

A network diagram consisting of numerous interconnected nodes and lines, rendered in a light blue color against a dark blue background. The nodes vary in size, and the lines connect them in a complex, web-like structure.

COMMUNICATION STRATEGY

2022-2025



URED ZA REVIZIJU INSTITUCIJA BiH
КАНЦЕЛАРИЈА ЗА РЕВИЗИЈУ ИНСТИТУЦИЈА БИХ
AUDIT OFFICE OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA

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Background and context

Supreme Audit Institutions (SAIs) play a fundamental role in the national accountability framework promoting responsibility inside the governments and enabling legislative scrutiny of such responsibility. In order to fulfil their mandate and their agendas in the accountability chain, SAIs need to communicate their work in a transparent and open way. The impact of the work of SAIs is likely to not be as significant if such work is not communicated to and understood by the public. If the public, the citizens and other users of SAI outputs understand the workings of the public sector audit, they can contribute substantially in exercising public scrutiny. Effectiveness of SAI operations can be ensured through sustained interaction with the various stakeholders, which include the executive, the legislature, media, civil society organizations and citizens.

As per the Audit Law of the Institutions of Bosnia and Herzegovina (hereinafter: the Audit Law), the Audit Office of the Institutions of Bosnia and Herzegovina (hereinafter: the SAI) is to inform the responsible institutions and the public about its findings and recommendations by timely and public dissemination of its audit reports, and by other means of communication, where relevant.

The INTOSAI Framework of Professional Pronouncements requires the SAI to communicate effectively with stakeholders in order to increase the impact of their work and to demonstrate their ongoing relevance to citizens, Parliament and other stakeholders.

INTOSAI-P 12: THE VALUE AND BENEFITS OF SUPREME AUDIT INSTITUTIONS, MAKING A DIFFERENCE TO THE LIVES OF CITIZENS

- SAIs should communicate in a manner that increases stakeholders' knowledge and understanding of the role and responsibilities of the SAI as an independent auditor of the public sector.
- SAIs' communication should contribute to stakeholders' awareness of the need for transparency and accountability in the public sector.
- SAIs should communicate with stakeholders to ensure understanding of the SAI's audit work and results.
- SAIs should interact appropriately with the media in order to facilitate communication with the citizens.
- SAIs should engage with stakeholders, recognizing their different roles, and consider their views, without compromising the SAI's independence.
- SAIs should periodically assess whether stakeholders believe the SAI is communicating effectively.

INTOSAI-P 20: PRINCIPLES OF TRANSPARENCY AND ACCOUNTABILITY

SAIs communicate timely and widely on their activities and audit results through the media, websites and by other means.

- SAIs communicate openly with the media or other interested parties on their operations and audit results and are visible in the public arena.
- SAIs encourage public and academic interest in their most important conclusions.
- Abstracts of audit reports and court judgements are available in one of the official INTOSAI languages, in addition to the country languages.
- SAIs initiate and conduct audits and issue the relevant reports in a timely manner. Transparency and accountability will be enhanced if the audit work and related information provided are not obsolete.
- SAI reports are available and understandable to the wide public through various means (e.g. summaries, graphics, video presentations, press releases)

Communication Strategy 2022-2025

In developing the present strategy, the IDI's Guidance on Supreme Audit Institutions' Engagement with Stakeholders was extensively used.

The work around developing effective relationships between SAIs and parliaments, effective engagement of SAIs with other stakeholders, including civil society, in order to increase their impact, was identified as an area for further support and guidance in the work programme for the Network of SAIs of Candidate and Potential Candidate Countries, of which the SAI is an active member.

In line with the work programme of the Network, SIGMA agreed to support one member of the Network bilaterally on developing their communication and engagement with key stakeholders including the media and civil society.

The work with SIGMA around stakeholder engagement began in 2018. The aim was to provide support to the SAI in the development a communication strategy within the context of INTOSAI-P 12 on the value and benefits of SAIs to citizens and the related INTOSAI guideline on Communicating and Promoting the Value and Benefits of SAIs, and to assist in increasing awareness and understanding of the role and work of the SAIs with external stakeholders.

Since the project started in 2018, several key activities identified during the project have already been undertaken details of which are provided later in the Strategy.

Purpose of the Strategy

The purpose of this Communication Strategy is to increase the impact of the SAI and enable it to deliver proper value and benefits for the society through enhanced stakeholder engagement. The environment the Strategy addresses includes both internal and external stakeholders.

Furthermore, the purpose of this document is to focus information and communication activities to the specific needs of individual target groups identified by the analysis of communication activities implemented in previous years, as well as an analysis of stakeholder needs and expectations obtained through surveys and focus groups. This Strategy aims to reduce the risk of miscommunication helping to ensure that the intended information is expressed in the form most clearly understandable and usable by the intended audience.

Objectives of the Strategy

The present Strategy aims to increase the efficiency and relevance of the SAI's work by implementing the general objectives as follows:



Figure 1: Objectives of the Communication Strategy

Communication plans, as integral parts of the strategy, have been developed for each stakeholder in compliance with the mandate and role of the SAI. Individual communication plans set specific objectives for each target group the implementation of which should contribute to achieving the three general objectives stated above.

The present strategy is one of the activities to ensure the achievement of the Strategic Goal 3 of the 2021-2025 Strategic Development Plan of the SAI.



The period of the strategy follows the strategic period determined by the Strategic Development Goals – commencing in 2022, a year following adoption of the Strategic Development Plan, ending in 2025 with the end of the current strategic period. However, having in mind the evolving nature of communication processes in the contemporary world, this strategy would be subject to a regular review.

