



DRAFT

SAI Communication & Stakeholder Engagement (CSE) Handbook

2026

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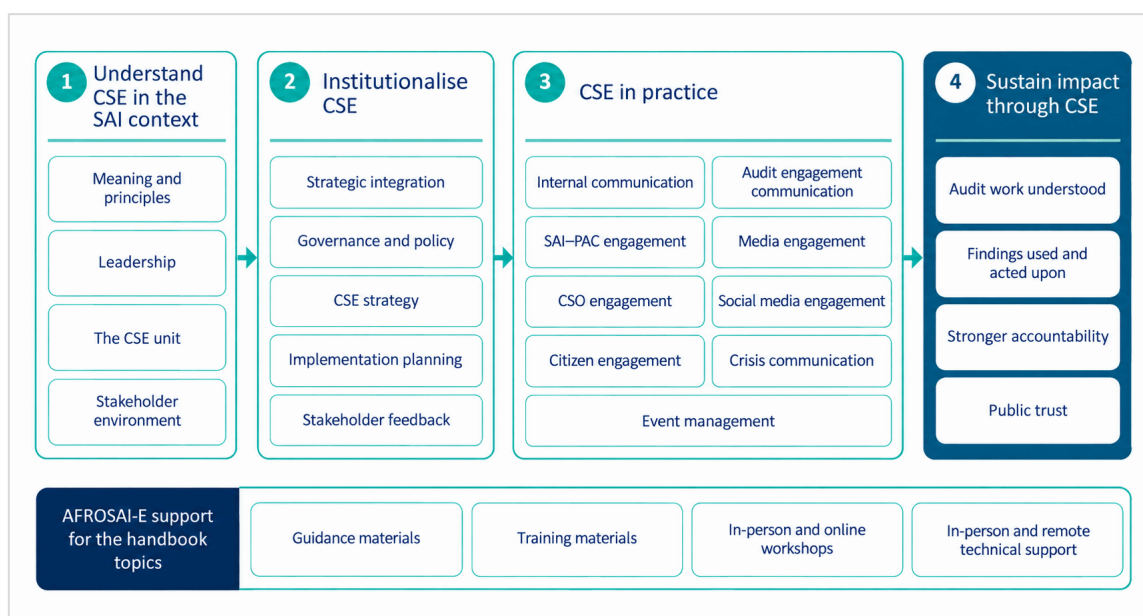
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Contents

About this Handbook	6
AFROSAI-E Support	7
Section 1: Understanding CSE in the SAI context.....	8
1.1 Introduction.....	9
1.2 The SAI Stakeholder Environment	9
1.3 What CSE means in a SAI.....	10
1.4 Core Principles of CSE	11
1.5 Everyone is responsible for effective CSE	11
1.6 Leadership Responsibilities	12
1.7 The role of a CSE/Communication Unit.....	13
Section 2: From Support Function to Strategic Enabler: Institutionalising Communication and Stakeholder Engagement.....	18
2.1 The Strategic Home of Communication and Stakeholder Engagement	19
2.2 Governing Communication and Stakeholder Engagement	19
2.3 The CSE Strategy – Turning Strategic Objectives into Stakeholder Outcomes	21
2.4 Planned implementation	22
2.5 Measuring Stakeholder Satisfaction	24
Section 3: Communication and Stakeholder Engagement in Practice	33
3.1 Internal Communication.....	34
3.2 Audit Engagement Communication.....	37
3.3 SAI–PAC Engagement.....	41
3.4 Media Engagement.....	43
3.5 Civil Society Organisation (CSO) Engagement	49
3.6 Social Media Engagement	53
3.7 Citizen Engagement	58
3.8 Crisis Communication	61
3.9 Event Management	68
Conclusion–Sustaining Impact through CSE	82
Annexure I: Frameworks Addressed by CSE Activities	85
The AFROSAI-E Institutional Capacity Building Framework (ICBF)	86
Supreme Audit Institutions Performance Measurement Framework (SAI-PMF)	86

About this Handbook

The handbook is a roadmap for successfully conducting Communication and Stakeholder Engagement (CSE) at Supreme Audit Institutions (SAIs). It is a foundational document covering all areas of CSE in Domain 5 of the Institutional Capacity Building Framework (ICBF).



How to use this Handbook

Acknowledging that our member SAIs operate in different contexts, we encourage SAIs to **adopt** and **adapt** this roadmap as is suited for your SAI.

Topics link to examples, guidance and training material on AFROSAI-E platforms with detailed “how-to” information. Where examples, guidance and training material are still being developed, links will be included as they are completed. Regional, and sub-regional workshops and webinars are conducted to elaborate on the handbook content.

Examples, templates and proposed practices in this Handbook are AFROSAI-E recommendations unless an applicable source is expressly identified. SAIs should apply their own legal mandates and the standards relevant to each engagement.

It must be noted that

“Communication” + “Stakeholder Engagement”

are not separate concepts.

To engage with anyone, we communicate with them.

In AFROSAI-E, “communication” and “stakeholder engagement” are treated as the same and referred to as

Impactful Stakeholder Relations.

To maintain consistency with previous naming conventions and global usage, we continue to refer to it as

Communication and Stakeholder Engagement (CSE).

AFROSAI-E Support

The AFROSAI-E Secretariat is committed to the success of its member SAIs and provides dedicated technical support in Communication and Stakeholder Engagement.

In addition to guidance and training materials, we conduct in-person and online workshops to further develop the capacity of SAI staff.

We provide in-person and remote support for individual SAIs at the SAI's request, after assessing the ICBF results in the requested area.

Contact the Secretariat at info@afrosai-e.org.za for further information on support in Communication and Stakeholder Engagement.

01

SECTION 1

Understanding CSE in the SAI context

Build a shared understanding of CSE, its principles, leadership responsibilities and the role of the CSE function.

IN THIS SECTION

- Introduction
- The SAI Stakeholder Environment
- What CSE means in a SAI
- Core Principles of CSE
- Everyone is responsible for effective CSE
- Leadership Responsibilities
- The role of a CSE/Communication Unit

1.1 Introduction

According to country laws, state audit offices are required to audit the use of public funds and report on their findings.

In an ideal world, it would be sufficient to end our responsibility at reporting, but as Supreme Audit Institutions in a complex ecosystem, we exist for more than that.

Our work can contribute to accountability when independent audit evidence is understood, considered and used by those with responsibility to respond.

SAIs have a responsibility to influence positive change in public financial management, enhance transparency, and strengthen accountability, with the goal of improving the lives of citizens.

Influence in this context means helping relevant stakeholders understand and use independent audit evidence. SAIs therefore communicate with audited entities, legislatures and citizens in ways suited to their roles. Audited entities can clarify facts and respond to findings; legislatures can use reports for oversight; citizens can learn how public resources are used. None is expected to agree with every audit conclusion.

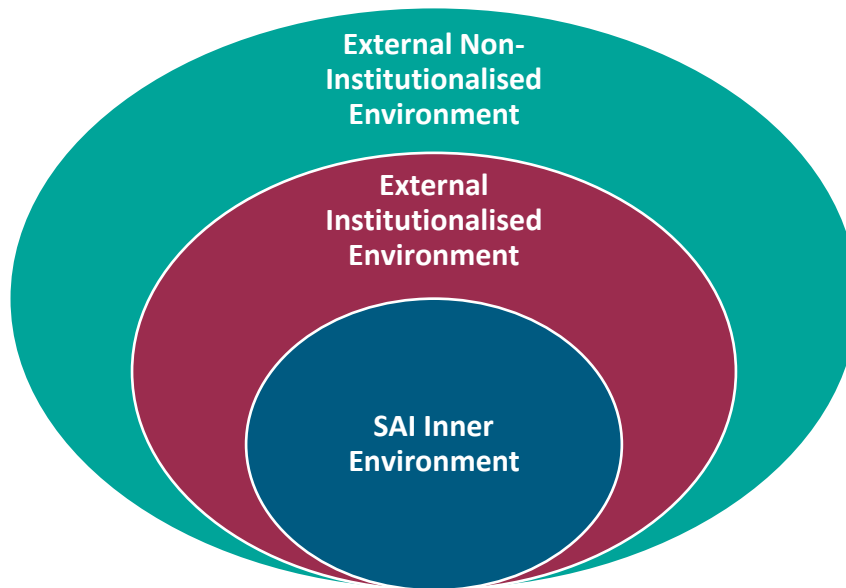
Communication and Stakeholder Engagement (CSE) is a core enabler of a SAI's ability to make its audit work accessible and usable. Through strategic and consistent CSE, SAIs can explain their mandate, support informed use of audit findings and recommendations, and contribute to public discussion of accountability. Credibility and trust depend also on audit quality, independence, conduct and the responses of others.

SAIs are then recognised as competent, reliable accountability partners that disclose facts without fear or favour.

1.2 The SAI Stakeholder Environment

A SAI's influence and impact are shaped by the quality of its relationships with the people and institutions around it. The SAI Stakeholder Environment brings together everyone who contributes to, relies on, or is affected by the SAI's work. This environment forms the foundation of this handbook.

The SAI stakeholder environment is broadly classified into 3 segments:



- ***The SAI inner environment:*** This refers to all staff, regardless of level. Every staff member contributes to the SAI's credibility and impact. Transparent, consistent internal communication builds trust in the institution's leadership, aligns everyone with the SAI's mission, and ensures that people understand how their work integrates with other departments' work and contributes to public accountability and national development.
- ***External institutionalised environment:*** These are audited entities, Parliament and its Committees, donors and partners, and other relevant authorities. Structured engagement helps these stakeholders understand the SAI's role, audit evidence and the opportunities to respond. It can support informed oversight and follow-up without requiring agreement with the SAI's conclusions.
- ***External non-institutionalised environment:*** These include media, civil society organisations and citizens. Clear, accessible communication helps them understand what the SAI found, the limits of the evidence and why it matters. They can then participate in public discussion and accountability in their own roles.

1.3 What CSE means in a SAI

Communication and Stakeholder Engagement (CSE) in a SAI is the set of planned internal and external interactions, products, and feedback loops that increase understanding, cooperation, and use of the SAI's work, without compromising independence, objectivity, or confidentiality.

It includes:

- **Helping the right actors understand and use audit work:** improving cooperation during audits, increasing informed use of reports, and supporting follow-up on recommendations.
- **Planned stakeholder engagement across the audit cycle (planning, fieldwork, reporting, tabling, follow-up)** to improve access to information, allow factual clarification and make findings understandable and usable.
- **Developing and delivering fit-for-audience products** (briefings, summaries, citizen-friendly outputs, digital content) that make audit messages clear, usable, and action-oriented.
- **Coordinating consistent institutional messaging** internally and externally, including leadership communication, to protect credibility and manage reputational risk.
- **Building feedback and learning loops** by tracking stakeholder response, report uptake, and implementation progress, then using insights to improve future audits and communication.

CSE increases the likelihood that audit work is understood and can be used by stakeholders with different responsibilities and views, while safeguarding independence, objectivity and confidentiality.

1.4 Core Principles of CSE

The following AFROSAI-E CSE practice principles are informed by INTOSAI principles and standards; the illustration is a synthesis for this Handbook, not a list of separate INTOSAI requirements:

Transparency: Information should be honest, timely, accessible, and clear to a wide range of audiences.

Independence and Objectivity: Products and information should reflect the SAI's impartial role and avoid political or partisan bias.

Relevance: Messages must be tailored to stakeholder interests and societal concerns (even with mandated audits.)

Accountability: The SAI must model the accountability it seeks to promote in public institutions. Lead by example.

Interactivity: The SAI should promote dialogue and participation with key stakeholders, including citizens. Engagement should be multidirectional.

1.5 Everyone is responsible for effective CSE

Every department within a SAI interacts with internal and external stakeholders whose understanding, cooperation or actions can affect the SAI's work. Departments should therefore identify their stakeholders and plan each interaction purposefully: what the communication must achieve, what outcome is expected and how the response or result will be measured. These stakeholders and planned engagements should form part of the SAI-wide Communication and Stakeholder Engagement (CSE) strategy and plan so that stakeholder communication is comprehensive, coordinated and aligned with institutional goals.

This shared responsibility requires strong internal cooperation. Departments need to understand how communication can support the SAI in achieving its objectives, when to involve the CSE unit or other departments, and how responsibilities for planning, preparing, approving, delivering and following up on communication activities are divided. Shared responsibility does not mean that everyone may communicate without coordination. Departments contribute their subject-matter knowledge and manage relevant stakeholder relationships, while the CSE unit provides professional advice, standards, coordination and support.

Departments should also record the results of their interactions and share stakeholder feedback with the CSE unit. This information can then be incorporated into institutional monitoring, future planning and the refinement of the wider CSE strategy.

Leadership remains responsible for setting expectations and ensuring that departments cooperate, fulfil their assigned roles and use communication strategically rather than as a series of isolated activities.

1.6 Leadership Responsibilities

Successful SAIs do not become trusted and influential by technical excellence alone. They are shaped by leaders who understand that CSE is not a support function but a strategic leadership tool. When SAI leadership actively supports strategic communication internally and externally, the institution strengthens its image.

Strong leaders use stakeholder engagement to anticipate resistance, secure auditee cooperation, build constructive relationships with Parliament and the media, and ensure citizens understand the value of the SAI's work. In doing so, they turn audits into instruments of change rather than static documents. When leadership takes responsibility for communication, the SAI can plan more coherent engagement and better understand whether its work is reaching and helping intended users. Follow-up actions and public trust depend on the conduct and decisions of other actors as well.

While the CSE unit provides professional support and coordination, the Auditor-General and Executive Management remain the owners of the SAI's relationships, reputation and institutional voice.

Senior leadership is responsible for:

- **Setting the tone and expectations:** Demonstrating through words and actions that transparency, professionalism and constructive engagement are core to how the SAI operates.
- **Authorising and protecting the CSE function:** Approving the CSE strategy, policies and plans, and ensuring the function is properly resourced, skilled and positioned to operate across the institution.
- **Owning key stakeholder relationships:** Personally leading or overseeing engagement with Parliament, senior government officials, donors and other high-level stakeholders, supported by the CSE unit.
- **Managing reputational and stakeholder risk:** Ensuring that sensitive issues, high-profile reports and potential controversies are anticipated and handled through coordinated communication and engagement.
- **Holding the organisation accountable for results:** Examining evidence of what the SAI communicated, what stakeholders understood or used, what actions followed and where CSE plausibly contributed, while recognising other influences.

1.7 The role of a CSE/Communication Unit

[INTOSAI capacity-building guidance](#) describes a communication unit as a possible focal point for communication with staff and external partners, helping ensure:

- relationships are managed carefully,
- messaging is consistent, and
- the SAI communicates clearly through multiple channels (including publications, website, and social media).

It also highlights typical functions such as editing, design and publishing support, media handling, monitoring references to the SAI, and strengthening internal knowledge sharing. Importantly, it notes the unit should be **properly resourced** and staffed with suitable skills.

Even if the SAI communication unit is not responsible for conducting all stakeholder engagements, it can advise, support and track the effectiveness of these engagements. AFROSAI-E encourages in-house support and training on communication by suitably qualified and trained members of the communication units.

a. A typical structure of the CSE function

There is no single, perfect organogram for a CSE function. It is shaped by the number of communication staff employed, their skills, and organisational requirements. For example, not all SAIs may engage on social media, so the position and the skill are not required.

Leaders should consider the following functions and illustrative arrangements when structuring CSE. Reporting lines and the mix of dedicated and shared roles should reflect the SAI's mandate, size and institutional structure:

- The CSE function needs a clear reporting and advisory route to the Auditor General or Deputy Auditor General. The Head of Communication (HoC) may provide that route where this fits the SAI's structure.
- The HoC or delegated individuals should be present in management meetings to understand the direction, progress and developments across the organisation first-hand. This also supports their advisory role for leadership and enables timely planning and messaging.
- Internal communication, including leadership communication, needs assigned capacity and responsibility. Depending on the SAI's size, this may be a dedicated role or part of a broader portfolio.
- Media relations requires specialist skills. A suitably qualified officer may also coordinate civil society and citizen engagement, while a larger SAI may allocate these functions to separate roles.
- Parliamentary liaison may sit within CSE or in a separate function, depending on the SAI's mandate and structure. Parliamentary liaison officers need appropriate access to SAI leadership and should agree with CSE how to coordinate engagement plans, public messages, feedback and reporting. This does not require a reporting line to the HoC.

b. Competencies of Communication practitioners

Communication competencies describe the knowledge, skills and judgement needed to plan, deliver and evaluate effective CSE. The SAI should ensure that its CSE function collectively has access to these competencies. This does not mean that one person must personally perform every specialist role. The required mix of staff and specialist support will depend on the SAI's size, operating environment, stakeholder needs and communication channels.

