

INTOSAI



*Introduction to the 5500 series of
ISSAIs and INTOSAI GOV 9250*

INTOSAI PROFESSIONAL STANDARDS COMMITTEE

PSC-SECRETARIAT

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Introduction to the 5500 series of ISSAIs and INTOSAI GOV 9250

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Introduction to the 5500 series of ISSAIs and INTOSAI GOV 9250

1. Disaster-related aid

Disaster-related aid is financial or in-kind assistance donated to help governments, communities or individuals affected by disaster or working to reduce the potential risk and impact of future disaster. Disaster can be the result of natural (e.g. floods) or man-made (e.g. nuclear accidents) causes, or a mixture of the two. Disaster can occur suddenly (e.g. earthquakes) or it can develop slowly (e.g. drought). Disaster-related aid is mostly humanitarian aid designed to save lives, alleviate suffering and protect human dignity, but also includes aid which is non-humanitarian (e.g. to protect wildlife). Disaster-related aid may be from public or private sources and can be donated to governments, communities and individuals affected by the disaster, or to entities which implement the aid.

2. The role of SAIs

The United Nations has estimated that from 1992 to 2011, disasters have killed 1.3 million people, affected 4.4 billion and resulted in economic losses of USD 2 trillion.¹ Governments react to disasters by donating assistance to the victims. The total humanitarian response in 2011 was USD17.1 billion, of which governments contributed USD12.5 billion.² The frequency of disasters and their human and economic impact has grown over the past three decades, raising the profile of disaster-related aid for citizens, governments and their auditors. Governments must be accountable to their parliaments and to citizens for the aid they provide and receive. Supreme Audit Institutions (SAIs) play a central role in holding governments to account. By auditing disaster risk reduction and post-disaster aid SAIs can help to limit the impact of disasters and improve the effectiveness, economy and efficiency of aid.

3. Accountability for disaster-related aid

Disaster-related aid is provided from public and private donors to those affected by disaster. It can flow directly from donors to the affected by disaster, for example from donor governments to the governments of countries affected by flooding, or from NGOs which have collected private contributions to communities devastated by earthquakes. Other donor contributions pass through one

¹ http://www.unisdr.org/files/27162_2012no21.pdf

² See pp 8-27 of the Global Humanitarian Assistance 2012 report for details behind these figures.
http://issuu.com/developmentinitiatives/docs/gha_report_2012_web_double_/1

or more intermediary entities which may be operational agencies implementing aid actions directly, or international agencies channelling aid towards operational agencies or directly to individuals or communities in need.

Identifying which entity can be held accountable for disaster-related aid is often not a simple task. In this context, auditors are most commonly called upon to examine the accountability of:

- donor governments to their taxpayers;
- other entities collecting donations, such as NGOs to donors (public and private);
- other aid providers and operational agencies passing on or implementing disaster-related aid to donors (public and private);
- governments receiving disaster-related aid to the intended beneficiaries and to the entities providing the aid.

4. The disaster management cycle

Disaster management can be depicted as a cycle (see figure 1 in section 7). Disaster-related aid arriving at different points during the cycle can fund pre-disaster and post-disaster activities. In advance of disaster, governments focus on prevention, mitigation and preparedness measures which are carried out in preparation for potential disaster. They include activities such as assessing the risk of disaster, the installation of early warning systems, developing and testing plans of action and educating the population at risk. These activities must reflect relevant lessons from previous disasters. Pre-disaster activities can be grouped together under the heading “**Disaster Risk Reduction**”.

Activities which take place once disaster strikes can be emergency or non-emergency in nature and can be carried out at individual, local, national and international level. **Emergency response activities include:**

- rescue, recovery, first aid assistance, evacuation of the injured and burial of the dead;
- emergency assistance and services (shelter, water, medicines etc.);
- emergency food aid; and
- coordination of the relief and assistance actions and crisis communications.

Once the urgency abates **post-disaster rehabilitation and reconstruction** activities commence. These are designed to rebuild housing and infrastructure and restore services and the functioning of the local economy.

