

# INTEGRATED SAFEGUARDS DATA SHEET

## IDENTIFICATION / CONCEPT STAGE

**Report No.:** ISDSC12308

**Date ISDS Prepared/Updated:** 17-Mar-2015

### I. BASIC INFORMATION

#### A. Basic Project Data

|  |   |                       |                    |
|--|---|-----------------------|--------------------|
| Country:   | Philippines   | Project ID:           | P154844            |
| Project Name:  | Capacity Development Support to the Commission on Audit       |                       |                    |
| Team Leader(s):                                      | Bonnie Ann Sirois   |                       |                    |
| Estimated Date of Approval:                          | 01-Apr-2015   |                       |                    |
| Managing Unit:                                       | GGODR   | Lending Instrument:   | Lending Instrument |
| Sector(s):   | General public administration sector (100%)                   |                       |                    |
| Theme(s):  | Other accountability/anti-corruption (100%)                   |                       |                    |
| Financing (in USD Million)                           |   |                       |                    |
| Total Project Cost:                                  | 0.278   | Total Bank Financing: | 0                  |
| Financing Gap:                                       | 0   |                       |                    |
| Financing Source                                     |   | Amount                |                    |
| Supreme Audit Institutions Capacity Development Fund |   | 0.278                 |                    |
| Environment Category:                                | U - Not Rated (for all adjustment operations except for SECA) |                       |                    |

#### B. Project Development Objective(s)

Project Development Objective: To increase uniformity of practice of audit and assurance services provided by the Supreme Audit Institution of the Philippines (Commission on Audit) and promote its compliance with international audit guidelines and best practices in the specialized area of disaster related activities

#### C. Project Description

##### A. Project Components

- (1) Adoption and implementation of ISSAI based Philippine Public Sector Standards of Auditing;
- (2) Development and adoption of a specialized audit manual for disaster related funds and activities.

##### B. Project Description

The project will (1) develop and promote adoption of ISSAI Compliance Assessment Tools (iCATs)

for all audit streams, and (2) develop a specialized audit manual which presents audit procedures designed to mitigate potential risks that are inherent in disaster-related transactions.

Component (1) comprises two subcomponents, covering (a) professional staff capacity development (training on level 4 ISSAIs and the iCATs) and (b) organizational systems capacity development (adoption and dissemination of Philippine Public Sector Standards of Auditing (PPSSAs), along with guidance and practice notes, audit manuals etc.).

Component (2) includes (a) the development of a specialized audit manual as a guide for the audit of disaster related funds and (b) professional staff capacity development (training on accounting and auditing guidelines related to Disaster Risk Reduction Management Funds.)

The project will not be funding any civil works.

**D. Project location and salient physical characteristics relevant to the safeguard analysis (if known)**

N/A

**E. Borrower's Institutional Capacity for Safeguard Policies**

N/A

**F. Environmental and Social Safeguards Specialists on the Team**

**II. SAFEGUARD POLICIES THAT MIGHT APPLY**

| <b>Safeguard Policies</b>                      | <b>Triggered?</b> | <b>Explanation (Optional)</b>   |
|--|-------------------|---|
| Environmental Assessment OP/ BP 4.01           | No                | The project will not be funding any civil works or procure any goods. No environmental impacts are foreseen.  |
| Natural Habitats OP/BP 4.04                    | No                | No impact on Natural Habitats   |
| Forests OP/BP 4.36                             | No                | No impact on Forests  |
| Pest Management OP 4.09                        | No                | Project will not be procuring any pesticides nor will it lead to the purchase of pesticides.                  |
| Physical Cultural Resources OP/ BP 4.11        | No                | No impact of Physical Cultural Resources  |
| Indigenous Peoples OP/BP 4.10                  | No                | N/A   |
| Involuntary Resettlement OP/BP 4.12            | No                | There will be no involuntary resettlement as a result of this project   |
| Safety of Dams OP/BP 4.37                      | No                | Project will not involve construction of Dams nor will it depend on the proper functioning of an existing dam |
| Projects on International Waterways OP/BP 7.50 | No                | N/A   |
| Projects in Disputed Areas OP/BP 7.60          | No                | Project will not be operating within Disputed Areas   |

### III. SAFEGUARD PREPARATION PLAN

Appraisal stage ISDS required?: No

### IV. APPROVALS

|                               |                                 |                   |
|-------------------------------|---------------------------------|-------------------|
| Team Leader(s):               | Name: Bonnie Ann Sirois         |                   |
| <b><i>Approved By:</i></b>    |                                 |                   |
| Safeguards Advisor:           | Name: Peter Leonard (SA)        | Date: 26-Mar-2015 |
| Practice Manager/<br>Manager: | Name: Rajeev Kumar Swami (PMGR) | Date: 15-Apr-2015 |

<sup>1</sup> Reminder: The Bank's Disclosure Policy requires that safeguard-related documents be disclosed before appraisal (i) at the InfoShop and (ii) in country, at publicly accessible locations and in a form and language that are accessible to potentially affected persons.