster management which involve in issues concerning disaster risk reduction entered into force in 2000's. For instance, the National Disaster Management Act was promulgated in India, 2005; in Indonesia, 2007; in Pakistan and Philippons, 2010, in Turkey, 2009. The new disaster management acts generally mandate creation of new institutions. And they are mainly to arrange the matters concerning role and function of disaster management authority rather than ensuring the coordination and participation of all stakeholders and actors.

These audit results show that the existing legal framework is mostly inadequate in regards to managing and coordinating DRR. According to the disaster management acts, the bodies such as national advisory and executive boards/committees which specify the DRR policies with the high level of participation of all parties, have not been held; in addition to this, a national comprehensive disaster/prevention/contingency etc. plans, which is an important tools for ensuring coordination and specifying the role and responsibilities of all relevant parties, have not been prepared since the enactment of the Act in most of these countries.

### **Sufficiency of organisation structure for DRR**

The above mentioned new institutional structure which is responsible for managing disaster, has been re-organised parallel to the promulgation of new disaster management acts in these countries. The responsibilities of primary entities are mainly summarised as:

- Setting up substructure for specifying and conducting general policies in the field of disaster management in the pre-disaster phase;
- taking necessary precautions for community empowerment and effective provision of services related to disaster and emergency as well as civil defence;
- ensuring coordination among institutions and organizations that perform pre-disaster preparedness and risk reduction, response to disaster and post-disaster recovery activities.

This new framework is expected to lead to a paradigm shift in disaster management. The governments moved to from a relief-centric approach to a more proactive regime laying greater emphasis on preparedness, prevention and mitigation. This is undoubtedly evidence to raise awareness related to new disaster policies. Despite these positive progress concerning main responsible organisation for disaster management, the audit results point out that an institutional structure which completely fulfil all duties and functions has not been properly set up so far.

Despite the organisation restructured in accordance with the new disaster policies, the Disaster Management Authorities (DMA) coexist with the earlier one and/or the previous sense of work are still going on. There is overlapping and ambiguity in demarcation of roles and responsibilities between various stakeholders in disaster management. As for the institutional capacity, it still remains inadequate for fulfilling their responsibilities; particularly, concerning planning, coordinating and monitoring in the area which is a cross-cutting issue and multi-sector and interdisciplinary in nature. In fact, the main function of disaster management authority in terms of DRR should prepare overall strategy and plan and to coordinate stakeholders and to monitor the implementation for leading and ensuring the engagement of all relevant parties; and besides disaster

management authority should follow the activities concerning DRR and publish reports on the progress in milestones of strategic plan for informing all stakeholders including citizens. This means that governance structure, designed in the scope of new disaster policies, doesn't work well in terms of the major characteristics of good governance.

### **Strategic plans as a leading document**

National disaster plan or substitute tools are one of the most important tools in leading and evaluating of the activities related to DRR as a whole. National disaster plans define the primary functions of disaster management and the organizations that are responsible to perform these functions, and besides guide the central government response to disasters. In this plan, the processes and mechanisms to facilitate an integrated government response to a disaster are outlined.

According to new legal arrangements in the field of DRR, one of the main duties of DMAs, as an organization established to have disaster management coordinated by a single hand, is to plan the actions to be included in each integrated disaster management phase, and to ensure the implementation of these plans. In this context, clarifying the business process, defining vertical and horizontal relations, correcting the noticeable deficiencies, and developing a national disaster management strategy and action plan and other plans related to the phases of disaster management so as to improve implementation at the national and local levels are priority objectives for ensuring effective disaster management.

The results of parallel/coordinated audit displayed that national disaster strategy and relevant strategies and action plans are not prepared and/or finalised in a manner being a part of the overall DRR strategy through the long time passed since the enactment of the Disaster Management Acts. Moreover, the preparation activities for strategic plan are insufficient for making a sound plan. The draft strategic plans are not based on sound risk assessment. Strategies, programmes and plans are not integrated into the other strategies such as climate change and the plans such as development plans at the central and local levels, annual and medium term programmes, specific plans and local government plans. In this way, each one of risk reduction programmes and plans stand by themselves and are not mainstreamed into regular development programs. Besides, there is generally no links between planning at different levels, especially between upper scale plans and the others. In these plans, the roles and responsibilities of the various agencies involved in DRR are not clearly defined. Also, guiding of plans for the private sector, civil society, and etc. are limited and the participation of disaster-related NGOs is not being considered. More importantly, a monitoring mechanism has not been installed to identify actions which have already taken by other entities.