The phases of the disaster management cycle partly overlap and form a continuum. For example, rehabilitation and reconstruction can help countries be better prepared for a future disaster ('build back better').³

5. Risk factors for auditors

The following are examples of the risk factors auditors may have to bear in mind in the different phases of the disaster management cycle.

Disaster risk reduction: when auditing a government's prevention, preparedness and mitigation measures, auditors can consider:

- risks to the **effectiveness** of policies and measures planned;
- risks to **compliance** with statutory requirements on governments regarding the security of citizens;
- risks to **compliance** with the requirements of international agreements.

Emergency activities: when auditing emergency activities in the aftermath of disaster, auditors can consider risks arising due to the urgency of the situation:

- risks to **efficiency** when large amounts of aid arrive rapidly and must be managed and distributed quickly to save lives and limit losses;
- risks of **irregularity** when internal control systems are not in place or are not appropriately adapted to the activities;
- audit risks** if *ex ante* controls are disregarded in the interests of acting quickly and not compensated for by *ex post* controls;
- risks to **economy** and the risk of **irregularity** when emergency procedures are introduced and operational and procedural controls are frequently circumvented or simply ignored in the interest of speed.

Post-disaster rehabilitation and reconstruction activities: although internal control systems can be expected to function normally and emergency procedures should not longer be in operation for the activities carried out during post-disaster rehabilitation and reconstruction, auditors can consider the following examples of risks:

- control** risk when the concentration of high levels of public expenditure in the disaster-affected area over a short space of time results in weakened controls;
- risk to **economy** if strong demand for certain goods leads to price inflation;
- risk to **economy, efficiency and effectiveness** if inadequate attention is paid to questions of value for money;

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See for example
<http://web.worldbank.org/WBSITE/EXTERNAL/NEWS/0,,contentMDK:22804075~pagePK:64257043~piPK:437376~theSitePK:4607,00.html>

risk of **irregularity** if there is collusion in procurement procedures.

Auditors may consider the **impact of these risk factors on**, for example:

the timing, scope and objectives of the audit;

the way in which recommendations can be formulated to maximise the positive impact on disaster-related aid measures;

the potential importance the speed with which conclusions and recommendations are communicated may have for the affected population (use of real-time audits can be considered to speed up the communication of relevant recommendations);

the need to collect experiences and audit evidence directly from victims and affected communities.

6. The Working Group on Accountability for and the Audit of Disaster-related Aid

In 2007 INCOSAI created the Working Group on Accountability for and the Audit of Disaster-related Aid (WG AADA). The mandate of WG AADA was to prepare guidelines to assist SAIs auditing disaster-related aid and to address the issue of inadequate accountability and transparency in humanitarian aid. At the end of its term, WG AADA presented to INCOSAI in China in 2013:

a new 5500 series of ISSAIs on auditing disaster-related aid including examples of good practice provided by SAIs which were WG members or which participated in coordinated audits, surveys or widespread consultation on auditing disaster-related aid (see sections 7-9);

an INTOSAI GOV presenting the Integrated Financial Accountability Framework (the IFAF), which is a framework for reporting and making publically available transparent, verified information on humanitarian aid (see section 10).

See Appendix 1 for a historical note on the WG AADA and Appendix 2 for the members of the Working Group.

7. The 5500 series of ISSAIs

The 5500 series of ISSAIs is about auditing disaster-related aid. The structure of the series is as follows:

ISSAI 5500 – Introduction to the 5500 series on disaster-related aid and INTOSAI GOV 9250