Communication principles

The principles that guide the SAI in implementing the Communication Strategy are:



Figure 2: Communication principles

Approach to developing the Strategy

Prior to 2018, the communication approach exercised by the SAI used to be a one-way process. The main source of information was the SAI's website where final audit reports, press releases and other materials were published with no possibility for feedback or consultation by external stakeholders.

Having recognized that one-way communication fails to build relationship and does little to increase understanding and impact of the SAI's work, the SAI asked SIGMA to provide expert assistance in developing a stakeholder engagement strategy. The work with SIGMA started in 2018. The objective of the project was to develop a stakeholder engagement strategy that promoted feedback mechanisms and built a two-way communication process, and went beyond mere reporting between the SAI and its stakeholders.

After initial stakeholder and communications analysis, the SAI and SIGMA implemented several key activities aimed to identify stakeholder expectations from the SAI, as well as the stakeholders' knowledge on the role and responsibilities of the SAI. The activities included surveys and focus groups specifically designed for the media, CSOs, auditees and SAI staff, and a workshop where representatives from the SAIs of Hungary and Latvia presented their good practices with respect to engaging with stakeholders.

As a result of the outcomes of the above activities, the SAI has been gradually introducing new communication tools and methods in order to overcome communication challenges identified. Although the communication strategy was not yet formulated, several reformative communication activities have been introduced and undertaken for more than two years now – as a direct result of the work on the stakeholder engagement project with SIGMA. These activities include:

- An official Twitter account active since the beginning of 2019 in order to introduce a social media interaction
- Infographical presentation of audit results as a citizen-friendly form of reporting introduced in 2019
- A contact form available at the SAI website which stakeholders may use to provide feedback, enquiries and suggestions
- The SAI website redesigned in order to improve visual appeal, boost its vitality and incorporate additional functionalities
- Annual consultative meetings with CSOs allowing CSOs' to provide input to the annual performance audit planning process introduced in the end of 2018

SAI's communication environment

In line with the Audit Law, the main objective of the Audit Office is to ensure, by means of its audits, independent opinions on budget execution and financial statements, use of resources and management of the state property by the Council of Ministers, budget and public institutions in Bosnia and Herzegovina, thus contributing to reliable reporting on the utilization of budget resources, transparent and quality management of public resources, expenditures and state property. The SAI informs the responsible institutions and the public about its findings and recommendations by timely and public dissemination of its audit reports, and by other means of communication, where relevant.

The SAI of Bosnia and Herzegovina is organized in line with the Westminster model for a public sector audit system. As such, it plays a vital role in the system of accountability between the legislature and the executive, and externally to citizens and users of public services. The SAI, within this system, performs financial and performance audits over the institutions of BiH on the basis of which it provides the Parliamentary Assembly of BiH with independent audit reports on the institutions' use of public resources. The Parliament uses findings and conclusions from audit reports to hold the executive institutions to account for the use of resources in a legal and efficient manner. The fundamental reason why SAIs exist is to provide assurance and credible information to stakeholders in the interest of the public. The described system of accountability may be illustrated as follows:

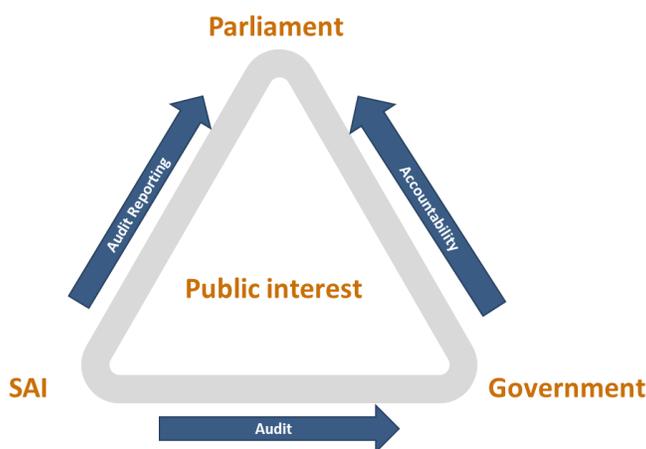


Figure 3: Accountability triangle

The SAI communicates internally and externally. Internal stakeholders consist of SAI staff, including SAI management, SAI audit staff and SAI administrative staff.

External stakeholders are divided into two sub-categories: institutionalized and non-institutionalized external stakeholders.

The relationship with institutionalised stakeholders is based on laws and regulations. Traditional external stakeholders include Parliament and Government, the two of the sides of the accountability triangle above. As the awareness about the importance of the SAI engagement has increased, the institutionalized stakeholders extended to other relevant parties having impact on the work of SAIs. Apart from the Parliamentary Assembly and the Government-Auditees, institutionalized stakeholders in the case of the SAI include law-enforcement agencies and the Coordination Board of Supreme Audit Offices in Bosnia and Herzegovina.

