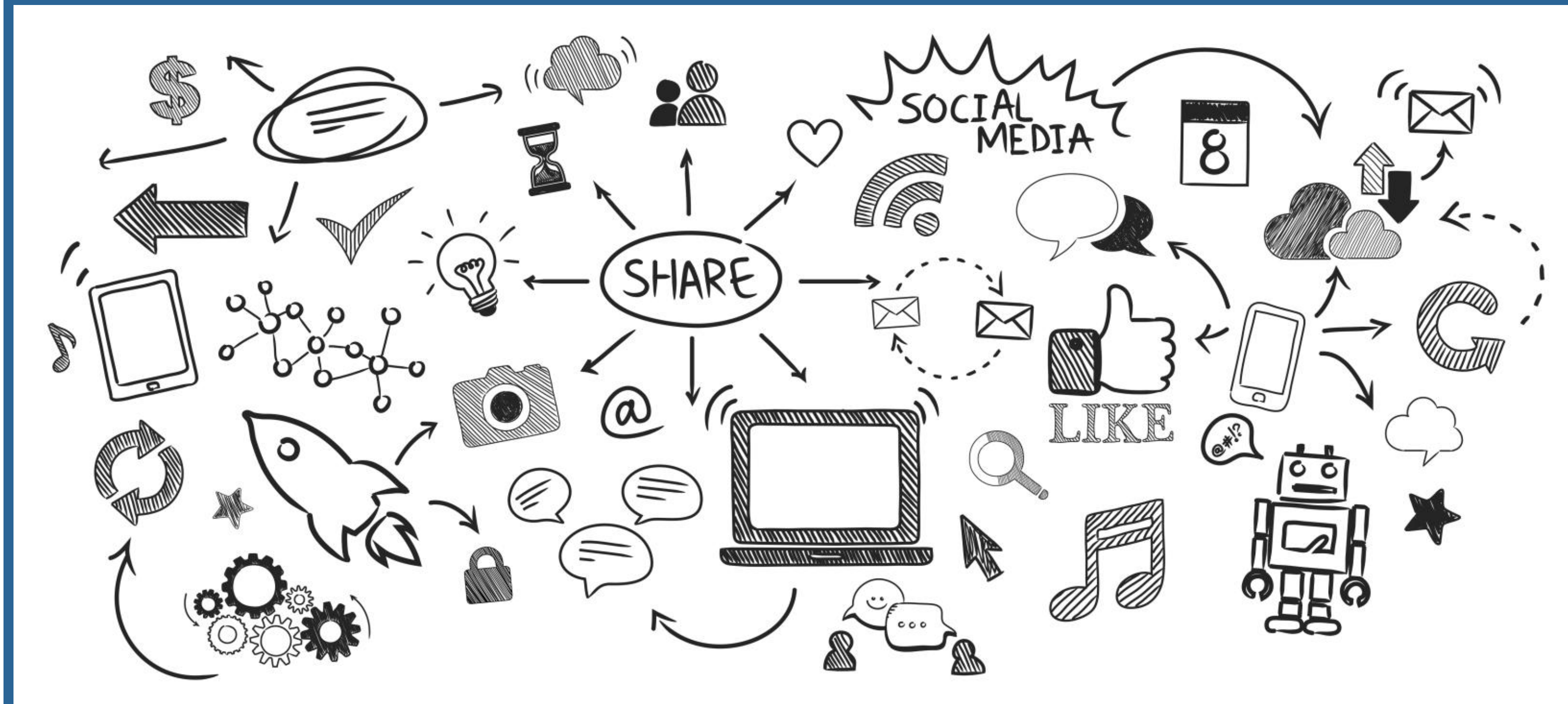

COMMUNICATION STRATEGY

2026–2028

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 key role in the accountability system by enabling the public and the legislature to scrutinise the use of public funds. Communication is a fundamental component of fulfilling this mandate.

The first Communication Strategy of the Audit Office of the Institutions of Bosnia and Herzegovina (the Audit Office), adopted for the 2020–2025 period, represented a major step forward, as it included an in-depth assessment of the existing communication environment, in which developed two-way communication with key stakeholders did not yet exist. Activities undertaken at the time included stakeholder mapping, surveys of internal and external stakeholders, focus groups, and an analysis of internal and external communication barriers.