ISSAI 5510 – The audit of disaster risk reduction

ISSAI 5520 – The 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

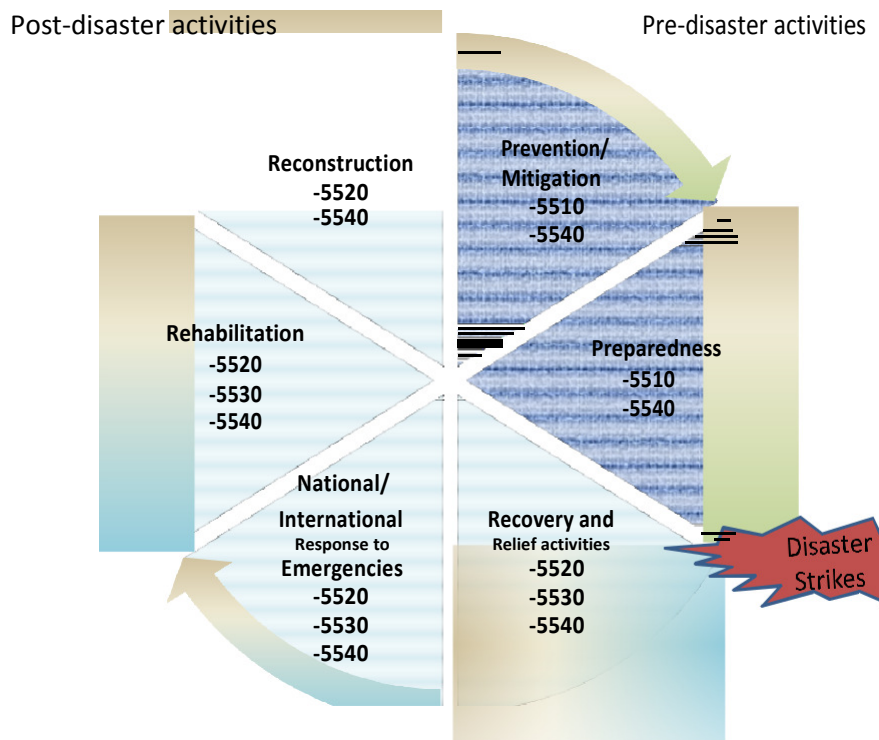
ISSAI 5540 - Use of geospatial information in auditing disaster management and disaster-related aid

ISSAI 5500 introduces and provides an overview of the series of ISSAIs on disaster-related aid and INTOSAI GOV 9250. ISSAIs 5510 and 5520 cover the audit of the pre- and post-disaster phases

respectively. ISSAI 5530 considers the specific risks of fraud and corruption which arise due to the emergency nature of much of disaster-related aid. ISSAI 5540 presents geospatial information as a tool for auditing the pre- and post-disaster phases. The ISSAIs contain examples of auditing disaster-related aid and can be used as a source of information or as additional guidance to supplement the general guidance provided for SAIs in the level three and four ISSAIs.

Figure 1 shows the link between the 5500 series of ISSAIs and the different activities of disaster-related aid across the disaster-management cycle.

Figure 1: The ISSAIs and the activities funded by disaster-related aid



Source: Prepared for WG AADA by the SAI of Indonesia

8. Using the ISSAIs

The 5500 series of ISSAIs has been prepared to assist auditors of disaster-related aid. It reflects current best practice, making reference to ISSAIs and other auditing standards, includes examples and proposes practical solutions for auditing disaster-related aid. The individual ISSAIs are closely related and cross referenced including to the guidance on general audit methodology and procedures in the third and fourth level ISSAIs, especially those on financial audit, performance audit and compliance audit. As is the case for other INTOSAI auditing standards, this guidance is not mandatory and each SAI should consider the extent to which the guidance is compatible with its mandate. The ISSAIs build upon INTOSAI's Fundamental Auditing Principles and standards

promulgated by other standard setting organisations with which INTOSAI has a cooperation agreement, such as the International Federation of Accountants.

Depending on the legal and regulatory framework and the mandate of the SAI, the ISSAIs on disaster-related aid can be used for audits at all levels of government: central, regional as well as local. Auditors of private entities such as NGOs receiving and managing public funds may also find the 5500 series of ISSAIs relevant to their work. In addition, appendix 4 of ISSAI 5520 includes an example of specific guidance for private auditors of NGOs.

9. Content of ISSAIs 5510 to 5540

ISSAI 5510 on auditing disaster risk reduction recognises the increasing emphasis by governments and international organisations on the risk of disasters and on reducing their potential impact through adequate preparation. It focuses on the **pre-disaster** phase and covers the audit of activities designed to prevent, mitigate and prepare for potential disaster.

ISSAI 5510 is structured as follows:

Part 1 defines disasters, disaster management and disaster risk reduction and explores the political and operational context of auditing disaster risk reduction.

