

INPUT PAPER

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**THE EXPANSION OF ACCOUNTABILITY FRAMEWORK
AND
THE CONTRIBUTION OF SUPREME AUDIT INSTITUTIONS**

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Abstract

The current accountability framework covers the accountability of the government, bureaucracy and politicians to the public and parliament. In this framework, participation of parliament and particularly citizens in this process remains limited. 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.

In the global matters such as DRR and climate change, we believe that the accountability has to be expanded beyond the basic structure in order to respond to the needs of the national and international communities. In this paper, with the goal of overcoming the limitations attached to current accountability framework for DRR, we will try to re-draw the accountability framework through searching the answers for the following questions;

- How can we create a structure at local, national and international level that is effective, sustainable, and accountable?
- How to ensure the accountability and effectiveness of extraordinary multi-sector partnerships, multi-lateral collaborations, and voluntary organisations?
- How can we have the stakeholders engaged in the process more effectively? etc.

Furthermore, 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 in accordance with the widened accountability frame, their capacity has to be strengthened, in a manner that will improve accountability in the field of DRR. When viewed from this aspect, the cooperation between supreme audit institutions and citizens needs to be improved as well. It should be noted that the development of cooperation between SAIs and citizens has also been supported by the UN.

Under the light of explanations above, the principal objective of this paper is to point out to the need for a new accountability framework, and draw attention to the role of SAIs.

In this input paper, the sufficiency of existing accountability framework for disaster risk reduction will be assessed under the light of literature and the experiences of SAIs. The deficiencies of accountability framework will try to be displayed and proposals with the aim of enhancing accountability will try to be improved.

Introduction

Disasters have occurred for centuries across the world. However, owing to social, demographic, political, environmental and climatic factors, the global impact of natural and man-made disasters has dramatically increased over the last few decades. The degree of vulnerability and exposure, leading to larger losses during disasters, has also increased considerably. The growing impact of major disasters on economic and social life has led to demand for an in-depth assessment of possible strategies to reduce their large-scale damaging effects. So, international policies concerning natural and man-made disasters have been radically changed over the last decade. Under the leadership of the UN and with the participation of various international organizations, there has been a shift to a disaster management approach based on integrated implementation of pre- and post-disaster technical, managerial and legal activities. New disaster policies oriented towards disaster risk reduction require substantial change not only in public entities, but also in the society and in the structure of international organizations. This brings along the need for changing governance and accountability structures.

In line with the resolutions adopted by the UN General Assembly and the conferences such as Yokohama and Kobe and the Global Platforms held by the leadership of UNISDR, all stakeholders which are Member States, the United Nations system, international financial institutions, regional bodies and other international organizations, including the International Federation of Red Cross and Red Crescent Societies, as well as civil society, including non-governmental organizations and volunteers, the private sector and the scientific community were invited to revise their disaster policies for risk reduction and to take measures against disasters in accordance with the new objectives specified in the action plans¹. It is envisaged that the progress concerning the implementation can mainly be followed through the country reports.

The disasters that occurred recently have increasingly awakened the interest of worldwide community. The external government audit community has also been concerned with this growing interest in the issues concerning disaster risk reduction and disaster related aid. Indeed, the Supreme Audit Institutions (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).²

In 2005, INTOSAI firstly decided to share its collective auditing experience with the international community to enhance the accountability and transparency of disaster-related aid spending. The aim was to establish an overview of the tsunami-related aid flows based on the information provided by individual stakeholders (donors, international organisations,

¹Resolution 64/200,

http://www.preventionweb.net/files/13541_13541ARES64200Resolutionontheimplem.pdf.3, prg.5

²Brochure on ISSAIs and IFAF for INCOSAI, <http://eca.europa.eu/portal/pls/portal/docs/1/23114895.PDF>, 11 October 2013.

intermediary bodies and recipients) and to collaborate on the audit of the aid. INTOSAI Governing Board established the INTOSAI Task Force on the Accountability and Audit of Emergency Aid in 2005.³ Later, INTOSAI accordingly set up the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid in 2007.⁴ The Working Group was tasked to:

- prepare guidelines and good practices on auditing disaster risk reduction and post-disaster aid to assist SAIs to help limit the impact of disasters and improve the effectiveness, and efficiency of aid;
- propose steps to improve the transparency and accountability of disaster-related and other humanitarian aid.⁵

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 and INTOSAI GOV 9250 the Integrated Financial Accountability Framework (IFAF)⁶ were prepared and endorsed so as to provide guidance the SAIs on and improve their auditing of disaster. Besides preparing the standard for auditing of disaster risk reduction, the parallel/coordinated audit on DRR⁷ 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.⁸ In their own audit studies, some SAIs, obtained the national progress report on implementation of the Hyogo Framework for Action (2009-2011), also examined information in national progress reports.

Especially in times of a worldwide financial crisis, the effective and economic use of the financial resources put into disaster risk reduction deserves special attention. The financial resources at the governments' disposal are becoming scarce, owing to the restricted spending policy of governments facing the financial crisis. As a result of these developments, it is obvious that the audit of disaster risk reduction has gained great importance for SAIs and will be continued to maintain its relevance.

³Introduction to the 5500 series of ISSAIs and INTOSAI GOV 9250, Annex 1: Historical note on the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid, <http://www.issai.org/media/79450/issai-5500-e.pdf>, 06.11.2013.

⁴Activity Report of the INTOSAI Task Force on Accountability for and Audit of Disaster-related Aid, the XIXth INCOSAI 2007, meeting in Mexico City, Mexico, in 2007.

⁵Brochure on ISSAIs and IFAF for INCOSAI, <http://eca.europa.eu/portal/pls/portal/docs/1/23114895.PDF>, 11 October 2013.

⁶<http://www.issai.org/4-auditing-guidelines/guidelines-on-specific-subjects/>, November 2013.

See also ISSAI 5520 audit of disaster-related aid, ISSAI 5530 adapting audit procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster, ISSAI 5540 use of geospatial information in auditing disaster management and disaster-related aid.

⁷The joint report of parallel/coordinated audit will be published on the website of the INTOSAI Knowledge Sharing Committee in 2014.

⁸For more information, see <http://www.preventionweb.net/english/countries/statistics/?cid=79>, November 2013.

This input paper was built on the above mentioned background. The general aim of this input paper is to point out the importance of strengthening the public accountability in the field of DRR. In this framework, firstly, the existing accountability framework and governance structure is illustrated; and then the main activities concerning DRR such as strategic plans, organisation structure, etc under the title of "good governance in the field of DRR" has been examined. This paper attempts to provide audit results examples derived from audit results addressing the gaps in existing governance structure and accountability framework. In this section, main actions ensuring the realisation of the international DRR policies are scrutinised through taking into account of the results of parallel/coordinated audit and major issues starting from legal arrangements have been tried to be brought out to light. In consequence of the evaluation of existing governance structure and major activities, the narrow scope accountability and insufficient public awareness has stood out as the main problems in DRR area.

The second aim of this paper is to assess the sufficiency of existing accountability frame for disaster risk reduction which is a cross-cutting, multi-sectoral and interdisciplinary issue in nature under the light of literature and the results of parallel/coordinated audit. For this purpose, the existing accountability framework is illustrated and analyzed and the deficiencies of accountability framework are tried to be displayed. We believe that this analysis will help to create a structure at local, national and international level that is effective, sustainable, and accountable. In this section, in order to ensure the accountability and effectiveness of extraordinary multi-sector partnerships, multi-lateral collaborations, and voluntary organisations and the engagement of stakeholder in the process more effectively, the importance of ensuring accountability in broader sense, principally enhancing performance accountability has been drawn attention.

As known, there is a significant contribution of auditing to enhance accountability. When taking the accountability framework in the current condition into consideration, one can see that supreme audit institutions have an important role in enhancing public accountability. For that reason, this paper also focuses on the matters concerning auditing in DRR. Especially, the contribution of SAIs through fostering the cooperation among audit institutions and implementing the citizen oriented audit approach to enhance accountability in DRR has been discussed. In addition, proposals with the aim of enhancing accountability is tried to bring forward with an eye to reflecting upon the practice.

Good Governance in the field of DRR⁹

Governance is one key element in implementing DRR in a good manner and involves a set of relationships among different level of government. 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*".¹⁰ In the European governance white paper, governance means "*rules, processes and behaviour that affect the way in which powers are exercised at any level,*

⁹See 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

¹⁰Disaster Risk Reduction, Governance & Mainstreaming, <http://www.undp.org/content/dam/undp/library/crisis%20prevention/disaster/4Disaster%20Risk%20Reduction%20-%20Governance.pdf>. November 2013.

*particularly as regards openness, participation, accountability, effectiveness and coherence*¹¹." 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 to the 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 it is well known, disaster management in many countries has been organised in accordance with post disaster policies. Recently, there are some important efforts under the leadership of the UN to change disaster policies and re-organise disaster management focusing on pre-disaster activities. 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, as seen in figure 1, 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.

