1. Introduction

EUROSAI has published an annual EUROSAI Magazine since 1991, containing contributions by members of the Organisation on their experiences and their ideas concerning the auditing of public resources and expenditure. It also reports on the most important activities by the Organisation and its members. Therefore, the magazine is dedicated to the advancement of public auditing procedures and techniques as well as to providing information on EUROSAI activities. The Magazine is published by the EUROSAI Secretariat (the SAI of Spain) which coordinates its edition based on members’ articles and contribution. The Magazine is available on the EUROSAI website (Please, find it at http://www.eurosai.org/en/magazine/) in the 5 official languages in pdf/viewer format. Hard copies of the English version of the Magazine are also distributed to members by demand.

Since its first issue, the magazine has gone through numerous modifications and changes. However, to meet today’s requirements and expectations, the process of its development needs to be continued. One of the outcomes of Strategic Goal number 4, as foreseen in the EUROSAI Strategic Plan 2011-2017, is the review and enhancement of the EUROSAI Magazine. For this purpose, Goal Team 4, GT4 (under the leadership of the Task Group of Communication1) launched a survey in order to collect opinions and views of EUROSAI members on the magazine and gather suggestions and proposals on its improvement and further developments.

2. Recommendations

Taking into account the results of the survey which was responded by 36 EUROSAI members, and the discussions held by the Task Group on Communication, GT4 recommends to the Governing Board members gathered at its 44th meeting in Luxemburg, on the 13-14 June 2016 the actions described below.

Some of the recommendations have already been implemented, or are already being developed by the editor of the Magazine, the EUROSAI Secretariat. These recommendations have been indicated with a √.

1 SAI of the Netherlands, Hungary, Poland, the Czech Republic, and Spain (as EUROSAI Secretariat).
2.1 **Recommended actions for the improvement of the EUROSAI Magazine**

- Set-up an Editorial Board to share responsibilities with the Secretariat when dealing with the EUROSAI Magazine. The composition and functions of the Editorial Board will be defined in a memo for GT4 discussion and approval. The Board could reflect, among other issues, upon the length and frequency of the Magazine since some members disagree with the current ones.

- Regarding the sections of the Magazine, the idea is to either avoid or reduce information which is already available through other sources, focusing on contributions which give added value to readers. That could be accomplished, among other measures, by:
  - Including more specialized studies on central themes (summary and links); adding synopses of other articles or studies (not related to the central theme) with interest for our community; selecting more inspiring reports and studies (articles on ‘exotic’ topics, case studies, or best practices);
  - Reinforcing the content of the ISSAI spotlight;
  - Incorporating more EUROSAI’s outputs of general interest and news about EU governance/regulations impacting external public control;
  - Including more interviews of relevant officials or people; √
  - Summarizing information on GT/WG/TF
  - Putting highlights on the first pages;
  - Deleting the addresses of members since they are available on the EUROSAI webpage; √

- Refresh the layout and design of the magazine to make it visually more attractive, seeking for professional advice if appropriate; √

- Inform EUROSAI members on how to use visuals in their articles, when asking for contributions.

- Explore the possibility of creating a totally online version of the Magazine, with a searchable database √
## 2.2. Recommended actions for the promotion of the EUROSAI Magazine

- Design and implement a communication campaign informing on the EUROSAI Magazine and news section among members, explaining the different purposes and functionalities.

- Promote the Magazine during EUROSAI and INTOSAI events; √

- Encourage members to a wider dissemination of the Magazine within their SAI, sharing with international units those good practices identified on how to promote the Magazine within their SAI. TG Communication/EUROSAI Secretariat could take the lead;

- Distribute the Magazine among a broader public, the entire European public and private sector audit community and public sector governance stakeholders, including the academic community dealing with these issues;

- Simplify the access to the electronic Magazine, creating a banner on the home page of the EUROSAI webpage, linked to the Magazine Section; √

- Encourage members to put the same banner on their intranets, website, newsletters, et cetera.

- Launching of every issue of the Magazine together with a small summary of the most significant articles.

- Regular news on the EUROSAI website when launching a new issue of the Magazine. √

- Reinforce the message to members on the current functionalities of the pdf/viewer of the EUROSAI Magazine (where hyperlinked control icons are already available).

### 3. Survey on the Magazine

Lime Service was used to carry out the survey. Lime Service is a survey service-platform to prepare, run and evaluate on-line surveys. Out of the 50 invitations sent to EUROSAI members to participate in the survey, we received 36 completed responses.