Part 2 explores the issues SAIs are faced with when planning or conducting an audit of disaster risk reduction. It draws examples from the experiences of SAIs in auditing disaster risk reduction, gathered by means of surveys and a parallel audit conducted amongst SAIs. **Part 3** proposes an audit programme to assist SAIs in auditing disaster risk reduction.

The SAI of Turkey led the preparation of ISSAI 5510. It consulted with SAIs and other organisations across the world, carried out surveys and coordinated an audit of disaster risk reduction.⁴

ISSAI 5520 on auditing disaster-related aid takes account of the notable features of **post-disaster** activity, which include large amounts of resources flowing into disaster-affected areas, where there is pressure to deliver aid rapidly to individuals in great need. Aid may be disbursed by a number of different actors with varying levels of experience. There is often lack of coordination and inattention to the accountability and reporting of disaster-related aid, which renders the establishment of an audit trail difficult. This ISSAI focuses on immediate emergency activities of response and relief and on rehabilitation and reconstruction activities carried out in the aftermath of disasters.

ISSAI 5520 is structured as follows:

Part 1 defines disaster and the different phases of disaster management.

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The SAIs of Azerbaijan, Chile, India, Indonesia, the Netherlands, Pakistan, the Philippines, Romania, Ukraine and Turkey contributed to or participated in the coordinated audit.

Part 2 defines disaster-related aid and key players and features of disaster-related aid and develops a matrix of the key topics and risks in the management of disaster-related aid.

Part 3 highlights aspects of the audit process illustrated by the experiences of SAIs which have audited disaster-related aid: cooperation between auditors, information and data gathering, selection of audit topics, financial, performance and compliance auditing of disaster-related aid, reporting disaster-related aid and tools for auditing disaster-related aid.

The SAI of Indonesia led the preparation of ISSAI 5520. It consulted with SAIs and other organisations across the world, carried out surveys and coordinated an audit of disaster-related aid.⁵

ISSAI 5530 on adapting audit procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster has been prepared to assist auditors in addressing the risk of fraud and corruption following a disaster. ISSAI 5530 expands on ISSAI 1240 in broadening the scope to consider the risk of corruption as well as of fraud. It focuses on the phase following disasters, when procedures and controls might not function as they may normally be expected to do. To assist auditors, the ISSAI outlines risks and red flags of which auditors should be aware and provides advice on how to adapt audit procedures accordingly.

ISSAI 5530 is structured as follows:

Part 1 defines terms and the role of SAIs.

Part 2 refers auditors to the guidance available and the challenges raised by the risk of fraud and corruption in disaster-related aid.

Part 3 brings together and illustrates the relevant risks and indicators of fraud and corruption in the emergency phase following a disaster.

Part 4 propose ways in which auditors may consider adapting procedures to take account of the increased risks.

The SAI of the European Union led the preparation of ISSAI 5530. It includes examples provided by SAIs and other organisations across the world.

ISSAI 5540 presents the use of geospatial information and Geographical Information Systems (GIS) as tools for managers and auditors of disaster-related aid across the disaster management cycle. In addition to providing best practice and guidance on how to use geospatial information for auditing disaster-related aid, this ISSAI provides a comprehensive introduction to geospatial information and may therefore also be useful for SAIs conducting audits in areas not related to disasters or disaster-related aid. The appendices to the ISSAI provide background information and practical examples.

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The SAIs of India, Indonesia Pakistan and Turkey participated in the coordinated audit.

ISSAI 5540 is structured as follows:

Part 1 introduces GIS.

Part 2 presents the specific characteristics of GIS (types, sources and quality issues) and describes how GIS can help in analysing geospatial information and how this is done in the public sector.

Part 3 describes the use of geospatial information in the various activities of disaster management.

Parts 4 and 5 describe the use of geospatial information for auditing disaster risk reduction and for auditing response and recovery activities.

The SAI of the Netherlands led the preparation of ISSAI 5540. It was assisted in this by experts in the field.