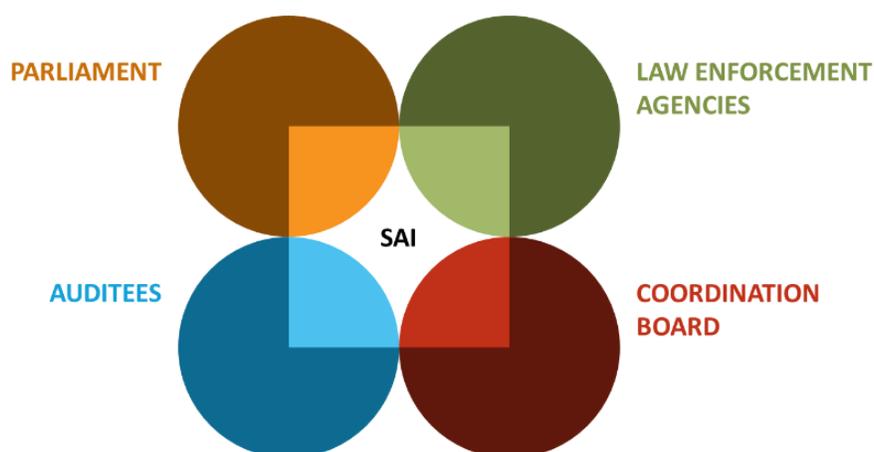


Figure 4: Institutionalized stakeholders for SAI BiH

However, the Parliamentary Assembly and the Government-Auditees remain the primary stakeholders or target groups of the SAI's work. The SAI can only have impact if the Parliament, in its oversight role, hold the Executive to account for use of the public resources, and if the Executive take the necessary actions based on the findings and recommendations of the SAI's reports. Therefore, it is crucial that these institutionalised stakeholders have a good understanding of the SAI's recommendations, which requires effective stakeholder engagement for the SAI to have the desired impact.

The relationship that arises out of interactions that are not supported by law or regulations is the one exercised with non-institutionalised stakeholders. This kind of a relationship emerged as it became obvious that SAIs share interest with other stakeholders in increasing demand for more accountability and transparency. This category includes the citizens and CSOs, the media, international SAI community, international organisations, academic and professional bodies.



Figure 5: Non-Institutionalized stakeholders for SAI BiH

It is through effective engagement with these stakeholders that influence can be exerted on the Government and Parliament to implement actions to address issues and recommendations raised by the SAI for the benefit of society, and therefore increase the impact of the SAI's work.

The internal and external environments in which the SAI operates and communicates were analyzed by using a SWOT-model analysis. The results of the SWOT analysis identifying our strengths, weaknesses, opportunities and threats in communicating with the stakeholders are presented below.

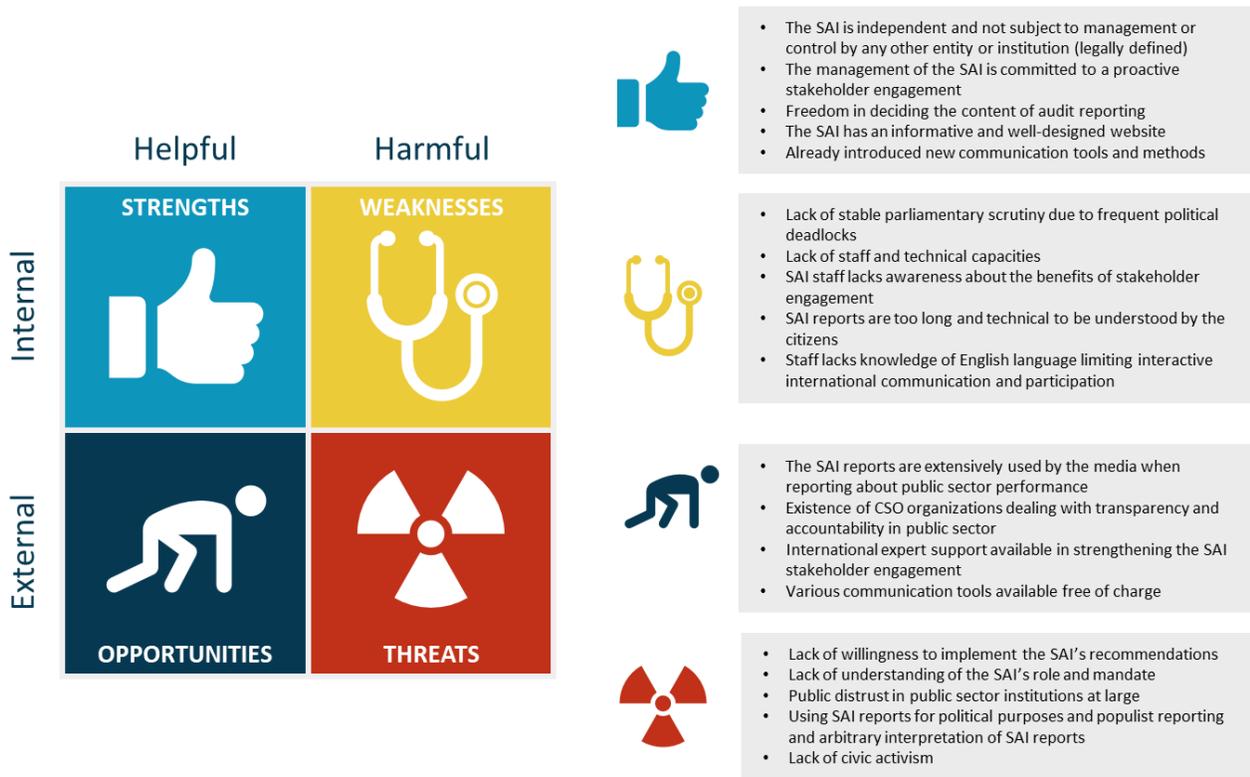


Figure 6: Stakeholder engagement SWOT analysis

Benefits and risks of stakeholder engagement

As the role of SAIs worldwide is moving beyond a traditional formal oversight one, which in most cases was aimed at fulfilling the SAI's reporting requirements, to a more interactive and engaging approach in order to increase the effectiveness of the audit process and the impact of the SAI's work, the benefits of stakeholder engagement are becoming increasingly recognized.

The importance of effectively communicating with different audiences, particularly the media, the general public and related oversight agencies is increasingly recognised by SAIs.