### **Disaster management tools and early warning systems**

Geographic Information System (GIS) is a significant tool that can be used in all types of disaster to collect and analyse various types of data. With the help of a GIS, making the risk analysis and realising the planning efforts and decision making process can be assisted much better. Additionally, the GIS will increase communication and improve cooperation among the users of the information and make it easier for civil society to access to information. Therefore, the use of geo-science technologies and management information system in a good manner will help to manage the activities related to DRR and contribute to enhance public accountability by making information transparent.

In the countries participated in the parallel/coordinated audit, there have been some efforts that benefit from Geo-science technologies; and collect data and establish a data repository for developing GIS and meeting the needs of disaster management in decision-making process. Early Warnings Systems have also been set up in many countries. The results of parallel/coordinated audit showed that the GIS application and early warning systems have not been implemented and used efficiently in many countries because of the shortage of technical expertise, insufficient financial resources for set-up and operational cost, and etc. In most countries, the establishment and use of Geo-science technologies has not been taken as part of overall strategies so far. The integration and sharing of information systems among entities is very limited.

### **A troubled area for ensuring accountability: Public awareness/Training**

Creating public awareness for disaster resilient society occupy an important place within the efforts concerning DRR. In most countries participated in the parallel/coordinated audit, National Disaster Management Authority is the main responsible agency for both vocational and awareness raising trainings, especially after the new legal arrangement. It is also charged with the preparation of training plans and documentations. In all these countries, there are some limited efforts to spread the new concept concerning DRR out education system and to raise public awareness in emergency preparedness and response, to principally the highest potential disaster. Commonly, the activities related to training and public awareness campaign were performed by favour of mostly NGOs.

When the activities related to training and public awareness are examined, it seems that a sound monitoring and evaluation system is not established and accountability in this area remains limited. Public awareness raising and training activities are generally planned and conducted as single projects rather than apart of overall strategy. Due to this approach, each action is launched single-handedly depending on finding financial resources; and besides, conducted individually by different stakeholders. Therefore, the possibility of duplication in these subjects is particularly high. Also, it makes difficult to assess whether or not the organizations and individuals have, through training, gained the necessary knowledge and skills to effectively respond to and quickly recover from various types of disaster. It is clear that there is a need to strengthen the capacity of planning and monitoring and promoting public accountability in this area.

### **Adequacy of making urban areas more resilient and reducing urban risk**

At the present time, more and more people are settling in cities or urban centres. Constructions which are able to withstand the force of disaster and sound urban planning for well-built cities are primary concerns for disaster prone areas. In fact, *'My City is getting ready!'* campaign was launched by the UNISDR, in 2010 for making cities resilient (UNISDR, 2012).

In the international parallel/coordinated audit, it is specified that construction plans are not designed and revised taking into account of risks of disaster sufficiently in the participating countries although there is a legal obligation. The studies related to hazard map and microzoning, have still being conducted in almost all countries since the beginning of 2000's, however they have not finalized yet. The activities concerning retrofitting, reconstruction and urban transformation have been conducted as individual projects, not part of an overall urban transformation strategy that took key risk considerations into account and integrated all efforts related to urban development. In nearly all participating countries, the studies such as vulnerability atlas, hazard map, ground studies and microzonation and specification the existing building stock and the number of buildings in need of retrofitting that created the infrastructure of urban transformation have not been completed for the last decade.

It will not be wrong to come to conclusion that the activities related to making cities resilient have not been prioritised and built on a sound basis. Moreover, for these activities, no sufficient appropriation is allocated within the budget. Such works have been rather financed through external resources. These kinds of comprehensive projects are necessary to ensure participation of national and international communities. It is obvious that implementing the long-term programs and projects that require large amount and financed by multi-stakeholders, namely national governments, international institutions, municipalities, and individual in a transparent manner and giving assurance to all stakeholders necessitate accountability in broader sense.

