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COMMISSION ON AUDIT'S INVOLVEMENT IN DISASTER MANAGEMENT AND RESILIENCE IN CALAPAN CITY: BASIS FOR POLICY RECOMMENDATIONS

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تدخل ديوان المحاسبة في إدارة الكوارث والقدرة على الصمود في مدينة كالابان: أساس لتوصيات السياسات

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Abstract

This study determined the role of the Commission on Audit (COA) in enhancing disaster resilience in Calapan City, Oriental Mindoro through government disaster management practices. Using a descriptive correlational design, survey data were collected from 186 respondents, including city residents, local government officials, and COA auditors on their perceptions of disaster management practices, levels of resilience, and the extent of COA's financial, compliance, and performance audits. Statistical analysis, including regression and mediation analysis, revealed significant positive relationships among the three variables. The study found that disaster management significantly boosts disaster resilience, and this effect becomes even stronger when supported by COA's auditing role. Mediation analysis showed partial mediation, confirming the COA's auditing ensures that government efforts are properly implemented and translated into tangible results of resilience. The study concludes that effective oversight, good governance, and public trust lead to higher level disaster resilience. Based on the findings, the study offers policy recommendations to strengthen COA's role and enhance local disaster governance strategies.

Keywords: *disaster management, disaster resilience, COA's auditing role, good governance, public trust.*

الملخص:

هدفت هذه الدراسة إلى تحديد دور ديوان المحاسبة (COA) في تعزيز القدرة على مواجهة الكوارث في مدينة كالابان، أورينتال ميندورو، من خلال ممارسات الحكومة في إدارة الكوارث. وباستخدام التصميم الوصفي الارتباطي، تم جمع بيانات المسح من 186 مشاركًا، بما في ذلك سكان المدينة، ومسؤولو الحكومة المحلية، ومدققو ديوان المحاسبة، حول تصوراتهم لممارسات إدارة الكوارث، ومستويات القدرة على الصمود، ومدى تنفيذ ديوان المحاسبة للتدقيقات المالية، وتدقيقات الامتثال، وتدقيقات الأداء. وأظهرت التحليلات الإحصائية، بما في ذلك تحليل الانحدار والتحليل الوسيط، وجود علاقات إيجابية ذات دلالة إحصائية بين المتغيرات الثلاثة. وتوصلت الدراسة إلى أن إدارة الكوارث تعزز بشكل كبير القدرة على الصمود، ويزداد هذا الأثر قوة عند دعمه بدور التدقيق الذي يقوم به ديوان المحاسبة. كما أظهر التحليل الوسيط وجود وساطة جزئية؛ مما يؤكد أن دور ديوان المحاسبة في التدقيق يضمن تنفيذ جهود الحكومة بالشكل الصحيح، وترجمتها إلى نتائج ملموسة، تعكس القدرة على الصمود. وخلصت الدراسة إلى أن الرقابة الفعالة، والحكم الرشيد، وثقة الجمهور تؤدي إلى مستويات أعلى من القدرة على مواجهة الكوارث. وبناء على النتائج، تقدم الدراسة توصيات سياساتية لتعزيز دور ديوان المحاسبة، وتحسين استراتيجيات الحوكمة المحلية في مجال إدارة الكوارث.

الكلمات الرئيسية: إدارة الكوارث، المرونة في مواجهة الكوارث، دور مراجعة حسابات COA، الحكم الرشيد، ثقة الجمهور.

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INTRODUCTION

As more communities face increasing threats from both natural and man-made hazards, disaster risk management has gained international attention. The frequency and severity of various disasters have increased dramatically due to changes in the global climate and an increase in the scope and intensity of human activities. As a result, international frameworks, like the Sendai Framework for Disaster Risk Reduction adopted by the United Nations, stress the importance of prompt disaster preparedness as well as strong leadership, accountability, and supervision in disaster management.

Governments with good disaster management practices are observed to handle crises better, particularly when they have mechanisms in place to monitor the use of public funds. At the global level, the International Organization of Supreme Audit Institutions (INTOSAI) has issued guidelines like ISSAI 5510, which call for transparency and accountability in disaster spending. In the Philippine context, the Commission on Audit operationalizes its constitutional mandate through formal issuances such as COA Circular No. 2012-002 (*Guidelines on the Audit of the Disaster Risk Reduction and Management Fund and on the Utilization of the Local Disaster Risk Reduction and Management Fund*) and COA Circular No. 2014-002 (*Guidelines in the Preparation of the Annual Audit Reports on the Utilization of the Disaster Risk Reduction and Management Fund*). Circular No. 2012-002 prescribes the scope, objectives, and audit approach for ensuring that disaster-related funds are used for their intended purposes, including requirements for documentation, allowable expenditures, and compliance verification. Circular No. 2014-002 builds on these provisions by standardizing the reporting format for disaster fund audits, emphasizing transparency and comparability of results across local government units. These circulars serve as the primary legal-auditing framework for evaluating disaster management expenditures in the Philippines, ensuring that government interventions are not only responsive but also accountable.

Republic Act No. 10121, or the Philippine Disaster Risk Reduction and Management Act of 2010, is the main guide for disaster management practices in the Philippines. The main objective of this law is the shift from a reactive form of disaster management to a proactive one. This means that focus is put into preparedness and mitigation rather than response and recovery. To meet this goal, the government has invested in various infrastructures, like evacuation centers, flood control systems, and early warning tools, and various capability enhancement and training programs at the community level.

But despite all of these frameworks and investments, previous COA audits, as well as media coverage and civil society observations, have identified continuing problems. These include procurement issues, inadequate budgeting, and delays in aid delivery. For example, an audit of Typhoon Yolanda in 2013 revealed deficiencies in the distribution of relief and financial assistance. Recommendations were made to improve subsequent response activities. Moreover, COA reviewed the actions taken by the government during the MT Princess Empress oil spill in 2023 and identified issues such

as poor procurement and poor coordination among agencies and highlighted late resource deployment and weaknesses in how funds were spent.

In Calapan City, Oriental Mindoro, this issue is particularly pertinent. The City's disaster management initiatives have earned national recognition, such as the Gawad KALASAG Seal of Excellence. However, COA audit reports continue to highlight shortcomings such as unutilized funds and aid delays. Thus, it raises questions as to how these audits actually empower Calapan City's disaster resilience. Drawing from the researcher's experience as a State Auditor and Certified Public Accountant, this study aimed to explore how the Commission on Audit's involvement, particularly its auditing role, mediates the relationship between government disaster management efforts and the resilience of citizens in Calapan City, Oriental Mindoro. Specifically, the study sought to determine the extent of disaster management practices in Calapan City in terms of mitigation, preparedness, response, and recovery; the level of disaster resilience of citizens in terms of physical resources, infrastructure and public services, and institutional trust and governance; the extent of COA's auditing role in terms of financial audits, compliance audits, and performance audits; whether disaster management is significantly related to disaster resilience; whether disaster management is significantly related to the COA's auditing role; whether COA's auditing role is significantly related to disaster resilience; and whether the auditing role of COA mediates the relationship between disaster management and disaster resilience. Based on the results of the research, policy recommendations were formulated.

To guide the analysis, the study tested the following null hypotheses: $H1_0$, that disaster management is not significantly related to disaster resilience; $H2_0$, that disaster management is not significantly related to the COA's auditing role; $H3_0$, that COA's auditing role is not significantly related to disaster resilience; and $H4_0$, that COA's auditing role does not mediate the relationship between disaster management and disaster resilience.

This study is significant to a wide range of stakeholders: policymakers, local government officials, auditing institutions, academic researchers, and most importantly, the residents of Calapan City. Policymakers can use the findings to craft policies that encourage efficient use of public funds and create stronger communities. Local officials can enhance preparedness and response by evaluating the strengths and weaknesses of existing programs. Auditing institutions may be guided toward best practices in disaster-related audits. Citizens can gain confidence from seeing that disaster efforts are being implemented responsibly. Academic researchers may use the findings to bridge theory and practice, especially in the context of public administration and resilience.

This study's findings should be interpreted considering certain limitations. First, the data rely on self-reported perceptions, which may be influenced by perceptual bias, social desirability bias, and selective recall. Respondents' evaluations of disaster management and COA's auditing may not perfectly align with actual operational performance. Second, the sample comprises 186 respondents exclusively from Calapan

City, which may limit the generalizability of the results to other localities with different governance structures or hazard exposures. Third, the cross-sectional design captures a single point in time and cannot account for changes across multiple disaster events. Finally, the use of a 4-point Likert scale, while reducing central tendency bias, also limits the range of responses compared to 5- or 7-point scales, potentially constraining the expression of nuanced opinions.

The theoretical foundation of this study draws on three frameworks: Disaster Risk Management (DRM), Resilience Theory, and Auditing Theory. DRM provides the context for evaluating whether local disaster programs effectively reduce risks and how COA audits ensure proper execution. Resilience Theory examines how communities recover from disasters and the role of trust in institutions. Auditing Theory emphasizes the role of oversight in ensuring the proper use of public resources. Together, these frameworks guide the research in evaluating whether COA's involvement enhances disaster resilience.

METHODOLOGIES

This study applied a descriptive correlational research design to determine the relationship between disaster management practices, the COA's auditing role, and the disaster resilience of citizens in Calapan City. This design was appropriate for analyzing naturally occurring relationships among the variables without manipulating them, and it allowed the researcher to assess whether stronger disaster governance correlates with increased resilience, especially when mediated by auditing oversight.

The respondents included residents of Calapan City who have experienced disaster events, local government officials involved in disaster management, and COA auditors with relevant audit experience. Using a combination of multi-stage, purposive, and stratified random sampling, perspectives were gathered from various barangays and from individuals with direct knowledge of disaster response or auditing. A total of 186 valid responses were collected, exceeding the required minimum sample size. While this ensured representation across the city, the geographic focus may introduce sampling bias, as findings may not reflect the perceptions of residents in rural municipalities or other provinces.

