Results of the first questionnaire

12.04.2018
Overview

Eight EUROSAI member SAIs have joined the Project Group (PG) on „Social utilisation and transparency of public financial audits” (Albania, Croatia, Finland, Hungary, Ireland, Romania, Switzerland and Latvia - as an observer). The aim of the SAIs is to reach the highest possible level of social utilisation of their audit work, share their relevant good practices, as well as to improve their possibilities and practices in this field. In order to achieve this goal, they consider ISSAI 20 on the “principles of transparency and accountability” and ISSAI 12 on “the value and benefits of supreme audit institutions – making a difference to the lives of citizens” as guiding principles.

Through its efficient operation the project group aims to be an initiator regarding social utilisation. Moreover, with the involvement of the SAIs of several countries, by means of a methodology developed in an international environment, it aims to be able to measure social utilisation more accurately and successfully. Last but not least, the adaptation of this methodology may contribute to strengthening the social utilisation of SAIs' work and the more accurate measurement of their activity as well.

The main and most important goal of the Project Group is to make a guidebook at the end of the one year period (first quarter of 2019). This guidebook will contain practical examples on the topics of ISSAI 12 and ISSAI 20. Our plan is to gather as much practical and specific information as we can on good examples and methodologies of SAIs, on innovative ideas to create and publish information, and on prominent technological solutions to make our guidebook a truly usable and unique tool that can be used later by the whole EUROSAI community.

To achieve this goal, members of the PG are to set the foundations of this guidebook together - what are of common interests that the group seeks answers for, what and how should information be included, and of course the group is interested in the methodological ideas to measure the utilisation at the different stakeholder levels and the impact of SAIs on the society.
Goals

1. Creation of a practical guidebook on the implementation of ISSAI 12 and ISSAI 20
2. Identification of initiatives to measure SAIs' performance in relation to social utilisation
3. Identification of performance indicators in relation with social utilisation in order to use them at a later stage

Questions and the summary of the first questionnaire

1. The definition of social utilisation according to the project group:

ISSAI 12 states a clear definition on social utilisation. On the basis of ISSAI 12 SAIs can have an impact on society and deliver value and benefits that improve the life of citizens by strengthening the accountability, transparency and integrity of government and public sector entities, by demonstrating relevance to citizens, Parliaments and other stakeholders and by being a model organization through leading by example.

SAIs in the PG also strive to maximise their relevance and create added-value by becoming independent and credible sources of information, by involving their stakeholders as much as possible, by contributing to good governance through their activities and by strengthening integrity culture. Further on that, SAIs can also have an impact by ascertaining whether actions of the audited entities are lawful, correct, economical and efficient, as well as provide recommendations for the rectification of discovered deficiencies. Through these actions SAIs are able to obtain and retain the trust of citizens as well as to ensure the well-functioning of democracy.
2. The concept of social utilisation covers relations of the SAI with relevant stakeholders such as:

- Audited entities
- Executive
- Media
- Professional organisations
- Special interest groups
- Other(s)
- Legislature
- Citizens
- Academic community
- NGOs
- Business organisations

According to group members, the **most relevant stakeholder** for SAIs regarding their social utilisation is the **Legislature**. **Citizens** follow as the second most relevant stakeholders, thus leaving the **audited entities** to the third place. The **media** follows as the fourth and the Executive (government) is the fifth most relevant. The academic community, professional organisations and special interest groups are still very relevant for most of the SAIs. Business organisations are still relevant, other stakeholders, such as known opinion makers and columnists are less relevant for SAIs.

**Conclusion**

The above mentioned details clearly show that the overwhelming majority of the SAIs taking part in the project group specified the same group of stakeholders as the most relevant. Further elaboration must be provided to identify utilisation measurement possibilities that can be assigned to groups of stakeholders. The already (possible) existing utilisation measurement systems should be studied as well, **if there are internal** (at organisational regulatory level) or **external** (task assigned by a higher authority) **quantitative or qualitative utilisation goals assigned to each stakeholder** and **if there are any benchmarks or indicators assigned to these utilisation goals**. Further research must be done to identify and collect good examples on this topic within the project group.
3. The concept of social utilisation covers/should cover the following activities of the SAI

