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*The Swedish National Audit Office*



# COMMUNICATION

**A Handbook on Communication for  
Supreme Audit Institutions**





# Communication

A Handbook on Communication for  
Supreme Audit Institutions

**2010**

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## Foreword

Communication is one of AFROSAI-E's strategic imperatives and also one of the domains in the Institutional Capacity Building Framework. The importance of working with both external and internal communication has been emphasised by the AFROSAI-E Governing Board.

The theme of the 2007 Governing Board meeting was Communication. A year later, a tool on how a SAI can improve its communication with internal and external stakeholders was adopted by AFROSAI-E, and handed over to the AFROSAI-E member SAIs.

The Management Development Workshop hosted 12-16 October 2009 for the AFROSAI-E AGs and their deputies, showed that there is a demand for more guidance and support in establishing effective and efficient communication systems in SAIs. The members of AFROSAI-E want to work more with external and internal communication and stakeholder management.

In addition, since the adoption of the Communication Package, a handbook on Strategic Planning has been presented, as well as updated manuals for Regularity Audits and Quality Assurance.

Therefore, it was time to review the communication package, to coordinate the content with the other handbooks and manuals, as well as to include lessons learned and parts that are missing. The content also needed to be aligned with the leadership imperatives in the AFROSAI-E Management Development Program.

The result of the review is a handbook on communication to be used by the SAIs in the region. Hopefully, this handbook can be a useful tool to help Supreme Audit Institutions develop their own communication policies and communication plans in line with their specific circumstances.

The handbook presents important general aspects, as well as specific issues and questions that need to be addressed during the process of developing the communication policy, communication strategy and communication plans in a SAI. The content of the material is generic and needs to be adapted to the conditions in the specific country.

It is also important to point out that the handbook is very comprehensive and covers most areas of communication. A long term commitment is required if all aspects of internal and external communication are to be developed.

This handbook has been developed by Ms. Ing-Marie Olofsdotter, former Director of Communication at the Swedish National Audit Office. The contact person at the AFROSAI-E Secretariat has been Mr. Göran Olson. Study visits have been made at the Office of the Auditor General in Botswana and in Zambia. Interviews have also been conducted with representatives from the SAIs in Tanzania, Liberia and Kenya. The project was supported by the Swedish National Audit Office. Its support is highly valued by the AFROSAI-E region.

Member SAIs are encouraged to seriously consider the practical applications of this handbook. The application will certainly be of great assistance in achieving level 3 of the AFROSAI-E Institutional Capacity Building Framework.

This is a living document that will be updated periodically. Any suggestions to improve the handbook will be appreciated.

October 2010



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# **PART I - The communication process in a Supreme Audit Institution**

## **1. Why is communication important?**

Supreme Audit Institutions (SAIs) play an important role in providing the parliament and the public at large with information on the government's ability to manage the state resources. Consequently, the SAI's communication is a crucial tool in promoting accountability, transparency and best practise in government operations.

It is also pivotal for the SAI itself to be looked upon with trust, confidence and credibility. To achieve this status, every SAI must develop good communication and accountability practices that exemplify the high standards desired in the country as well as the INTOSAI community.

Every action taken by an organisation contributes to how it is seen by others. For a SAI, such actions include its behaviour with regard to auditees, the structure and content of the published reports, the media's reporting, statements made by the auditor general, and the information material it issues.

Establishing effective external communication practises is essential for raising the profile of a SAI and keeping all stakeholders informed and involved in its work. Communication with the auditees during the audit process is especially vital. The auditor must ensure that the findings are correct. He or she must also function as a channel with regard to the reporting of findings in order to facilitate an auditee's improvement in relation to effectiveness.

A prerequisite for effective external communication is good internal communication. With an effective internal communication process, a common understanding of the role of the SAI, its position and function in society as well as the public sector can be created. Internal communication also involves ensuring employees have a good, overall understanding of organisational goals. It helps employees to understand what is expected from them and also helps them work towards achieving objectives.

### **1.1 INTOSAI declarations and standards regarding communication**

Supreme Audit Institutions provide the highest level of external audit of government bodies in a country. Being a SAI is a demanding role that calls for high standards and measureable quality. Therefore, the SAI's communication must be based upon the international framework and the set of standards for public auditing.

The INTOSAI Lima Declaration of Guidelines on Auditing (ISSAI 1) set out the objectives of public sector auditing. One objective is the communication of information to public authorities and the general public through the publication of objective reports. This ensures extensive distribution and discussion, and enhances opportunities for enforcing the findings of a SAI. The declaration also states that the reporting should be objective, clear and easily understood.

In the Mexico Declaration of Independence (ISSAI 10), the 5<sup>th</sup> principle says that SAIs have “The right and obligation to report on their work”. The 6<sup>th</sup> principle declares “The freedom to decide the content and timing of audit reports and to publish and disseminate them”. Another important aspect, from a communicative perspective is the 7<sup>th</sup> principle that says that there should be an effective follow-up mechanism for SAI recommendations.

The ISSAI 20 (International Standards of Supreme Audit Institutions 20) states the principles of transparency and accountability, which mean that the SAI should evaluate and follow up its own performance as well as the impact of the audit. According to this ISSAI, “A major challenge facing all SAIs is to promote a better understanding of their different roles and tasks in society among the public and the administration.” It is therefore important that information about the SAI is easily accessible and pertinent. Also, the work processes, activities and products of the SAI should be transparent. Principle 8 in this ISSAI says that “SAIs communicate timely and widely on their activities and audit results through the media, website and by other means.”

Another principle in ISSAI 20 is that the “SAIs apply high standards of integrity and ethics for staff of all levels”. This includes having ethical rules or codes, policies and practices that are aligned with ISSAI 30, Code of Ethics.

ISSAI 260 deals with the auditor’s responsibility to communicate appropriately to those charged with governance. This ISSAI is “Recognizing the importance of effective two-way communication in an audit of financial statements”. It provides “an overarching framework for the auditor’s communication with those charged with governance and identifies some specific matters to be communicated to them”.

In addition, ISSAI 265 provides guidelines regarding communication of deficiencies in Internal Control to those charged with governance and management. The ISSAI specifies which identified deficiencies the auditor is required to communicate. Nothing in this ISSAI “precludes the auditor from communicating to those charged with governance and management other internal control matters that the auditor has identified during the audit.”

## **1.2 Communication - part of the Institutional Capacity Building Framework**

In 2005, the AFROSAI-E secretariat presented a road map and a Capability Model to enable SAIs in the region to work towards and sustain independence in accordance with the standards. Based on the model, an Institutional Capacity Building Framework has been developed as a tool for self-assessment, for benchmarking and as a source for planning. The development of individual SAIs can be measured in accordance with this framework. Communication and Stakeholder Management is one of the areas in the Institutional Capacity Building Framework.

### The Institutional Capacity Building Framework

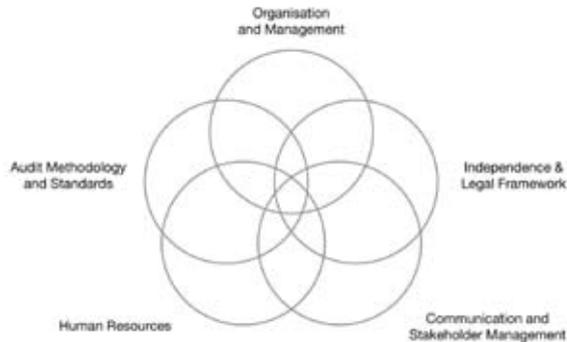


Diagram 1

### 1.3 The communication areas to develop according to the framework

In the AFROSAI-E Institutional Capacity Building Framework there are several areas/elements in the domains “Communication and stakeholder management” that need to be in place if the SAI can be considered to have reached level 3<sup>1</sup> as well as other levels in the framework. The following elements should for the area/domain *Communication and Stakeholder Management* be implemented at level 3:

- A communication policy and strategy covering internal and external communications based upon a legal framework, vision, mission and values, stakeholder analysis (including prioritisation), SWOT/SWOC or similar analysis, gap analysis and special considerations
- Channels of communication between SAI and parliament, Parliamentary Oversight Committees i.e. public accounts committee (PAC) and the judiciary
- Ad hoc meetings with the ministry of finance and oversight bodies
- Audit coverage, timely reporting, results and follow up of recommendations
- SAI participation in workshops and seminars to promote the SAI. This can involve media, public, academic institutions and international community and organisations.
- Internal communication including alignment of staff to the SAI’s vision, mission, core values, goals and objectives and implementation of effective information sharing practices.

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<sup>1</sup> Level 3 is the established level in the AFROSAI-E Institutional Capacity Building Framework of five levels. The SAI has e.g. at level 3 a legislative, administrative/managerial and financial independence. Strategic and annual operational plans are implemented. There is a performance audit unit, which produces at least 3 reports annually. The SAI’s regularity audit includes all entities of central government, covering revenue, expenditure and assets/liabilities.

Moreover, communication is also a tool for the development of other areas/domains in the framework. For example, in the area of *Independence and Legal Framework*, the role and mandate of an independent SAI must be communicated to parliament and to the media as well as to other stakeholders.

In the area/domain of *Organisation and Management*, the strategic plan must be processed and communicated within the organization as well as to the stakeholders. A fundamental prerequisite for good quality in regard to *Audit Methodology and Standards* is that rules and methods be communicated and understood by the staff.

Fulfilling the requirements in the Institutional Capacity Building Framework presents a challenging task to the SAIs in AFROSAI-E region. To be successful and to meet the targets, the auditor general must make sure that everyone in the organisation works together towards the same goals and objectives. Communication should be integrated into all processes in the organisation and be utilised as a management tool.

The most important reason for the SAI to develop and sustain effective working relations with its stakeholders is to ensure the impact of the audit results. The function of auditing is to highlight omissions or errors, and provide recommendations for improvements thus creating a basis upon which the public can demand accountability on the part of public administration.

## 2. The communication handbook

This new version of the communication package – the Communication Handbook - can be used as a systematic handbook. The separate chapters can also be used individually and serve as guidelines for the development of different areas of communication.

**Part 1** introduces why the communication process is important in a Supreme Audit Institution (SAI) and the demands on the leadership in this area.

**Part 2** describes how a SAI can develop its own communication policy.

**Part 3** deals with the integration of the communication policy with the overall strategic plan and the development of a communication strategy.

**Part 4** has a more practical approach. A SAI can develop its own operational communication procedures and plan for external and internal communication by following the chapters in part four.

**The annexes** include all checklists and templates mentioned in the handbook.

### 2.1 Who should use this handbook?

The handbook is for SAIs intending to develop a communication policy, strategy, procedures and plan for internal and external communication. It provides guidance to auditor generals, their senior managers and managers at other levels in the constructive use of communication as a

tool for managing relationships with stakeholders, reporting findings to parliament as well as developing internal working relationships. Part four of the handbook can also be used as a source of ideas for both managers and staff at the SAI.

The handbook is particularly useful for:

- Heads of SAIs who wish to:
  - reach level 3 in the AFROSAI-E Institutional Capacity Building Framework
  - fulfil the requirements in the quality control system, as outlined in the Quality Assurance Handbook
  - develop the impact of the audit work as well as the image of his/her organisation
- Senior managers responsible for stakeholder contacts or communication before, during and after audits
- Communication experts responsible for internal and external communication in the SAI
- Managers, down to team leader level, especially part 4 of the handbook.

## 2.2 SAI communication development process

This handbook forms the basis for a SAI's communication development process. The overall objective of the process is to develop a communication policy, strategy, procedures and plan for internal and external communication.

The following list shows the steps to be taken during the communication development process. To fulfil the requirements for having a professional communication system, all steps need to be thoroughly dealt with.

### Communication policy

- Preparation for the development of a communication policy
- Purpose of policy
- Strategic elements: mission, vision and strategic objectives
- Main objectives for communication
- Prioritised areas for communication
- Values and criteria for communication
- Main message
- Internal communication
- External communication
- Division of responsibilities
- Revision and evaluation
- Implementation of the policy

## Communication strategy

- Develop the communication strategy
- Integrate the communication strategy with the overall strategic plan

## Communication procedures and the communication plan

- Coordination and development of internal and external communication
- Internal communication
- Communication during regularity audit
- Communication during performance audit
- Communication with ministry of finance
- Communication with parliament/public accounts committee
- Media contacts
- Other external communication

## Monitor and evaluate

- Check on result to learn and improve on communication
- Decide on monitoring and evaluation routines for stakeholders' satisfaction and SAI performance.
- Include the result in the SAI report of own performance

## 2.3 How to work with the communication development process

There are two ways of working with the communication development process.

1. As a project. This is recommended if you do not have a communication policy yet.
2. In the scope of the ordinary work plan. This is ok if you already have a communication policy. BUT if you have a lot to develop in the area of communication, it might be better to create a project and work step by step.

Our suggestion is that the auditor general should decide on how to work with the communication development process. It is important to decide who is responsible for, or championing this work. It should be someone at the top or among the senior managers. The communication expert at the SAI – if there is one – can be the project leader.

The primary input to the communication policy and strategy must involve and emanate from the auditor general and the senior management group. We suggest a series of workshops or meetings to discuss the items in the handbook.

The overall objective of the workshops is for the managers to arrive at a common understanding of communication, and to agree on overall policy and strategy for communication. If possible, the SAI can use an external, independent workshop facilitator who can effectively ask the right questions and lead discussions.

All SAIs should first develop a communication policy and strategy. Subsequently, when planning the development of the communication plan and procedures, the most important areas to start with are internal communication and communication with the auditees during the audit. The

next two areas to develop should be communication with parliament/public accounts committee and communication with the ministry of finance.

When developing the communication plan and procedures, the communication expert can work together with the relevant managers involved in communication in the different areas.

It is also strongly recommended that members of the staff become involved in parts of the process, as a reference or work group, especially in portions dealing with internal communication and the auditing process.

## 2.4 Strategic development in general

In order to achieve the desired conditions in the area of communication, a strategic development process needs to be followed.