A structured survey questionnaire was developed based on key constructs from the literature on disaster management, community resilience, and public sector auditing. The tool measured respondents' perceptions of the city's disaster efforts, their level of disaster resilience, and their understanding of COA's financial, compliance, and performance audits. A 4-point Likert scale, ranging from "least extent" to "great extent," was used to minimize central tendency bias and compel respondents to express agreement or disagreement rather than selecting a neutral midpoint. This design aimed to capture perceptions with greater sensitivity, enhancing the interpretability of regression and mediation analyses.

To validate the tool, expert reviews were obtained from both the Provincial Disaster Risk Reduction and Management Office and from legal and audit professionals

at COA. Construct validity was further confirmed through factor analysis, and reliability was established through high Cronbach's alpha scores for all variables, indicating strong internal consistency.

Statistical analysis was performed using Jamovi. Descriptive statistics were used to present the extent and perceptions of disaster management, resilience, and COA's role. Inferential statistics, specifically regression and mediation analysis, were used to test the study's hypotheses. The mediation model followed the classic Baron and Kenny framework, enhanced by bootstrapping methods to determine whether COA's auditing role significantly mediated the relationship between disaster management and community resilience.

All necessary ethical safeguards were observed. Informed consent was obtained, and participant anonymity and data confidentiality were maintained throughout the research process.

RESULTS AND DISCUSSIONS

1. Extent of Disaster Management Practices

Respondents evaluated four important aspects of Calapan City's disaster management practices: preparedness, response, recovery, and mitigation. The four DRRM thematic areas listed in RA 10121 align with these dimensions. Assessing the general preparedness and operational capacity of the city during disasters is made easier by knowing how the public views these. The following is a summary of the findings:

Table 1
Extent of Disaster Management Practices

Indicators	Mean	Interpretation
Disaster Mitigation	**3.12**	**Moderate**
Disaster risk reduction and management plans and contingency plans have been formulated or updated.	3.27	Moderate
Small-scale mitigation measures, such as drainage systems, flood control, and slope protection, have been constructed.	3.22	Moderate
Hazard and risk mapping has been conducted.	3.20	Moderate
Early warning systems and devices have been installed.	3.10	Moderate
Public structures have been retrofitted to enhance resilience to disasters.	3.05	Moderate
Zoning regulations and land-use plans have been enforced to prevent construction in high-risk areas.	3.02	Moderate
Reforestation and vegetative stabilization measures in disaster-prone areas have been implemented.	2.98	Moderate
Disaster Preparedness	**3.15**	**Moderate**
DRRM information, education, and communication (IEC) campaigns have been delivered.	3.28	Moderate
Operations centers have been established, and relief goods and equipment have been stockpiled.	3.26	Moderate

Disaster response teams have been trained in skills such as search and rescue and first aid.	3.18	Moderate
Regular disaster preparedness drills, such as earthquake, fire, or tsunami drills, have been conducted.	3.13	Moderate
Personal protective equipment (PPE) and other preparedness supplies have been procured.	3.13	Moderate
Early warning systems are functional and regularly tested for reliability.	3.12	Moderate
Community evacuation plans have been updated and shared with all households.	3.11	Moderate
Simulation exercises for mass evacuation have been conducted involving the community.	3.01	Moderate
Disaster Response	**3.35**	**Moderate**
Emergency medical assistance and services have been provided.	3.57	Moderate
Quick response teams have been mobilized for disaster relief operations.	3.52	Moderate
Relief goods and non-food items have been distributed to affected individuals.	3.49	Moderate
Evacuation centers have been operated, and essential services such as water, sanitation, and hygiene have been provided.	3.42	Moderate
Coordination and logistics support for disaster response efforts have been facilitated.	3.41	Moderate
Temporary shelters have been set up for displaced families.	3.33	Moderate
Mobile communication units have been deployed to restore connectivity.	3.12	Moderate
Psychosocial support services have been offered to affected individuals.	2.97	Moderate
Disaster Recovery	**3.02**	**Moderate**
Damaged public infrastructure, such as roads, bridges, and schools, has been repaired, reconstructed, and improved.	3.25	Moderate
Disaster recovery funds have been allocated transparently.	3.16	Moderate
Sustainable resettlement areas for displaced individuals have been developed.	3.10	Moderate
Damaged natural ecosystems, such as mangroves or watersheds, have been rehabilitated.	3.02	Moderate
Post-disaster needs assessments and recovery planning have been conducted.	2.96	Moderate
Community feedback on recovery programs has been incorporated.	2.92	Moderate
Livelihood assistance and recovery support have been provided to affected individuals.	2.88	Moderate
Long-term reconstruction programs have been implemented to enhance resilience.	2.88	Moderate
Overall Mean - Disaster Management Practices	**3.16**	**Moderate**

Based on the perceptions of the respondents, disaster management practices in Calapan City are seen as moderate overall. This suggests that the city has built a functional and balanced disaster management system, but there are areas that stand out, both positively and as opportunities for improvement.

As the most immediate and visible to the public, the response phase scored the highest (3.35), out of the four phases. During and immediately following a disaster, actions like emergency rescue operations, relief distribution, and quick resource mobilization are directly witnessed by the victims of disaster. Citizens' perceptions of effectiveness are naturally shaped by the most noticeable and significant government action during these times. On the other hand, even though they are still rated as moderate, preparedness and mitigation efforts are typically less noticeable. These include crucial activities that are carried out before a disaster occurs, such as planning, risk assessments, disaster drills, and infrastructure upgrades. These initiatives might not be noticed by the general public unless they involve creative or well-publicized programs because they are frequently perceived as a part of the government's regular duties. The recovery phase got the lowest score (3.02). The recovery phase normally includes rebuilding homes, reestablishing livelihoods, repairing infrastructure, and offering long-term assistance, which can take months or even years. Even though programs are still being implemented, people may feel that recovery efforts are not being distributed fairly or are taking too long. This suggests that in order to preserve public trust, the city government must clearly demonstrate its recovery efforts and communicate them more effectively. While there aren't any obvious flaws, there is definitely space for improvement, particularly in terms of increasing the impact and public understanding of the less obvious phases like mitigation and recovery, according to the generally moderate ratings for all disaster management phases.

These results are in line with Sathurshan et al. (2022), who noted that because disaster response activities are immediate and tangible, they typically attract greater public attention. Also, studies on urban governance reveal that response infrastructure is frequently given priority in cities, raising public awareness of such initiatives. The findings also support those of Khan et al. (2023), who discovered that although local governments actively carry out mitigation and preparedness plans, the public typically views these initiatives as customary practices unless they are combined with something novel or well-known. Last but not least, the recovery phase's lower score is consistent with findings from the OECD (2023), which pointed out that recovery is frequently the most difficult part for local governments. Even when significant progress is being made, maintaining public satisfaction is more difficult for long-term recovery initiatives like livelihood restoration and community reconstruction because they are typically less visible.

2. Level of Disaster Resilience

To evaluate disaster resilience, three main indicators were used in the study: physical resources resilience, infrastructure and public services resilience, and institutional trust and governance resilience. These dimensions reflect the capacity of government and community to withstand, adapt to, and recover from disasters. The findings are shown as follows:

Table 2
Level of Disaster Resilience of Citizens

Indicators	Mean	Interpretation
Physical Resources Resilience	**3.13**	**Moderate**
Public health services are prepared to handle disaster-related health issues.	3.37	Moderate
Households have sufficient resources (food, water, shelter) to survive disasters.	3.31	Moderate
Emergency health services are available during disasters.	3.23	Moderate
There is adequate storage for emergency supplies in the community.	3.12	Moderate
Livelihoods are less vulnerable to disaster impacts.	3.11	Moderate
Access to basic utilities (electricity, water) is ensured during disasters.	3.04	Moderate
Community-level resource-sharing mechanisms exist.	3.04	Moderate
Financial aid is accessible to affected families promptly.	2.86	Moderate
Infrastructure and Public Services Resilience	**3.16**	**Moderate**
The community has access to transportation options during disasters.	3.41	Moderate
Public infrastructure is resilient to disasters (e.g., roads, bridges).	3.29	Moderate
Emergency shelters are accessible and equipped.	3.27	Moderate
Waste management systems are operational during disaster events.	3.25	Moderate
Communication systems are restored quickly after disasters.	3.14	Moderate
Schools and other facilities resume operations promptly post-disaster.	3.02	Moderate
Public services (water, electricity) are restored quickly after disasters.	2.99	Moderate
Disaster-resistant building codes are enforced for new infrastructure.	2.91	Moderate
Institutional Trust and Governance Resilience	**3.23**	**Moderate**
Community members trust authorities to manage disasters effectively.	3.48	Moderate
Regular updates on disaster-related initiatives are provided by authorities.	3.44	Moderate
Government officials are held accountable for the proper management of disasters.	3.32	Moderate
Collaboration with local NGOs and community leaders is evident.	3.17	Moderate
Authorities actively engage the public in disaster risk management	3.15	Moderate

decision-making.		
Disaster management plans are transparent and participatory.	3.13	Moderate
Accountability mechanisms are in place for disaster management efforts.	3.11	Moderate
Citizens' feedback on disaster management is actively sought and integrated.	3.02	Moderate
Overall Mean - Disaster Resilience	**3.17**	**Moderate**

Overall, Calapan City residents perceived to have a moderate level of disaster resilience. Institutional trust and governance resilience received the highest score (3.23), out of all the resilience components. This indicates that citizens generally trust the leadership, disaster policies, and decision-making of their local government. This trust is crucial because it affects people's willingness to participate in preparedness activities, follow official instructions, and aid in community recovery efforts. Roads, hospitals, power, water, and communication networks are among the critical systems that people believe to be largely dependable in times of disaster, according to the moderate rating for infrastructure and public services resilience. These systems are essential for maintaining law and order, preventing further harm, and accelerating the community's recovery. To further increase overall resilience, the rating also indicates that these systems could be strengthened in a few areas. Although city-wide systems are reasonably robust, many households may still find it difficult to prepare for disasters on their own, as indicated by the slightly lower physical resources resilience score (3.13). This could indicate that certain families lack personal preparedness plans, have insufficient emergency supplies, or are less able to adjust due to social or economic circumstances. This draws attention to a crucial gap: household preparedness continues to be a vital component of community resilience even in the event that government systems function effectively. In conclusion, even though system-level resilience and institutional trust seem to be strong, there is opportunity to build resilience from the ground up by giving households, especially the most vulnerable, the information, resources, and assistance they need to be better prepared.

