

■ INTOSAI



Communicating and Promoting the Value and Benefits of SAIs:

An INTOSAI Guideline

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Foreword

Supreme Audit Institutions (SAIs) make significant contributions to their societies by bringing accountability, integrity, and transparency to government. These contributions are maximized when the SAIs are able to communicate the value of their role in government and the results of their work to citizens and other stakeholders. With this in mind, the International Organization of Supreme Audit Institutions (INTOSAI) has recognized the importance of encouraging SAIs to use both existing and emerging means for communicating the value and benefits of SAIs more broadly. By publicizing their contributions and the results of their work, SAIs can engender understanding and support and serve as catalysts for improvement in government.

In today's world, SAIs have many channels available for communicating the value and benefits they bring to society. This guideline describes the different channels SAIs can use to communicate and interact with citizens and other stakeholders. For SAIs to effectively communicate with citizens and stakeholders regarding the SAI's value and benefits, a high level of SAI transparency and credibility is helpful. Each SAI will know best how to apply this guideline in the context of its own structure and environment.

Chapter I: Scope and Objectives of this Guideline

1.1 Scope

The Working Group on the Value and Benefits of SAIs (WGVBS) was established during the XIX INCOSAI in Mexico City to develop a framework and measurement tools for defining the value and benefits of SAIs. At the XX INCOSAI in Johannesburg, the congress resolved that the working group should develop instruments and tools for communicating and promoting the value and benefits of SAIs to all stakeholders for consideration at the XXI INCOSAI in 2013. The WGVBS has completed much of its work most important of which is SAI PMF and is now completing other projects. This document is considered as a strategic communication guideline for SAIs all over the world and it was updated in 2018 .

This guideline draws from INTOSAI's Communication Policy as well as from the external communication practices of INTOSAI members. It focuses on key principles regarding (1) the use of instruments and tools for external communication and (2) approaches to fostering constructive interactions with citizens and key stakeholders . This guideline also recognizes the importance of raising public awareness as to the significance of transparency in government to people's daily lives.

When preparing this guideline, WGVBS members were mindful that communicating and interacting with citizens can take many forms. As a result, multiple instruments, tools, and approaches are cited in this guideline, along with brief references to SAIs that have implemented some of these tools. This discussion focuses not only on traditional communication tools such as the print media, but also on leveraging technology through social and other electronic media.

1.2 Objectives

This guideline focuses on the following objectives:

- a) promoting the effective use of available instruments, tools, and approaches for communicating the value and benefits of SAIs and disseminating information on the results of their work in formats and media that are commonly used by citizens and other stakeholders and
- b) Encouraging and strengthening the basic principles of two-way communication involving openness, transparency, objectivity, timeliness, and clarity.
- c) Activating the audit role of stakeholders and citizens by establishing communication channels, considering their views, suggestions, and interacting with audit subjects, as well as to involve them with the SAI audit work.

Chapter II: Basic Principles

2.1 Basis in INTOSAI Standards

This guideline draws on INTOSAI's existing principles, which find their basis in international standards. For example, the Lima Declaration discusses the principles of independence for SAIs and their independent reporting to Parliament and the general public. In addition, the Mexico Declaration generally discusses the rights and obligations of SAIs to report on their work and specifically discusses SAIs' discretionary power to decide on the timing of publication and dissemination of their audit reports within the context of their laws. Further, INTOSAI's 2010 Johannesburg Accords prescribe a "Framework for Communicating and Promoting the Value and Benefits of Supreme Audit Institutions. This framework, which is being incorporated into ISSAI level 2, ISSAI 12 is constructed around two objectives for individual

SAIs: the first one is an external focus to make a difference in the lives of citizens, and the second is an internal focus to lead by example by being a model institution. Each objective is explained with reference to a number of fundamental requirements, which in turn are supported by a number of guiding principles. This guideline references relevant fundamental requirements from the Johannesburg Accords.

