

INTOSAI



Communication Plan for Promoting Supreme Audit Institution Independence

INTOSAI Sub-Committee on SAI Independence

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Promoting SAI Independence Communication Plan 2006–07

Introduction

This Communication Plan outlines the INTOSAI Sub-Committee on SAI Independence's strategy for communicating the new Charter of SAI Independence and Guidelines, and for continuing to promote and strengthen SAI independence during the term of its mandate, (which ends October 2007).

The detailed strategy that follows identifies the objectives, the nature of the external environment, messages, strategic considerations, intended outcomes and results, performance indicators, shared communications responsibilities, and the communications activities necessary to support the Sub-Committee's mandate.

The work plan of the Sub-Committee on SAI Independence was approved prior to the development of the 2005-2010 INTOSAI Strategic Plan. As per the work plan, a communication plan was prepared and is only intended to assist the SAI responsible for INTOSAI communications under the strategic plan.

Communication objectives

The mandate of the Sub-Committee on SAI Independence is to examine the state of independence of Supreme Audit Institution (SAI) members and make recommendations on ways to make realistic improvements in a proactive and productive manner.

The following communications objectives for 2006–07 flow from the Sub-Committee's mandate:

- Communicate the draft Charter of SAI Independence and Guidelines to SAI members,
- Report on the case studies of regional initiatives to strengthen SAI independence, and
- Report on the results of the efforts made to promote and strengthen SAI independence.

The target audiences for this communication strategy are:

Primary

- INTOSAI Governing Board,
- Professional Standards Committee,
- INTOSAI members (SAIs), and
- Other INTOSAI committees.

Secondary

- External donors such as the World Bank and regional development banks, and
- Selected external organizations such as the United Nations.

**Communication plan considerations
(external environment)**

The following are communications opportunities, challenges, and risks that could impact the communications efforts. They have been taken into account in the proposed communications activities that are described later in this document.

- There is a renewed focus on independence of auditors in the wake of ENRON.
- Governments in each member country have different views of the importance/need for SAI independence.
- Some SAIs are at different stages in pursuing their independence.
- SAIs have different auditing systems (legal framework).
- There is an agreement among INTOSAI members about the proposed eight core principles and that the application provisions are essential requirements of proper public sector auditing.
- Many discussions have been held about SAI Independence in different forums within INTOSAI.

Communication messages

There are key messages about independence that the Sub-Committee believes should be transmitted to both INTOSAI members and other selected external organizations. These messages should be reflected in communications products, including material on the INTOSAI Web site, in presentations, etc.

These messages are the following:

- The orderly and efficient use of public funds constitutes one of the essential prerequisites for the proper handling of public finances and the effectiveness of the decisions of the responsible authorities.
- It is indispensable for a healthy democracy that each country have an SAI whose independence is guaranteed by law.
- SAIs can accomplish their tasks only if they are independent of the entities they audit, and they are protected from outside influence.
- While state institutions cannot be absolutely independent, SAIs should have the necessary functional and organizational independence to carry out their mandate.

Communication vehicles

In addition to any communication vehicles endorsed by the INTOSAI Strategic Plan, the following could be used to provide information about the new draft Charter on SAI Independence and Guidelines, as well as the role and mandate of the Sub-Committee:

- INTOSAI Web Site,
- INTOSAI Journal,
- News releases,
- Presentations to INTOSAI member countries and other selected organizations at INTOSAI events, and
- Meetings with senior officials of international organizations.

Intended outcomes/results

The following are some intended outcomes/results that indicate this strategy has been successful:

- Increased awareness by INTOSAI members of the new Charter on SAI Independence and Guidelines,
- Increased percentage of INTOSAI members that implement the new Charter on SAI Independence, and
- Increased percentage of non-members who are briefed and aware of the new Charter and the importance of SAI independence.

Performance indicators

Given the diversity of INTOSAI members, the use of interviews and surveys are two methods that could be used to assess to what extent INTOSAI members are aware of the importance of SAI independence, and whether or not members have implemented the Charter on SAI Independence.

Statistics on the use of INTOSAI Web site documents on SAI independence may also be an indicator of increased awareness.

Barriers to effective communications

As described earlier in this plan, the current state of independence among SAI members, the varying degree of knowledge of independence, and political barriers not within the control of SAIs, may have an impact on implementing this communication plan. These factors must be taken into account when evaluating the results.

Communications responsibilities

To be finalized by the Chairs of the four themes.

Conclusion

The Sub-Committee on SAI Independence will present the following documents at the INCOSAI XIX Congress in October 2007 to fulfill the Terms of Reference (ToR) of the Sub-Committee on SAI Independence outlined in section 10.02 of the final Task Force Report.

1. Draft Charter of SAI Independence
2. Draft Guidelines
3. Draft report on the results of the case studies on regional initiatives to strengthen SAI independence

The Sub-Committee on SAI Independence's mandate does not extend beyond October 2007.