



**A ROADMAP FOR REACHING SUPREME AUDIT
INSTITUTION COMMUNICATION GOALS**

*PAPER
for
EUROSAI GT1 activity - "Delivering the Message"*

May 2017

Summary

Summary	1
THE ACCOUNTABILITY CONCEPT AND ‘DELIVERING THE MESSAGE’	3
1. SAI COMMUNICATION PRODUCT LIFE-CYCLE	7
2. PLANNING.....	8
2.1. DEFININING THE AUDIENCES	9
2.2. COMMUNICATION RISK MANAGEMENT.....	13
3. PRODUCT CREATION	17
3.1. THE MESSAGE.....	17
3.2. CREATION OF THE STORY	18
3.3. PRODUCT WRAPPING.....	19
4. SELLING THE AUDIT PRODUCT	20
4.1. COMMUNICATION CHANNELS	20
4.2. DEPLOYMENT OF THE PRODUCT TO THE PUBLICS.....	23
5. AFTER-CARE.....	24
5.1. ASSESSMENT OF THE OUT-REACH	24
5.2. ASSESSMENT OF THE MESSAGE COMPREHENSIBILITY	24
5.3. AUDIT ACTIVITIES IMPACT ASSESSMENT	25
5.4. RETRIEVING FEEDBACK FROM THE PUBLICS.....	25
5.5. COMMUNICATION EFFECTIVENESS AUDIT - VFM.....	25
6. THE INFINITE PROCESS OF LEARNING	26
6.1. AUDIT REPORTING PROCESS EVALUATION - THE LESSONS?.....	26
6.2. SUGGESTIONS FOR IMPROVING THE DELIVERY OF MESSAGE	27
ANNEX	28
ABOUT THE PROJECT ‘DELIVERING THE MESSAGE’	29

In Supreme Audit Institution (SAI) community SAIs can be differentiated by countless diverse aspects including different organisational purpose, legal mandate and public audit institution types, which affect the overall functioning of an institution, therefore it is nearly impossible to create a universal guidebook for communication purpose.

Thereby the aim of this report is not to offer a single view for a SAI to communicate with its audiences, but rather to summarize the possible perspectives on the purpose, targets and means which ought to be taken into account by a SAI when delivering its message. The report should be used as a reference to check for any perspectives which might have not yet been taken into account when creating the institution`s communication strategy.

*Final material for fulfilling of Task 28 of the Operational Plan of EUROSAI Goal Team 1
prepared by:*

The Turkish Court of Accounts

The State Audit Office of Hungary

The State Audit Office of the Republic of Latvia

PROLOGUE

THE ACCOUNTABILITY CONCEPT AND 'DELIVERING THE MESSAGE'

For SAIs to be trustworthy and enabled to make a difference to the lives of citizens they have to take into account and re-address the public accountability system along with their own role within it in the 21st century. The culture of society has tendency to follow the structure of their communication – thus changes in the infrastructure and technology eventually change people's behaviour, attitudes and values. It is apparent that nowadays the institution-centric public governance is moving towards the individual-centric public governance. This ongoing shift will fundamentally change the way how public institutions work and communicate with corresponding publics.

When defining the communication process of SAI, one has to take into account SAI's dual nature, namely the different public functions. On one hand SAI is tasked with the objective of advising on the functioning of the public policies and/or exercising penalizing functions and ensuring horizontal accountability throughout the public sector. On the other hand SAI serves the needs and mandate of citizens, which has been acknowledged by the ISSAI 12, stating that not only do *SAIs need to add value to society and make a difference to the lives of citizens* but also that SAIs need to **demonstrate ongoing relevance to citizens, parliament and other stakeholders**¹ (ISSAI, 2013:5). Thereby SAI needs to be able to deliver information on its functioning also to publics which are not their direct (primary) stakeholders. Informing the general public in a masterful way can reinforce and help to channel information in between four different fields of our society, according to Adalbert Evers² – Market, State, Intermediate (civic area) and Private (household). In these conditions more attention has to be paid to reaching each individual – both by external and internal communication channels.

Functional purpose of the work of SAI

Audit findings and recommendations may be viewed as the main products resulting from the work of SAI. Meanwhile, the tangible form of such product can be attributed to the audit report with the complementary variety of (communicative) message products. Communication between an organisation and its publics can occur only if there is a driver (action) of the information (message). This can be achieved through different means. SAI can have different messages apart from audit results (reports), e.g. messages on different topics, namely accountability, transparency and integrity. Eventually throughout this material the diverse communication means for *delivering a message* will be referred to as 'SAI products'.

To investigate more closely, the ISSAI 12 Guidelines on the *Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens* can be observed. According to ISSAI 12 there are three main fundamental principles, which should form the objectives behind the public audit output:

- Strengthening accountability, transparency and integrity of government and public sector entities (**safeguarding public interest**);
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders (**gaining trust through responsiveness**);
- Being a model organisation through leading by example (**promoting excellence in public sector**).

According to the guidelines audit results as well as audit recommendations can be traced to being perceived as the lone output of SAI work. Meanwhile, the actual changes to the public policy and public sector, which have taken place as a result of recommendations and well-planned communication, are the actual outcomes.

¹ ISSAI (2013) ISSAI 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens. 2013:5 Available: <http://www.issai.org/media/84539/issai-12-e.pdf>).

² Evers A.(1995) 'Part of the Welfare Mix: The third sector as an intermediate area' *Voluntas*, 6, 119-139 DOI: 10.1007/BF02353995

It is unreasonable to produce and collect statistics on the wide variety of outputs (communication products) if they do not succeed to reach the actual end-result outcomes – satisfying the need for change of the certain public policy or the overall principles of the functioning of the public sector. SAI communication goals, when interacting with the general public, should not be aimed at creating an image but instead educating about the public accountability principles as well as sharing the topical information to enable the public stakeholders *to hold government and public sector entities accountable using appropriate communication tools and the language that is understood by all*³.

Positioning of SAI within the accountability system

Before the means for delivering a message can be uncovered for in-depth understanding of the target groups of SAI, it is necessary to observe the public accountability system landscape in which SAIs are functioning. As it can be seen from the SAI-centric Interrelation Accountability Connection map (Figure 1), SAIs are not alone with the Legislative and Executive branches in the scope of the accountability triangle⁴. The overall accountability landscape is way broader and includes not only horizontal, but also vertical as well as diagonal accountability mechanisms with separate entities, institutions and organizations as well as parts of public, having their place as say within it. Thus SAIs have to acknowledge the different needs, interests and functions of all entities provided in the connection mind map to be able to properly address them and to achieve the ultimate goal of reaching the outcome.

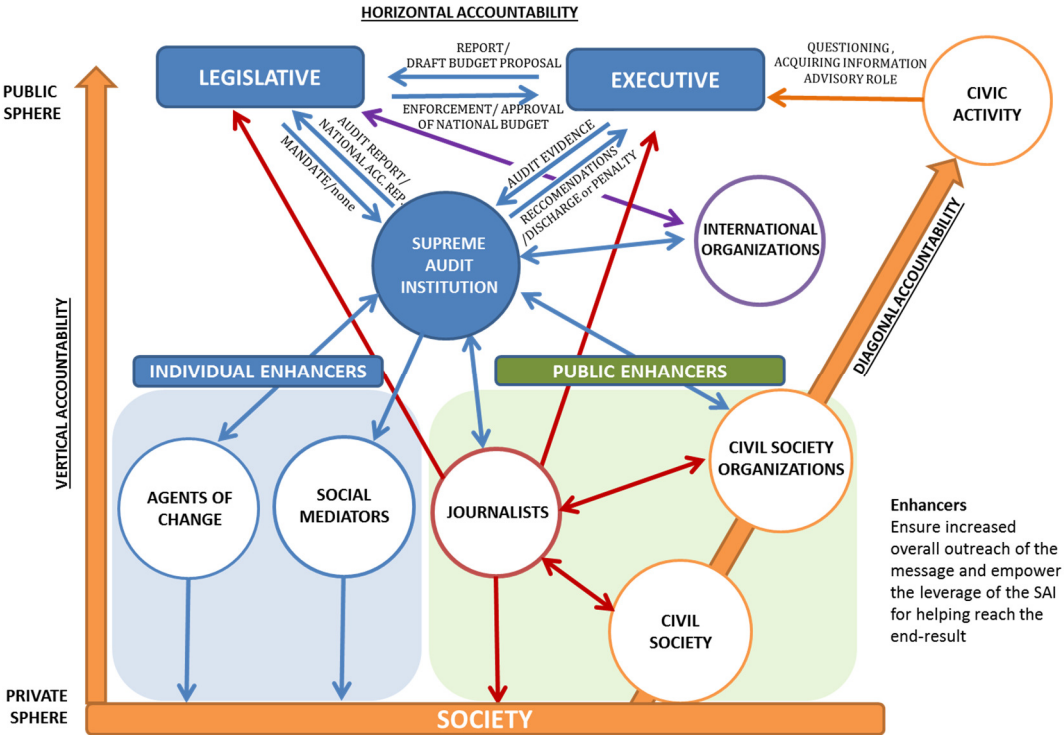


Figure 1: Universal SAI-centric Accountability Connection map (author, based on WBI, 2006)

According to the SAI-centric accountability system perspective SAIs are located in the very heart of it. SAI can reach the position of a decisive player of the accountability system by tailoring the communication according to the general interests of the separate entities, institutions, organizations as well as the non-formal parts of the public. The main institutional publics for SAI within the horizontal accountability level are the *Legislative and Executive* (including the auditees) bodies with which it holds close and formally bound two-way communication ties. The *international organizations* function as the

³ (ISSAI, 2013:7)
⁴ WBI - World Bank Institute (2006) Note by Rick Stapenhurst (Senior Public Sector Management Specialist, World Bank Institute) and Mitchell O’Brien (Consultant, World Bank Institute). Available: <http://siteresources.worldbank.org/PUBLICSECTORANDGOVERNANCE/Resources/AccountabilityGovernance.pdf>

informational/advisory bodies for both the Legislative and SAI. At the same time SAIs can benefit from non-formal relations with the individual (*agents of change, social mediators*) and public enhancers (*journalists, civil society organizations, civil society*). The *agents of change* are the highly influential persons in society which hold the power to alter the public perception of how public governance should function. Due to the ever increasing role of social media within our society SAIs could keep in touch with the *social mediators* which are the most followed and influential accounts in the social media sphere. The individual enhancers have a great role for multiplying the outreach effect of a well-tailored SAI message to further the ultimate goal – creating the best-performing public governance. The public enhancers however are the group-based part of the society which can both enhance the message as well as provide useful information, thus should be approached by SAI in a two-way communicative manner. The *civil society* includes the duty bound society, which feels responsibility for their surroundings, environment, state and fellow citizens and thus contributes to the work of SAI on an ethical level. Meanwhile, the *civil society organizations* are the organized form of the *civil society*, which have a clear role in its interactions with the state, general population and journalists. These organizations however can greatly benefit the work of SAI by providing it with the insider information about the happenings in the audited field. The *civic activity* describe the next form of civil society organizations, which take part in the diagonal accountability system by providing its resources for participating in public working-group or other consultative meetings and/or fulfill the public tasks with a mandate given by the executive branch. Occasionally some community organizations are even provided with the public funds to deliver a certain civic activity, thus partly becoming a subject of an audit.