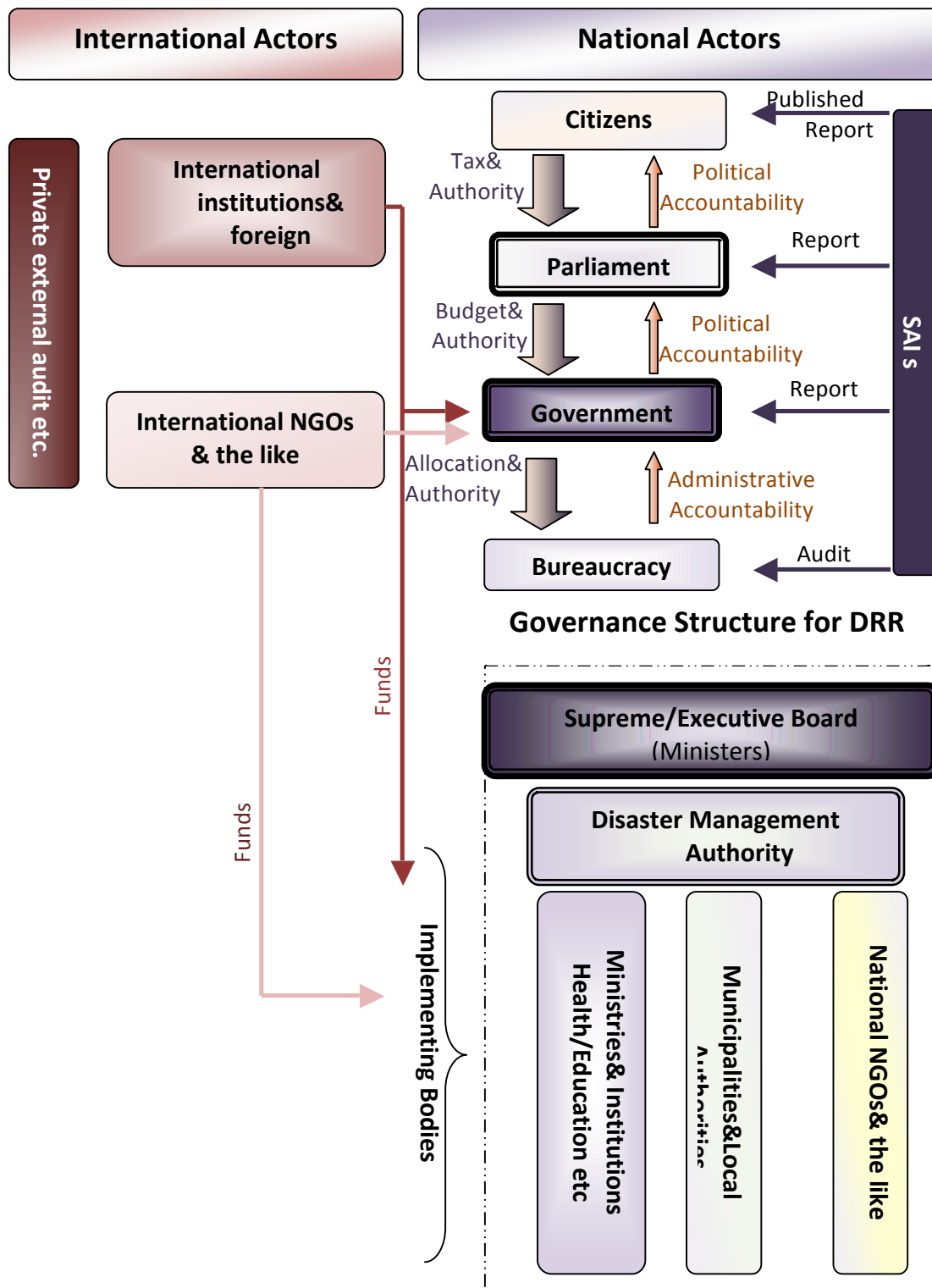
As a result of the parallel/coordinated audit done within the scope of INTOSAI working group disaster related aid, it is reached a conclusion which can be summarised as changing the international disaster policies does not reflect well on the governance structure and in parallel the accountability framework. 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.

This kind of analysis will help to identify the constraints and challenges of good governance, and in turn, to carry out and implement policy, plan, projects and programmes that intrinsically have long- terms at all levels. Therefore, ISSAI 5510 and the parallel/coordinated audit on DRR was designed by taking into account the main components of good governance, as can be seen when it is examined the part 3 "*Basis for an audit programme*" of ISSAI 5510¹² and the Audit Matrix of parallel/coordinated audit in the Annex 1. After this point, we will first hit the high spots concerning governance such as legal framework, organisation structure and coordination, and so forth by using the figure 1 as a base and touching upon the results and conclusions of parallel/coordinated audit and then we will try to find out the answers of research questions mentioned in the introduction of this paper.

¹¹ European governance white paper, Commission of the European Communities, Brussels, 25.7.2001 COM(2001) 428 final.

¹²INTOSAI, ISSAI 5510 Audit of Disaster Risk Reduction, <http://www.issai.org/4-auditing-guidelines/guidelines-on-specific-subjects>.

Figure 1: Accountability Framework and Governance Structure



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 Philippines, 2010, in Turkey, 2009. In some countries, as shown in Annex 4, the issues concerning DRR are arranged in both the new disaster management act and the other acts. In some others such as Azerbaijan, Netherland, Romania, and Ukraine, DRR issues are arranged under numerous regulations. Besides, we should emphasis that only Philippines among these countries moved the concept of DRR to the title of disaster law¹³. As a natural consequence of this, the matters such as authorities & responsibilities and coordination related to DRR are carried a step forward.

The new disaster management acts generally mandate creation of new institutions and assignment of specific roles and responsibilities for central and local disaster management authorities. Additionally, it specifies the procedures for preparing and approving of national disaster plan and the structure of executive and advisory board/committees, and also the arrangement related to disaster funds and disaster management authority's budget. The framework laws related to disaster management 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. In Annex 3, a comparison of major provisions in new disaster management acts was made as an example.

Concerning the legal arrangements, almost all of SAIs specified that new international disaster policies concerning DRR reflected into the new framework disaster laws or other regulations in the audit studies. It should put emphasis on the fact that it is a positive reflection of change and new objectives in international policies concerning the reduction of the risk of potential disasters and preparing for them. Besides, it is admittedly expected that the legislative framework should at least be sufficient to provide that national disaster policies are formed with a collaborative approach; that the competences and responsibilities of all parties concerned are specified; that all relevant work together in coordinated manner; and that plans and programmes concerning DRR are prepared at national and provincial level.

However, the common audit conclusions show that despite considerable progress related to legislative arrangement, there are still some important weaknesses in this area. In the box 1, examples of audit results concerning legal arrangements are provided.¹⁴ These audit results show that the existing legal framework is mostly inadequate in regards to managing and

¹³ The Philippines National Disaster Risk Reduction and Management Act, <http://www.ifrc.org/docs/idrl/879EN.pdf>, November 2013.

¹⁴ The audit results in this input paper concerning legal arrangements, organisation structures, strategic plans, management tools, public awareness, making urban areas resilient and financial structure are derived from the parallel/coordinated audit carried out within the scope of parallel/coordinated audit in INTOSAI WG-AADA. The joint report of parallel/coordinated audit will be published on the website of the INTOSAI Knowledge Sharing Committee in 2014.

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. In a sense, the legal framework has in practice remained limited with empowering and restructuring of disaster management authority in a manner of encompassing the DRR's policies in many countries. It is clear that disaster management should go beyond just providing the authority to the responsible institution for managing of DRR.

Box 1: Audit results examples on legal arrangements

- ✓ *The legal framework regulating emergency situations is very branchy; it is not correlated and engenders bureaucracy.*
- ✓ *The legislation in force does not cover the management of the activities and subsequent risk mitigation and some naturel and man-made disasters such as chemical and biological.*
- ✓ *The existing legal framework limits the enforceability and compliance of the National Emergency Office in relation to the institutions that have to take preventive actions.*
- ✓ *Along with the disaster management authority, another ministry is tasked as the coordinator, and assigned duties related to the coordination of certain DRR activities, which leads to overlapping and conflicting duties and responsibilities.*
- ✓ *National Executive Committee had not met the expectations, although the country faced many disasters during this period. This had affected the evaluation of the DRR at all levels of Government.*

Under the light of the results of parallel/coordinated audit and national progress reports on the implementation of the Hyogo Framework for Action (2009-2011), the following deficiencies for effective governance in framework laws are identified below;

- inadequate relevant, clear, and comprehensive governance and accountability frameworks for ensuring coordination,
- noexplicit, documented, and clearly understood roles and responsibilities for all parties involved in the DRR activities,
- unclear escalation procedures between local, regional and national level,
- no monitoring which are targeted at the key areas of DRR and provide assurance about the long-term performance to all relevant parties,
- no publicly available performance reporting arrangements.

Besides, in this legal framework, as if strategic plans are accepted as public accountability documents which recognise the parliament's and citizen's interests as long-term owner, contain objective measures to assess performance, and provide the basis for more comprehensive performance monitoring, any follow-up and reporting mechanisms for providing transparency in and giving all relevant stakeholders assurance about the implementation of these plans are not doing to be determined.

The framework laws related to disaster management 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.

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.

When examined the examples of new organisation charts, a department/unit was separately established for and named as the components of DRR such as preparedness, response, prevention and mitigation. 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. In box 2, examples of audit results related to the weaknesses of organisations are provided.

