

Capacity Building Committee: Good practice notes

Business continuity planning

Introduction

In recent years a number of Supreme Audit Institutions (SAIs) have experienced severe disruption following natural and man-made disasters; examples include earthquakes in Haiti, hurricanes in Grenada and the Cayman Islands, as well as the tsunami which struck South Asia and elsewhere.

Due to the potential impact of disasters it is important for SAIs to plan in advance and put business continuity arrangements in place that will help them recover and start functioning as soon as practically possible. The business continuity planning guide is aimed at those SAIs located in disaster prone areas who may have limited experience in putting such plans in place.

D&P ref: 11335-002

What is it?

Planning before an incident occurs helps the SAI get up and running in the quickest possible time. Business continuity planning identifies which parts of the business the SAI cannot afford to lose and helps it plan how to maintain these if an incident occurs.

What does it involve?

To develop a business continuity strategy, the SAI needs to take the following four steps:

- 1 understand its business activities;
- 2 develop a business continuity strategy;
- 3 develop and implement a business continuity response; and
- 4 test, maintain and review the plan.

Where to find more information

The guide can be found at:
www.intosaiabc.org

Links to other information

The INTOSAI working group on Accountability for the Audit of Disaster-Related Aid (WGAADA) is developing a series of guides to help SAIs audit different phases of the disaster management cycle. The exposure draft of the guides can be found at <http://eca.europa.eu/portal/page/portal/intosai/ISSAIs/Finalversions/ISSAIsforapprovalbyWGAADA>.

Prepared for INCOSAI XXII Abu Dhabi 2016