*The Strategic Development Process regarding Communication*

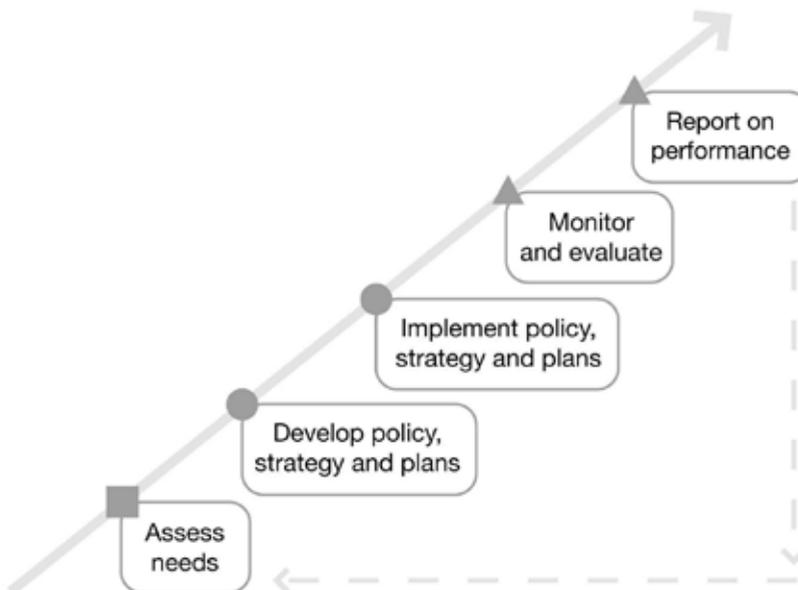


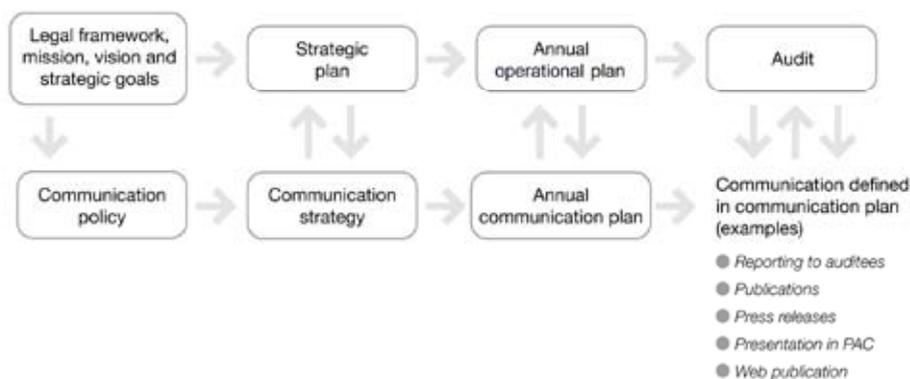
Diagram 2

This process is similar to strategic development in other areas. The process involves assessing the communication needs of a SAI, developing a communication policy, strategy and plan to address those needs, implementing the policy, strategy and plan, monitoring and evaluating the implementation and reporting on the performance of the SAI to stakeholders. The lessons learnt help the SAI to make adjustments in the policy, strategic plan or its implementation.

## 2.5 Relation to other processes and documents

As can be seen from the description of the process – it is the overall mission, vision and strategic objectives for the SAI that are pivotal to the entire communication development process. The communication policy, strategy and plans must be based upon the overall pre-requisites and strategy for the SAI, and also aligned with the strategic plan as well as the annual work plan. For this reason, the development of communication must therefore grow in harmony with the overall development of the SAI. Strategic planning enables an organisation to conduct communication activities that correspond with the overall mission and which reflect organisational objectives. It also ensures with related operational objectives that resources and processes for communication are realistically planned.

*Integration of communication in SAI planning and audit process*



**Diagram 3**

## 2.6 The basic terms that we use

The terms *information*, *communication* and *relation* are used in this handbook. **Information** is a one-way message, spoken or written, that leads to increased knowledge. **Communication** is an

interactive process, between two or more people, mediating a message, which leads to the formation of attitudes or ways of reacting. **Relation** is a mutual commitment or undertaking that leads to action and results.

This handbook deals with both internal and external information, communication and relations. When writing about the area in general we use the word communication.

The terms *communication policy*, *strategy*, *procedures* and *plan* are used in this document. A **communication policy** contains the guiding principles for communication in the SAI. It describes value-related issues and overall objectives such as criteria for communication, main objectives for internal and external communication, prioritised target groups and the division of responsibility.

The **communication strategy** provides a link between key strategic issues facing the organisation and communication plans. The purpose of the policy is to give focus and direction to the SAI communication. The communication strategy should be the outcome of a strategic thinking process by top and senior managers together with communication experts taking strategic decisions with regard to the identification and management of, and communication with, strategic stakeholders.

The **communication procedures** are the internal manuals on how to communicate during specific processes, for example the routines for communication during the audit process.

Finally, the **communication plan** describes what, when and how to communicate during a specific period (normally a year), and should be aligned and integrated with the annual work plan.

### 3. What are the demands on the leadership?

Effective communication is an important leadership tool. Communication skills are all about conveying a message to other people, both externally and internally. It also concerns receiving information from others with as little distortion as possible. Excellence in communication plays a special role in promoting a SAI's transparency and accountability.

Interaction with the surrounding world is an important part of the SAI manager's work. The manager represents the SAI, and must therefore pay attention to what he/she does and says to people externally as well as internally.

The manager is also responsible for external contacts handled by the staff. Remember that well-informed staff members are better representatives of your office. External communication must always correlate with internal communication. Internal communication creates mutual understanding between the management and employees. It also helps in increasing the employee's productivity.

In a recent survey of recruiters from companies with more than 50 000 employees, communication skills were cited as the single more important decisive factor in choosing managers. The survey, conducted by the University of Pittsburgh's Katz Business School, points out that communication skills, including written and oral presentations, as well as an ability to work with others, are the main factors contributing to job success.

### 3.1 Being a manager in a Supreme Audit Institution

A SAI's work should be relevant to society which calls for management capability and development. The AFROSAI-E Management Development Programme has been developed to help the managers in AFROSAI-E to develop their roles and responsibilities.

The Management Development Programme (MDP) aims to:

- (1) increase the technical management and leadership skills of the SAIs
- (2) professionalise the management levels in the region
- (3) facilitate the implementation of regional manuals, handbooks, guidelines etc.

According to MDP, communication is one of the knowledge skills and tools needed for a manager. By using communication as one of the tools, the manager will be able to better fulfil the leadership imperatives: to add value, transform, optimise resources, stakeholder interaction and earning and maintaining independence.

### 3.2 Top management leadership imperatives, roles and responsibilities

The auditor general has a very special role as the highest representative of the audit institution. Systematic communication by the auditor general in both internal and external contacts will strengthen the image of the SAI. The AG should for example, as often as possible, refer to the issue of how the SAI can maintain its societal relevance through the performance of its audit function.

One imperative for top management is to add value and show results to the stakeholders. This can be done by issuing special reports to parliament on issues like high risk areas, unimplemented recommendations and recurrent audit issues. The top management can also take part in public debates, workshops, talk shows and seminars to bring attention to findings and talk about the SAI as a crucial pillar in a democratic society.

The AG and DAG need to be actively involved in regular interactions with stakeholders, and also ensure that the SAI as a whole has efficient routines for stakeholder relations. That means putting in place efficient and effective internal and external communication systems by following the guidelines in this handbook. Especially important are the relations to parliament/public accounts committee and government/ministry of finance.

The procedures should include an effective system to follow up on audit results and recommendations. It is essential to influence the parliament and government to use the results of the audits and hold auditees accountable.

It is also important that the procedures should facilitate an understanding of the needs of the stakeholders. A proactive response to stakeholders' needs could facilitate sound and effective communication.

Another imperative for top managers is to ensure and facilitate the creation of an environment that encourages change and innovation in the SAI. This can be done by communicating strategic thinking and motivating the staff to work in accordance with the strategic plan. It is also important to communicate the strategy and the strategic improvements of the SAI, to parliament and other stakeholders. Internally, in order to create a culture that reflects the SAI's values, it is necessary to communicate clear expectations and integrate the values into the operations of the SAI.

Optimizing the resources is another imperative. This imperative deals for example with staff competence. Good external and internal communication is important in order to both attract and keep staff with high competence.

Another responsibility is to ensure the development as well as the implementation and monitoring of internal control structures. Internal control consists of five interrelated components: control environment, risk assessment, control activities, information and communication and monitoring. These are derived from the way management runs an organisation, and are integrated into the management process. This is yet another reason for the SAI to put emphasis on the development of information and communication processes.

Finally, earning and maintaining independence requires lobbying parliament and other stakeholders about the importance of having legislation in accordance with international standards and practise that facilitate the SAI being able to fulfil its objectives. But primarily, it is important to draw attention to results, and through this create awareness among stakeholders that independence is not an objective in itself but an important pre-requisite to producing good results.

### **3.3 Senior management leadership imperatives, roles and responsibilities**

Senior management in a SAI have an important role in supporting top management in all aspects of communication. The senior managers themselves are important communicators both externally to different stakeholders and internally to their own staff. There are also different areas of responsibility depending on whether the manager is an audit manager or manager within organisational services (planning, training, support services, human resources or communication).

For senior audit managers, the imperative of adding value and displaying results requires that top management be supported in its work to influence parliament and government to use audit

results. To be able to do this, the senior managers need the ability to propose how the format and content of a report can be made more relevant to the public and key stakeholders. It is also important to monitor performance results and communicate relevant information regarding management orientation.

In regard to transformation and repositioning, all senior management need to encourage innovative thinking and create an environment that tolerates failure, risk taking, self assessment and learning. In order to do this, frequent communication with the staff, thus building a relationship to, as well as relationships within the team, is necessary. For this to occur, clear lines of reporting are essential.

The senior manager is a key player regarding communicating the SAI vision, mission, strategies, actions plans, budget and accountability. It is also vital to foster ethical values by supporting top management in developing, defining and adopting slogans, dress codes, logos or other cultural symbols. It is very important for managers to “walk the talk”, meaning to lead by example.

It is important to be able to develop internal, highly professional tools for staff and procedures to facilitate the development of job descriptions, recruiting, training and succession planning. Communication responsibilities should be defined in these areas. Communication must also be included as a part of management development and be valued as an important element in a manager’s job.

To be able to facilitate internal improvement in work performance and productivity, all managers must create a pro-active learning environment in which open communication is possible. It is also important to provide active feedback and to communicate relevant decisions taken.

In the area of promoting and monitoring the internal and external communication policy and strategy, the senior management must facilitate a culture of communication, develop efficient communication channels, and monitor the use of digital media such as intranet and internet. In relation to stakeholders, they should hold entrance and exit meetings with auditees, have other meetings with auditees on a regular basis, support top management in order to ensure effective interaction with the PAC and participate in public debates. It is as for the top management important that the work procedures should facilitate an understanding of the needs of the stakeholders. A proactive response to the stakeholders’ needs could facilitate sound and effective communication.

To be able to support progress towards earning and maintaining independence, senior audit managers should communicate issues about legislation to relevant stakeholders as well as manage the SAI in such a way that the SAI’s performance enhances its independence. This can be done by producing topical and high-quality reports for parliament and maintaining an active dialogue with other stakeholders.

### **3.4 Operational management leadership imperatives, roles and responsibilities**

The operational managers' roles and responsibilities are primarily related to day-to-day performance. For audit managers, the communication related to the auditing process is central. For managers in the organisational services cluster (planning, training, support services, human resources or communication) the communication is related to their professions and areas of responsibility.

Operational audit managers must support senior and top management in communication with auditees. One way of adding value is to produce audit reports that are of high-quality. In order to achieve this, the manager should communicate on topics regarding, e.g. audit manuals, goals, risks, deadlines and timeframes with audit team and individual employees.

All operational managers must support the transformation and repositioning of the SAI by communicating the strategic direction as well as the change programmes and activities. Operational managers, just as their superiors, need to develop their own capacities to support a pro-active culture of learning. It is also essential to network with peers to keep abreast with current best practises.

The responsibility of the operational manager is to suggest change interventions in their own areas of competence, and to ensure that a culture of transformation is embedded in the management of their own unit as well.

As an operational manager, the responsibility is to efficiently manage the activities of unit level employees in line with SAI policies, strategies and work plans. In order to do this, the manager must make knowledge and information accessible to staff, and ensure their understanding of this information. Moreover, managers should communicate goals clearly and follow up on individual performance.

The operational managers have an important role in developing and implementing the SAI communication policy and strategy. In regard to the audit area, this can involve meeting and having discussions with auditees about critical issues affecting the progress of audits or acting as liaison between auditees and SAI management. It is important that these discussions facilitate an understanding of the needs of the stakeholders. A proactive response to the stakeholders' needs could facilitate sound and effective interaction. In the organisational service area this can for example involve supporting the development of communication channels or internal management training.

In the area of stakeholder interaction, the operational manager should continuously inform senior management and auditees of the results of the unit's audit and its recommendations. This can be done by reporting on performance indicators, having entrance and exit meetings, giving monthly unit feedback and attending management meetings.

### 3.5 Communication expert imperatives, roles and responsibilities

The foremost imperative for the position as a communication expert/communication manager is to add value and show results to the stakeholders at all levels, although executed by others in the organisation. In that role, the communication expert acts as an advisor to the AG and DAG in their functions as the highest representatives of the audit institution. The communication expert's role is also to support the managerial levels on behalf of the AG.

Acting on a mandate from the AG to advise on and facilitate the SAI development processes as a whole, the communication expert is responsible for the development of the communication policy, communication strategy and communication plan. This also includes support to the managers at different levels during implementation. One part of that support is to develop procedures for internal and external communication, another is to advise and plan the AG and DAG interaction with the stakeholders. It is important that the procedures facilitate an understanding of the needs of the stakeholders. A proactive response to stakeholders' needs could facilitate sound and effective interaction.

Top management should create an environment that encourages change and innovation in the SAI to facilitate an increase in the SAI's effectiveness. The communication expert's role is to support this by taking an active role in the development and implementation of efficient and effective procedures for both stakeholder relations and internal as well as external communication. As a part of the organisational services, it is also advisable that the communication expert have the ability to support the operational managers and their tasks related to communicating the strategic direction, change programmes and connected activities.

The main enabler for the SAI, making it possible to achieve its primary purpose, is an efficiently functioning audit process. One important part of this process is communication with the auditees. An imperative for the communication expert is to support the managers in communication matters related to the audit process.

As the reports themselves constitute the base for every action taken after the audit, there should be a continuous process to develop the reports regarding format and content to make them relevant to the public and key stakeholders. The communication expert needs to be actively involved in this process.

Experience shows that it is also highly beneficial to be able to support the auditors in the preparations of the audits – where the communication expert acts as an advisor regarding the communication with the auditees. This will also contribute to all the latter stages in the audit.