The 5500 series of ISSAIs on disaster-related aid is published by INTOSAI on the website of the Professional Standards Committee.⁶

When consulted on the draft ISSAIs, Valerie Amos, Under-Secretary-General for Humanitarian Relief and Emergency Relief Coordinator, United Nations commented:

“In the view of OCHA,⁷ these drafts are extremely thorough, and will be of great use to supreme audit institutions once they are formally approved.”

10. IFAF: Improving accountability and transparency in humanitarian aid

The transparency of and accountability for humanitarian aid has become an issue of considerable importance for donors and other stakeholders in recent years. Supreme Audit Institutions are well-positioned to promote accountability and transparency. Through their audits, they can identify weaknesses in the existing arrangements and propose improvements to make disaster-related aid better reported, more accountable and more effective. In this context, SAIs have called for better quality financial reporting and greater availability of information on flows of disaster-related aid. There is a need for consistently reliable and complete information concerning the individual flows of disaster-related aid to allow an overall picture of the situation to be constructed and to form a global view of aid donated for humanitarian crises, of who contributed aid and of where and on what it was

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www.issai.org

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The United Nations Office for the Coordination of Humanitarian Affairs

spent. At the same time the reporting requirements on organisations should not constitute an untenable burden.

To meet the need thus identified by SAIs, the WG AADA has prepared INTOSAI GOV 9250, which presents the Integrated Financial Accountability Framework (IFAF). The IFAF is a framework for preparing and making publically available standardised ex post financial information on humanitarian aid flows. This information is presented in IFAF tables prepared by all entities involved in the donation, receipt or implementation of humanitarian aid. The IFAF tables are audited and then published on the internet.

Humanitarian aid can be financial or in-kind (expressed in its equivalent monetary value).

IFAF tables include receipts and payments (or equivalent for in-kind donations) of humanitarian aid which are cash transfers during the financial year (not pledges or accrued expenditure).

The data for preparing IFAF tables comes from the same financial systems used for preparing the entities' financial statements.

Entities preparing IFAF tables apply the same rules as those used in drawing up their financial statements.

IFAF tables are audited by entities' external auditors.

IFAF tables and the statements of the external auditors are published by the entities on their websites.

WG AADA has worked with the International Aid Transparency Initiative (IATI) to develop solutions for producing IFAF tables and making them available on the internet as open data.⁸

IFAF tables are simple to prepare and understand. They are transparent and can be linked together and compared. They are drawn up from quality data and audited.

A variety of entities donating and receiving humanitarian aid have successfully prepared IFAF tables using data already existing in their financial systems.

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See INTOSAI GOV 9250 for more on this and also the IATI website www.iatistandard.org/ifaf

INTOSAI GOV 9250 has been reviewed by 30 organisations⁹ and takes account of the comments received on the IFAF. For example, The World Bank:

“the development of the proposed common reporting framework (...) is a very significant step forward...”

Another example: the United Nations Development Programme (UNDP):

“...it will undoubtedly contribute to achieving a very important milestone in the agenda for greater clarity and better understanding of financial information and flows regarding humanitarian aid.”

INTOSAI GOV 9250 provides guidance on how IFAF tables should be prepared and audited and made available as open data. However, this is only the beginning of the story. The next step is the implementation of the IFAF initiative by stakeholders in humanitarian aid. This involves donors and recipients of humanitarian aid preparing IFAF tables and making the publication of IFAF tables a condition of receiving aid.

More information about IFAF is provided in **INTOSAI GOV 9250**.¹⁰

11. The way forward

The 5500 series of ISSAIs on auditing disaster-related aid and INTOSAI GOV 9250 on the IFAF are available to practitioners on the website of INTOSAI’s Professional Standards Committee.¹¹ INTOSAI supports active use of the ISSAIs and the INTOSAI GOV by its members and envisages that they should be taken forward in the following ways.

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United Nations Development Programme, United Nations Strategy for International Risk Reduction, United Nations Office for Internal Oversight Services, the World Bank, the European Commission, Representatives of Internal Audit Services of United Nations organisations multilateral financial institutions and other associated intergovernmental organisations, the Humanitarian Accountability Partnership, Publish What You Fund, Catholic Relief Services, IATI and many SAIs.

