INTOSAI

Communicating and Promoting the Value and Benefits of SAIs:

An INTOSAI Guideline

Contents

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 and is now completing several projects, including developing this guideline.

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. 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 the basic principles of two-way communication involving openness, transparency, objectivity, timeliness, and clarity.

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 2, is constructed around two objectives for individual SAIs: an external focus to make a difference in the lives of citizens, and 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 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.

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

In order for SAIs to effectively communicate their value and benefits to stakeholders and promote stakeholder participation in the auditing process, SAIs should consider developing communication strategies and supporting policies such as 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) making 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.

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 continual improvement.

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.

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 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 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

One of the most important ways to promote the value and benefits of SAIs is to publish and disseminate audit reports in a timely and accessible manner (see guiding principle to fundamental requirement 6 of the Johannesburg Accords). Reports may be published and/or disseminated in many ways, including the following:

a) testimony at hearings before legislative bodies and other appropriate high level stakeholder forums;

b) electronic reports distributed via SAIs' websites that can include interactive media such as video, audio, and graphics; and

c) hard copy reports distributed to legislative bodies, audited entities, media sources, and citizens (including via public libraries and SAI offices). This can be particularly appropriate where many citizens do not have easy access to information technology.

In addition, there are many ways to publicize the release of new audit reports and disseminate their content in user-friendly formats. For example, SAIs could utilize a variety of means (as appropriate to the environment and using appropriate safeguards over the information and the communication systems), such as:

a) notices posted on the SAIs' web-sites;

b) email sent to the SAIs' distribution lists to alert users to new products, e.g., the Argentinean SAI publishes a periodic electronic newsletter detailing audit results, which is sent to a list of individuals compiled by the SAI and includes civil society organizations, journalists, legislators, academics, and anyone else who wishes to subscribe to the newsletter;

c) videos posted on YouTube, including videos of SAI representatives testifying before legislative bodies, e.g., the Netherlands SAI has established a YouTube channel which is being accessed in increasing numbers;

d) podcasts posted on iTunes or other sites (and available on RSS feeds), such as taped interviews of SAI executives discussing their recent products, e.g., the U.S. SAI has produced over 100 audio podcasts that are currently available through iTunes;

e) updates to SAI Facebook pages or other social media, providing information on new products, open recommendations, and financial or other results of audits, e.g., the U.S. SAI maintains an official Facebook page providing such information;

f) messages sent via Twitter feeds to alert legislative and executive officials, citizens, academics, and others to the publication of new SAI products, e.g., the Chilean SAI makes use of Twitter to communicate quickly and concisely with their citizens;

g) graphics and visual images from reports posted to sites such as Flickr or SlideShare, e.g., the French SAI created a SlideShare account in May 2012, and the U.K. SAI has initiated a Flickr page in the last year;

h) the use of QR (quick response) codes, sharing widgets, and mobile phone apps to allow users to quickly access the SAI's website and products, e.g., each of these technologies has recently been employed by the U.S. SAI;

i) online chats and blogs with SAI executives on topics relating to recently issued products, current issues, etc., e.g., the SAI of the Republic of Georgia posts online chats and blogs concerning issues of interest on its website;

j) appearances by SAI executives on television and/or radio shows (including participation in public/academic debates), e.g., the Colombian SAI produces its own television program to provide this visibility, and the SAI of South Africa reaches out to rural/remote communities through local radio broadcasts;

k) interviews of SAI executives by newspaper and other print reporters;

l) simplified written presentations of technical audit reports that are designed to reach a popular audience;

m) live presentations of audit results to audited entities and legislative bodies as a means of highlighting the message in simplified form and creating awareness and understanding of the issues and the role of the SAI, e.g., the SAI of South Africa conducts annual road shows where the Auditor General shares the consolidated results of audit outcomes with the highest level of the executive and legislative stakeholders;

n) cooperative agreements with universities and other research institutions for sharing technical and scientific information and analysis and developing expertise;

o) Working with key institutions in the area of education and communications to leverage their ability to provide educational and informational services to schools at various levels, e.g., the German SAI is liaising with the Federal Agency for Civic Education to include SAI topics in the agency's service and product portfolio, as well as to put them on its communication agenda, as appropriate; and

p) public dissemination points at the SAIs' official locations, e.g., the Peruvian SAI maintains an interactive touch screen delivering news and items of interest regarding the SAI at the entrance to their establishment.

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. For example, 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. For example, 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. For example, the Hungarian SAI took over the role of editing and publishing one of the country's most prestigious journals in the field of public finances. This journal is published by the SAI with the explicit goal of communicating to interested academic professionals.