A communication expert also has a role as the contact person for media. This task involves being both a gatekeeper and actively promoting findings, interviews with the AG and so on. The communication expert should also be responsible for managing the communication channels (web, press releases, intranet, printed material and so on), be responsible for the development and monitoring of the visual identity and branding issues, production of press releases and information material.

The communication expert is a person who combines the perspectives of a senior organisational services function and a function working closely with the operational level. When only one person is carrying out all tasks, the professional requirements are basically equivalent to those of senior positions for the former function and more of a specialist for the latter.

It is recommended however, when possible, to establish a communication support unit/function with communication experts and a communication manager. What is most typical is to divide the tasks between internal and external communication with the manager having a coordinating function and being the point of contact with the AG and DAG. If this is not possible due to organisational constraints, it is recommended that the manager take charge of external communication.



## PART II – Communication Policy

### 4. Developing the communication policy

When creating a communication policy, one must see this work as an integrated part of management development. When implemented, the communication policy will affect the organisation, management culture, requirements regarding audit training and so on. The communication policy must reflect the overall mission, strategy and values of the organisation.

The communication policy should include the following:

- purpose of communication policy
- mission, vision and strategic objectives of SAI
- main objectives of communication
- prioritised areas of communication
- values and criteria for communication
- main message.

For internal communication we will define:

- main objectives
- different target groups
- channels.

For external communication we will define:

- main objectives
- primary and secondary target groups
- channels.

We are also going to define the division of responsibilities regarding communication, and how to revise and evaluate the policy. Finally, the implementation of the communication policy must be planned.

#### 4.1 Preparation for the development of a communication policy

The foundation upon which SAI communication is based is the INTOSAI standards for public auditing. Furthermore, the communication policy and other related documents must support and correlate with the overall mission, vision and strategic objectives of the SAI.

There is also a correlation with national circumstances. Before starting the creation of the communication policy, the person responsible for the process must collect relevant documents. The documents that are important are the strategic plan, the annual operational plan, the annual report, the SAI template for press releases (if one exists), printed material, the audit act and other regulations that govern operations.

In many countries, there are also public sector regulations and routines for communication that the SAI must follow.

## 4.2 The purpose of the communication policy

First of all you must define why your SAI needs a communication policy. Policy documents sometimes tend to be more theoretical in nature as opposed to containing practical guidance. We believe though, that a well-developed communication policy can provide an important form of support for decision-making relating to the internal and external communication of the SAI.

Why your SAI needs a communication policy could be described as:

1. *To guide and provide a reference point for a coherent view within the Office of the Auditor General (OAG) regarding all aspects of communication, both internal and external.*
2. *To ensure that the SAI's communication efforts and objectives are synchronized with and complement Government's overall communication drive through the Botswana Government Communication & Information System (BGClS) .*

From OAG, Botswana Communication Policy 2008.

### To do:

- Reach agreement in the group on the purpose of the communication policy that you are going to develop. Fill in its purpose in the Policy template (annex 2)

## 4.3 Strategic elements: Mission, vision and strategic objectives

The SAI should incorporate the mission and the vision of the SAI in the communication policy. This is done as the role of communication is to support the overall strategy and it must therefore be in line with the strategic plan and the strategic imperatives.

At this stage, it is advisable to have a discussion on HOW communication can strengthen the mission and the vision of the SAI. What types of communication activities addressed to internal and external stakeholders can support the work of the SAI in fulfilling its mission and realising its vision?

### To do:

- Write the result of the discussion on a flip chart and use the ideas later when planning communication strategy and communication activities.
- Fill in the mission and the vision in the Policy template (annex 2)

It is important that the communication policy also supports the overall goals and objectives of the SAI. Therefore, it is advisable to include the strategic goals and objectives in the communication policy. This part of the policy needs to be thoroughly discussed.

At this stage, it is relevant to review the work done while developing the overall strategic plan. If the SAI has a SWOT analysis or a GAP analysis these are relevant as background input to the discussion. In what areas can communication activities strengthen the SAI and promote development?

The questions that can guide the discussion are:

- How have the most important strategies been defined in terms of SAI development?
- What areas will be prioritised and focused upon?
- What are the overall objectives of the SAI that will be defined in the communication policy?
- How must the communication policy be designed and conducted to reflect those objectives?

**To do:**

- Fill in the overall strategic objective in the Policy template (annex 2).
- Summarize the discussion on how communication can strengthen the SAI and support the strategic objectives on a flipchart. Use this as a starting point in the next two steps.

## 4.4 Main objectives for communication

The next step is to define the main objectives for communication in the SAI. The main objectives must relate to the overall purpose and mission, as well as be in line with the overall goals and objectives of the SAI.

The most important areas for SAI communication, in line with the INTOSAI audit standards, relate to being seen as an independent authority and supporting the ambition of achieving transparency and accountability in the government sector. The objectives can also be to promote the relations to the stakeholders and to strengthen the brand or the external image of the SAI.

The key questions to discuss are:

- What are you hoping to achieve by communicating?
- What do you want different stakeholders to do as a result of the communication?
- What impression do you want people to have of the SAI after taking part of the communication?

A typical set of communication objectives might be to:

- Contribute to fulfilling the SAI mission, vision and objectives.
- Build awareness of the role of the SAI.
- Be perceived as an independent, professional and transparent organisation.
- Contribute to the efficiency and quality of auditing services of the SAI.

One example of the main objectives for communication can be expressed as follows:

*“The main objective for communication is to portray a good image for the office in order to build public trust and confidence as well as increasing interest in the activities of the OAG.*

*With this policy, the office aims to establish sustainable and effective communication to enhance the working processes within OAG and the good working relations with external stakeholders.”*

*From OAG Lesotho Communication Policy*

**To do:**

- Fill in the main objectives for communication in the Policy template (annex 2).

## 4.5 Prioritised areas for communication

At this stage, the SAI shall decide upon the most important areas to develop communication practises within.

Communication must be seen as a supportive tool for all processes in the organisation. The most important areas for communication have to support the overall strategic goals and objectives.

Start from the strategies and strategic imperatives discussed in the previous exercises and discuss the following:

- What are the three most important areas of SAI activities in which communication can be used as a tool?
- In what areas can communication make a difference?
- Look at the SWOT-analysis and discuss how communication can be used to support the strengths of the SAI, mitigate weaknesses, exploit opportunities and counteract the challenges/threats?
- How can communication resources best be used to meet prioritised goals and objectives?

The discussion on areas to prioritise in communication can also be related to the SAI’s current status in relation to the different areas in the AFROSAI-E Institutional Capacity Building Framework. In this context, you will need to discuss:

- What areas in the Institutional Capacity Building Framework does the SAI need to develop?
- What areas should we start to develop?

Summarise the discussion and decide what areas to prioritise.

For example a generic formulation of prioritised areas for developing communication practises could be:

- *To increase the managers' communication capability in both internal and external communication in order to support a culture of excellence*
- *To develop the communication routines with the auditees to promote effective and efficient public administration*
- *To develop the relations to the public accounts committee in order to ensure democratic transparency and accountability.*

**To do:**

- Write down the prioritised areas for communication in the Policy template (annex 2).

## 4.6 Organisational values and the criteria for communication

In this stage, the group should start the discussion based upon the values of the SAI. Even if the values are to be integrated into all activities of the organisation, it is sometimes difficult to use the values themselves as criteria for communication. To provide a framework, determine what criteria – or key words - that communication should be characterised by. In regard to the word **criteria**, we mean the key words on how communication should be conducted.

This exercise starts with the organisational values. Questions to be discussed:

- How can communication activities be conducted, so they support organisational values?
- How do we want our communication to be characterised?

Values that are common to all SAIs are: independence, integrity, professionalism and credibility. Criteria normally used for communication in SAIs are: objectivity, correctness, accessibility, relevance and transparency. Other criteria can be: openness, comprehensive, proactive, well-planned and up to date.

For example the criteria could be described as:

- *Objective - with a basis in SAI's tasks*
- *Correct and intelligible*
- *Easily accessible and well-structured*
- *Current, prompt and relevant*
- *Transparent, consistent and concordant*
- *Adapted to the needs of different parties*

From Swedish National Audit Office Communication Policy  
2005

**To do:**

- Summarise the discussion on criteria for communication, and write the values and the criteria in the Policy template (annex 2). If the SAI does not have any decided values you can only write the criteria.

## 4.7 Main message

All public organisations must systematically strive to strengthen their profiles in the eyes of other actors as well as the public at large. For a SAI, it is particularly important to be seen as an independent audit institution whose scrutiny of public administration is characterised by a high level of integrity. This is why we must act and communicate consistently in all interactions with stakeholders. To facilitate this, a clear communication platform should be developed as part of the communication policy.

First of all, the strengthening of the SAI profile must be done by ensuring high-quality performance and useful as well as tangible audit results. Therefore, all SAI operations are important as every action taken by an organisation contributes to how it is seen by others. For a SAI, such actions include its behaviour with regard to auditees; the structure and content of the reports it publishes; the media's reporting; statements made by the auditor general and the information materials the organisation issues. Of course, marketing and information campaigns can also add to a strong profile, but they cannot be stand-alone efforts.

In order to ensure that not merely the activities, but also the concepts and statements are coherent, thereby supporting common goals, it is advisable to include a main message in the communication policy.

The “main message”, should consist of a few sentences describing and summarising the purpose and mission of the organisation, how services are performed and the benefits provided by the SAI to the country. The message should support the desirable SAI profile.

Questions to be discussed:

- How do we want our stakeholders to think, feel and act when they hear about us or come into contact with us and our staff?
- How can the SAI be described to someone who does not know very much about auditing?
- Whom does the SAI serve? Who are the main stakeholders – citizens or parliament?
- How should the SAI be perceived?

An exercise that can help formulate the main message is the “elevator method”. Imagine that you are standing in an elevator with a person. What do you say about your organisation? Write down the three most important features.

A generic example of a main message:

- *We – the X SAI - strive for increased transparency in public spending as well as the safeguarding of high-quality in financial processes and reports in the public institutions.*

NAO in UK has this as its main message:

- *Helping the nation spend wisely.*

Some SAIs use the Mission Statement as the main message:

- *To provide efficient audit services in order to enhance accountability and value for money in the collection and use of public resources.*

From the National Audit Office of Tanzania, Mission Statement

It is difficult to formulate a main message in a group at a workshop. Therefore, someone (preferably the communication expert) can be given the task of formulating the message based on the discussion.

It is advisable for the person receiving the assignment to get an idea, through discussion, of how the main message is perceived by individuals outside of the organisation. Do the individuals contacted understand the role and the mission of the SAI, and what it is actually doing?

**To do:**

- After the process of developing the main message, it should be adopted and written into the Policy template (annex 2).

## 4.8 Internal communication

With an effective internal communication process, you can create a common platform of values, establish goals and stimulate information sharing between employees, thus promoting best practice and common knowledge about the goals of the SAI. It is also important for managers to clearly communicate goals for the individuals. Feedback on progress should be provided on a regular basis.

An informed and engaged workforce not only produces better results, but can also serve as ambassadors. In contact with external stakeholders, primarily during the auditing process, the employees are important representatives. Thus, the most important communication processes for the SAI are carried out by the staff working in the line organisation, and not by specific information staff members. It is therefore hard to achieve effective external communication without corresponding, effective, internal communication. Everything has its origin in the core of the organisation.

**Main objectives for internal communication:**

Questions to be discussed:

- What are the main reasons for developing good internal communication in your SAI?
- What are the main objectives of internal communication?

For example, the main objectives for internal communication can be described as:

- *To provide the employees with the information they need in their daily work*
- *Establish a thorough understanding for the role of the SAI and the employees' individual role*
- *Inform the staff about SAI developments so that they feel involved*

- *Connecting staff to each other for building mutual trust, respect and willingness to work together towards common objectives.*

Draft Communication Policy, Administrative Court, Republic of Mozambique

**To do:**

- Fill in the main objective/objectives for internal communication in the Policy template.

**Internal target groups:**

Start by looking at an organisational chart of the SAI. Discuss the different groups and levels of employees in the organisation. See if there are special groups that need specific communication in different areas. Identify different types of communication between each of the target groups/units etc. Remember that horizontal information and communication among colleagues in the various units within the SAI is also important.

- What are the current internal communication routines?
- What types of issues are communicated between different levels and groups?

Based upon the discussion, define the internal target groups that should be considered in communication planning.

Internal target groups can for example be:

- *All employees of OAG*
- *All auditors within OAG*
- *All support staff within OAG*
- *Department managers within OAG.*

**To do:**

- Fill in the internal target groups for communication in the Policy template.

**Internal channels:**

In the previous discussion, you have identified the communication lines and communication routines between different target groups/units etc. Now you are going to discuss the channels used in internal communication. Channels refer to, e.g. staff meetings, intranet, internal newsletters or memos.

- What channels function well at the moment in regard to internal communication?
- Do the different target groups, defined previously, get the information they need to do a good job?
- Are there channels that you can improve – for example intranet?
- Have all employee access to all channels?
- Can we develop the necessary new channels for internal communication?

Internal channels can for example be:

- *Staff meetings at unit level.*
- *Intranet for communication in matters which are important for all employees.*
- *AG management newsletter for strategic topics to managers*

**To do:**

- Define the internal channels for communication in order of importance in the Policy template.
- Fill in the list of target groups and channels in the Stakeholder matrix to be used as a basis for later planning.

## 4.9 External communication

One of the main challenges of a SAI is to be perceived as a legitimate and useful part of the good governance and accountability system. Apart from the obvious necessity of managing an operation that conducts scrutiny of public administration, it is also important to consider who will receive what information and how this is best done.

Efficiently handled external communication should increase interest in and knowledge of a SAI's activities, i.e. communication must be about auditing, roles and results. Which stakeholders are prioritised, and what channels are used is both a matter of ambition and contextual constraints.

A SAI can employ several different means of communication, both formal and informal, through its audit reports and by taking a more active part in the public debate.

### **Main objectives for external communication:**

Use the previous results (strategic objectives, the main message, communication priorities etc.) as a basis for a discussion on the main objective or objectives of external communication.

- What are the main reasons for developing good external communication in your SAI?
- What does the SAI want to achieve through its external communication?
- What are the main objectives of external communication?

Example of main objectives for external communication:

*The main objectives of the external communication are:*

- *Increase the stakeholders knowledge and understanding of the role the SAI as an independent auditor of the Government*
- *Enhance the process of government accountability and transparency in the effective collection and use of public resource*

*Draft Communication Policy, Administrative Court, Republic of Mozambique*

**To do:**

- Fill in the main objective/objectives for external communication in the Policy template.