The Head of Communication should have sufficient strategic and professional breadth to lead the function, advise leadership and assure the quality of its work.

The framework below should be applied according to the SAI's size, operating environment and allocation of specialist roles.

COMMUNICATION COMPETENCY	COMPETENCY DESCRIPTION
SAI Mandate and Audit Literacy	Understanding of the SAI's mandate, independence, legal environment, audit types, audit cycle, reporting and tabling processes, follow-up responsibilities and role within the accountability system. Practitioners must be able to interpret audit information, work effectively with technical teams and communicate findings accurately without disclosing information prematurely or compromising its meaning.
Strategy and Planning	Ability to analyse the SAI's strategic priorities, operating environment, stakeholders, communication needs, risks and available capacity and translate these into a coherent CSE strategy and implementation plan. The strategy should define objectives, intended stakeholder outcomes, messages, channels, activities, responsibilities, resources, timelines, safeguards and indicators. The practitioner should also coordinate implementation, advise leadership and use evidence to refine the strategy.
Communication Advisory and Organisational Collaboration	Ability to advise leadership and departments on how communication can support organisational goals, translate operational needs into clear communication briefs and coordinate contributions across the SAI. This includes clarifying roles, managing approval workflows, coaching staff and spokespersons, resolving inconsistent messages and building communication capability outside the CSE unit.
Stakeholder Analysis and Relationship Management	Ability to identify, map, segment and prioritise stakeholders according to their roles, interests, influence, information needs and relationship with the SAI. This includes defining desired relationship outcomes, planning two-way engagement, facilitating constructive dialogue, listening to stakeholder concerns, managing expectations, documenting feedback and commitments, coordinating follow-up and safeguarding the SAI's independence.
Internal Communication	Ability to plan and facilitate timely, consistent, inclusive and two-way communication across leadership, departments, locations and staff levels. This includes leadership and change communication, staff campaigns, coordination with HR and operational departments, feedback mechanisms, testing staff understanding, addressing communication gaps or misinformation, and measuring changes in awareness, alignment and behaviour.
External Communication	Ability to plan and coordinate communication with auditees, Parliament, public institutions, development partners, suppliers, civil society and citizens. This includes setting clear engagement objectives, tailoring

COMMUNICATION COMPETENCY	COMPETENCY DESCRIPTION
	messages and products, managing enquiries and relationships, coordinating briefings, recording feedback and follow-up actions, and ensuring that communication remains accurate, consistent and within the SAI's independence and confidentiality requirements.
Media Relations and Spokesperson Support	Ability to build professional relationships with journalists, manage media enquiries, prepare press releases, media packs, briefing notes and question-and-answer documents, and explain audit information in accessible language. This includes advising on publication timing and embargoes, preparing spokespersons for interviews, coordinating media engagements, monitoring coverage and addressing factual inaccuracies or emerging risks.
Channel Management	Ability to select, integrate, manage and evaluate appropriate communication channels for different internal and external stakeholders. This includes considering communication objectives, stakeholder access and preferences, language, urgency, sensitivity and cost; maintaining publishing schedules and channel controls; enabling two-way communication; and using reach and feedback data to improve effectiveness.
Content Development	Ability to research, verify, organise, write, edit and adapt accurate content for print, digital, audio-visual and face-to-face communication. Practitioners should be able to identify the main message and intended response, interpret technical audit information without changing its meaning, and ensure that content is clear, accessible, audience-appropriate, factually accurate and aligned with the SAI's institutional voice.
Audience-centred and Plain-language Writing	Ability to turn complex audit and institutional information into clear, relevant and engaging messages, narratives, headlines, scripts and campaign concepts. This includes using plain language, examples, and storytelling appropriately while preserving factual accuracy, professional tone, independence, and sensitivity to different languages, cultures, and levels of technical understanding.
Social Media Management	Ability to develop and implement a platform-appropriate social media approach that supports the SAI's CSE objectives. This includes planning and producing accessible content, maintaining publishing calendars, managing accounts and approval controls, engaging appropriately with users, monitoring sentiment and emerging issues, managing

COMMUNICATION COMPETENCY	COMPETENCY DESCRIPTION
	misinformation and reputational risks, and analysing performance against intended outcomes.
Brand and Visual Identity Management	Ability to build and protect a consistent institutional identity and reputation across all communication products, platforms and stakeholder interactions. This includes developing and applying brand guidelines, maintaining consistent visual and verbal identity, managing templates and branded materials, advising staff and service providers, monitoring compliance and stakeholder perceptions, and ensuring that the brand reflects the SAI's independence, professionalism and credibility.
Crisis and Reputation Communication	Ability to anticipate communication and reputational risks and prepare the SAI to respond quickly and coherently. This includes developing crisis plans, scenarios, protocols and holding statements; verifying information; supporting the crisis team and authorised spokespersons; monitoring stakeholder and media response; coordinating timely updates; and conducting post-crisis reviews.
Event and Engagement Management	Ability to design, plan and deliver professional in-person, virtual and hybrid events that support defined communication or stakeholder outcomes. This includes establishing the purpose and audience, developing programmes, managing invitations, protocol, speakers, materials, budgets, procurement, suppliers, accessibility, logistics and risks, as well as conducting post-event communication, gathering feedback and evaluating results.
Monitoring, Evaluation and Learning	Ability to translate CSE objectives into measurable outputs, outcomes, indicators, baselines and targets. Practitioners should be able to collect and analyse quantitative and qualitative evidence relating to reach, understanding, engagement, trust, feedback, use and behavioural response; report findings to leadership; and use the results to improve future communication and stakeholder engagement.
CSE Governance, Ethics and Quality Management	Ability to apply the SAI's CSE policy, approval processes and legal and ethical requirements. This includes protecting independence, objectivity, confidentiality and personal information; checking communication for accuracy, balance, clarity, accessibility and consistency; maintaining appropriate records; identifying communication risks; and escalating sensitive matters through the correct channels.

02

SECTION 2

From Support Function to Strategic Enabler: Institutionalising Communication and Stakeholder Engagement

Embed CSE in the SAI's strategic direction, governance, planning and performance management.

IN THIS SECTION

- The Strategic Home of Communication and Stakeholder Engagement
- Governing Communication and Stakeholder Engagement
- The CSE Strategy – Turning Strategic Objectives into Stakeholder Outcomes
- Planned implementation
- Measuring Stakeholder Satisfaction

2.1 The Strategic Home of Communication and Stakeholder Engagement

The foundational document of any SAI is its **strategic plan**, which maps targets, typically over five years. It lays out objectives that guide annual plans and should be tracked and reported annually to reflect the institution's outcomes and impact.

If an institution looks closely at all its strategic objectives, it needs stakeholder engagement at varying levels for each. Communication and Stakeholder Engagement (CSE) is therefore automatically integrated as a **strategic function** within the SAI's strategic plan, and the public relations element (publication, dissemination and awareness) becomes an additional objective at the SAI's discretion.

What “strategic inclusion” looks like in practice

Leaders should ensure that the strategic plan:

- **Names CSE as an enabler of informed use:** linked to strategic objectives (e.g., timely access to information, use of reports for oversight and evidence of follow-up).
- **Translates stakeholder engagement into planned work,** with annual operational plans and **budgets** reflecting the engagement priorities identified in the strategy process.
- **Plans for human resource requirements,** i.e. suitably qualified and experienced CSE staff from the strategic planning phase to effectively implement CSE activities prioritised.
- **Commits to communicating in ways stakeholders can use,** because relevance and understanding are central to demonstrating value.
- **Sets expectations for engagement without compromising independence,** recognising different stakeholder roles and managing risks through good practice.

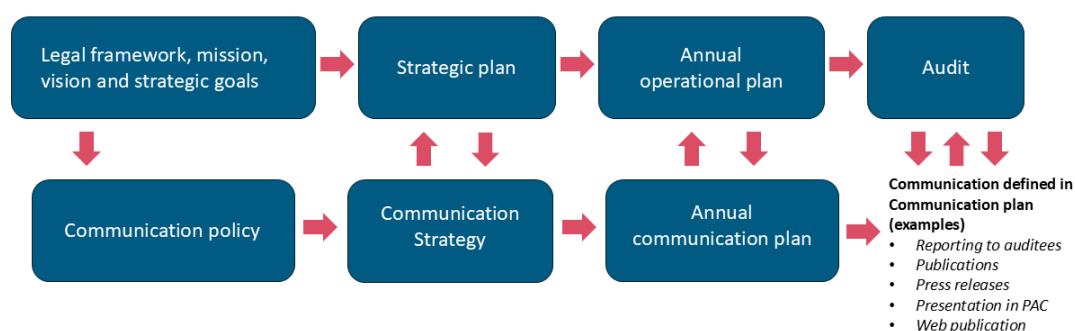


Diagram 1: The integration of CSE in strategy and operations

2.2 Governing Communication and Stakeholder Engagement

As with any strategic function, CSE requires proper governance, as it is directly tied to the institution's reputation and leadership. A **CSE policy** is a critical governance instrument that formalises the

management and coordination of stakeholder communication in the SAI. It provides institutional clarity, reinforces accountability, and ensures consistent engagement across all levels of the organisation.

By adopting a formal CSE policy, SAIs demonstrate their commitment to transparency, professionalism, and institutional coherence. It transforms communication from a reactive function into a structured, well-governed enabler of audit impact.

a. Purpose and Scope of the Policy

The policy sets out the principles, protocols and standards that govern internal and external stakeholder engagement activities. It is directed towards and applicable to **all staff**.

The scope includes internal information sharing, engagement with oversight bodies, media and social media interaction, public communication, and collaboration with citizens and civil society.

b. Governance Structure and Accountability

The policy should define the roles and responsibilities of the Head of the SAI, senior management, the communication unit and audit teams. It should outline reporting lines, approval protocols and arrangements for public responses, as well as how the SAI resolves reputational risks or disputes about messaging.

A governance structure ensures messaging remains consistent and aligned with the SAI's values and strategic direction, regardless of who is communicating.

c. Integration with Other Institutional Instruments

The policy should be cross-referenced with other institutional frameworks such as the strategic plan, the codes of ethics and conduct, other HR policies and the risk management strategy. This ensures the policy aligns with all SAI processes.

d. Periodic Review and Updating

The policy should provide for regular review and revision, for example at the start of a new strategic period (three to five years) and when institutional or stakeholder circumstances change. This helps keep the policy relevant to new channels, emerging risks and good communication practice.

e. Consequences of Non-Compliance

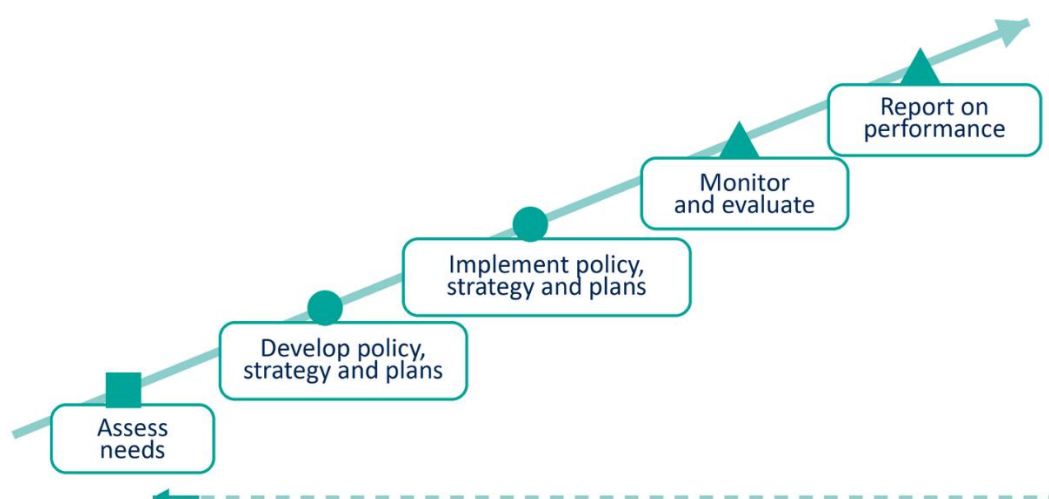
The CSE policy guides and supports all staff in communicating with stakeholders and sets expectations for professional conduct and boundaries in stakeholder engagement. Failure to adhere to the policy may lead to reputational risks, breakdowns in trust, and misalignment with the SAI's mandate.

General consequences for non-compliance may include corrective discussions, formal warnings, or other measures in accordance with the SAI's broader disciplinary procedures or HR policies.

2.3 The CSE Strategy – Turning Strategic Objectives into Stakeholder Outcomes

Effective CSE calls for a strategy that guides purposeful outreach both internally and externally. The strategy should link messages, interactions and products to the SAI's mandate, intended users, available resources and independence safeguards.

The Strategic Development Process regarding Communication



a. Aligning with the SAI Strategic Plan

The CSE Strategy should align with the SAI's strategic plan. Each communication objective should support a strategic goal, such as making audit information more usable for oversight or improving access to information. Alignment helps integrate CSE with institutional planning; it does not by itself ensure better governance or public trust.

b. Content of a CSE Strategy

A CSE strategy is the SAI's blueprint for turning audit work and institutional priorities into influence, cooperation and public value. It ensures that engagement is planned, resourced and measured rather than improvised.

A credible CSE strategy should include:

- **Strategic purpose**

A clear statement of how communication and engagement support the SAI's mandate, independence, credibility and impact. This links the CSE function directly to the SAI's strategic plan and institutional priorities.

- **Stakeholder landscape**

A mapped view of key institutional and non-institutional stakeholders, showing who needs to be engaged, why they matter, what influence they hold, and what type of relationship the SAI seeks with each.

- **Engagement and communication objectives**

Specific objectives for different stakeholder groups, for example, improving access to information, increasing informed use of audit reports, enabling factual clarification by auditees, or making the SAI's mandate clearer to the public.

- **Channels and products**

The agreed mix of communication and engagement tools, including reports, briefings, media, digital platforms, stakeholder meetings and plain-language products.

- **Roles and responsibilities**

Who does what across the SAI, including the roles of leadership, audit teams, and the CSE unit, so that engagement is coordinated and consistent.

- **Risk and independence safeguards**

How engagement will be managed without compromising independence, objectivity or confidentiality.

- **Monitoring and impact indicators**

How the SAI will measure its activities and outputs, assess stakeholder understanding and use, and examine whether CSE plausibly contributed to later follow-up, cooperation or trust.

In short, a CSE strategy should help the SAI make its work understandable and usable by the people and institutions with a role in accountability.

2.4 Planned implementation

A CSE strategy becomes operational through plans that set out activities, budgets, responsibilities and indicators. These plans can track what the SAI delivers, whether intended stakeholders understand and use the information, and what follow-up occurs. Later changes in governance or implementation require separate evidence and are influenced by actors beyond the SAI.

A CSE plan is the annual operational expression of the CSE strategy. Many SAIs include CSE activities in their annual operational plans, while others develop a separate annual plan.

A well-designed CSE plan usually includes:

- **Stakeholder-specific actions**
Clear activities for each priority stakeholder group, for example, briefings for Parliament, engagement with audited entities during audits, media releases on key reports, or citizen-friendly summaries.
- **Timing and alignment to the audit cycle**
Activities are scheduled to align with planning, fieldwork, reporting, and follow-up, ensuring communication and engagement support audit delivery rather than reacting to it.
- **Roles and ownership**
Each action is assigned to specific roles, such as audit teams, the CSE unit or leadership, so responsibility is clear and coordination is possible.
- **Resources and budgets**
The plan shows what time, skills and money are required, making engagement a resourced commitment rather than an unfunded expectation.
- **Expected outcomes**
For each activity, the plan distinguishes an output (for example, a briefing delivered) from an intended outcome (for example, participants understand a finding and use it in oversight). Later follow-up is tracked separately.
- **Monitoring and reporting**
Indicators should distinguish delivery and reach from understanding, use and later change. This enables leadership to adjust CSE activities and assess plausible contributions without assuming that communication alone caused the later result.