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[http://www.issai.org/intosai-guidance-for-good-governance-\(intosai-gov\)/](http://www.issai.org/intosai-guidance-for-good-governance-(intosai-gov)/)

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www.issai.org

The 5500 series of ISSAIs

1. The promotion of the ISSAIs for training and knowledge-sharing purposes through the INTOSAI Development Initiative and regional working groups, etc.
2. The collection of examples of auditing disaster-related aid from SAIs. These should be posted to the website of the INTOSAI Working Group on Environmental Audit (WGEA) which can be consulted by all SAIs. A brief report can be made on progress in gathering examples to INCOSAI in 2016.¹²
3. The review and update of the ISSAIs, incorporating additional examples and references, for presentation to XXIII INCOSAI in 2019.

INTOSAI GOV 9250

1. Stakeholders of humanitarian aid, both providers and recipients, should prepare IFAF tables and encourage their partners to do so as well;
2. Work should continue so that the production of IFAF tables is integrated into the IATI initiative by further developing IATI tools to enable this; and
3. SAIs should continue to support the IFAF initiative and recommend its implementation wherever possible.

Following the disbanding of INTOSAI WGAADA at the XXI INCOSAI in 2013, background information on the work of the Working Group, the 5500 series of ISSAIs and INTOSAI GOV 9250 are held on the website of the INTOSAI Knowledge Sharing Committee <http://intosaiksc.org/archives.php?syn=1&e=0#0> .

¹² <http://www.environmental-auditing.org/>.

Annex 1

Historical note on the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid

1. The interest of SAIs in accountability for and the audit of disaster-related aid reflects the growing interest shown by the media, disaster victims, and donors (including taxpayers) in the use of disaster-related funds. Interest turned into action following the experience of SAIs after the disaster which occurred in South East Asia in 2004. On 26 December, the third biggest earthquake ever recorded struck off the west coast of Sumatra, Indonesia. It triggered a series of devastating tsunamis along the coasts of most landmasses bordering the Indian Ocean, killing over 230,000 people in fourteen countries, and inundating coastal communities with waves up to 30 meters high. It was one of the deadliest natural disasters in recorded history. Indonesia was the hardest hit country, followed by Sri Lanka, India, and Thailand. The plight of the affected people and countries prompted a worldwide humanitarian response. In all, the worldwide community donated more than USD14 billion in humanitarian aid.

2. This vast amount of aid flowed from many different donors to many different recipients. Arrangements for the coordination and reporting of the aid were not in place. SAIs and other stakeholders assessed the situation and found that there was little information on aid flows and that it was difficult to establish an audit trail. In 2005, INTOSAI decided to contribute its collective auditing experience to the international community to enhance the accountability for and the 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, intermediary bodies and recipients) and to collaborate on the audit of the aid.

3. In January 2005 – at the meeting of the INTOSAI Finance and Administration Committee – INTOSAI members discussed what INTOSAI could do to enhance accountability over tsunami aid spending. The INTOSAI Governing Board established the INTOSAI Task Force on the Accountability and Audit of Emergency Aid in November 2005. The Task Force recommended that guidance should be prepared on best practice and on appropriate tools for the audit of disaster-related aid. INTOSAI accordingly set up the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid at the XIX INCOSAI in Mexico in 2007.

4. INCOSAI in 2007 gave the Working Group the following mandate:
 - to strive for enhanced accountability and transparency of disaster-related aid, in close cooperation with relevant stakeholders, by addressing the issue of the lack of a single information structure, and

 - to develop guidelines and best practices for SAIs auditing disaster-related aid.

In 2010 the XX INCOSAI in South Africa commended the work being undertaken and extended the mandate by asking the Working Group to examine the usefulness of its work for the whole of humanitarian aid.

At the end of its second term, the Working Group had completed its work and was in a position to present to the XXI INCOSAI in China the following:

A new 5500 series of ISSAIs on auditing disaster-related aid including examples of good practice provided by SAIs which were WG members or which participated in coordinated audits, surveys or widespread consultation on auditing disaster-related aid.