**Target groups:**

The Stakeholders’ analysis – and Stakeholder map - is the point of reference at this stage. If the SAI does not have a stakeholder map which shows stakeholders affected by the work of the SAI, it is a good idea to produce one.

*Example of stakeholder map*

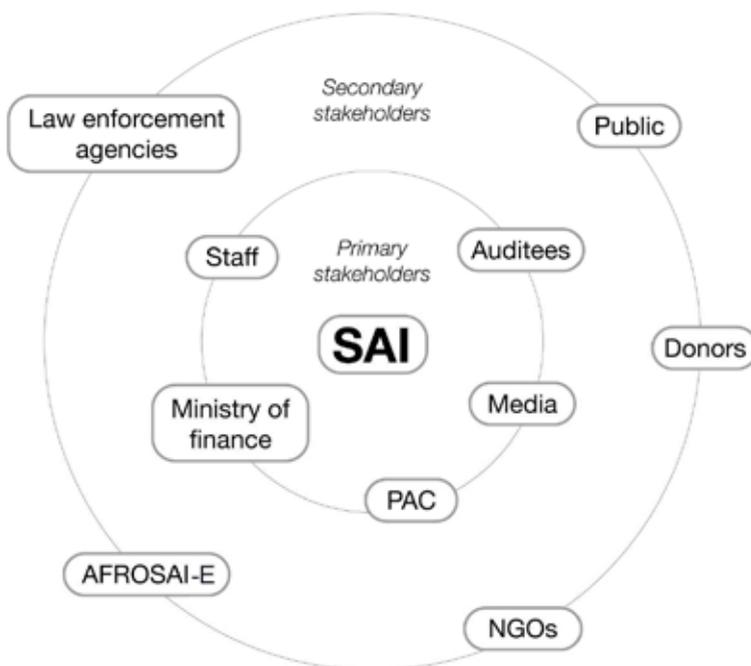


Diagram 4

A SAI’s stakeholders include the audited entities, parliament often represented by a public accounts committee (or equivalent bodies), political executives, the general public, peers (other SAIs), donors, international organisations, media, professional and academic institutions, private sector auditing firms and others who have an interest or who are affected by the SAI’s products and services.

Discuss the different target groups and see if there are special groups that need specific communication. Identify different types of communication between each of the target groups/stakeholders.

- What are the most important stakeholders enabling the SAI to fulfil the overall objectives?
- Rank the stakeholders in order of importance. List them in two groups starting with the most important (a maximum of five in the first group).

Example of a list of target groups:

**Primary stakeholders**

- *Auditees*
- *Parliament (public accounts committee)*
- *Media*
- *Law enforcement agencies*
- *Public libraries*
- *General public*

**Secondary Stakeholders**

- *International Organisation of Supreme Audit Institutions (INTOSAI)*
- *African Organisation of Supreme Audit Institutions (AFROSAI)*
- *Donor agencies*
- *Other SAIs*
- *Professional bodies*
- *Civil society*
- *Development Partners*

Draft communication policy, Ghana OAG

**To do:**

- Put the external stakeholders on your list into the Policy template under External communication: Target groups: primary and secondary.
- Take the list of prioritised stakeholders and write them in the Stakeholder matrix.
- Save the Stakeholder map and matrix to be used when developing the Communication Strategy.

**Channels for external communication:**

The main purpose of developing your external communication is to build a network of reporting channels, so the main stakeholders become aware of the results of your audit. Also, so that the audit leads to improvement of the government systems and practices as well as achieving better use of public funds.

Discuss how external communication is currently conducted.

- What external channels or means of communication do presently exist?
- Brainstorm all the channels or means of communication that represent possible ways of communicating externally. Put the suggestions on a flip-chart.
- Are there any channels that are not currently used that could be used?
- What channels are most important for the different target groups?

In this stage, the SAI can use the Stakeholder matrix to fill in all channels that are possible to use for the SAI's external communication.

Example of channels for external communication:

- *The **auditors** are the main channel of communication regarding the auditees during and after audit process.*
- *The **reports** are the main channel in the SAI communication with the relevant institutions.*
- *The **media** is the channel that reaches the general public.*
- *The **website** is a fast and cost effective way making reports accessible.*
- *The **printed material** can be used as another channel.*

Draft Communication Policy, Administrative Court, Republic of Mozambique

**To do:**

- Write the channels for the external communication in order of importance in the Policy template (annex 2).
- Save the Stakeholder matrix with the list of channels and the prioritised stakeholders as a basis for the exercises when developing the communication strategy.

## 4.10 Division of responsibilities

It is important that the responsibilities regarding communication for the different positions in the SAI are clear. The division of responsibilities must be stated in the communication policy.

Discuss the following areas of communication in the SAI, and decide who should be responsible for the different types of communication.

### Overall external communication

Normally, the external communication is a centralised responsibility and the auditor general is the spokesperson for the overall external communication.

- Is the AG the spokesperson for the external communication in your SAI?
- Can any other person speak on behalf of the SAI publicly?

### Communication during audits

Most SAIs have defined the different steps of communication during audits in the audit manual. It is also important to have clear descriptions of who shall communicate and how communication shall be carried out in the different stages of the audit process.

- Who is responsible for communication during the different steps in auditing process in your SAI?

- Who is responsible for presenting the annual audit report or other reports?
- Has your SAI defined communication during the audit in the audit manual?

### **Communication with different stakeholders**

It is essential to decide who is in charge of communication with the different stakeholders. Start by looking at the list of stakeholders in the previous step.

- Do you have certain persons responsible for communication and relations with particular stakeholders (for example the ministry of finance or public accounts committee/PAC)?
- Do you have a special group of staff members at the parliament to support the PAC and to increase the understanding of the content of the audit reports?
- If you have such people, write their names in the Stakeholder matrix as well.

### **Internal communication**

The auditor general always has the overall responsibility for internal communication with the managerial level and with all members of the staff. The AG – or a person or function that he/she appoints – is also responsible for coordination, development and evaluation of communication. In everyday work there is a decentralised responsibility for internal communication. The head of a specific branch/region/ section has responsibility for internal communication within and for that unit.

- Are the roles and responsibilities regarding internal communication clear in your organisation?

### **Communication of decisions taken**

Normally the person responsible for preparing the supporting documents for a decision should also prepare how the decision shall be communicated. It could be in the form of an annex to the decision describing how the decision is to be communicated internally or externally. It is advisable that the AG decide that every important decision on the SAI level has an annexed plan on how the decision itself shall be communicated.

- How does your SAI normally communicate decisions taken?
- Discuss how communication of decisions taken should be done in your SAI.

### **The responsibility of the individual for communication**

Each individual employee has a personal responsibility to be active in the internal communication process, to use the information and to take part in constructive internal dialogues when so needed.

- Is it understood in your organisation that every individual has a personal responsibility, and are your staff proactive in seeking relevant information?

### **The responsibility of the SAI communication unit/function**

If the SAI has a support unit/function for communication or a communication expert or PR-manager, the role and responsibilities for such unit or person must be clearly defined at this point.

- Are the roles and responsibilities for your communication unit/function (or communication expert) clear?

**To do:**

- Write the determined division of responsibilities in the Policy template.

## **4.11 Revision of the policy**

A communication policy should be revised regularly, for example every third year. When revising the policy, the SAI needs to go through the steps again and discuss if the circumstances have changed and if there is a need to revise the different paragraphs.

The review of the policy can be done at the same time as evaluating the communication strategy and the overall strategy. How to evaluate the communication strategy will be described in the next section of the handbook.

The operational plans for external and internal communication need to be revised yearly and it is natural to do that as a part of the annual operational planning.

Building the disciplines of review and evaluation into the communication policy and strategy from the start allows the SAI to use the information to refine the policy and strategy and keep them as living, flexible documents that support the SAI goals and objectives.

**To do:**

- Decide on how often the communication policy shall be reviewed. Write it into the Policy template.

## **4.12 Implementation of the policy**

To be able to implement the policy document and to start working with the communication strategy and plan, you should conduct the following activities.

- The AG should appoint a person to be responsible for co-ordinating the development of communication strategy, plans and procedures. It can be the communication expert or another suitable person.
- A plan for the implementation must be decided.
- The AG should conduct frequent follow-ups of the implementation.

Hopefully, there has been involvement on the part of management and staff in developing the communication policy. In any case, managers and employees must now be involved from this point on.

- Have meetings with management at all levels about the communication policy and what it requires from managers.
- Have meetings with employees in which you provide information about the communication policy and discuss what the individual responsibility means.

One idea from a commercial company is to implement in three steps: distribution, confirmation and implementation. The policy is to be distributed to specific groups or persons and must be confirmed in accordance with the matrix as in the following example:

Confirmation required for this policy	Received (distribution)	Read (confirmation)	Implemented
The AG	X	X	
Senior manager X	X	X	X
Human Resource Manager X	X		

In the distribution step, the policy is distributed to all relevant stakeholders, meaning the managers at different levels and all staff. There should also be information about the policy in the general channels of communication such as the intranet or an internal newsletter if there is one.

By confirming that the policy document has been received, the recipient confirms that he/she is aware that the policy exists.

By confirming that the policy has been read, the recipient acknowledges having read and understood the contents of the policy. Of course, this step also requires meetings to discuss the content and what it means in relation to the different positions in the SAI.

When confirming that the policy has been implemented, the recipient confirms that he/she has informed all persons within his/her unit of the contents, has established unit procedures to ensure that the principles in the policy are followed and that the staff consider it as routine procedure to work in line with the policy. When you arrive at the point at which you explain to a new employee, “this is the way we work in this area” then you can consider the policy as being fully implemented.

It is advisable to support the managers in the implementation, by giving them a fixed presentation and meeting agenda for the presentation of the policy. Those meetings should also include discussions about what the policy means for the specific unit and how the unit can improve its own communication procedures.



## PART III – Communication Strategy

### 5. Introduction to the development of a communication strategy

There are a number of different ways to approach the task of writing a communication strategy. Here is one description of the different steps and questions to discuss in order to develop a communication strategy.

The most important pre-requisites are that strategic communication is based upon a thorough analysis of the situation, and the strategic choices on what actions to take to reach the desired goals and objectives.

The steps to go through when developing the communication strategy are as follows:

1. Describe the present situation
2. Set goals and objectives
3. Decide on target groups
4. Prioritise strategies and decide on activities
5. Choose tools, channels or products
7. Specify resources and decide on timing
8. Plan the monitoring and evaluation

Each step should be summarised and written into the communication strategy document. If possible, also include the considerations that lead to the conclusions.

While drawing up your strategy, you should involve the management group or a project group, and on a smaller scale, the entire organisation.

Some of the areas have already been discussed when developing the communication policy. It is therefore important to use the notes from that work as a basis for the development of the communication strategy as well.

The strategy can also be summarised in a matrix with the following headings.

#### The communication strategy template

Goals	Objectives	Target group	Strategies	Activities	Channels, tools or products	Resources	Time	Monitoring and evaluation

## 5.1 Developing the communication strategy

### 5.1.1 Describe the present situation regarding communication

The first step is to analyse the present situation. That means summarising the communication areas that are functioning as they should and those that need to be improved. It is important to analyse all areas of communication.

Start by analysing the elements of communication and stakeholder management in the Institutional Capacity Building Framework. The elements are:

- A communication policy
- Channels of communication between SAI and parliament, PAC and judiciary
- Ad hoc meetings with ministry of finance and oversight bodies
- Audit coverage, timely reporting, results and follow up on recommendations
- SAI participation in workshops and seminars to promote the SAI
- Internal communication

How many of the elements have you developed? Which ones are currently functioning well and which ones are not?

Take a look at what is working in relation to different stakeholders and what is not. Use the Stakeholder analysis from the previous section of this handbook as input and also the GAP analysis if you have carried one out as part of the development of a strategic plan.

It is important to find out how well the present relations between the SAI and the stakeholders are functioning. For example, you should find out how much your stakeholders know about your organisation, what they feel and think about the SAI and what information they want to have from you.

If you do not have an overall view of the stakeholders' viewpoints, it is a good idea to invite a small group with representatives from different stakeholders to a focus-group meeting to discuss their views on the performance of the SAI. Stakeholders that you should consider inviting are auditees, members of parliament and media. There should also be meetings with representatives from the SAI staff.

Questions you should consider asking are:

- What do you read/see/hear from our organisation?
- What type of communication works/does not work?
- What do you want to see or hear more about from our organisation?
- What information do you need that you are not currently supplied with?
- How often do you want us to communicate with you?

It is also important to analyse how well the different channels carrying information to and from the SAI work, for example the website.

Finally, summarise your findings under this section in the strategic plan for communication.

### 5.1.2 Set goals and objectives

The second step is to consider what you want your SAI to achieve through its communication. What are the most strategic issues that you can work with in the area of communication?

Ask yourself what you can do in regard to communication to help your organisation achieve its core objectives. If you have previously developed a strategic plan for the SAI, you have also determined strategic issues in general. Which of those strategic issues are related to communication, and are there other strategic issues that you can highlight to further the development of communication?

At this stage, you can look back at the overall main objectives and the main objectives for internal and external communication defined in the communication policy. Can you further develop these into goals and objectives?

In the AFROSAI-E handbook in strategic planning goals are described as “mini-purposes” that collectively enable the achievement of the primary purpose stated in the mission statement and lead to the realisation of the SAI vision. An objective is a precise and measurable result that supports the achievement of the goal. The objectives describe how the goal can be achieved. The objectives should be Specific, Measurable, Achievable, Relevant and Timely (SMART).

A source of input can be the previous discussion about developing the communication policy, about mission, vision and strategic objectives. You can use the notes from that discussion, or discuss it once more.

The questions to ask are:

- How can communication strengthen the mission and the vision of the SAI?
- What types of communication activities addressed to internal and external stakeholders can support the work of the SAI in fulfilling its mission and realising its vision?
- How can communication be designed and conducted to reflect the strategic objectives of the SAI?

As well as in your overall strategic plan, the goals and objectives are the centrepieces in the communication strategy. Your communication strategy should support and be aligned with your organisational objectives. For further instructions, read the AFROSAI-E Strategic Planning handbook.

Try to find goals and objectives that are also in line with your prioritised areas for communication in the communication policy.

At the conclusion of this step, the SAI will have a set of goals and annual objectives for communication in the communication strategy. They should also be filled in the matrix, as in the following example.