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

Box 2: Audit results examples on organisation structure

- ✓ *An institutional structure appropriate for effective, continued and coordinated conduct of activities has not entirely been established.* Firstly, a tripartite structure was established. Later, three entities were merged to establish a single entity. Two years later, legal arrangements were made to grant certain authorities concerning making cities resilient to another entity. Throughout this process, the database and knowledge related to disaster was substantially lost.
- ✓ *At present, the earlier structure and the new set up, which is still evolving, co-exist.* In 2002, the Disaster Management Division was shifted to the other Ministry and a hierarchical structure evolved for disaster management at the national, state and district levels. Three years later, a new set-up for institutional, legal, financial and coordination mechanisms at the national, state and district levels was laid down.
- ✓ *There is no institutional framework* related to a body having the faculties to monitor, control and protect the entire area associated with emergencies, independently of the prosecutorial functions of this SAI.
- ✓ *There is not an optimum level of coordination, cooperation and information exchange* among national disaster management authority, municipalities, and provincial units of the Ministries. DMA has not coordinated appropriately with other institutions. There is no memorandum of understanding, or other documented agreements among them to specify their responsibilities or parts in disaster preparedness activities. There is no legal mandate to enforce the rules, having only a voluntary agreement with the entities.
- ✓ *Interregional coordination problemme.* Escalation procedures between local, regional and national level are unclear or are not properly followed.
- ✓ *Unclear roles and responsibilities.* There was ambiguity in demarcation of roles and responsibilities between various stakeholders in disaster management in the country.
- ✓ *The mismatch between institutional responsibilities and capacities,* particularly at the local level, has been identified as a major impediment to effective implementation of disaster risk reduction and management facilities.

sense of work are still going on. There is overlapping and ambiguity in demarcation of roles and responsibilities between various stakeholders in disaster management. In addition to this, escalation procedures between local, regional and national level are unclear or are not properly followed especially when interregional and international coordination is required. 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.

When the legal and institutional framework is audited, it is understood that there are still important constraints and challenges to good governance. In the new institutional structure, the bodies such as executive and advisory board or committee have vital functions for specifying policies, leading and supervising the execution, ensuring the participation of institutions such as NGOs, academicians, and even individuals in decision making and implementing process. As mentioned earlier, the advisory/executive committees in many of these countries, participated in the parallel/coordinated audit, have been never or seldom held since the enactment of the Disaster Management Act. 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. In the course of time, the participation in and coordination among all relevant stakeholders has not concordantly been ensured in even national level; and besides the accountability for them has not been enhanced respectively.

An institutional structure appropriate for effective, continued and coordinated conduct of activities has not entirely been established in the course of time.

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. In this context, the corporate aims and goals, risk assessments etc. determined in the corporate disaster plans should be aligned with the national plan's strategy. 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. Except National Disaster Plans, the institutions that are responsible for disaster management functions make plans and programs related to their responsibility fields. These plans can vary depending on the executive authorities and/or disaster types.

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.

Within the scope of parallel/coordinated audit, one of the subjects examined is whether national disaster plans are prepared or not. In nearly all countries, participated in the parallel/coordinated audit, the specification of National Disaster Management Strategy and preparation of Action Plan have started after the enactment of disaster management law. Since then, National Disaster Management Strategy & Plan have not been finalized in most of these countries. In spite of this, it is specified to be prepared for the emergency/ response plans at different levels, mostly regional and local level. We have come to the conclusion that the preparations of emergency/ response plans are given priority in all these countries. (Please see annex 5)

Box 3: Audit results examples on strategic plan

- ✓ National disaster strategy and action plans are not prepared and/or finalised.
- ✓ Strategies, programmes and plans are not integrated into the other strategies such as climate change.
- ✓ No links between planning at different levels.
- ✓ A monitoring mechanism has not been installed.
- ✓ Strategy and plans are not based on sound risk assessment.
- ✓ The plans, especially emergency plans are not being updated continuously in time.
- ✓ Guiding of plans for the private sector and civil society etc. are limited.
- ✓ The roles and responsibilities are not clearly defined.
- ✓ Not all risks associated with where the plan is to be developed are being considered, especially, in the local disaster management plans.

As it is briefly mentioned in box 3, 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.

In many countries, because the National Disaster Plans have not finalized yet, state and provincial government and municipalities have not been directed to draw up their own plans in accordance with these plans. 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, DMA has neither planned disaster risk reduction activities within the scope of a certain strategy nor established a monitoring mechanism. Besides, a monitoring mechanism has not been installed to identify actions which have already taken by other entities.

In the last decade, the policies oriented towards disaster risk reduction have been included in the laws and high level policy papers such as development plans; however, to materialize such policies, an integrated disaster strategy and action plans that cover all disaster types have not yet been put into practice. This point out that the most important tool for implementing the works in a planning manner, specifying the roles and responsibilities of all relevant stakeholders, ensuring the coordination and participation, monitoring the activities, and taking corrective measures has not worked well. As a result of the roles and responsibilities of all relevant stakeholders have not clearly determined, the mechanism of accountability hasnot worked well and the participation has remained limited.

To overcome all these matters, it should be argued that the strategic plan isaccepted as a framework for governancefor global issues like DRR. Strategic plans can be accepted and/or transformed into a kind of multilateral agreement involved in all stakeholders. This will also help to enhance accountability in this area. Strategic plans can impose obligations that prepare an activity report in milestones to all stakeholders under the coordination of disaster management authority.In the framework of these documents, all public and private auditors can audit the activities and institutions in their responsibilities,and publish their reports jointly or respectivelyto enhance accountability, especially performance accountability.

Since the enactment of disaster management law, National Disaster Management Strategies& Plans have not been prepared or finalized in most of countries.

Disaster management tools and early warning systems

The use of Geo-science techonologies has become widespread in public management, principally in the field of DRR. 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. The hazard maps, zone maps and risk assessments are obtained by using a GIS. 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 techonologies 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 field of DRR, the efficient use of GIS will depend on reliability, accuracy and adequacy of data and the elements of these systems and benefitting from them will be closelyrelated to degree that the data contribute to the decision-making process. It is surely beyond that one of main factors for enhancing accountability is to access to sound information. Also, for evaluating the adequacy of communication among the relevant bodies, GIS is an important tool.

In the countries participated in the parallel/coordinated audit, there have been some efforts that benefit from Geo-science techonologies; 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. All these technologies have been transferred into these countries by using mainly outsourcing. Several entities (municipalities, special provincial administrations, and provincial directorates of DMA) have their own information systems. It is obvious that this situation is to lead duplication, when they are developed separately by different stakeholders in an incoordination manner.

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. Moreover, in the past decade, the decisions as to how the information systems are to be developed and used as well as which data should be collected by which entity, have not been taken. More importantly, National Disaster Management Information System of the National Disaster Management Authority, which is a crucial tool for planning and managing DRR's activities, is still at the planning stage after several years of conceptualization in most of these countries. Many countries do not still have an appropriate disaster management and information systems. This points out that the lack of sound information can lead to the ill-planning and mismanagement in the field of DRR.

National Disaster Management Information System is still at the planning stage after several years of conceptualization in most of the countries. Additionally, the establishment and use of Geo-science technologies has not been taken as part of overall strategies so far.

A troubled area for ensuring of accountability: Public awareness/Training

Creating public awareness for disaster resilient society occupy an important place within the efforts concerning DRR. In recent years, large-scale disasters which have happened enhanced better understanding and relationships between national and international actors in the field of DRR. These disasters have also encouraged participation and raised awareness to some extent. Due to having the activities such as exercises, training and community preparedness in which civil society can participate, large shares of national and international funds are routed to the bodies such as NGOs. To give all stakeholders assurance and to strengthen public accountability gain more importance because of the fact that NGOs and individuals actively participate in these efforts.

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. Training can be imparted in different formats, as follows;

- face-to-face training, mostly implemented at the schools.
- web-based training, prepared and published some documents such as "first 72 hours", and etc.

- capacity building programme for engineers, architects and staff of fire department and etc.
- Exhibitions for raising public awareness, displaying of disaster photos.

This training programmes/ projects and/or single attempts usually focus on spreading of civil defense for emergency situations.

Commonly, the activities related to training and public awareness campaign were performed by favour of mostly NGOs. While some countries have been performing some single projects, some others such as India, Indonesia and Turkey have been implementing some programmes mostly funded by international institutions and organisations such as the World Bank, European Bank, International Federation Red Cross and Cooperation with Danish Red Cross, and so forth. For example:

- In India, National School Safety Programme, National programme for capacity building of engineers in order to ensure seismically safe

construction and for capacity building of architects to ensure seismically safer habitats in Earthquake Risk Management.

- In Indonesia, Integrated Community Based Risk Reduction Program (ICBRR). Its aim is to make tsunami-affected people resilient to future disasters and create risk culture at the local level.
- In Turkey, Istanbul Seismic Risk Mitigation and Emergency Preparedness (ISMEP). Its aim is to prepare Istanbul for a probable earthquake.

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. For examples, in Turkey, there is no record about which schools have been performed the education programme "life-safety in schools". There are few training events (practical-theory) and these are not monitored and adjusted according to necessities. In India, the Comptroller and Auditor General specified that the physical and financial targets

Box 4: Audit results examples on public awareness/ training

- ✓ *Limited trainings and awareness raising activities have neither been planned nor conducted as part of the overall strategy.*
- ✓ *There is no national, regional, provincial or community plan that includes training the population in every one of the risks that exist.*
- ✓ *Training documents related to disaster preparedness and response is not standardized; a large number of entities (universities, NGOs, public entities, etc) conduct different training activities.*
- ✓ *There are no rules and principles in place regarding the accreditation of NGOs. Whereas, given the fact that particularly NGOs operate in this field with external aid, it is evidently important that they are accredited according to a specific program.*
- ✓ *Universities and NGOs are not engaged at an optimum level under a specific plan.*
- ✓ *Awareness raising efforts are not effective enough to create social consciousness and encourage individuals to take voluntary action.*
- ✓ *Particularly the mass media is not used effectively.*
- ✓ *Training and drills aimed at increasing disaster awareness at schools are not performed systematically.*
- ✓ *The subjects dealt with do not correspond to all the risks that may affect the target groups.*

were not achieved in the projects implemented for capacity building of engineers and architects and the schemes were shelved without analyzing the reasons for their failure.¹⁵ It is seen in the box 4 that 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. Under these circumstances, setting the evaluation of public awareness raising and training activities aside, it is quite difficult to follow them. It is clear that there is a need to strengthen the capacity of planning and monitoring and promoting public accountability in this area.