The survey consists of 27 questions and has been divided in three parts:

A. Circulation, dissemination and use of the EUROSAI Magazine

B. Assessment of satisfaction with the EUROSAI Magazine content

C. Further suggestions to improve the Magazine
3.1. Executive summary

Satisfaction of the respondents with the Magazine, as a whole, is very high – 78% of them are either satisfied or very satisfied. 2 members expressed dissatisfaction; one of them because he would prefer an online version with searchable database and the other one because he is of the opinion that most of the information in the Magazine is available in other sources. The Magazine is also well-known by EUROSAI Members, since only 1 member is not familiar with the Magazine.

In general, the different sections of the Magazine are considered both relevant and satisfactory by most of respondents except for the addresses of the members. “ISSAI spotlight” section is considered the most valuable section by respondents and “Reports and studies” (on the central theme) is more relevant than satisfactory, which could lead us to identify a need of improving the level of quality and interest of these reports. On the other hand no outstanding information is considered to be lacking in the EUROSA Magazine.

As for the issue of focusing the annual issue of the Magazine on a central theme, the general feeling is to approach it in a flexible way that could vary every year or having a flexible central theme which allows for additional reports and studies not focused on the theme. Current length and periodicity of the Magazine is appreciated by the majority of respondents although some respondents find it too long and others are not satisfied with the periodicity, as they would like to have it published more often.

Generally, the magazine is perceived as an important tool of communication. Most members share the opinion that the magazine is informative, interesting, easy to read, easy to find on the web and useful. Actually, most of respondents identified the feature of “being informative” as the most recurrent strong point of the Magazine. At the same time, there is room for improvement regarding aspects such as promotion, visually attractiveness, design and information on the available tools for searching for information of interest.

Around half of respondents still wishes to receive hardcopies of the Magazine. They share hard copies mainly with the SAI library, the Head of the SAI, and the International Unit. Most respondents distribute within their SAIs an electronic link to the EUROSAI Magazine, but still 8 members don’t do that. E-mail, SAI intranet page, the SAI webpage or the newsletter of the SAI are regular tools for dissemination used by members. Moreover, there is still room for enlarging the distribution within the SAIs to reach a wider population, since only less than half of respondents target all the SAI staff. In addition, some respondents shared several good practices when disseminating the content of the Magazine internally, for ensuring that the articles and information are targeted to the right audience within their SAIS. Finally, the Magazine is used as a source of information primarily on EUROSAI activities, also on external control issues and lastly on EU activities related to SAIs. A number of proposals for the improvement of the Magazine were made. A summary of all suggestions is available in item number 4.
3.2. Main results and conclusions by parts A, B and C of the survey

3.2.1. Part A Circulation, dissemination and use of the EuroSAI Magazine

- The ratio between members wishing to receive hard copies and members that have no need for hard copies is fifty-fifty. Most members like to receive a small number of hard copies (1-6 copies), excepting 2 members that wish to receive a large number of copies (respectively 30 and 77 copies). Hard copies are mostly distributed to the SAI library (69% of respondents), the Head of the SAI (58%), International Department (53%), the SAI top management (36%). Only 19% of respondents spread hard copies among the audit departments. One member makes a risk assessment to decide on this and another one shares some copies with external libraries.

- Although most SAIs (78% of respondents) distributes the electronic version of the Magazine within their Institutions, there are still 22% of them (8 members) which don’t do that. Those which disseminate the link to the EuroSAI Magazine section of the EuroSAI webpage, they do it in several ways such as via e-mail (44%), posting it on the SAI intranet page (33%), the SAI webpage (14%), or the newsletter of the SAI (6%). The targets groups reached are the following: all SAI staff (47%), International Units (33%), SAI top management (25%), audit departments (22%) and Heads of SAIs (19%).

- There are few SAIs (7 respondents) that have reliable data on the number of people reading the Magazine. 3 members estimated in 6-10 people, 1 member in 11-15 people and 3 members in more than 15 people.

- When it comes to the use of the EuroSAI Magazine, respondents selected several purposes. Most respondents (92%) use the Magazine to be informed on EuroSAI activities, 61% of them also use it to be informed on external control issues, 50% to be updated on EU activities related to SAIs and 47% to enhance the visibility of their SAIs. Other purposes mentioned were to enhance the visibility of the work done by the SAI within EuroSAI structure or to learn about experiences and best practices of other SAIs.