Goals	Objectives	Target group	Strategies	Activities	Channels, tools or products	Resources	Time	Monitoring and evaluation
To have effective internal communication	To improve the usage of intranet To improve the communicative skills of the managers							

### 5.1.3 Decide on target groups

The third step is to identify the stakeholders with whom you need to communicate to achieve the goals and objectives. The questions to ask here are who our audience is and what information they need to act upon our work.

Start from your goals and objectives in the previous step. Who are the most important stakeholders to communicate with to facilitate fulfilling goals and objectives?

The stakeholders' analysis and stakeholder map are the points of reference at this stage. Also look at the list of prioritised stakeholders in the communication policy. It is easy to end up with a long list of stakeholders, and therefore necessary to rank the stakeholders according to importance and influence.

Discuss the different target groups and see if there are special groups that require specific communication under the specific goals and objectives. It is important to remember that employees are also an important stakeholder group.

Goals	Objectives	Target group	Strategies	Activities	Channels, tools or products	Resources	Time	Monitoring and evaluation
To have effective internal communication	To improve the usage of intranet To improve the communicative skills of the managers	Staff at all levels Managers at all levels						

### 5.1.4 Prioritise strategies and decide on activities

The fourth step is to find the most strategic activities that will lead to the achievement of the goals and objectives. The question to ask here is what activities can best bridge the gap between the present situation and the goals, objectives and targets. Use your goals and objectives defined in the previous step as a starting point. If you have not done a GAP analysis previously, it is now time to do one. Define the gaps/the needs found in your analysis.

After that, brainstorm which strategies and activities can best lead to the achievement of these goals, objectives and targets. The activities should be Specific Measurable, Achievable, Relevant and Timely (SMART).

The word strategy is defined as: “The determination of the basic long-term goals and objective of an enterprise and the adoption of a course of action and the allocation of resources necessary for carrying out those goals.” (Alfred D. Chandler, Jr. “Strategy and structure” 1962).

Another definition is: “Patterns of decisions and actions in the present to secure future success and take maximum advantage of opportunities.” (Bengt Karlöf, “Management” 2007).

The purpose of strategic planning in the area of communication and stakeholder management is to bring about consensus on the activities that are needed to develop efficiently functioning external and internal communication in line with the requirements of the AFROSAI-E Institutional Capacity Building Framework.

The strategic areas of most importance vary among SAIs and are linked to individual circumstances in the country and the SAI. If for example, communication with the auditees is not functioning well, an important strategic area could be the development of procedures for communication during the audit and training courses in communication for auditors. If the internal communication needs to be developed, some strategic areas could be providing support to managers, the development of the intranet or the establishment of a communication function in the SAI.

It is important to prioritise among the most important strategic activities for the development of communication. In practise, this requires that the organisation maintain a multi-year strategic plan that indicates the objectives that are assigned the highest priority on the basis of current status and what actions that must be taken to assure continuous improvement of the organisation.

The strategic goals and objectives remain in place throughout the period encompassed by the strategy. However, the separate activities in the strategy must be reviewed on a regular basis, preferably each year when drawing up the SAI’s annual operational plan.

Goals	Objectives	Target group	Strategies	Activities	Channels, tools or products	Resources	Time	Monitoring and evaluation
To have effective internal communication	To improve the usage of intranet	Staff at all levels	Publish more news on the intranet  Educate the staff about intranet:	All AG decisions published  Appoint content contact persons in each department  Participate in staff meetings with info about the intranet  Include intranet training in management courses				

### 5.1.5 Choose tools, channels or products

The fifth step is to choose the best tools, channels or products to use to be able to implement the strategies and activities in the previous step. The task is to identify the tools that are most appropriate to communicate the key messages during the activities. Ensure that you tailor your tools, channels or products to the amount of time and resources available as well as to the different needs of the stakeholders.

The words tools, channels and products are interlinked and summarise all the means of transferring a message. A tool can for example be a network of experts that meet once a month, a channel is the website and a product can be a brochure about what to expect from the audit that the auditors give to the auditees at the entrance meeting.

For example, one issue for a SAI can be how to promote and disseminate the results of the audits. In this case the annual report can be a useful tool in communication to the parliament whereas arranging a press conference is a better tool to get media coverage for communication to the public.

At this stage, you can look back at the discussions about internal and external channels you had when developing the communication policy. Think about both actual and preferred channels. Hopefully, you have saved the stakeholder matrix as well as the documented ideas about channels. If you need to discuss this area once more, you can brainstorm all the channels or means of communication that represent possible ways of communicating in each strategy and activity from the previous step.

Questions to ask in this point are:

- Can we use any of the channels not in use?
- What channels do the different stakeholders themselves prefer?
- Why should you choose and use one channel instead of another?
- What comparisons is it possible to make between the different channels that you have at your disposal?

In general, when planning communication activities, it is often better to have fewer activities that are closely targeted as opposed to the opposite. Where choices have to be made, concentrate on your most important and influential target groups and find the best channels to reach them.

Personal, direct contact with different stakeholders is often more valuable than impersonal channels like the web, newsletters or brochures. Having personal contact is a more effective form of dissemination. It is also good to remember that even if you think a group of stakeholders is important to you, do not assume you are important to them. You may have to search for the best channel or tool to reach them.

Goals	Objectives	Target group	Strategies	Activities	Channels, tools or products	Resources	Time	Monitoring and evaluation
To have effective internal communication	To improve the usage of intranet	Staff at all levels	Publish more news on the intranet  Educate the staff about intranet:	All AG decisions published  Appoint content contact persons in each department  Participate in staff meetings with info about the intranet  Include intranet training in management courses	A network of contact persons from each dep. Meetings with them once/month.  A brochure about where to find what on intranet  A course module with intranet training			

### 5.1.6 Specify resources and decide on timing

The sixth step is to consider what resources the SAI has, and what resources are needed for the communication activities. It is also important to link the question regarding resources to the timing of the implementation of the communication strategy. If all the needed resources are not available, it is better to prioritise and choose a few strategies and activities to start with.

It is not unusual to underestimate the resources that are needed for the development of communication. There must be expertise in the form of communication experts as well as other resources. It is important that the management of the SAI is truly involved in the project and understands that communication is a process in which everyone in the organisation is involved. The implementation of the communication strategy deals with all aspects of the work in the organisation.

The questions to discuss at this step:

- What expertise do we have in the staff and who can work with the activities in the communication strategy?
- What kind of budget do we have for this? Will this change in the future?
- What communications hardware, infrastructure and IT skills do we have?
- What is our timeline?
- Would a staged strategy be the most appropriate?
- What special events can we use as opportunities for communication activities in line with the strategy?
- Can we collaborate with others (for example important stakeholders) in the implementation of the communication strategy?

A budget must always be allocated for communication activities. A proper budget and timeline is also necessary to set a legitimate level of expectation on what is possible to achieve in the area of communication.

The most important aspects, when developing a communication strategy, are to conduct a thorough analysis of the current situation and make strategic choices on what actions to take to reach the desired goals and objectives. The choices of what actions to take are closely linked to the budget and timeframe.

The timetable for each communication activity should include starting time, milestones, key deadlines and review points.

It is also vital to check your timetable with the stakeholders' schedules. You may have to adjust the release of findings or timing of key activities to the stakeholders' timetable. One way of planning a communication strategy is to look at the yearly planning cycle, both for the SAI itself and for its stakeholders. Examples of significant activities are the sessions when the parliament meets, the closing of the budget year and other regular events.

In the AFROSAI-E strategic planning handbook there is a matrix to use for prioritisation.

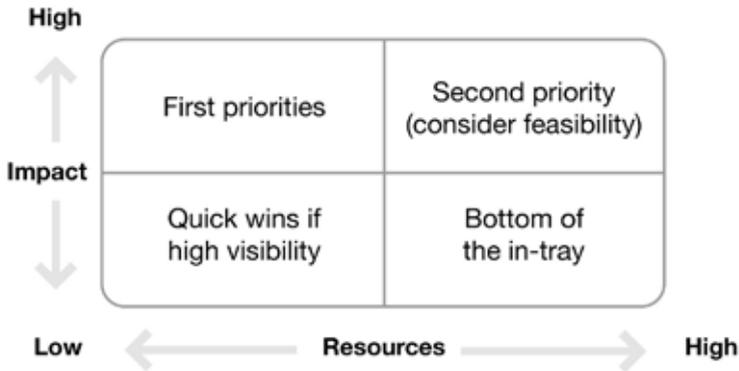


Diagram 5

This matrix can be used when discussing the prioritisation in the communication strategy area as well.

The result of the discussion on prioritising, budget and other resources and timeframe shall be summarised in the communication strategy matrix in the boxes for resources and time.

Goals	Objectives	Target group	Strategies	Activities	Channels, tools or products	Resources	Time	Monitoring and evaluation
To have effective internal communication	To improve the usage of intranet	Staff at all levels	Publish more news on the intranet  Educate the staff about intranet:	All AG decisions published  Appoint content contact persons in each department  Participate in staff meetings with info about the intranet  Include intranet training in management courses	A network of contact persons from each dep. Meetings with them monthly.  A brochure about where to find what on intranet  A course module with intranet training	Budget (specify) for course, for brochure, for course development  1 hour meeting with X people from dep. monthly  2 hour course for X managers 2010	Start 1 May 2010 with network  Production of brochure start 1 March, finish 1 August.  Start 1 April with course	

### 5.1.7 Plan the monitoring and evaluation

Finally, you have to plan how you are going to monitor and evaluate progress, then the performance indicators and evaluation measures you will use. It is important to know if you have succeeded in your communication and met your goals and objectives. The information you are looking for is what strategies, activities and tools/channels/products have influenced your target groups and what the stakeholders know and think about you after the communication.

If you build evaluation into your communication strategy from the outset, you can also use the results of the monitoring for the yearly refinement of the strategy. It is beneficial if the communication strategy is a living document that you update annually when developing the annual operational plan.

The best way of monitoring the communication strategy is to follow up on activities with both your internal and external audiences. It is often better to use simple performance indicators that are easy to follow-up from the start. For example, they can include monitoring participation in and feedback from events, media coverage, amount of visitors to the website, number of questions from the MPs in parliament accounts committee or number of reports ordered from the SAI. This information can be used to create an impact log that you can continuously follow-up.

The SAI should also, for example every three years carry out an evaluation. Examples include conducting surveys and interviews with stakeholders or focus groups for discussions about the SAI's communication. When conducting these activities, hire an external party to do the work if possible. It is important to remember that the stakeholders' perceptions of you are a good source of information about whether or not you have succeeded in regard to your communication goals.

Goals	Objectives	Target group	Strategies	Activities	Channels, tools or products	Resources	Time	Monitoring and evaluation
To have effective internal communication	To improve the usage of intranet	Staff at all levels	Publish more news on the intranet  Educate the staff about intranet:	All AG decisions published  Appoint content contact persons in each department  Participate in staff meetings with info about the intranet  Include intranet training in management courses	A network of contact persons from each dep. Meetings with them once/month.  A brochure about where to find what on intranet  A course module with intranet training	Budget (specify) for course, for brochure, for course development  1 hour meeting with X people from dep. once/month  2 hour course for X managers 2010	Start 1 May 2010 with network  Production of brochure start 1 March, finish 1 August.  Start 1 April with course	<b>Continuous follow-up:</b> Number of news on intranet from contact persons  Number of courses  Number of visits to intranet  <b>Every third year:</b> A focus group with staff about the use of intranet

## 5.2 Integrate the communication strategy with the strategic plan

As described in the first section of this handbook, the communication policy and communication strategy are related to and shall interact with the overall SAI strategic plan.

*Integration of communication in SAI planning and audit process*

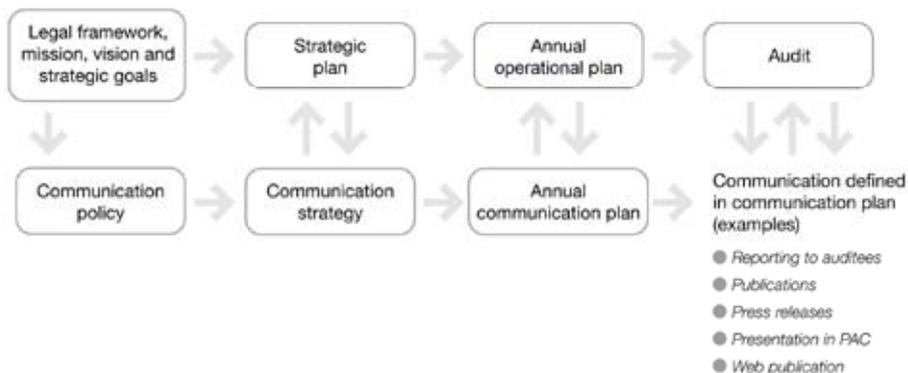


Diagram 6

If the SAI already has a strategic plan, the previous process of developing a separate communication strategy is necessary. But, if the SAI does not have a strategic plan yet and is going to develop such a plan, it is possible to include the communication areas into the overall strategic plan. In this case it is better to feed the communication strategy into the SAI's overall strategic plan to ensure maximum alignment and effectiveness.

In the next step, as described in the AFROSAI-E handbook on strategic planning, the strategy needs to be integrated into an annual operational plan. The annual operational plan is to be developed annually and be tied to the budget cycle of the SAI. The annual operational plan will include day-to-day operational issues that need to be planned, as well as development projects and activities.

The communication operational plan should be linked to, or integrated into the annual operational plan. The best way of planning the annual communication activities is to work through the chapters in section 4 of this handbook and decide on communication procedures and activities in each area.

## Part IV – Communication procedures and plan

### 6. Coordination of internal and external communication

One way of developing communication procedures and a communication plan is by working through each of the chapters in this section.

It is important that the SAI has a specific person to be responsible for co-ordinating the development of the communication plan and the communication procedures in the different areas of communication.

Even if the communication responsibilities are decentralised, as described in the communication policy, one person (the communication expert) or unit (the communication unit/function) should be responsible for the coordination of the development of communication procedures and a communication plan.

#### 6.1 Start developing the communication procedures

In the following chapters we will describe how to work with internal and external communication on a practical level. The areas to work through are:

Internal communication:

- Review the internal communication procedures by having meetings with all employees, preferably on a department or unit level. The meetings should be conducted by the manager of the department or unit. The purpose of the meetings should be twofold:
  - To develop an “internal communication system”.
  - To develop an internal communication plan.