2.2 Strategic Basis

One of the WGVBS' accomplishments has been the development of a framework and measurement tools for communicating and promoting the value and benefits of SAIs. The framework aims to establish the value and benefits of SAIs from the two external and internal perspectives presented in the Johannesburg Accords, as discussed above.

In addition, attendees at the June 2011 UN/INTOSAI symposium in Vienna approved several recommendations dealing with external communication. These recommendations include taking the following relevant steps relating to instruments and tools:

- a) developing INTOSAI guidance on cooperation with citizens through the work program of the INTOSAI Working Group on the Value and Benefits of Supreme Audit Institutions;
- b) ensuring that audit findings are relevant, clear, and concise and are therefore easily understood by the general public;
- c) building and maintaining good relationships between SAIs and their stakeholders, thereby strengthening the bonds with citizen organizations and national authorities and analysts to increase accountability and transparency in the management of public resources;
- d) ensuring that audit reports, findings, and recommendations are tabled to Parliament and available to other stakeholders, and encouraging close, on-going relationships between SAIs and Parliaments to support greater transparency and accountability that will positively influence public trust in government and strengthen democracy;
- e) disseminating and explaining audit reports directly to the citizens through innovative and effective means, such as websites, media interviews, press releases, and conferences; and making audit products and services of SAIs easily accessible on websites, in libraries, upon request, or through other relevant means;

- f) increasing public knowledge of the work and role of SAIs as well as their added value for the state and the public at large through continuous media coverage, public campaigns, use of social media, and other awareness-raising activities (in the local languages, if needed);
- g) promoting citizen participation by developing mechanisms to receive and monitor complaints about government programs and suggestions for improved public administration and services, with the aim of informing future audit focus areas (where appropriate in the judgment of the SAI) and providing feedback to citizens, including providing information regarding follow-up on the recommendations of SAIs.
- h) informing citizens on the workings of the budget process and encouraging their engagement and participation in this process; and
- i) developing and implementing public relations and communication strategies for active, accurate, and transparent communication with the news media, thus building trust.

In August 2011, at the WGVBS' 4th meeting, seven members were tasked with incorporating these recommendations into a guideline for using instruments and tools to communicate and promote the value and benefits of SAIs to all SAI stakeholders, including suggestions for good practices for interacting with citizens. This document is the result which was approved by INCOSAI .During the 11th WGVBS meeting in Kingston –Jamaica 2018 ,members agreed to update the Guideline.

Chapter III: Developing a Strategy for Communicating the Value and Benefits of SAIs

3.1 General Issues

The Johannesburg Accords recommend that SAIs empower the public to hold government accountable and responsive through objective information, simplicity and clarity of the message, and convenient access to audit reports and messages in relevant languages (fundamental requirement 4).

Commitment to transparency and clear communication should be demonstrated by the leadership of the SAI in line with the Johannesburg Accords. This can be evidenced through the development of a strategy for communication that recognizes the importance of transparency and clear communication; identifies appropriate instruments, tools, and approaches for communication; and establishes processes for ensuring these approaches are appropriately and

effectively implemented both now and in the future. In developing this strategy, it may be helpful for the SAI to employ an inclusive planning process that accesses the best ideas throughout the organization.

In making use of different channels and vehicles for communication, the same information can be re-purposed and re-packaged in different media and formats to meet the needs of multiple users, such as citizens, the media, public policy organizations, and others. Regardless of the intended recipient, the message should be delivered in clear language and be consistent in content and quality.

Clarity and consistency of message can be enhanced by establishing clear lines of responsibility and accepted processes for communication within the SAI. SAIs should specifically identify those personnel who are authorized to speak for the organization (there may be several, depending on the subject matter to be addressed) and the topics over which they have authority to comment. Individuals authorized to deliver key messages should also receive appropriate training, whether it be in delivering formal statements to legislative or executive authorities, or providing briefings to the media or citizens. A successful communication strategy is aided by adherence to a “one voice principle” – meaning there should be no confusion or contradiction in messages from the institution, regardless of spokesperson.