These findings fit well with previous research. For example, Aldrich and Meyer (2015) and Kapucu and Garayev (2011) stressed that strong institutional trust boosts civic engagement and collective disaster response, as people are more likely to cooperate and follow safety guidelines when they trust their leaders. The moderate score for infrastructure echoes the work of Tierney (2014), who highlighted how resilient infrastructure helps keep communities stable and prevents further problems during disasters. Similarly, Cutter et al. (2010) pointed out that dependable infrastructure is key to speeding up recovery and protecting vulnerable populations. The lower rating for physical resources aligns with findings from Paton (2013) and Wachinger et al. (2013), who noted that household preparedness often falls behind institutional efforts because of differences in income, location, and access to resources. This shows the need for more inclusive disaster risk reduction strategies that reach all community members. Overall, the composite mean of 3.17 reflects that leadership and services are perceived as strong,

but also highlights household-level weaknesses. Paton and Johnston (2017) recommend that the best way to build disaster resilience is through strengthened top-down governance and bottom-up community preparedness.

3. Extent of COA's Auditing Role

To examine the citizens' perceptions of COA's role in ensuring that disaster-related funds are managed effectively and in accordance with regulations, the study focused on three types of audits: financial, compliance, and performance. The results are as follows:

Table 3
Extent of COA's Role

Indicators	Mean	Interpretation
Financial Audit	**3.52**	**Great**
The Commission on Audit: ensures that disaster-related funds are used effectively and equitably.	3.69	Great
Monitors fund disbursement to ensure alignment with approved disaster management plans.	3.60	Great
Verifies the proper allocation of funds for disaster response and recovery efforts.	3.60	Great
Provides transparent reports on the utilization of disaster-related funds.	3.60	Great
Identifies and addresses irregularities in the use of disaster-related financial resources.	3.59	Great
Reviews the allocation of disaster-related loans and grants.	3.47	Moderate
Evaluates budget reallocations for disaster-related expenses.	3.34	Moderate
Audits the flow of international donations for disaster relief.	3.27	Moderate
Compliance Audit	**3.49**	**Moderate**
Reviews the compliance of disaster-related infrastructure projects with resilient building codes.	3.59	Great
Monitors adherence to disaster-related laws and policies by local authorities.	3.58	Great
Examines adherence to anti-corruption policies in disaster-related procurement.	3.55	Great
Ensures compliance with timelines for disaster fund disbursement.	3.52	Great
Verifies adherence to environmental policies in post-disaster recovery projects.	3.51	Great
Verifies compliance of disaster risk management plans with national standards.	3.46	Moderate
Ensures that procurement processes for disaster-related projects adhere to government regulations.	3.39	Moderate
Ensures that external partnerships for disaster response comply with agreed terms.	3.35	Moderate
Performance Audit	**3.41**	**Moderate**
Evaluates the effectiveness of disaster preparedness and response programs.	3.67	Great
Measures the performance of government agencies in achieving	3.48	Moderate

disaster resilience goals.		
Uses audit findings to recommend improvements in disaster management strategies.	3.47	Moderate
Evaluates the impact of disaster response efforts on affected communities.	3.41	Moderate
Identifies gaps in disaster resilience planning and implementation.	3.33	Moderate
Audits the sustainability of rehabilitation projects.	3.31	Moderate
Assesses the efficiency of early warning systems and evacuation plans.	3.30	Moderate
Reviews the outcomes of disaster-related training programs for community members.	3.28	Moderate
Overall Mean - COA's Role	**3.47**	**Moderate**

Based on the results, the respondents perceive that COA's role is moderately implemented with an average score of 3.47. Financial audit got the highest score (3.52) which shows that residents really value financial transparency. It makes sense that people are usually worried about possible financial abuse during disaster relief and recovery operations. By looking for corruption or inefficiencies, COA's financial audits directly address these issues. The highest rating for financial audits indicates that people are reassured that disaster funds are being appropriately accounted for, which contributes to the development of trust in the management of these resources. Conversely, compliance audits scored 3.49, which is considered moderate. Since compliance audits frequently take place behind the scenes to ensure that government procedures adhere to current laws, rules, and regulations, it would appear that these audits don't have the same impact or visibility. The public might not completely understand their significance because their work isn't as well-known. Although the specifics of regulatory enforcement may not be immediately apparent, people are aware that compliance audits contribute to the fair and transparent management of disasters. Performance audits received the lowest score (3.41), suggesting that fewer people understand the significance of these audits. Performance audits concentrate on results and program success, which can be difficult for the general public to comprehend due to their complexity. Because of this, citizens may not always understand how these audits improve disaster management or services. Despite the fact that performance audits are essential for enhancing overall disaster resilience, this knowledge gap may account for the lower regard for their worth.

Since COA's auditing role is perceived as moderately effective, showing their work more frequently and in a more understandable manner would increase visibility and public awareness and increase appreciation for its contributions to disaster resilience.

These findings align with Van der Voet and Steijn (2021) which highlighted that transparent financial auditing builds public trust by addressing worries about corruption and misuse of public funds. Pollitt and Bouckaert (2017) noted that strong compliance auditing promotes public confidence by ensuring government actions follow the laws

and standards. The lower score for performance audits is aligned with the concerns raised by Lonsdale, Wilkins, and Ling (2011), who pointed out that these audits often have technical findings that are hard to communicate to non-experts.

Overall, the results show that COA plays an important role in helping communities become more prepared for disasters. This supports what Gendron, Cooper, and Townley (2001) said about how audit offices are key in keeping the government accountable while Bovens, Goodin, and Schillemans (2014) suggested, that being more open and sharing information clearly can help people see the value of audit work.

4. Relationship Between Disaster Management and Disaster Resilience

To determine the relationship between disaster resilience and disaster management, a regression analysis was conducted. Results of the analysis is presented below.

Table 4
Relationship Between Disaster Management and Disaster Resilience

Predictor	Estimate	SE	t	p
Intercept	19.605	3.3141	5.92	<.001
Disaster Management	0.577	0.0334	17.25	<.001

The results show that the overall effect, which correspond to the mediation model's c-path, was 0.577 with a p-value below 0.001. This indicates that the outcome is statistically significant, demonstrating that increased community resilience to disasters is a direct result of improved disaster management.

When local governments improve their risk assessment, planning, and post-disaster recovery efforts, the community is better equipped to deal with and recover from disasters. Considering the positive coefficient, when citizens see that the government is well-equipped and running smoothly, they feel more prepared and safe. This is consistent with the findings of Aldunce et al. (2015), who noted that strong disaster management systems promote preparedness and adaptive behaviors, which in turn increase resilience.

By rejecting the null hypothesis $H1_0$, this study shows that the local government should continue to improve its disaster management practices. To ensure that people are prepared for any challenges in the future, disaster management should constantly be updated and improved.

5. Relationship Between Disaster Management and COA's Auditing Role

Subsequent investigation revealed the connection between COA's auditing function and disaster management procedures, which corresponds to the a-path in the mediation model.

Table 5
Relationship Between Disaster Management and COA's Auditing Role

Predictor	Estimate	SE	t	p
Intercept	45.782	4.9635	9.22	<.001
Disaster Management	0.383	0.0501	7.66	<.001

The results showed a significant positive relationship, with a regression coefficient of 0.383 ($p < .001$). This suggests that COA's auditing functions are more efficient when disaster management are better. The positive coefficient means that as disaster management procedures improve, COA's audits also become more targeted and comprehensive, ensuring that disaster-related funds and resources are appropriately tracked and utilized. This shows how better disaster management creates opportunities for more detailed and rigorous audits, which in turn support greater accountability and transparency.

This finding aligns with Gupta's (2018) idea that when governance in disaster response improves, the public expects stronger accountability measures. It also highlights the importance of continuously improving both disaster management and auditing processes to get better overall results.

The study shows that when disaster management improves, auditing also becomes more effective, thus, the null hypothesis $H2_0$ is rejected. This stresses the need for ongoing coordination between these two important systems to make the biggest positive impact.

6. Relationship Between COA's Auditing Role and Disaster Resilience

The study also determined the relationship between COA's auditing role and disaster resilience, corresponding to the b-path in the mediation model. Disaster management procedures were incorporated as a control variable in the analysis to ensure that the effect being measured was exclusively due to COA's auditing role.

Table 6
Relationship Between COA's Auditing Role and Disaster Resilience

Predictor	Estimate	SE	t	p
Intercept	6.858	3.6526	1.88	0.0062
Disaster Management	0.470	0.0350	13.43	<.001
COA's Role	0.278	0.0449	6.21	<.001

With a coefficient of 0.278 ($p <.001$), the findings demonstrated a significant positive correlation between disaster resilience and COA auditing. This indicates that even after taking into consideration the efforts of disaster management itself, residents view COA as a direct factor in making them more resilient to disasters. COA helps build transparency and accountability by ensuring resources are utilized fairly, programs are implemented properly, and any problems are addressed quickly. This boosts public trust

and supports systems that help communities prepare for, cope with, and recover from disasters. The study shows that COA's auditing role has a meaningful impact on disaster resilience, as also noted by Ali and George (2021).