### **Tracing of financial resources**

In the field of DRR, there are multiple funders and a vast number of recipients/users. Resources for DRR activities are provided from the state budget, credits and grants received from foreign countries and international organizations. A wide range of entities as well as non-governmental organizations utilize these resources.

There is no overall picture of the disaster risk reduction activities, and also funding. It is extremely difficult to detect the resources used in such activities that are not planned and coordinated and where a number of

institutions and organizations share roles and responsibilities. In some cases, this may have led to inefficient or duplicative activities, and waste, fraud, and corruption. Accountability for the DRR is important for both funders and recipients/users. The lack of accountability and transparency increases the risk that the resources will be mismanaged or distributed inefficiently. At each level, financial and operational information needs to be provided to ensure transparency.

More importantly, disaster management authorities do not have information about financing of DRR activities because of the insufficient follow-up mechanism on funds concerning DRR and/or the poor relation between plan/programme and budget and/or the absence of national plan.

Consequently, to trace, audit and ensure the accountability for these funds/accounts dedicated to DRR are difficult, even impossible. Virtually, within the scope of parallel/coordinated audit, SAIs examined only some projects or programme expenditure or some of them audited the annual transaction of DMA as a part of annual financial audit. This fact points out that the accountability, for even public funds is quite poor and needs to be enhanced. Undoubtedly, the main question in this matter will be how to ensure and enhance accountability in the environment that requires the participation of almost all public institutions, extraordinary multi-sector partnerships, multi-lateral collaboration, and voluntary organisations.

As to the key results of parallel/coordinated audit, as mentioned above in detail, they can be summarized in a way that;

- inadequate legal framework in terms of managing and coordinating DRR,
- no multi-hazard and multi-staged approach, and sound risk assessment,
- inadequate framework for the responsibilities and roles of the institutions and the arrangements for coordination,
- not comprising all aspects of disaster risk reduction, mostly focused on emergency phase,
- ill-defined relationship between national and local authorities,
- not finalised national disaster strategy and relevant strategies and action plans for a long time and in a manner being a part of an overall DRR strategy and linked to each other,
- insufficient arrangements, not setting a facilitating framework for international and national assistance and participation of civil society,
- inadequate disaster management information system to plan and coordinate DRR,
- not tracing the resource use and flow and no system that ensures the monitoring of the activities on the basis of time/cost/stakeholders.

In addition to these, more examples such as the retrofitting, reconstruction and urban transformation activities have not being conducted as a part of overall urban transformation strategy, can be given. Indeed, these are the identifiable and explicit causes. When we trace back the underlying reasons for these problems, we will very likely to find the narrow scope of accountability and insufficient content for public awareness.

### **Current accountability framework in narrow sense**

If the definition of public accountability is accepted as *“the obligations of persons/authorities entrusted with public resources to report on the management of such resources and be answerable for the fiscal, managerial and programme responsibilities that are conferred”* (ASOSAI, 1986) it would not be wrong to say that political and administrative accountability run to some extent at institutional base and national level. However, it should not be forgotten that the institutional base and national level is insufficient to meet the requirements of DRR, principally in terms of performance accountability. Each public institution has the duties and roles in the DRR are respectively accountable to the government for the use and management of resources allocated to them. It covers all resources and activities of public institutions; and does not specifically focus on their activities concerning DRR. Likewise, the government is accountable to parliament for the results which achieve with resources given budget.

The administrative accountability and relatively runs well, principally a part of financial accountability. It means focusing on annual accounts and balance sheets to determine whether there has been proper financial management and/or whether financial reports represent a true and fair view, and/or whether the authority is

managing its resources in an efficient way by forum, namely supervisors, auditors, government and parliament. (Quintyn et al., 2007) In the existing framework, the weakest one is the political accountability between parliament and citizens. Because, in this relationship which citizens is a forum and parliament is an actor, the realization of accountability depends on providing sound information about the conduct of public affairs, especially policies, strategies, targets and implementations of public institutions, to the citizens.