In this way, the CSE plan gives the SAI a repeatable way to connect its communication activities to observable results and to learn from evidence of use and follow-up.

An illustrative CSE results chain

For a released audit report, a results chain can separate what the SAI controls from what stakeholders do and what may change later. The examples below are possible evidence, not automatic consequences of a briefing.

STAGE	EXAMPLE AND POSSIBLE EVIDENCE
Activity	The SAI prepares a public summary and offers a technical briefing on a released report; keep the plan and briefing record.
Output	The summary is published and the briefing is held; record timing, distribution and participation.
Immediate outcome	Recipients understand the main finding, evidence and limitations; examine questions and proportionate feedback.
Use and action	An oversight body cites the report and requests a response; check minutes, requests and subsequent decisions.
Later change and contribution	An entity may implement a corrective action and performance may change. Follow up the evidence and explain the audit and CSE contribution alongside other influences; do not claim sole causation.

AFROSAI-E has CSE Policy and Strategy Templates available to help SAIs develop their own policies and strategies. Additional remote support to align and/or review these documents is available on request by the SAI.

2.5 Measuring Stakeholder Satisfaction

The Institutional Capacity Building Framework (ICBF) asks SAIs to assess the value of their audit services to key stakeholders and the country. Stakeholder feedback is one source of evidence, alongside evidence of how audit work is used. A large annual survey is only one possible collection method.

A practical approach is to listen at meaningful points of interaction, use methods suited to each group, record who was reached and who responded, analyse perceptions alongside observed use, and apply the findings to institutional improvement.

AT A GLANCE	
PURPOSE Determine whether key stakeholders consider the SAI's work useful and valuable.	MAIN STAKEHOLDERS Staff, audited entities, Parliament and its committees, public institutions, media, civil society, development partners and citizens.

INTENDED OUTCOME Evidence that informs decisions and describes stakeholder perceptions and the observed use of the SAI's work.	CORE SAFEGUARD Feedback about usefulness, fairness or credibility does not require agreement with audit findings.
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a. Understanding Stakeholder Satisfaction

Stakeholder satisfaction concerns how respondents experience specific aspects of the SAI's work, such as usefulness, fairness, clarity or accessibility. These are distinct concepts and should be measured with separate questions when needed.

For a SAI, satisfaction should not be interpreted as popularity. An audited entity may disagree with a finding but still consider the audit fair, professional and useful. Parliament may value the SAI because its reports support oversight. Citizens may value it because it makes the use of public resources more transparent.

GUIDING QUESTION: How do key stakeholders experience and use the SAI's work, and what other evidence shows its contribution to accountability?

b. Why Stakeholder Feedback Matters

Stakeholder feedback helps the SAI understand whether:

- Stakeholders understand its mandate and work.
- Audit reports and communication products are useful and accessible.
- Engagement processes are professional, fair and constructive.
- Audit information is used for oversight, corrective action and public accountability.
- Communication or stakeholder relationships require improvement.
- Stakeholders consider the SAI to be contributing to public financial management and better governance.

Feedback also provides evidence for strategic planning, institutional performance reporting and improvements to future audits and engagements.

c. Move Beyond the Annual Survey

A large annual stakeholder survey should not be the SAI's default method. Such surveys may produce low response rates, survey fatigue, vague answers and results that arrive too late to improve the engagement concerned.

The SAI should instead adopt a continuous stakeholder listening approach. Feedback is gathered through existing interactions and targeted exercises, then brought together periodically for analysis and reporting.

ELEMENT	WHAT IT MEANS
Collect at meaningful points	Request feedback close to the engagement, product or experience being assessed.
Use different methods	Select interviews, consultations, workshops, short questions or other methods that suit the stakeholder group.
Combine evidence	Consider stakeholder perceptions together with evidence showing whether the SAI's work is used.
Record and act	Capture recurring themes, assign actions and report what changed because of the feedback.

d. Collect Feedback at Meaningful Touchpoints

Feedback is most useful when it is collected close to the interaction being assessed. The SAI should map its regular stakeholder touchpoints and add proportionate feedback opportunities.

STAKEHOLDER	USEFUL TOUCHPOINTS	WHAT TO ASSESS
Audited entities	Exit meetings, completion of an audit and recommendation follow-up.	Clarity, professionalism, fairness of the process and usefulness of recommendations.
Parliament and its committees	Technical briefings, hearings and periodic relationship reviews.	Whether reports are clear, timely and useful for oversight.
Media	Media briefings, recurring enquiries and periodic discussions with journalists.	Access to accurate information, clarity of messages and usefulness of public products.
Civil society and citizens	Roundtables, outreach activities, focus groups and citizen feedback channels.	Whether information is understandable, accessible and relevant to public concerns.
Development partners and public institutions	Structured interviews and relationship-review discussions.	Credibility, cooperation and the SAI's contribution to the accountability system.
Staff	Team discussions, internal forums, change processes and periodic reflection.	Whether internal communication enables staff to understand priorities and perform their roles.

Feedback from staff should be analysed separately from the external stakeholder value measure. This protects the clarity of the assessment while recognising staff as a central stakeholder group.

e. Use Short, Consistent Questions

Feedback tools should be brief and proportionate. Define the product or interaction and period being assessed, check whether respondents have relevant exposure, and ask about one concept at a time.

ILLUSTRATIVE USEFULNESS QUESTION: Thinking about [a named audit report or interaction] in [period], how useful was it to you in your role? Ask separate questions about fairness, clarity, credibility or other concepts where relevant.

Illustrative response scale for the usefulness question:

- 1 - Not at all useful
- 2 - Slightly useful
- 3 - Moderately useful
- 4 - Very useful
- 5 - Extremely useful
- Not able to assess / no relevant exposure

Two short follow-up questions can explain a usefulness rating:

- What aspect of the SAI's work has been most useful to you?
- What is the one change that would make the SAI's work more useful?

Separate questions may assess relevance, clarity, timeliness, accessibility, professionalism, credibility or the usefulness of recommendations. Comparable wording and scales help interpretation within a defined group, but do not by themselves justify pooling responses from different groups, methods or samples.

f. Use Different Methods Together

No single method provides a complete picture. Analyse quantitative responses and qualitative explanations together, while keeping their distinct evidential bases clear.

METHOD	HOW IT MAY BE USED
Short feedback questions	Used after briefings, meetings, workshops or major engagements.
Structured interviews	Used with key stakeholders who can provide deeper institutional perspectives.
Focus groups or roundtables	Used to explore shared experiences, concerns and expectations.
Consultation discussions	Included in existing stakeholder meetings.
Feedback forms	Used after specific products, events or services.
Complaints, enquiries and comments	Analysed to identify recurring concerns or information needs.

METHOD	HOW IT MAY BE USED
Evidence of stakeholder use	Tracks whether audit information is cited, discussed, requested or acted upon.
Periodic stakeholder review	Conducted at the midpoint or end of the strategic period to assess broader perceptions.

g. Measure Perceptions and Evidence of Use

Stakeholder comments should not be the only evidence of value. The SAI should also examine whether stakeholders use its work.

Evidence may include:

- Audit reports discussed by Parliament or its committees.
- Findings used during oversight hearings.
- Recommendations incorporated into corrective action plans.
- Requests for SAI briefings or technical explanations.
- References to audit findings by the media or civil society.
- Audit information used in public debate.
- Improved cooperation during audits.
- Implementation of audit recommendations.
- Changes made following stakeholder feedback.

These indicators are evidence of reach, use, action or later change. They add context to stakeholder perceptions, but do not turn a satisfaction rating into proof of the SAI's impact.

h. Report and Interpret the Results

This Handbook does not prescribe an ICBF satisfaction calculation method. Before reporting a local percentage, the SAI should specify the question, eligible respondents, selection method, response categories, positive-rating threshold and denominator. Until an ICBF calculation method is approved, such a percentage is a local descriptive result and should not be presented as a framework score.

REPORTING CHECK: Present percentages only for a defined quantitative question and respondent group. State the counts behind them, exclusions and coverage. Do not convert qualitative interviews or focus-group contributions into survey percentages.

Record "Not able to assess" and "no relevant exposure" separately. If excluded from a rating denominator, report how many were excluded and why.

Report findings separately for each major stakeholder group and method. Interpret differences in light of each group's role, exposure to audit work and familiarity with the SAI. An overall percentage should be used only where the sampling and any weighting make it defensible. Findings from convenience samples or selected touchpoints describe those respondents; they are not estimates for all stakeholders.

The report should show:

- Any percentage reported for a defined stakeholder group and question, with its numerator, denominator and rating threshold.
- The number eligible or invited and the number responding, with a response rate where the invitation denominator is known.
- How respondents were selected, the methods used and the period covered.
- The main reasons given for the ratings.
- Limitations in coverage, nonresponse, group comparability and representativeness.

i. Maintain a Stakeholder Feedback Register

The CSE/Communication Unit should maintain a central feedback register that provides useful evidence of stakeholder experience or perceived value. The register need not capture every informal comment.

INFORMATION	DESCRIPTION
Stakeholder group	The category of stakeholder providing feedback.
Engagement or product	The interaction, report, event or service being assessed.
Date and method	When and how the feedback was received.
Value rating	The question and rating given, where applicable, including the group and product or interaction assessed.
Main feedback	Key strengths, concerns or suggestions.
Responsible unit	The unit that should consider the feedback.
Agreed response	The improvement or action to be taken.
Status	Open, in progress or completed.

The register allows the SAI to identify recurring themes and show that feedback is used, not merely collected.

j. Apply the Stakeholder Feedback Cycle

STEP	ACTION
1. Plan	Identify priority stakeholder groups, feedback opportunities, methods and responsibilities.
2. Listen	Gather feedback through existing engagements and targeted consultations.
3. Record	Capture relevant feedback in a consistent and secure format.
4. Analyse	Identify patterns, differences between stakeholder groups and areas requiring improvement.
5. Respond	Assign actions and explain, where appropriate, how the SAI will address the feedback.
6. Improve	Use the findings to improve audits, reports, products, engagement practices and plans.
7. Report	Include results, actions and limitations in institutional performance reporting.

k. Roles and Responsibilities

ROLE	PRIMARY RESPONSIBILITY
SAI leadership	Approve the approach, review results and ensure that significant findings inform institutional decisions.
CSE/Communication Unit	Coordinate the framework, provide standard tools, maintain the register, analyse results and prepare reports.
Strategy or monitoring and evaluation function	Support indicator design, data quality, analysis and institutional performance reporting.
Audit teams	Gather relevant feedback during audit engagements and communicate recurring issues.
Parliamentary liaison function	Gather and record feedback from Parliament and its committees.
Media liaison function	Record media feedback, enquiries and evidence of how audit information is used.
Managers	Review feedback relevant to their areas and implement agreed improvements.
All staff	Record and escalate significant stakeholder feedback received through their work.

I. Use and Report the Results

The SAI should prepare a periodic stakeholder value report or include the analysis in its institutional performance reporting.

The report should explain:

- Who provided feedback and how it was collected.
- What stakeholders value and what they find less useful.
- Differences between stakeholder groups.
- Group-specific ratings or percentages where defensible, and what each measure actually asks.
- Evidence showing how the SAI's work is used.
- Improvements made because of previous feedback.
- Actions planned in response to the latest findings.
- Limitations in the evidence.

Reporting only a satisfaction percentage provides little insight. The SAI should explain what produced the result and what it will do next.

Results should inform:

- Strategic and annual planning.
- Communication channels and products.
- Audit engagement practices.
- Report design and dissemination.
- Staff development and stakeholder relationship plans.
- Institutional risk management and resource allocation.

m. Manage Risks

RISK	MITIGATION
Satisfaction is confused with agreement	Explain that the assessment concerns usefulness, fairness, credibility and value, not approval of audit findings.
Feedback comes only from supportive stakeholders	Use the stakeholder register and a rotating collection plan to include different groups and perspectives.
Stakeholders are asked too often	Embed a few questions in existing engagements rather than repeatedly sending lengthy surveys.
One group dominates the result	Analyse by group and method; disclose response counts and avoid an aggregate unless its coverage is defensible.
Feedback is collected but not used	Maintain an action register and assign responsibility for agreed improvements.

RISK	MITIGATION
Only positive comments are reported	Report strengths, concerns, limitations and dissenting views.
Feedback compromises independence	Do not allow stakeholder preferences to determine audit findings, conclusions or priorities.
Sensitive feedback is disclosed	Protect personal information and report themes without identifying individuals where appropriate.
Different units use inconsistent questions	Agree on definitions and recording fields; use comparable, single-concept questions for the same construct without forcing unlike groups into one measure.
The percentage is treated as the complete result	Set any rating alongside comments, observed use, follow-up and limitations; do not treat it as a complete measure of value or impact.

n. Practical Measures

SAls can establish an effective system by:

- Identifying the stakeholders whose perceptions must be assessed.
- Mapping existing opportunities to collect feedback.
- Using short, single-concept questions and recording comparable wording and scales where appropriate.
- Adding short feedback discussions to selected engagements.
- Rotating deeper interviews across stakeholder groups.
- Maintaining a central feedback register.
- Analysing results by stakeholder group.
- Linking significant feedback to an improvement action.
- Reviewing progress through management meetings.
- Reporting findings and actions through institutional performance reports.
- Conducting a broader stakeholder review at the midpoint or end of the strategic period.

03

SECTION 3

Communication and Stakeholder Engagement in Practice

Apply CSE across the SAI's internal and external stakeholder relationships.

IN THIS SECTION

- Internal Communication
- Audit Engagement Communication
- SAI-PAC Engagement
- Media Engagement
- Civil Society Organisation (CSO) Engagement
- Social Media Engagement
- Citizen Engagement
- Crisis Communication
- Event Management

Communication and Stakeholder Engagement (CSE) is most effective when integrated into the SAI's daily work. In practice, this means applying structured communication across the institution and throughout the SAI's interactions with its stakeholders.

This includes internal communication that keeps staff informed and aligned, communication with auditees during audit engagements, and structured engagement with oversight bodies such as Public Accounts Committees. It also includes engagement with the media, civil society organisations and citizens, as well as the use of digital platforms and events to explain audit work and strengthen public understanding.

The following sections outline how SAIs can apply these engagement practices in a practical and coordinated manner while safeguarding independence, objectivity and professionalism.

3.1 Internal Communication

Internal communication is the structured flow of information within the SAI that ensures all staff understand the institution's priorities, decisions, expectations and progress. It connects leadership, audit teams, and support functions so the organisation operates as a coordinated whole rather than separate units.

In a SAI, effective internal communication is essential to maintain institutional credibility and ensure the organisation's work aligns with its mandate. When staff clearly understand strategic objectives, operational priorities, and leadership decisions, they can better perform their roles and contribute to the institution's impact. Clear internal communication also reduces uncertainty, prevents duplication of work and improves cooperation between departments.

Strong internal communication also contributes to institutional culture. When information flows consistently and transparently, staff gain confidence in leadership decisions and understand how their work contributes to the broader objectives of strengthening accountability and improving public financial management. An environment where staff can also raise operational challenges, risks and emerging issues supports informed decision-making and strengthens organisational trust.

a. Objectives of Internal Communication

Internal communication within a SAI should aim to:

- Ensure staff understand the mandate, priorities and strategic direction and progress of the institution.
- Provide clarity on policies, procedures, organisational decisions and operational changes.
- Understand what communication is and how it supports the organisation in achieving its goals.
- Support coordination between audit teams, departments and leadership.

- Promote transparency and trust within the organisation.
- Strengthen a shared understanding of the SAI's role in promoting accountability and public sector improvement.

b. Leadership Communication

Leadership communication is a critical component of internal communication. Senior leadership sets the tone for openness, clarity and professionalism in how information is shared across the organisation.