- Finally, 31% of respondents shared that a unit within their SAI make an analysis of the Magazine’s content to inform others on relevant articles or issues while 69% of respondents don’t do that. In those SAIs which make that analysis prior to distribute the magazine, that scrutiny is mostly made by International Units which convey its results in different ways; the analysis is posted on the SAI’s intranet together with the link to the magazine; that unit informs relevant internal parties on its analysis; if the unit consider an article interesting to any department, they forward it with a proposal of its translation. Another example given is that the Language Service summarizes articles of particular interest and forwards them to the responsible audit units.
3.2.2. Part B Assessment of Satisfaction with the EUROSAI Magazine Content

- **Respondents express their general satisfaction with the EUROSAI Magazine.** 78% of respondents are either satisfied (61%) or very satisfied (17%). 17% of them are neutral and 6% are unsatisfied. The 2 members who are unsatisfied claimed that most of the information in the Magazine is also available in other sources and that they would prefer to have an online version, with a searchable database. In addition, one respondent who was satisfied added as a comment to his answer that they would like the Magazine to be more visually attractive and with more catching text.

- **The Magazine is well-known by EUROSAI Members** - 86% of respondents confirm their familiarity with it. 20 members are familiar and 11 very familiar with the Magazine. Somewhat familiar was ticked by 4 respondents, and only 1 respondent communicated his unfamiliarity with it. In addition, 92% of respondents declare that they usually find the information they expect and, what is more important, they consider that no relevant information is missing.

- **Members are generally positive about the different sections of the Magazine.** All the sections are in general relevant for the respondents since they were ranked as very relevant and relevant (66%-75% of respondents) except for the section on the addresses of the members (47% of respondents). In fact, 13 respondents considered this section as irrelevant since those addresses are easily found on the website. The ISSAI spotlight is the most relevant for our respondents and so is their satisfaction (75% of respondents ranked it as 1 or 2 -being 1 very satisfied- both in terms of satisfaction and relevance). The respondents find all sections more satisfactory than relevant but there is one section which is seen more relevant than satisfactory and that is “Reports and studies (on the central theme of the issue)”. That section has been graded as 1 or 2 in terms of relevance by 68% of respondents while the level of satisfaction was lower (1 or 2 for 64% of respondents). Although these rates are similar, they seem to indicate that the section is relevant but the content (the studies and reports published) is not equally good for the respondents.

- **24 Members (67% of respondents) find the Magazine’s length perfect,** while 12 members indicate the Magazine has too many pages.

- **25 Members (69% of respondents) find the annual periodicity of the Magazine satisfactory** while 11 members indicate they are not satisfied with the periodicity and would like to have it published more often. Most respondents that prefer an alternative length indicate that twice a year would be a good frequency (5 respondents), other members go up to 4-6 or even 4-12 times a year.

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2 For those which prefer the Magazine being as a newsletter or with frequency of a newsletter (4-6-12 times a year) we would like to remind them that the printed and pdf newsletter was substituted by the news section (which allows for subscription by topics).
• In general, the “flexible approach” is preferred when it comes to central theme of the Magazine’s issues. In fact, 36% of respondents think that no fixed approach for the central theme is needed and it could vary every year. 33% of respondents prefer to have a flexible central theme for the section on reports and studies (articles to be published in this section should focus on the central theme, but additional articles could be published also). 14% of respondents showed no preference in this regard and only 8% are in favour of a “unique” theme for reports and studies. In addition, topics included in the magazine are not considered either redundant or repetitive.

• The Magazine is well considered (ranked over 80%) regarding the following attributes:
  o Informative (58% “rather yes” and 39% “very much”)
  o Interesting (67% “rather yes” and 22% “very much”)
  o Easy to read (61% “rather yes” and 28% “very much”)
  o Easy to find on the web (31% “rather yes” and 56% “very much”)
  o Usefulness (53% “rather yes” and 28% “very much”)

However, some members expressed a different opinion regarding some positively ranked attributes such as:
  o Easy to find on the web (6% “not at all” and 6% “rather not”)
  o Easy to read (8% “rather not”)
  o Interesting (6% “rather not”)

The opinion about some other aspects is polarized being the adverse opinion, highlighted below, an indication of room for improvement. Those attributes which can be enhanced are the following:
  o Adequately promoted (3% “not at all” and 22% “rather not”)
  o Visually attractive (3% “not at all” and 17% “rather not”) Easy to find information of interest (11% “rather not”)
  o Logically designed (3% “not at all” and 3% “rather not”)

• The most recurrent strong point of the Magazine is the fact that it is considered to be informative and allows for knowledge sharing. In addition it gives a good overview of EUROSAI essentials in just one spot.

• Considering the weak points of the Magazine, 11 members identified the followings; visual attractiveness (3 respondents), format (newsletter and online version), periodicity (not frequent enough) and the length -too long, unclear audience focus- (2 respondents each) and 1 member pointed out poor dissemination of the Magazine. Those answers reflect the opinion given by SAIs in previous questions.