Important results were achieved during the previous strategic period: two-way communication was established; new channels and tools were introduced (infographics, social media, consultative meetings with relevant external stakeholders, etc.); and the approach based on openness and seeking feedback proved positive, useful and sustainable.

The Audit Office's new Communication Strategy for 2026–2028 builds on the insights and experience gained during the implementation of the previous strategic cycle. It draws on tools and approaches already tested in practice, while enhancing them with contemporary communication trends, digital innovation, principles of inclusiveness and the Audit Office's strategic priorities for the coming period.

The strategic framework of this Communication Strategy is aligned with:

- the Law on Auditing of the Institutions of Bosnia and Herzegovina, which prescribes the obligation of public reporting and transparency;
- the Freedom of Access to Information Act (FOIA), which guarantees citizens the right of access to information of public interest;
- international standards—particularly INTOSAI-P 12, which emphasises that supreme audit institutions should communicate actively in order to increase their impact, credibility and relevance in society.

This Strategy also takes into account the context of external requirements and expectations, particularly those arising from the European integration process. Several annual European Commission reports on Bosnia and Herzegovina, especially within the Enlargement Package, have emphasised the need for:

- enhanced communication activities by supreme audit institutions in Bosnia and Herzegovina;
- systematic monitoring and improvement of the implementation of audit recommendations;
- greater use of audit reports in parliamentary oversight processes.

Purpose of the Strategy

The purpose of this Strategy is to ensure structured, two-way and sustainable communication between the Audit Office and its key external and internal stakeholders.

By increasing the transparency, clarity and visibility of audit work, the Strategy aims to make audit findings accessible, relevant and applicable to all users, particularly vulnerable groups, by integrating functionalities that enable people with visual, hearing and other impairments to access content.

At the same time, the Strategy strengthens the Audit Office’s role as an independent, reliable and publicly accountable source of information on the management of public funds at the level of the institutions of Bosnia and Herzegovina—not only by conveying information, but also by encouraging reform, dialogue and changes in institutional behaviour.

The ultimate purpose is for communication to contribute to a higher rate of recommendation implementation and to generate a systematically measurable impact of the Audit Office’s work in improving the efficiency, legality and accountability of public-sector institutions.

Objectives of the Strategy

The Strategy aims to increase understanding of the impact and results of the Audit Office's work, expand its visibility and transparency, and reach a broader range of target groups through an inclusive and contemporary approach to communication. Particular emphasis is placed on strengthening:

- understanding of the role and importance of the Audit Office among institutions, citizens and the professional community;
- the Audit Office's presence on professional and social networks;
- the visibility and impact of recommendations through annual analyses and reports on recommendation implementation;
- internal communication and information exchange among employees;
- content accessibility through the introduction of functionalities for persons with disabilities;
- the use of advanced digital and AI tools in the communication process.

This Strategy is one of the key activities contributing to the achievement of Strategic Objective 4 of the Audit Office's Strategic Development Plan for 2026–2030, defined as: 'Improving audit performance and strengthening audit impact.'

Communication Principles

The principles guiding the Audit Office in implementing this Communication Strategy are:

Figure 1: Communication principles

Approach to Developing the Strategy

The Auditor General appointed a working group comprising staff with different professional backgrounds to develop the new Communication Strategy. Based on an analysis of the implementation of the previous Strategy (2020–2025), as well as insights into new communication trends, tools and approaches used by other domestic and international institutions, the working group carried out a series of activities from October to December 2025.

The process included an analysis of:

- the results of implementing the previous Strategy;
- the needs and priorities of different target groups;
- new technologies and channels;
- content-accessibility functionalities for persons with disabilities; and
- opportunities to strengthen communication impact through annual reports on recommendation implementation.

On this basis, a proposal for the structure and content of the new Strategy was prepared, taking into account the experience gained, institutional capacities, the Audit Office's internal and external needs, recommendations from relevant stakeholders, and good practices in public communication.

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SAI Communication Environment

The Audit Office operates in a multilayered, dynamic and politically sensitive institutional and media environment in which different stakeholders have important, though often changing, roles in the chain of accountability for the management of public funds.

