

INTOSAI



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ORGANISATION INTERNATIONALE DES INSTITUTIONS
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INTOSAI COMMUNICATION GUIDELINE

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INTRODUCTION

Since communication is vital for the success of the International Organization of Supreme Audit Institutions (INTOSAI), it is the aim of INTOSAI to position internal and external communication as a strategic function which contributes essentially to a smooth operation of the external government audit community. The purpose of the INTOSAI Communication Guideline is to set out the principles of communication for INTOSAI and its members to ensure effective, transparent, accurate and timely communication and to foster visibility of INTOSAI as widely as possible, popularize its vision, mission and goals among its members.

Each Supreme Audit Institution (SAI) knows best how to apply this INTOSAI Communication Guideline most effectively in the context of its own structure and in its own environment when implementing the common goal of active and efficient communication.

1 SCOPE AND OBJECTIVE OF A COMMUNICATION GUIDELINE

The INTOSAI Communication Strategy Task Force set out to elaborate a Communication Guideline to provide for consistent communication procedures and give practical guidance. The INTOSAI Communication Guideline presents the strategic focus, objectives, target groups and communication tools for internal and external communication to make the principles, the work and the quality of INTOSAI's activities and its members visible and enhance the role of INTOSAI and its members as independent, competent and effective government audit institutions for the benefit and in the interest of all, so as to increase transparency, accountability and credibility.

The INTOSAI Communication Guideline is based on the communication practice of INTOSAI as well as on the INTOSAI Communication Policy. From the very beginning it focussed on the following:

- a) Enhancing the free flow of information, ideas, experiences and knowledge between INTOSAI members;
- b) Encouraging open communication among INTOSAI members;
- c) Making available timely, accurate and useful information on INTOSAI activities;
- d) Ensuring that INTOSAI is visible and accessible to all members and other stakeholders;
- e) Promoting the basic principles of openness and transparency in communication and ensuring that communication is objective, timely, clear and easily understood;
- f) Establishing a clear and coordinated approach to external communication to ensure consistency and overall appropriateness;
- g) Ensuring that all communication is consistent with the Mission, Vision, and Strategic Goals of INTOSAI;

- h) Promoting effective communication for the successful implementation of the INTOSAI Strategic Plan and the goals it sets out;
- i) Promoting effective institutional communication on the importance of INTOSAI and SAIs as well as on the importance of public auditing in public governance.

2 BASIC PRINCIPLES OF THE COMMUNICATION GUIDELINE

2.1 Based on INTOSAI standards

The INTOSAI Communication Guideline draws on existing principles of INTOSAI. These comprise international standards, in particular the Lima Declaration which determines the principles of independence for SAIs and their independent reporting to Parliament and the general public, and the Mexico Declaration which states the right and obligation of SAIs to report on their work, in particular their discretionary power to decide on the content of their audit reports and the timing of publication and dissemination of such reports within the context of their law.

INTOSAI consistently seeks to apply the core value of independence especially in internal and external communication. INTOSAI's globally recognized activities are therefore inseparably linked to the work of its members and to its political, organizational and financial independence.

2.2 Strategic basis

INTOSAI has developed a Strategic Plan to guide its future operations. The plan contains four mission-related goals of INTOSAI.

The first is to promote strong, independent, and multidisciplinary SAIs and develop and adopt effective professional standards.

The second is to build the professional capabilities and capacities of SAIs through training, technical assistance, and other development activities.

The third is to promote SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, and performing research on issues of mutual interest and concerns.

The fourth is to organize and govern INTOSAI in ways that promote economical, efficient, and effective working practices, timely decision-making, and effective governance practices while maintaining due regard for regional autonomy, balance, and the different models and approaches of member SAIs.

One of the strategies proposed under Goal 3 was to develop a coherent and comprehensive communication policy for INTOSAI building on existing activities, capitalizing new technologies and addressing communication requirements both internally and externally. The Communication Policy therefore focuses on the benefits of free flow of information, ideas, experience and knowledge between INTOSAI members. The Policy also focuses on the benefits of establishing a clear and coordinated approach to external communication to ensure consistency and overall appropriateness.