Among the public enhancers *journalists* hold the greatest importance for SAIs since they are virtually the central connective element with other parts of the system for collecting information. Despite the dawn of the social media they still hold influence in the public sphere for providing trustworthy and influential voice over the functioning of the public sector. Thus they are a decisive partner for SAI in both influencing the auditees in the executive branch and supporting the parliament with the people’s voice for change of values.

The end-result of a decisive and well performed interaction with the individual and public enhancers ensures that SAI has up-to-date information about the execution of the public policy, that there is awareness of the needs and expectations of the society. Eventually the general society learns the necessary information from enhancers and thus is enabled to fully exercise their vertical accountability powers via electoral power. Indicatively due to the restrained resources SAI can reach the general society only with the help of message enhancers. For the message of SAI to be successfully understood by every subsequent group of society, it ought to be transformed according to the needs and expertise of the targeted audience. This may be done by calculating the needed and available resources, which are to be invested in each subsequent field.

Although SAIs operate under different mandates and models and are differently integrated among the different groups of the accountability system, the overall objectives bare similarities. Thus the communication is aimed at promoting the values and benefits, which they can bring to democracy and accountability in their respective jurisdiction⁵.

Role of Delivering the Message

The message delivery is a fundamental part of the communication of every SAI and is the cornerstone of a long-lasting, consistent and successful communication strategy. In the past decades the communication has become an ever more integral part of the public accountability system. Especially it is the case with SAIs, for which tactical communication not only supplements the efforts of the public audit institution, but often makes the difference between success and failure in reaching its overall goals for improvement of the accountability system.

⁵ ISSAI (2013) ISSAI 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens. 2013:5 Available: <http://www.issai.org/media/84539/issai-12-e.pdf>).

Thereby, when dealing with the role of the Delivering the Message, SAIs should take into account the following:

- SAIs are in the unique position to exercise expertise influence over all segments of the society - economy, public sector, public finance management and partially also the private sector;
- The importance of SAIs in public administration has increased vastly – SAIs provide public with accurate and reliable information on effectiveness, efficiency and financial soundness through their activities, and should be accepted as an indirect tool for public participation in the administration;
- SAIs are an important partner for development and improvements to the public administration, which helps to revise their functioning and guides the public entities to carry out their activities in a more effective and efficient manner to increase the overall public good;
- Increase in importance of the role, responsibilities and scope of the work carried out by SAIs has obliged SAIs to establish more effective communication channels with their stakeholders;
- A well-designed communication helps SAIs to achieve their predetermined goals and targets and thus contributes to promotion of governance, transparency and accountability in the public sector;
- SAIs design communication policies and strategies in a tailored way to properly, accurately and convincingly address their stakeholders/target groups;
- Proper communication with stakeholders is a functional asset for SAIs.

Goals of Delivering the Message strategy

A well-designed SAI message delivery strategy should ensure the following functions:

- **Reducing risk of miscommunication** as well as averting comprehensibility affecting issues, thus helping to ensure that the desired/intended/designed information is expressed according to a previously set plan;
- **Strengthening SAI relations with stakeholders/target groups.** Accuracy and reliability of information strengthens relationship with the target audiences and vice versa. It promotes concepts of governance, transparency and accountability throughout the public sector and society as a whole;
- **Helping to learn topicalities of corresponding SAI target groups/stakeholders** to be well informed to address audit topics accordingly and to carry out in-depth research in a result-oriented manner. In other words, it **contributes to answering the question of “What is the purpose of the audit?”** and development of appropriate strategies, targets and aims (to be addressed in detail under the next paragraph);
- **Improving SAI’s ability to convince** the stakeholders/target groups and **to mobilize** them to help SAIs to develop strategies/plans and carry out audits accordingly.

1. SAI COMMUNICATION PRODUCT LIFE-CYCLE

When dealing with SAI communication, four distinct product creation stages can be distinguished – planning, product creation, product selling and after-care. The four-stage cycle (Figure 2) can be further viewed in a more detailed way when assessing the collaboration between audit and communication department personnel. The following process for creating a proper communication may follow the plan as visualized in the product life-cycle graphic. Each of four stages may contain different set of sub-processes according to the tailored needs of the particular audit or summary audit activities, thus some of the sub-processes may be overlapped.

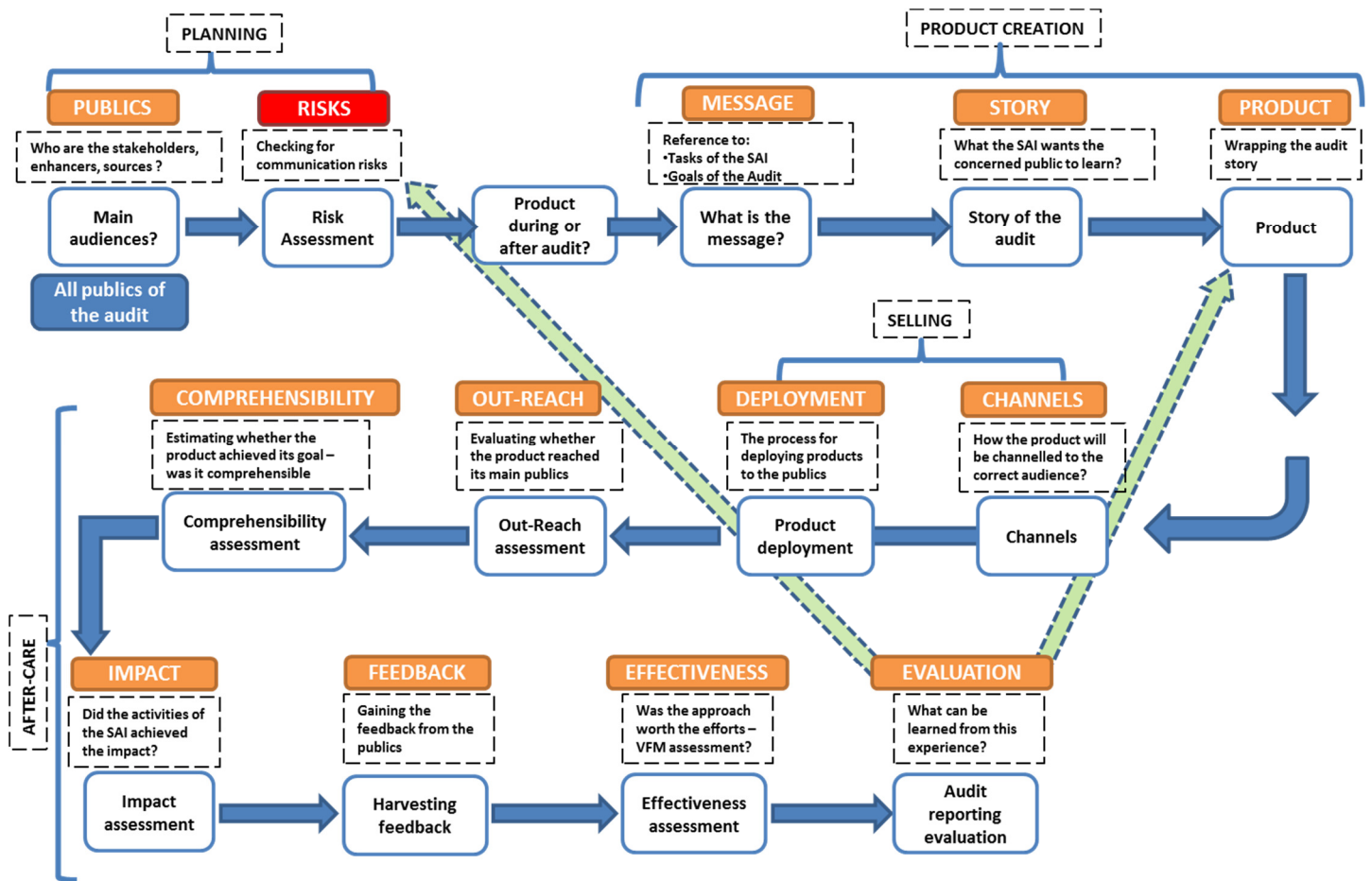


Figure 2: Four stages of SAI audit Product life-cycle (author)

The cycle begins with the *planning* stage which defines the overall scope of the communication. An important decision has to be made on which of the particular products are to be delivered during and which after the finalization of the audit. The *product creation* and *selling* stages describe the implementation processes. Meanwhile, the *after-care* stage deals with assessment and evaluation of the previous activities. Therefore the cycle is a closed loop which after the *evaluation* allows for further improvements to the processes of *risks analysis* and *product creation*.

2. PLANNING

To achieve its goals, SAIs need to treat communication in a strategic way. Communication activities ought to be planned in a strategic manner based on the needs of every particular audience group. Detailed planning is indispensable for efficient communication. The planning stage deals with questions related to both defining audit audiences as well as checking for possible risks in communication practice. The communication planning of SAI can be visualized according to the information coding/decoding sequence (see Figure 3).

When planning communication it is fundamentally necessary to address the following questions:

- What is the message, the expected reaction and reason for SAI to reach-out (**Source**)?
- What should the form of the message be (**Encoding**)?
- Which way to deliver the message (**Channel**)?
- Will the audience understand the message (**Decoding**)?
- Will the audience react in the intended way (**Receiver**)?

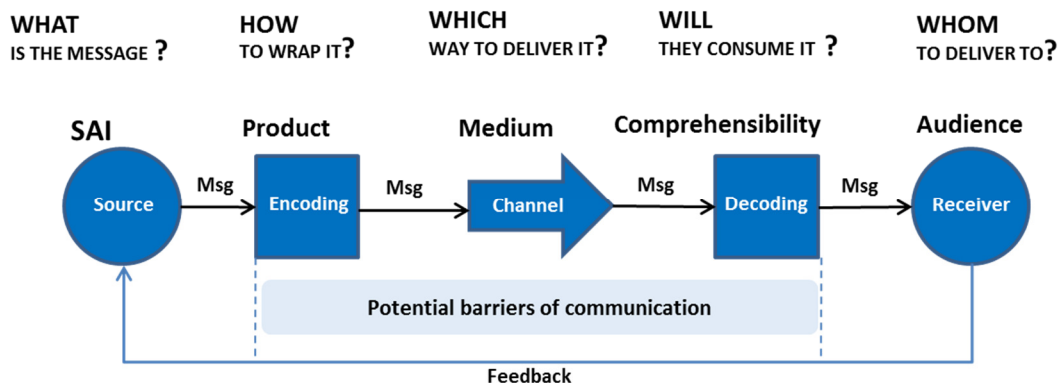


Figure 3: SAI information coding/decoding sequence (author, based on Evers and Laville, 2004)

The communication planning stage also includes planning of the potential means for assessing the successfulness of the delivery process of message by collecting feedback from the receiver of the information. SAI ought to view the stages of *encoding*, *channel* and *decoding* as potential risk-sources leading to miscommunication with the *receiver* of the information and thus should be subject to extra scrutiny.