Because of this, the study rejects the null hypothesis $H3_0$, which suggested there was no relationship between COA's auditing role and disaster resilience. This confirms how important COA's auditing functions in strengthening the community's ability to withstand and bounce back from disasters.

7. Mediation Effect of COA's Auditing Role

A mediation analysis was conducted to assess how COA's role mediates the relationship between disaster management practices and disaster resilience. The results of the analysis are summarized as follows:

Table 7
Mediation Analysis Results

Effect	Estimate	SE	Z	p
Indirect	0.107	0.022	4.86	0.0062
Direct	0.470	0.0347	13.54	<.001
Total	0.577	0.0333	17.34	<.001

The results showed a total effect of 0.577 ($p < .001$), which represents the overall relationship between disaster management and disaster resilience. This confirms the previously presented result. This finding indicates that improvements in disaster management practices significantly enhance resilience outcomes by bolstering preparedness, mitigating risks and expediting recovery efforts. This includes strengthening infrastructure, postering community awareness and implementing effective early warning systems.

When COA's auditing role was introduced as a mediator, the direct effect of disaster management on resilience declined to 0.470 ($p < .001$), while an indirect effect of 0.107 ($p < .001$) emerged. This implies partial mediation, which suggests that COA's auditing procedures help explain how disaster management is translated into disaster resilience. The mediation is statistically significant, indicating that COA's oversight significantly strengthens disaster resilience.

These findings highlight that resilience is not solely the result of well-planned disaster management programs but also of governance mechanisms that ensure integrity, compliance, and continuous improvement. COA's audits act as a safeguard, making sure policies turn into real results by checking that disaster programs are done right and resources properly utilized. This shows how much COA contributes by keeping the system accountable and helping communities stay prepared.

These findings align with what Paton and Johnston (2017) said that disaster preparedness works better when strong governance backs it up. The partial mediation here provides solid proof of that idea, showing that COA's auditing strengthens disaster

management by promoting transparency and making sure goals are met. Scott (2014) also points out that auditing institutions turn government efforts into real-world impact. Lavell and Maskrey (2014) added that many failures in disaster risk reduction come from weak governance, not technical problems. The findings show that COA's audits ensure disaster resources are used well and directly help build community resilience. De Boer and van Dijk (2016) noted that financial oversight builds trust in institutions, which is crucial for effective disaster response. Kapucu and Hu (2023) highlight how auditing improves coordination between agencies and their ability to respond quickly, while Escudero and Ghimire (2021) note that transparent audits help build public trust, encouraging people to get involved and follow guidelines. These ideas help explain why COA's auditing, even if only moderately seen by the public, plays such a strong role behind the scenes in disaster resilience.

In simple terms, this study shows that disaster management mainly builds resilience, but resilience is enhanced more when COA oversees disaster-related practices of the government. The drop from 0.577 to 0.470 means that some of the impact of disaster management comes from COA's auditing role. As a result, the null hypothesis $H4_0$, which stated that COA's auditing role does not mediate the relationship between disaster management and disaster resilience, is rejected. These results confirm COA's crucial role in converting government efforts into reliable, tangible results, and confirm that building and maintaining disaster-resilient communities require both diligent oversight and effective disaster management.

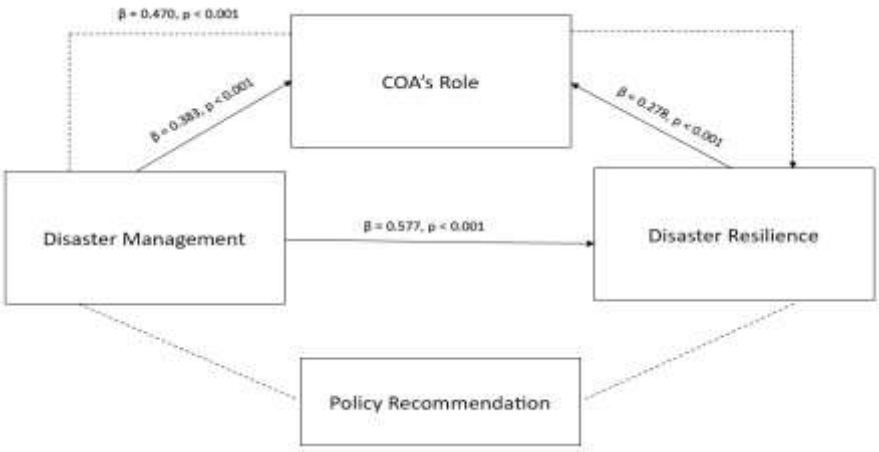

Figure 1. Conceptual Framework with Parameter Estimates

The model presents the hypothesized relationships between Disaster Management (independent variable), COA's Auditing Role (mediator), and Disaster Resilience (dependent variable), with the corresponding parameter estimates for each path displayed in the framework. Path *c* ($\beta = 0.577$, $p < 0.001$) represents the total effect of Disaster Management on Disaster Resilience. Path *a* ($\beta = 0.383$, $p < 0.001$) shows the effect of Disaster Management on COA's Auditing Role, while path *b* ($\beta = 0.278$, $p < 0.001$) represents the relationship between COA's Auditing Role and Disaster Resilience when controlling for Disaster Management. Path *c'* ($\beta = 0.470$, $p < 0.001$) denotes the

direct effect of Disaster Management on Disaster Resilience after accounting for the mediator. The reduction from $\beta = 0.577$ to $\beta = 0.470$, alongside a significant indirect effect ($\beta = 0.107$, $p = 0.0062$), confirms partial mediation indicating that COA's Auditing Role strengthens the translation of disaster management efforts into tangible resilience outcomes.

8. Findings-based Policy Recommendations

Calapan City is doing well in disaster response according to the study, but many people are unaware of how the government verifies that funds allocated for disasters are being used appropriately. Most people are aware of financial audits, but they are unaware of other methods of assessing the effectiveness of disaster programs. Additionally, the city lacks local teams to oversee these programs. Based on the findings, the following policy actions are recommended to enhance disaster governance and resilience in Calapan City. This is presented in detail through a Policy Paper in Appendix A.

1. Establish Local Audit Units for Disaster Risk Management – Create dedicated city-level audit teams trained in both finance and disaster science to monitor fund use, project implementation, and program effectiveness in real time.
2. Strengthen Public Communication of Audit Findings – Collaborate with COA regional offices to present audit results in clear, accessible formats (e.g., infographics, community briefings) to build transparency and trust.
3. Institutionalize Participatory Monitoring – Engage citizens, civil society, and community leaders in evaluating disaster preparedness, response, and recovery programs, drawing on the COA's Citizen Participatory Audit framework.
4. Enhance Capacity Building – Provide regular training for local officials and auditors on performance auditing, disaster governance, and public engagement strategies to ensure audit findings are acted upon efficiently.

CONCLUSIONS AND RECOMMENDATIONS

The study confirms the important role of city government's disaster management efforts in enhancing the disaster resilience of Calapan City residents. The strong positive relationship between them demonstrates that improved disaster management directly improves the community's ability to prepare for, withstand, and recover from disasters. The study reveals that COA's auditing enhances disaster management implementation by ensuring proper use of resources, timely implementation of projects, and addressing issues promptly. Through the efforts exerted by the COA, the level of resilience of the citizens of Calapan City is enhanced. Overall, the study concludes that resilience does not depend solely on infrastructure or emergency services, but also on the transparency, accountability and trust brought about by COA. With sound disaster management and reliable auditing in place, Calapan City is prepared for disaster risks. This study shows that resilience is best achieved when governance is open, resources are managed

responsibly, and oversight institutions like COA continue to evolve with emerging challenges.

Based on the study's findings showing moderate perceptions of disaster management, COA's auditing oversight, and community resilience, several key recommendations are proposed. First, the Sangguniang Panlungsod should establish local auditing teams dedicated to disaster risk management, trained in both finance and disaster science, to provide timely, community-based oversight and solutions. Second, both COA and the local government must enhance public communication by sharing audit results, updates, and success stories through accessible platforms to build trust and transparency. Third, disaster management should involve the community at every stage through official citizen engagement mechanisms like risk mapping, forums, and advisory groups to ensure relevance and sustainability. Lastly, regular training for local officials and auditors is essential to strengthen disaster governance, enhance technical skills, and promote accountability. Collectively, these actions will transform moderate outcomes into a more resilient and responsive disaster management system for Calapan City.

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APPENDIX

Appendix A – Policy Recommendations for Disaster Management

I. Introduction and Background of the Issue

The escalating frequency and complexity of natural disasters have made disaster risk governance a critical concern for both international and local policy agendas. The Philippines, among the most disaster-prone countries globally, has responded through frameworks like Republic Act No. 10121, empowering local governments to manage risk through preparedness, response, and recovery programs. International standards, including the Sendai Framework, emphasize not only preparedness but also governance integrity, transparency, and accountability as key enablers of resilience. The Commission on Audit (COA) helps ensure that disaster-related funds are utilized

efficiently and ethically, reducing the risk of corruption and mismanagement during crisis situations.

In Calapan City, disaster response mechanisms are well established. However, public perception of disaster preparedness and recovery remains moderate. Also, the public has limited understanding of how audits translate into improvements in disaster governance. This perception gap reflects a broader challenge in disaster governance: ensuring that accountability mechanisms are not only functioning but visible, accessible, and participatory.

II. Statement of the Problem

Although Calapan City has invested in structured disaster management programs and is ready for response, challenges remain in sustaining and communicating long-term resilience outcomes. The study identified several key issues like recovery efforts perceived as slower and less visible, disconnect between COA's audit activities and public awareness, and citizen involvement in disaster governance remains limited, reducing opportunities for participatory monitoring and bottom-up feedback.