In existing situation, each institution displays their performance as a whole through publishing their strategic plan and action plans and annual reports. The role of SAIs as an external and independent body is to give assurance to the financial statements, contribute to being improved of the performance of public institutions, provide unbiased and reliable information on it to parliaments and the public, and contribute in enhancing accountability. In the area being a lot of institutions/actors and cross-cutting issue, annual reports focused on all affairs of institutions will be insufficient to ensure accountability. The SAIs are only one external audit institution to provide information about all institutions and their activities through performance audit reports. Nevertheless, these reports will remain limited for being difficult to specify and trace all actions regarding DRR under the present conditions.

It is clear that this existing accountability framework is quite poor to make all actors accountable in the DRR area which involved in a lot of informal and formal stakeholders, and besides in the cross-cutting issues. The parallel/coordinated audit results show that disaster management authorities have great difficulties to ensure coordination. Because many different institution and even individuals in such a large area contribute in many ways to the decisions and policies, it is difficult even in principle to identify who should be accountable for the results. The many hands issues create a dilemma for accountability. Each stakeholder and actor naturally focuses on their own priorities and main functions; and do not act as a part of overall strategy. Accordingly, their responsibilities concerning DRR take a backseat because they are mostly invisible activities for politicians and citizens. Additionally, disaster executive/supreme boards, responsible for approving the plans, programmes and reports and specifying priorities and taking reformatory measures have not been held regularly so far. Disaster executive/supreme board has two functions; as an actor, is the first and last instance which can solve problems related to coordination in DRR area; and besides which provide administrative accountability as a forum.

International institutions, foreign governments and NGOs, and etc do not involve in this accountability framework. In fact, the expenditure related to DRR is to a large extent met by these bodies. Financial accountability has been ensured on project and institutional basis, but the evaluation of whether the targets which aim to create the resilient community are reached is inadequate. Financial transaction and statement for each project financed by different international and national institution/organization can separately be true and fair in itself; however it doesn't demonstrate that right works are performed. For example, different institutions and NGOs can support the same training and awareness-raising activities. In the environment involved in many donors/creditors and users/recipients, it is quite difficult to specify and display whether the same activities are financed by different funders. Therefore, it is needed to ensure and foster the performance accountability to prevent the fraud&corruption and to provide the efficiency of using resources. However, as mentioned before, to ensure performance accountability on institutional basis is also insufficient. Taking into consideration of the structure of DRR management included in many partners, the performance accountability framework should be redrawn.

As well-known, disaster management activities, including those which involve disaster risk reduction, are carried out at many different levels and by many different national and international organizations and individuals, and besides these are long-term efforts. Therefore, all actors involved in this process, need to give assurance about whether the activities fulfilled make any contribution to reducing disaster risks and whether the financial resources allocated are used in an effective and efficient manner. It is obvious that enhanced accountability and transparency in this field will facilitate fulfilling the policies on DRR and increasing public participation.

Undoubtedly, the main responsible authority for DRR is government. The government, international organisations and NGOs, foreign government can provide resources for DRR activities and the similar entities can use it. In the relationship between the provider resources and recipients, the operating procedures and control, and audit systems are specified by both sides and/or used standard procedures; and besides the sufficiency of financial accountability framework depend on their opinions and approaches and it is their own concern.

Contrary to financial accountability, performance accountability between one forum/funder and one actor/receptent is the concern of all informal and formal participants involved in the efforts related to DRR

because the action fulfilled can affect the decisions, priorities and actions of the other partners, and even life of individuals. In this context, there is a need of developing the guidance, tools and good practices in performance accountability for stakeholders such as multilateral and nongovernmental aid organizations, governments, private sector and external audit institutions.

The audit results of parallel/coordinated audit show that voluntary participation is insufficient to ensure fulfilling the related institutions and parties' responsibilities and to ensure good coordination among them. Therefore, in the global matters such as DRR and climate change, accountability, principally performance accountability, has to be expanded beyond the basic frame.

### **Auditing for enhancing accountability**

It is unquestionable that accountability are mainly ensured between the implementing bodies such as public, private and voluntary sector organisations and the funders, namely national and foreign governments, international organisations, NGOs, and etc. In the accountability framework, the function of audit institutions is to enhance transparency of public administration, to strengthen accountability and to safeguard the sustainable development of public finances by providing unbiased and independent audit opinion on financial statements in the financial audit and on use and management of resources within the scope of performance audit.