It is the over-arching principle of the Communication Strategy to foster the sharing of knowledge and experience with the entire INTOSAI community, as well as with a broad external circle of interested parties, to improve the quality of government auditing on a worldwide scale and to promote accountability and transparency.

The Guideline defines communication in a more specific detailed and operational way, based on the Communication Practice, Policy and Strategy of INTOSAI. There are five strategic objectives, which are in line with INTOSAI's motto: "Mutual Experience Benefits All". The objectives are to:

1. Raise the knowledge of INTOSAI members and Regional Working Groups to a uniform level by using existing means of communication (including knowledge of what they are and what they do (their main projects)).
2. Support INTOSAI members and promote convergence between INTOSAI members and INTOSAI Regional Groups.
3. Convey the concerns of government audit to decision-makers and opinion leaders.
4. Strengthen the standing and reputation of SAIs and of INTOSAI.
5. Disseminate the benefits of SAIs and of INTOSAI among partner organizations.

2.3 Positioning

INTOSAI seeks to apply a conscious and strategically focused communication – this implies that aims and purposes of communication need to be reassessed continuously. In this regard the following questions among others will need to be considered:

- a) How does INTOSAI wish to be perceived and how it wants to position itself internally, in public and in the different target groups?
- b) By which characteristics does INTOSAI wish to be identified and what are INTOSAI's messages (which issues and themes should INTOSAI focus on and what should it communicate)?
- c) Which information and communication channels are necessary and adequate in order to shape a clear profile and to transfer the desired internal and external image?

These issues shall be dealt with in a communication plan, which is elaborated based on the SWOT-analysis (Chapter 3). The communication plan also explains, strategies, instruments and measures that can be applied in order to reach the desired objectives.

3 PROFILE OF STRENGTHS AND WEAKNESSES – SWOT ANALYSIS

In order to elaborate an effective communication plan a SWOT-analysis helps to identify areas within INTOSAI and its communication, that are to be improved.

The SWOT-analysis is a model applied in the area of strategic management, which gives a clearly structured overview of strengths, weaknesses, opportunities and threats.

The internal factors – strengths and weaknesses – can be controlled and changed by INTOSAI. The external factors - opportunities and threats – are geared by politics, the media, parliaments/legislative bodies, governments and audit entities and can therefore be influenced to a small extent only. Correlating strengths and opportunities or identified weaknesses and threats show important basics for a comprehensive future communication plan and strategy.

The strategic and anticipatory communication of INTOSAI seeks to create and guarantee internal and external credibility and confidence. In order to reach this goal, potential threats have to be identified in time preventing or at least minimizing possible negative consequences for INTOSAI.

Strengths and weaknesses of INTOSAI relevant for communication in the current environment are therefore to be analyzed in detail resulting in opportunities and possible threats for the position of INTOSAI. This profile of strengths and weaknesses is an essential prerequisite to determine the strategic approaches necessary for communication and to take the adequate measures. These comprise a clear definition of responsibilities in the area of communication and an adequate preparation when dealing with member SAIs and INTOSAI bodies, the media, parliaments/legislative bodies and governments.

4 COMMUNICATION STRATEGY

4.1 General

Clear and consistent messages are absolutely necessary for a sustainable internal and external position. An essential factor for successful communication is repetition. Key messages are to be transferred consistently; their contents have to be precise and free of contradictions. Clear responsibilities and processes are indispensable in order to implement a “one voice principle” - meaning a strategy of consistent messages – successfully.

Not only the content of messages but also the way they are transferred decide over the success of a conscious and strategically focused communication. Therefore, it has to be emphasized that communication is not a one-way channel. Communication means dialogue. For it to be effective mutual respect and confidence be created between the sender and the recipient.

The communication of INTOSAI aims to strengthen its reputation and credibility in a sustainable way. INTOSAI pursues the approach of integrated communication projecting a unique identity internally and externally. It is coined by target-oriented information and direct contacts with strategically important target groups. It is primarily directed to INTOSAI-members.

Media also play an important role in politics and society. They constitute a link between supreme audit institutions and the public. Media have a multiplier effect. The external target groups can be reached through various channels of communication.