Moreover, local audit mechanisms for disaster management are either underdeveloped or nonexistent, making it difficult to monitor the implementation of disaster-related programs in real-time. Audit recommendations often face delays in execution due to the absence of locally rooted oversight that can follow through on implementation. These gaps suggest the need for localized, responsive, and participatory accountability systems that can reinforce naudits and bring them closer to the community level.

III. Current Policies

Calapan City's disaster risk reduction framework operates under national laws such as RA 10121 and COA Circulars 2012-002 and 2014-002, which require proper utilization and audit of disaster funds. COA audits include financial, compliance, and performance reviews, which theoretically provide comprehensive oversight. However, the study found that while financial audits are well understood, compliance and performance audits lack public resonance. The absence of dedicated local structures to interpret or act on audit findings contributes to a bottleneck in translating audit results into reforms or improved community outcomes. Additionally, audit reports are not always shared in a format or platform accessible to citizens, leaving many unaware of whether and how governance lapses are addressed.

IV. Policy Recommendations, Feasibility & Implementation Strategies

1. Establish dedicated local audit units for disaster risk management

To address the absence of immediate, localized oversight, Calapan City should institutionalize dedicated local auditing units specifically tasked with monitoring disaster-related programs. These units, overseen by the Office of the City Mayor or a designated local body, would provide timely evaluations of fund disbursement, program implementation, and community feedback. These units should be equipped not only

with financial auditors but also individuals trained in disaster governance and operations, allowing for more nuanced and informed oversight.

Their localized presence enables real-time, place-specific evaluation of disaster preparedness, response, and recovery efforts—bridging the gap between audit recommendations and actual service improvements. This initiative would not require central COA supervision but would instead function as an auxiliary, community-facing mechanism. It is feasible under existing local legislative authority and can be created through a city ordinance. By assigning oversight responsibilities at the city level, implementation would be quicker, and responsiveness to issues more immediate.

2. Strengthen public communication and transparency of audit findings

A key challenge identified in the study is the limited public understanding of audit results, especially compliance and performance audits. To address this, the local government and COA regional offices should collaborate on developing accessible, jargon-free communication strategies to explain audit findings and their implications. These can include infographics, audit digests, or barangay-level forums where officials explain what audits revealed and how the city is responding.

Making audit information visible and understandable will empower citizens and build trust in public institutions. This also allows communities to hold leaders accountable and track whether disaster preparedness or recovery programs are improving. Increased communication will not only inform but also validate COA's role in strengthening resilience, correcting the perception that audits are purely bureaucratic exercises.

3. Institutionalize participatory monitoring in disaster management

To build community trust and involvement, Calapan City should implement a participatory monitoring framework, engaging residents, CSOs, and local leaders in evaluating disaster risk programs. This could draw from the COA's existing Citizen Participatory Audit (CPA) initiative but be formally adopted at the city level. In practice, this would mean involving citizen representatives in inspecting evacuation centers, verifying the delivery of relief goods, or auditing the timelines of recovery projects.

By opening up disaster governance to citizens, the city will benefit from grassroots feedback, localized knowledge, and community validation. This strategy also complements formal auditing mechanisms by expanding the evidence base and improving public accountability. Participation increases the legitimacy and relevance of governance interventions and can significantly enhance disaster preparedness at the household and barangay levels.

4. Enhance capacity building for local government and audit personnel

To ensure audit quality and governance responsiveness, the city government should invest in regular capacity-building programs for both local disaster officers and auditing personnel. This includes workshops on performance auditing, climate risk

evaluation, citizen engagement strategies, and the use of audit tools for disaster fund tracking to ensure that audit results are interpreted correctly and acted upon efficiently.

V. Summation and Conclusion

Disaster resilience is built through continuous, transparent, and participatory governance. Calapan City's progress in disaster preparedness, faces critical challenges in audit visibility, citizen involvement, and local oversight mechanisms. This policy paper proposes a cohesive strategy to address these gaps by establishing local audit units, improving audit transparency, engaging citizens, and upskilling local personnel.

By implementing these recommendations, Calapan can move from moderate to strong disaster resilience. It can become a model city where disaster-related funds are monitored in real-time, audit findings inform actual improvements, and citizens are empowered as partners in governance. Ultimately, these reforms will ensure that disaster governance is not only accountable but also inclusive, adaptive, and community-driven.

Appendix B – Survey Instrument

Commission on Audit's Involvement in Disaster Management and Resilience in Calapan City, Oriental Mindoro

SURVEY INSTRUMENT

This questionnaire aims to assess the following key dimensions:
1. Disaster Management Practices: The extent to which mitigation, preparedness, response, and recovery activities are implemented within the community.
2. Disaster Resilience of Citizens: The community's ability to withstand, adapt, and recover from disasters, focusing on physical resources, infrastructure, and institutional trust.
3. Oversight and the Role of COA: The extent to which COA's auditing functions, including financial, compliance, and performance audits, ensure accountability, transparency, and effectiveness in disaster management and resilience efforts.

1. Disaster Management Practices

Instruction: Please rate the extent to which disaster management practices are implemented in your community.

		4 Great Extent	3 Moderate Extent	2 Light Extent	1 Least Extent
Disaster Mitigation					
1	Hazard and risk mapping has been conducted.	☐	☐	☐	☐
2	Small-scale mitigation measures, such as drainage systems, flood control, and slope protection, have been constructed.	☐	☐	☐	☐
3	Reforestation and vegetative stabilization measures in disaster-prone areas have been implemented.	☐	☐	☐	☐
4	Early warning systems and devices have been installed.	☐	☐	☐	☐
5	Public structures have been retrofitted to enhance resilience to disasters.	☐	☐	☐	☐
6	Disaster risk reduction and management plans and contingency plans have been formulated or updated.	☐	☐	☐	☐
7	Zoning regulations and land-use plans have been enforced to prevent construction in high-risk areas.	☐	☐	☐	☐
Disaster Preparedness					
1	DRRM information, education, and communication (IEC) campaigns have been delivered.	☐	☐	☐	☐
2	Regular disaster preparedness drills, such as earthquake, fire, or tsunami drills, have been conducted.	☐	☐	☐	☐
3	Disaster response teams have been trained in skills such as search and rescue and first aid.	☐	☐	☐	☐
4	Personal protective equipment (PPE) and other preparedness supplies have been procured.	☐	☐	☐	☐
5	Operations centers have been established, and relief goods and equipment have been stockpiled.	☐	☐	☐	☐
6	Early warning systems are regularly tested for reliability.	☐	☐	☐	☐
7	Community evacuation plans have been updated and shared with all households.	☐	☐	☐	☐
8	Simulation exercises for mass evacuation have been conducted involving the community.	☐	☐	☐	☐
Disaster Response					
1	Relief goods and non-food items have been distributed to affected individuals.	☐	☐	☐	☐

2	Quick response teams have been mobilized for disaster relief operations.	☐	☐	☐	☐
3	Emergency medical assistance and services have been provided.	☐	☐	☐	☐
4	Evacuation centers have been operated, and essential services such as water, sanitation, and hygiene have been provided.	☐	☐	☐	☐
5	Coordination and logistics support for disaster response efforts have been facilitated.	☐	☐	☐	☐
6	Temporary shelters have been set up for displaced families.	☐	☐	☐	☐
7	Mobile communication units have been deployed to restore connectivity.	☐	☐	☐	☐
8	Psychosocial support services have been offered to affected individuals.	☐	☐	☐	☐
Disaster Recovery					
1	Damaged public infrastructure, such as roads, bridges, and schools, has been repaired, reconstructed, and improved.	☐	☐	☐	☐
2	Livelihood assistance and recovery support have been provided to affected individuals.	☐	☐	☐	☐
3	Post-disaster needs assessments and recovery planning have been conducted.	☐	☐	☐	☐
4	Damaged natural ecosystems, such as mangroves or watersheds, have been rehabilitated.	☐	☐	☐	☐
5	Sustainable resettlement areas for displaced individuals have been developed.	☐	☐	☐	☐
6	Long-term reconstruction programs have been implemented to enhance resilience.	☐	☐	☐	☐
7	Disaster recovery funds have been allocated transparently.	☐	☐	☐	☐
8	Community feedback on recovery programs has been incorporated.	☐	☐	☐	☐

2. Disaster Resilience of Citizens

Instruction: Please rate the level of disaster resilience in your community.

		4 High	3 Moderate	2 Low	1 Very Low
Physical Resources Resilience					
1	Households have sufficient resources (food, water, shelter) to survive disasters.	☐	☐	☐	☐
2	Emergency health services are available during disasters.	☐	☐	☐	☐
3	Livelihoods are less vulnerable to disaster impacts.	☐	☐	☐	☐
4	Emergency supplies storage facilities are available and accessible within the community.	☐	☐	☐	☐
5	Public health services are prepared to handle disaster-related health issues.	☐	☐	☐	☐
6	Access to basic utilities (electricity, water) is ensured during disasters.	☐	☐	☐	☐
7	Financial aid is accessible to affected families promptly.	☐	☐	☐	☐
8	Community-level resource-sharing mechanisms exist.	☐	☐	☐	☐
Infrastructure and Public Services Resilience					
1	Public infrastructure is resilient to disasters (e.g., roads, bridges).	☐	☐	☐	☐
2	Public services (water, electricity) are restored quickly after disasters.	☐	☐	☐	☐

3	Schools and other facilities resume operations promptly post-disaster.	☐	☐	☐	☐
4	The community has access to transportation options during disasters.	☐	☐	☐	☐
5	Disaster-resistant building codes are enforced for new infrastructure.	☐	☐	☐	☐
6	Communication systems are restored quickly after disasters.	☐	☐	☐	☐
7	Emergency shelters are accessible and equipped.	☐	☐	☐	☐
8	Waste management systems are operational during disaster events.	☐	☐	☐	☐
Institutional Trust and Governance Resilience					
1	Community members trust authorities to manage disasters effectively.	☐	☐	☐	☐
2	Disaster management plans are transparent and participatory.	☐	☐	☐	☐
3	Accountability mechanisms are in place for disaster management efforts.	☐	☐	☐	☐
4	Authorities actively engage the public in disaster risk management decision-making.	☐	☐	☐	☐
5	Government officials are held accountable for the proper management of disasters.	☐	☐	☐	☐
6	Regular updates on disaster-related initiatives are provided by authorities.	☐	☐	☐	☐
7	Collaboration with local NGOs and community leaders is evident.	☐	☐	☐	☐
8	Citizens' feedback on disaster management is actively sought and integrated.	☐	☐	☐	☐

3. Oversight and the Role of COA

Instruction: Please rate the extent of COA's auditing role in Calapan City, Oriental Mindoro.