INTOSAI GOV 9250 presenting the Integrated Financial Accountability Framework (the IFAF) for making publically available transparent, ex post, audited information on humanitarian aid.

Annex 2

Members of the Working Group

Since it was established in 2008, the Working Group has had a membership of between 18 and 23 SAIs with a balance of representatives from donor and potential aid recipient countries and from a wide variety of geographical locations.¹³ Membership has remained fairly constant over the six years of the life of the Working Group. In 2013, the following SAIs were members: Austria, Chile, China, the European Court of Auditors, France, Georgia, India, Indonesia, Jamaica, Japan, Kenya, Korea (Republic of), the Netherlands, Norway, Pakistan, Peru, the Philippines, Romania, Russian Federation, Sri Lanka, Turkey, the Ukraine¹⁴ and the United States of America. The European Court of Auditors chaired the Working Group and provided its secretariat.

¹³

Members include 6 of the top 10 donors and 2 of the top 10 recipients, according to the 2012 Global Humanitarian Assistance Report. See <http://www.globalhumanitarianassistance.org/report/gha-report-2012>

¹⁴

The audit of disaster-related aid has also been addressed by the EUROSAI Task Force on the audit of funds allocated to disasters and catastrophes, chaired by the SAI of the Ukraine. See <http://www.ac-rada.gov.ua/control/eurosai/en/>

Appendix 3

Acknowledgements

The INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid wishes to express its appreciation for the contributions made by INTOSAI members, especially those which prepared and contributed to the 5500 series of ISSAIs and INTOSAI GOV 9250 on the IFAF, those which participated in the parallel audits and those which replied to the surveys.

The Working Group is also grateful for the valuable contributions made by other INTOSAI Working Groups and Committees, SAIs which commented on the ISSAIs and the INTOSAI GOV and others organisations which provided comments, advice and examples, including:

The Special Representative of the UN Secretary-General for Disaster Risk Reduction (UNISDR)
 The United Nations Office for Internal Oversight Services (UN OIOS)
 The United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA)
 The Central Emergency Response Fund (OCHA CERF)
 The United Nations Office Against Drugs and Crime (UNODC)
 The United Nations Development Programme (UNDP)
 The United Nations Board of Auditors (UNBOA)

Development Assistance Committee of Organisation of Economic Cooperation and Development (OECD DAC)
 The European Commission (DG ECHO)
 The European Anti-Fraud Office (OLAF)
 The European Commission Internal audit Service
 The Representatives of Internal Audit Services of United Nations organisations, multilateral financial institutions and other associated intergovernmental organisations (RIAS) Inter-American Development Bank, IDB (Representation in Chile)
 The World Bank

General Government Internal Auditing Council (CAIGG - Advisory body to the President of Chile)
 Dutch Land Registry Office (Kadaster)
 The Netherlands Ministry of Foreign Affairs
 Netherlands Space Office
 The Swedish International Development Agency (SIDA)

AidInfo
 ESRI Netherlands
 Good Humanitarian Donorship (GHD)
 International Aid Transparency Initiative (IATI)
 Humanitarian Accountability Partnership (HAP International)
 PublishWhatYouFund
 Transparency International
 Faculty of Geo-Information Science and Earth Observation (ITC) of the University of Twente

Ernst and Young

McGladry and Pullen LLP – Certified Public Accountants

Audit Firms in Chile (Deloitte - Ernst and Young – PricewaterhouseCoopers – BDO – RSM – PKF) PC Netherlands

Agency for the Rehabilitation and Reconstruction of Aceh and Nias (BRR)

Catholic Relief Services

Catholic Organisation for Relief and Development Aid (CORDAID)

Cooperative for Assistance and Relief Everywhere - CARE International (USA)

Cooperative for Assistance and Relief Everywhere (CARE)

Concern Worldwide

Desafío Levantemos Chile

International Rescue Committee (IRC-UK)

Fundación un Techo para Chile

Management Accounting for Non-Governmental Organisations (MANGO)

Samenwerkende Hulporganisaties (SHO)

Voluntary Organisations in Cooperation in Emergencies (VOICE)

Jan Pieter Lingen, consultant Public Finance-Audit

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