Limited trainings and awareness raising activities have neither been planned nor conducted as part of the overall strategy.

The need of accountability at the national, international and local level: 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. Some rapidly growing cities were not originally well constructed and environmental urban degradation, growing informal settlements and failed infrastructure and services pose significant disaster risks. Therefore, 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. In the last decade, it is observed that some projects and studies for the preparation of hazard maps and microzoning of major cities, and upgrading critical infrastructure and public buildings such as education and health facilities have been performed in most of these countries. This has pointed out that the goals of Yokohama strategy, 1994, have been slowly pursued.

Within the scope of parallel/coordinated audit, the activities concerning making urban areas resilient could not be examined by all participating SAIs because of various reasons such as lack of audit mandate and determination to the narrow audit scope. Some of SAIs such as India, Romania and Turkey examined this issue inclusively commencing from whether construction plans are prepared and adjustments to them are made by giving due regard to disaster risks. Vulnerability analysis, hazard maps, microzoning of major cities and urban transformation projects are included in the parallel/coordinated audit study.

In the 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

¹⁵Report of the Comptroller and Auditor General of India on the Performance Audit Report of Disaster Preparedness in India, report no. 5 of 2013, p. 84, www.cag.gov.in.

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 microzoning 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.

Box 5: Audit results examples on making urban areas resilient

- ✓ Towns and cities were built without prior planning. Construction plans were based on this unplanned settlement. Moreover, construction plans prepared afterwards were not based on detailed ground studies and not revised taking account of disaster risk.
- ✓ The fact that more than one entity such as Housing Development Administration, Ministry of Environment and Urban Development, Disaster Management Authority, Municipalities etc is responsible in the same area hinders making an integrated planning and impairs their disaster responsiveness.
- ✓ There is no comprehensive plan in place to identify disaster prone settlement areas in line with micro zoning maps and local integrated disaster maps, and conservation plans have not been prepared for such areas. Even in cities, which have the highest disaster risk, micro zoning has not been completed; hazard maps and conservation plans have not been prepared.
- ✓ At most of the regions with high disaster risk, the existing building stock and the number of buildings in need of retrofitting are not known. Therefore, decisions as to reinforcement and reconstruction are not based on reliable information and the financial costs thereof cannot be calculated precisely.
- ✓ Currently no mechanism exists in place to ensure that the constructions of buildings are resilient to disasters, although the Building Code was amended before.
- ✓ Transformation areas were identified without knowing how such detections will be made, which criteria will be used; if any, what are the requirements for prioritization.
- ✓ Regulatory plans and regulations related to construction prevents building on disaster zones, but, this rule applies only to new projects of health, education and security, leaving out of this restriction, other constructions, which threatens the protection of individuals.
- ✓ The buildings consolidation is a very slow process. This way the Programme shall be implemented in about 100 years' time.
- ✓ The norms do not provide for the measures, steps and actions to take in case owners refuse consolidation works which results in the blocking or indefinite postponement of the Program completion.
- ✓ Dwellers are generally not satisfied with the finishing works.
- ✓ Owners considered that the consolidation works duration was too long. Besides, the amount of the consolidation works was modified in all instances; it reached over 40% as compared to the initial value, which is unsatisfactory.
- ✓ Though information campaigns were conducted they did not attain their target. It is noticed that a large share of the population is not aware of the danger involved by not taking the measures to diminish seismic risk of existing constructions.
- ✓ Ensuring resilience of education and health facilities owned by private sector is left to their own decisions. The public authority does not make any investigation in respect to this.

Considering the audit results presented in Box 5, 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. It appears that

financial sustainability as a concern has arisen in the activities related to making city resilient. Therefore, it is necessary to assign a considerable budget and to develop a sustainable and suitable financial model by reckoning with each country's specific conditions regarding the capacities and profile of low-income, how to have citizens and civil society participate in and how to provide incentives for home owners, low-income families and etc, in line with the ten essentials for Making Cities Resilient prepared by the UNISDR.¹⁶ 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.

The activities concerning retrofitting, reconstruction and urban transformation have been conducted as individual projects, not part of an overall urban transformation strategy that took into key risk considerations into account and integrated all efforts related to urban development.

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. In attached figure 3, financial resources and spending institutions in Turkey are given as an example. Therefore, financial structure is very complex and different for each activity. The fact that there are a number of institutions and organizations having responsibility in DRR area makes it difficult to quantify the resources allocated to that specific areas such as training and awareness, investments for GIS and early warning, and etc. Resources allocated for this specific area are predominantly

Box 6: Audit results examples on financial structure of DRR

- ✓ There is no specific funding structure directed at financing measures to prevent emergencies.
- ✓ Amounts spent on DRR are not precisely known; plans and budgets are not interrelated.
- ✓ The funds allocated from the State Budget for the DRR makes only 0, 3% of all budget expenditures.
- ✓ National Disaster Mitigation Fund was yet to be established at the national level. There were delays and mismanagement in respect of Disaster Response Fund.
- ✓ Insufficient funds which prevented the agency from effectively carrying out its functions and responsibilities.
- ✓ The consolidation programme was not efficient in Municipality since the amounts allotted from the state budget were not integrally used, on a yearly basis only some 30% of the transfers' value was used.
- ✓ For reinforcement and/or reconstruction works, no appropriation is allocated within the budget of any public entity. Such works are rather financed through external resources.

regarded as a contingency reserve to be used in times of disasters rather than funds to be used for the implementation of an integrated plan for disaster risk reduction. Like

¹⁶The 10 Essentials for Making Cities Resilient, <http://www.unisdr.org/campaign/resilientcities/toolkit/essentials>, November 2013.

installation of an early warning system, there are some individual initiatives mostly funded by grants and loans of organizations such as World Bank.

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.

In some countries like India and Philippines, while special fund was constituted; in the others, there are reserve funds or special accounts, and etc. For example, in Azerbaijan, funds are allocated from the Reserve Fund and from the state budget, fund users are determined and financial provision for the activities carried out are clearly defined regarding the process of disaster prevention and disaster preparedness.¹⁷ These are a kind of transfer/reserve budget. Amounts transfer from this account to accounts of other public entities and local administrations. In many examples, amounts transferred that are not registered as revenue to the budgets of relevant entities and local administrations, and can be traced in special accounts. Additionally, the use of these funds extends to years. 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.

After the great Indian Ocean tsunami of 2004, INTOSAI pointed out the lack of transparency and accountability in the financial reporting of humanitarian aid. To ensure the necessary level of accountability, it is envisaged to be reproduced and published an integrated financial accountability framework tables(IFAF) which would show clearly all transfers. Besides the IFAF table is expected to make financial information openly available.¹⁸ Likewise, financial resources flows for the DRR are not traced from funders to users/recipients; it is obvious that it is necessary to develop this kind of following documents which show all actions, resources and expenditures based on DRR activities for disaster management authorities, auditors and citizens.

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. For that reason, as understood from the audit result examples shown in box 6, the auditing of financial structure within parallel/coordinated audit stayed weak. 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

¹⁷From the survey made within the scope of parallel/coordinated audit.

¹⁸INTOSAI Gov 9250 The Integrated Financial Accountability Framework(IFAF), <http://www.issai.org/media/79447/intosai-gov-9250-e.pdf>, November 2013.

environment that requires the participation of almost all public institutions, extraordinary multi-sector partnerships, multi-lateral collaboration, and voluntary organisations.

Major common conclusions of the parallel/coordinated audit and observations on the implementation of the HFA

As known, to monitor progress in fulfilling the requirements of Hyogo Framework for Action (HFA), the UNISDR created a review mechanism which is described in voluntary self-reporting from countries. In this framework, some countries prepared thenational progress report which published on the web-site of UNISDR.¹⁹ Within the scope of parallel/coordinated audit, it is asked the participating SAIs for bearing national progress report of their countries on the implementation of the Hyogo Framework for Action (2009-2011), if it is available, in mind during their audit study. Certainly, in the scope of parallel/coordinated audit, the requirements of the implementation of the HFA are not focused on. However, it is understood from the issues handled above that the scope of parallel/coordinated audit widely covers the actions outlined in national progress reports.

Apparently,the countries reflectedmostly their efforts, activities and future perspectivesregarding the strategic goals outlined in the HFA on national progress reports. However, we observed in the audit studies that the inefficiency and ineffectiveness of implementation had not taken part in the national reports. For example,professional DRR education programmes took place as positive progressin India national progress report; however, the auditors noted that capacity building programmes failed to successfully implement the projects as physical and financial targets were not achieved.²⁰Likewise, as mentioned before, it is specified in the audit study that there is no record about which schools have been performed the education programme "life-safety in schools" in Turkey. This show that to monitor and evaluate these activities is difficult. More examples related to the other issues can be given; nevertheless we have already examined them to a great extent above. Such a comparison between the national progress reports and the audit

In order to prevent unnecessary investment in this field and to use the resources more efficiently, a mechanism should be established to monitor the physical and financial realization of the action, projects and investment. The institution which is responsible for coordination, should establish a system that ensures the monitoring of the activities on the basis of time/cost/stakeholders/relevant activities.

results displays the importance of independent audit opinion.