Not only the content of messages but also the way they are transmitted determines the success of a conscious and focused communication strategy. Communication should not be a one-way channel; rather, it should involve dialogue among parties. Communications from the SAI can be directed to many different types of audiences: from the largest audience of citizens and news media to more specialized and targeted audiences such as governmental authorities and specific international and non-governmental entities. In addition, the SAI should find ways of receiving information as well as providing information. With an open channel of communication, the SAI can enhance the quality and responsiveness of its audit work. External entities can provide information that may help the SAI identify issues for audit and determine whether recommendations the SAI has made have been implemented. For dialogue to be effective, mutual respect and confidence should be established and maintained between the sender and the recipient. It is important that the SAI develop credibility for its findings with its many audiences.

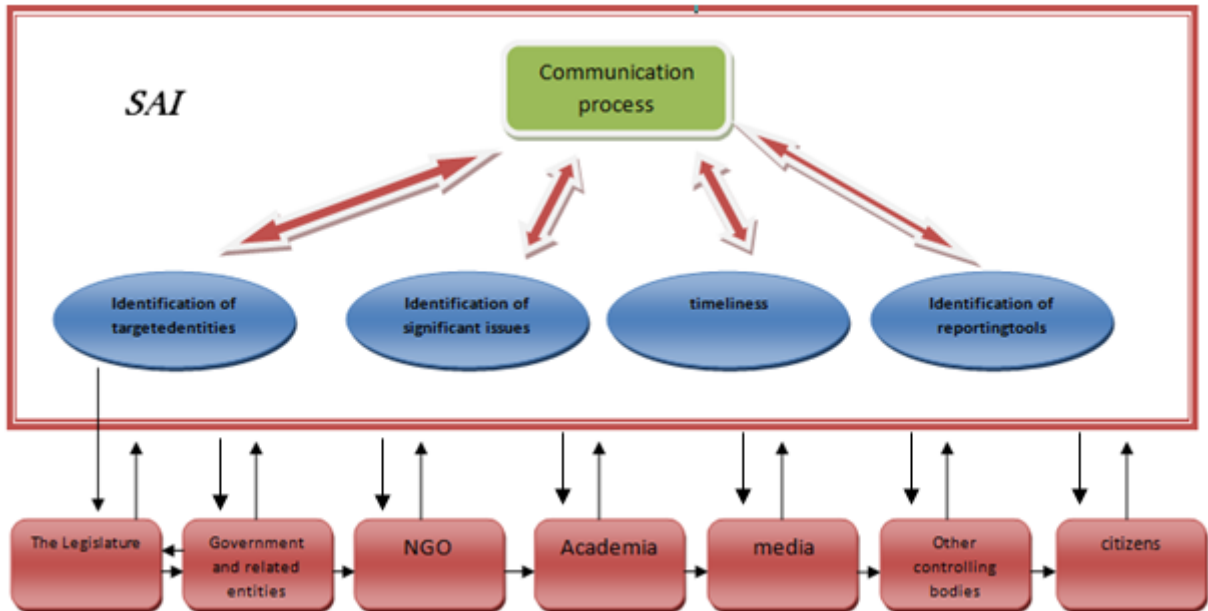
Finally, it is important to recognize that change is inevitable—particularly in the world of technology. SAIs may establish dialogue with stakeholders using a variety of instruments and tools, but these may change rapidly as technology advances. It is imperative for SAIs to ensure that they maintain an awareness of and capacity to respond to these developments in order to ensure that they are reaching their stakeholders.