The overall benefits of a planned dissemination of information are evident by the example of SAI of Hungary. For its individual audit reports the SAI of Hungary prepares a separate communication plan - '**Communication Plan for Audit Results Utilization**'. The plan defines the strategic issues and messages to be addressed by the corporate communication activities from the approval of the audit programme until publication and subsequent utilization of the audit report. Additionally, for each audit report a communication concept is created outlining the planned actions for the full utilisation of audit results. The *utilization plan* includes notes on the potential legislative actions, legal consequences of the audit, contribution to the public awareness and debate on technical matters. One of the most important dimensions of audit results utilization includes the provisional assessment of audit's contribution to existent public policy issues and finding the indications for possible solutions. The communication plan also includes media communication channels to be used for the release of an audit report and the messages to be

communicated to the individual targeted audiences. The plan functions as a communication action-plan describing full set of activities and tools necessary to reach out to the target groups, e.g. the relevant committee of the Parliament.

2.1 DEFINING THE AUDIENCES

When defining the receivers of its communication products SAI has to carefully assess each group's institutional goals. This step allows an SAI to separate the general audience from the stakeholders, who can directly benefit SAI in the path for reaching the awaited end-result and which can help improve the outreach or become the source of information on the relevant topicalities in the policy implementation area and within the society at large. This stage allows for a possibility to allocate optimal time, human and other resources for reaching of the institutional goals.

The SAI Audience triangle (Figure 4) displays the individual target groups positioned within different and often overlapping sectors of society. The triangle consists of four sectors: *public sector*, *private sector*, *third sector* and *society*, while the *international entities* constitute the fifth separate sector.

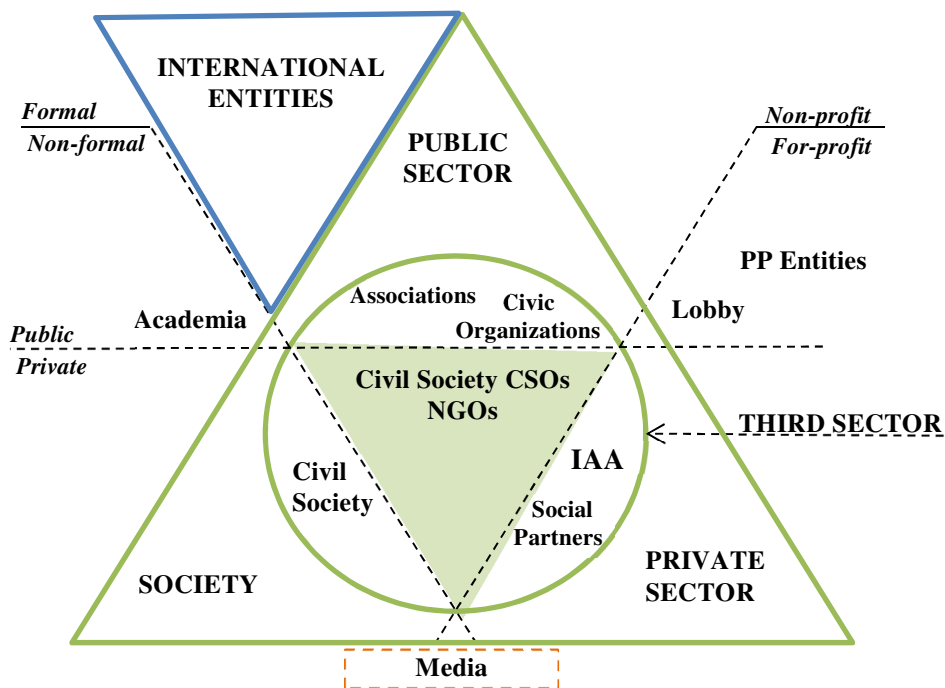


Figure 4: SAI audience triangle (author, based on Evers and Laville (2004))

There are as well intermediate areas which are independent, but still hold a relation with any other three of given sectors at a time: *academia* (assoc. with public sector), *media* (assoc. with private sector), *lobby organisations* (assoc. with private sector) and others. The figure however indicates only the relative lines of contact between the separate groups since there are many overlapping forms of organisation which cannot be clearly assigned to a certain position. The target groups can be further differentiated by their

status (formal/non-formal), their type of entity (public/private) and their particular economical reasoning for which the organisation has been established (for-profit/non-profit). The academia is an example of public, non-formal and non-profit, while the media is an extraordinary case which is a private entity which depending on the type of journalistic can represent both for-profit (regular media), non-profit (civic journalism) as well as both formal and non-formal.

While taking into account SAI Audience Triangle, SAI can strategically define its influential publics according to a certain pattern (Table 1) in a more detailed manner according to the specific case. The general influential publics of SAI (which are comprised of different target groups/stakeholders) are the following:

Sector	Public
Public sector	<ul style="list-style-type: none"> • Parliament (Legislative body) • Ministries (Executive body) • Audited entities • Public sector labour associations • Civic organizations (incl. community organizations)
Private sector	<ul style="list-style-type: none"> • Professional audit associations • Lobby associations • Social Partners
Third sector	<ul style="list-style-type: none"> • Non-governmental organizations (NGOs) • Civil society organisations (CSOs)
Society	<ul style="list-style-type: none"> • General society • Civil society • Tax-payers • Agents of influence • Social mediators • Education system
International entities	<ul style="list-style-type: none"> • Foreign SAIs • European Court of Auditors • Umbrella organizations <ul style="list-style-type: none"> ○ INTOSAI ○ EUROSAI ○ Contact Committee of the Supreme Audit Institutions of the European Union • International public sector organizations <ul style="list-style-type: none"> ○ INTOSAI IDI ○ OECD SIGMA • Intergovernmental organizations (IGOs) <ul style="list-style-type: none"> ○ United Nations ○ NATO IBAN ○ World Bank ○ European Commission • International non-governmental organizations (INGOs) <ul style="list-style-type: none"> ○ Transparency International • International private sector organizations <ul style="list-style-type: none"> ○ The Big Four ○ ACCA (Association of Chartered Certified Accountants) ○ IAA (The Institute of Internal Auditors) ○ ECIAA (European Confederation of Institutes of Internal Audit)
Other organizations	<ul style="list-style-type: none"> • Media • Academia • Think-tanks

Table 1: SAIs' main publics of influence (author)

Assessment of target groups

The targeted audiences of SAIs often have different and overlapping roles. The unclear divide between the spheres of influence complicates the differentiation of audiences. When assessing the audiences in a strategic manner, they have to be further analysed. For this reason in this paper three different features describing the communicative values of target groups are introduced. The target groups can be separated by their importance as a *stakeholder* (primary, secondary and audience), a *message enhancer* (individual, public, international) or as a *source of information* (private, public, international) (see Figure 5).

In perfect conditions these features would be co-existent in the following form: SAI is approached by a **stakeholder** at any given time when a topic of common interest is at stake; SAI receives all of the available information from **sources of information**; SAIs communication product is well received by publics and further distributed by the **enhancers**, who at the same time exercise public leverage by turning to the public officials asking for changes in the public governance. This offers further space for evaluation and comparison of stakeholders by their corresponding sum of individual features.

After the assessment of target groups it is possible to further organize the corresponding public and private sphere stakeholders by their relevance for reaching of communication goals of SAI in the form of *target boards* which display both the public and private stakeholders. This method offers a clear landscape view over external entities, which are relevant for the overall functioning of SAI. Nevertheless, it can only be used after a scrutiny assessment and evaluation of the importance of the relevant stakeholders for each particular SAI case.

The *Target group board of SAI's institutional public stakeholders* differentiates the target groups into four different groups – *institutional stakeholders, relevant stakeholders, other relevant stakeholders* and *diverse publics* (see Figure 6).

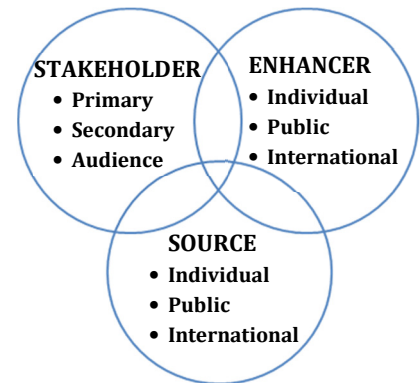


Figure 5: Overlapping features of SAI' audiences (author)

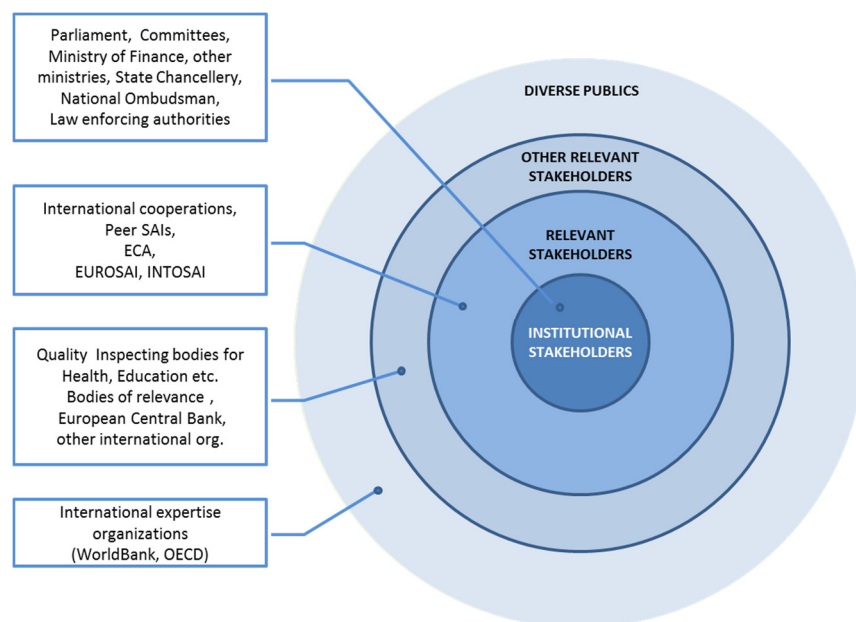


Figure 6: Target group board of SAI's institutional public stakeholders (author)

- *Institutional stakeholders* – the most important group for the functioning of SAI, consisting of Parliament and its committees, executive power and auditees, as well as law enforcement authorities and others.
- *Relevant stakeholders* – the group which stands out as mostly comprised of international activities related organisations in the field of public audit (e.g. INTOSAI, EUROSAI) and associations representing public sector employees.
- *Other relevant stakeholders* – the second level of relevant stakeholders includes target groups, which may offer insight into the specific audited area from a different perspective. They may offer highly detailed inside information related to their own functional expertise.
- *Diverse publics* – include supranational organizations and other public entities, which help to develop the model and practice for functioning of the whole public sector both on a regional and worldwide scale (WorldBank, United Nations, etc.).