External communication:

- Review the communication procedures during the audit process.
- Review the procedures for contact with ministry of finance.
- Review the procedures for parliamentary/PAC contacts.
- Develop procedures for media contacts.
- Decide on other external communication.
- Develop an external communication action plan based on the above reviews.

As previously, in this stage it is just as important to involve both management and staff in the work. The activities can include having meetings with management at all levels as well as with staff. The SAI can also choose to have small development projects related to each area of communication. This work can be done in the same order as the chapters in this section.

## 6.2 The communication plan template

Here is one example of a template for the communication plan.

Goal: .....

Activity	Objective	Target group	Message	Who is responsible	Channel	Budget	Start + finish	Done

Following this template is optional. Alternatively, you can develop a plan that is more designed to fit into the specific planning process in your SAI.

Each section of the plan should relate to and be based upon a goal in the communication strategic plan. The activities must of course also be in line with the strategies and activities defined under each goal and objective.

The communication plan must also be connected to the annual operational plan. It is an advantage if the operational communication plan is integrated into the annual operational plan. It can also be annexed to the SAI's annual operational plan.

## 7. Internal communication

The aim of internal communication is to provide all employees with an awareness of organisational goals and work processes, a broad overview of the strategy, to promote dialogue as well as to create the motivation to work. Well functioning internal communication help employees to understand what is expected of them and also helps them to work towards achieving goals and objectives.

### 7.1 Describe the internal communication system

One method of developing internal communication is to examine something called the internal communication system. It is basically a **map** of internal relations and coordination between different actors, channels and messages. The purpose of the "system" is not primarily to disseminate information, but to define relations in order to have an informed staff.

The internal communication system describes *WHO* communicates with whom, *HOW* communication takes place and *WHAT* is dealt with in the communication.

- WHO (players) can refer to managers, employees, auditors, members of parliament, journalists, donors, auditees etc.
- HOW (channels) can refer to notice boards, departmental meetings, individual discussions with employees, intranet, in-house newsletters, e-mail, telephone etc.

- WHAT (message) can refer to operative issues, feedback on work performance, decisions taken, budget results, project information etc.

The map of the internal communication system can be developed based on the communication policy. See annex 2 for a template.

## 7.2 Have meetings about internal communication

One way of improving internal communication is to have all managers arrange meetings in their respective units or departments to discuss internal communication (using the internal communication system as a starting point). It is important to get input from staff to be able to develop internal communication properly.

The questions to be discussed at the meetings are:

- How do we interpret our communication responsibilities as managers and employees?
- Does everybody have access to the information they require?
- Is the information passed on meaningful? Does it facilitate the work being done?
- Does everybody receive the feedback they need?
- Do the channels we use work well?
- Do we have the same viewpoint on the aims of various meetings?
- Discuss whether or not there are any quick methods of improving internal communication. Try to come up with new methods, channels or routines that could improve communication. What is the most cost-effective solution to improving internal communication in the SAI?
- Summarise the different actions that can be taken to improve internal communication.

**Comment:** This is a very comprehensive exercise that will probably take at least three hours.

## 7.3 Use different channels for internal communication

The ways to communicate within your organisation depend of course on the culture and tradition in your country. But when deciding on how to communicate remember that different channels that can be used for different purposes. Here are some ideas:

- Write a short internal newsletter (e-mail or paper copies) from the auditor general telling about: new audit projects, audit reports that have been finalised, decisions on different internal matters, and contacts taken with different stakeholders (for example meetings with the PAC).
- Arrange an annual meeting with everyone in the staff in which the AG presents the strategic objectives, the annual operational plan, the goals and activities for the year to come.
- Share complex information with your staff in personal meetings. Straightforward facts and follow-ups can be sent out in written messages.

- Use the intranet for summaries of uncomplicated items such as: work progress, new reports to be released, cost of audit, new employees or management appointments.

## 7.4 Communicate the strategic direction

Before informing staff about an issue, think over what you will say, how you will say it and to whom you will say it. Always try to explain the reasons behind a decision, to ensure that everyone understands why the decision has been taken.

If you are to going to provide strategic direction you can for example:

- Make a summary of your strategic objectives and put them up on the bulletin boards in the office or on the first page of the intranet.
- Take a few minutes in audit project group meetings to tell those present at the meeting about the strategic issues that are of current interest.
- Share newspaper articles with your staff about the SAI or other issues related to audit work or government administration.
- Follow-up on the progress of development work (how are we doing in relation to the AFROSAI-E Institutional Capacity Building Framework).

## 7.5 Communicate on work progress

It is important to monitor on work progress, both on an organisational and an individual level. You can do it in several ways, for example:

- Give a straightforward PowerPoint presentation in which the AG presents the goals to be reached during the coming year.
- Monitoring during the year. This can be done at department/unit level or by formal messages sent out) by using the same PPT, reporting on how the work is progressing.
- Draw attention to good work performance by employees. Complement them and praise them openly if appropriate. One idea is to appoint the employee of the month and write about his/her excellent performance on the intranet.

## 7.6 Communication of decisions

When a major internal decision is made, it is important that it is communicated. Make sure that every person responsible for a specific question or project that is to be decided upon also plans the communication related to the issue. When a major internal decision is to be taken there should always be an accompanying communication plan.

This is a check list of what to think about when a decision is to be taken:

- Have we spoken in advance to the persons involved or affected by the decision to get their input on the proposal?
- If not, how can we inform those persons as soon as possible (before the office gossip reaches them)?
- How do we ensure that the managers know about the decision first?

- Do we need to produce a short information package (could be a few sentences or PPT describing the decision and the consequences) to send out to the managers?
- What do we expect from the managers with regard to informing their staff about the decision?
- Can we use channels other than meetings to communicate decisions (for example memos, internal newsletter etc)? It is recommended that the information be spread through different channels if possible.

## 8. Communication during regularity audit

The primary purpose of auditing work is to assess processes, results and analyse information. Two essential elements in this process are having correct information and adopting a relevant perspective when performing analyses. To facilitate the auditing process, both the auditors and the auditees need an understanding of the purpose of the audit, i.e. to successfully identify what information is relevant.

Communication is an integrated part of the audit process. In all stages of the regularity audit (as described in the regularity audit manual) communication with the auditees is important.

*The regularity audit process flow chart*



Diagram 7

It is desirable that all contacts with the audited organisations be coordinated and as uniformly as possible. As the auditors are the main channel of communication to the auditees, they must understand their responsibilities regarding communication.

Each auditor must be aware of how his/her findings are going to be used, and why it is important to describe the findings in a specific manner.

The findings and recommendations from the audit must be understood by the audited organisation. That the auditees accept and use the recommendations in the audit report is also of interest to the SAI, not least since it will affect the SAI's ability to have an impact and contribute to effective public administration.

### 8.1 Communication in the Regularity Audit Manual

The communication that should be carried out during the audit process is included in the AFROSAI-E Regularity Audit Manual. When the SAI customises the manual to the country specific requirements, it is advisable to also develop the specific procedures for communication.

In the AFROSAI-E Regularity Audit Manual, the communication aspects are marked. The manual provides detailed advice on the purpose/decision/outcome of communication; how it links with other working papers; if it is mandatory; who is completing it and who should review it.

The audit manual describes WHAT to do regarding communication during the audit. What every SAI needs to do includes a more detailed description on HOW to communicate in each step. Even if communication activities are basically conducted using two types of channels - letters and meetings - communication can differ considerably among SAIs as well as auditors.

These are the compulsory communication points during the audit process:

<p>Pre-engagement activities:</p> <ul style="list-style-type: none"> <li>• Audit engagement letter. Be sure that the letter provides a clear explanation of the terms of the engagement. It should also inform both auditors and management regarding the expectations on the audit.</li> <li>• The audit engagement letter is sent to the audited entity and normally discussed during a meeting. The accounting officer should also sign the letter.</li> </ul>
<p>Strategic planning:</p> <ul style="list-style-type: none"> <li>• The high-level audit approach is formulated in the overall audit strategy, which is communicated to the management of the auditee.</li> </ul>
Detailed planning
<p>Audit fieldwork:</p> <ul style="list-style-type: none"> <li>• Management representation letter contains all requirements from the auditor and should be provided by the auditors to the auditee. It should be signed by the accounting officer and returned to the auditors as evidence.</li> </ul>
<p>Concluding and reporting:</p> <ul style="list-style-type: none"> <li>• Final management letter is issued to the accounting officer and should include all matters that will be reported on in the audit report. Management’s responses on the findings are requested.</li> <li>• Specimen audit reports provide templates for standard audit reports.</li> </ul>
Quality control, evidencing

From the AFROSAI-E Regularity Audit Manual

The next chapter provides useful ideas on how to communicate during each step to make the audit process more understandable to the auditee.

## 8.2 Communication before the audit

In interviews with AFROSAI-E members the following aspects have been emphasised.

### 8.2.1 The audit working paper (the audit plan)

Include a communication plan as an audit working paper. It should include the following points:

- When to communicate
  - According to the manual, what communication at different stages is compulsory?
  - Are there other stages where communication activities would add value?
- What to communicate
  - What is the most important message in each step? (see the paragraphs below)
- How to report
  - Can you make the letters and the meetings clearer and better structured?
  - How can you prepare their content to make it more comprehensive?
- Who is responsible
  - Sometimes it is advisable to decide who within the audit team is actually responsible for planning the communication activities (regarding content, format and documentation).
  - At other times, it might be better to divide responsibilities among members of the audit team.

When planning communication, it is a good idea to ask yourself the following questions to guide you in the development of content:

- Why is this important to communicate at this stage? What do we want to achieve?  
Is it to:
  - Help the auditee understand the various roles during the audit?
  - Be clear about what is required regarding rooms, dates, participation at meetings or responses to letters?
  - Understand the findings and how they are relevant?
  - Assist the auditee in taking actions to improve its services based on the findings?

### 8.2.2 Understanding of the roles of the different stakeholders

It is important that all players understand their roles, and also know and respect the roles of the others. A proactive response to the stakeholders' needs could facilitate an effective communication. It is also a good idea to include a paragraph on the roles in the Audit engagement letter as well as to discuss it at the first meeting with the auditee.

Do not forget to tell the auditee about the roles of the different audit team members.

### 8.2.3 Understanding of the audit scope

Meetings with the auditees are a phase in the preparatory work whose intention is to find out about risks.

One idea from the Zambian audit office is to produce short brochures that explain the purpose and the scope of auditing and the responsibilities of the stakeholders. It is then easy to hand out the brochure at the pre-audit meeting and to discuss the items covered.

### **8.2.4 Division of responsibilities in the audit team**

In most cases, the roles in the audit team are clear to all team members. Despite this, it is a good idea to talk about the roles in the group and also ensure that the responsibilities of each member are understood. Everyone also needs to be aware of the audit plan, the schedule and the report structure.

It is important that the SAI makes a decision on how managers at different levels divide responsibilities regarding communication and how they actually get involved in the communication with the auditee.

### **8.2.5 Responsibilities as a manager**

As a manager, you can try to find ways to develop your staff and you can stimulate this development by creating confidence in the way they handle communication with the auditee. If the subject is complex or difficult, a communication expert can participate to provide guidance on how to present issues.

Sometimes it is also advisable to have special, pre-field work meetings with your team before they initiate field work to be sure everything about the tasks is clearly understood.

As a manager of course, you have to ensure that the audit team follows the audit plan. If you cannot meet a deadline, always contact the auditee and explain why. It can also be relevant to inform the public accounts committee (PAC) about the delay.

## **8.3 Communication during the audit**

### **8.3.1 The letters to be sent during the audit process**

There are several letters that need to be sent during the audit, for example the engagement letter and the management letter. The letters can be customised to the SAI in language for uniformity. Be sure to include the following:

- The Audit engagement letter:
  - The terms of the engagement: the roles of the auditors and the auditee, the schedule, the dates for visits, deadlines, routines for contact, meetings and answers to letters, who should participate at different stages, practical items, deliverables and expectations of the audit. It is advisable that the auditee also sign the engagement letter as a confirmation.

- Management Representation letter:
  - Requirements from the auditor regarding evidence, response and signing by the accounting officer. It is a good idea to educate/sensitise the management of the auditee of the importance of the representation letter.
- Final management letter:
  - All matters that will be reported on in the audit report, and what is requested regarding management's responses on the findings.
  - Try to be as clear as possible about the most important findings.

The issues surrounding the letters, for example who signs the letters and how the letters are followed up are also important.

### 8.3.2 The meetings with the auditees

It is good to combine the sending of letters with having meetings with the management of the entity being audited at least at the beginning and at the end of an audit. Items of importance at the meetings are:

- The planning of the agenda of the meeting:
  - Involve the auditee in the formation of the agenda. Call or send an email to ask if they would like to add something to the agenda.
  - Be sure to include all important points at every stage; often the same as in the letter.
  - Strive to have short meetings. Always try to delivery information clearly and concisely. Your auditee will appreciate it if you value their time as well as your own.
  - Formulate a few important messages to focus on, e.g. the three most important observations. Keep your presentation short - not more than 10-20 minutes.
- Who is participating in different meetings?
  - There might be different managerial levels from the SAI depending on the importance and size of the auditee.
  - Also speak with the auditee about who is going to participate in meetings. Emphasis that the management of the entity is the responsibility of the managers, and that it is important that they participate in the meetings where results are communicated.
- How to document the meeting, and how to reach agreement with the auditee on the result of the meeting as well as what you have decided.

The audit query is another item that is of interest to communicate. In many cases it is also a good idea to report to the auditees on the progress of the audit. Meeting with responsible staff in the auditee organisation to report on minor findings during the audit is also recommended.

## 8.4 Communication after the audit

### 8.4.1 The auditor's report

The auditor's report is written and presented when the audit work has been concluded. The AFROSAI-E Regularity Audit Manual provides detailed guidance on the auditor's report. Most important from a communication perspective is to have clear and understandable language and well structured content. Most SAIs has a specific layout for the auditor's report, often specified by the law, regulation or auditing standards of the specific jurisdiction or country. If possible, the communication expert can provide guidance on how to create a more coherent layout.

### 8.4.2 Feedback from the auditee as a way of following up on work

It is important to have a dialogue with the auditees on the work carried out by the SAI.

One idea is to follow up on the auditees' opinions of the SAI after an audit year; a sort of "customer satisfaction survey" about general satisfaction as well as audit services. It can be conducted by having a follow-up-meeting for assessment. You can ask questions like:

- What worked well during the audit process?
- What can be improved in the way we collaborated with you during the audit?
- What do you think of our communication? Did you feel that you were properly informed about the process and what was expected of you as auditee?
- Did the result of the audit provide a positive contribution?
- What did you learn from the audit report?

