Capacity Building Committee: Good practice notes

How to increase the use and impact of audit reports

Introduction

Supreme Audit Institutions (SAIs) play a vital role in holding governments to account for their stewardship of public funds and in helping ensure the transparency of government operations. However, to achieve impact they have to ensure that their work gets out into the public domain and is presented in a way which is clear and accessible to the different audiences.

Key audiences include:

- **legislatures** – while the relationships with legislatures varies from SAI to SAI in almost all cases if an SAI's work is discussed by the legislature it will have higher visibility and impact;
- **auditees** – while audit findings will be discussed with each auditee, there are often broader messages which can be shared across government and in particular with Ministries of Finance;
- **media** – an SAI's work can become widely accessible to opinion formers and the general public when it is made available to the press, TV and increasingly social media;
- **civil society organisations** – a wide range of non-government organisations have an interest in how governments use their resources – these can range from accountancy institutions and business groups to anti-corruption organisations and citizens advice bodies.

Getting the results of audits used does not happen by chance; it needs to be thought about in planning an audit, during the execution of the audit and when the final audit is produced.

Planning for impact

Key issues which need to be considered when **planning the audit** are:

- Do we know what key stakeholders would want to learn from the audit?
- Is the audit topic likely to be of interest to the legislature, the media, or civil society?
- Is the audit likely to contribute to financial savings or improvements in public services?

Key issues which need to be considered **during the audit** are:

- Are we building quality into all stages of the audit? – If not, then when the report is in the public domain errors will be spotted and our reputation will suffer.
- Have we prepared the auditee for the results? – If they know what is coming they are more likely to accept findings and implement recommendation.
- Are we able to focus on the important? Can we make sure our messages are clear and concise?
- Do we have word limits on the size of our audit reports and can they be read and understood by non-specialist audiences?
- Is what we are doing timely? If it takes us years to put reports in the public domain they may no longer be relevant – short, focused audit work delivered in a timely manner is more likely to be acted on.

Key issues which need to be considered **after the audit** are:

- Are we using the appropriate media to communicate our messages? Different audiences prefer different media – Do we need to use multiple routes?
- Are the recommendations we are making achievable, measurable and affordable? Would the average reader know what we want done?
- Do we have systems in place for following up our work to make sure it is being implemented? Can we quantify impacts?
- Are we practising what we preach? Do we seek feedback from auditee and others to improve our work?

Producing an audit report is part of a wider process for achieving beneficial change. Audit reports should not be seen as an end in themselves, but rather as a key part of the process of making government systems and processes transparent and accountable.

More ideas on increasing the use and impact of audit reports can be found in the INTOSAI Capacity Building Committee publication: *How to increase the use and impact of audit reports* on: www.intosaicbc.org

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