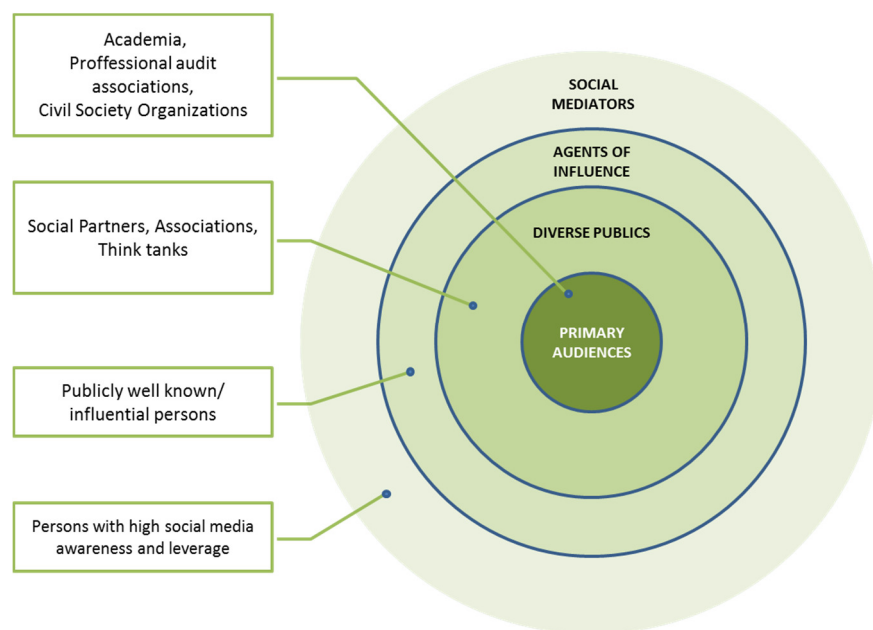


Figure 7: Target group board of SAI's private domain stakeholders (author)

In the meantime the *target group board of SAI's private domain stakeholders* (see Figure 7) is further split into four groups, respectively – *primary audiences*, *diverse publics*, *social mediators* and *agents of influence*. The *primary audiences* may include those target groups, which may be a useful asset for SAIs when trying to close the gap between the public audit and the expectations of its publics. *Diverse publics* on the other hand represent the group of entities, which may help offer insight into the audit field. Within both the public and political discourse there are always influential persons, whose voice is well heard by the media and society. Such people may be valuable for reaching of the needed change in the political attitude towards sound public finance governance. In the meantime by acknowledging the increasing role of digital media the *social mediators* include the most influential social media channels and/or profiles, which should be targeted due to their extensive social media leverage in order to reach out to the masses.

2.2 COMMUNICATION RISK MANAGEMENT

When creating the product SAI should take into consideration the communication risks deriving from corresponding comprehensibility issues, which can arise when addressing different audiences. The communication of SAIs should be crafted in such a way that suits the needs of the targeted audience in order for the message to bring about its user the most benefit possible.

The audiences of SAIs can be further divided into four separate communication domains which can be distinguished by the settings in which communication takes place as well as how professionally complicated the chosen language can be. It includes two general factors – the message comprehensibility and the communication formality. The general aim of the PIMS audience domain map (see Figure 8) is to show the balance between the certain communication audience and the possible difference in the technicality of the corresponding communication means.

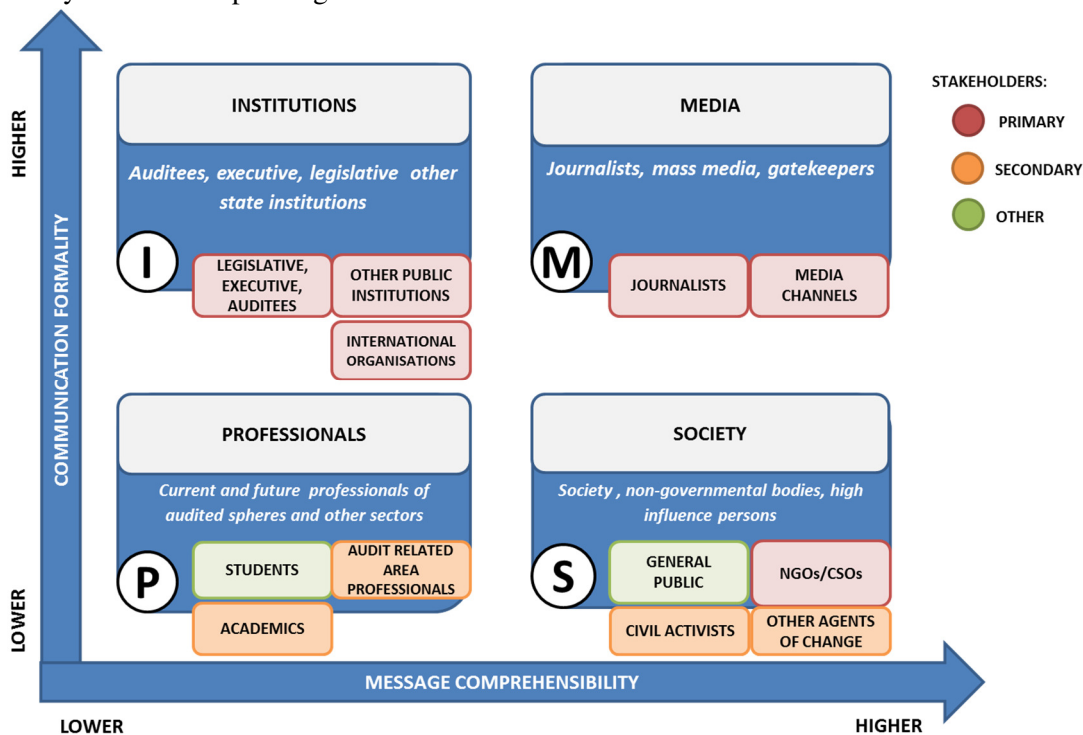


Figure 8: (PIMS) SAI audience domains (by author)

Despite the ultimate goal – to ensure less complicated communication of SAIs – to a certain level there will always be differences in the chosen means of expression when reaching out to certain target groups. The communication observed in the *institution* domain is one of the most formal compared to other four domains due to the legitimate formal procedures. It is described by lowered message comprehensibility levels when compared to the other two domains. The communication with *professionals* is less formal and includes such target groups as students, academia and wide variety of professionals from the topical spheres of audit. In contrast the *media* domain consists of communication with journalists and media professionals; therefore the targeted message is to be customized for the ease of further use and transformation while the settings of the communication still need to contain the formality.

Lastly, the *society* domain is a specially targeted group with whom the communication should be very clear, managed in a clever way to make the information ‘interesting’, consumable by the general public and therefore the communication has to be less formal. This helps to avoid creating any power distance between the society and SAI, thus making the institution ‘closer to the society’ as well as ensuring that its needs and expectations are taken into account.

The upsurge in the use of digital media has multiplied the available media for SAIs to communicate with its publics. This diversity of new communication channels however does come with a cost – the SAIs' ability to reach out to the stakeholders is challenged due to the emerging new information consumption trends and the ever continuous fragmentation of SAI audiences in the existence of an ever more global media scape. The new media revolution has created suitable conditions for dissemination of brief, precise and even individually-cantered messages – which is considered an important feature in our fast-paced society.

Risks of a dysfunctional communication

In the meantime inappropriate use of digital media poses risks and challenges: the direct link (social networking) to media consumers as well as the possibility of two-way communications may have unwanted consequences, which can materialize in populism and squabbling. Therefore it is necessary to have guidelines dealing with the use of digital media in place, including risk and spokespersonship-management⁶. Should SAI fail to address the possible miscommunication risks by fulfilling the necessary prerequisites for communication with audiences of any of the four audience domains, there may be grave consequences. When the intended message of SAI could not be delivered, expressed clearly enough and when miscommunication takes place it can further cause:

- Loss of prestige of the auditee and its top managers;
- Loss of trust in the audit institution;
- Loss of resources;
- Deterioration of relations between SAI and target audiences on different levels;
- Inefficiency/repetition of works;
- Inability to mobilize the other party;
- Changes or nonfulfillment of expectations;
- Misperception about the actual efficiency of public audit.

The further consequences of any of the scenarios can cause grave consequences to the prestige and public face of the audit institution. To some extent this can also be attributed to some force majeure situation and thus should be taken into account when developing crisis communication guidelines.

Journalism challenge

Since most of the communication takes place with the help of mass media and particularly newspapers, news portals and other publications, a significant number of possible communication errors can be attributed to the improper relationship with the journalists. Journalists are one of the most influential target groups of SAIs and thus should be accordingly targeted. SAIs have to be aware that as with every part of society journalists have to be introduced to the practice and aims of SAIs. Most importantly, the misconception of audit findings often happen not only due to misinterpretation of audit reports or other information provided to the media outlets, but to a great extent also due to the goals of the journalists themselves. According to Thomas Hanitzsch⁷ and the resolution from the 3rd International Meeting of the World Journalism Education Council⁸ - nowadays four distinct types of journalistic approaches can be

⁶ Mersel E., Gutman, M. (2014:3). Supreme Audit Institutions and the New Media Revolution – Old Challenges and New Opportunities: A Glance from the Start-up Nation. Available: <http://www.eurosai.org/permalink/d7d982ab-671f-11e3-bdb8-392ac2638904.pdf>

⁷ Hanitzsch, Thomas. 2011. "Populist Disseminators, Detached Watchdogs, Critical Change Agents and Opportunist Facilitators." International Communication Gazette 73 (6): 94., SAGE.

⁸ WJEC (2013) The World Journalism Education Congress. Role Perceptions and Professional Values Worldwide. Syndicate Report, July 5, 2013.

defined, which describe the actual reason for the deviation from clear and objective journalistic approach. Largely the media scape can be clearly segregated into four distinct journalist types, which define their perspectives, power distance, goals and output⁹. The four types of Journalistic Approaches are the following:

- 1) **Opportunist facilitators** – the ‘constructive’ government partners in economic development and political transformation. The opportunists are least interested in careful observation of the political happenings and pay limited attention to monitoring of the execution of public policy;
- 2) **Populist disseminators** – covering the needs/wishes of the audience. The populists find themselves as the detached observers and try to satisfy the key priorities and need of their audiences by providing them with interesting and news worthy news pieces to attract the largest number of readers. Less attracted to monitoring/watchdog function;
- 3) **Detached Watchdogs** – provide readers with both interesting and important political information for financial and civic life purposes. The watchdogs are fulfilling roles of detached agents and watchdogs of business and public elite. Although they are not intervening in the public agenda they are least supportive to official policies;
- 4) **Critical change agents** – advocates for social change. The change agents are not only critical of government and business elite but also manage to influences public opinion and set the political agenda. They are willing to push their readers to take active part in the civil and political activities and are actively educating their readers.