Effective leadership communication ensures that:

- Strategic decisions and institutional priorities are explained clearly to staff.
- There is clarity on how mandates and responsibilities are distributed.
- Organisational changes are communicated early and transparently.
- Staff understand how leadership decisions affect their work and responsibilities.
- Employees feel informed and connected to the direction of the institution.

Regular communication from the Auditor-General and senior management strengthens institutional cohesion and helps staff understand how their work contributes to the SAI's mission.

c. Collaboration Across Divisions

Internal communication is most effective when divisions and departments actively collaborate. SAIs often operate through specialised units such as financial audit, performance audit, administration, legal services and communication. Without deliberate information sharing, these units can easily operate in isolation.

Collaboration across divisions allows the SAI to function as a single institution with a shared purpose. For example, audit teams may require support from legal advisors, communication practitioners or IT specialists at different stages of the audit cycle. Early, consistent communication between these divisions improves coordination, reduces delays, and ensures audit outputs are accurate, well communicated, and delivered on time.

Cross-divisional communication also allows the institution to identify risks earlier, align messaging across departments and ensure that leadership decisions are implemented consistently across the organisation.

d. Channels for Internal Communication

SAIs use a range of channels to share information internally. These may include:

- Staff meetings and leadership briefings
- Internal newsletters or email updates

- Intranet platforms or knowledge portals
- Staff workshops and training sessions
- Internal circulars or official notices
- Mobile chat applications, e.g. WhatsApp

The choice of channels should reflect the size of the institution, available technology and staff access to communication platforms. Regardless of the channel used, communication should be consistent, timely and accessible to all staff.

e. Responsibilities for Internal Communication

Internal communication is a shared responsibility across the organisation.

Leadership is responsible for communicating institutional direction and key decisions.

Audit managers, managers and supervisors are responsible for ensuring their teams understand institutional and audit-related information, expectations and timelines.

The CSE/Communication Unit supports the institution by coordinating messaging, developing internal communication products and advising leadership on effective communication practices.

All staff have a responsibility to engage with internal communication processes by staying informed, sharing relevant information with colleagues when appropriate and communicating operational issues, risks or emerging concerns to supervisors or management. Active upward communication helps leadership understand challenges within the organisation and supports timely and informed decision-making.

When all levels of the organisation communicate clearly and on time, the SAI operates more effectively and maintains a cohesive institutional culture.

f. Practical Measures to Strengthen Internal Communication

SAIs can strengthen internal communication through simple, structured practices such as:

- **Regular management briefings:** Senior management meetings should include a short communication summary that can be shared with staff to ensure a consistent understanding of decisions and priorities.
- **Cross-departmental coordination meetings:** Periodic meetings between divisions allow teams to share progress, identify dependencies and address challenges early.

- **Clear internal updates on major audits or institutional developments:** Short internal summaries help staff understand key developments and prepare for external engagement when needed.
- **Accessible internal information platforms:** Maintaining an updated intranet or shared knowledge platform allows staff to access policies, guidance and organisational updates easily.
- **Feedback mechanisms:** Staff should have opportunities to raise questions or provide feedback on organisational decisions and internal processes.

These practices help ensure internal communication is not only consistent but also supports collaboration, transparency, and institutional effectiveness.

3.2 Audit Engagement Communication

Audit engagement communication is structured interaction between the audit team, the audited entity and other relevant parties. Applicable audit standards address communication during the engagement. For performance audits, ISSAI 3000 (paragraphs 55 and 59) calls for planned, effective communication with the audited entity and relevant stakeholders throughout the audit while protecting independence and impartiality. The contacts and documentation appropriate to an engagement depend on the audit type, legal context and applicable standards.

Professional engagement can improve access to evidence, allow factual errors to be corrected and help intended users understand audit objectives, criteria, methods and findings. The SAI considers responses on their merits; communication should not be used to seek agreement with evidence-based conclusions or to negotiate them.

a. Objectives of Audit Engagement Communication

Communication during an audit engagement should aim to:

- Ensure the audited entity and relevant authorities clearly understand the purpose, scope and criteria of the audit.
- Facilitate cooperation and timely access to relevant information.
- Promote coordination with governance structures and internal oversight functions such as internal audit.
- Provide opportunities to clarify facts and avoid misunderstandings.
- Maintain transparency and professionalism throughout the audit process.
- Help stakeholders understand the findings and recommendations, and give relevant parties a fair opportunity to provide evidence and respond.

b. Engagement Throughout the Audit Cycle

Communication with the audited entity and relevant stakeholders should occur throughout the audit cycle, not only at the beginning and end.

i. Entry stage

At the start of the audit, the audit team should formally introduce the audit to the audited entity's management and, where appropriate, those charged with governance. Entry meetings explain the audit objectives, scope, criteria and methodology. This stage also establishes communication channels and identifies key points of contact within the entity.

The entry meeting is also an opportunity for the auditee to share challenges relevant to the audit, which would help the auditors write better recommendations. Where relevant, the audit team may engage with internal audit units or other internal oversight functions to understand existing controls, ongoing reviews and available documentation. Early communication with these structures can improve audit efficiency and avoid duplication of work.

ii. Fieldwork stage

During fieldwork, regular communication with management and designated officials of the audited entity helps maintain transparency and facilitates access to information. Discussions during this stage allow the audit team to clarify emerging issues, validate evidence and address misunderstandings before findings are finalised.

Where appropriate, the audit team may also interact with internal audit units, compliance officers, or other relevant authorities responsible for governance or oversight within the audited institution. Such engagement can help the audit team understand internal control systems, risk management processes and previously identified weaknesses.

iii. Exit Meetings

Exit meetings take place after fieldwork has been completed and before the audit report is finalised. They allow the audit team to present preliminary findings, conclusions, and proposed recommendations to the audited entity's management and, where appropriate, those charged with governance. Exit meetings help ensure that the audited entity understands the issues identified during the audit and allow for clarification of facts before the reporting process is completed.

Exit meetings can also provide a useful opportunity for the SAI to receive feedback from the audited entity on the audit process. Management may be invited to share their views on the timing, professionalism, conduct and communication of the audit team. This feedback can help SAIs identify areas for improvement in future engagements while reinforcing a culture of professionalism and continuous improvement.

iv. Reporting Stage

During the reporting stage, the audit findings and recommendations are formally communicated to the audited entity through the draft audit report and the management response process. This stage allows the audited entity to review the findings, provide written responses, submit additional information where necessary and comment on the practicality of proposed recommendations.

Clear communication during this stage is essential to ensure that findings are factually accurate and that recommendations are well understood. Engagement with the audited entity should remain professional and evidence-based, with discussions focused on clarifying information rather than negotiating audit conclusions.

Once the audit team has received and considered management responses, it finalises the report in accordance with applicable auditing standards and institutional procedures. This structured communication process helps ensure fairness, transparency and credibility in the final audit report.

v. Follow-up stage

Communication may continue after the audit report is issued, particularly when SAIs conduct follow-up activities to assess the implementation of recommendations. Engagement during this stage may involve the audited entity's management, internal audit units, and relevant oversight bodies responsible for monitoring corrective actions.

vi. Ad hoc meetings

It is helpful to arrange meetings or presentations for auditees outside of the audit engagement process. These sessions should reinforce the SAI's role and mandate, provide updates on outcomes and implementation of recommendations, and provide a platform for feedback on the SAI and its value to the auditee. These sessions may provide further insight into the auditee's operations and challenges.

c. Engagement for Impact

Engagement during an audit can make the process clearer and the resulting report more usable. Audit teams should explain their work and consider evidence provided by relevant stakeholders, while retaining independent control of findings and conclusions. Later actions by auditees or oversight bodies should be observed rather than assumed.

Audit teams can strengthen engagement by:

- Explaining audit criteria and expectations clearly at an early stage.
- Maintaining open and professional communication throughout the audit process.
- Encouraging timely clarification of issues and evidence.
- Engaging governance structures and internal oversight functions where relevant.

- Clearly communicating the significance of findings and their implications for public financial management.
- Presenting recommendations that are practical, realistic and implementable.

These practices can improve mutual understanding and the factual basis of the audit. Any later change in management or governance should be assessed through follow-up evidence.

d. Behaviour of Auditors During the Audit Process

Auditors' behaviour during audit engagements plays a significant role in shaping the SAI's reputation and credibility. Auditors represent the institution in every interaction with the audited entity and other stakeholders. Professional conduct, therefore, directly influences how the SAI is perceived.

Auditors should always conduct themselves with professionalism, impartiality, and respect, and without arrogance. Engagements should be factual and evidence-based, avoiding confrontational or accusatory language. Maintaining a professional tone helps create an environment where auditees are more willing to cooperate and engage constructively with the audit process.

Auditors should also demonstrate openness to clarification and dialogue while maintaining independence and objectivity. Listening carefully to explanations, verifying information, and explaining audit criteria clearly help build mutual understanding and reduce unnecessary tension.

Respectful and professional behaviour strengthens the credibility of the audit process, protects the SAI's reputation, and reinforces the institution's role as a fair and independent accountability body.

e. Roles and Responsibilities

Effective audit engagement communication requires coordination within the SAI.

Audit teams manage day-to-day communication with the audited entity and relevant officials throughout the audit cycle. Audit managers and supervisors ensure that communication is clear, consistent and properly documented in accordance with auditing standards.

The CSE/Communication Unit may support the process by advising on messaging that may attract public attention or require coordination with institutional communications when engaging with senior authorities.

SAI leadership may also engage in high-level discussions with senior officials or governance authorities when necessary.

f. Practical Measures for Effective Engagement

SAIs can strengthen audit engagement communication through practical measures such as:

- Establishing clear communication protocols and contact points at the beginning of the audit.
- Ensuring entry meetings include the appropriate management and governance representatives.
- Maintaining documented records of meetings, discussions and information requests.
- Scheduling regular progress discussions during fieldwork to address emerging issues early.
- Engaging internal audit units and other oversight functions where relevant to understand existing controls and previous findings.
- Discussing findings with the audited entity before finalisation to confirm factual accuracy.
- Developing recommendations that clearly indicate the actions required and the intended improvement.

These practices support a transparent and professional audit process and can make its evidence more useful to those responsible for oversight and corrective action.

3.3 SAI–PAC Engagement

Engagement between the SAI and the Public Accounts Committee (PAC) is central to the public accountability system. While the SAI provides independent audit findings on the use of public resources, the PAC is responsible for parliamentary oversight and for holding government institutions accountable for addressing weaknesses identified in audit reports. Effective engagement between these institutions strengthens oversight, increases the likelihood that audit recommendations are implemented and contributes to improved public financial management.

The relationship between the SAI and the PAC must remain professional and structured, respecting the SAI's independence while supporting the PAC in its oversight responsibilities. Engagements should therefore focus on providing accurate, timely and accessible information that enables parliamentarians to understand audit findings and use them effectively during hearings and follow-up processes. Engagement may also include discussions on the mandate, role and limitations of the SAI, as well as emerging issues related to public financial management and accountability.

a. Objectives of SAI–PAC Engagement

Engagement with the PAC should aim to:

- Ensure parliamentarians clearly understand the key findings and recommendations of audit reports.
- Strengthen understanding of the mandate, role and independence of the SAI.
- Support the PAC in conducting effective oversight of the executive.
- Facilitate informed discussions during PAC hearings.
- Encourage follow-up of audit recommendations.
- Strengthen the overall accountability framework between the SAI, Parliament and the executive.

b. Forms of Engagement

SAIs engage with PACs through a range of structured activities that support the parliamentary oversight process.

i. Submission of audit reports

The primary form of engagement is submitting audit reports to Parliament. Reports should be clear, well-structured, and accessible so PAC members can easily identify key findings, risks, and recommendations.

ii. Briefings for PAC members

SAIs often provide technical briefings to PAC members before hearings. These briefings help parliamentarians understand the content of audit reports, the significance of the findings and the issues that may require further questioning of the audited entity. Briefings may also include explanations of the SAI's mandate, audit methodologies and the limitations of audit work.

iii. Participation in PAC hearings

During PAC hearings, SAI representatives may present audit findings, clarify technical issues, and respond to questions from PAC members. The SAI's role is to provide factual and professional explanations of the audit work without participating in political debate.

iv. Engagement on institutional matters

From time to time, the SAI may engage with the PAC on broader institutional issues such as the SAI's mandate, independence, resources or emerging risks in public financial management. These engagements help ensure that parliamentarians understand the SAI's institutional role and the conditions required for it to function effectively.

v. Follow-up on recommendations

SAIs may also support the PAC by providing information on the implementation status of audit recommendations. This helps the PAC track whether audited entities have taken corrective actions.

c. Safeguarding Independence

While cooperation between the SAI and the PAC is important, the SAI must always preserve its independence. The SAI provides objective audit information but does not participate in political decision-making or advocacy.

To safeguard independence:

- Engagement should focus on providing factual information and technical clarification.
- The SAI should avoid becoming involved in political discussions or partisan positions.

- Communication with the PAC should remain transparent and consistent with the SAI's mandate and reporting processes.

Maintaining this balance allows the SAI to support parliamentary oversight while preserving its impartial role.

d. Roles and Responsibilities

Engagement with the PAC typically involves several roles within the SAI.

- ✓ **SAI leadership** is responsible for maintaining institutional relationships with Parliament and ensuring that communication with the PAC reflects the mandate and independence of the institution.
- ✓ **Audit teams** provide the technical knowledge and analysis required to explain audit findings and respond to questions during PAC briefings or hearings.
- ✓ **The Parliamentary Liaison** function coordinates logistical arrangements, prepares briefing materials and supports leadership and audit teams in communicating key messages clearly and consistently.
- ✓ **The CSE/Communication Unit** would assist, when needed, in ensuring the key messages are clear and packaging the necessary information for the Parliamentary Liaison function or leadership. They would also be responsible for maintaining the feedback from PAC engagements received by the Parliamentary Liaison function.

e. Practical Measures for Effective Engagement

SAIs can strengthen engagement with PACs through practical measures such as:

- Preparing concise briefing notes that highlight key audit findings, risks and recommendations.
- Conducting technical briefings for PAC members before hearings.
- Providing orientation sessions for new PAC members on the role and mandate of the SAI.
- Ensuring audit reports are written clearly and are accessible to non-technical audiences.
- Coordinating communication between audit teams and parliamentary liaison officers.
- Tracking PAC discussions and resolutions related to audit findings.
- Supporting follow-up processes that monitor the implementation of recommendations.

These practices can help PACs understand and use audit findings in oversight. The SAI can track hearings, requests and follow-up separately from any later change in public administration.

3.4 Media Engagement

Media engagement is an important component of CSE in a SAI. INTOSAI principles emphasise that SAIs should communicate effectively with stakeholders and make their work accessible to the public. Principles related to transparency, accessibility and public reporting encourage SAIs to proactively share audit findings and ensure that information reaches citizens clearly and understandably. Engaging with the media is one of the most effective ways to achieve this, as journalists play a key role in translating technical audit information into accessible public information.

Strategic media engagement enables the SAI to communicate audit results accurately and responsibly. When media engagement is managed professionally, it strengthens public awareness of the SAI's role, improves understanding of audit findings and contributes to informed public discourse on the management of public resources.

For a significant audit report or institutional initiative, the SAI should plan media engagement as part of its wider communication work. A proportionate plan identifies intended audiences, key messages, channels and formats, release timing, responsible people, approval points, accessibility needs and how the engagement will be evaluated. The SAI should align the plan with any legal tabling or publication requirements.

a. Objectives of Media Engagement

Media engagement should aim to:

- Increase public awareness of the SAI's role, mandate and work.
- Promote accurate reporting on audit findings and recommendations.
- Improve public understanding of issues related to public financial management and accountability.
- Strengthen transparency and trust in the SAI.
- Ensure consistent and responsible communication on matters of public interest.

b. Building and Maintaining Media Relationships

Effective media engagement requires the SAI to build professional, constructive relationships with journalists and media organisations. Establishing and maintaining media contacts allows the SAI to communicate information efficiently and ensure that journalists know where to obtain reliable information on audit matters.