Providing feedback can also be done by sending out a small survey by letter or by asking your communication expert to conduct a short interview with the auditee. The questions could be the same as above.

The important things to point out are that the feedback will help the SAI improve its services. Ask if the audit was beneficial and do not forget to ask the responsible person at the audited organisation to sign the survey.

The result of the follow-up is intended for SAI line managers as an aid in improving work performance and audit results.

## 8.6 Follow up on recommendations

Another follow-up that is essential is to check if the auditees have followed the recommendations. Many SAIs do this during the following year's audit. We suggest that the SAI gather the information by assembling the results of the audit follow-up.

The reporting of the follow-up could be in the form of a monitoring system to capture results (output and first effects) of the audits, as well as an evaluation system to capture the impact of the audits. For example, some SAIs publishes actions taken by auditees as a result of recommendations on their website as a type of follow-up. Others, for example the Zambia SAI,

follow up with routines worked out in collaboration with the ministry of finance and public accounts committee.

## 9. Communication during performance audit

There are similarities among types of contact during regulatory audits and performance audits, but there are also differences. The SAI should develop separate communication procedures for each type of audit.

Performance auditing is a non-recurrent examination of the economy, efficiency and effectiveness of government undertakings, programmes or organisations. The performance audit is also flexible in its choice of subjects and methods. Therefore, it is necessary to provide clear and correct information to the auditee on the scope of the audit, the methods, the audit criteria and the process. It is important to have ongoing communication with the auditees during all phases of the audit.

The performance audit cycle include the following steps:



Diagram 8

These are also the areas where the managerial level has to provide guidelines/procedures/checklists and structured follow-up to ensure implementation. The procedures are intended to ensure that all contacts with the audited organisations are co-ordinated and as uniform as possible.

In performance audit, communication is an important and necessary part of what is known as area/environmental watching/scanning. Area watching involves monitoring the different areas of a public sector organisation's programmes, activities, functioning, management systems or procedures.

Auditors need to coordinate the performance audit with the regularity audit at both the planning stage and the reporting stage. The department managers within performance audit and regularity audit, who are responsible for the same entity being audited, shall offer each other the opportunity to exchange information and also the opportunity to participate in presenting reports to the auditee. For practical reasons, the responsibility for this kind of exchange of information and participation can be delegated to the auditor in charge of the audit.

## 9.1 What to think about

At the planning stage, it is important that the auditee be given an introduction to the audit. In the case of a preliminary study or where no other contacts yet exist, initial contact shall be made with the auditee.

In order to explain how your SAI conducts performance audits, and what the audited organisation is expected to contribute with, it is a good idea to have a brief meeting with the executive management of the audited organisation to inform them and give them the opportunity to ask questions. Accordingly, the responsible manager or auditor at the SAI shall contact the organisation's executive management to organise such a meeting and also inform the auditor general of the meeting. In some countries, it is praxis that the AG or the DAG should be present at meetings with the audited entity at the beginning of the main study and at the end when presenting the report.

Normally, the audited organisation is obliged when requested, to provide assistance to the audit team as needed to facilitate the audit. At the entrance meeting at the beginning of the main study, the need for information and data must be presented. It is often appropriate for the audited organisation's management to appoint one or more contact persons who are responsible for providing information, mediating contact where necessary and also co-ordinating the factual scrutiny of the audit.

The performance audit methods often include communication, for example interviews with representatives from the auditees. As in regularity audits, the informal contacts during the execution of the audit on the progress of the work are important.

In order to ensure that the audit is not based on any misunderstanding or faulty information, it is advisable that the audited organisations scrutinize the factual content of draft audit reports. The routines for the factual scrutiny must be in line with the rules decided upon in the audit manual. It is important to give the auditee a final deadline for submitting comments on the draft. A maximum of 14 days to give feedback is recommended. It is also advisable that the AG decide whether or not the preliminary conclusions should be presented in the draft.

Do not forget to write "Factual scrutiny draft" on each page of the draft report presented to the audited organisation for factual scrutiny. It is also very important to point out to the auditees that the SAI decides independently which viewpoints should be taken into account in the report.

In many countries, it is also a routine that information about the content of the audit report be given prior to dispatch. It is advisable that the department manager or the auditor general, depending upon the internal rules, present the substance of the audit report to the audited organisation's executive management. Also, if the SAI has prepared a press release on the content of the performance report, the management of the auditee should be informed of the substance of the press release.

After dispatch, the audit reports must be delivered to the relevant recipient stipulated in the national legislation (for example the audit act) regulating the SAI activities. It is of importance that the SAI also, if it is possible, develop its own procedures for achieving broader distribution of the reports.

In many countries, the audited organisation is required to report back – often after six months - on the actions they have taken or that they intend to take due to the findings in the audit report. The request for feedback may come from the SAI, the parliament, or the public accounts committee depending on national circumstances.

It is also advisable to follow-up on how audited organisations have experienced contact with audit personnel during the audit, and the quality of the audit work. This feedback should be part of the routines for learning and improving communication.

## 9.2 Useful ideas and best practises

Remember to communicate internally when a new performance audit is about to begin as well as when the report is published and discussed in parliament.

Find ideas on how to sensitise the stakeholders; to facilitate their understanding of their own role, as well as the AG's role in the different types of audits. Many SAIs in the region that have started conducting performance audits have produced a brochure about performance audit to give to the auditees at the entrance meeting.

Each SAI should include its own checklist for communication during auditing in the performance audit manual (see annex 6).

The audit reports should be written in a style that is easy to understand. Try to work on the summaries, so that lay people and journalists can understand your findings and audit conclusions.

Audit reports are often mistakenly considered to be an integrated part of the audit, not a presentation of the conclusions and the important audit results. The main drawback of this audit perspective is that the audit reports are structured from an auditor's perspective.

As a result, the information and the ability to correctly assess the audit report's importance is dependent upon the readers' in-depth knowledge of accounting. In order to reach out to stakeholders, such as the members of parliament, the findings and conclusions have to be presented in such a way that they are appreciated as relevant; of course without compromising the integrity of the audit institution.

Always try to highlight the most important results when you write the report. You can ask yourself questions like: How bad is this? How much money is being incorrectly used? How much could be saved through efficient administration? How does this affect the ordinary citizen? Always focus on the most important conclusions. Summarise the issue in one heading if possible, and give examples indicating how you have come to that particular conclusion.

If the date for the release of the performance audit reports can be planned, it is good to allocate the dispatches regularly over the calendar year, and not too close to the publishing of the annual report. It is good for the SAI, from a communicative angle, to be able to communicate audit results throughout the year.

It is often a good idea to communicate performance audit results to the public at large through media and the SAI's website. Try to develop good routines together with your communication expert to be able to get the message out clearly.

In many countries, it is routine to have a press conference directly after the tabling of performance reports.

The stakeholders that should receive the reports are normally the auditee, the government, the parliament and public accounts committee, legislative officials, the media and other interested parties. The reports can also be sent out to public libraries, different government agencies, donor organisations, non-government organisations and to all types of media.

## 10. Communication with Ministry of Finance

The relation to the ministry of finance is based upon each individual country's legislation, audit act or budget act and for this reason differs from country to country. In many countries there are several types of relations: the ministry of finance could be an auditee, a budget supporter to the SAI and also a principal to the SAI. In some countries, the SAI sends the annual report to the ministry of finance whom is responsible for tabling it to the parliament.

The most important role – and the reason for the SAI to develop good relations and communications with the ministry of finance – is the one as the executive of the state budget. As being the entity responsible for the budget, the ministry of finance is a very important stakeholder.

Therefore, the ministry of finance should be provided with information at least once a year about ongoing and completed audits. They should also be offered the opportunity to propose audit projects (even if the decision on audits always rests with the AG).

## 10.1 What to think about

You need a structure for communication with the ministry of finance.

*Structure for communication with Ministry of finance*

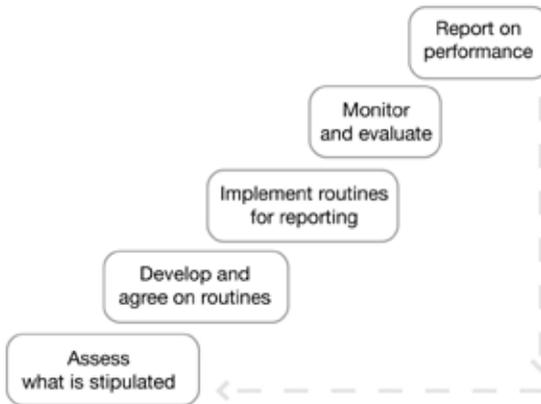


Diagram 9

First of all, ask what is stipulated in the legislation. This is the basis for the communication procedures with the ministry of finance.

After that, develop a structure for regular meetings and reporting to the ministry of finance. Reach agreement on the process and adapt routines accordingly.

Communication should be conducted in meetings in which the most pertinent findings are discussed, explained and highlighted. For documentation reasons, sometimes letters can also be written, but letters can be the worst way of communicating audit results. Therefore, always try to meet in person to be able to explain the results.

Actually, the best way is to find opportunities to talk to the responsible people at the ministry. When speaking, try to be as relevant as possible. Find ways to be truly useful. Provide relevant observations and recommendations.

Most SAIs has a specific person responsible for the relations with the government. At this level, the involvement of the AG is important. In this way, contact with the cabinet can also be established.

Also meet with permanent secretaries and heads of other departments on a regular basis. Do not forget to communicate with the local government as well.

It is important to influence the ministry of finance to use the results of the audit to promote accountability and transparency as well as the development of the financial management system. Relate your communication to the stages of the budget cycle and emphasize the opportunities to direct, control and influence the delivery of sector goals. Ask to see evidence of what they are doing as a result of the audit findings. Discuss findings and come to an understanding of the results.

Find others that can also raise questions regarding the actions that need to be taken based upon the audit results (members of parliament or other influential people). It is not sufficient that the AG is the only person raising questions.

## 10.2 Useful ideas and best practises

Establish a relationship with the ministry of finance and offer to help. In some countries, the AG or senior managers from the SAI participate in meetings, workshops and seminars.

In some countries the communication staff can participate in meetings and take notes.

Include a closing sentence in all reporting regarding the AG being willing to discuss any matters further. In Botswana, the AG always writes: "I am willing at all times to discuss matters arising from this report and offer advice wherever possible".

Remember to report annually on output and first effects of the audits, and also to follow up if the recommendations of the PAC have been implemented.

One idea from a country within AFROSAI-E is to find informal meeting points where the AG can talk to the minister of finance or permanent secretaries in government. It can for example be at dinner parties at the embassies, when presenting their own budgets or at donor meetings at the ministry of finance. Also, the SAI can arrange a meeting at the ministry of finance when AGs from other countries are visiting.

## 11. Communication with parliament and parliamentary oversight committees

The main stakeholder in relation to the overall reporting from the SAI is the parliament, most often with parliamentary oversight committees i.e. public accounts committee (PAC), Local Authority Accounts Committee (LAAC) and the Public Organizations Accounts Committee (POAC) as the main recipients. Due to different types of legislation and thus differences in the formal requirements on relations, there is no generic best practice.

Nevertheless, there are a few points to remember. It is important that the audit results are understood by the members of parliament. Therefore, the audit reports must be written clearly and comprehensively.

The presentation of the audit results in the parliament or parliamentary oversight committees should also be performed in such a way that the audit scope and findings are easy to understand. It is parliament that will respond to the reports and to take measures based on the observations. In some countries, the SAI has established special functions to handle or monitor liaison with parliament.

## 11.1 What to think about

As with all stakeholders, the SAI needs a structure for communication with the parliament and the public accounts committee. Adhere to what is stipulated in the legislation, but also try to improve procedures and relations in order to promote the interest of the members.

Make a decision on who is responsible for the different portions of communication in relation to the parliament. Also define the purpose and ideal result with regard to parliamentary communication.

A method of developing parliamentary interest in audit results is the provision of information or education (some call it “sensitization”). The purpose is to help the members of parliament/parliamentary oversight committees/PAC become aware of the role of the AG and what is expected from the audit.

Point out that the AG provides parliament with independent information, guidance and assurance to assist in holding the government accountable for the public funds it has been entrusted with and also to inform parliament about public sector performance.

## 11.2 Useful ideas and best practises

Reach agreement with the parliamentary oversight committees/PAC on the process. Form a liaison to be able to coordinate activities.

In some countries, the AG liaison officer with the Parliamentary oversight committees/PAC writes briefs to the PAC regarding the tabling of reports with suggested questions. He/she can also prepare a time table for the committees/PAC, prepare for the AG presentation and call witnesses to the oversight committees/PAC sessions. If possible, find ways to send memos to the PAC as a way to brief it about the findings. Another item to examine is whether the AG can send more reports to the oversight committees/ PAC other than just the annual report.

Some ideas from communication officers within AFROSAI-E are for the liaison officer with the parliamentary oversight committees/PAC to help organise question-answer sessions, organise site-visits at auditees in relation to tabling of AG reports and to help the oversight committees/PAC arrange study tours, seminars or provide back ground information.

In other countries, the liaison officer with the parliamentary oversight committees/PAC follows up and submits what actions that have been taken after the report has been tabled. It is also possible, in relation to public hearings, to inform journalists about the issues in the AG reports.

Another thing to put on the checklist is the routines for when the oversight committees/PAC changes members. Can the SAI provide training to MPs to help them understand their roles; to understand the audit report: to be able to ask the right questions and to follow up on recommendations?

As in all other stakeholder management, it is important to establish good relations. It is also a good idea to frequently, perhaps once a year; have a meeting regarding the overall development of SAI itself.

It is important to support parliament in the development of the accountability cycle.

*The accountability cycle*



Diagram 10

Focus therefore on the follow-up and what happens to the report after tabling.

## 12. Media contacts

Most SAIs see media as one of the most important channels for communicating audit results and the mission of the SAI. It is not that particularly easy to work with media, but with good preparations and internal training it can be a very successful means of communication.

Media coverage is often one of the first things that come into mind when talking about communication. The reasons for this are quite obvious. Media is one of the most effective ways of reaching out to target groups such as average citizens, who are often regarded as one of the foremost target groups for a SAI, as well as to members of the parliament.

However, at the same time media is a target group in itself, and it is not a target group which can be regarded as a friend by default. Building a constructive relationship with media representatives is based upon the ability to have a professional relationship. Even more important however, is the quality and relevance of the audit reports and findings presented. Bad publicity can cause damage to a SAI's image which will take years to recover from.