3.2 Communication Strategy

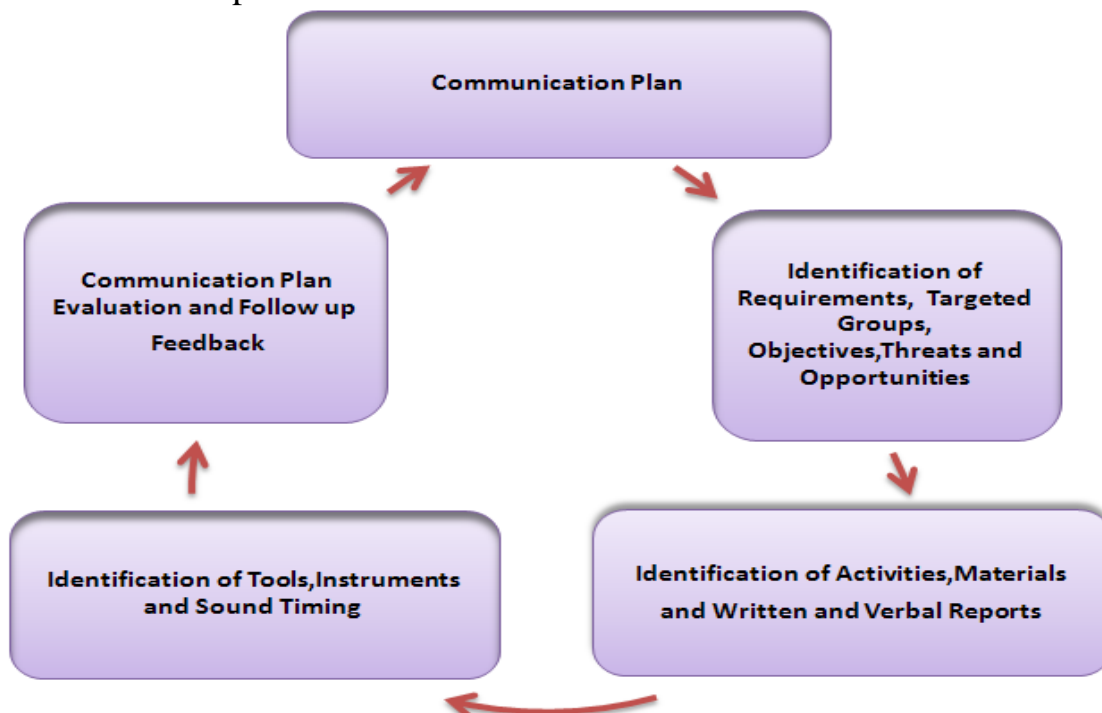
progress and sustainable development witnessed in social and economic aspects of life oblige SAIs to effectively communicate their vital role and promote value to society. The said value and benefit have come from the work SAIs perform in accounting and auditing as well as their role of activating the accountability mechanisms. Thus, SAIs are required to cope with developments and events at all levels and communicate their voice to stakeholders. This can only be achieved through communications mechanisms activation so as to be visible in the society where they work. Abu Dhabi declaration 2016 for example includes "making a meaningful independent audit contribution to the 2030 Agenda for Sustainable Development" and the procedures for reporting on their progress. Thus, SAIs are required to communicate their value to stakeholders and promote stakeholder participation in the auditing process. They should consider developing communication strategies and supporting policies stemming from the concept – financial control serves social issues-. Communication is the most important means adopted by successful managements. It creates an atmosphere of understanding, collaboration and coordination. SAIs can promote their communication processes through the following:

- a) promoting a better understanding of their roles and responsibilities in the public sector and broader society;
- b) exploring ways of being visible, building relations, and gaining understanding and support in the public arena;
- c) providing specialized professional information accessible to the public; and
- d) communicating with the public and other interested parties as both a provider and a receiver of information and promoting a feedback of the information required by them.
- e) generating open spaces such as conferences, workshops, roundtables and others, for citizens who are interested in the results of the reports about the management of public funds.
- f) Timeliness of reporting.
- g) Using simple and clear language for information sharing.
- h) There should be an integrated information system in place to secure the flow of information and a continuous information exchange process. A window related to SDGs implementation is needed in the system to communicate with stakeholders in this concern.