SAIs should maintain an up-to-date media contact database that includes journalists, editors, and media outlets that regularly cover governance, finance, and public-sector issues. Maintaining professional relationships with these contacts helps ensure that the SAI can reach relevant audiences when communicating important audit findings.

Regular engagement with journalists also helps build mutual understanding of the SAI's role and the nature of audit work.

c. Supporting Media Understanding of Audit Work

Audit reports often contain technical terminology and complex financial information. To improve the quality of reporting, SAIs may provide journalists with opportunities to understand the institution's work better.

This can include:

- Orientation sessions or training workshops for journalists on how to read and interpret audit reports.
- Background briefings explaining the mandate and role of the SAI.
- Explanatory materials that summarise audit findings in accessible language.

These initiatives help journalists report more accurately and responsibly on audit findings.

d. Media Products and Activities

SAIs use several tools to communicate with the media.

Press releases

Press releases are among the most common ways to communicate audit findings to the media. They should explain the audit's purpose and scope, principal findings and recommendations in accessible language. Where supported by the evidence, they can explain practical implications, while preserving material qualifications and limitations.

Press releases should be factual, balanced and aligned with the content of the official audit report.

Media briefings

For significant or high-profile reports, the SAI may organise media briefings in which journalists receive an overview of the findings and an opportunity to ask questions. Media briefings help clarify complex issues and reduce the risk of misinterpretation.

Media inquiries

Journalists may request clarification or additional information on audit findings. The SAI should establish clear procedures for handling media inquiries to ensure that responses are timely, accurate and consistent.

The Communication and Stakeholder Engagement Unit usually coordinates responses to media inquiries in consultation with audit teams and leadership, where necessary.

SAIs can develop adaptable communication tools consistent with their own brand and approval rules, such as press release and media advisory templates, a media contact database, an interview preparation checklist, a media monitoring log, a communication risk register and a key message template. The tools should help staff work consistently without replacing technical review or judgement about each report.

f. Managing Risks in Media Engagement

Media engagement can expose the SAI to reputational and operational risks if information is misunderstood, disclosed prematurely or communicated inaccurately. SAIs should anticipate these risks and establish clear mitigation measures to ensure that communication remains accurate, coordinated and consistent with the SAI's mandate and legal obligations.

Sensitive findings, including matters involving suspected fraud, corruption or waste, require particular care. Spokespersons should distinguish audit evidence from allegations and legal determinations, use information that has been authorised for public communication, and preserve the timing of formal report release. They should not disclose confidential or unpublished findings, speculate, or offer partisan commentary. Questions about ongoing investigations or proceedings should be referred or answered only under the SAI's approved legal and communication procedures.

Risk	Description	Mitigation Measures
Premature disclosure of audit information	Audit findings or report content may appear in the media before the SAI officially publishes or tables the report. This may occur through leaks from SAI staff, the audited entity or other stakeholders.	• Immediately verify whether the information originated from within the SAI by checking internal distribution and communication records. • If internal disclosure is suspected, address the matter through internal procedures in accordance with the SAI's ethics and confidentiality policies. • If the leak originated from the audited entity or another external party, document the incident and engage the entity formally if necessary. • Clearly communicate confidentiality expectations when sharing draft reports or preliminary findings.

		• Mark draft reports and working documents clearly as confidential. • Limit the distribution of draft reports to authorised officials within the audited entity. • Prepare holding statements to acknowledge media queries while confirming that the SAI will comment once the report is officially issued or tabled.
Misinterpretation of audit findings	Technical audit findings may be misunderstood or reported without context, leading to inaccurate public understanding.	• Prepare clear press releases and summaries that explain key findings and their implications. • Provide contextual explanations during press briefings. • Offer background briefings or training sessions to journalists on how to interpret audit reports.
Selective or sensational reporting	Media coverage may highlight isolated findings without explaining the audit's broader context.	• Ensure that communication products emphasise key messages and context. • Provide clear explanations of the scope and limitations of the audit. • Engage proactively with journalists to clarify complex issues.
Inaccurate statements during interviews	During live interviews or press interactions, spokespersons may unintentionally provide unclear or incomplete information that could be misinterpreted.	• Designate trained spokespersons to represent the SAI. • Prepare key messages and briefing notes before interviews. • Provide media training for leadership and relevant staff.

		• Use verified information authorised for public communication; do not speculate or disclose unpublished findings.
Inconsistent messaging	Different officials may provide conflicting information to the media, leading to confusion or reputational damage.	• Coordinate media engagement through the agreed CSE and regional arrangements, with delegated authority and escalation. • Establish clear approval and coordination procedures for media responses. • Ensure spokespersons use agreed institutional messages.
Disclosure of confidential or sensitive information	Legally protected or confidential information may be disclosed unintentionally during media engagement.	• Ensure staff understand confidentiality obligations under auditing standards and institutional policies. • Review communication materials before release. • Avoid discussing confidential information during interviews or briefings.

By identifying potential risks and establishing clear mitigation measures, SAIs can engage with the media confidently while protecting the institution's credibility, independence, and reputation.

f. Monitoring Media Coverage

Monitoring media coverage helps SAIs understand how audit findings are reported and how the public perceives the institution.

Media monitoring can include tracking:

- News articles, broadcasts and online publications that refer to the SAI.
- The accuracy of reporting on audit findings.
- The tone and themes of coverage related to the SAI's work.

Monitoring allows the SAI to identify misinformation, respond where appropriate, and learn how the public interprets audit messages.

g. Measuring the Effectiveness of Media Engagement

To improve communication practices, SAIs should evaluate the effectiveness of their media engagement activities.

Indicators may include:

- The number and reach of media reports covering audit findings.
- The accuracy and clarity of media coverage.
- Public engagement with media content related to audit reports.
- Increased awareness of the SAI's work among stakeholders and the public.

Regular evaluation helps SAIs refine their media strategies and improve how they communicate audit findings to the public.

h. Roles and Responsibilities

The CSE/Communication function typically plans and coordinates media engagement, supports agreed messages and materials, maintains media relationships and monitors coverage. SAIs with regional offices should agree how local responses are coordinated and when they must be escalated.

The SAI should designate and prepare authorised spokespersons, with clear limits on who may approve statements or interviews and when sensitive matters must be escalated. Depending on the SAI's policy, a regional office head may answer defined local enquiries within delegated authority. Leadership or other approved officials should handle significant reports and institutional matters, supported by audit teams on technical questions.

Through structured and professional engagement with the media, SAIs can ensure that audit work contributes to informed public debate, strengthened accountability and improved management of public resources.

3.5 Civil Society Organisation (CSO) Engagement

Civil society organisations (CSOs) play an important role in strengthening transparency, accountability and public participation in governance. They often work closely with communities, conduct research and monitor service delivery, providing insights into how public policies and programmes affect citizens. For SAIs, constructive engagement with CSOs can increase the visibility and use of audit findings while also providing useful perspectives on emerging risks and societal issues that may influence audit topics.

Engagement with CSOs supports this objective by helping translate audit findings into information citizens and accountability actors can understand and use.

Engagement with CSOs should remain professional and structured, ensuring that the SAI maintains its independence and impartiality while benefiting from the insights and networks that civil society organisations can provide.

a. Objectives of CSO Engagement

Engagement with CSOs should aim to:

- Increase public awareness and understanding of the work of the SAI.
- Encourage the use of audit findings in public accountability processes.
- Strengthen dialogue on issues related to public financial management and service delivery.
- Improve understanding of societal concerns that may inform audit planning.
- Promote broader public participation in accountability processes.
- Support transparency and trust in the SAI.

b. Identifying Relevant CSOs

CSOs operate in many sectors, including governance, public finance, service delivery monitoring and anti-corruption initiatives. SAIs should identify organisations working in areas related to public accountability, budget oversight, transparency, and citizen participation.

Stakeholder mapping can help identify:

- Organisations working on governance and accountability issues.
- Research institutions and think tanks analysing public financial management.
- Community-based organisations monitoring service delivery.
- Advocacy groups working on transparency and anti-corruption.

Understanding the roles and interests of these organisations helps the SAI engage with them effectively.

c. Forms of Engagement

SAIs may engage with CSOs through a variety of structured activities.

i. Information sharing

SAIs may share publicly available audit reports, summaries and explanatory materials with CSOs to help them understand the findings and their implications.

ii. Dialogue and consultation

Engagement platforms such as workshops, roundtable discussions, or stakeholder meetings help CSOs better understand audit processes and findings while providing the SAI with insights into public concerns or emerging risks.

iii. **Awareness and outreach activities**

Public discussions, seminars or stakeholder events may help raise awareness of the SAI's mandate and the importance of public accountability.

iv. **Engagement during audit planning and environmental scanning**

Through their work with communities and specific sectors, CSOs may identify emerging issues, systemic weaknesses or service delivery challenges. SAIs may therefore engage CSOs during environmental scanning or audit planning processes to better understand areas of public concern or risks in government programmes.

This engagement can help the SAI:

- Identify emerging governance or service delivery issues affecting citizens.
- Gain insights into risks in sectors such as health, education or infrastructure.
- Better understand how public programmes are experienced at the community level.
- Improve the relevance of audit topics to societal priorities.

While these insights may inform the SAI's understanding of risks, the SAI must always remain responsible for selecting audit topics, scope, and conclusions.

d. Safeguarding Independence

While collaboration with CSOs can strengthen accountability, the SAI must remain independent and impartial.

To safeguard independence:

- Engagement should focus on information sharing and dialogue rather than advocacy.
- CSOs should not influence audit conclusions or recommendations.
- The SAI should engage with a range of organisations to avoid perceptions of alignment with specific groups.
- All interactions should be transparent and consistent with the SAI's mandate.

Maintaining these safeguards ensures that engagement strengthens accountability without compromising the integrity of the SAI.

e. Managing Risks in CSO Engagement

While engagement with CSOs can strengthen transparency and public accountability, it may also present risks if not managed carefully. SAIs should ensure that engagement remains consistent with their mandate, independence and professional standards.

Risk	Description	Mitigation Measures
Perception of bias or alignment with specific CSOs	Engagement with particular organisations may create the perception that the SAI supports certain advocacy positions or interest groups.	• Engage with a broad range of CSOs rather than a single organisation. • Ensure engagements focus on information sharing and dialogue rather than advocacy. • Maintain transparency about the purpose of engagement activities.
Attempts to influence audit work	CSOs may attempt to influence audit priorities, findings or recommendations.	• Maintain clear boundaries regarding the role of CSOs in the audit process. • Ensure audit decisions remain based on professional standards and evidence. • Clearly communicate that CSO inputs may inform understanding of issues but do not determine audit conclusions.
Misinterpretation of audit findings	CSOs may interpret or communicate audit findings inaccurately when advocating for specific issues.	• Provide clear explanations of audit findings and limitations. • Share official summaries or explanatory materials. • Engage proactively to clarify misunderstandings where necessary.
Disclosure of non-public audit information	Stakeholder discussions could inadvertently expose confidential or draft audit information.	• Share only publicly available information unless authorised otherwise. • Ensure staff understand confidentiality requirements.
Expectations beyond the SAI's mandate	CSOs may expect the SAI to take enforcement actions or advocate for policy outcomes.	• Clearly explain the SAI's mandate and limitations.

		• Reinforce that the SAI provides independent audit findings while implementation decisions remain with government and oversight bodies.
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f. Roles and Responsibilities

The CSE/Communication Unit usually coordinates engagement with CSOs, manages relationships, organises outreach activities, and ensures consistent communication.

Audit teams may participate in discussions that require technical explanations of audit findings.

Leadership may also participate in high-level stakeholder engagements where institutional issues or broader accountability discussions arise.

g. Practical Measures for Effective Engagement

SAIs can strengthen engagement with CSOs through practical measures such as:

- Maintaining a database of relevant CSOs working on governance and accountability issues. Organising periodic stakeholder meetings or roundtable discussions.
- Producing simplified summaries of audit reports that are accessible to non-technical audiences.
- Sharing information about the SAI's mandate, processes and findings through workshops or outreach programmes.
- Considering CSO insights during environmental scanning or audit planning processes.
- Monitoring how CSOs use and reference audit findings in their work.

These measures help ensure that CSOs can use audit information responsibly and constructively while contributing to stronger public accountability and increased impact of the SAI's work.

3.6 Social Media Engagement

Social media has become one of the most frequently used channels for communicating with citizens and stakeholders. For SAIs, it provides an opportunity to share audit information widely, promote transparency and engage with audiences that may not be reached through traditional communication channels. Because of its reach, speed and ease of use, social media can help SAIs communicate audit findings, explain their mandate and contribute to greater public awareness of government accountability.

Regular and thoughtful use of social media can promote openness and dialogue with citizens and other stakeholders. Better-informed audiences create the conditions for greater engagement and

strengthened trust in both the SAI and the audits it conducts. Social media can therefore support transparency, accessibility and public understanding of the SAI's work.

Social media should reflect the SAI's independence and evidence-based mandate. Posts should explain verified, released audit work and its limits, avoid partisan advocacy or commentary, and resist using engagement metrics as a reason to exaggerate findings.

Social media is not a shortcut

Social media may appear quick and easy, but maintaining an effective presence requires time, judgement and staff capacity. SAs do not need to respond to every comment or pursue the highest possible level of interaction. Too much interaction can create noise and overwhelm limited resources. Engagement should therefore be purposeful, with clear boundaries for what the SAI will respond to, refer, moderate or simply monitor.

Each SAI should adapt its approach to its national context, audience habits and available capacity. Social media should have a clear purpose and complement, not replace, the SAI's official website. Where the website is weak or infrequently updated, it should be strengthened because it remains the authoritative source for audit reports and institutional information. It is usually better to manage a small number of appropriate platforms well than to maintain an ineffective presence across many.

a. Objectives of Social Media Engagement

Social media engagement should aim to:

- Increase public awareness and understanding of the SAI's mandate and work.
- Communicate audit findings in accessible and engaging formats.
- Promote transparency and openness in government accountability processes.
- Reach audiences that may not engage with traditional communication channels.
- Encourage constructive public engagement with issues related to public financial management.

b. Selecting Appropriate Platforms

Social media should not be treated as a universal solution for communication challenges. The decision to use a particular platform should be based on a needs analysis that considers the purpose of communication, the target audience and the expected outcomes.

Questions to consider include:

- On which platforms are our target audiences present?
- What type of content performs well on the platform?
- Is the platform growing or declining in popularity?
- Are there security or reputational risks associated with the platform?
- What level of interaction can the SAI sustain on the platform to maintain consistency?
- What resources are required to maintain an active presence?

- What level of reach and frequency can the SAI realistically achieve, and is this proportionate to the financial and staff resources required, recognising that platform algorithms and business models may reduce the visibility of unpaid content?

Different platforms offer different communication opportunities. SAIs should prioritise platforms that best support their communication objectives and the audiences they wish to reach.

c. Integrating Social Media into Communication Strategies

SAIs should treat social media as one of several communication channels. It should complement other forms of communication such as official reports, press releases, websites and stakeholder engagements.

A social media policy or strategy can provide useful guidance by:

- Defining the objectives of social media engagement.
- Establishing roles and responsibilities within the institution.
- Defining proportionate technical review and approval before publication, including checks on accuracy, release status, confidentiality, privacy and audit integrity.
- Setting standards for tone, professionalism and interaction with audiences.

Clear internal guidance helps ensure that social media engagement is consistent, responsible and aligned with the SAI's mandate.

Local social media policies should apply relevant data protection, privacy, access to information, copyright and intellectual property, public communication and ethics duties. SAIs should define who reviews sensitive content and how concerns are escalated.

d. Developing Effective Social Media Content

Effective social media communication requires clear, concise and engaging content. Posts should communicate key messages in a way that a wide audience can easily understand.

Good practices for social media posts include:

- Communicating clear and simple messages.
- Sharing content that adds value rather than posting frequently without purpose.
- Using a tone that is professional but accessible.
- Breaking longer text into shorter paragraphs or bullet points to improve readability.
- Highlighting key facts or numbers to capture attention.
- Repurposing content from reports, speeches or other communication products where appropriate.

e. Using Visual Content

Images and visual content often increase engagement and visibility on social media platforms.