Supreme Audit Institutions (SAIs) are independent oversight institutions which are critical components of national accountability systems. SAIs have increasingly recognized the importance of demonstrating relevance to citizens and other stakeholders by being responsive to changing environments and emerging risks, communicating effectively with stakeholders, and being a credible source of independent and objective insight and guidance to support beneficial change in government and public entities. Engagement with citizens and other external stakeholders can strengthen SAIs' capacities and effectiveness in holding governments to account for the use of scarce public resources and for performance on stated objectives.¹

Stakeholders can help identify areas of possible mismanagement, inefficiency, or corruption, thus expanding the SAI's scope, impact and relevance. External stakeholders can provide valuable information for the audit process and even take part in it, which can enrich the audit results.

In case of public sector audit in Bosnia and Herzegovina, citizens, media and CSOs proved to be silent allies of audit offices by putting pressure on legislatures and governments to implement audit recommendations and take corrective actions, helping monitor the follow-up on audit reports.

By submitting timely and relevant information to the public and the media, the SAIs increase the audience and users of their audit reports, thus replicating the information produced therein.

The efforts of the made since 2018 to increase the visibility of its work and engage more actively with external stakeholders, have been recognized as a matter of good practice by independent external evaluations.²

¹ Supreme Audit Institutions and Stakeholder Engagement Practices A Stocktaking Report – Effective Institutions Platform
https://www.effectiveinstitutions.org/media/Stocktake_Report_on_Supreme_Audit_Institutions_and_Citizen_Engagement_.pdf

² Western Balkans PAR Monitor Report 2019/2020: <https://weber-new.s3.us-west-2.amazonaws.com/wp-content/uploads/2020/05/23203507/Western-Balkans-PAR-Monitor-2019-2020.pdf>

However, in order for the stakeholder engagement to be as effective and purposeful, the SAI needs to strike a balance between on the one hand engaging with other stakeholders – from institutional counterparts to non-state actors, including the media – and on the other maintaining their distance from those that use their findings to impose accountability, whether through institutional mechanisms or the pressure of public opinion. In practical terms, this means that SAIs need to draw a line between communicating findings and recommendations to the relevant parliamentary committee, and being dragged into (or tempted to comment on) proceedings of the committee that go beyond a strict interpretation of the findings and recommendations – for example, demands for wider political resignations in the case of serious audit findings. Similarly, while engaging with NGOs and media to ensure maximum visibility of its findings is vital, the SAI needs to ensure a certain distance from those stakeholders – not least because it cannot control exactly what they will do. The last point is of key practical importance where either NGOs or media are associated with any particular political viewpoint or orientation, or are perceived to be so – a common situation in transition countries.³

³ Question Reed: Maximising the efficiency and impact of Supreme Audit Institutions through engagement with other stakeholders - AntiCorruption Resource Centre <https://www.u4.no/publications/maximising-the-efficiency-and-impact-of-supreme-audit-institutions-through-engagement-with-other-stakeholders.pdf>

Stakeholder mapping and analysis of expectations

After a thorough environmental analysis which involved determining those stakeholders directly impacted by the SAI products and those who may be indirectly affected, the SAI lists the following stakeholders:

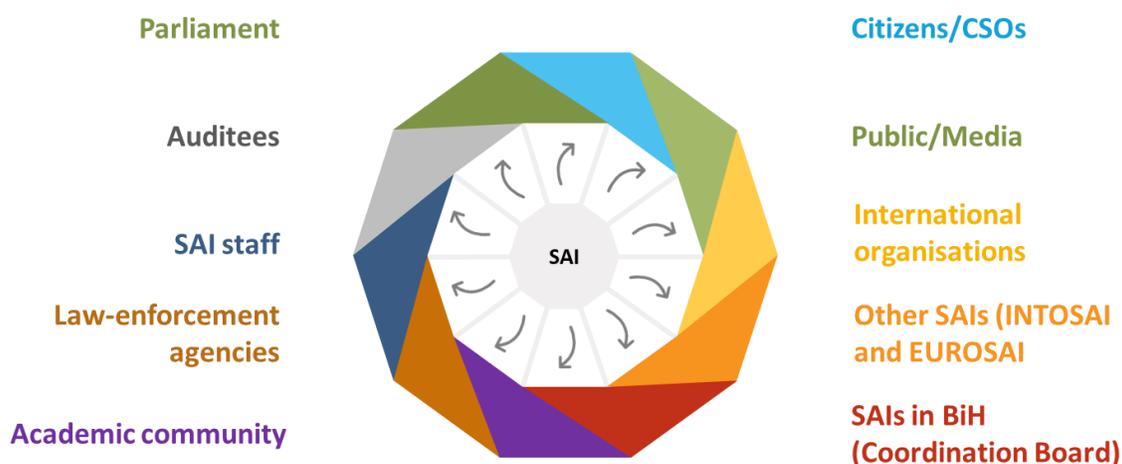


Figure 7: the SAI's internal and external stakeholders

Each SAI stakeholder has different expectations or needs from the SAI. Therefore, it is important for the SAI to position its stakeholders depending on the completed environmental analysis, taking into account the country's political and public financial management system.

As part of the stakeholder engagement project led by SIGMA, and in order to analyse satisfaction and expectations of key stakeholders, several activities had been undertaken in order to provide inputs for drafting the communication strategy for the SAI. These activities include surveys, focus groups, and exchange of knowledge with peer SAIs. The results of these activities are presented in the Appendix I.

Diagnosis of SAI's communication process

Based on the results of the above mentioned activities, several gaps and areas for improvement had been identified which have informed the development of the SAI stakeholder engagement strategy and the actions to be taken in order to address the identified gaps in the communication process. Apart from the identified shortcomings, the results of diagnosis activities indicated that the SAI implements several good communication practices that the stakeholders found useful and informative.