		4 Great Extent	3 Moderate Extent	2 Light Extent	1 Least Extent
Financial Audit					
The Commission on Audit:					
1	ensures that disaster-related funds are used effectively and equitably.	☐	☐	☐	☐
2	verifies the proper allocation of funds for disaster response and recovery efforts.	☐	☐	☐	☐
3	provides transparent reports on the utilization of disaster-related funds.	☐	☐	☐	☐
4	monitors fund disbursement to ensure alignment with approved disaster management plans.	☐	☐	☐	☐
5	identifies and addresses irregularities in the use of disaster-related financial resources.	☐	☐	☐	☐
6	reviews the allocation of disaster-related loans and grants.	☐	☐	☐	☐
7	audits the flow of international donations for disaster relief.	☐	☐	☐	☐
8	evaluates budget reallocations for disaster-related expenses.	☐	☐	☐	☐
Compliance Audit					
The Commission on Audit:					
1	verifies compliance of disaster risk management plans with national standards.	☐	☐	☐	☐
2	ensures that procurement processes for disaster-related projects adhere to government regulations.	☐	☐	☐	☐

3	monitors adherence to disaster-related laws and policies by local authorities.	☐	☐	☐	☐
4	reviews the compliance of disaster-related infrastructure projects with resilient building codes.	☐	☐	☐	☐
5	ensures that external partnerships for disaster response comply with agreed terms.	☐	☐	☐	☐
6	verifies adherence to environmental policies in post-disaster recovery projects.	☐	☐	☐	☐
7	ensures compliance with timelines for disaster fund disbursement.	☐	☐	☐	☐
8	examines adherence to anti-corruption policies in disaster-related procurement.	☐	☐	☐	☐
Performance Audit					
The Commission on Audit:					
1	evaluates the effectiveness of disaster preparedness and response programs.	☐	☐	☐	☐
2	identifies gaps in disaster resilience planning and implementation.	☐	☐	☐	☐
3	assesses the efficiency of early warning systems and evacuation plans.	☐	☐	☐	☐
4	reviews the outcomes of disaster-related training programs for community members.	☐	☐	☐	☐
5	uses audit findings to recommend improvements in disaster management strategies.	☐	☐	☐	☐
6	measures the performance of government agencies in achieving disaster resilience goals.	☐	☐	☐	☐
7	audits the sustainability of rehabilitation projects.	☐	☐	☐	☐
8	evaluates the impact of disaster response efforts on affected communities.	☐	☐	☐	☐

