

Strengthening National Auditing through Disaster Risk Reduction: From Risk Awareness to Accountability

EUROSAI Annual Online Seminar |

13 October 2026



UNDRR

UN Office for Disaster Risk Reduction


SENDAI FRAMEWORK
FOR DISASTER RISK REDUCTION 2015-2030

Challenge: growing disaster risk



SENDAI FRAMEWORK

FOR DISASTER RISK REDUCTION 2015-2030

Reducing disaster mortality



Reducing disaster-affected people



Reducing economic losses



Reducing damage to critical infrastructure and basic services disruptions



Increasing national and local disaster risk reduction strategies



Enhancing international cooperation and financing for disaster reduction



Increasing availability and access to early warning systems



TargetA · Mortality

-65%

Deaths per 100,000 population,
2005–2014 → 2016–2025.
37,900 lives lost per year on
average.

TargetB · Affected people

+100%

Affected per 100,000
population, 2005–2014 →
2016–2025. ~100 million
people affected per year.

TargetC · Economic loss

US\$1T+

Total direct economic loss,
2016–2025 – over 0.3% of
reporting countries' combined
GDP.

TargetD · Infrastructure

92,947

Units damaged or
destroyed annually,
2016–2025. 1.6M+
disruptions to basic services.

Strengthening national auditing through DRR

Financial Audit

- Economic cost of disasters
- Impact of disasters on **financial statements** to be considered, where relevant

Performance Audit

- **Financial performance** of DRR investments to reduce disaster risk and impact of climate change

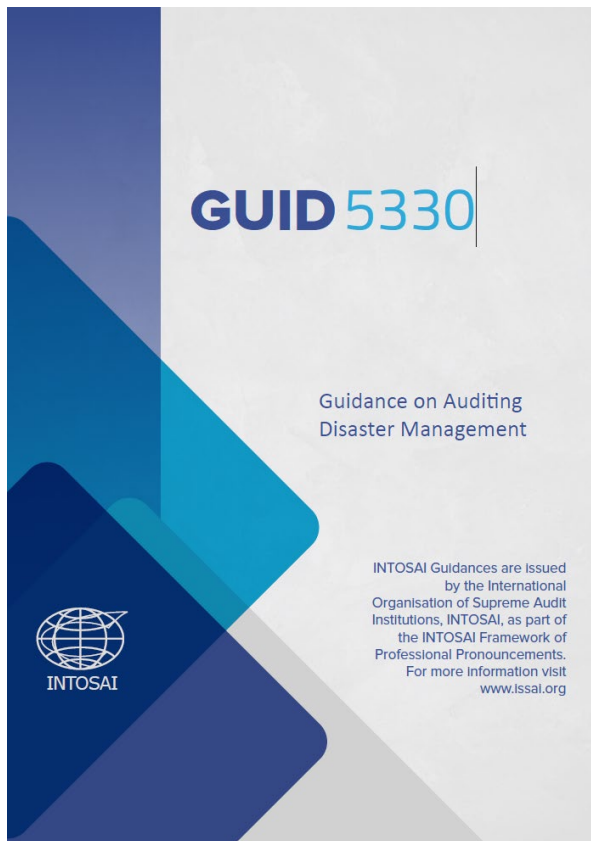
Compliance Audit

- Auditing risk-based measures in **development planning**
- Shift from reactive crises management to proactive risk management

UNGA Resolution on SAIs [A/RES/79/231, Dec 2024]

- Role of SAIs in addressing climate change through independent and objective assessments of national actions, fostering the efficient allocation of resources, assessing policy effectiveness
- Encourages Member States to consider climate-related findings and recommendations in SAI reports.