The areas for improvement that the stakeholder analysis identified are presented below:

- Procedure with respect to consideration of auditees' comments on draft audit reports and the feedback provided in this regard
- Involvement of auditees in programming of audits (aims, timing, criteria, etc.)
- Formulation of recommendations – too general and beyond mandate of auditees
- Poor follow-up of audit recommendations resulting in lack of audit impact and relevance of audit reports
- Providing input to audit programming by CSOs
- Direct contact of CSOs with auditors
- Reports are too technical and lengthy
- Use of visual solutions in presentation of findings
- Educate non-audit audience on the SAI's role and function – citizen version of reports, infographics, social media channels, etc.
- Direct communication tool via SAI website
- SAI's contribution to non-traditional aspects of government operations such as increased focus on citizens, better use of IT, supporting innovation and increased focus on outcomes
- Topic selection procedure – topics that are understandable for experts but not for citizens
- Exchange of information with auditees in electronic form (paper form is less appreciated)
- Feedback on quality of SAI's work, staff and systems
- Communication between SAI and Prosecution Office
- Different work approaches depending on the audit team



The good practices that have been recognized in the SAI's current communication practices are:



- SAI's audit reports most important source of information for assessing the Government operations
- SAI's mandatory annual audits directly linked to better quality of financial operations and increased compliance with laws in the institutions of BiH
- Audit findings in performance audit are presented in a smooth, clear and fluid manner
- SAI's website highly useful and user-friendly
- Importance and relevance of the annual report on main findings and recommendations
- Communication of audit staff with auditees is open and timely
- Audit staff regarded as competent and professional
- SAI is willing to communicate and answer questions from media and CSOs
- Contradictory procedure is appreciated
- Detailed audit reports appreciated by investigative journalists

Key activities to achieve communication objectives

As a response to the above findings and in order to respond efficiently to the communication demands of different stakeholders and prove the SAI's readiness and commitment to embedding change, the SAI immediately started to introduce quick-win communication options, while more complex measures will have more realistic timeframes.

Communication quick-wins introduced since the beginning of the communication project supported by SIGMA are as follows:

COMMUNICATION OPTION INTRODUCED	OBJECTIVE	RELEVANT STAKEHOLDER(S)
Annual consultative meeting with CSOs with respect to programming PAs	A two-way participatory communication approach with CSOs	Citizens/CSOs
Infographic presentation of key findings from SAI's reports	Simplifying the content of audit reports; making them more attractive for the non-audit audience	Public/Media Citizens/CSOs Parliament
SAI's website redesigned and new functionalities introduced	Increased user-friendliness; creating a form for direct communication with the public; provide engaging content about SAIs products	Public/Media Citizens/CSOs Parliament
SAI's Twitter account activated	Increasing the reach and visibility of SAI work; introducing an informal and simpler communication approach	Public/Media Citizens/CSOs Auditees SAI staff Other SAIs International organisations
A Short Guide to the SAI published	Presenting in short and in visually pleasing manner the roles and responsibilities	Public/Media Citizens/CSOs
Annual online feedback surveys	A two-way communication with auditees; improving the quality of audit work on the basis of an objective feedback from auditees	Auditees
Audit reports enriched with textboxes, traffic lights and cover pages	Improving the visibility of key audit messages and attractiveness of audit reports	Public/Media Citizens/CSOs Parliament Auditees
Info on SAI's activities published in international journals	Increasing the reach and visibility of SAI work among peer SAIs and international audit organisations	Other SAIs International organisations

The above quick-wins, along with other short and long term communication options, are systematically presented in communication plans developed for each group of stakeholders. The communication plans present the list of hands-on actions to be undertaken to achieve the objectives of this Strategy. They are an integral part of the Strategy and are presented in Appendix II.

Roles and responsibilities

The SAI, being a rather small institution, does not have a communication department established yet. Therefore, the International Cooperation and Public Relations Unit within the SAI will be the primary responsible party for operational and administrative parts of the Strategy's objectives.

Decision-making and strategic approaches to implementing the objectives will take place on the management-level of the SAI's operations.

Most activities will be coordinated with relevant departments within the SAI as they involve activities that need professional and technical inputs in order to add informative and communicative value of the SAI's work.

Implementation and monitoring

The International Cooperation and Public Relations Unit (the Unit) will be responsible for monitoring the activities specified in the Communication Strategy. The Unit shall provide the SAI's management with necessary information with respect to the Strategy implementation status, deviation from planned time frame and proposal for amending either the time frame or the activities that have not been implemented as planned specifying the reasons for non-implementation.

At the beginning of each year of the Strategy period, the Unit will develop an annual implementation program in accordance with the time frames set in the Strategy. Accordingly, annual reports on the Strategy implementation will be submitted to the SAI's management.

The achievement of the Strategy objectives will be measured through key performance indicators (KPIs). The precise KPIs will be developed at a later stage in the course of the Strategy implementation and will be measured by surveys aimed to collect relevant information for each of the target groups. SIGMA will support the SAI in developing survey methodologies as the SAI lacks capacity to pursue this task on its own.

Also, the Unit will collect information on SAI visibility and media coverage through the collection, analysis and reporting of traditional and social media articles.

Response to reputation crisis

Should the information available in the public be reported in the manner not in line with factual evidence, or not giving complete facts relevant to the construction of public perception, causing threat to the SAI's reputation and/or independence, the SAI shall respond immediately indicating errors in facts or incompleteness in the information provided.

Appendix I: Summary of results of activities of stakeholder mapping and analysis of expectations

External Stakeholders

A number of activities were undertaken, including surveys and focus groups, to identify what the key stakeholders thought of the SAI's communication and engagement. The activities with external stakeholders explored the following general and specific themes:

General themes

- Awareness of role and position of SAIBiH
- Usefulness of SAIBiH work and reports
- The quality of the presentation of SAIBiH reports
- Relevance of SAIBiH work
- Quality of communication and on website

Specific themes

- Auditees: Quality of programming, audits and reporting
- Auditees: SAI Feedback mechanisms
- Media: Responsiveness of SAI on media requests
- NGO's: Formats of cooperation with NGO's

A detailed analysis was conducted for each stakeholder group and this summary presents the key messages from the analysis.