By taking targeted communication measures INTOSAI seeks to reach the following position and goals:

- a) Promote a sense of community;
- b) Position INTOSAI as an important international organization;

- c) Promote the credibility, transparency, independence, professionalism, public image and acceptance of INTOSAI;
- d) Promote the achievements and products of INTOSAI (professional standards, guidelines, surveys, studies, seminars, databases and websites);
- e) Promote the effective achievements of important projects that benefit to SAIs such as capacity building projects;
- f) Create appreciation for the tasks, activities and goals of INTOSAI, its committees and working groups in the media, parliaments/legislative bodies, governments and in public;
- g) Identify potential risks in the economic-financial field and mitigate the effects.

4.2 Objectives 1 and 2 – Internal communication

1. Raise the knowledge of INTOSAI members and Regional Working Groups to a uniform level by using existing means of communication (including knowledge of what they are and what they do (their main projects)).
2. Support INTOSAI members and promote convergence between INTOSAI members and INTOSAI Regional Groups.

4.2.1 Strategy of internal communication

The internal communication within INTOSAI, its bodies and members should allow free flow of information, ideas, experiences, and knowledge to enable development in a frank, open and meaningful manner. At the same time, internal communication should foster identification with INTOSAI and enhance the commitment of its members. It aims at adequately bridging possible gaps between management knowledge and information needs of INTOSAI members. It should, in particular, aim to communicate reasons for decisions taken. Customer surveys show that the reason for dissatisfaction is often a lack or delayed delivery of information.

All INTOSAI bodies should foster communication in the five official INTOSAI working languages to share knowledge and experiences within the entire INTOSAI community, while looking upon communication as a resource. Communication in the five official languages should be based on the INTOSAI terminology (translators should use the INTOSAI glossaries).

INTOSAI General Secretariat and the Secretariats of the Regional Working Groups should ensure complete information on INTOSAI activities and their availability to all members.

All INTOSAI products should be spread within individual SAIs.

All SAIs are encouraged mutually to share knowledge and experience.

Articles on INTOSAI professional products should be published in the International Journal of Government Auditing (IJGA).

4.2.2 Target groups of internal communication

The most important target group of INTOSAI's internal communication are its members. They form the Organization, are responsible for the quality of its work and they play the most important role concerning the internal and external promotion of messages.

Internal communication has therefore priority over external communication. According to this approach the principal target groups for communication are the following:

- a) Member SAIs, especially the auditors;
- b) Governing Board;
- c) General Secretariat;
- d) Director of Strategic Planning;
- e) Secretariats of the Regional Working Groups;
- f) Other INTOSAI bodies, such as Committees, Subcommittees, Working Groups/Task Forces, INTOSAI Development Initiative (IDI) and the International Journal of Government Auditing (IJGA).

4.2.3 Roles and responsibilities of internal communication

- a) **INTOSAI General Secretariat** (Chair of the Communication Strategy Task Force): In accordance with INTOSAI's motto "Mutual Experience Benefits All", the General Secretariat dedicates itself to promoting and supporting a wide-ranging exchange of experience and knowledge in the field of government auditing between INTOSAI members. It welcomes the exchange of expertise on international level and secondments of INTOSAI members and partner organizations. The INTOSAI General Secretariat as the driving force for innovation addresses themes of current interest and global relevance, which serve to strengthen INTOSAI and its members. It makes effective use of electronic media to communicate with members, other INTOSAI bodies and groups to enhance INTOSAI's professionalism.
- b) **Secretariats of the Regional Working Groups**: While preserving and maintaining the independence and autonomy of the Regional Working Groups, their Secretariats contribute to the over-all promotion of INTOSAI's goals regionally, providing members with opportunities of professional and technical cooperation on a regional basis. The Secretariats of the Regional Working Groups foster and develop the exchange of ideas, experiences, studies and viewpoints in the field of government audit among the SAIs of their region by implementing systematic studies, organizing training courses for auditing staff, by promoting best practices and methodologies and by strengthening the structural organizations of SAIs.
- c) **Governing Board**: In between Congresses, the Governing Board assumes all measures it deems necessary to attain the aims of INTOSAI, including, in particular, all tasks assigned to it by the Congress.