Overcoming communication risks

In terms of transferring of the relevant information of the work of SAIs to the society, the mass media plays a primary role. Some SAIs have introduced novelty solutions to overcome the communication risks arising from misinterpretation of news stories by the journalists. For instance, the SAI of Latvia tends to direct their press releases to both the national news agencies as well as the particular news outlets. Other example is the News Portal created by the SAI of Hungary with the aim of providing accurate news pieces from authentic source. The purpose of such a tool is the belief that the news articles about audits should be based on the opinion of the SAI rather than the opinion of others about the audit work of the SAI. Recognizing the specific needs of the media in 2011, the SAI of Hungary created an online area – the News Portal (www.aszhirportal.hu, [English language version: http://www.aszhirportal.hu/en](http://www.aszhirportal.hu/en)) in addition to the conventional SAI website. The portal provides insight into the SAI’s daily work, thus increasing the institutional transparency. The News Portal offers insight into the whole audit process – the planning stage, selection of audit themes, and the following audit phases until the final utilisation of the audit results. In order to keep the communication activities under control, the SAI of Hungary chose to provide journalists with the optimum size news materials, which they can instantly use –compressed press summaries, communication tool-kit prepared on each audit report released. The goal of the activity was to achieve that press materials are publicized in daily newspapers or online news portals without practically being changed. The maximal length of a press summary is limited to 3000 characters with the lead reaching only about 400-500 characters to suit the needs of the media. The main impact of the audit report lays in the defined core message, clear wording and the desired content to be externally publicized¹⁰. In total the News Portal

⁹ Hanitzsch, Thomas. 2011. “Populist Disseminators, Detached Watchdogs, Critical Change Agents and Opportunist Facilitators.” *International Communication Gazette* 73 (6): 94., SAGE.

¹⁰ Horváth B. (2014) Communication as a strategic field innovative techniques in the practice of the State Audit Office of Hungary. *EUROSAI magazine*, 20. Available: http://www.eurosai.org/handle/404?exporturi=/export/sites/eurosai/.content/documents/magazines/Eurosai20_en.pdf

provides information to the public through more than 2,000 articles in four languages, which have been visited by nearly 50,000 users in 2016.

Fluent and collaborative relations with the media

Communication with the media is not only about providing the media with audit reports and their communicative tool-kits. The messages for the media can be both specialised and non-specialised, as well as with the non-formal value which can convert SAIs into a regular source of information of interest for society. The quantity of information that is published on behalf of SAI should not be the aim rather the quality of it and of the interest it could arouse in stakeholders as well as the overall outcome results of such communication. This can only be achieved through a strategic and educative work with the media. As a result of a strategic collaboration it is possible to alter the overall balance of types of journalists dominant in the corresponding country. Multiple SAIs are currently working on developing the strategic collaboration with the media, including the SAI of Netherlands and the SAI of Poland. The SAI of Netherlands has taken up the necessary steps to educate the members of the largest media outlets and news portals about the possible benefits from collaboration with SAI as it can provide them with timely and newsworthy news materials and increase their public worthiness in the eyes of readers. Meanwhile the SAI of Poland has taken up a **specialisation process** – in the form of providing audit reports and summaries addressed to journalists specialising in a given area – thus they manage to raise critical issues effectively reaching addressees and sparking up discussion. In the meantime the SAI of Latvia organises press releases for each audit thus allowing the journalists to acquire detailed answers to their specific questions. Should the complex audit matter be more thoroughly and extensively explained to the journalists – public, the information is more likely to become the basis for a long series of publications ultimately triggering a public debate. The SAI of Poland also finds the perception of media attuning itself to SAIs a misconception. Others have indicated that fluent relations with the media enables contact persons in the media to have a greater knowledge of the subject matter and thus to collaborate with SAI more efficiently, eventually providing a more effective transmission of SAI's message¹¹. Nonetheless, meetings with journalists offer great opportunities to explain the audit in a more detailed manner, while also requiring perfect communication between the spokespersons and the corresponding audit departments. As a result the journalists receiving information specifically profiled do not seek for plain sensations based on the irregularities, but rather they focus on the broader audit findings¹².

It is important to ensure for the journalists that their beneficial closer ties with SAI would bring about certain benefits in the form of quality publishing materials, multi-media and different other media consumables. There are different trends for ensuring these materials both in digital and non-digital form. Lately ever more SAIs are creating a specially designed media space within their official homepage to ensure the journalists with an easy access to all of the necessary media-kit information (press releases, high resolution images, videos, audit related background information, etc.) covering the specific topicality. As of June 2016, 17 out of 50 EUROSAI member organizations have such distinct space within their website.

¹¹ Moya D.(2014:76-77) Innovative and effective communication of the message from supreme audit institution. Available: http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/magazines/Eurosai20_en.pdf#page=77

¹² Kwiatkowski (2014:87) Innovative and effective communication of supreme audit institutions (SAIs) http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/magazines/Eurosai20_en.pdf#page=87

3. PRODUCT CREATION

3.1. THE MESSAGE

The message to be delivered by SAI may be any topic or element related to the scope of SAI, including all activities/works or results of these activities/works (report, research, examination, event etc.), that are carried out within the framework of the policies/strategies/targets/aims/priorities determined on the basis of SAI's legislation and expectations of target groups/stakeholders as well as other matters deemed necessary for explanation.

The content of the message to be delivered by SAI is the decisive element both for **determining the target group/stakeholders** of the message and for **determining the tools/methods** to be used for delivering this message to the relevant stakeholders.

There is a direct link between the content of the message to be delivered by SAI and the target group/stakeholders. The features of each group must be identified beforehand so that the messages for the target group/stakeholders are delivered properly and reach the goal. The features, responsibilities, duties and mandates of the stakeholders of SAI, their level of information on SAI functions, and their expectations on SAI's contribution to their works differ.

Different communication aspects should be taken into account and communication methods altered accordingly to ensure a better understanding of the message when addressing different stakeholders:

- The features of the target group/stakeholders,
- The expectations of the target group/stakeholders,
- The awareness levels of the target group/stakeholders regarding SAI,
- Determining the contribution of SAI to the target group/stakeholders.

When these attributes are identified, the general narrative language suitable for the target group can be formed, ensuring that sufficiently detailed information is given to the target groups for delivering to different focal spots and different environments. The message has to be presented in a correct, persuasive and effective manner. The way messages are delivered will vary according to the message's content and the stakeholder, to whom this message will be delivered to. The same message can be delivered to different stakeholders via different methods and tools because each recipient has different expectations and hopes with respect to the message, which is to be delivered by SAI. *For instance, while the message to be delivered by SAI to the audited entities has a technical and corrective-directive nature, the message which is to be delivered to the members of the Parliament has a rather informative and general nature.* As a result, the same report when presented to the two different stakeholders differs as a communicative tool.

Overall, the message should be as effective as it can be to increase the knowledge of the distinct target group. Once the recipient of information is aware of the perspective of SAI, it is as well more enabled to make fact based decisions (political, civic and civil) on an everyday basis raising the level of public accountability. Thus a well-tailored message increases the knowledge and eventually creates greater impact in the public sphere.

3.2. CREATION OF THE STORY

In order to create a well perceived communication product it is necessary to follow some basic guidelines answering the three main aspects of an audit story, namely – it has to be **reliable**, **convincing** and **result oriented** (see Table 2). The story has to have the qualities which would describe the reliability of the information – based on sound and multi-angled perspectives, thus creating a plural pool of evidence. The supportive evidence has to be perceived in a non-accusing form, thus they ought not to be accompanied with emotion based adjectives, which would create a certain narrative or framed perspective in order to provoke the auditee to follow a path of defensive non-argument based polemic. Most importantly the story has to portray SAIs civic minded and service oriented nature of work.

RELIABLE	CONVINCING	RESULT ORIENTED
<ul style="list-style-type: none"> • Accurate • Objective • Non-accusing/disturbing • Directing and service-oriented • Well explained legal bases • Supported with adequate evidence, sources • Reflecting stakeholders' works and responses on the matter 	<ul style="list-style-type: none"> • Clear and understandable • Logical, well-structured • Well-designed audit framework explanation • Reason for selecting audit area as the priority matter explained • SAI expertise on the audit matter described • Scope of analyses explained 	<ul style="list-style-type: none"> • Narrative language suitable for the target group • Depicts the underlying actual/real situation problems • Takes consideration of the positive aspects • Reader-oriented • The benefit arising from the SAI contribution explained • Prescribes the possible means for solving the situation

Table 2: Qualities of an audit story (SAI of Turkey)

In order for the audit story to be **convincing** it has to follow a certain clear and understandable structure and a certain unified pattern of audit explanation, thus allowing for later comparison of different audit stories. The story has as well to convince readers about the necessity of the audit since the resources of the audit institution are limited and should be used in the most efficient way possible. Along with the audit explanation additionally the expertise of the auditing institution and the contracted specialists is necessary to convince of the capability to evaluate the chosen subject based on the acquired evidence. Further the scope of the analyses is necessary to limit the discussion with the auditees about the aspects, which had not been included in the audit and thus would provide ground for a more constructive discussion.

The final aspect includes the result-oriented attributes, including the proper language chosen for targeting the concerned audience. Should a too professional and technical language be used for the mistargeted audience, it may lack the competence and thus may face communicative barriers to fully acquire the audit story message. In such a scenario the message would have failed to deliver its goals already before creating a stage for discussion. Further the message has to acquire the sympathy of the reader by laying the audit story in a landscape of a real-life situation, which the reader could relate to. Thus the story ought to have an in-depth look into the overall settings of the problem from the perspective of society. An important aspect is to include the positive aspects as well in order not to neglect the struggle of the auditees in their work for increasing the quality of state services. When summarizing the findings SAI should also describe the benefits that the further analyses would offer. Keeping in mind the service-oriented nature of the work of SAI, it should also include the possible solutions for the found flaws.

3.3. PRODUCT WRAPPING

One of the most important decisions when delivering the message is the choice of the adequate means or wrapping of communication product. It should always be kept in mind that the form follows the culture. The consumer of the audit product needs to be satisfied with the form and medium of the audit story. Thus it has to take into account such factors as the age, education, professional expertise and media consumption traditions of the targeted audience. This may as well be the case when trying to persuade members of parliament with different backgrounds. Nonetheless despite the importance of all of these factors, not all of them can be addressed at every given case. The more clear and uniform the audience is the more target-oriented a publication, public speech or any other communication product can be.