Name of Respondent: _____
Address: _____
Signature: _____

Appendix C – Results of Data Gathering

Parameter	Questions	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
1. Disaster Management Practices																																																															
Disaster Mitig	1 Hazard and risk mapping has been	2	4	3	4	4	3	4	4	3	4	4	4	4	4	3	4	3	3	3	3	3	3	2	2	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	2	3	4	2	4	3	3	3	4	3	3	4	4	3	4	1	3	4	3	3	4	4
	2 Small-scale mitigation measures,	3	3	3	4	4	3	3	3	3	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	2	2	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	4	2	4	3	3	3	4	3	2	4	4	3	4	3	3	4	3	4	3	3
	3 Reforestation and vegetative stabil	3	4	3	3	4	3	4	3	4	3	4	3	3	4	4	4	2	2	2	2	2	3	2	3	2	2	3	2	1	2	2	3	3	3	3	3	3	3	3	3	1	2	4	3	4	2	3	3	3	4	3	3	3	3	3	4	3	3	4	3	4	3
	4 Early warning systems and devices	4	3	4	3	4	3	4	3	3	3	4	3	4	4	3	4	3	3	3	3	3	2	3	2	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	2	3	4	3	4	2	3	3	4	3	2	4	4	3	4	3	3	4	3	4	3	3
	5 Public structures have been retrof	1	3	4	3	4	3	4	4	4	3	4	3	3	4	4	4	3	3	3	3	3	3	3	2	2	2	3	2	2	3	3	4	3	4	3	3	3	3	3	3	3	2	4	2	4	3	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3
	6 Disaster risk reduction and manag	3	4	4	4	4	3	4	4	4	3	4	3	4	4	4	4	2	2	2	2	2	3	2	2	3	3	3	2	3	4	4	3	4	3	4	3	3	4	3	4	3	3	4	3	4	3	3	3	4	3	4	4	4	3	4	3	4	4	4	4	3	4
	7 Zoning regulations and land-use pl	1	4	4	3	4	3	3	4	4	4	4	4	2	4	3	3	2	2	2	2	2	3	2	2	3	3	3	2	1	3	3	3	3	3	3	3	4	3	3	3	2	3	4	2	4	2	3	3	3	3	4	3	3	3	3	3	3	3	3	3	4	3
	Mean - Mitigation	3.1																																																													
Disaster Prep	1 DRRM information, education, and	4	3	4	4	4	3	4	4	3	3	4	4	4	4	3	4	3	2	2	2	2	3	2	3	3	3	3	3	3	2	2	3	3	2	3	3	3	4	3	3	3	3	4	4	4	4	3	3	4	4	4	4	4	3	4	2	3	4	4	4	3	3
	2 Regular disaster preparedness dri	4	4	4	4	4	3	4	4	4	3	4	4	4	4	4	4	2	3	3	3	3	3	3	2	3	3	2	3	3	2	2	3	2	3	2	2	3	3	2	2	3	3	4	4	4	3	3	3	4	3	3	4	4	3	4	2	2	4	3	3	3	3
	3 Disaster response teams have bee	4	4	4	4	4	3	4	4	4	4	4	3	4	4	4	4	3	2	2	2	2	3	3	2	3	3	3	3	2	3	3	3	3	2	3	3	2	2	3	3	3	3	3	3	4	4	3	3	4	3	3	4	4	3	4	2	3	4	4	3	4	3
	4 Personal protective equipment (PF	3	4	3	3	4	3	4	3	4	4	4	3	3	4	4	4	3	3	3	3	3	3	2	2	3	3	2	2	2	3	3	3	2	4	2	3	3	3	3	2	3	2	4	4	4	3	3	3	4	2	3	4	4	3	4	2	2	4	4	3	3	4
	5 Operations centers have been esta	1	4	4	4	4	3	4	3	4	4	4	4	3	4	3	4	3	3	3	3	3	3	2	2	3	3	2	3	3	3	3	3	4	3	3	3	3	3	3	4	2	2	4	4	4	4	3	3	3	2	2	3	3	3	3	2	3	3	4	4	4	4
	6 Early warning systems are function	2	3	4	3	4	3	4	3	4	4	4	4	3	4	3	4	3	3	3	3	3	3	3	2	2	2	3	2	3	2	2	3	3	3	3	3	3	3	3	3	2	3	4	2	4	4	4	2	4	3	3	4	4	3	4	3	3	4	4	3	3	3
	7 Community evacuation plans have	1	3	4	3	4	3	4	4	3	4	4	4	3	4	3	4	3	3	2	2	2	3	3	3	3	3	4	3	2	3	3	3	3	3	3	3	4	3	3	3	2	3	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3
	8 Simulation exercises for mass eva	4	4	4	3	4	3	4	4	3	4	4	4	3	4	3	4	2	2	3	3	3	3	2	2	2	2	3	2	2	2	2	3	3	3	3	3	3	2	3	3	2	3	4	4	4	4	3	3	3	2	3	3	3	3	3	2	3	3	3	4	4	3
	Mean - Preparedness	3.2																																																												
Disaster Resp	1 Relief goods and non-food items ha	4	4	4	3	4	3	4	4	3	4	3	4	3	4	4	4	3	3	3	2	3	3	3	2	3	3	3	3	3	3	3	4	4	4	3	3	3	3	3	4	3	4	4	4	4	4	4	4	4	2	4	4	4	3	4	3	3	4	4	4	4	4
	2 Quick response teams have been r	4	4	4	3	4	3	4	4	3	4	4	4	4	4	4	4	2	2	2	3	2	3	3	3	2	3	3	4	3	3	3	3	3	3	4	4	4	4	3	4	4	4	4	3	4	4	4	4	4	4	4	3	4	3	4	4	4	4	3	4	4	3
	3 Emergency medical assistance an	4	3	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	2	3	2	3	3	3	2	3	3	3	4	4	4	4	4	4	4	4	4	3	3	4	3	3	4	4	3	4	3	4	4	4	3	4	2	4	4	4	4	4	4
	4 Evacuation centers have been ope	4	3	4	3	3	3	4	4	4	3	4	3	3	4	3	4	3	3	3	3	3	3	2	2	2	2	2	4	2	4	3	3	4	4	4	4	4	4	4	4	4	2	3	4	3	3	4	4	3	4	3	4	4	4	3	4	2	4	4	4	4	3
	5 Coordination and logistics support	4	3	3	4	4	4	4	4	4	4	4	4	4	4	3	4	3	3	3	3	3	3	2	2	2	2	3	2	3	3	3	4	4	4	4	4	4	4	4	4	3	3	4	3	3	3	3	3	4	3	4	4	4	3	4	2	4	4	3	3	3	4
	6 Temporary shelters have been set	4	4	4	3	4	4	3	4	4	4	4	4	3	4	4	4	2	2	2	2	2	3	3	2	2	2	3	3	1	2	2	4	4	4	4	4	4	4	4	4	3	4	4	2	3	4	3	3	3	3	3	3	4	3	3	3	4	3	4	3	4	3
	7 Mobile communication units have	3	4	4	3	4	4	4	4	3	4	4	4	4	4	3	3	3	3	3	3	3	3	3	2	2	2	3	2	3	2	2	3	3	3	3	4	3	3	3	3	2	3	4	2	3	3	3	3	4	3	2	4	3	3	4	3	3	4	3	4	4	3
	8 Psychosocial support services hav	3	3	4	3	4	4	4	4	3	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	3	2	2	2	2	3	3	3	3	3	3	3	3	3	2	4	4	2	3	4	3	2	4	3	2	4	4	3	4	2	3	4	4	4	4	4
	Mean - Response	3.4																																																												
Disaster Rec	1 Damaged public infrastructure, su	1	3	3	1	3	3	3	3	4	4	3	4	3	4	3	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	3	3	4	3	4	4	4	3	4	2	3	4	4	4	3	3
	2 Livelihood assistance and recover	2	4	4	2	4	3	3	3	4	4	4	4	3	4	3	4	2	2	2	2	2	3	2	2	2	2	2	2	2	2	2	3	2	2	2	3	2	2	2	2	3	3	4	3	4	4	3	3	3	3	2	3	4	3	3	2	2	3	4	3	3	4
	3 Post-disaster needs assessments	4	3	4	3	4	4	4	3	3	4	4	4	3	4	3	4	3	3	3	3	3	3	2	2	2	2	2	2	3	2	2	3	2	2	2	3	3	2	3	2	3	3	4	2	4	4	3	3	3	3	3	3	3	3	3	3	2	3	3	4	4	3
	4 Damaged natural ecosystems, suc	4	3	3	3	4	3	4	3	4	4	4	4	3	4	4	4	3	3	3	3	3	3	3	2	1	3	1	2	1	2	2	3	3	3	3	3	4	3	3	3	1	3	2	2	3	4	3	3	3	3	4	3	3	3	3	3	3	3	4	3	3	4
	5 Sustainable resettlement areas for	2	3	3	2	3	4	3	3	4	4	4	4	3	4	4	3	2	2	2	2	2	2	3	2	2	2	2	2	1	2	2	4	4	4	4	4	3	3	3	4	2	3	3	4	3	4	3	3	3	3	3	3	3	3	3	3	4	3	4	4	4	3
	6 Long-term reconstruction program	3	3	3	3	3	4	3	3	4	4	4	4	3	4	3	3	3	3	3	3	3	2	2	2	2	2	1	2	1	2	2	3	2	2	2	3	3	3	3	2	2	3	4	4	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3
	7 Disaster recovery funds have been	2	3	3	3	4	3	4	3	3	4	4	4	3	4	3	4	2	2	2	2	2	2	3	2	3	3	2	2	1	2	2	4	4	4	4	4	3	3	3	4	2	3	3	2	3	3	4	3	4	3	4	4	3	3	4	2	4	4	3	4	4	3
	8 Community feedback on recovery	3	3	4	3	4	3	4	3	3	4	4	4	3	4	3	3	2	2	2	2	2	2	3	3	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	2	3	4	3	3	3	3	3	3	3	3	3	4	3	3	2	3	3	4	3	3	3
	Mean - Recovery	3																																																												
	Totals	91	107	114	98	120	101	117	110	111	117	122	117	102	123	106	118	83	82	82	82	82	85	79	68	76	78	83	72	73	78	78	102	98	98	96	99	99	96	96	98	75	94	119	93	112	106	99	90	111	91	96	111	112	93	111	78	96	111	111	108	109	103
Mean - Disaster Management Practices		3.163																																																												
2. Disaster Resilience of Citizens																																																															
Physical Res	1 Households have sufficient resour	3	3	4	2	3	4	3	4	4	3	4	3	3	4	3	3	3	3	3	4	4	2	2	3	3	3	3	1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	3	4	3	3	4	4	3	4	2	3	4	4	3	3	4
	2 Emergency health services are ava	3	3	4	2	4	4	4	4	4	4	4	4	3	4	3	3	2	2	2	2	3	2	2	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	2	4	4	4	3	4	3	3	4	4	3	4	2	3	4	4	3	4	3
	3 Livelihoods are less vulnerable to c	3	3	4	3	3	4	3	3	4	4	4	4	3	4	4	3	3	3	3	3	4	2	3	2	2	2	2	2	3	2	2	3	3	3	3	3	3	3	3	3	2	3	3	2	4	4	3	3	3	3	3	3	3	3	3	2	3	3	4	4	4	4
	4 There is adequate storage for eme	4	4	4	2	3	3	4	3	3	3	4	3	3	4	3	4	3	3	3	3	4	2	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	4	4	3	3	3	3	2	3	3	3	3	2	3	3	3	4	4	4
	5 Public health services are prepare	1	4	4	3	4	4	4	4	3	4	4	4	3	4	3	4	3	3	3	3	4	2	3	2	3	3	3	1	3	2	2	4	4	4	4	3	4	3	4	4	3	4	3	2	3	3	3	3	4	3	4	4	4	3	4	3	4	4	4	4	4	3
	6 Access to basic utilities (electricity	3	4	4	1	4	4	3	4	3	4	4	4	3	4	3	3	2	2	2	2	3	2	3	2	2	2	4	1	4	3	3	3	3	3	3	3	3	4	3	3	1	3	3	2	3	3	3	3	4	3	3	4	4	3	4	2	3	4	4	3	4	3
	7 Financial aid is accessible to affec	4	3	4	1	3	3	4	4	4	3	4	3	3	3	2	3	2	2	2	2	3	2	2	2	2	2	3	1	3	3	3	3	2	2	2	3	2	3	3	2	2	4	2	2	3	3	3	3	3	3	2	3	3	3	3	2	2	3	3	3	4	3
	8 Community-level resource-sharing	4	3	4	2	3	4	3	3	4	4	4	4	3	4	3	3	3	3	3	3	4	2	2	3	2	2	2	2	3	2	2	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4
	Mean - Physical Resources	3.1																																																												
Infrastructur	1 Public infrastructure is resilient to	4	4	4	2	4	4	3	3	3	4	4	4	3	4	3	4	3	3	3	3	4	2	3	2	2	2	2	1	4	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	4	3	3	4	4	3	4	3	3	4	4	4	3	4