Awareness of role and position of SAIBiH

All the external stakeholders seemed to have a good understanding of the role and mandate of the SAIBiH. The media and the NGOs made suggestions to promote the role and function of the SAIBiH, such as through building partnerships and intensifying the co-operation with NGOs, developing memorandums of understanding with NGO's and Prosecutor's Office and increased education on the SAIBiH's role for journalists and citizens.

Usefulness of SAI work and reports

The stakeholder all were regarded the work and reports of the SAIBiH as very important and indicated that they were a relevant and reliable source of information for assessing the Government's operations and the performance of BIH institutions. Specifically, the auditees generally found the SAIBiH's work and the audit topics chosen to be useful and relevant.

Conversely a number of issues were highlighted by the stakeholders, the most important of which was the fact that they do not think that the audit findings were always leading too practical

improvements in the business practices and activities of the institutions. One specific feedback was that the relevance of the SAI reports is limited because of the poor implementation of audit recommendations.

Auditees also indicated that there was a need for more specific and implementable recommendations and that sometimes they felt that too much attention was paid to minor issues instead of important and key matters.

Quality of presentation of work in reports

The external stakeholders regarded the presentation quality of the SAIBiH's work as generally good. Common themes were that the presentation of the content in reports is good, with information is easy to find, and the reports include relevant information, such as issues to be addressed with clear recommendations

While the overall impression was that the reports were generally good, there were some observations regarding consistency of opinions across reports and that some reports were not written concisely or using understandable language. Others points raised included were that sometimes recommendations did not clearly match the findings, they were not always realistic or specific enough, and that in some cases they could not be implemented by the institution (beyond mandate). Auditees all made the point that the quality of the audit report depended on the audit team.

A number of suggestion were made about the type of improvements the stakeholders would like to see in the presentation of information in the reports and these included

- the use of more straightforward, simplified and less technical language. In other words be more user-friendly for the reader
- the use of short executive summaries in reports
- increased use of visual solutions to present findings, such as infographics and charts.

Relevance of SAIBiH work

The stakeholders had mixed views about the relevance of the SAIBiH's work, and to a degree, it reflected there differing views about the aspects of the SAIBiH work that they attached greater importance too. Generally, the annual reports and the individual financial audit reports were seen as more relevant and useful for improving public financial management, and making it more transparent and cost-effective. The performance audit reports were generally seen as being less interesting and useful, with their impact still being relatively low.

A general view was that the SAIBiH contributes more positively to traditional aspects of governmental operations such as increased compliance with laws, better financial management and improved financial reporting, and less to the more challenging aspects such as "increased focus on citizens, better use of IT, supporting innovation and increased focus on outcomes".

While ultimately there was no clear consensus on the relevance of the SAIs work and the topics audit from the citizens perspective there were a number of clear messages conveyed:

- the public is poorly informed about the work of the SAI, and there is need for more citizen education.
- the topics covered by performance audit are understandable for professionals and experts but not so much for citizens.
- Performance audit topics should focus on key issues for the citizens
- Citizens should be more actively involved in selection of PA topics

Quality of communication and website

The communication of the SAIBiH with the auditees was generally seen as good, with a number seeing it as open and timely, and that the audit teams were responsive. However, the common view was that the quality of communication did depend on the audit team and there were inconsistencies in approach between teams.

While it was clear that the SAIBiH was seen as being responsive to questions and willing to communicate, they were less positive about how proactive the SAIBiH was in its communication activities. Common themes identified were that the SAIBiH did not promote its work or hold no consultative meetings, and that it should be more open in the planning of its work.

All external stakeholders regard the SAIBiH website as very good. It is seen as having a good layout and being user-friendly. The media and NGOs indicated that the website is the most convenient and important instrument for the gathering information from the SAIBiH. The stakeholders did identify areas for improvement though including the development of the website to include a direct communication tool that would provide citizens the opportunity to make direct inquiries or pose direct question to the SAIBiH. It was also felt that the website could be enriched with additional information, such as press releases and the registry of recommendations, which would enable more effective monitoring of the implementation of recommendations in audit reports.

Auditees: Quality of programming, audits and reporting

The auditees generally regard the quality of the programming, executing and reporting on audits more than satisfactory. However, the lack of involvement of auditees in programming of audits in general and of individual audits in particular is not well appreciated. The contradictory procedure is appreciated but some auditees and focus group participants expressed their doubts if their comments are fairly considered and incorporated in the final reports.

Auditees: SAIBiH feedback mechanisms

The SAIBiH mechanism for obtaining feedback from auditees about the quality of its work was not seen as operating effectively yet.

Media: Responsiveness of SAI to media requests

The response was positive: with the SAIBiH seen as being responsive to media requests.

NGO: Formats of cooperation with NGO's

Generally, the NGO's indicated that they would like to be engaged in the SAIBiH work through the mutual exchange of information, and specifically through consultation on the SAIBiH's annual audit programming and then on specific audits

Additional information from the external stakeholders

Through the focus groups, the NGOs and the media also made the following suggestions for improving communication and meeting their expectations

- create a communication tool that will enable regular and direct communication;
- be open for cooperation with NGOs and build partnership in order to understand relations in the society system;
- intensify cooperation in the form of consultative meetings and round tables;
- strengthen connection between SAI and Prosecution Office, i.e. strengthen the penal mechanisms that will contribute to better compliance with SAI recommendations;
- target audits towards sectors/departments with mismanagement;
- promote publicly SAI activities including the clarification of its role and scope of audit;
- improve quality of publication and public presentation of audit reports;
- notify the NGO's about failures in implementation of SAIBiH's recommendations so that the NGO's can follow up.
- educate journalists on its role and function;
- be open for the submission of media inquiries;
- publish more timely information on its activities (planning of work, PA's Seminars etc.).