- d) **Director of Strategic Planning:** The Director of Strategic Planning assists and ensures coordination in the implementation of the Strategic Plan.
- e) **IDI:** The INTOSAI Development Initiative promotes INTOSAI's goals regionally, providing members with opportunities of professional and technical cooperation on a regional basis.
- f) **IJGA:** The International Journal of Government Auditing provides up-to-date news and information about INTOSAI, its members and regional bodies and allows readers easy access to its articles.
- g) **Member SAIs and other INTOSAI bodies,** such as Committees, Subcommittees, Working Groups/ Task Forces: These host conferences, and seminars including the INTOSAI Congress of Supreme Audit Institutions (INCOSAI) and use their websites to support INTOSAI communications objectives where possible (e.g., by providing links to the INTOSAI website/s).

4.2.4 Communication tools of internal communication

Greater use of modern communication technology is to be encouraged to make communication faster, more reliable, broad based and economical. INTOSAI uses the following means of communication to meet the requirements of modern communication:

- a) Websites of INTOSAI and its Regional Working Groups, Committees, Subcommittees, Working Groups/Task Forces, SAIs, IDI, IJGA;
- b) Website of the International Standards of Supreme Audit Institutions (ISSAIs) to provide access to the complete collection of professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by INCOSAI;
- c) INTOSAI user-friendly database on the INTOSAI website;
- d) INTOSAI Collaboration Tool;
- e) Needs-based, collaborative and sustainable capacity development programmes in INTOSAI regions organized by the IDI;
- f) IJGA;
- g) Events such as INCOSAI, regional congresses and conferences, INTOSAI Governing Board meetings, IDI Governing Board meetings, Committee/Working Group/Task Force meetings, UN/INTOSAI Symposia and reports of such meetings;
- h) Publications resulting from INTOSAI activities (standards, guidelines, best practices and other professional products (e.g. folder, the Declarations of Lima/Mexico));
- i) Guidelines of INTOSAI regions suited for application worldwide;
- j) Social media, online collaboration tools, and other digital media, as well as any appropriate communication technologies developed in the future;

- k) Other communication tools such as mail, fax and telephone.

4.3 Objectives 3, 4 and 5 – External communication

- 3. Convey the concerns of government audit to decision-makers and opinion leaders.
- 4. Strengthen the standing and reputation of SAIs and of INTOSAI.
- 5. Disseminate the benefits of SAIs and of INTOSAI among partner organizations.

4.3.1 Strategy of external communication

INTOSAI is recognized as the common voice of member SAIs in the field of government audit, and for related issues of accountability and governance in dealing with external organizations. In the area of external communication focus is laid on the credibility, independence, competence and performance as well as on the public image of INTOSAI. The importance of INTOSAI and its tasks is actively promoted in public. Furthermore, the acceptance of its work is to be fostered and citizens' confidence in public financial audit institutions is to be strengthened. INTOSAI aims at being a modern, open and transparent organization, a role model concerning the quality and efficiency of its work.

In order to ensure an effective external communication and to prevent damage to the public image, appropriate measures must be taken. These measures should include a clear definition of responsibilities in the area of communication and adequate preparation for dealing with target groups (Chapter 4.3.2).

All INTOSAI bodies should enhance the knowledge about SAIs and INTOSAI and their reputation by:

- a) Being visible and gaining support in the public arena;
- b) Promoting a better understanding of their different roles and tasks in society;
- c) As far as possible making professional information accessible to the public;
- d) Communicating openly with the public and other interested parties (such as parliaments/legislative bodies, governments) and developing communication in a coordinate manner with/within INTOSAI (no discordances in communication and information transfer).

The following chapters deal with these tasks in greater detail.