Stakeholder mapping was conducted when the first Communication Strategy for 2020–2025 was prepared. Given the communication objectives achieved during that period and the absence of changes that would affect the communication landscape, the relevant stakeholders remain the same in the new strategic period.

The Audit Office communicates both externally and internally.

Figure 2: Internal and external communication

External stakeholders are divided into two groups**:**

Institutionalised stakeholders, whose relations with the Audit Office are defined by law and formal mechanisms.

Non-institutionalised stakeholders, whose role is based on influence, cooperation and the public interest, although it is not explicitly regulated by law.

Institutionalised external stakeholders

Relations with institutionalised stakeholders are based on applicable laws and regulations, including the Law on Auditing of the Institutions of Bosnia and Herzegovina and the Freedom of Access to Information Act at the level of the institutions of Bosnia and Herzegovina. This category comprises:

- Parliamentary Assembly of Bosnia and Herzegovina;
- institutions of Bosnia and Herzegovina as audited entities;
- law-enforcement agencies;
- Coordination Board of Supreme Audit Institutions in Bosnia and Herzegovina;
- the public/citizens.

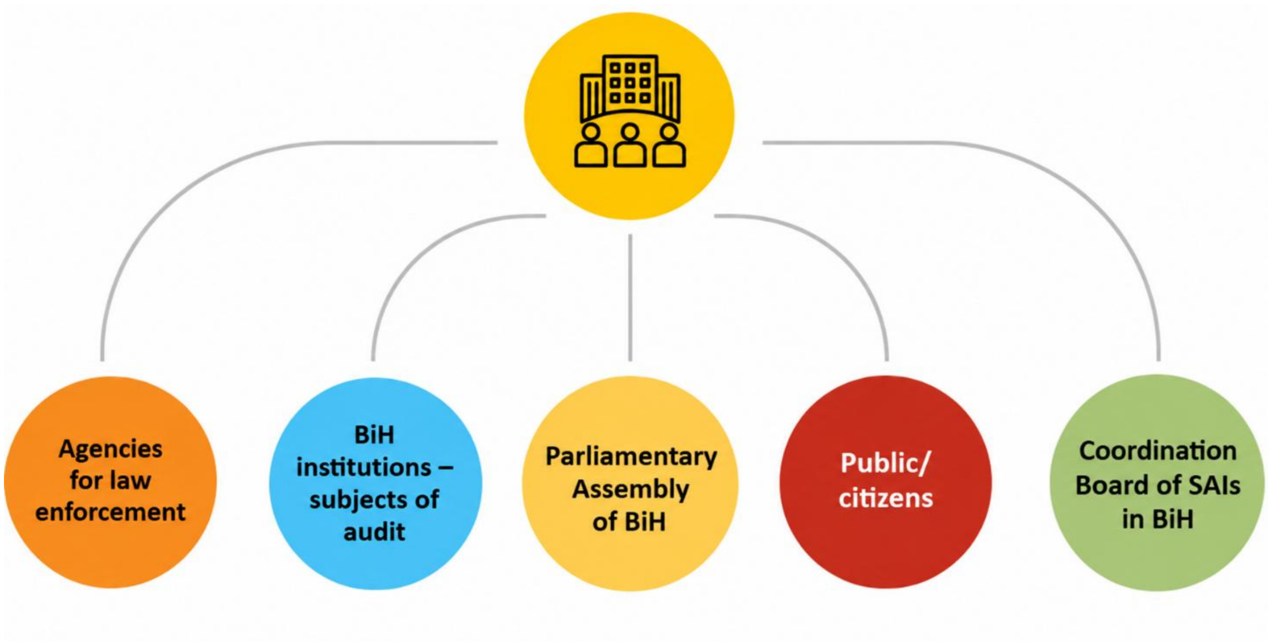

Figure 3: Institutionalised external stakeholders

The Parliamentary Assembly of Bosnia and Herzegovina and the executive remain the key primary stakeholders, because the impact of the Audit Office's work depends on their response—the legislature holding institutions to account on the basis of audit findings and recommendations, and audited entities acting in accordance with the audit recommendations issued.

It is therefore essential that these stakeholders clearly understand the Audit Office's messages and recommendations, which requires targeted, substantive and timely communication. Effective engagement with these stakeholders directly affects the relevance and actual impact of audit in society.