Effective use of visuals may include:

- Using compelling images that capture attention.
- Selecting images that support the message of the post.
- Avoiding visuals that appear inauthentic or unrelated to the content.
- Using formats that perform well on social media platforms, such as square images that occupy more screen space.

Visuals should not carry essential meaning alone. Use meaningful alternative text for informative images, video captions, readable mobile layouts and plain language. Consider relevant national or local languages and link to fuller accessible information when a post needs context.

f. Understanding Platform Dynamics

Social media platforms use algorithms to determine which content users see. These systems are often non-transparent and can change frequently.

As a result:

- The SAI cannot fully control content visibility.
- Platforms may prioritise content that generates interaction or keeps users on the platform.
- Organic reach may be limited without paid promotion.

SAIs should therefore monitor post performance and remain flexible in adapting their communication approach as platforms evolve.

g. Managing Interaction and Public Engagement

Social media lets SAIs answer questions and hear feedback on released work. Record and refer relevant public perspectives through established channels, including audit planning where appropriate.

SAIs should establish procedures for:

- Responding to comments or questions from the public.
- Addressing misinformation related to audit findings.
- Escalating sensitive issues to leadership where necessary.

Respond promptly and accurately. Online popularity or requests must not determine audit topics, scope or conclusions; the SAI applies its mandate and independent audit processes (see section 3.7).

h. Monitoring and Evaluating Social Media Engagement

Monitoring social media activity helps the SAI understand how its content is received and whether it is achieving its communication objectives.

Monitoring may include:

- Tracking engagement metrics such as views, shares and comments.
- Identifying which types of content generate the most interest.
- Monitoring public discussions related to audit findings.
- Assessing whether social media engagement contributes to broader communication objectives.

Regular evaluation allows the SAI to refine its approach using evidence of reach, understanding and use, and to investigate any later results.

i. Managing Risks in Social Media Engagement

Social media communication carries several risks that SAIs should manage carefully.

Risk	Description	Mitigation Measures
Misinterpretation of audit findings	Short-form social media content may oversimplify complex audit findings.	• Link posts to full reports or summaries on the SAI website. • Provide clear explanations of findings and context.
Inappropriate posts or unauthorised disclosure	A post or response may misstate a finding or reveal unpublished audit material, personal information or other protected content.	• Check accuracy, release status, privacy and confidentiality before publication. • Use approved assets; refer uncertain cases and correct unauthorised posts promptly.
Public criticism or negative comments	Social media platforms allow public criticism that may affect the institution's reputation.	• Respond professionally where appropriate. • Avoid engaging in debates or arguments online.
Spread of misinformation	Incorrect interpretations of audit findings may circulate on social media.	• Provide accurate information through official channels. • Clarify misunderstandings when necessary.
Security risks	Social media accounts may be vulnerable to hacking or misuse.	• Use secure passwords and access controls. • Limit administrative access to authorised staff.

Risk	Description	Mitigation Measures
Resource limitations	Many SAIs lack dedicated social media specialists and may struggle to maintain consistent engagement.	• Focus on a limited number of platforms. • Assign social media to existing communication roles where needed.

Managing these risks ensures social media remains a useful communication tool while protecting the SAI's credibility and independence.

3.7 Citizen Engagement

Citizen engagement refers to the direct interaction between the SAI and members of the public. While audit reports are often addressed to Parliament and other oversight bodies, citizens are ultimately the beneficiaries of accountable and effective use of public resources. Engaging citizens helps raise awareness of the SAI's mandate, promote public understanding of audit findings and encourage greater public interest in government accountability.

Citizen engagement, therefore, contributes to building an informed and active citizenry that understands the importance of accountability and is interested in the outcomes of audit work.

a. Objectives of Citizen Engagement

Engagement with citizens should aim to:

- Increase public awareness of the role and mandate of the SAI.
- Improve public understanding of audit findings and their implications.
- Encourage citizens to take an interest in the management of public resources.
- Strengthen trust in public accountability institutions.
- Provide opportunities for citizens to raise concerns about public sector performance.

b. Forms of Citizen Engagement

SAIs may engage citizens through a range of outreach and educational activities.

Public awareness and outreach programmes

Public events such as fairs, exhibitions and community outreach activities allow the SAI to explain its mandate and share information about its work with a wider audience. These events may include information stands, presentations or interactive sessions where citizens can learn about the SAI's role in promoting accountability.

University lectures and academic engagement

Lectures or seminars delivered by the Auditor-General or senior staff at universities can help introduce students to the role of public sector auditing and the importance of accountability institutions. These engagements may also encourage interest in public sector auditing as a career and strengthen collaboration between SAIs and academic institutions.

School outreach programmes

Engaging high school students helps raise awareness of accountability institutions from an early stage. Presentations or career guidance activities can introduce students to public sector auditing and the broader concept of responsible public financial management.

Such programmes can also help attract future professionals to careers in public sector auditing.

Public presentations and community discussions

SAIs may organise public discussions or community meetings where audit findings related to specific sectors or public services are explained in an accessible language. These engagements help citizens understand how audit work relates to their daily lives.

c. Making Audit Information Accessible to Citizens

To support citizen engagement, SAIs should present audit information in formats that are understandable to non-technical audiences.

This may include:

- Simplified summaries of audit reports.
- Visual presentations or infographics explaining key findings.
- Videos or digital content highlighting important audit issues.
- Public-friendly explanations of how audit work contributes to better governance.

Accessible communication helps ensure that citizens can understand and use audit information effectively.

d. Citizen Input into Audit Processes

Citizen engagement can also provide valuable insights that inform the SAI's work. Citizens often experience the effects of public policies and services directly and may therefore identify issues that warrant further examination.

SAIs may consider mechanisms for receiving citizen input, such as:

- Public feedback channels on the SAI website.
- Citizen reporting platforms for concerns related to public service delivery.

- Community consultations during environmental scanning or audit planning processes.
- Collaboration with civil society organisations that represent community perspectives.

While citizen input may help highlight issues or risks, decisions on audit topics, scope and conclusions must remain the independent responsibility of the SAI.

e. Roles and Responsibilities

The CSE/Communication Unit typically coordinates citizen engagement activities, develops outreach initiatives, prepares communication materials, and organises public engagement events.

Audit teams may contribute technical explanations of audit findings during public engagements, while SAI leadership may participate in high-profile events or public lectures.

Coordinated planning ensures that citizen engagement activities support the SAI's broader communication objectives.

f. Managing Risks in Citizen Engagement

Citizen engagement also presents certain risks that SAIs should manage carefully.

Risk	Description	Mitigation Measures
Misinterpretation of audit findings	Citizens may misunderstand technical audit findings or their implications.	• Use simplified explanations and visual communication tools. • Provide clear context when presenting audit results.
Expectations beyond the SAI's mandate	Citizens may expect the SAI to investigate individual complaints or take enforcement action.	• Clearly explain the role and mandate of the SAI. • Guide appropriate channels for complaints or grievances.
Disclosure of confidential information	Public discussions could inadvertently reveal information that has not yet been published.	• Share only information that has been officially released. • Ensure staff understand confidentiality requirements.
Resource constraints	Citizen engagement activities may require significant time and resources.	• Integrate citizen engagement into existing outreach activities and communication programmes. • Prioritise activities that provide the greatest impact.

g. Measuring the Impact of Citizen Engagement

To ensure that citizen engagement activities contribute to the SAI's objectives, it is important to monitor and evaluate their effectiveness. Measurement should focus not only on the number of activities conducted, but also on whether these engagements increase awareness of the SAI, improve understanding of audit work and stimulate public interest in accountability.

SAIs can measure the effectiveness of citizen engagement through a combination of quantitative and qualitative indicators.

Reach and participation

These indicators measure how many people are exposed to or participate in engagement activities.

- Number of outreach events conducted (lectures, exhibitions, school visits, public discussions).
- Number of participants attending citizen engagement activities.
- Number of educational institutions engaged through outreach programmes.
- Geographic coverage of outreach activities.

Awareness and understanding

These indicators assess whether citizen engagement activities improve understanding of the SAI and its work.

- Feedback from participants following events or lectures.
- Surveys measuring awareness of the SAI before and after engagement activities.
- Requests for additional information about the SAI's work.
- Increased visits to the SAI website following outreach activities.

Engagement with audit findings

These indicators assess whether citizens show interest in audit results and accountability issues.

- Public inquiries or feedback related to audit findings.
- Increased downloads or views of citizen-friendly summaries of audit reports.
- Social media engagement related to audit topics.

Citizen input into audit work

These indicators assess whether engagement activities generate useful insights for the SAI.

- Number of citizen inputs or issues raised through feedback channels.
- Instances where citizen input contributes to environmental scanning or identification of audit topics.
- Collaboration with community groups or civil society organisations on accountability issues.

Perception and trust

Over time, citizen engagement should contribute to improved public perception of the SAI.

- Survey results measuring public trust in the SAI.
- Feedback from universities, schools or community organisations involved in outreach programmes.
- Media or public commentary recognising the role of the SAI in promoting accountability.

By monitoring these indicators, SAIs can identify which engagement activities are most effective, refine their outreach strategies and ensure that citizen engagement contributes meaningfully to stronger public accountability.

3.8 Crisis Communication

Crisis communication in a SAI begins internally. In any crisis, the institution's first responsibility is to ensure staff receive accurate, timely, and practical information about what is happening, what it means for their safety or work, and what actions they are expected to take. External communication is also important, but it should be built on a well-coordinated internal response. When staff are not informed, uncertainty increases, misinformation spreads, and the institution's credibility may be weakened from within before it is challenged from outside.

For a SAI, crises may arise from reputational issues linked to audit work. Still, they are more likely to stem from incidents affecting the physical workplace or staff safety. Examples include fire, flooding, power failure, security breaches, structural damage to offices, cyber incidents, political instability, civil unrest, environmental or public health events, or serious allegations involving the institution. Crisis communication must therefore support both institutional reputation and operational resilience.

A structured crisis communication approach helps protect staff, maintain confidence in leadership, preserve institutional credibility and ensure continuity of the SAI's work. It should align with business continuity planning, risk management arrangements, and the SAI's CSE policy.

a. Objectives of Crisis Communication

Crisis communication should aim to:

- !! Protect the safety and wellbeing of staff.
- !! Ensure staff receive accurate and timely information.
- !! Maintain operational continuity where possible.
- !! Protect the credibility and independence of the SAI.
- !! Provide accurate and coordinated information to stakeholders.
- !! Prevent misinformation and unnecessary speculation.

b. Types of Situations Requiring Crisis Communication

Situations that may require a coordinated crisis communication response include:

- Fire, flooding or structural damage to SAI premises.
- Security threats affecting staff or facilities.
- Cybersecurity incidents or ICT system failures.
- Environmental or public health emergencies affecting staff access to offices.
- Political unrest or instability affecting staff safety or institutional independence.
- Leaks of confidential audit information.
- Allegations involving staff conduct or leadership.
- Public controversy or disputes related to audit findings.

c. Establishing a Crisis Committee

Crises are not a daily occurrence and don't require a dedicated function, so the best (and most common) way to ensure preparedness is to establish a Crisis Committee that can be activated during a crisis. The committee should include senior representatives responsible for leadership, operations and communication:

- ✓ Auditor-General or delegated senior executive (Chair)
- ✓ Head of Communication / CSE Unit
- ✓ Head of Human Resources
- ✓ Head of ICT
- ✓ Head of Security or Facilities Management
- ✓ Legal advisor
- ✓ Relevant audit leadership depending on the issue
- ✓ Any other operational managers required based on the nature of the crisis

Responsibilities of the Committee

The committee is responsible for:

- Assessing the seriousness and impact of the crisis.
- Determining immediate safety or operational measures.
- Coordinating internal communication with staff.
- Approving external communication.
- Monitoring developments and adjusting communication responses.

Staff should be made aware of the committee and the relevant contacts so they can inform the committee of potential crises and activate it.

d. Inclusion of Crisis Communication in the Communication Policy

Crisis communication should be formally included within the SAI's communication policy. The policy should define the principles, governance structure and authority for communication during high-risk situations.

Within the communication policy, the crisis communication section should:

- Define what constitutes a crisis.
- Establish the authority for activating crisis procedures.
- Identify approved spokespersons and communication channels to be used during a crisis.
- Define internal and external communication protocols.
- Establish coordination between leadership, operational units and the CSE unit.
- Require documentation and post-crisis review.

Embedding crisis communication in the communication policy ensures that responses are institutionalised, coordinated and consistent with the SAI's mandate and governance structures.

e. The Crisis Communication Strategy

A crisis communication strategy provides a structured framework for responding to crises. It defines how the institution communicates, who communicates and how decisions are made.

A typical crisis communication strategy includes the following elements:

1. Crisis identification and escalation

The strategy should define how potential crises are identified and who has the authority to escalate the situation to senior management.

Possible triggers may include:

- Threats to staff safety or infrastructure.
- Significant reputational risks.
- Security or cyber incidents.
- Sensitive political or legal developments.

2. Activation of the Crisis Committee

When a crisis is confirmed, the Crisis Communication Committee should be convened to coordinate the institutional response. This section should detail the procedure and the contact people authorised to activate the committee.

3. Key communication roles

A crisis communication strategy should clearly define communication responsibilities.

- ✓ **Auditor-General/leadership** – strategic oversight and approval of key messages.
- ✓ **Head of Communication/CSE/Communication Unit** – coordination of internal and external messaging.
- ✓ **Designated spokesperson** – communication with media and external stakeholders.
- ✓ **Operational managers** – communication with their teams and reporting operational developments.

- ✓ **Human Resources** – communication related to staff welfare and workplace arrangements.
- ✓ **ICT and security units** – enabling systems for crisis communication and communication regarding infrastructure, systems and safety issues.

Clear roles prevent confusion and ensure communication remains coordinated.

Important note:

Maintain an updated internal distribution list that can easily be accessed.

Ensure that the approved crisis communication channels can reach all staff. If the SAI does not have this in place, it will be worthwhile to establish them before a crisis occurs.

f. The Crisis Communication Process

A structured communication process should guide the institutional response.

Step 1: Verify the situation

Confirm facts, identify affected areas and assess potential risks.

Step 2: Inform leadership and activate the crisis committee

Ensure leadership and relevant operational units are immediately aware.

Step 3: Communicate internally

Provide staff with initial information and instructions.

Step 4: Develop key messages

Prepare clear, verified messages for staff and external stakeholders.

Step 5: Communicate externally if necessary

Provide updates to Parliament, audited entities, partners, media or the public where appropriate. Not all crises require external communication, and the Committee must clearly define these.

Step 6: Monitor developments

Track media coverage, stakeholder responses and operational conditions.

Step 7: Provide regular updates

Maintain communication with staff and stakeholders until the situation stabilises.

g. Internal Communication as the first response

In a crisis, communication with staff should be the priority. Staff must know whether they are safe, whether offices remain operational and how their work may be affected.

Internal crisis communication should include:

- Immediate notification to staff describing the situation.
- Instructions regarding office access, safety procedures or remote work arrangements.
- Identification of responsible officials managing the situation.
- Regular updates as the situation evolves.
- Channels through which staff can report concerns or confirm their safety.

Clear internal communication reduces uncertainty and ensures that staff do not rely on external sources for critical information about the institution.

h. Communication Principles During a Crisis

Crisis communication should follow several guiding principles:

- !! **Accuracy** – information must be verified before release.
- !! **Timeliness** – communication should prevent speculation and uncertainty.
- !! **Consistency** – internal and external messages should align.
- !! **Clarity** – instructions should be clear and practical.
- !! **Transparency** – information should be shared responsibly and openly where possible.
- !! **Empathy** – communication should acknowledge the impact of the crisis on staff.

i. Managing Risks in Crisis Communication

Risk	Description	Mitigation Measures
Inadequate crisis communication preparedness	The SAI may be unable to respond quickly and coherently if roles, procedures, contact information, channels and messages have not been established or tested before a crisis.	Develop and regularly update the crisis communication strategy; assign roles and alternates; maintain current contact lists; prepare message templates and holding statements; and test the arrangements periodically.
Failure to reach all staff	Staff in regional offices, in the field, working remotely or without access to the main communication channel may not receive urgent information and instructions.	Maintain updated staff contact details and distribution lists; use a combination of approved channels capable of reaching all staff; establish a manager cascade where necessary; and test delivery and acknowledgement procedures regularly.