4.3.2 Target groups of external communication

To realize the external objectives of the Task Force “Communications Strategy” the following target groups have been defined:

Main / direct target groups:

- a) Parliaments/legislative-political control bodies;
- b) Governments;
- c) Law enforcement agencies;
- d) Audited entities at regional and local level;
- e) Media and citizens;

Other target groups:

- a) Audit entities at regional and national level;
- b) Internal audit entities;
- c) Professional associations and private sector audit entities;
- d) INTOSAI’s partner organisations, such as UN Family, Donor communities and associated members;
- e) Civil society and opinion leaders;
- f) Political entities at regional and national level;
- g) Academic, science and research organisations.

4.3.3 Roles and responsibilities of external communication

Communicating externally should only be done by designated spokespersons or persons who are nominated/appointed by the spokespersons. According to the adopted INTOSAI Communication Policy the Secretary General is the primary INTOSAI spokesperson. The Secretary General may delegate this task to other suitable spokespersons.

Designated spokespersons include:

- a) The Chair of the INTOSAI Governing Board (On behalf of INTOSAI);
- b) The INTOSAI Secretary General (On behalf of INTOSAI);
- c) The Chairs of the Governing Boards of the Regional Working Groups (On behalf of their respective Regional Working Group);

- d) The Secretaries General of the Regional Working Groups (On behalf of their respective Regional Working Group);
- e) The heads of national SAIs (On behalf of their respective SAI); these communicate externally in all relevant matters at national level.
- f) The Chairs of INTOSAI bodies, e.g. Committees, Subcommittees, Working Groups/Task Forces (On behalf of their respective entity when communicating and interacting with external parties that have similar interests).
- g) The Chairman of the IDI board / Director General of IDI (Regarding training and development activities).
- h) The Board of IJGA/ Editor of IJGA (Regarding INTOSAI activities and professional products).

All designated spokespersons mentioned above should consult the General Secretariat when communicating organizational INTOSAI matters, to ensure consistency and appropriateness.

4.3.4 Communication tools of external communication

The media, decision-makers and opinion-leaders are the most essential connection to the public. INTOSAI therefore seeks a frank and open cooperation with journalists and external stakeholders such as parliaments/legislative bodies and governments. It is of great importance that the information communicated by INTOSAI, its entities and its members must not infringe any legal right, particularly rights acquired under intellectual property laws, patent laws or copyright legislation. The content of messages and the way they are transferred, has to be defined to ensure a successful communication. INTOSAI and its members use the following communication tools:

- a) INTOSAI website: The website is of special importance also for external communication. It is to be updated, improved and extended continuously. The INTOSAI website shall comprise basic information on all adopted INTOSAI products to present an overview on INTOSAI activities with direct links to more detailed information;
- b) Websites of the Regional Working Groups, Committees, Subcommittees, Working Groups/Task Forces, and national SAIs;
- c) Website of the International Standards of Supreme Audit Institutions (ISSAIs);
- d) Conferences, symposia and seminars;
- e) Products resulting from the INTOSAI standard setting process (standards, guidelines and best practices);
- f) Publications of audit reports (in line with national legislation);
- g) Press conferences and press releases to announce important events such as INCOSAIs, INTOSAI Governing Board meetings, Committee meetings etc.;

- h) Press releases to announce publication of new products:
 - i. After each INCOSAI the Secretary General and the Chairman of the Governing Board should inform the media and the public about the congress results in a press conference and/or by means of a press release. Such information should include theme discussions as well as adoptions of International Standards for Supreme Audit Institutions (ISSAIs) and INTOSAI Guidances for Good Governance (INTOSAI GOVs).
 - ii. After each INCOSAI the chairs of the appropriate Committees, Subcommittees, and Working Groups/Task Forces shall inform professional associations and other relevant entities about standards, guidelines and best practices adopted by the Congress.
 - iii. Additionally, the results of UN/INTOSAI symposia and of major regional events shall be communicated to the media and public.
- i) INTOSAI professional products and activities should be published in the IJGA and other professional journals;
- j) Social media, online collaboration tools, and other digital media, as well as any appropriate communication technologies developed in the future.

5 QUALITY INDICATORS FOR COMMUNICATION

Quality indicators should be implemented to measure the response towards INTOSAI's internal and external communication. INTOSAI should therefore determine in the midterm the required key figures for measuring the success of the communication strategy and point out how and on which level such indicators should be followed-up.