In the field of DRR, there are lots of financial providers, namely national and international governments, international institutions, NGOs and so on; and also a large number of users/implementing bodies such as government institutions, local governments, municipalities, universities, NGOs, and etc. Currently, different implementing bodies have different reporting requirements and different reporting arrangements; and besides they are audited by different audit institutions. Implementing bodies are mostly the subject of financial audit. Financial audit coverage of disaster risk reduction expenditure tends to take place as part of annual financial audits of implementing bodies such as government departments/institutions, municipalities, NGOs, and etc. On the other hand, to address specific aspects of the multi-annual activities of DRR management in a best way that meets the needs of stakeholders, performance audits are more suitable. With performance audits, especially SAIs can get a good overview of DRR, including the activities and organizations that may normally lie outside an SAI's mandate.

No single audit institution/body audits all implementing bodies and activities in this area. Only SAIs have large authority which their audit mandate covers all government institutions and their activities. Due to their independency, SAIs are uniquely positioned to serve the public by promoting effective public governance, increasing the efficiency of public administration, improving development outcomes. By preparing unbiased, objective and reliable reports and making them public, SAIs make government actions transparent for the citizens; and besides, by being responsive to the legitimate concerns of citizens, civil society and the private sector, they help to build public confidence. Among audit institutions, only SAIs can see the whole picture and attract the attention of governments and the public including international community in accountability frame concerning DRR in general to the issue of policy gaps. When analysed the activities related to DRR, government and public institutions audited by SAIs come in view in terms of their functions and roles in this process.

### **The role of SAIs in the new accountability framework**

The Supreme Audit Institutions (SAIs) play a critical role in promoting accountability and transparency within government. Undoubtedly, this function of SAIs will continue; but their capacity will have to be strengthened in accordance with the widened accountability frame. Moreover, their function should be re-interpreted in a manner that will thoroughly improve accountability in the field of DRR. When SAIs perform their audit functions they act not only as the institutional partners of their national parliaments, but also above all as the partners and agents of the citizens and international community. To enhance public accountability, it is become a necessity to establish a mutual relation between SAIs and citizens. The 21<sup>st</sup> UN/INTOSAI Symposium also supported this notion.

In accordance with the resolution of 21<sup>st</sup> UN/INTOSAI Symposium, to be effective in their role as partners and agents of the citizens in the field of DRR, SAIs need to (UN/INTOSAI, 2011:3):

- heed citizens' concerns in their work and communicate this accordingly,

- communicate audits and audit findings to the public and
- empower citizens to demand the implementation of audit recommendations.

Certainly, international community's concerns should be added to this frame. This will help to promote public awareness as well as to enhance the accountability. Moreover, it will help to move public awareness beyond importance of the first 72 hours, in this way, public awareness will have been promoted in a way that cover all important issues concerning DRR.

## 2. CONCLUSIONS

There is a multipartite accountability framework in DRR area. Because of this multipartite structure, each stakeholder is accountable to only its funder. In this structure, the existing financial accountability framework can be sufficient because it meets the expectations of both sides, namely provider and the user of resources. In fact, while building resilience community, each step and action is particular concern of all parties. For that reason, within the existing governance and accountability framework, performance accountability should be enhanced. Thus, all affairs related to DRR should be visible and information about actions should be planned and fulfilled for building resilience and it should be available for all relevant parties. Making information available will help to achieve transparency and promote participation. It is clear that simply making information available is not sufficient to achieve transparency. Large amounts of raw information about the DRR may breed opacity rather than transparency. Therefore, information should be reported in a user-friendly and citizen-oriented manner and audited to ensure confidence to all national and international actors involved in this process, whether the activities fulfilled make any contribution to reducing disaster risks and whether the financial resources allocated by them used in an effective and efficient manner.

For a sound accountability framework involved in all parties in the DRR area, the performance accountability framework should be broadened and re-drawn at local, national and international level considering the fact that DRR is a global issue.

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