Non-institutionalised external stakeholders

This group includes stakeholders whose communication role is not explicitly defined by law, but whose contribution to increasing the visibility, understanding and impact of the Audit Office's work is extremely important.

These include:

- civil society organisations;
- the media;
- the international SAI community and international audit organisations (e.g. INTOSAI, EUROSAI, SIGMA and the EU);

- international organisations;
- academic and professional bodies.

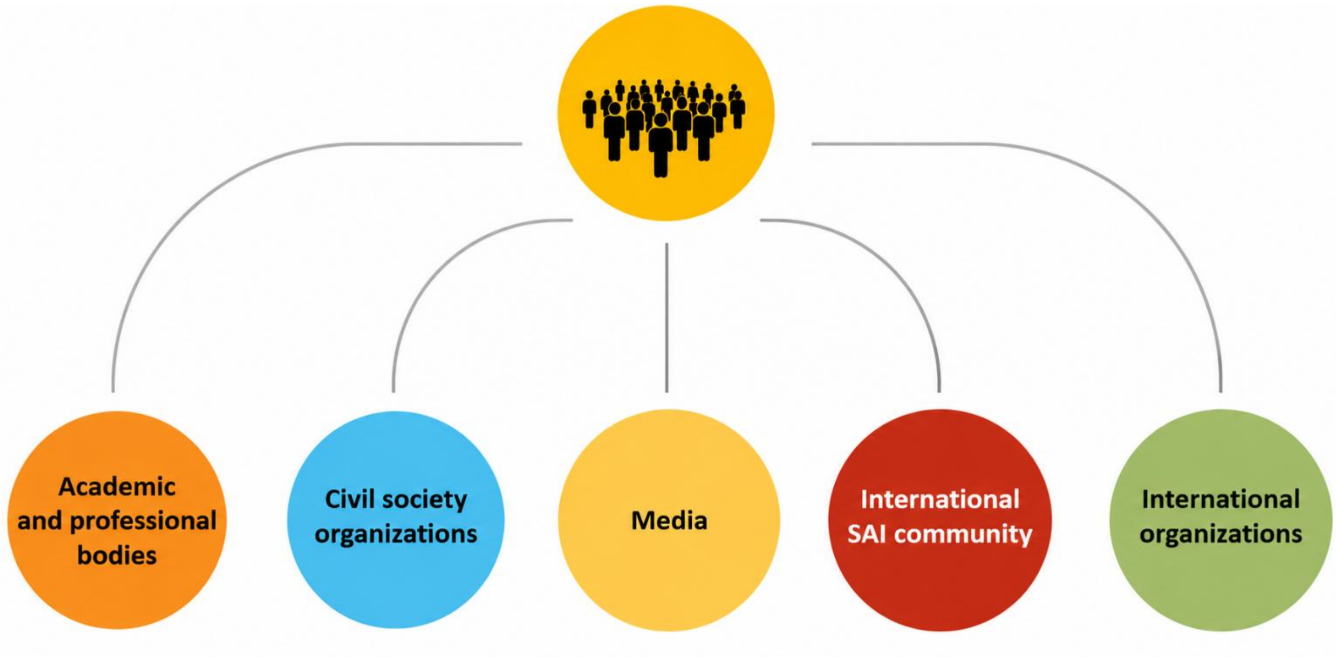

Figure 4: Non-institutionalised external stakeholders

Relations with these stakeholders are built through publicly available, user-friendly content, two-way communication and consultation, education and joint initiatives. They are particularly important for:

- replicating and disseminating audit findings in the public sphere;
- obtaining important input at all stages of the audit process;
- creating pressure for greater accountability in implementing audit recommendations;
- exchanging good communication practices;
- strengthening professional capacities to achieve greater impact.

Communication with relevant stakeholders contributes to greater visibility, understanding and impact of the Audit Office's work, but requires a careful balance between open communication and maintaining professional distance in order to protect independence and impartiality. High-quality cooperation can strengthen trust, increase the likelihood that recommendations will be implemented and help bring about positive change.

At the same time, engagement entails certain risks—from the politicisation of findings and their misuse in the public sphere to threats to institutional independence if communication becomes unbalanced or depends on external resources without sufficient internal support. Engagement must therefore be strategic, professional and clearly framed by the Audit Office's mandate.