Failure of normal communication channels	Power outages, cyber incidents or network failures may make the SAI's usual communication channels unavailable during a crisis.	Identify and test backup channels that do not depend on the same infrastructure and define when and how each alternative channel will be activated.
Delayed activation and approval	Unclear escalation procedures, unavailable decision-makers or lengthy approval processes may delay essential communication.	Define activation triggers and approval timeframes; nominate alternates; delegate emergency approval authority; and prepare pre-approved holding statements.
Unverified or outdated information	Pressure to communicate quickly, or rapidly changing circumstances, may result in incorrect or outdated information being shared.	Establish a reliable process for verifying facts; time-stamp updates; distinguish confirmed information from what is still unknown; and correct inaccurate information promptly.
Unverified or outdated information	Pressure to communicate quickly, or rapidly changing circumstances, may result in incorrect or outdated information being shared.	Establish a reliable process for verifying facts; time-stamp updates; distinguish confirmed information from what is still unknown; and correct inaccurate information promptly.
Failure to inform affected stakeholders	External stakeholders whose operations, access or decisions are affected may not receive the information they need.	Maintain updated priority stakeholder lists and determine which stakeholders must be informed, by whom, through which channels and at what stage of the crisis.
Staff uncertainty and anxiety	Staff may feel unsafe or unsupported if information is unclear or delayed.	Prioritise internal communication and provide practical guidance.
Rumours and misinformation	Absence of official information may encourage speculation.	Communicate early through official channels.
Conflicting messages	Different officials may provide inconsistent information.	Centralise communication through the crisis committee and CSE Unit.
Staff hearing information externally first	Staff may learn developments from the media before leadership communicates.	Ensure internal communication precedes or accompanies external messaging.
Operational disruption	Office closures or system failures may affect work continuity.	Align communication with business continuity plans.
Reputational damage	Poorly managed communication may damage public confidence.	Maintain transparent and professional messaging.

Disclosure of confidential information	Pressure to respond quickly may lead to inappropriate disclosure.	Verify information and follow confidentiality requirements.
Political sensitivity	Crises linked to political developments may be misinterpreted.	Maintain neutral and fact-based communication.

j. Post-Crisis Review

After the crisis stabilises, the SAI should review both the operational response and the communication process.

This review should assess:

- Whether staff received timely information.
- Whether instructions supported operational continuity.
- How stakeholders and media responded.
- Whether communication roles and approval processes functioned effectively.
- Improvements that should be incorporated into the crisis communication strategy.

Integrate lessons learned into the communication policy and business continuity procedures to strengthen future responses.

A well-designed crisis communication strategy ensures that the SAI protects its staff, maintains institutional stability and preserves public trust during moments of uncertainty.

3.9 Event Management

Events are an important engagement tool for SAIs. Through strategic, structured events, SAIs can explain their mandate, present audit findings, strengthen relationships with stakeholders, and promote understanding of public accountability. Events also provide opportunities for dialogue, learning and collaboration with stakeholders such as Parliament, audited entities, the media, civil society organisations, citizens, development partners, and academic institutions.

Well-organised events strengthen the SAI's visibility and credibility. However, events require careful planning, coordination and resource management to ensure that they achieve their intended objectives. Event management should therefore be treated as a structured communication activity aligned with the SAI's broader CSE strategy.

a. Objectives of Events in SAIs

Events organised by SAIs may aim to:

- Present and explain audit findings or institutional reports.
- Strengthen relationships with key stakeholders.
- Promote understanding of the SAI's mandate and role.
- Facilitate dialogue on public financial management and accountability issues.
- Build professional capacity through training workshops or seminars.
- Raise public awareness of accountability institutions.

b. Types of Events

SAIs may organise a variety of events depending on their objectives and stakeholders.

Common types include:

- Stakeholder workshops
- Media briefings
- Training or capacity-building workshops
- Public outreach events such as exhibitions or fairs
- Academic lectures and seminars
- High-level conferences or institutional launch events

Each type of event requires different levels of preparation, communication and logistical support.

c. Event Planning Process

Effective event management follows a structured process:

1. **Establish a project or event team** - include the project owner to provide direction, approve key decisions and ensure that the event remains aligned with its objectives.
2. **Define the purpose and intended outcomes** - determine why the event is needed, what it should achieve and how success will be assessed.
3. **Identify the audience** - involve the CSE Unit, relevant audit or technical teams and management, where appropriate, in determining which stakeholders should participate.
4. **Identify applicable protocol requirements** - determine whether formal protocol is required, consult the appropriate authority and appoint or confirm a protocol focal point.
5. **Develop the programme** - design an agenda and engagement approach aligned with the event's objectives and audience.
6. **Assign responsibilities** - clarify ownership, decision-making, approvals and roles for content, communication, logistics and evaluation.
7. **Prepare presenters and materials** - develop technically accurate, audience-appropriate content and brief, coach or rehearse presenters where needed.

8. **Manage communication and logistics** - coordinate invitations, participation, venue or platform arrangements, equipment, accessibility, safety and other operational requirements.
9. **Test technical arrangements** - test equipment, presentations, online links and backup arrangements before the event.
10. **Implement and evaluate the event** - coordinate delivery, gather feedback, assess whether the purpose and intended outcomes were achieved, and document lessons learned and follow-up actions.

d. Roles and Responsibilities

Event management requires collaboration across several parts of the SAI.

The project owner is accountable for the event's purpose and intended outcomes, provides direction, approves major decisions and resources, and ensures that the event remains aligned with the wider project or institutional objective.

The CSE/Communication Unit advises on the purpose, audience and engagement approach; coordinates stakeholder communication and invitations; co-develops audience-appropriate materials; advises on speaker selection; prepares or coaches presenters; supports delivery; and leads communication monitoring and evaluation.

Audit teams and technical experts provide subject-matter input, help identify relevant target groups and presenters, co-develop and technically review materials, prepare responses to likely questions, and participate in delivery and follow-up.

Leadership appoints or confirms the project owner, approves high-profile or sensitive events, may host events or act as spokesperson, and supports engagement with senior stakeholders.

The protocol focal point or appropriate protocol authority confirms the applicable institutional, national, diplomatic or cultural requirements; advises on precedence and formal arrangements; and coordinates protocol-sensitive aspects of the event with leadership, the event team and external offices where necessary.

Administrative, ICT, security and logistical support staff manage procurement, venue or platform arrangements, registration, travel, equipment setup and testing, interpretation, accessibility, safety, security and other operational requirements.

e. Protocol Considerations for SAI Events

Protocol is the set of formal practices used to recognise official roles, receive guests and conduct institutional events in an orderly and respectful manner. Appropriate protocol protects the SAI's reputation, reflects the status of the institution and its guests, and helps prevent confusion or unintended offence.

Important: Protocol requirements are not uniform. They vary by country, institution, culture, type of event and the status of the participants. The event team should verify the applicable requirements with the host SAI, designated institutional or national protocol authority, or relevant diplomatic office where necessary. This guidance is a planning framework and does not replace local rules.

When formal protocol may be required

Formal protocol should be considered when an event involves the Head of the SAI or other senior office-holders; parliamentarians, ministers, members of the judiciary or senior public officials; diplomatic representatives; heads of other SAIs or regional and international organisations; traditional or religious leaders; or the use of national symbols, anthems or ceremonial elements. The level of formality should be proportionate to the event and the guests involved.

Key protocol considerations

Precedence and official status. Confirm the relative seniority of official guests and how this affects reception, seating, introductions, acknowledgements and speaking order.

Titles, invitations and correspondence. Verify names, titles, honorifics and forms of address before issuing invitations, programmes, nameplates, speeches, media materials or other event communication.

Arrival, reception and departure. Agree who will receive and escort official guests, where they will wait, how they will enter and leave the venue, and whether transport, parking or special access arrangements are required.

Programme, seating and speaking order. Confirm the order of proceedings, introductions, acknowledgements, speeches, signings, photographs and any ceremonial activities. Prepare seating and stage plans where necessary.

National and institutional symbols. Confirm the correct use and placement of flags, national anthems, coats of arms, emblems and SAI branding in accordance with applicable requirements.

Cultural, religious and inclusion considerations. Consider greetings, dress, prayer times, food, language, interpretation, accessibility and other practices that may affect whether guests and participants can take part comfortably and respectfully.

Security, media and gifts. Coordinate access control, protective arrangements, photography, media access and the giving or receiving of gifts with the appropriate officials and the SAI's ethics and security requirements.

Responsibility for protocol

The project owner or event lead should determine at an early stage whether formal protocol applies and ensure an appropriate protocol focal point or authority is consulted. The CSE Unit should verify protocol-sensitive communication, including titles, invitations, programmes, acknowledgements and speaker briefs, and help prepare hosts and presenters. Leadership, administration, security and other support functions should implement the arrangements assigned to them. The CSE Unit should not be presumed to own all protocol responsibilities unless the SAI has formally assigned this role.

Protocol Planning Checklist

- ☐ Identify official or high-profile guests and verify their names, titles, rank and forms of address
- ☐ Confirm the applicable protocol authority or focal point and obtain advice early
- ☐ Agree precedence, introductions, acknowledgements, seating and speaking order
- ☐ Confirm invitation, RSVP, arrival, reception, escort, transport and departure arrangements
- ☐ Confirm the correct use of flags, anthems, emblems and institutional branding
- ☐ Address cultural, religious, language, dietary, accessibility and dress considerations
- ☐ Coordinate security, media, photography and gift arrangements with the responsible officials
- ☐ Brief hosts, speakers, ushers and support staff and conduct a protocol run-through where needed

f. Event Management Tools

Structured planning tools help ensure that events are organised efficiently, project ownership is clear and responsibilities are shared appropriately. The numbered phases indicate the order in which activities generally begin; in practice, several phases will overlap. Where formal protocol applies, use the protocol guidance and checklist together with the relevant matrix.

i. General Event Planning Matrix

Phase	Key Actions	Responsible Role	Output
Planning	Establish the project or event team and confirm the project owner	Leadership/Project owner/CSE Unit	Project owner and team confirmed
Planning	Define the purpose, objectives, intended outcomes and scope	Project owner/Event lead/CSE Unit	Approved event concept
Planning	Confirm the budget and resource requirements	Project owner/Admin/Event lead	Approved resource plan
Planning	Identify and prioritise target audiences and participants	Project owner/CSE Unit/Audit or technical team/Management	Agreed stakeholder list
Planning	Determine whether formal protocol applies and confirm the appropriate protocol authority or focal point	Project owner/Event lead/Leadership/CSE Unit	Protocol requirements and focal point confirmed

Phase	Key Actions	Responsible Role	Output
Planning	Develop the preliminary programme and key milestones	Event lead/CSE Unit/Technical team	Draft programme and workplan
Planning	Assign responsibilities, approval points and reporting arrangements	Project owner/Event lead	Responsibility matrix
Preparation	Identify and confirm speakers, presenters or facilitators	Project owner/Leadership/CSE Unit/Technical team	Confirmed presenters
Preparation	Define key messages and prepare presentations and materials	CSE Unit/Audit or technical team	Reviewed event materials
Preparation	Brief and rehearse presenters and provide presentation-skills support where needed	CSE Unit/Event lead/Technical team	Prepared presenters
Logistics and technical readiness	Confirm the venue or virtual platform and accessibility, safety and security requirements	Admin/CSE Unit/ICT	Venue or platform confirmed
Logistics and technical readiness	Confirm applicable protocol arrangements, including precedence, titles, arrivals, seating, speaking order and official symbols	Protocol focal point/Event lead/CSE Unit/Admin/Security	Approved protocol arrangements
Logistics and technical readiness	Arrange equipment, catering, interpretation, travel and registration as required	Admin/ICT/CSE Unit	Logistics confirmed
Logistics and technical readiness	Test technical equipment, virtual links and backup arrangements	Admin/ICT/CSE Unit/Event lead	Technical readiness confirmed
Communication	Send invitations or save-the-date notices and provide participant information	CSE Unit/Event lead	Invitations distributed
Communication	Confirm participation and communicate programme or logistical updates	CSE Unit/Admin	Final participant list
Implementation	Complete the venue or platform setup and conduct a final technical check	Admin/ICT/CSE Unit	Event ready
Implementation	Manage registration and participant support	Admin/CSE Unit	Attendance records
Implementation	Coordinate the programme, presenters and timing	Event lead/CSE Unit	Event delivered
Implementation	Document key discussions, commitments and follow-up actions	CSE Unit/Technical team	Event record
Evaluation and follow-up	Collect feedback and assess whether the purpose and intended outcomes were achieved	Project owner/Event lead/CSE Unit	Evaluation data

Phase	Key Actions	Responsible Role	Output
Evaluation and follow-up	Share materials, responses and agreed follow-up actions	CSE Unit/Event lead	Post-event communication
Evaluation and follow-up	Document lessons learned and recommendations	Project owner/Event lead/CSE Unit	Event report

ii. Media Briefing Event Matrix

Phase	Key Actions	Responsible Role	Output
Planning	Confirm the purpose, scope and intended outcome of the briefing	Leadership/Project owner/CSE Unit/Audit lead	Approved briefing concept
Planning	Identify the key findings or issues to communicate	Audit team/CSE Unit	Agreed findings or topics
Planning	Identify the target media and other priority participants	CSE Unit/Audit team/Leadership	Media invitation list
Planning	Select and approve spokespersons	Leadership/Project owner, advised by CSE Unit and Audit lead	Approved spokespersons
Preparation	Define key messages and prepare anticipated questions and response lines	CSE Unit/Audit team	Approved key messages and Q&A
Preparation	Prepare the press release, briefing notes and media pack	CSE Unit/Audit team	Technically reviewed media materials
Preparation	Brief and rehearse spokespersons and provide media or presentation training where needed	CSE Unit/Audit lead	Prepared spokespersons
Logistics and technical readiness	Arrange the venue or online platform, access, interpretation and security as required	Admin/CSE Unit/ICT	Event setup confirmed
Logistics and technical readiness	Test audio-visual equipment, streaming, virtual links and backup arrangements	Admin/ICT/CSE Unit	Technical readiness confirmed
Communication	Invite targeted media, confirm attendance and communicate logistical or embargo arrangements	CSE Unit	Confirmed media list
Implementation	Deliver the briefing and present findings clearly	Spokesperson/Audit team	Media briefing delivered
Implementation	Facilitate questions and coordinate subject-matter responses	CSE Unit/Spokesperson/Audit team	Media engagement
Evaluation and follow-up	Respond to follow-up enquiries and correct significant inaccuracies	CSE Unit/Audit team	Media responses and corrections

Phase	Key Actions	Responsible Role	Output
Evaluation and follow-up	Monitor media coverage and stakeholder response, assess whether the briefing achieved its purpose, and document lessons learned	Project owner/CSE Unit/Audit lead	Media analysis and briefing evaluation

iii. Training or Workshop Matrix

Phase	Key Actions	Responsible Role	Output
Planning	Define the purpose, intended outcomes and learning objectives	Project owner/Training lead/CSE Unit	Approved workshop concept and learning objectives
Planning	Identify the target participants	Training lead/Audit or technical team/CSE Unit/HR/Management	Participant profile and list
Planning	Design the programme and learning approach	Training lead/Facilitators/CSE Unit	Draft agenda and session plan
Planning	Identify and confirm speakers, presenters or facilitators	Project owner/Training lead, advised by CSE Unit and Technical team	Confirmed facilitators
Preparation	Prepare training materials adapted to the participants	Facilitators/Audit or technical team/CSE Unit	Reviewed training materials
Preparation	Brief and rehearse presenters and provide presentation or facilitation skills support where needed	CSE Unit/Training lead	Prepared facilitators
Preparation	Prepare evaluation tools or learning assessments	Training lead/CSE Unit/HR	Evaluation instruments
Logistics and technical readiness	Arrange the venue or online platform, equipment, catering and accessibility requirements	Admin/CSE Unit/ICT	Logistics confirmed
Logistics and technical readiness	Test equipment, online links, presentations and backup arrangements	Admin/ICT/CSE Unit/Training lead	Technical readiness confirmed
Communication	Invite participants, confirm attendance and share the agenda or pre-work	CSE Unit/HR/Training lead	Confirmed participant list
Implementation	Deliver the sessions	Facilitators	Training delivered
Implementation	Facilitate discussion, practice and participant contributions	Facilitators/CSE Unit	Participant engagement
Implementation	Monitor attendance, participation and learning	Training lead/CSE Unit/HR	Delivery records
Evaluation and follow-up	Assess learning and whether the event achieved its purpose and intended outcomes	Training lead/CSE Unit/HR	Evaluation results