Internal Stakeholders

The views of internal stakeholders (the SAIBiH staff and management) about the SAIBiH communication and engagement were also obtained through a staff survey and focus groups.

Internal Relationships – Relationships within SAIBiH were generally seen as good and the office leadership were seen by most as approachable, accessible and willing to listen regarding professional matters.

Communication – Generally, communication within SAIBiH was seen as reasonable to good. Staff generally felt that got the information they needed. The biggest concern was the timeliness of the information they received.

The informal communication channels were seen as the channels through which most information was received and these were seen as good. However, there were some concerns about the consistency in the information received through these channels. Formal communication channels were not seen as being as strong. Due to the relatively small size of the Institution, formal team meetings are generally ad hoc. Some formalisation of team meetings was seen as being helpful to ensure consistent and effective 2-way communication of information and achievement of goals and targets (audit management). It was also felt that the intranet could also be used more effectively to share information, such as meeting agendas and minutes.

The type of information that staff saw as important to receive focused on HR issues and audit methodology/approach.

Communication with Auditees – With respect to reporting a relatively conservative attitude towards developing reports to increase their impact was identified. While there was some recognition of the value of things like visuals and infographics, and shortening reports there was a reluctance. The use of plain language was interpreted as dumbing down reports and a general view is that there is a need to show their expertise in reports by providing detail and using technical language.

With respect to addressing the comments of auditees, they generally felt they did a good job, although some potential for improvement was seen.

Programming – With respect to planning and programming of audit work, they generally saw the value in engaging auditees in the process.

Appendix II: Stakeholder communication plans

STAKEHOLDER		PARLIAMENT	
Objectives		Support in following up the SAI's recommendations	
		Promote the SAI independence	
		Mutual support with respect to selecting audit topics of particular interest	
Action	Tool/channel	Resources	Timeframe
Annual consultative meetings with Finance & Budget Parliamentary Committees to discuss relevant issues having impact on the SAI's work	Face-to-face or online meetings	No additional cost	2022-2025
Participation in developing a procedure for parliamentary consideration of performance audit reports	A written procedure	No additional cost from the SAI budget	2023-2025
Improving communication with respect to parliamentary follow up on audit recommendations	Meetings, post-audit letters to parliamentary committees	No additional cost	2023-2025
Regular communication on technical level with the Finance and Budget Committees	Face-to-face, phone	No additional cost	Continually

Communication Strategy 2022-2025

STAKEHOLDER		AUDITEES	
Objectives		Improved follow-up of audit recommendations	
		To improve the quality and relevance of audit reports	
		Improved communication with respect to SAI-Auditee contradictory procedure (considering comments on SAI's draft audit reports)	
Action	Tool/channel	Resources	Timeframe
Annual surveys providing auditees' feedback with respect to completed FA and PA cycle	Online surveys	No additional cost	Annually
Introducing a traffic light rating as a visual indicator of auditees' performance with respect to implementation of audit recommendations	Financial audit reports Performance audit follow-up reports	No additional cost	FA – already in use PA - 2022
Discussion with auditees regarding the audit contradictory procedure	Face-to-face or online discussion and/or focus groups	No additional cost	2022-203
Discussion with auditees regarding performance audit criteria in the audit planning stage	Face-to-face or online discussion and/or focus groups	No additional cost	2022-2023
A written report writing guideline including more efficient formulation of audit recommendations	Written guidelines	No additional cost	2022-2023

Communication Strategy 2022-2025

STAKEHOLDER		LAW ENFORCEMENT AGENCIES	
Objectives		More efficient follow-up of audit findings in investigative activities	
		Increased impact of SAI work	
Action	Tool/channel	Resources	Timeframe
Participation in activities under the umbrella of the Working Group on Improving the Audit Process Results	Face-to-face or online meetings and training programmes	No additional cost	2022-2025
Meetings with law-enforcement agencies at the level of the institutions of BiH regarding individual reports and cases	Face-to-face or online meetings with auditors in-charge	No additional cost	2022-2025
Internal procedure with respect to provisions of Article 19 of the Audit Law	Internal procedures	No additional cost	2022-2023
Initiative to create a communication framework with the Law enforcement agencies	Initiative to be discussed with relevant stakeholders	No additional cost	2023

STAKEHOLDER		SAIS IN BIH (COORDINATION BOARD)	
Objectives		Exchange of information, knowledge and experience	
		Capacity building of audit offices in BiH	
		Ensure consistent audit approaches at all levels in BiH	
Action	Tool/channel	Resources	Timeframe
Initiatives for regular CB sessions	Face-to-face or online sessions	No additional costs	2022-2025
Initiatives for training sessions among CB members	Face-to-face or online training events	Training organisation costs	2022-2025
Accentuate the importance of the CB work and need for its continuous operations.	Face-to-face meetings or discussions and e-mail communication	No additional costs	Continually