3.2.3. PART C SUGGESTIONS

• 5 members indicate they would like to have more interviews to relevant officials, AGs, or people whose opinions are relevant for the readers.

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3 Information on the current functionalities of the pdf/viewer of the EUROSAI Magazine and its search engine was distributed by the Secretariat to all members with the last issue of the Magazine.
• 2 members comment on the format, indicating it should be a newsletter or articles should be posted on the website instead of an annual Magazine.

• One member indicates the Magazine should be better accessible for external users: it should be easier to find it on the web, the search function on the EUROSAI website should be better, and promotion should be directed towards the broader European community. Another member also stresses that promotion of the Magazine could be improved externally (as well as internally).

• Other individual members’ suggestions were: to set-up an editorial board; to add highlights to the Magazine; to include more pictures of people and less text; and to focus on attractive topics of auditing; to include more EUROSAI’s outputs of general interest and updated information on EU governance/regulations impacting external public control.

4. Summary of suggestions

Specific suggestions have been made for the improvement of the content, promotion, visual attractiveness and the format/design of the Magazine. The results of the Task Group on communication’s discussion based on those suggestions have also been included.

4.1 Content

• Set up an Editorial Board to decide on the main topics for the Magazine and on its ongoing improvement. That would also help reduce the burden for the Secretariat. An internal memo can be drafted by GT4 to discuss the composition, skills of the members and functions of the Board.

• Include more interviews with relevant officials or people whose opinions and vision are relevant for the magazine’s readers, more articles on ‘exotic’ auditing topics, technical articles (case studies, best practices).

• Explain members on the purpose of the Magazine (which is different from a newsletter) and the news section of the EUROSAI website and the possibility to subscribe to it in order to be updated on what is going on in EUROSAI related issues.

• Suggestions for improvement of specific sections:
  o Reports of Goal Teams, Working Groups, Task Forces: one member indicates it would like see summaries of articles in this section instead of reports.
  o Information on EU: a link to different issues should be delivered instead and more updating information on European subjects with impact on SAI’s activities. To include more EUROSAI’s outputs of general interest and news about EU governance and new EU regulations impacting external public control, such as the European Semester

  o Reports and studies (on the central theme of the issue):
    • Include more information on specialized studies with a summary and a link to them;
• Extend the deadline for contributing with articles to central themes of each magazine, so that members have more time to evaluate if and how they can contribute.
  
  ▪ Other articles and studies (additional articles not related to the central theme):
    ▪ Promote benchmarking of existent articles with interest for External Public Control through synopses to be published in the Magazine.

4.2 Promotion- external and internal

• Insert the logotype/banner of EUROSAI Magazine on the front page of EUROSAI’s website linked to the Magazine section to make it more visible to website visitors. Offer members to include a banner of the EUROSAI Magazine in their intranets, websites, newsletters et cetera.
• Promote the Magazine during EUROSAI and INTOSAI events (short briefings, hard copies of the last Magazine available, a poster of the Magazine in the conference room et cetera)
• Share good practice on how to promote the Magazine within SAIs through international relations departments/units. TG Communication/EUROSAI Secretariat could take the lead.
• Forward the Magazine to SAIs, enclose a small summary of the most significant articles in the Magazine. This way SAIs could just copy in to their internal website which would make more people aware of it.
• Distribute the Magazine among a broader public, the entire European public and private sector audit community and public sector governance stakeholders, including the academic community dealing with these issues;
• Announce in the ‘News’ section of the EUROSAI website the issuance of a given number of the EUROSAI Magazine

4.3. Visual attractiveness

• Make the magazine visually more attractive, refreshing the graphic layout of the Magazine, avoiding group photos, screenshots of websites or cover pages of publications or at least present them in a more modern way. Review the use of logos (of SAIs, bodies, conferences, etc.) as well the use of the colors of the titles.
• Seek professional advice from a company specialized in graphic design.
• Inform EUROSAI members when contributing to the Magazine on how to include visuals in their articles.

4.4. Format/design

• Reinforce the message to members on the current functionalities of the pdf/viewer of the EUROSAI Magazine (where hyperlinked control icons are already available).
• Explore the possibility of having a fully online version, with a searchable database.
• Consider to post articles on the EUROSAI website when they become available instead of issuing an annual Magazine.

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4 The usual deadline is around 2 months, although it is a flexible deadline. The respondents would like a deadline of 3-4 months.
5 A banner to the Magazine section is already available in the home page of the EUROSAI website.
6 Already done in the past (eg. issues no. 19 and 20) and the Secretariat will incorporate it as a regular procedure.
• Include highlights on the first pages of the Magazine.

5. Appendices

Appendix A: Results of the survey (including all the comments and proposals gathered by email).