Strengthening DRR through national auditing



GAO

October 2019

Disaster Resilience Framework

Principles for Analyzing Federal Efforts to Facilitate and Promote Resilience to Natural Disasters



Accessible Version

GAO-20-100SP





GLOBAL PLATFORM FOR
DISASTER RISK REDUCTION



SWITZERLAND
2-6 JUNE 2025

The Geneva Call for Disaster Risk

*...engaging national **supreme audit institutions** and independent oversight bodies enhance transparency and accountability...*



ASIA-PACIFIC MINISTERIAL CONFERENCE
ON DISASTER RISK REDUCTION



PHILIPPINES
2024

*Priority should be given to ensuring predictable and annual financial allocations in national and local budgets for investments in risk prevention and reduction. **National Supreme Audit Institutions** are important partners in these critical efforts.*

Emerging opportunities

DATA : Monitoring of Sendai Framework and SDGs undrr.org/SFM

SNAPSHOT	GLOBAL	COUNTRY	RESOURCES
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Snapshot of SFM

Strong accountability is one of the cornerstones of the Sendai Framework for Disaster Risk Reduction. A set of 38 indicators, recommended by an Open-ended Intergovernmental Expert Working Group, are used to track progress in implementing the seven targets of the Sendai Framework as well as its related dimensions reflected in the Sustainable Development Goals 1, 11 and 13.

Based on 167 countries reporting as of 1 April 2025

A - Mortality 417,300 Cumulative number of deaths and missing persons attributed to disasters, 2015-2024	B - People affected Over 1.2 billion Cumulative number of affected people attributed to disasters, 2015-2024	C - Economic loss >1 trillion \$ Cumulative reported economic loss since 2015, attributable to disasters
D - Infrastructure damage 851,000 Number of critical infrastructure damaged and destroyed since 2015, attributable to disasters	D - Infrastructure damage 1,600,000 Number of disruptions to services since 2015, attributable to disasters	E - strategy 137 Countries with national disaster risk reduction strategies
E - Strategy 73% Percentage of local governments reporting the presence of DRR strategies (or equivalent)	F - Cooperation >40 billion \$ Total international cooperation receipts in support of DRR work	F - Cooperation 1,970 Number of international cooperation initiatives in support of DRR work
G - Early warnings 119 Number of countries reporting the existence of multi-hazard early warning systems		

Sendai Framework
for Disaster Risk Reduction
2015-2030



A

Number of deaths, missing persons and persons affected by disaster per 100,000 people



B

Direct disaster economic loss in relation to global gross domestic product (GDP)



C

Direct disaster economic loss in relation to global GDP, including disaster damage to critical infrastructure and disruption of basic services



D



E

Number of countries with national and local disaster risk reduction strategies



F

Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015-2030



G

SUSTAINABLE DEVELOPMENT GOALS

Goal 1.
Target 1.5



Goal 11.
Target 11.5



Goal 11.
Target 11.b

Goal 13.
Target 13.1



176 countries reporting on Sendai Framework Monitor

- 2/3rd of countries have reported on SDG-related targets
- Only 50% have ever reported on all seven targets

Leveraging DRR to strengthen national auditing

Stronger accountability in risk governance

- Audit stocktake:
 - National reporting systems on Sendai Framework, SDGs (and forthcoming GGA indicators)
- Audit standards
 - Leveraging the most updated DRR data standards and official metrics
- Capacity building
 - Workshops, and technical guidance and advice
- Applying disaster and disaster risk information in the context of auditing
 - Access to official statistics and other DRR data

Training programme on auditing disaster risks



- Survey conducted on Audit of Disaster Risk Reduction
- **Webinar 1 - 16 September 2026:** Understanding Disaster Risk Reduction
- **Webinar 2 - 4 November 2026:** Audit of DRR: Sendai Data and Indicators
- **In-person workshop at iCED, Jaipur 22 – 26 February 2027:** Auditing Disaster Risk Reduction

Outline

- 1:** Understanding DRR and the Sendai Framework – principles, priorities, and global targets & linkages with SDGs
- 2:** Sendai Data and Indicators for Audit – monitoring systems, indicators, and audit evidence
- 3:** Financial Auditing of DRR – expenditure, losses, and procurement risks (Aligned with Sendai Priorities 2 & 3 – Governance and Investment)
- 4:** Compliance Auditing of DRR with Audit Findings & Policy Impact
- 5:** Performance and Risk-Based Auditing of DRR – effectiveness, value for money with policy outcomes

UNDRR learning resources for Supreme Audit Institutions

- [Monitoring & Evaluation of Early Warning for All](#)
- [Disaster Risk Reduction Financing training](#)
- [UNDRR training catalogue](#)



Thank you!