<table>
<thead>
<tr>
<th>Activity</th>
<th>Yes (%)</th>
<th>No (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Considering key issues affecting the selection of audit topics</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>Gathering information about relevant matters in domestic and international forums</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Communication with relevant stakeholders about the role and responsibilities of the SAI (publication of news on its website, answering questions from stakeholders, etc.)</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>Audit reports containing information about the audit in a simple and clear manner</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Communication with relevant stakeholders about the results of the SAI’s audit activities (publication of news on its website, answering questions from stakeholders, etc.)</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Communication with relevant stakeholders about the results of the SAI’s advisory activities (studies, analyses, summary publications, etc.)</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Follow-up audits evaluating the implementation of audit recommendations</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Interaction with the media</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>Communication with international partners (sharing and collecting information)</td>
<td>4</td>
<td>4</td>
</tr>
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</table>

The concept of social utilisation has a broad interpretation according to the group members. Every member of the PG believes that it should incorporate the following activities of the SAI: **audit reports in a simple and clear manner, communication with relevant stakeholders about audit results, selection of audit topics that represent a key issue in the society**. Most of the members agree that the SAI should communicate with its international partners and gather information from them, and also to communicate with relevant stakeholders about its role and responsibilities, that it should be in contact with the media, that follow-up audits should be done to to evaluate the implementation of the SAI’s recommendations. Less SAI’s mentioned information gathering, communication about the SAI’s advisory activities and to actively participate in the country’s opinion making and knowledge sharing.
The question identifies potential levels of utilisation. SAIs chose that either they agree with a utilisation level or they consider it to be specially important, or if the SAI’s strategic goal system already includes the activity. Most of the SAIs’ strategic goal system already include utilisation activities on the level of the audited entity. All forms of impacts generated by the SAI’s activity is considered specially emphasized amongst SAIs while communication effectiveness is an important and strategic level of utilisation that is mostly measured amongst SAIs. Other utilisation levels, such as scientific conferences, participation in the country’s public opinion forming through editorials, articles, interviews, essays, etc.
5. Expected/targeted achievements as results of the SAI’s activity for the benefit of social utilisation

<table>
<thead>
<tr>
<th>Achievements</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in legislation</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>Stakeholders' up-to-date knowledge of the SAI</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Stakeholders' up-to-date knowledge about the results of the SAI</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Change in auditees' attitude</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Change in other stakeholders' attitude</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>Results of the SAI's work communicated by parties other than the SAI (e.g. media sources, stakeholders)</td>
<td>1</td>
<td>7</td>
</tr>
<tr>
<td>Other active participation of academic world and interested NGOs in SAI activities</td>
<td>0</td>
<td>8</td>
</tr>
</tbody>
</table>

The **most important expected or targeted achievements** of SAIs’ activity connected to social utilisation are: **changes in legislation and up-to-date stakeholder knowledge about the results of the SAI**. All of the SAIs named the formers as very important results. This was followed by stakeholder’s up-to-date knowledge about the activity of the SAI. Most SAIs stated that other parties’ communication of the SAI’s work are taken as an important feedback. Change in auditees’ and other stakeholders’ attitude are less relevant result according to SAIs. As an addendum, active participation of the academic community or/and NGOs can also be a targeted achievement of the SAI’s activity.
6. Collection of good practices in order to share them among PG members

Collection of good practices is a key task for the project group, according to its members. This also includes innovative ideas and practical examples of social utilisation and communication technologies within the field of social utilisation. This enables the group members to implement these practices into their daily operations and to share their knowledge in the adaptation of new technologies.

7. Identifying performance indicators in relation with social utilisation in order to use them at a later stage

Members of the project group would like to broaden their scope regarding performance indicators. The aim is not only to get to know international good practices and use them internally to develop/improve their performance measurement system on utilisation, but also to share the gained knowledge as an intellectual product of the project group.
8. Identifying international initiatives to measure SAIs' performance and the possibilities for adapting them in SAIs' daily operation

Most of the members would like to broaden their scope in the relation of identifying international initiatives. A desirable result would be a customisable performance measurement system with many variable elements to suit the needs of any SAI.

9. Does your SAI have any thought-provoking material or practical experience within this field which you like to share with the group for later use?

Twenty-five percent of the project members said that they have materials and/or practical experience that they are willing to share with the whole group. The majority of the PG has no experience within the field, which also tells a lot about the importance of further cooperation within the field of social utilisation of SAIs.
10. Creation of an informal, closed Facebook group to share ideas, good practices

The idea to create an informal Facebook group for the project group where members could have shared good practices, opinions and know-how was not supported by all SAIs. The SAI of Hungary is of the opinion that the creation of the group could only have made communication easier if all the members consent, so we leave this idea for now.

11. Other procedural issues, idea about the Project Group

- Sharing experiences of how our SAIs work with the media, NGOs and other interest groups that influence the making of the country's public opinion
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