Phase	Key Actions	Responsible Role	Output
Evaluation and follow-up	Share materials and certificates, complete follow-up actions and document lessons and recommendations	Training lead/CSE Unit/HR	Training follow-up and report

iv. Public Outreach Event Matrix

Phase	Key Actions	Responsible Role	Output
Planning	Define the purpose, intended outcomes and scope of the outreach event	Project owner/CSE Unit/Audit or technical team	Approved outreach concept
Planning	Identify and prioritise the target groups	CSE Unit/Audit or technical team/Management	Agreed target groups
Planning	Define the key messages and desired audience response	CSE Unit/Audit or technical team	Approved outreach messages
Planning	Select the engagement format, location and supporting channels	CSE Unit/Event lead/Admin	Outreach approach
Planning	Identify and confirm staff representatives or presenters	Project owner/Management, advised by CSE Unit and Technical team	Confirmed representatives
Preparation	Prepare materials adapted to the target audience	CSE Unit/Audit or technical team	Reviewed audience-appropriate materials
Preparation	Prepare visual displays and engagement aids	CSE Unit/Audit or technical team	Displays and engagement aids
Preparation	Brief and rehearse staff representatives and prepare responses to likely questions	CSE Unit/Audit or technical team	Prepared representatives
Logistics and technical readiness	Arrange the venue or exhibition stand, permits, accessibility, safety and security	Admin/CSE Unit/Security	Event setup confirmed
Logistics and technical readiness	Arrange and test equipment and backup arrangements	Admin/ICT/CSE Unit	Technical readiness confirmed
Communication	Promote the event or invite target groups through appropriate channels and stakeholder networks	CSE Unit/Technical team/Stakeholder contacts	Outreach communication
Implementation	Engage participants and answer questions	Staff representatives/CSE Unit/Technical team	Public interaction
Implementation	Distribute or display audience-appropriate information materials	CSE Unit/Staff representatives	Information disseminated

Phase	Key Actions	Responsible Role	Output
Implementation	Record participation, questions, feedback and follow-up needs	CSE Unit/Technical team	Engagement data

v. Rapid Event Planning Checklist

This one-page checklist can help staff quickly plan and deliver an event.

1. Define and assign the event

- ☐ Confirm the project owner and project or event team
- ☐ Define the purpose and intended outcomes
- ☐ Identify the target audience with relevant audit or technical teams and management, where appropriate
- ☐ Determine whether formal protocol applies and confirm the appropriate protocol focal point

2. Plan the programme

- ☐ Develop the agenda and engagement approach
- ☐ Identify speakers, presenters or facilitators with CSE input
- ☐ Prepare presenters, presentations and materials, including coaching or rehearsal where needed

3. Organise logistics

- ☐ Confirm the venue or virtual platform
- ☐ Confirm applicable protocol arrangements for official guests, seating, speaking order and symbols
- ☐ Arrange and test audio-visual equipment, online links and backup arrangements
- ☐ Arrange catering, interpretation, accessibility, safety or security measures as needed
- ☐ Prepare the registration process

4. Communicate with participants

- ☐ Send invitations or save-the-date notices
- ☐ Confirm attendance and special requirements
- ☐ Share the agenda and practical information

5. Deliver the event

- ☐ Conduct a final technical check
- ☐ Manage registration, participant support and programme timing
- ☐ Facilitate and document questions, discussions and commitments

6. Follow up and evaluate

- ☐ Share presentations, materials and responses
- ☐ Collect participant and presenter feedback
- ☐ Assess whether the purpose and intended outcomes were achieved, and to what extent
- ☐ Document lessons learned, recommendations and follow-up actions

vi. Event Planning Timeline

The timeline below is an adaptable guide. Planning for a routine or medium-scale event should ideally begin at least 12-16 weeks in advance. High-level, regional, large or procurement-intensive events may require four to six months or longer, while small internal events may need less time. The project owner and event team should agree on a realistic timeline based on the event's scale, complexity, procurement requirements, travel, security, applicable institutional or national protocol requirements, and available capacity.

Phase and timeframe	Key Activities	Responsible Role	Expected Output
1. Initiation 12-16 weeks before the event, or earlier	Appoint the project owner and establish the project or event team	Leadership/Project owner/CSE Unit	Owner and team confirmed
	Define the purpose, objectives, intended outcomes and scope	Project owner/Event lead/CSE Unit	Approved event concept
	Confirm the indicative budget, resources and procurement requirements	Project owner/Admin/Event lead	Resource and procurement plan
	Identify and prioritise target audiences and participants	Project owner/CSE Unit/Audit or technical team/Management	Agreed stakeholder list
	Determine whether formal protocol applies and identify the appropriate protocol authority or focal point	Project owner/Event lead/Leadership/CSE Unit	Protocol needs and focal point confirmed
	Identify a provisional date, venue or virtual platform	Event lead/Admin/CSE Unit	Provisional arrangements
	Identify potential speakers, presenters or facilitators	Project owner/Leadership/CSE Unit/Technical team	Provisional presenter list
2. Detailed planning 8-12 weeks before the event	Develop the preliminary programme and detailed workplan	Event lead/CSE Unit/Technical team	Draft programme and workplan
	Confirm the venue or virtual platform and key suppliers	Admin/CSE Unit	Venue and suppliers confirmed
	Confirm speakers, presenters or facilitators	Project owner/Event lead/CSE Unit	Confirmed presenters
	Send save-the-date notices or early invitations where appropriate	CSE Unit	Advance communication sent
	Confirm applicable titles, precedence, invitations, arrival, seating, speaking order and official-symbol requirements	Protocol focal point/Event lead/CSE Unit/Leadership	Protocol plan

Phase and timeframe	Key Activities	Responsible Role	Expected Output
	Develop the logistics plan, including equipment, catering, travel, interpretation, accessibility, safety and security	Admin/ICT/CSE Unit	Logistics plan
	Define how the event's purpose and intended outcomes will be evaluated	Project owner/Event lead/CSE Unit	Evaluation approach
3. Development and confirmation 4-8 weeks before the event	Issue invitations and participant information	CSE Unit	Invitations distributed
	Begin preparing key messages, presentations and participant materials	CSE Unit/Audit or technical team	Draft materials
	Confirm presenters' briefing, rehearsal or skills-support needs	CSE Unit/Event lead/Technical team	Presenter preparation plan
	Track registrations and follow up with priority participants	CSE Unit/Admin	Updated participant list
	Confirm procurement and logistical arrangements	Admin/Event lead	Confirmed logistics
4. Final preparation 2-4 weeks before the event	Finalise the programme and session responsibilities	Event lead/CSE Unit	Final programme
	Finalise and technically review presentations and materials	CSE Unit/Audit or technical team	Approved event materials
	Prepare presenter briefs, anticipated questions and response lines	CSE Unit/Technical team	Presenter briefs and Q&A
	Brief, coach or rehearse presenters as required	CSE Unit/Event lead/Technical team	Prepared presenters
	Confirm participant attendance and special requirements	CSE Unit/Admin	Final participant list
5. Readiness 1 week before the event	Send reminders and final practical information	CSE Unit	Reminder communication
	Conduct the final presenter and event-team briefing, including protocol arrangements and a run-through where required	Event lead/CSE Unit/Protocol focal point	Team, presenter and protocol alignment
	Test audio-visual equipment, virtual links, presentations and backup arrangements	Admin/ICT/CSE Unit/Event lead	Technical readiness confirmed
	Prepare registration lists, materials and evaluation tools	Admin/CSE Unit	Registration and evaluation pack
6. Final setup 1-2 days before the event	Complete the venue or platform setup and conduct a final technical test	Admin/ICT/CSE Unit	Event setup ready
	Confirm responsibilities, contacts, timing and contingency arrangements	Event lead/Project team	Final coordination confirmed

Phase and timeframe	Key Activities	Responsible Role	Expected Output
7. Event delivery Day of the event	Manage registration and participant arrival	CSE Unit/Admin	Attendance records
	Coordinate the programme, presenters and timing	Event lead/CSE Unit	Event delivered
	Provide participant and technical support	Admin/ICT/CSE Unit	Supported delivery
	Document discussions, commitments and key outcomes	CSE Unit/Technical team	Event record
8. Immediate follow-up Within 1 week after the event	Share presentations, materials and agreed follow-up information	CSE Unit	Post-event communication
	Respond to outstanding questions and confirm action owners	CSE Unit/Technical team/Event lead	Responses and action tracker
	Collect participant and presenter feedback	CSE Unit	Evaluation data
	Monitor media or stakeholder response where relevant	CSE Unit	Communication tracking
9. Evaluation and learning 2-3 weeks after the event	Assess whether the event achieved its stated purpose and intended outcomes, and to what extent	Project owner/Event lead/CSE Unit	Outcome assessment
	Review participation, feedback, engagement and follow-up results	Event lead/CSE Unit/Technical team	Lessons learned
	Document the event report, recommendations and outstanding actions	Project owner/Event lead/CSE Unit	Event evaluation and action plan

h. Evaluating Event Impact

To ensure that events contribute to communication and institutional objectives, SAls should evaluate both delivery and results. The evaluation should consider:

- ☐ Did the event achieve its stated purpose, and to what extent?
- ☐ Were the intended communication, engagement or learning outcomes achieved, and what evidence supports this?
- ☐ Did the intended target groups participate, including an appropriate number and diversity of stakeholders?
- ☐ Did participants find the content clear, relevant and useful, and did they engage meaningfully?
- ☐ What media attention, stakeholder response, follow-up collaboration or action resulted from the event?
- ☐ What worked well, what should be improved and which follow-up actions remain outstanding?

The project owner, event lead and CSE Unit should review the results together and use the lessons to improve future event planning and stakeholder engagement.

Conclusion – Sustaining Impact through Communication and Stakeholder Engagement

Communication and Stakeholder Engagement (CSE) is a strategic enabler for SAIs. It helps make independent audit evidence accessible to those who can use it for accountability, public financial management and governance.

Technical excellence in auditing is essential. Clear communication and engagement can help intended users understand findings and consider how to respond; the decisions and actions that follow are theirs.

This handbook has outlined how CSE can be institutionalised within SAIs through leadership commitment, clear governance structures, strategic planning and practical engagement with key stakeholders.

It has also demonstrated how CSE should be applied in practice across the SAI's stakeholder environment, including staff, audited entities, oversight bodies, the media, civil society organisations, and citizens.

When these relationships are managed strategically and professionally, the SAI can improve access to information and the informed use of its work while safeguarding its credibility and independence.

Implementing the guidance in this Handbook requires sustained effort from leadership, communication practitioners, auditors and staff across the institution. CSE is a shared responsibility. Its contribution should be assessed through evidence of reach, understanding and use, with later change examined in context.

AFROSAI-E remains committed to supporting its member SAIs in strengthening their CSE practices. Building on the principles and practices outlined in this handbook, the AFROSAI-E Secretariat will progressively develop additional resources to support implementation.

These will include practical templates, toolkits, training courses and further guidance materials designed to help SAIs operationalise the concepts presented in this document.

As these resources are developed, AFROSAI-E will inform the region and make them available through its capacity-building platforms. Regional and sub-regional training activities, workshops and technical support will continue to be provided to assist SAIs in applying these tools and strengthening their CSE functions.

This handbook should therefore be viewed as a foundational resource within an evolving body of guidance. CSE practices will continue to develop as SAIs adapt to changing stakeholder expectations, new communication channels and emerging governance challenges. AFROSAI-E will periodically review and update this handbook to ensure that it remains relevant and aligned with international standards and regional needs.

CSE connects independent audit work with people and institutions able to respond to it. SAIs should communicate clearly, engage constructively and evaluate how their information is used, while remaining independent and professional.

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Annexure I: Frameworks Addressed by CSE Activities

1. INTOSAI principles, standards and guidance

INTOSAI-P documents state principles, ISSAIs contain standards applicable to their stated scope, and GUIDs offer non-mandatory guidance. The following tables summarise selected provisions; the final column gives possible CSE applications suggested by AFROSAI-E, not additional INTOSAI requirements. Each SAI should apply its legal mandate and the standards relevant to the institution or audit.

A. Institutional-Level

Source and status	What the source addresses	Possible CSE application
INTOSAI-P 1 (principle)	Independent audit reporting and the public availability of reports, within the SAI's legal mandate.	Plan legally required submission or tabling and make public reports accessible after release.
INTOSAI-P 10 (principle)	Principles 5 and 6 address the right and obligation to report and freedom over report content, timing and publication.	Protect the SAI's publication decisions while coordinating any legally required release procedures.
INTOSAI-P 12 (principle)	Principle 6 calls for effective communication with stakeholders.	Tailor explanations to users, invite questions and safeguard independent audit judgments.
INTOSAI-P 20 (principle)	Principles 7 and 8 address public reporting and timely, wide communication of SAI activities and audit results.	Make released reports accessible and plan suitable public and media formats.
ISSAI 130 (standard)	Ethical principles include independence, objectivity, confidentiality and transparency.	Check factual accuracy and confidentiality before publication; explain findings without advocacy.
ISSAI 140 (standard)	The SAI establishes a system of quality management, including objectives and responses relating to information and communication.	Identify communication risks and proportionate quality responses within the SAI's system.
ISSAI 150 (standard)	The SAI determines, develops and assesses auditor competencies; its application material includes examples of staff communication.	Communicate competency expectations and development opportunities to staff.

B. Audit Engagement-Level

Source and status	What the source addresses	Possible SAI application
ISSAI 100 (principle)	Paragraph 43 recognises effective communication throughout the audit process.	Plan suitable contact with the audited entity and intended users for the audit type.
ISSAI 2260 (financial audit standard)	Communication with those charged with governance under the applicable financial audit standards.	Coordinate governance communication and document it as required for the engagement.
ISSAI 300 (principle)	Paragraph 29 addresses the content, process and recipients of communication in a performance audit.	Plan whom to engage and when, including discussion of criteria and findings.
ISSAI 3000 (performance audit standard)	Paragraphs 55 and 59 require effective, proper communication throughout the audit and protection of independence and impartiality.	Maintain professional dialogue and consider evidence without negotiating conclusions.
GUID 3910 (guidance)	Provides examples for planning and conducting performance audits, including communication practices.	Adapt useful examples, such as explaining criteria and obtaining factual clarification.
ISSAI 400 (principle)	Paragraph 49 covers effective communication, criteria and material non-compliance in compliance audits.	Explain criteria and communicate significant matters to appropriate parties under the audit approach.
GUID 9000 (guidance)	Offers practical guidance for cooperative audits, including coordination among participating SAIs.	Agree communication roles, information sharing and publication arrangements among partners.

2. The AFROSAI-E Institutional Capacity Building Framework (ICBF)

Domain 5 of the ICBF tests the strength of SAI CSE functions, but it must be noted that the other four Domains of the ICBF include elements of CSE. These, **especially the element of Audit Engagement Communication in Domain 4**, are analysed for the annual AFROSAI-E State of the Region Report and individual SAI assessments.

Using this Handbook can help SAIs develop CSE practices relevant to the ICBF. A maturity rating, however, depends on evidence against the framework's criteria across the SAI, rather than adoption of the Handbook alone.

3. Supreme Audit Institutions Performance Measurement Framework (SAI-PMF)

The SAI-PMF and ICBF examine some overlapping communication and stakeholder practices, but use distinct criteria and evidence requirements. SAIs should assess and report performance under each framework separately.