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

¹⁹ UNISDR. 2009-2011. National progress reports on the implementation of the Hyogo Framework for Action.<http://www.preventionweb.net/english/hyogo/progress/reports>.

²⁰ Report of the Comptroller and Auditor General of India on the Performance Audit Report of Disaster Preparedness in India, report no. 5 of 2013, p. 84, www.cag.gov.in.

- 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. In this framework, we have to re-describe the accountability framework at national and international level; and depending on this new framework, everything from policy and governance structure to implementation, even auditing should be re-designed. Besides, public awareness should be extended in a manner that covers all aspects of disaster risk reduction.

Accountability in DRR

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)²¹ 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 covers all public resources and affairs and all actors from citizen extent to bureaucracy. The existing accountability framework which cover both of political and administrative accountabilities is valid in the field of DRR. Additionally, there are independent “watchdog” units to scrutinize and hold institutions accountable.

Political accountability is the accountability of the government, civil servants and politicians to the public and to legislative bodies such as a congress/parliament.

Administrative accountability is internal rules and norms as well as some independent commission are mechanisms to hold civil servants within the administration of government accountable.

²¹Bovens, Mark. Analysing and assessing accountability: a conceptual framework, European Law Journal. Vol.13, No. 4, July 2007, p.449-450

Current accountability framework in narrow sense

Under the light of these definitions, we will try to analyse the components of accountability in the field of DRR. Who are the actors, which are the forums, what is the relationship among them will be leading questions for this analysis. In figure 1, the existing public accountability framework and the actors and bodies remain out of this are illustrated. Indeed, the framework provided in figure 1, is more complex covering large number of funders/forum and receipts/actors at local, national and international. In figure 1, all funders out of government collected under the title of "NGOs and the like" and all receipts displayed as "implementing bodies". Likewise, in the governance structure, all actors were not shown separately; for instance, internal audit that is an important actor for administrative accountability was not shown in figure. Thus, the accountability and governance framework was tried to be simplified as far as possible in order to make it more understandable.

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"²² 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.

In the framework shown in figure 1, 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.

As mentioned above, the results of parallel/coordinated audit show that in almost all issues concerning DRR, the restricted development has been ensured so far. Although DRR policies were widely internalised, there are still serious problems to make them real. For example, strategic plans have not been prepared in many countries. For that reason, it is quite difficult to monitor the activities related to DRR as a whole and to establish a mutual relation among targets, actions and implementations. For all intents and purposes, the most important

²²Tokyo Declaration of Guidelines on public Accountability,
http://www.asosai.org/R_P_accountability_control/appendix1.htm, November 2013.

tool of ensuring political and administrative accountabilities is to provide information about targets and implementations of public institutions.

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.

To this process, participation of parliament and particularly citizens remains much more limited due to the above-mentioned reasons. Their participation and contribution for ensuring accountability is restricted with information obtained about policies, strategies, targets and implementations concerning DRR. In fact, not only parliament and citizens but also all forum and actors including disaster management authorities do not get a solid grasp of information about and the whole picture of DRR. Therefore, the activities regarding DRR could not be performed in a planning and coordinated manner.

Need of a performance accountability framework in broader sense

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.

Redrawing of performance accountability

Policies regarding DRR are set within the complex environment, including international dimension. Disaster risk transcends national boundaries, and so do DRR policies. This means as well as the different parts and levels of governments, also international organizations, NGOs, private sector bodies and academic experts are involved in defining and implementing DRR policies. In such an environment, governance structure and accountability framework should be needed to handle in the broad sense covering all actors at local, national and international levels.

When this accountability frame illustrated in figure 1 is examined, it is seen that the existing frame is too narrow to ensure accountability in the field of DRR. 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. However, over the last several decades, some important public services such as gas, electric, and etc which take important place in the DRR area have been provided by private entities in many countries. The accountability gap regarding the public/private overlap is highly a disputed issue. This gap is the point in question for the NGOs. 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/recipient 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. Additionally, the line among the actions of actors has been blurred in certain areas. For example, training and drills aimed at increasing disaster awareness at schools can be performed by both public institutions and NGOs, sometimes at the same school. Early warning systems with the same aim can be established by a public institution and a university simultaneously. Therefore, it should be

argued that some arrangement in DRR process is necessary to address the performance accountability gap.

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. Taking into account the widest meaning, it is obvious that there is a need to be re-drawn performance accountability framework in accordance with the main principles of accountability, as shown box 7.²³

Box 7: The main principles of accountability

- ✓ The participants in the accountability regime would be identified and their roles and inter-relationships clearly defined and understood.
- ✓ Objectives would be specified for each participant in the chain of accountability below that of the principal (the community).
- ✓ To each participant in the chain of accountability would be delegated the authority and resources to achieve objectives effectively and efficiently.
- ✓ Each participant in the chain of accountability would specify the reporting requirements which are to apply in respect of the responsibilities, authorities and resources which have been assigned or delegated by it.
- ✓ Each participant would have the right to verify the information supplied to it in discharge of a reporting requirement.
- ✓ Each participant would have the authority and responsibility to judge the performance of those to whom responsibilities, authorities and resources have been assigned or delegated and to impose any sanctions-penalties or rewards-which may flow from such judgement.

It is clear that the new accountability framework for DRR should be handled with a citizen oriented approach, especially for providing the engagement of stakeholder in the process will be more effective. Providing more responsive service to citizens should be a principal objective. Thus, much progress has been achieved in strengthening the participation of whole society. In this input paper, the concept of citizen used in a manner that cover all relevant parties because, as mentioned before, individuals and even international community are directly interested in DRR's concerns. Therefore, the existing accountability framework has to be extended to cover all parties. 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.

In order to improve this framework, we first have to analyse how we create a structure at local, national and international level that is effective, sustainable, and accountable; and besides, how to ensure the accountability and effectiveness of extraordinary multi-sector partnerships, multi-lateral collaborations, and voluntary organisations. Another important issue is the engagement of stakeholder in the process more effective. In this framework, the meaning of accountability should get the widest sense as ensuring that officials in public,

²³ Australasian Council of Auditors-General, Effective Public Sector Accountability, <http://www.acag.org.au/epsa.htm>. November 2013.

private and voluntary sector organisations are answerable for their actions and that there is redress when duties and commitments are not met.²⁴

Auditing for enhancing accountability

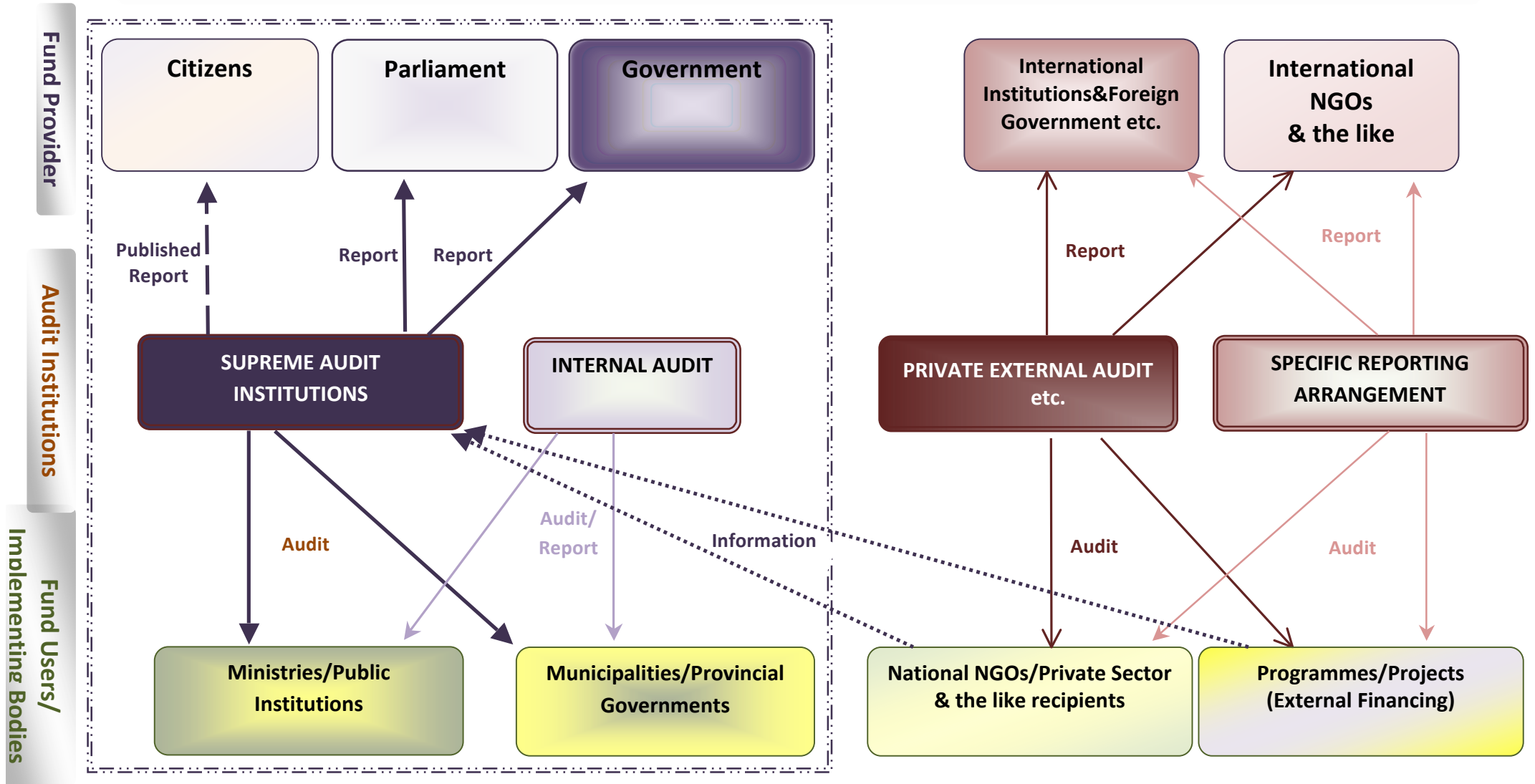
It is unquestionable that accountability are mainly ensured between the implementing bodies such as public, private and voluntary sector organisations and the funders, namely national and foreign governments, international organisations, NGOs, and etc. In the accountability framework, the function of 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. Existing audit framework for the DRR is shown in figure 2 below.