The information in the general audit publication with no doubt cannot be adjusted for each of the target groups. Meanwhile, any additional communication products, such as presentations, booklets, infographics, visualizations, video and audio content, can be produced while taking into account details of the addressed public. This method can be based on the same principles as the *PIMS SAI audience domains*, to adjust the communication produce comprehensibility to the largest target group segments. Under such circumstances the presentation materials for addressing e.g. university students and senior citizens council would differ in the way of chosen language and aspects of the media content. The SAI of Latvia, for instance, is producing tailor made presentations regarding the specific audits for the Public Accounts Committee of the Parliament. Parliamentarians have highly appreciated also the initiative of producing [youtube](#) videos on the audit report findings. Nonetheless, one of the most effective means of communication is face-to-face meetings. In order to target the youngest groups, the SAI of Latvia is actively participating in the “Open door” project, which offers both college and university students an opportunity to visit the audit office to raise their awareness about the role and functioning of the SAI.

Nowadays media scape is oversaturated with large variety and type of information. For that reason the human mind responds with a natural self-preservation mechanism – to virtually reduce the amount of information that is consumed. Respectively both the human attention time-span and the awareness level has decreased. While taking into account the new information consumption patterns, SAIs should also focus on **shortening the messages** and **reducing the redundancy** by avoiding secondary information. Some fear that as a result of shortening important aspects may be left behind, meanwhile there is no dilemma when faced with the choice of producing a lengthy product, which only few people would choose to read, or a narrowed down product, which can reach the aimed audiences effectively.

It is ever more common for SAIs to provide the users with easy-to-understand visual materials. The use of infographics and interactive materials and subpages is becoming more common in the public sector. Some SAI choose to use tailor-made visualizations while others - commercial ones, based on such platforms as *infogr.am* and *Piktochart* as in the case of the SAI of Latvia¹³. Some examples include the use of geospatial information¹⁴. The newest communication trend (can be observed for instance in the work of the SAI of United Kingdom¹⁵ and the SAI of Netherlands¹⁶) includes use of e-pdf file format for a more advanced user experience when observing audit related reports and report summaries. In the meantime, for two-way communication purposes during some audits information may be represented in the form of subpages with additional multi-media information submission capability to allow for the citizens to crowd-gather information, which can be further used in the audit evidence collection stage¹⁷.

¹³ Vkontrole (2015) E-Health visualization. NAO of the Republic of Latvia official account. Available: <https://twitter.com/Vkontrole/status/641180210461835264>

¹⁴ Audit Scotland (2016) Visuals. Homepage. Available: <http://www.audit-scotland.gov.uk/reports/visuals>

¹⁵ NAO (2016) Annual Report and Accounts 2015-16 Highlights. Available: <https://www.nao.org.uk/wp-content/uploads/2016/06/NAO-Annual-Report-2015-16-Highlights.pdf>

¹⁶ Algemene Rekenkamer (2016) Rapport bij de Nationale verklaring 2016. Available: <http://www.rekenkamer.nl/dsresource?objectid=24295&type=org>

¹⁷ Algemene Rekenkamer (2015) Check je schoolgebouw. Subpage. Available: <https://checkieschoolgebouw.nl>

4. SELLING THE AUDIT PRODUCT

The dissemination or the delivery of the information produced by SAI is considered one of the most important parts in the process of reaching institutional goals. As noted by the SAI of Hungary this process could well be analysed according to the marketing theories. In this regard the audit institution is the producer and the audiences are its consumers while the media (regular and social) and internet are its markets. In such perspective the effectiveness of audit products are defined by the number of sold units – the market penetration – alias the public awareness of the concerned topic.

The effectiveness of the SAI message can be defined by the following factors:

- Findability – whether citizens and other specific target audiences can easily locate the needed information;
- Comprehensibility – can the person consuming the concerned information easily understand it and relate to his/her experience to change his/her perception;
- Effect – whether the provided information and whether they are presented with suggestions which could serve their needs in some way benefitted the society and the reader of the audit product, will it help the reader make the future decisions and will it affect the further processes?;
- Demand – have the given public communication activities of SAI increased the public demand for specific SAI audit communication products in the assessed period?

The audit product has to hold the four mentioned distinct qualities in order to be fully functional and to help SAI to reach a real impact in changing both the public policy and the public perception of the concerned audit topic and the public governance in general.

4.1. COMMUNICATION CHANNELS

Successful communication can only occur when one not only sets specific objectives and defines focus areas, but also develops communication messages and selects adequate communication channels in a strategical manner. Nowadays the communication officers have multiple means and platforms as well as variety of message enhancing solutions, which differ in their popularity and price range as well as the communication type. Thus the strategically right decision should be made to solve this dilemma.

According to the INTOSAI international standards, SAI has to offer its publics a timely, reliable, clear and relevant public reporting on its status, mandate, strategy, activities, financial management, operations and performance. In addition, it includes the obligation of public reporting on audit findings and conclusions and public access to information about the SAI (Domokos, 2010:2). Thereby SAIs are obliged to share their work results with the stakeholders. In the meantime the concerned SAI has to have the ability to harness the opinion of its stakeholders about the provided material for increasing of its transparency and for quality assurance reasons and further improving of SAIs future products. External relations with stakeholders provide independent sources of information on audit quality and form an objective basis for quality assessment of the audit activity of an SAI (Domokos, 2010:3). Thus SAIs need to establish a two-way communication with its audiences. The overall communication of the SAI with its publics can be one-way, two-way and consistent-way (see Table 3), last of which describes proactive participation. The means of communication practice describe the main purpose of the certain communication practice, thus message enhancers and other tools for creation of discussion can be additionally deployed.

Table 3: Communication channel types (author)

TYPE OF COMMUNICATION	DESCRIPTIVE KEYWORDS	PURPOSE OF COMMUNICATION	EXAMPLE OF SAI's PRACTICE
One-way	Information Transparency	Reflection on outputs and institutional performance	<ul style="list-style-type: none"> • Information covering SAI communication with government institutions and other activities • Information on SAI structure, authorities & staff recruitment procedures • Audit reports and user friendly summaries • Registries of penalized or in other way sanctioned civil servants • Information increasing SAI transparency on financial accounts and procurements related information
Two-way	Consultation Answerability	Planning and feedback on outputs	<ul style="list-style-type: none"> • Feedback mechanisms • Complaint mechanisms • Follow-up on complaint mechanisms • Citizen input for audit investigation
Consistent-way	Accountability	Pro-active collaboration with NGOs, CSOs and oversight agencies etc. to ensure recommendation follow-up	<ul style="list-style-type: none"> • Joint & articulated audits (public meetings) • Participatory appointment processes • Collaboration with other oversight agencies in the follow up of recommendations

Issuing of a press release to the traditional media or having reports available on the website of the institution is not enough; the communication needs to be dynamic, fluent, constant and two-way¹⁸ (Moya, 2014:75). Meanwhile, an effective public relations team is an integral part of auditing process because only with modern and dynamic communication in line with the modern day media requirements it is possible to reach the institutional goals.

Effective digital communication

Some authors believe that despite the vital importance of the communication for promoting effectiveness of SAIs, there are still cultural and technical barriers to overcome¹⁹. It must be acknowledged that the official website is to be considered as one of the main highways of SAI to target the right public while exercising different means to reach its publics.

In the recent years many public sector institutions have been questioning *who are their stakeholders that should be addressed?, what is the message which should be conveyed?* as well as *how to deliver this message with the greatest effectiveness?*²⁰. Communication can be perceived as being **effective** if the message is “adapted” to the each receiver accordingly. The message has to be understandable and useful – according to the interest of the corresponding recipient. Effective communication means that the information is provided in the **right format**, at the **right time**, and with the **right impact**. For an effective communication, creating clear and consistent messages, providing products **tailored to user** needs, simplifying core messages, and presenting complex technical information simply and consistently have key importance. The effectiveness of the communication depends on **planned and managed communication**

¹⁸ Moya D.(2014:75)

¹⁹ Akyel R. (2014) The Role of proactive and Strategic Corporate Communication to improve the effectiveness of SAIs. EUROSAI magazine, 78-79. Available: http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/magazines/Eurosai20_en.pdf

²⁰ (Moya, 2014:75)

as plan should provide a **framework for activities and measures to determine the success** of results in real life²¹. Communication is perceived to be innovative if it is able to adapt to an environment in continual transformation caused by the rapid evolvement of the ICT field and the way how public is responding to them²². There are some key factors to achieve success in communication.

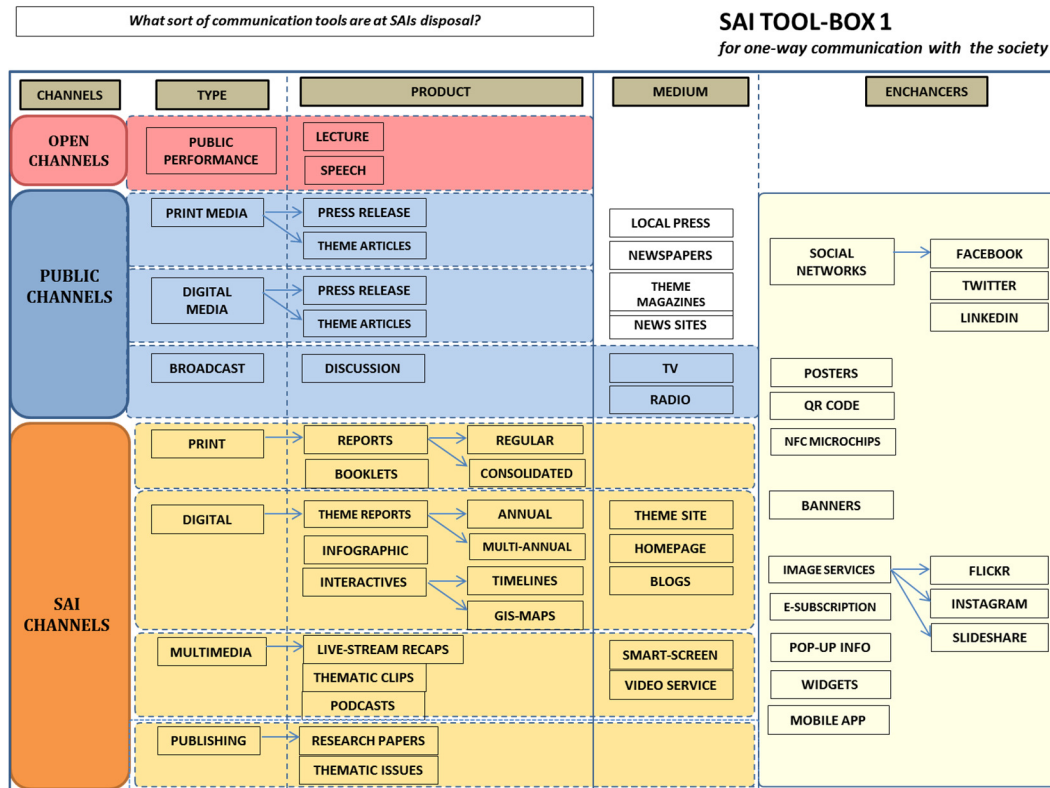


Figure 19: SAI Communication tools for dissemination of information (by author)

SAIs have multiple channels of communication to choose from (see Figure 10) – open or public performance related channels, public channels and dedicated SAI channels. Among the dedicated SAI channels some of the most important are the digital channels which are based on the institutional webpage. As indicated by SAIs, the internet services **are its business card addressed to citizens**. The digital services offer the society permanent access to information updates concerning the activity of SAI and help to reach a large group of recipients. They also make it possible to get an instant feedback. Therefore for timely and effective management of information it is of the utmost importance for SAI to monitor the traffic and other statistics related to the visitors of the articles in its webpage. It is necessary to raise awareness about the actual status quo of the digital communication systems and to create opportunity to exercise solutions in the field of outreach²³.