	2 Public services (water, electricity)	1	3	4	1	3	4	3	3	3	3	4	3	3	4	2	1	2	2	2	2	3	2	3	2	3	3	2	1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3
	3 Schools and other facilities resum	3	4	3	2	3	4	3	3	4	4	4	4	3	4	4	3	3	3	3	3	4	2	3	2	2	2	3	2	4	3	3	3	2	2	2	3	2	2	3	2	3	3	3	2	3	3	3	3	3	3	4	3	3	3	3	3	2	3	4	3	3	3
	4 The community has access to tran	4	4	3	3	4	4	4	4	4	4	4	4	3	4	3	3	3	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3	4	4	4	3	4	4	4	4	3	3	3	3	3	3	3	3	4	3	4	4	4	3	4	3	4	4	4	4	4	4
	5 Disaster-resistant building codes a	3	3	3	2	4	3	4	4	4	4	4	4	3	4	3	3	3	3	3	3	3	3	3	2	2	2	4	1	3	2	2	3	2	2	2	3	2	2	3	2	3	3	3	2	3	3	3	3	3	3	4	3	4	3	3	2	2	3	4	3	3	3
	6 Communication systems are resto	4	4	4	2	4	4	4	4	4	3	4	3	3	4	3	3	3	2	2	2	2	2	2	2	3	3	4	2	3	3	3	4	3	3	3	3	2	3	3	3	2	3	3	2	3	3	3	3	4	3	4	4	4	3	4	2	3	4	4	4	4	4
	7 Emergency shelters are accessible	3	3	4	3	4	4	4	4	4	3	4	3	3	4	3	4	2	2	2	2	2	2	2	2	3	3	4	1	1	2	2	4	4	4	4	4	4	4	4	4	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	2	4	3	3	3	3	4
	8 Waste management systems are c	4	4	4	2	3	3	4	3	4	3	4	3	2	4	3	4	2	3	3	3	3	3	2	3	2	2	3	2	3	2	2	4	4	4	4	4	4	4	4	4	2	3	3	2	3	3	3	3	4	3	4	4	4	3	4	2	4	4	4	3	3	4
	Mean - Infrastructure	3.2																																																												
Institutional T	1 Community members trust authori	4	4	3	3	3	4	4	4	3	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3	4	4	4	4	4	4	4	4	4	4	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	4	3	4	4	4	4
	2 Disaster management plans are tr	3	3	4	3	4	4	4	4	3	4	4	4	4	4	3	4	3	2	2	2	2	2	3	3	3	3	3	1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3
	3 Accountability mechanisms are in	3	4	4	3	4	4	4	4	3	4	4	3	3	4	4	4	2	2	2	2	2	2	3	3	3	3	4	2	3	3	3	3	3	3	3	3	3	3	3	3	2	3	2	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4
	4 Authorities actively engage the pub	4	3	4	3	4	4	4	4	4	3	4	4	3	4	3	4	2	3	3	3	3	3	2	3	2	2	3	2	3	3	3	3	3	3	3	3	3	3	3	3	4	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	4
	5 Government officials are held acc	4	3	3	2	3	3	4	4	4	4	4	4	3	4	3	4	3	3	3	3	3	2	2	2	3	3	3	3	3	3	3	4	4	4	4	3	4	3	4	4	3	4	3	2	3	3	3	3	4	3	4	4	4	3	3	3	4	4	3	4	4	4
	6 Regular updates on disaster-relate	3	4	3	2	4	4	4	4	3	4	4	4	3	4	4	4	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3	4	4	4	4	4	3	4	4	4	4	4	2	3	4	3	4	3	4	4	4	3	4	3	4	3	4	4	3	3	3	3
	7 Collaboration with local NGOs and	3	3	3	2	4	3	4	3	4	4	4	3	3	4	4	4	3	3	3	3	3	2	3	2	3	3	3	2	3	3	3	3	3	3	3	4	3	3	3	3	4	4	3	2	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4
	8 Citizens' feedback on disaster mar	3	4	4	2	4	4	4	3	3	3	4	4	3	4	3	4	2	2	2	2	2	2	3	2	2	2	3	2	3	2	2	3	3	3	3	3	3	4	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3
	Mean - Institutional Trust	3.2																																																												
	Totals	78	84	89	53	86	90	89	87	86	87	96	85	73	95	76	83	63	63	63	64	74	53	62	58	60	60	72	41	73	64	64	79	76	76	76	77	75	75	79	76	67	77	70	60	76	84	75	72	82	72	78	82	83	72	81	62	76	82	87	83	85	86
Mean - Disaster Resilience		3.17																																																												
3. Oversight and the Role of COA																																																															
	The Commission on Audit:																																																													
Financial Au	1 ensures that disaster-related fund	3	4	4	3	4	4	4	4	4	4	4	4	3	4	3	3	3	3	3	3	3	2	3	3	3	3	3	2	4	2	2	4	4	4	4	4	4	4	4	4	4	3	2	3	3	4	3	3	4	3	4	4	4	3	4	3	4	4	4	4	4	4
	2 verifies the proper allocation of fur	4	3	4	3	4	4	4	3	4	4	4	4	3	4	3	3	2	2	2	2	2	2	3	3	3	3	3	2	4	2	2	4	4	4	4	4	4	4	4	4	4	3	2	3	3	4	3	4	4	3	4	4	4	3	4	3	4	4	4	4	4	3
	3 provides transparent reports on th	4	4	4	3	4	4	4	3	4	3	4	4	3	4	4	4	3	3	3	3	3	2	2	2	3	3	3	2	3	2	2	4	4	4	4	4	4	4	4	4	4	3	2	2	3	4	3	4	4	3	4	4	4	3	4	3	4	4	4	4	4	4
	4 monitors fund disbursement to ens	4	4	4	3	4	4	4	4	3	4	4	4	3	4	4	3	3	3	3	3	3	2	2	3	3	3	3	2	3	2	2	4	4	4	4	4	4	4	4	4	4	3	2	2	3	3	3	3	4	3	4	4	4	3	4	3	4	4	4	4	3	4
	5 identifies and addresses irregulari	3	3	4	2	4	4	4	4	3	4	4	4	3	4	4	3	3	3	3	3	2	2	3	3	3	3	3	1	3	2	2	4	4	4	4	4	4	4	4	4	4	3	2	2	3	3	3	4	4	3	4	4	4	3	4	3	4	4	4	4	4	4
	6 reviews the allocation of disaster-r	4	4	4	2	4	4	4	3	4	3	4	4	3	4	4	3	2	2	2	2	2	3	3	3	2	2	3	1	2	2	2	4	4	4	4	4	3	4	4	4	2	3	2	2	3	4	3	3	3	3	3	3	3	3	3	4	3	4	4	4	4	4
	7 audits the flow of international dor	4	3	4	2	4	4	4	3	4	4	4	4	3	4	4	3	3	3	2	2	2	3	2	2	3	3	3	1	1	2	2	2	2	2	3	3	3	3	3	2	3	3	3	2	3	4	3	4	3	3	3	3	3	3	3	3	3	3	4	4	3	4
	8 evaluates budget reallocations for	4	3	4	3	4	4	4	3	4	3	4	3	3	4	4	4	3	3	3	2	3	3	3	2	3	3	3	1	1	2	2	3	3	3	3	3	3	3	3	3	3	2	2	3	4	3	3	4	3	4	3	4	3	4	3	4	3	4	4	4	3	4
	Mean - Financial Audit	3.5																																																												
Compliance A	1 verifies compliance of disaster risl	3	4	4	4	4	3	4	3	3	4	4	3	3	4	3	4	3	3	3	3	3	3	3	2	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	4	3	4	4	3	4	4	4	3	4	3	4	3	4	4	4	3	4
	2 ensures that procurement process	2	4	4	3	4	3	3	3	3	4	4	3	3	4	4	4	3	3	3	3	3	3	3	2	3	3	3	1	3	3	3	3	3	3	3	3	3	3	3	4	2	3	3	3	3	3	4	4	3	4	4	4	3	4	3	3	4	4	4	3	4	4
	3 monitors adherence to disaster-re	3	4	4	3	4	3	3	4	4	3	4	4	3	4	3	4	2	2	2	3	2	3	3	2	2	2	3	2	4	3	3	4	4	4	4	4	4	4	4	4	4	2	3	3	3	3	3	4	4	3	4	4	4	3	4	3	4	4	4	3	3	4
	4 reviews the compliance of disaste	3	3	4	2	4	4	4	4	4	3	4	4	2	4	4	4	3	3	3	3	3	3	3	2	2	2	3	2	3	3	3	4	4	4	4	4	4	3	4	3	3	2	2	3	4	3	4	4	3	4	4	4	3	4	3	4	4	4	4	4	4	4
	5 ensures that external partnerships	3	3	4	3	4	4	4	4	4	4	4	4	2	4	3	4	3	3	3	3	3	2	3	2	2	2	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	4	3	4	4	3	4	4	4	3	4	3	4	4	4	4	3	4
	6 verifies adherence to environment	3	3	4	3	4	4	4	4	4	4	4	4	2	4	3	4	3	3	3	3	3	2	2	3	2	2	3	1	3	3	3	4	4	4	4	3	4	4	3	3	2	3	2	3	3	3	3	4	4	3	4	4	4	3	4	3	4	4	4	4	4	4
	7 ensures compliance with timeline	3	4	4	2	4	4	4	4	3	3	4	4	2	4	3	4	2	2	2	3	2	2	2	3	3	3	3	1	3	3	3	4	4	4	4	3	4	4	3	4	4	3	2	2	3	4	3	3	4	3	4	4	4	3	4	3	4	4	4	3	3	4
	8 examines adherence to anti-corru	3	3	4	2	4	4	4	3	3	4	4	4	2	4	3	4	3	3	3	2	3	2	3	3	2	2	3	2	3	3	3	4	4	4	4	3	4	4	3	4	4	3	2	2	3	4	3	3	4	3	4	4	4	3	4	3	4	4	4	4	3	4
	Mean - Compliance Audit	3.5																																																												
Performance	1 evaluates the effectiveness of disa	3	4	4	3	4	3	4	4	4	4	4	3	3	4	4	3	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3	4	4	4	4	4	4	4	3	4	4	3	3	3	4	3	4	4	3	4	4	4	3	4	3	4	4	4	4	4	4	4
	2 identifies gaps in disaster resilienc	2	3	4	3	4	3	4	3	4	4	4	3	2	4	4	3	3	3	3	3	3	2	2	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	4	3	3	3	4	3	4	4	3	4	4	4	3	4	3	4	4	3	4	4	3	4	4
	3 assesses the efficiency of early wa	2	4	4	3	4	3	4	3	4	4	4	3	2	4	4	3	2	2	2	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	4	3	3	3	4	3	3	4	3	4	4	4	3	4	3	3	4	4	3	4	4	4	3
	4 reviews the outcomes of disaster-r	3	3	4	2	4	3	4	3	3	3	4	3	2	4	4	3	2	2	2	2	2	3	3	3	2	2	3	2	2	3	3	3	3	3	3	4	3	3	3	4	3	3	3	4	3	3	4	3	4	4	4	3	4	3	3	4	4	3	4	3	3	4
	5 uses audit findings to recommend	3	3	4	3	4	3	4	3	4	3	4	4	2	4	4	3	3	3	3	3	3	3	2	3	2	2	3	1	3	3	3	4	4	4	3	4	4	4	4	3	3	3	3	3	3	4	3	4	4	3	4	4	4	3	4	3	4	4	4	4	4	4
	6 measures the performance of gov	3	4	4	3	4	3	4	4	4	4	4	3	2	4	4	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3	4	4	4	4	3	4	4	4	2	3	3	2	3	4	3	3	4	3	4	4	4	3	4	3	4	4	4	4	4	4	4
	7 audits the sustainability of rehabili	2	4	4	2	4	3	4	4	3	4	4	4	2	4	3	3	2	2	2	2	2	2	2	3	2	2	3	1	2	3	3	4	4	4	4	3	3	4	3	4	2	3	3	3	3	3	3	4	3	4	4	4	3	4	3	4	4	4	4	3	4	3
	8 evaluates the impact of disaster re	2	4	4	3	4	3	4	4	4	4	4	4	2	4	3	3	3	3	3	3	3	3	2	3	3	3	3	2	2	3	3	4	4	4	4	3	4	4	3	4	3	4	3	2	3	4	3	3	4	3	4	4	4	3	4	3	4	4	4	3	4	3
	Mean - Performance Audit	3.4																																																												
	Totals	73	85	96	65	96	85	94	84	88	88	96	88	60	96	86	82	65	65	64	64	63	61	61	65	62	62	72	39	65	64	64	87	87	87	87	81	85	89	82	85	78	74	60	60	72	88	72	83	94	72	94	93	94	72	94	72	87	94	96	88	87	92
Mean - COA's Role		3.474																																																												