Internal Communication

The Audit Office's internal communication consists of information exchanges among management, audit staff, and professional and administrative staff. It is essential for ensuring consistency, coordination, efficiency and mutual trust within the Audit Office. As the quality of internal communication directly affects the quality and impact of audit work, its regular assessment is an important tool for strengthening the overall efficiency and impact of the Audit Office. Strong and functional internal communication enables better coordination and more accurate and consistent messages, ultimately resulting in higher-quality reports, more reliable recommendations, and greater understanding and acceptance of those recommendations by external stakeholders.

To this end, the Audit Office conducted an anonymous staff survey to identify communication strengths, weaknesses and potential improvements.

Assessment of the Internal Communication Process

The survey results showed:

- a positive working atmosphere and general openness to dialogue;
- employees' willingness to contribute to improving communication; and
- engagement through team initiatives, training proposals and open exchanges of views.

At the same time, a need was identified for:

- a more structured flow of information;
- more frequent team meetings;
- more proactive use of digital tools (intranet, MS Teams and email); and
- more regular opportunities to provide feedback.

The results of the internal survey, the analysis of communication objectives achieved and challenges identified during the previous strategic period, and the consideration of the benefits and risks of communicating with external stakeholders described above provided clear guidance and input for the SWOT analysis of the communication process.

SWOT Analysis of the Communication Process

Figure 5: SWOT analysis of the communication process

Key Activities for Achieving Communication Objectives

To address the identified weaknesses and threats, make use of opportunities, reinforce existing strengths and achieve the objectives defined by this Strategy, the Strategy sets out the following key activities planned for implementation during 2026–2028:

Activity	Relevant stakeholder(s)	Link to SWOT elements
Launch a LinkedIn profile and expand the Audit Office's social-media presence	Citizens/CSOs Media/public International SAI community International organisations Academic community	**Opportunity:** Expanding presence on professional networks **Strength:** Existing active website and social-media channels
Use modern digital tools to create communication content	Citizens/CSOs Media/public International SAI community International organisations Academic community	**Weakness:** Insufficient internal capacity to create visual, graphic and other solutions **Opportunity:** Using AI and digital tools to create communication formats more efficiently **Threat:** Misinterpretation of findings—plain, user-friendly language helps maintain control of the message
Conduct annual measurement of the impact of the Audit Office's work using the matrix	Parliamentary Assembly of BiH Audited entities Media/public Citizens/CSOs	**Weakness:** No systematised approach to impact monitoring **Threat:** Perception of limited impact due to the insufficient rate of recommendation implementation **Strength:** Continuity of audit work and capacity to monitor change

Activity	Relevant stakeholder(s)	Link to SWOT elements
Introduce a new reporting format on recommendation implementation	Parliamentary Assembly of BiH Audited entities Media/public Citizens/CSOs	**Opportunity:** Encouraging accountability among audited entities **Threat:** Perception of limited audit impact **Weakness:** No systematic approach to monitoring audit impact
Integrate accessibility features into the website	Media/public Citizens/CSOs	**Opportunity**: Inclusiveness and expansion of target groups through accessibility tools **Strength:** Existing visual identity and readiness for digital innovation **Threat:** Limited visibility of information for vulnerable groups
Public call for performance-audit topic proposals	All stakeholders	**Strength:** Established two-way communication with CSOs **Threat:** Low level of external-stakeholder engagement in providing feedback and proposals
Survey to obtain feedback from audited entities	Audited entities	**Weakness:** No systematic approach to monitoring audit impact **Threat:** Limited willingness of audited entities to provide feedback
Regular communication with the Parliamentary Assembly of BiH	Parliamentary Assembly of BiH	**Strength:** Audit Office recognised as a reliable source of information **Threat:** Perception of limited audit impact