As noted above, the different instruments and tools can be used at different points in the auditing process. For example, Twitter can be very effective when alerting citizens and other stakeholders to the availability of newly issued reports and other products, while electronic surveys can be useful during the implementation phase of the audit. The different instruments and tools also provide different levels of information and analysis that are appropriate for a variety of audiences. For example, a podcast can provide a high-level summary of a report's message for easy and rapid consumption, whereas an electronic report with interactive media provides an opportunity for readers to delve as deeply into the subject as desired. Consideration should also be given to how SAIs can communicate with remote and rural areas and overcome existing language barriers. 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 may take many forms, including:

a) creating frameworks outlining how the SAI receives information/input from citizens, how this information is used, and how the SAI provides feedback to citizens to afford transparency over how their concerns were addressed. This framework could include avenues whereby citizens can

   1) report fraud, waste, and abuse, e.g., "hot lines" and other approaches through which citizens can anonymously identify potential areas for investigations and audits, such as the World Bank's development of a mobile app that allows individuals to report potential fraud in World Bank projects anonymously via their mobile phones;
   2) suggest audit topics for review, e.g., the South Korean SAI's use of a "citizen audit request system" through which groups of citizens can petition the SAI to conduct special investigations of agencies or programs;
   3) participate in audit assignments (with proper controls to ensure independence), e.g., the SAI of the People's Republic of China—in addition to making their plan of audit assignments public to solicit suggestions—invites citizens to participate in the audit process where appropriate by utilizing their specialized expertise in certain audit areas; and
   4) have the opportunity to follow the disposition of their questions and suggestions and how they are handled, e.g., the Hungarian SAI has laws and internal regulations in place that ensure that all citizens' questions/suggestions are appropriately processed/addressed and are answered in due time.

   In short, as demonstrated in the examples above, questions and suggestions from citizens can trigger evaluation by the SAI, integration into the SAI's annual work plans or other transparent vehicles, participation by the citizens in the audit process where appropriate, and provision of responses from the SAI concerning the final disposition of the questions/suggestions to the citizens who made the requests. It is important to note that 1) although citizens can play a role in the audit process, the SAI must retain its objectivity and independence and 2) all decision making authority, including evaluating stakeholder input, performing all audit analysis, and reaching conclusions based on the analysis, remain the responsibility of the SAI. Documenting the SAI's policies for ensuring its independence in these cases is a good practice.

b) conducting training classes and publishing guidance materials on audit processes for other government agencies, legislative staff, the news media, and potentially interested citizens groups, e.g., the U.K. SAI's development of a guidance note that can be used to inform legislative staff of how they can employ audit reports. Other approaches could include holding "open house" opportunities to allow citizens to visit the SAI and receive briefings on the SAI's mission and work results. In another example, the Namibian SAI held an interactive session with the news media to explain the importance of conveying their message accurately to citizens. Similarly, the Mexican SAI held a training session with the media in cooperation with a well-known university in Mexico. In Belize, the SAI held a workshop with stakeholders on "citizen participation and progress made in Central America" that was widely accessed by stakeholders. On a related point, it is important for SAIs to be aware of the risks involved in interacting with specific media or citizens' groups that may have political affiliations that could color their perspectives. Disseminating the SAI's reports to a wide public and media audience may help address this issue;

c) conducting town hall meetings in local jurisdictions to gather views that can inform SAI engagements and provide information on how the SAI works, e.g., the Peruvian SAI gathers citizens' views and provides information to citizens through participation in community events. It has also developed strategic alliances with key stakeholders from the private sector, such as the Chamber of Commerce of Lima, aimed at on-site efforts encouraging wider participation by citizens related to the work of the SAI;

d) convening citizen focus groups for the express purpose of encouraging citizens to provide information and data for specific audits, e.g., several Latin American SAIs are currently using social audit techniques to engage citizens in their audit investigations, such as the Peruvian SAI's use of juvenile fairs to promote the fight against corruption and to present the results of successful anti-corruption programs;

e)   consulting with citizen advisory groups to gather their views and perspectives regarding topics such as SAIs' strategic planning and auditing standards;

f)   soliciting citizen input to obtain feedback on issues under review by SAIs or to gauge the usefulness of the SAI's work via surveys on SAIs' web-sites (see guiding principle to fundamental requirement 13 of the Johannesburg Accords), e.g., the U.K. SAI maintains a "Have Your Say" link which seeks feedback and contributions on the SAI's work and products;

g)   conducting joint/participatory audit projects with non-SAI organizations (where appropriate), e.g., a few years ago, the Philippine SAI implemented a participatory audit project with local nongovernmental organizations to investigate rural infrastructure projects. In another example, the SAI of Argentina uses a Participative Planning Program to solicit and incorporate ideas for potential audit subjects from nongovernmental organizations into the SAI's annual operational plan;

h)   soliciting legislative feedback (via in-person talks or surveys) to determine the usefulness of the SAI's work to their legislatures; and

i)   testifying before legislative bodies on the results of the SAI's work to inform the processes of oversight, the appropriation of funds, and the drafting of legislation.

In order to encourage external stakeholder interest and participation in such interactions, SAIs should ensure as far as possible that the purpose of these interactions is clearly described and communicated in advance so that the relevant external stakeholders can be prepared to provide their input. Further, SAIs can also publish reports (where appropriate) describing how they have used inputs provided by external stakeholders in their audit agenda.

Chapter IV: 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. For example, 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.