SAIs should also consider supplementing the communication strategy with a communication action plan for key initiatives. Such plans generally include timelines and measurable expected outcomes. Measurement of these outcomes should provide a basis for regular updating continual improvement .The following chart depicts the elements of communication strategy :



There should be a plan for the communication strategy . Targets ,stakeholders ,basic tools and instruments ,through which information is communicated for specified purposes, must be identified .The plan should also include the identification of mechanisms through which feedback is obtained for the sake of evaluation and continuous improvement .the chart below depicts the strategic communication plan:



3.2.1 Target Groups for External Communication

The following groups are key external communication targets:

- a) parliaments/legislative bodies;
- b) government organizations/executive bodies/agencies;
- c) audited entities;
- d) media;
- e) special interest groups, including civil society organizations, development partners, etc.;
- f) general public/citizens;
- g) academics and public policy organizations; and
- h) professional and standard setting bodies.
- i) International organizations (e.g. INTOSAI)

3.2.2 Persons Responsible for External Communication

Communicating externally should be done by a designated spokesperson or those who are appointed by the spokesperson, depending on the subject. Designated spokespersons may include but are not limited to:

- a) the heads of SAIs;
- b) senior executives or their designees, who are primarily responsible for the content of the communication; and
- c) public affairs or relations officers (members of the unit responsible for coordinating contact and liaison with stakeholders).

In this regard, it is also important to note the significance of the individual employee authorized of communication as an ambassador for the SAI. The image of the SAI is very much affected by the approach and actions of its employees.

3.2.3 Instruments and Tools for Communicating the Value and Benefits of SAIs to Stakeholders

SAIs can adopt many ways to promote their value and benefits. One of the most important ways is to publish and disseminate audit reports in a timely and accessible manner or disclose the services SAIs can render. However, the ways used differ from one country to another according to the environment in which an SAI works. Those reports may be published and/or disseminated in many ways as shown in annex 1.

It should be noted that even though SAIs may use multiple tools to publicize their respective reports and disseminate their content, the quality assurance processes governing the audits and reports remain the same. Content from the finished audit report is simply being re-purposed to take advantage of various instruments and tools.

All of these instruments and tools present opportunities to attract an audience and to gain visibility for work results. As such, all tools should point users back to the SAI's web-site where users can obtain more information on newly released audit reports.

It is reasonable and appropriate for SAIs to consider all issues connected with the use of social media platforms. SAIs may wish to consider the issues associated with allowing individuals to post anonymous comments on the SAIs' Facebook page, recognizing that decisions on such issues could affect how the SAI is perceived.

In addition to the vehicles mentioned above, SAIs should explore other ways to provide information on the value and benefits that the SAI brings to its government and citizens. The SAI could publish statistics measuring the impact of the SAI's audits, such as savings and efficiency gains of government programs, changes to legislation resulting in better service to the public provided by government programs, or increased government communication and transparency for citizens. This could also involve SAIs publishing reports that track actions taken by the executive branch to address audit recommendations (see fundamental requirement 6 in the Johannesburg Accords).

Reaching out to the academic world in various ways can enhance communication and visibility for SAIs.

The key is to communicate with citizens and other stakeholders in a manner that allows them to access the content produced by the SAI in a variety of ways that can best meet the users' needs. To ensure that SAIs select the appropriate tools for reaching different audiences, it may be a good practice for SAIs to consider developing their own checklists or communications plans identifying the tools that are most effective in communicating with their specific audiences.

3.2.4 Instruments and Tools to Promote Stakeholder Participation in the Auditing Process

SAIs should also interact with key stakeholders in order to promote and be responsive to stakeholder participation in the auditing process . These interactions can take various forms (see annex 2).

If we consider the process of publishing the results of the audits conducted by SAIs and its positive impact i.e. enhancing the trust of society ,we find out that it is a process that highlights two aspects first: emphasizing mechanisms of accountability ,transparency and integrity. The second :encouraging the citizen participation in audit process through reporting society related issues thus, encouraging the interaction between citizens and SAIs .

3.2.5 Communication and stakeholder relationships management on the follow-up of the results of audit reports

Effective communication with internal and external stakeholders on audits and the resulting audit reports and follow-up of these reports is of great importance to stakeholders as well as to SAIs as it meets their needs of the necessary information useful in making good decisions and reviewing the adopted policies and programs in addition to being an effective tool to draw attention to important issues in government departments and the public sector. Thus, an SAI should adopt a policy of communication with stakeholders in terms of following up its audit reports .SAI can adopt clear mechanism to activate the follow up process (see annex 3) .