Activity	Relevant stakeholder(s)	Link to SWOT elements
Redesign the website	Citizens/CSOs Media/public International SAI community Academic community	**Weakness:** Insufficient internal capacity to maintain the website **Opportunity:** Use of digital tools to create communication content more efficiently
Activities pursuant to the Freedom of Access to Information Act	Citizens/CSOs Media/public	**Strength:** Audit Office recognised as a reliable source of information
Regular sessions of the Coordination Board	Coordination Board of SAIs in BiH	**Strength:** Established two-way communication with this stakeholder
Press releases	Citizens/CSOs Media/public	**Strength:** Audit Office recognised as a reliable source of information **Threat:** Misinterpretation of findings in the media
Infographics, video presentations and report summaries	Citizens/CSOs Media/public	**Strength:** Established digital identity and digital communication channels **Weakness:** Insufficient internal capacity to create graphic and video content **Opportunity:** Use of digital tools to create communication content more efficiently
Communication with international organisations	International organisations	**Strength:** Audit Office recognised as a reliable source of information **Threat:** Incorrect expectations regarding the Audit Office's mandate

Activity	Relevant stakeholder(s)	Link to SWOT elements
Communication with the academic community in areas of mutual interest	Academic community Audit Office staff	**Strength:** Audit Office recognised as a reliable source of information **Weakness:** Insufficient awareness of the strategic importance of communication
Train audit staff to improve communication skills and awareness of the importance of communication in increasing the impact of audit activities	Audit Office staff	**Weakness:** Insufficient awareness of the strategic importance of communication
Regular meetings at team, department and Audit Office level	Audit Office staff	**Weakness:** No formalised internal-communication structure
Survey to obtain feedback from Audit Office staff	Audit Office staff	**Weakness:** No formalised internal-communication structure
Exchange information with law-enforcement agencies	Law-enforcement agencies	**Strength:** Audit Office recognised as a reliable source of information

The activities listed above will be implemented in accordance with an adopted annual plan reflecting the availability of the Audit Office's human, technical and financial resources, as defined in the following chapters.

Audit Report Impact Matrix - A Tool for Communicating Relevance and Impact

The objectives of the Audit Office's new Communication Strategy place particular emphasis on strengthening the visibility and understanding of the impact of the Audit Office's work among key stakeholders and further highlighting its relevance and indispensable role in building a system of public accountability.

To achieve this, the Audit Office is introducing an audit report impact matrix as an instrument for systematically monitoring and communicating the results of its work—not only through the number of reports produced, but also through the concrete changes they encourage in public administration and society.

The matrix uses an approach that breaks down audit effects into three interconnected levels:

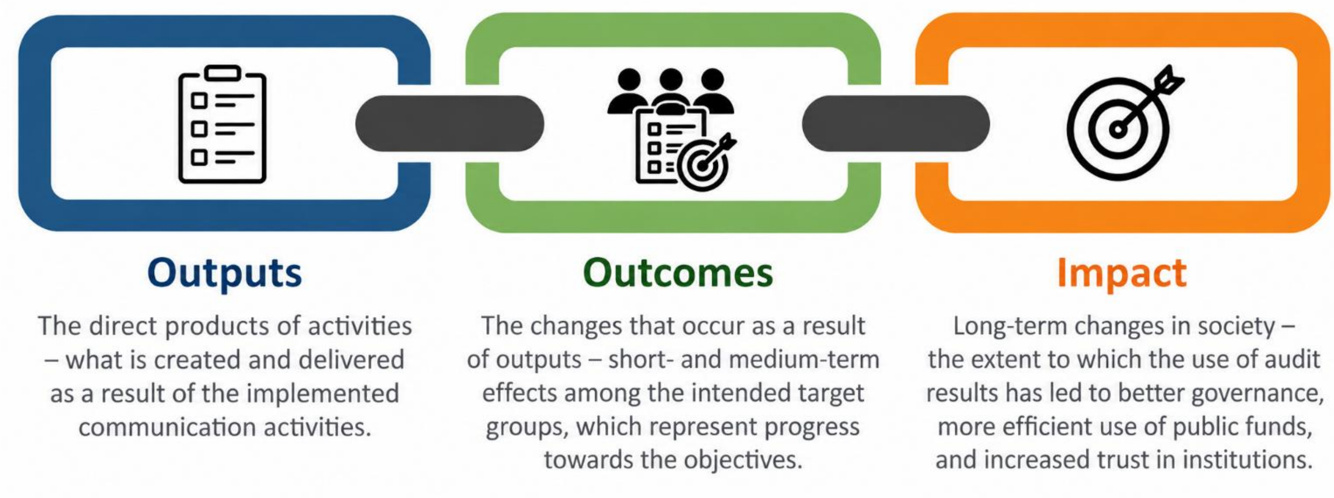

Figure 6: Audit impact matrix

In addition to the direct impact achieved through the implementation of recommendations from audit reports, it is important to recognise the indirect impact of the Audit Office's work on institutions and the public-administration system as a whole. This indirect impact arises from the very existence and work of audit as an independent institution: the fact that the Audit Office exists, continuously oversees public institutions, and publicly communicates its findings and recommendations creates a strong preventive and deterrent effect.