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.

As seen in figure 2, 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. For that reason, auditing of SAIs is mainly handled in this input paper.

²⁴<http://www.transparency-initiative.org/about/definitions>, November 2013.

Figure 2: Existing Audit Framework for DRR



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 to evolve. Their capacity will have to be strengthened in accordance with the widened accountability framework. Moreover, their function should be re-interpreted in a manner that will promote accountability in the field of DRR. When SAIs perform their audit functions they act as the institutional partners of their national parliaments, but also above all as partners and agents of the citizens and international community. To enhance public accountability it has become a necessity to establish a mutual relation between SAIs and citizens. The UN/INTOSAI Symposium also supported this notion.

In accordance with the resolution of 21st UN/INTOSAI Symposium, to be effective as partners and agents of the citizens in the field of DRR, SAIs need to

- 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. They should promote public awareness as well as to enhance the accountability. Moreover, to move public awareness beyond importance of the first 72 hours, in this area awareness will have been promoted in a way that cover all important issues concerning DRR.

Citizen- oriented audit perspective

In this scope, planning, conducting and reporting of SAIs' audit in the field of DRR that meet the expectations of citizens and international community which support the audit process and enhance the accountability gains great importance. SAIs should adopt a citizen-oriented perspective, namely "client/citizen oriented perspective" in the audit of DRR. This citizen-oriented perspective can be regarded as a re-interpretation of the audit function. It enables the SAIs to address the issues of critical concern both for the individual and the society as a whole in a manner that would live up to the expectations and needs of citizens and the international community.

This perspective should also be seen as a reflection of the responsibilities of SAIs towards citizens and the international community. Additionally, taking into consideration that DRR is a cross-cutting issue, broader audit scope in the audits concerning DRR should be specified in a manner that would enhance the accountability at national and international scale. In the INTOSAI standard set for auditing of DRR, being specified a broader audit scope is advised to SAIs and an audit programme is drawn as a basement.²⁵ These efforts will be in need of improving according to the coming needs in this field.

It is pointed out that performing audit on DRR with the citizen oriented perspective will not be easy for the SAIs. They will face some challenges and difficulties. First and foremost, the SAIs need to have a clear understanding of the citizen oriented perspective.

²⁵The 21st UN/INTOSAI Symposium, *Effective Practices of Cooperation between Supreme Audit Institutions and Citizens to Enhance Public Accountability*, p.3, http://www.intosai.org/fileadmin/downloads/downloads/5_events/symposia/2011/_E__21_Report.pdf

²⁶ ISSAI 5510, p.20, prg.10.2

is audit mandate which does not encompass all or most of the activities and organizations involved in DRR. Another one is to be restricted the access to reliable and complete information to prepare a comprehensive audit report. In addition to these challenges, it can be added that in the current situation, SAIs do not have sufficient tools to strengthen the cooperation with citizens. To foster cooperation between SAIs and citizens, implementing of tools like public audit form is needed to be developed.

In many countries, disaster risk reduction policies do not exist yet or are not a matter of high priority for government and parliament. In these cases, SAIs should draw attention to the absence of such policies or the importance of a disaster risk reduction policy, or the improvement of the existing one. Given the fact that the policies are developed and revised by parliaments within the limits of the information provided to them, the SAIs make a contribution which facilitates the policy-making process of parliaments and governments through providing correct, timely, objective information as well as highlighting the critical policy gaps. Where better DRR requires international cooperation, SAIs can recommend that parliament enacts appropriate laws or concludes international agreements to facilitate this. Thus, the need for objective information for the citizens and international community, which supports DRR, as well as the parliaments and governments, will be met. This will also enable policy-revisions under the light of reliable information.

Fostering cooperation among SAIs and other relevant audit bodies

As seen in figure 2, SAIs mandate do not cover all actors and activities in the field of DRR. When considered their capacities and functions, it is clear that it is impossible to be audited all this area by SAIs; and furthermore, there is no need. Many bodies may be responsible for auditing different aspects or phases of disaster management. Examples of other audit bodies include public or private sector internal or external auditors of central, state, regional or local government or auditors of specific agencies. Under the leadership of SAIs, constructive cooperation among SAIs and between SAIs and other auditors should be fostered to give assurance to all parties and to make DRR activities transparent for national and international communities.

For this kind of cooperation, it should be clear on who audits what and on what is the relationship between themselves and these auditors. This information can take place in the scope of strategic plans and action plans prepared by disaster management authority. Such cooperation among audit institutions based on performance accountability may range from a simple exchange of information, which is already intrinsically beneficial, to much closer cooperation in the form of coordinated or joint audits. Another important issue is to report audit results within the scope of such cooperation by focusing on citizen concerns and expectations of all relevant parties. In this situation, requirements for report being jointly prepared by more than one audit institution will be different. To prepare a citizen oriented reports, reporting capacities of audit institutions concerning DRR should be improved.

It is obvious that both domestic and international cooperation and coordination would be vital if the SAIs and other relevant auditors contributed to be achieved activities in an effective and efficient manner and/or strengthened accountability in the DRR area. It is envisaged that all public and private auditors can audit the activities and institutions in

which area are their responsibility. For these joint initiatives, strategic plans and action plans that provide accountability framework may get the substructure ready; and then a joint report can be collaboratively prepared and published in a manner that give assurance to all parties.

Conclusions: Towards broader performance accountability!

In the last decade, DRR policies have been tried to be promoted under the guidance of UNISDR all around the world. As a result of these promotion efforts, the disaster policy starts the transition from past disaster policies focusing on post disaster response, relief and aid to new disaster risk reduction policies in many countries. New disaster policies bringing forward new goals and objectives which would be realized by a multinational and multi-stakeholders structure including NGOs and even individuals requires a stronger planning and coordination capacity. Implementation of this new policy naturally calls for a new governance structure providing participation of all parties and accountability framework which is more transparent than previous ones. As yet, all stakeholders have striven to accomplish new disaster policies within the governance structure and accountability framework set up according to previous disaster policies. As discussed throughout this paper, new governance structure and accountability frameworks for achieving DRR policies have not been set up in the course of time.

As shown in figure 1, 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. Achieving this purpose, strategic plans can set up a framework for the performance accountability. In this context, as mentioned above, the acceptance of strategic plan as an accountability framework should be argued.

In this framework, the actors and the forms should be specified; and besides the decisions of who and at which stages performance reports will be provided and the actions will be

audited by taking a basis citizen-oriented performance reports should be taken. In this context, the audit mission of SAIs for global issues such as DRR and climate change should be interpreted and reconsidered and broadened by taking the perspective of enhancing public accountability into consideration. The SAIs should improve partnership with other audit institutions with the purpose of contributing to enhance performance accountability in the DRR area.

New accountability framework specified with a broader perspective and citizen-oriented approach and obligations brought to agenda along with this framework should be reflected in the national legislation and laws, international agreements and strategies in the upcoming years. Otherwise, not only bureaucracy but also SAIs will naturally give priority to parliament and government's expectations and focus on their own business and priorities; and besides, the engagement of stakeholders in the process more effective can not be provided.

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Annex 1: AUDIT MATRIX of PARALLEL/COORDINATED AUDIT on DRR

MAIN QUESTION 1: ARE THE ORGANIZATIONAL STRUCTURE AND STRATEGIES FOR DISASTER PREPAREDNESS ADEQUATE?		
SUB-QUESTION	CRITERIA	METHODOLOGY
<p>1.1. Within the framework of the integrated disaster management approach, are there any strategies and policies in place?</p>	<p>1.1.1 A national disaster strategy and action plan, encompassing all types of possible disasters, should be prepared and periodically updated:</p> <ul style="list-style-type: none"> • duties, responsibilities and those entities concerned should be clearly defined; • duties should be prioritized and scheduled. <p>1.1.2 Disaster management should primarily focus on the strategies and activities oriented towards disaster risk reduction.</p> <p>1.1.3 Goals, objectives and strategies established at national level should be reinforced with a sound financial and legal framework.</p>	<ul style="list-style-type: none"> ➤ All legal and administrative arrangements, particularly laws; ➤ Development Plans, Medium-Term Programs, Annual Programs, Government Programs; ➤ “National Strategy for Disaster Management” and “Urban Development Strategy and Action Plan”; ➤ Entities’ budgets, documentation related to financial resources; ➤ Strategic plans, accountability reports and audit reports of entities; ➤ Meeting minutes and decisions of the boards specified in the law of coordinator entity; ➤ Internal and external correspondences; ➤ Publications and documents of associations, professional organizations and academics; ➤ Practices of other countries; ➤ Documents issued by international organizations.
<p>1.2. Has an effective organizational structure been established for successful and coordinated implementation of disaster preparedness?</p>	<p>1.2.1 There needs to be a legal framework that clearly establishes the duties, competences and responsibilities of the coordinator entity.</p> <p>1.2.2 The entity responsible for the coordination should be</p>	<ul style="list-style-type: none"> ➤ All relevant legal and administrative arrangements; ➤ Reports and other documents produced as well as correspondences of coordinator entity; ➤ Meetings with the personnel, the Treasury, State Planning