Chapter IV :Emerging Risks

During the communication process, risks that are related to SAI independence, false (incorrect) information ,stakeholder trust absence or technical risks may emerge .Certain parties may exploit this communication to serve their interests on account of that of the public e.g. submitting false information simply to harm the reputation , hinder the progress of a given project that is related to community or to make profit with certain parties .Also, to exert pressure on certain parties or to launch campaigns or propaganda to achieve certain purposes. Therefore ,it is important for SAIs to be aware of and put an end to such risks .

4.1 SAI Independence –Related Risks

SAI independence ensures not only its credibility and professionalism but also its existence .Independence is the feature that distinguishes the SAI from other

institutions i.e it stands at same distance from all entities .To maintain its independence ,SAIs need to consider the risks that emerge from the process of communication with stakeholders according to changing environments and the legislations of each country i. e. certain entities may have suspensions that they are exclusively targeted.

4.2 False (incorrect) Information-Related Risks

Sometimes the information received from stakeholders is false and inaccurate thus, negatively affecting the moral and material capabilities of SAIs .It would be time and effort consuming .Also ,it affects the SAI 's quarterly and annual plan. Accordingly SAIs need to develop procedures that enable them to increase reliability of information such as documenting the received information to name but one.

4.3 Absence of Stakeholder Trust - Related Risks

SAIs interacts with stakeholders with mutual trust .One cannot imagine what the situation would be for SAIs in case such trust is lost .For example auditees provide SAIs with any information required for audits .Such information may include secrets about the activities of those auditees that others may make use of to gain personal interests .As a result auditees will be harmed .When the SAI discloses the information ,two risks will be faced. the first ,the SAI will be held accountable pursuant to the respective valid laws and regulations of the country of the auditee .The second is losing the credibility and professionalism of the SAI and the auditee concerned will follow illegal ways to provide information. SAIs need to have procedures to strike a balance between those challenges and the value and benefit realized .SAIs should elect competent employees to perform the task of communication given the fact that they represent the SAI , its voice ,its professionalism and the credibility with which the SAI communicate with stakeholders.

4.4 Security and Privacy

Communicating with stakeholder sometimes implies risks such as the risk of violating SAI communication database, the occurrence of problems in connection that negatively affect the timely reporting from stakeholders concerning certain matters. Also ,a problem in documenting and archiving news items that are considered as the evidence on which the SAI relies to take its necessary measures, takes place .The SAI accordingly must have strict procedures in place to adequately safeguard the database it uses to communicate with stakeholders as per the context in which it operates . SAIs are obliged to safeguard the gathered personal information on the SAI website. SAI can collect personal Data : email address, IP address location and time. These Data will be registered on a special file : regular rights like access and withdrawal can be used writing to the director of communication at the address.

Chapter V: Performance Measurement

Several of the above instruments, tools, and approaches for promoting stakeholder participation in the auditing process may also provide opportunities for measuring the success of these efforts. If conducted in a methodologically sound manner, user surveys, polls, and focus groups of citizens, audited entities, legislative bodies, and other third parties can provide important feedback on the perceived value and benefits of SAIs' work. In some contexts, it may also be helpful to have independent content reviews of the simplicity, clarity, and relevance of SAIs' products. Depending upon the environment in which individual SAIs operate, software analytic tools can be used to determine how often and through which media different audiences are accessing the SAI's material. If monitored and recorded over time, this sort of performance measurement can help provide valuable information and serve as a basis for enhancing opportunities for communicating and promoting the value and benefits of SAIs.

As mentioned earlier, SAIs should also consider supplementing their communication strategies with communication action plans for key initiatives. Such plans generally include timelines and measurable outcomes. Measurement of these outcomes can provide a basis for planning and implementing continual improvement.

SAIs can apply the indicators of SAI PMF that was adopted in INCOSAI 2016 namely communication and to identify areas that need more focus to achieve the utmost benefit to society.