Institutions are aware that they may be audited and that audit results will be published and analysed. This awareness encourages more responsible behaviour, improvements to internal-control systems, and greater care in managing public funds, even in the absence of direct audit engagement at a particular time.

This effect is further reinforced by the Audit Office’s statutory obligation to conduct annual financial audits of all institutions of Bosnia and Herzegovina, creating a high degree of institutional pressure for transparent, lawful and efficient operations. Continuous oversight reduces the likelihood of repeated errors and increases the likelihood of timely action within institutions themselves.

By combining the measurement of direct and indirect impacts, the Audit Office further strengthens its relevance and its contribution to public accountability and good governance.

This tool will serve as the basis for annual reports on the impact of the Audit Office’s work, thereby directly contributing to communication about the relevance of its work and its key role in strengthening public accountability. By systematically measuring and presenting results—from immediate changes to long-term social benefits—this approach enables audited entities, citizens and decision-makers to understand the concrete benefits of audit more clearly. It also provides an additional incentive to implement recommendations and raises awareness of the value and impact of the Audit Office’s work in the institutional and broader social context.

Example Matrix

Output (report)	**Outcome (change in the audited entity)**	**Impact (social benefit)**	**Key indicators**
Financial/performance audit report	Improved system of internal controls and vehicle-use records	Reduced risk of improper use of budget funds	Records established

Implementation and Monitoring of the Strategy

The Group for International Cooperation, Public Relations and Audit Process Support (hereinafter: the Group) has a key role in implementing this Strategy and will have coordinating and operational responsibility for carrying out the activities envisaged in the Communication Strategy.

Decisions and strategic approaches to achieving the objectives will be determined at the Audit Office's management level. Most activities will be coordinated with the relevant organisational units within the Audit Office, as they require professional and technical contributions to the achievement of the communication objectives.

Annual Planning

At the beginning of each year covered by the Strategy, the Group will prepare an annual plan for implementing the Strategy and the activities it sets out. The plan will:

- determine activity priorities and timelines;
- allocate tasks within the team;
- adapt activities to the available human, technical and financial resources.

The plan will serve as a practical tool for implementing the Strategy at operational level while ensuring flexibility in responding to changes in the communication environment.

Annual Reporting

At the end of each calendar year, the Group will prepare an annual report on the implementation of the Strategy for submission to the Audit Office's management. The report will contain:

- an overview of activities implemented under each communication objective;
- an analysis of results achieved and challenges identified;
- recommendations for further improvement of implementation.

Performance Monitoring and Evaluation

Key performance indicators (KPIs) will be used to measure the success of the Strategy's implementation, enabling:

- quantitative and qualitative monitoring of progress;
- timely adjustments to the approach; and
- recording the effects of communication interventions.

Examples of KPIs may include:

- the number of communication materials published;
- the level of the Audit Office's media visibility;
- the social-media engagement rate;
- survey response rates;
- the number of training sessions and stakeholder meetings held;
- a description of analysed effects identified through impact monitoring.

Response to a Reputational Crisis

The Audit Office is aware that, in today's media environment—particularly in the context of complex political circumstances—information may be presented incompletely, incorrectly or sensationalistically in the public sphere.

If information related to the Audit Office's work is presented publicly in a manner that is not based on factual evidence, or if key elements affecting an accurate understanding of the Audit Office's work and audit findings are omitted, the Audit Office will respond immediately and proactively through clearly structured and official communication using the channels available. The aim is to prevent damage to public trust, misinterpretation of the Audit Office's mandate or recommendations, or threats to its institutional independence and professional integrity.

The response may include public statements correcting inaccurate claims, contact with the media or other stakeholders to correct published information, and the publication of clarifications and additional context.

Sarajevo, 29 December 2025

No.: 01/1-02-2-1520/25

Auditor General

Hrvoje Tvrtković