For a two-way communication and outreach of publics and creation of incentive SAIs may use different means of communication as described in the figure *SAI Communication tools for two-way communication* (see Figure 10). These tools can be separated based on their sole purpose – **creating incentive** for the audiences to react to the provided information by providing needed information; **creating two-way conversation** with the possibility to pursue public discussion to promote the goals of the SAI; **gaining suggestions and feedback** to enhance the quality of audit scope and reaching the broader society expectations.

²¹ Akyel (2014,78)

²² Moya D.(2014:75)

²³ Kwiatkowski (2014:86)

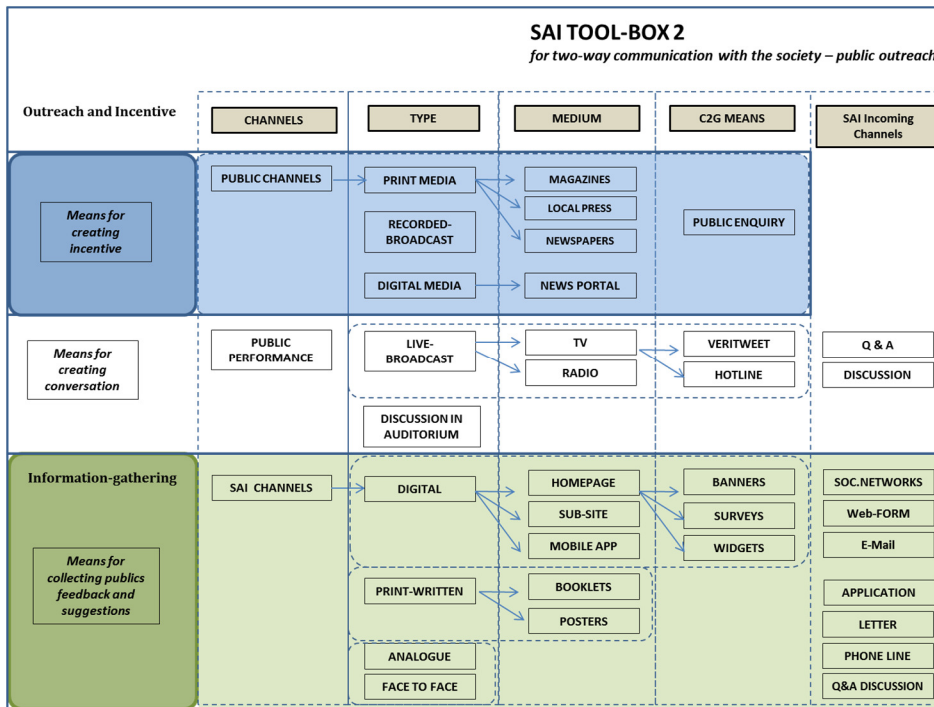


Figure 10: SAI Communication tools for two-way communication (by author)

4.2. DEPLOYMENT OF THE PRODUCT TO THE PUBLICS

The aim of the functioning of SAI is to help to improve the working of the executive power; therefore one should offer stakeholders the relevant audit findings in due time. There are proposals to investigate the possibility to issue **preliminary findings** before the end of the audit. The audit findings (facts) delivered to the Parliament even during an ongoing audit could help avert the problems on-the-go. Thus the audit institution would not be late for the discussions which are already taking place during the time of the audit. At the same time SAI can function as an institution which facilitates the good practices – a networking agent which would share and direct institutions with any information related to any possible solutions noted in the peer organizations or doing the audits – auditees should be encouraged to overcome difficulties by learning from each other.

While the political balance changes, SAIs are in the unique position to explain to the executive and the public what has happened in the audited field previously. This helps holding executive power accountable for the situations that have happened under the previous governments and that ought to be taken into account in the future. In such cases the **sub-pages** can deliver a great overview of processes that have happened before. There are topics which last for 2-3 years, which are best viewed with the help of a separate homepage in a timescale time-line view as in the example of the SAI of Netherlands²⁴. Such a tool can greatly improve the overall availability of qualitative information covering the political processes and/or public accrument of interest to the society, politicians and media. This ensures that the position of SAI and other involved parties can be clearly traced throughout the distinct time period.

²⁴ Algemene Rekenkamer (2016) Vervanging F-16. Homepage. Available: <http://vervanging-f16.rekenkamer.nl>

5. AFTER-CARE

Monitoring the effectiveness of the work of SAI is only possible if a suitable impact assessment system is in place. The After-care process also known as the impact assessment system is an important stage of every project which is aimed at improving the overall performance of future activities. It includes multi-stage assessments for reaching feedback from many different angles for better analyses process and evaluation of the strong and the weak sides of the communication project as well as to provide with an insight how things could be done differently to achieve the envisioned institutional goals. The further after-care work can be further split into five different assessment stages: *out-reach success assessment*, *message comprehensibility assessment*, *impact of audit activities assessment*, *feedback retrieval* and *communication effectiveness audit*. The assessment methods can vary and differ depending on the corresponding situation, however the assessment should be pursued in a consistent manner in order to ease the process of further monitoring and statistical comparison. The assessment phase is best implemented with the help of a detailed **impact assessment manual**, which covers general principles and the process to be followed when carrying out assessment as it is in the case of the SAI of Netherlands assessment practice. The end of the assessment process involves a detailed report, whose structure is laid out in the manual. Additionally, each of the reports are supplemented by a tool representing the number of unique visitors of the specific report page thus publicly sharing the statistics²⁵.

5.1. ASSESSMENT OF THE OUT-REACH

The assessment of out-reach is aimed at one of the most evident parts of every public affairs effectiveness assessment – the ability of the institution to target its audiences and the general population with the prepared information. This assessment includes the overall internal measures indicating the number of hits scored on SAI website concerning the topicality as well as the general statistical data from media monitoring. For every audit communication project eventually diverse statistical data can be collected including the statistics on the public outreach on different social networks and other virtual spaces. The quarter-year, half-year or yearly reports can include the number of reports which are most requested. Among the statistical data further detailed information on the use of the tailor-made communication products for the specific target groups can also be collected and used for further analysis.

5.2. ASSESSMENT OF THE MESSAGE COMPREHENSIBILITY

The message comprehensibility assessment in comparison with the outreach assessment is virtually the communication quality assessment indicator, rather than a quantitative indicator. The comprehensibility is the second most important factor since even if SAI audience receives the information, it carries little added value if the information consumer does not understand the message, or understands it only partly. This assessment can be done by allocating information, which indicates of the possible misconception of the audit message and evidence of certain problems in the chosen communication – the wording, lack of context or further educative means aimed at the message receiver parties. It is the passive assessment stage during which the information is amassed via the media and social media.

²⁵ González, B., López, A., García R., (2008) How do Supreme Audit Institutions measure the impact of their work? Pp.508-509 Available: [https://digitalis-dsp.uc.pt/jspui/bitstream/10316.2/32146/1/Implementing%20Reforms%20in%20Public%20Sector%20Accounting%20\(2008\)%20Gonzalez,%20Lopez,%20Garcia.pdf?n=pt-pt](https://digitalis-dsp.uc.pt/jspui/bitstream/10316.2/32146/1/Implementing%20Reforms%20in%20Public%20Sector%20Accounting%20(2008)%20Gonzalez,%20Lopez,%20Garcia.pdf?n=pt-pt)

5.3. AUDIT ACTIVITIES IMPACT ASSESSMENT

The audit activities impact assessment is the fundamental part of the external assessment, which describes the overall success of the certain communication tools to promote the audit message in such a way to achieve the greater impact of the audit case. After the message has been received and fully understood by the target audiences follows the critical question – whether the quality of the message has been of such a level that the receivers had been in a no-way-out-but-to-act situation. The audit message has to be so effective that it would be irrational for the receiver of the message to pay no attention to or neglect its content. The assessment constitutes of a monitoring of the audit follow-up success rate and the assessment overall message perception and topic upheaval in the media.

It is a clear prerequisite of every SAI to attempt answering questions such as “What happens to the recommendations and whether the promises made by executive over the content of reports have been published? Does SAIs advice help?” The impact assessment along different indicators also includes the tabled parliamentary questions on the audit report since this number indicates the extent to which the members of the Parliament notice the output of the audit institution²⁶.

5.4. RETRIEVING FEEDBACK FROM THE PUBLICS

After pursuing the previous stages of communication project activity assessment it is important to gain feedback from the receivers of the information about their perspective of the usefulness of the information. The assessment phase includes questioning, surveying, interviewing to retrieve indicating the quality of the certain communication products on behalf of the message receivers. This is the most important stage in the after-care process for evaluation of the success of the form of communication within the particular project. This may not only aim at evaluation the overall usefulness of the information but also questions the actual role of SAI in the communication with the targeted groups of information receivers and reveals their expectations. This is a fundamentally important stage for future development of communication strategy and improves the overall public perception of the institution in the questioned groups due to the consultative and inclusive nature of such activity.

5.5. COMMUNICATION EFFECTIVENESS AUDIT - VFM

The final stage of the assessment procedure includes the audit of communication effectiveness of SAI itself. This may also be related to as the value for money assessment of communication means. After retrieving the necessary information on the overall out-reach, impact and other variables concerning the communication activities, it is possible for SAI to estimate the overall costs of the chosen communication methods. This would be only partially appropriate to conclude the stage with an assessment of communication costs vs target groups reached. Instead, the assessment should include the comparison of the costs incurred while pursuing the main audit work and the ones deriving as a result of the communication work. These two variables can further be compared with the overall results of the audit impact assessment.

²⁶ González, B., López, A., García R., (2008) How do Supreme Audit Institutions measure the impact of their work?