## 12.1 What to think about

### 12.1.1 Draw up a list of media

SAI needs to have an up-to-date list of media. You can do this by drawing-up a list of the media in your country. What newspapers, radio and TV channels are there? What journalists are especially interested in economics, public administration and auditing? What are their addresses, telephone numbers, fax numbers and e-mail addresses? Use a prepared list as it will make it easier to invite individual journalists to a press conference, or to make contact with them.

### 12.1.2 Make a template for press releases

Draw up a uniform layout for your press statements. They should be one page at the most, and written in a journalistic style. This means that there should be a heading, an introduction (summary of the most important aspects), facts and comments in the form of quotes. Have a fixed text that describes your organisation's role and authority.

Appoint spokespersons and write their names in the press releases. If it is the auditor general, make sure that he or she is available for the media on the day that the press release is published.

### 12.1.3 Produce a press release

The content of the press release depends on the issue. We suggest that you answer the following questions before you write the press release:

- Who has done something?  
*For example, the national audit office.*
- What has been done?  
*For example, the government's regional offices have been audited.*
- Where?  
*In the northern part of the country.*
- When?  
*In 2006.*
- Why?  
*As a part of the regularity audit.*
- How has the audit been done?
- Have there been positive or negative aspects?  
*For example, we found that there was a lack of internal control.*
- Has the AG issued a statement?  
*For example: "I think it is important that the regional government develop good control systems."*
- Who knows more?  
*Contact the AG for more information.*
- Has background information been included?

Include facts about the SAI, e.g. how many reports are produced annually, number of employees and areas that are audited etc. Put the most interesting findings or conclusion at the beginning of the press release. Also try to write as briefly as possible, not more than one page.

#### **12.1.4 Arrange a press conference**

When you have decided to arrange a press conference or other form of meeting with the press, it is important that you prepare thoroughly. Send out an invitation that has an interesting - yet brief - heading. What you need to describe is:

- Who is invited.
- What will be shown/presented/discussed at the meeting.
- Who will participate from the authority.
- Where the press conference will be held.
- When the press conference will be held.

It is also important that the staff involved in the press conference (the auditor general and others) prepare themselves. We suggest that you have a rehearsal in which you go through the presentation, and also try to work out different questions that might be asked and what answers to give to those questions.

#### **12.1.5 Remember these points in your contacts with journalists**

- Consider carefully before answering questions.
- Stick to your own area. Only talk about subjects within your field of responsibility.
- Say if you do not know, cannot or must not answer a question.
- Stick to the facts.
- Assume that anything you say may be quoted.
- Be clear, honest and correct.
- Never lie, guess or explain your own theories.

#### **12.1.6 What issues are the media interested in?**

The audit results are the most important issue for the media. You should always try to present new reports or the annual audit report to the media. New audits that you are about to start, may be included, or next year's audit plan.

Other information includes new managers who have been appointed, new areas that you are going to start work in (e.g. performance audits) or future plans. There may also be questions which relate to development within the authority (e.g. starting your own website or training new types of auditors).

Your press releases may also be about decisions or debates in parliament which are a result of your reports.

Journalists are very interested in news, fresh issues, disclosures, and things that happen in their proximity (in the region etc.), unexpected issues, statistics, investigations, comparisons, illegal

activities or faults of other sorts. This means that discoveries and results made by the SAI – correctly explained and summarised – are of interest to the media.

## 13. Other external communication

The AFROSAI-E Institutional Capacity Building Framework also includes SAI participation in workshops and seminars to promote the SAI. This can involve media, public, academic institutions and international community and organisations.

The communication activities that are actually carried out in a country are dependent on the situation in that particular country, the issues that the SAI is trying to reach out with, the reputation of the SAI and the position of the AG. In any case, here are some ideas that may be of assistance.

### 13.1 Useful ideas and best practises

A practice that GAC Liberia carries out is to also publish information on the web about ongoing audits.

The audit reports can be sent out to a broad target group. For example in Ghana, according to the audit act, the annual report must be sent out to public libraries. It is advisable to prepare a list of recipients and update it once a year.

On occasion, it may be suitable to arrange a seminar about audit results or audit related issues, e.g. if the SAI will begin to conduct performance audits or as an activity promoting the annual audit report. The targets groups for such seminars can include the members of parliament, government officials or other civil servants.

In Zambia for example, the AG collaborates with Transparency International (TI), an organisation that in Zambia arranges discussions on the audit results when the annual reports are tabled. TI has also produced a book "Show me the money" that analyses the audit reports produced over the past 20 years.

In Zambia, the SAI has produced a TV documentary about auditees' actions based upon audit findings. The TV program followed auditees during the audit process and reported on the content of what the auditees replied during the audit, what they said to the PAC and also the findings about their finances and administration.

## Annex 1: Checklist for SAI communication development process

### Communication policy

- Preparation for the development of a communication policy
- Purpose of policy
- Strategic elements: mission, vision and strategic objectives
- Main objectives for communication
- Prioritised areas for communication
- Values and criteria for communication
- Main message
- Internal communication
- External communication
- Division of responsibilities
- Revision and evaluation
- Implementation of the policy

### Communication strategy

- Develop the communication strategy
- Integrate the communication strategy into the overall strategic plan

### Communication procedures and the communication plan

- Co-ordination and development of internal and external communication
- Internal communication
- Communication during regularity audit
- Communication during performance audit
- Communication with ministry of finance
- Communication with parliament - public accounts committee
- Media contacts
- Other external communication

### Monitor and evaluate

- Check on results to learn and improve on communication
- Decide on monitoring and evaluation routines for stakeholders' satisfaction and SAI performance.
- Include the result in the SAI report on own performance

## **Annex 2: Communication policy template**

**Purpose of communication policy**

**Mission**

**Vision of SAI**

**Strategic objectives of SAI**

**Main objectives for communication**

**Prioritised areas for communication**

**Values and criteria for communication**

**Main message**

**External communication**

- **Main objectives**
- **Target groups**
  - **Primary**
  - **Secondary**
- **Channels**

**Internal communication**

- **Main objectives**
- **Target groups**
- **Channels**

**Division of responsibility**

**Revision and evaluation**

**Implementation**

## Annex 3: A generic communication policy for a SAI

### Purpose

The purpose of this policy is to enable a coherent view within the SAI of X regarding all aspects of communication, both internal and external.

### Mission

Our overall mission is to actively promote democratic transparency, the effective use of resources and efficient administration by the State through independent, quality audits.

### Vision

To be an independent and pro-active supreme audit institution responsive to the needs and expectations of the nation.

### Strategic objectives

The overall objective for the audit institution in X is to actively contribute to the efficiency of public administration. Although independent from the government, the SAI is a vital part of the public control mechanism.

### Main objectives for communication

External and internal communication shall contribute to the fulfilling of the vision and overall goals of the SAI.

The communication shall also create and sustain good relations and an open information flow between the SAI and its stakeholders in order to promote accountability and transparency in the state sector.

### Prioritised areas for communication

Increase the managers' communication capability in both internal and external communication in order to support a culture of excellence.

Develop the communication routines with the auditees to promote effective and efficient public administration.

Develop the relations to the public accounts committee in order to ensure democratic transparency and accountability.

### Values and criteria for communication

The SAI strives for increased efficiency in public administration. Therefore, this must be reflected in the values of the SAI itself. Moreover, the core values of transparency, integrity, professionalism and effectiveness must therefore be present in the SAI's communication, routines, organisation and recruitment criteria.

All communication activities shall therefore be:

- Correct and understandable
- Well structured and easy to access
- Relevant
- Transparent and coherent
- Adapted to different target groups

The short history of the Supreme Audit functions in X and the impact this has on the general control environment only serve to emphasise the need for outstanding institutional and personal integrity.

### **Main message**

In order to achieve the above stated objectives, the SAI will strive for increased transparency in public spending as well as safeguarding the high quality of the financial processes and reports within public institutions.

## **External communication**

### **Communication goals**

In order to achieve the main objective, it is important that the SAI can successfully communicate that transparency in public spending, as well as the quality of the financial processes and reports within the public entities are necessities in order to increase public efficiency. The SAI must also establish its role as an independent auditor in the eyes of the general public.

Success is based upon the SAI's ability to establish:

- positive public opinion and awareness of the need for increased transparency in public spending and the high quality of the financial processes and reports within public institutions,
- positive, pro-active political demand for increased transparency in public spending and the high quality of the financial processes and reports within the public institutions, and
- a general acknowledgement of the SAI as a role model of public administration.

### **SAI's role in society and its impact on communication**

#### **Active role**

The goal is to actively contribute to the transparency of the audited institution, not merely to observe and report. This must be taken into consideration when forming the foundation for the SAI's relations with the auditee and the relevant institutions. Although the SAI is not entitled to conduct policymaking, whenever the audit findings indicate that existing policies are insufficient, the SAI has an obligation to advise the relevant institutions of this situation.

## Clarity of the SAI role

General knowledge of the auditing process itself and its purpose is not satisfactory. The SAI must therefore have this in mind when communicating with the auditees, the relevant institutions, the media representatives and the general public.

## Legislative development

Another area of interest for the SAI is to identify when the existing legislation in the area under audit does not facilitate intentions expressed by the parliament. The SAI should in these cases initiate a dialogue with parliamentary representatives (PAC for instance).

## Plan for external communication

In order to succeed, the SAI must:

- codify its efforts and prioritised areas in a plan for external communication
- codify a structured approach for the introduction of new auditors and how the SAI is acting to enable the sharing of information and experiences within the SAI
- have a defined communication function in the organisation to be used both as a strategic resource for, or as a part of, the SAI management and as a liaison to the auditors.

## Target groups

The SAI has the following target groups for its communication activities.

### Primary

- Auditees
- Relevant institutions (for example parliament, ministry of finance and other concerned ministries and public institutions)
- Media (media could be a target group, but and could also be a tool used for communication to the general public)
- General public

### Secondary

- Abroad:  
INTOSAI, INTOSAI members, permanent and standing committees, working groups and bodies and regional associations.
- Domestically:  
International organisations and institutions placed and operational in X

## Different channels for different recipients

The **auditors** are the main channel of communication regarding the auditees during the audit process. The **auditor** must, in interaction with the auditee, ensure that the audit work not only

meets required standards to ensure that the findings are correct, but also function as a channel for transferring knowledge in order to help the auditee improve effectiveness in its processes and reporting standards.

The **reports** are the main channel in the SAI's communication with the relevant institutions.

The **web** is a fast and cost effective way of making reports accessible, regardless of target groups. It is a passive channel though, as long as it is being used to merely publish the reports on the SAI website.

The most obvious channel that the SAIs can use in order to reach the general public is the **media**. This can be done through press conferences, communiqués, personal contacts, and even specific seminars in order to help the media representatives to interpret the audit reports.

**Printed material** in form of brochures, flyers, memos, and other easily understandable materials that can be useful in a variety of situations. These are especially suitable for the communication of fairly permanent, long-term information, like the role of the SAI, the difference between the SAI's objective and other (as well as former) institutions.

## Internal communication

### Main objective

The main objective of internal communication is to contribute to the SAIs' ability to achieve its main objective and promote effective internal work processes.

Success is based upon the use of internal communication as the primary tool in order to:

- establish a thorough understanding of the role of the institution and the employees' individual roles,
- create an organisation that promotes the employees ability to contribute in the exchange of knowledge, experience and development of direct communication,
- achieve a high level of motivation and the development of the auditing institution, and to provide the employees with the information they need in their daily work.

### Internal target groups

- All employees within the auditing institution
- Employees within a specific department
- Department management

### Internal channels

- Weekly/monthly executive letters
- Printed information about policies, guidelines
- Staff meetings
- Seminars and workshops

## Division of responsibility

An essential pre-requisite concerning external communication is having centralised responsibility. For internal communication it is having decentralised responsibility in the sense that the head (or similar position) of a specific department also has the responsibility for the internal communication for that department.

## Auditor General

The auditor general and the deputy auditors general are the spokespersons in regard to all external communication, with one exception – the communication with the auditees during the auditing process. During this process, the team leader of the audit team is the spokesperson, a responsibility which does not include presentation of the produced report.

The auditor general and their deputies also have overall responsibility for the internal communication with the managerial level, as well as providing the means for efficiently functioning internal communication.

## Management

The managerial level, including the head (or similar position) of a particular department as mentioned above, is responsible for efficiently functioning internal communication within their departments and that relevant information is easily accessible for the employees within his or her department.

## Employees

Each individual employee has a personal responsibility to be pro-active in the communication process, to use the information and to take part in constructive internal dialogues when so needed.

## Head of communication

The head of communication is the resource used by the Auditor General to develop and evaluate the external and internal communication.

This function must:

- act as an advisor to the auditor general as well as to the managerial level – both at strategic and operational level,
- initiate and coordinate activities within this area,
- secure and develop the channels of communication and
- have the full operational responsibility for activities such as press conferences.

If this function has not yet been established, incorporate the establishment of this function into the strategic development of the SAI. Until this function has been established, the responsibilities contained within it can either be part of the auditor general and the deputy auditor general's responsibilities. It is also possible to add portions of this responsibility to some existing function within the organisation.

## **Revision**

This policy shall be revised every third year. The communication strategy shall also be revised at the same time. The plan for external and internal communication shall be revised yearly. The plan for external and internal communication has to be aligned with this policy and shall only be seen as an operational tool.

## Annex 4: Communication strategy template

### Template: The SAI communication strategy

Goals	Objectives	Target group	Strategies and activities	Channels, tools or products	Resources	Time	Monitoring and evaluation

## Annex 5: Communication action plan template

### Communication action plan

Date:

Activity	Target group	Objective	Main message	Who is responsible	Channel	Budget	Start + finish	Completed

## Annex 6: Checklist for communication during performance audit

### Communication during the audit process

A general check list for communication during performance audit. Adapt it to the situation relevant to your SAI.

Project name

Audit area

Start date

End date

Department/Function

Project manager

Project leader

Project staff

Performance code

Theme

Entity being audited and actors concerned

Contact person(s) at entity being audited

Problem or reason for audit

Audit questions

Audit question relating to theme

Target groups for audit report

Media planning

Specialist press

Journalists interested in the audited area

Check points during audit

Quality assurance

Draft press release

Dispatch list

Dispatch

Publication

Press release and publication on Web

Press conference

Presentations and seminars (internal, entity being audited and other target groups)

Report submitted to the parliament

Follow-up with project group

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