	equipped with human, financial and other resources necessary to plan, coordinate and monitor disaster preparedness with an integrated approach.	<p>Agency, universities and relevant NGOs;</p> <ul style="list-style-type: none"> ➤ Examination of physical structure and technical infrastructure through observation; ➤ Examples of developed countries; ➤ Internal and external correspondences; ➤ Publications and documents of associations, professional organizations and academics; ➤ Organizations of other countries.
1.3. Are the management tools being effectively used in disaster preparedness?	<p>1.3.1 An up-to-date, lucid, correct, complete, integrated and practicable system suitable for planning and directing disaster preparedness should be developed.</p> <p>1.3.2 Integrated information systems both at national and regional level should be established in a manner to support decision making processes and be made readily accessible by relevant entities.</p>	<ul style="list-style-type: none"> ➤ Examination on the information systems of coordinator entity, the Ministry concerning environment and urban development, municipalities and other entities concerned; ➤ Examining and checking the up-to-dateness of data; ➤ comparing and testing data if there are more than one information system; ➤ Examinations on data sharing amongst various information systems; ➤ Analyzing information systems used by some countries and benchmarking on the basis of modules; ➤ Contracts and documents related to resources allocated to information system; <p>INSPIRE directive and INSPIRE Implementing Rules;</p> <ul style="list-style-type: none"> ➤ Internal and external correspondences; ➤ Meetings with personnel of coordinator entity and municipalities and academicians.
MAIN QUESTION 2: ARE THE PREPARATORY WORKS FOR EMERGENCY RESPONSE ADEQUATE?		
2.1. Have the disaster and emergency	2.1.1 Local implementation plans should;	➤ Disaster and emergency plans, civil defence plans of

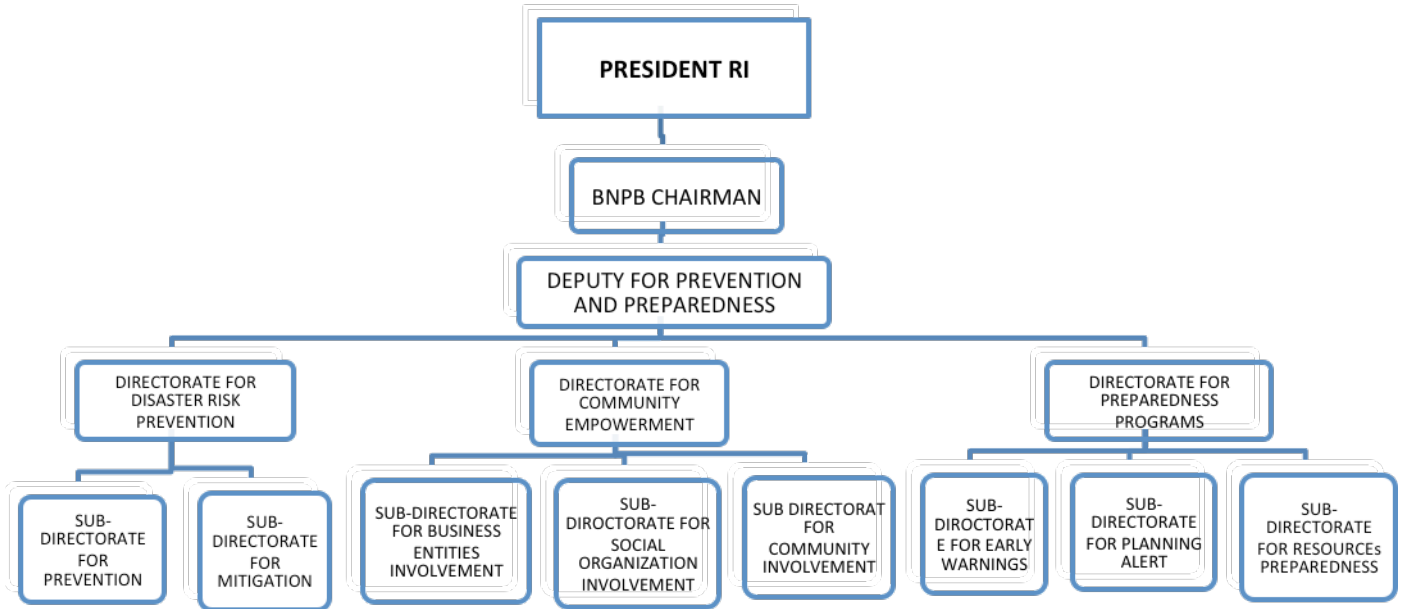
<p>aid plans been prepared at local level?</p>	<ul style="list-style-type: none"> • be prepared by considering local disaster risks. • comply with high level plans. • be realistic and feasible and tested to be feasible through field examinations. • be responsive to alternative scenarios and multiple disasters. • be prepared through high-level participation of all relevant entities (including NGOs and universities). • be up-dated periodically. <p>2.1.2 In the local implementation plans;</p> <ul style="list-style-type: none"> • Roles and responsibilities should be explicitly defined. • In which activities the private sector and NGOs will be engaged should be determined. • Special groups (like the disabled, the aged and children) should be taken into consideration. <p>2.1.3 Plans should include an infrastructure operating with alternative systems, which would enable effective communication among relevant entities and inform the public on regular basis during the disaster.</p>	<p>provinces/towns;</p> <ul style="list-style-type: none"> ➤ Examination as to the level of achievement of objectives specified in the plans; ➤ Arrangements related to alternative scenarios set forth in the plans; ➤ Internal and external correspondences; ➤ Observations on the site as to the consistency of plans with actual situation; ➤ Interviews with the officials of entities, academicians and NGOs. <p>Projects performed in this field;</p> <ul style="list-style-type: none"> ➤ drills performed; ➤ Examples from developed countries; ➤ Sufficiency of communication means; ➤ Pilot practice of communications through single call number ➤ Internal and external correspondences; ➤ Interviews with the officials of entities, academicians and NGOs.
<p>2.2 Are training and awareness raising activities adequate, which are organized within the scope of disaster response?</p>	<p>2.2.1 Trainings and awareness raising activities should be planned, conducted and monitored as part of the overall strategy.</p> <p>2.2.2 Trainings should be organized within the framework of accredited training programs and materials to be designed in cooperation with relevant entities.</p>	<ul style="list-style-type: none"> ➤ Plans, training and other materials of coordinator entity, Ministry of Education and selected local administrations, universities and NGOs; ➤ Disaster and emergency plans, civil defence plans of provinces/towns; ➤ Examples of developed countries;

	<p>2.2.3 Initiatives taken towards raising the awareness of the society should be effectively managed and participation of volunteers should be handled according to a plan.</p>	<ul style="list-style-type: none"> ➤ Coordination of training events; ➤ Activities and training programs of NGOs, ➤ Documents pertaining to resources allotted to disaster training; ➤ Internal and external correspondences; ➤ Interviews with the officials of entities, academicians and NGOs.
<p>MAIN QUESTION 3: WHAT IS THE EXTENT TO WHICH RESIDENTIAL AREAS ARE PREPARED TO DISASTERS?</p>		
<p>3.1. Is urban planning made with due regard to risk of disaster?</p>	<p>3.1.1 Construction plans should be prepared and adjustments to these should be made by giving due regard to disaster risks.</p> <p>3.1.2 Disaster prone settlement areas should be identified in line with micro zoning maps and local integrated disaster maps, and conservation plans should be prepared for such areas.</p>	<ul style="list-style-type: none"> ➤ All laws and regulations granting entities the authority to perform construction works, particularly the Building Code and the Law on Housing Development Administration; ➤ legislation regarding construction and building control; ➤ Provincial environmental plans and construction plans, all studies, plans and projects taken as basis for construction works at the provincial level as well as the Reports of the Municipal Construction Commissions; ➤ Reports produced by relevant NGOs; ➤ Examination, through sampling, the resilience of buildings constructed in the last 10 years in ...; ➤ Internal and external correspondences, other documents related to construction legislation and building control; ➤ Interviews with the officials of entities, academicians and NGOs.