Communication Strategy 2022-2025

STAKEHOLDER		PUBLIC/MEDIA	
Objectives		To increase understanding of the role and mandate of the SAI	
		To improve the visibility and positive effects of SAI work	
		Building trust and reputation of the SAI	
Action	Tool/channel	Resources	Timeframe
Creating a form enabling direct inquiries from citizens/media	SAI's website	Cost of web developer for applying the survey on the website (outsourced service)	Already available and in use
Infographic presentation of key findings from SAI's reports	SAI's website and SAI's Twitter account	Cost of graphic design (outsourced service)	Already introduced; upon completion of each of the following: annual SAI's activity report, annual financial audit cycle, each performance audit, financial audit of state-level budget execution.
SAI's website redesigned and new functionalities introduced	SAI's website	Cost of web developer (outsourced service)	Already in use
SAI's Twitter account activated	SAI's Twitter account and website	No additional cost	Already in use
A Short Guide to the SAI	SAI's website	Cost of graphic design (outsourced service)	Already published
Audit reports enriched with textboxes, traffic lights and cover pages	Financial and performance audit reports – available at SAI's website	No additional cost	Already in use
Written procedure for dealing with media and citizen requests and inquiries	Internal SAI document	No additional cost	2022.
Brochure as a citizen version to FA audit opinions and PA conclusions	SAI website and a printed version	Cost of graphic design and printing (outsourced service)	2022
Video-clips presenting key findings from audit reports	SAI website	Procurement or outsourcing of video equipment	2022/2023
Media event (Open House or Coffee with the AG)	Face-to-face or online meeting	No additional cost	2022/2023
Press release accompanying publication of audit reports	Email	No additional cost	Continually
Regularly monitor the traffic and other statistics related to the visitors of the SAI's webpage	Webpage statistics reports	No additional cost	Continually
User satisfaction survey the SAI's webpage	Online survey	Survey design cost	2022

Communication Strategy 2022-2025

STAKEHOLDER		CITIZENS/CSOS	
Objectives		To improve the two-way and participatory communication	
		To help monitor the follow-up on audit reports	
		Help raise public awareness of the SAI products, SAI independence and positive effects of SAI's work	
Action	Tool/channel	Resources	Timeframe
Annual consultative meetings with relevant CSOs with respect to PA programming	Face-to-face or online meetings	No additional cost	Already introduced; annually.
Attendance and active participation at events organized by CSOs	Face-to-face or online meetings	No additional cost	2022-2025
Informing CSOs about status of implementation of SAI's recommendations so that CSOs can follow-up	Report on recommendation implementation	No additional cost	As of 2023
A round-table event with relevant CSOs to discuss issues of common interest	Face-to-face or online meeting	Cost of event organisation (premises, refreshments, etc.)	2022-23
Text box or a banner on the homepage of the SAI's website quoting a significant audit finding with a link to the audit report aiming to prevent drawing the attention of the public away from significant issues	Online text box or a banner	Web-developing and design cost	2022-2023
Participation in the activities of the Working Group to Improve the Results of the Audit Process	Face-to-face or online meetings, seminars and conferences	No additional cost	2022-2025

STAKEHOLDER		INTERNATIONAL ORGANISATIONS	
Objectives		Building the SAI's capacity and development	
		Keeping development partners informed about developments in public sector accountability, good governance and transparency	
		Help build trust between development partners and the institutions of BiH as receivers of international support	
Action	Tool/channel	Resources	Timeframe
Bilateral cooperation with key international organisations in BiH	Development partners' projects, training programmes, conferences, initiatives	No additional cost	2022-2025
Meetings with key international development partners	Face-to-face or online meetings	No additional cost	2022-2025

Communication Strategy 2022-2025

STAKEHOLDER		OTHER SAIS (INTOSAI AND EUROSAI)	
Objectives		Exchange of knowledge and experience	
		Increased visibility of SAI's work	
		Building the SAI's capacity and development	
Action	Tool/channel	Resources	Timeframe
Promote submission of information on SAI's work in international publications	Publications of international SAI organisations	No additional cost	2022-2025
Participation in joint audit work	Coordinated/parallel audit projects	Costs related to organisational and logistical purposes of joint projects	2022-2025
Participation in international events, training programmes and knowledge exchange activities	Congresses, working groups, study visits, etc.	Travel and organisational costs	2022-2025
Promote hosting of international and regional events	Conferences, workshops, ets.	Event organisational costs	2022-2025
Information in social media in English	Twitter	No additional cost	2022-2025
Translation of performance audit reports in English	Website and Twitter	Translation cost	2022-2025
Promote exchange of information via available international platforms	Online exchange platforms	No additional cost	2022-2025

STAKEHOLDER		ACADEMIC COMMUNITY	
Objectives		Exchange of knowledge and information	
		Promote public sector audit activities in academic environments	
Action	Tool/channel	Resources	Timeframe
Initiative to use the expertise of the academic community for the purpose of audit activities	Initiative to be discussed with relevant stakeholders - memorandum of understanding	No additional costs	2023-2024
Initiative to organise training events in areas of mutual interest	Initiative to be discussed with relevant stakeholders - memorandum of understanding	Training organisation costs	2023-2025

Communication Strategy 2022-2025

STAKEHOLDER		SAI STAFF	
Objectives		Two-way communication with SAI staff	
		Create a motivational and supportive work environment	
		Ensure professional and ethical conduct	
		Ensure uniform audit approach among different audit teams	
		Increase English language skills for better participation in international activities	
Action	Tool/channel	Resources	Timeframe
Annual survey on staff satisfaction in the work environment and communication issues	Online survey	No additional cost	2022-2025
Annual meetings of SAI staff	Face-to-face or online meetings	Meeting organisation costs	2022-2025
Create internal communication mechanism to exchange information among audit teams in all stages of audit process	MS Teams or AMS Knowledge base in the area of public procurement and other audit segments	No additional cost	Already in use via MS Teams; AMS to be applied once implemented; Public procurement knowledge base is currently in the process of being set up
A written report writing guideline including more efficient formulation of audit recommendations	Internal guideline	No additional cost	2022/23
Organize English language sessions for SAI staff	Face-to-face or online courses	Tuition costs	2022-2025
Staff training to improve communication skills	Face-to-face or online training	Training organisation and participation costs	2023