6. THE INFINITE PROCESS OF LEARNING

Communication should be viewed as an infinite process which is never ending still agile with a changing nature. To a large extent communication is the one most important part of the functioning of SAI. Without proper communication on behalf of SAI its whole work despite its top-tier quality can be easily undermined and deemed unneeded. This is the most important reason why SAIs should invest into the field of communication more deeply. The following topics give an insight into the existent novelty communication solutions.

6.1. AUDIT REPORTING PROCESS EVALUATION - THE LESSONS?

The strategic planning is a decisive element for developing a proper communication strategy of every SAI. It is very important to analyse the communication process in perspective of further strategic institutional goals. The delivering the message communication strategy should not only complement the particular audit goals, but as well the general efforts of the institution. The communication strategy should be based on the general understanding about the role of communication in the overall strategy. Thus it should answer the questions prescribed in the steps of the *SAI strategic decision making pyramid* (see Figure 11) including the levels of *inputs, activities, outputs, outcomes* and *impacts*. Eventually, the delivery of the message has to complement the efforts to reach the arch-reaching goal answering the question of *What is the SAI's ultimate goal?*

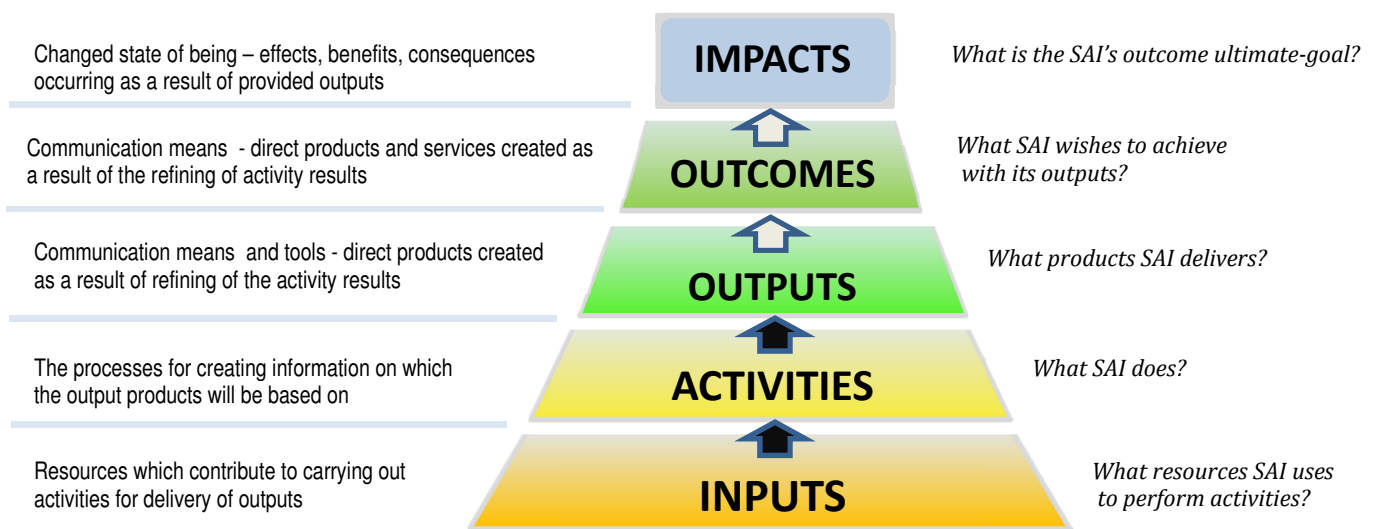


Figure 11: SAI strategic decision making pyramid (author, based on GSA²⁷)

Portraying the strategic purpose of SAI functioning visually both for informing on the topics of strategic importance as well the audit process, can greatly increase the common understanding of the public on the functioning of the institution. This can also be used for internal communication purposes, since the more clear the message is the more aware will every SAI employee be about the the end-results of their contribution on an institutional level.

²⁷ GSA(2016) Government of South Africa.Issues. Outcomes Approach. Retrieved: 10.06.2016. Available: <http://www.gov.za/issues/outcomes-approach>

6.2. SUGGESTIONS FOR IMPROVING THE DELIVERY OF MESSAGE

For summary purpose the following suggestions are provided, which ought to be addressed when evaluating the overall communication process of a distinct SAI:

- 1) SAIs should respond to the **key issues** affecting society;
- 2) SAIs should **evaluate** changing and emerging **risks in the audit environment** and respond to these;
- 3) SAIs should be **aware of the expectations of stakeholders** and respond to these;
- 4) SAIs should ensure that emerging **communication risks** are mitigated;
- 5) Communication of SAIs should **contribute to stakeholders' awareness** of the need for **transparency** and **accountability** in the public sector and the overall **understanding of SAI's role and functions**;
- 6) SAIs should **engage with stakeholders**, recognising their different roles, and considering their views;
- 7) SAIs should periodically **survey stakeholders** on their opinion of the SAI's **communication effectiveness** and **involve them** and other experts in the process for improving the quality of communication products;
- 8) SAIs should periodically assess **stakeholders beliefs of whether** SAIs are effective and contribute to improvements in the public sector;
- 9) SAIs must be trustworthy. Their credibility depends on being seen as independent, competent and publicly accountable for their operations. In order to make this possible, SAIs need to **lead by example**.

Results of analysis of EUROSAI member SAIs websites

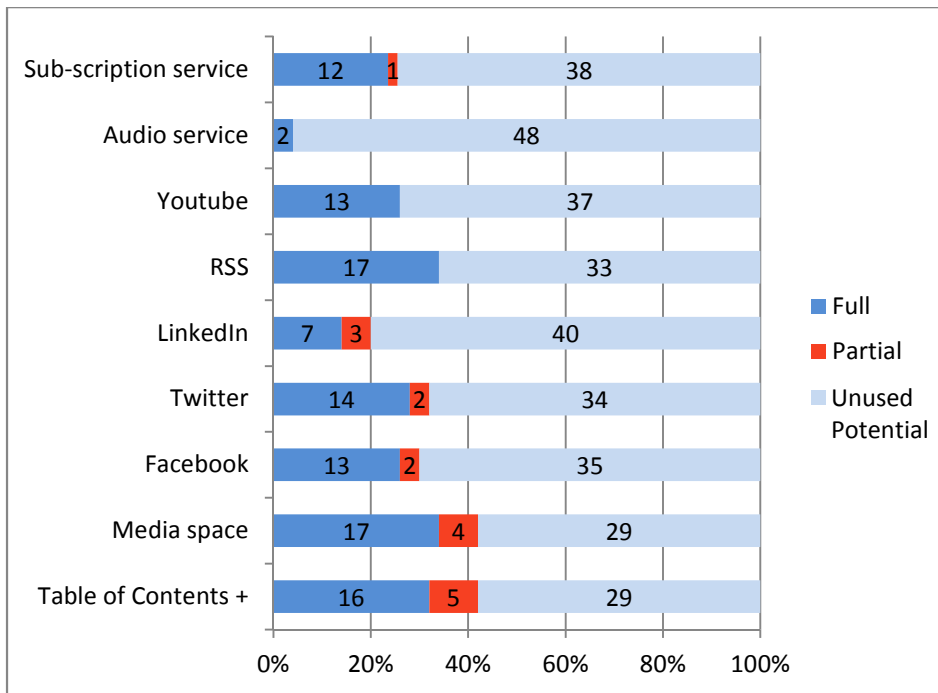


Figure 12: Channels used by EUROSAI members for effective delivery of the message (author)

The analysis of the current practice of the use of digital solutions by 50 EUROSAI SAIs (Figure 12) indicates that SAIs are on their path to enter into the new media age:

- Most popular social networks among SAIs are *LinkedIn* - mostly used for recruiting purposes, *Twitter* - as a tool for dissemination of messages and gathering responses, Facebook – for the creation of the institution’s narrative in which mere 35% of the EUROSAI members are present;
- Specific media space for publication of content for journalists has been introduced in 42% of cases;
- The effective delivery of message also includes the use of user-friendly audit report files (.pdf files with hyperlink-enabled table of contents) which occur in 42% of cases.

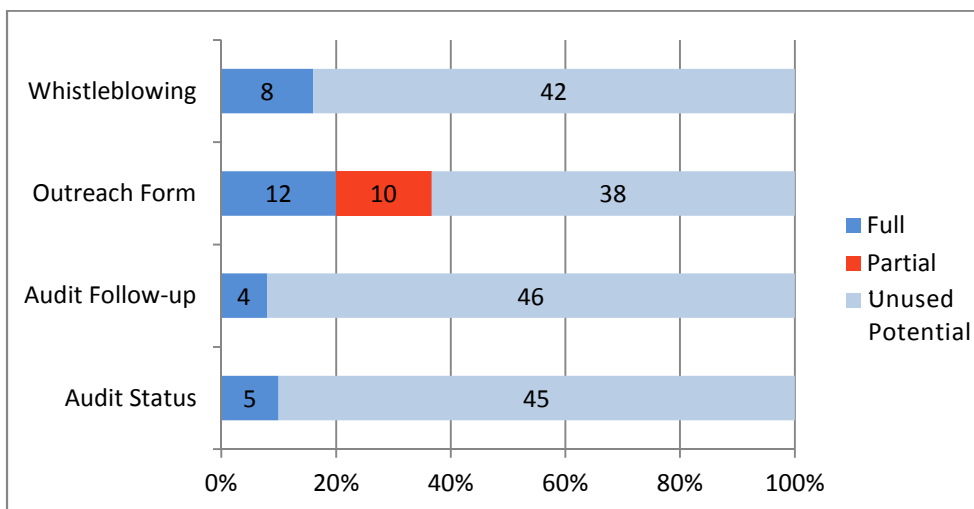


Figure 13: Web tools used by EUROSAI members for interaction with the society (author)

ABOUT THE PROJECT 'DELIVERING THE MESSAGE'

Task 28 of Operational Plan of EUROSAI Goal Team 1 aims at “Developing possible activities to ensure that all EUROSAI members have access to new methods and techniques that may help them in ‘delivering the message’”.

In the IX EUROSAI Congress conclusions were drawn related to „Delivering the message” in which it was:

CONSIDERED that:

- *the added value of the work of SAIs depends for a considerable part, but not exclusively, on how the message is delivered, perceived and acted upon;*
- *the message can take different forms and be communicated in different ways and at different moments;*
- *SAIs are increasingly interacting, in different ways, with their stakeholders, from citizen to government;*
- *new visualization techniques are becoming commonplace;*
- *there has been enormous growth in the use of social and digital media.*

CONCLUDED that a joint undertaking could help SAIs progress in terms of innovative and effective communication of their message.

RECOMMENDED EUROSAI facilitate activities to develop the capacity of SAIs to ‘deliver the message’ in an effective way.”

Under the operational plan:

- The SAI of Turkey dealt with the issue **What does ‘delivering the message’ mean?**
- The SAI of Hungary delivered research into **Whom SAI messages should be delivered to?**
- The SAI of Latvia was responsible for finding **How to deliver the message to the concerned publics?**