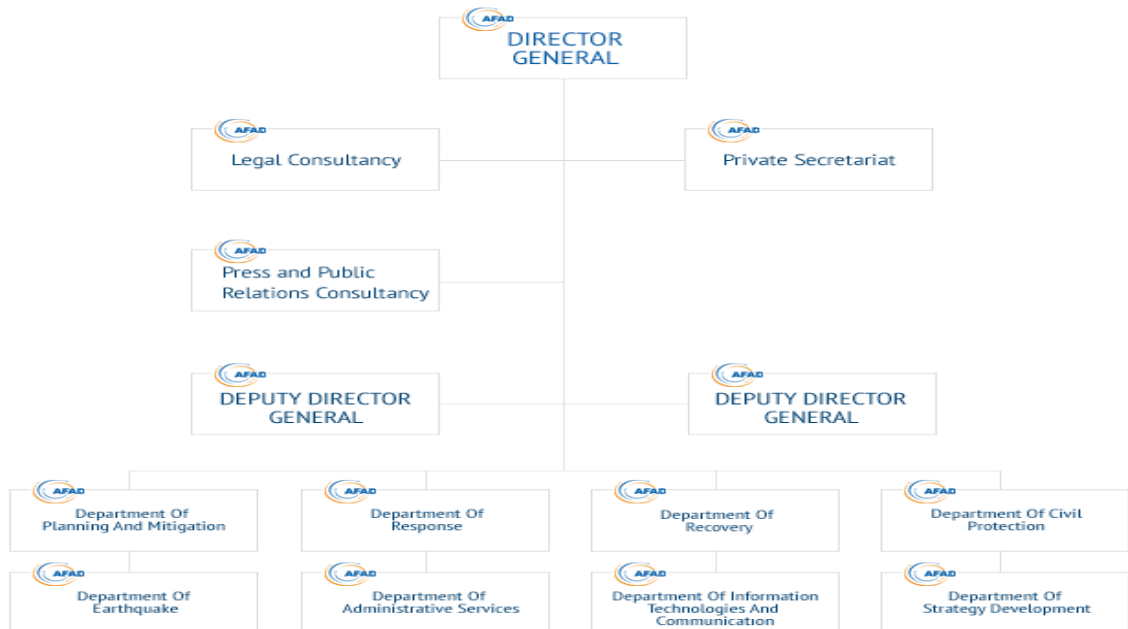
<p>3.2. Are the efforts effective in ensuring current building stock to be resilient to possible disasters?</p>	<p>3.2.1 There should be a mechanism that ensures construction of buildings resilient to disasters.</p> <p>3.2.2 Retrofitting and demolition-construction works should be conducted according to short and long-term plans and within the scope of priorities established based on risk assessments. Plans, targets and budget should be correlated.</p> <p>3.2.3 The urban transformation projects should be implemented transparently and in a manner to contribute to disaster risk and hazard reduction.</p>	<ul style="list-style-type: none"> ➤ the law on transformation of disaster risk areas, and related by-laws; ➤ records of urban information systems, hazard maps and contingency plans of municipalities; ➤ Presentations prepared by municipalities, their audit reports; ➤ Analyzing ongoing and finalized urban transformation projects through observation, interviewing and document examination; ➤ Examination on Risk Reduction Projects; ➤ Examination of retrofitting and construction works through sampling; ➤ To look into the connection between the plans and the budget; expenditure documents related to retrofitting and construction works and other documents; ➤ Internal and external correspondences; ➤ Meeting with the Constructors Association; ➤ Interviews with the officials of entities, academicians and NGOs.
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Annex 2: Examples for organisation structure according to new disaster laws

INDONESIA



TURKEY



Annex 3: A comparison of major provisions in new disaster management acts

	India (2005)	Turkey (2009)
Responsibility	National Disaster Management Authority (NDMA) to be the apex body at national level for formulating disaster management policy and its monitoring. (Article 3 of Act)	Disaster and Emergency Management Presidency of Turkey,(AFAD) established to take necessary measures for an effective emergency management and civil protection issues Turkish nationwide. The presidency conducts; pre-incident works such as preparedness, mitigation and risk management, during incident works such as response, post incident works such as recovery and reconstruction. (Article 1 of Act.)
	Prime minister to be the Chairman of NDMA. (Article 3(2) (a) of Act)	AFAD is affiliated to the Turkish Prime Ministry. (Article 1 of Act.)
Preparing and approving of National Plan	National plan to be prepared by National Executive Committee and approved by NDMA. (Article 10(2) (b) of Act)	National plan to be prepared by AFAD and approved by the Disaster and Emergency Supreme Board. (Article 3(1) of Act.)
National Policy	National Policy for Disaster Management to be prepared by NDMA. (Article 6(2)(a) of Act)	The Disaster and Emergency Coordination Board is responsible for assessing information in cases of disasters and emergencies, identifying the measures to be taken, ensuring and inspecting their implementation, and ensuring coordination between public agencies and organizations and NGOs. (Article 4(1) of Act.)
Establishment of State/provincial Disaster Management Authorities	State Disaster Management Authorities to be established. (Article 14 of Act)	Provincial Disaster and Emergency Management Directorates to be established within the structure of secretary general of special provincial administration. (Article 18 of Act.)
State Governments & Central Ministries' Disaster Management Plans	State Governments & Central Ministries to prepare their disaster management plans. (Article 23&37(1) of Act)	To prepare disaster and emergency response, risk management and hazard reduction plans which will be applied nation wide by Disaster and Emergency Management Presidency of Turkey,(AFAD)& which will be applied provincial-wide by Provincial Disaster and Emergency Management Directorates. (Article 8(1)(a) &18(2)(b) of Act.)
Funds	Central Government to institute a National Disaster Relief fund and National Disaster Mitigation fund. (Article 46(2)& 47(1) of Act)	Central government to the AFAD institutional budget and special funds for the activities of disaster and emergency. (Article 23 of Act.)
National Disaster Response force	To establish a dedicated force called National Disaster Response force(Article 44 of Act)	The Civil Defence and Rescue Unit Directorates. (Article 23 of Act.)

Sources: Report of the Comptroller and Auditor General of India on performance audit of disaster preparedness in India, Report No. 5 of 2013.
The Law no 5902. in Turkey, 2009.

Annex 4: Relevant Legislation for DRR in Chile & in Turkey (2013)

Chile	Turkey
<ul style="list-style-type: none"> • Decree N° 156, of 2002 is the main legal provision that contemplates emergencies. • Law N° 16.282, of 1965, of the Ministry of Finance, which sets rules in case of earthquakes or disasters. • Decree Law N° 369, of 1974, the Ministry of Interior, which created the National Emergency Office. • Decree N° 509, of 1983, of the Ministry of Interior, Regulation of the Organic Law of the National Emergency Office. • Law N° 19.175, Constitutional Law on Regional Government and Administration. • Law N° 18.695, the Constitutional Organic Law of Municipalities. 	<ul style="list-style-type: none"> • Law No. 5902 on Organization and Functions of the Disaster and Emergency Management Presidency • Law No.7269 on Measures and Assistances to Be Put into Effect Regarding Disasters Affecting the Life of the General Public • Law No. 7126 on Civil Defence • Law No. 5302 on Special Provincial Administrations • Law No. 5216 on Metropolitan Municipalities • Law No. 5393 on Municipalities • Law No. 3194 on Land Development Planning • Law No. 6305 on Catastrophe Insurances • Law No. 6306 on Restructuring of Areas Under Risk of Disasters • Law No. 4123 on Execution of Services Related to Damage and Disruption Caused by Natural Disasters • Law No. 3634 on National Defence Obligation • Law No. 2942 on Expropriation • Law No. 5403 on Soil Preservation and Land Utilization • Law No. 4342 on Pastures

Sources:Chilian SAI's reply for the survey made in the parallel/coordinated audit carried out within the scope of INTOSAI WG-AADA.

The Strategic Plan of the Disaster and Emergency Management Presidency of Turkey(2013-2017), <https://www.afad.gov.tr/UserFiles/File/STRATEJI>, November 2013.

Annex 5: Strategies and plans concerning DRR

Azerbaijan	National Security Conception of the Republic of Azerbaijan (approved in 2007). The disaster management policy and strategies are identified. For implementation of this policy and strategies had created State System which embraces the prevention of emergencies and operation during such cases.
Chile	National strategy relating emergencies. They made at communal, provincial and regional levels, which are developed accordingly to the regulations of the Decree N° 156, 2002.
India	National Plan for disaster management (Disaster Management Act, 2005), still underway.
Indonesia	National Action Plan for Disaster Risk Reduction 2010-2012 Priorities
Pakistan	There is no National Plan for disaster management.
Philippines	National Disaster Risk Reduction and Management Plan (NDRRMP) (2011-2028). The plans will be developed: <ul style="list-style-type: none"> • Joint workplan for disaster risk reduction and management (DRRM) and climate change adaptation (CCA) • Local DRRM plans • National Disaster Response Plan (to include a system for Search, Rescue and Retrieval SRR; scenario-based preparedness and response plans).
Romania	Earthquake: Buildings consolidation Programme (2000-..) For the design and execution of consolidation works involving multi-floor buildings, under the 1st rank seismic risk according to technical appraisal report and which are public hazards. Plan for sustainable development of Bucharest Municipality (2009 – 2012) <ul style="list-style-type: none"> • to make an expert appraisal of 10 – 15 buildings a year; • to draft and contract 10 consolidation technical projects a year; • to contract the execution of 10 buildings consolidation works a year; • to complete de consolidations of the 112 buildings falling under the 1st rank seismic risk, with a height of over ground floor + 4 floors, built before 1940.” Flood: The Preventive National Strategy of emergency situations, elaborated, based on the Strategy on Security of Romania (2008) Medium and Long Term National Flood Risk Management Strategy and of the Action Plan (approved 2010-2035) Comprising the activities scheduled to be performed.
Turkey	Disaster Response Plan of Turkey (DRPoT) (finalised by 2013) For the purpose of defining the roles and responsibilities of the service groups and coordination units that will take part in response works related to disasters and emergencies and identify the basic principles of response planning before, during and after disasters. National Disaster Management Strategy and Action Plan (prepared by 2013) To determine the duties, powers and responsibilities of all stakeholders. National Recovery Plan (prepared by 2014). With the aim of increasing the speed of recovery. National Risk Reduction Plan (prepared by 2015). Aiming at increasing the public’s capacity to cope with disasters.
Ukraine	Emergency response Plan at the state level (approved 2001). To organize and implement mutually complex of organizational and practical measures to conduct rescue operations of disaster management, security in the event of a threat or occurrence of

	emergencies rapid response of the control capabilities of functional and territorial subsystems of civil protection, prevention of loss of people, reduce material losses, organizing priority livelihood of the affected population and timely assistance.
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Sources: derived from survey made within the scope of parallel/coordinated audit in INTOSAI WG-AADA