



SAIs Communication with Stakeholders

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Executive Summary

- **An e-Leaflet aims to raise awareness of the importance of communicating with stakeholders showcasing best practices and experiences**

In line with the keenness of the Arab Organisation for Supreme Audit Institutions (ARABOSAI) to execute the organisation’s plan with all its priorities for the period (20182022-), the Capacity Building Committee (CBC) focused its efforts to realise the objectives of the two comprehensive priorities (2 and 3). These priorities are relevant to boost SAIs communication with different stakeholders and support member SAIs in the strategic management, implementation of the performance measurement framework (PMF) as well as whistleblowing.

As work is in progress to execute the second comprehensive priority relevant to assist SAIs to prepare stakeholders communication strategy, it has been suggested to prepare an e-Leaflet that aims to raise awareness on the need to communicate with stakeholders and highlight best practices and experiences for a number of SAIs in the field. This is done in view of the ISSAI 12 on “The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens” and other relevant references.

The e-Leaflet sheds light on several themes that are primary to SAIs in order to promote their values and showcase their important roles to the citizens, parliaments and other interested parties of all levels. Examples of such themes are as follows:

- **The benefits that SAI can obtain from dealing with stakeholders, such as; increased efficiency, increased accountability from the entities subject to audit, promotion of legitimacy and independence and boosting public confidence.**
- **The benefits that stakeholders can obtain from dealing with SAIs and other relevant parties, such as; promoting stakeholders strategies and agenda, as well as improving service provision and efficiency.**
- **Increase audit effectiveness through promoting stakeholders engagement.**
- **Engaging stakeholders in the audit process.**
- **Success factors: plan how to deal with stakeholders.**
- **Requirements for effective communication with stakeholders.**
- **Sustaining relations with stakeholders.**
- **How to engage stakeholders.**
- **How to set up communication strategies to deal with stakeholders.**

The e-Leaflet also reviews the experience of the State Audit Bureau of Kuwait (SAB) on dealing with the Kuwaiti National Assembly (the Parliament). Further, it discusses the experience of the State Audit Institution of Oman (SAI) on working with relevant stakeholders (media and society), as well as the experience of the Tunisian Accounting Court on engagement mechanism of civil society organizations. Such experiences are expected to highlight best practices used within SAIs in this regard.

**Exchanging Experience
Benefits All**

**Experientia Mutua
Omnibus Prodest**

**Let's start from
here:**



Stakeholder: a person, group, or organization having specific interest in the work of SAI and can affect or be affected by the work of SAI

Who Are SAI Stakeholders?



Parliament
Judicial authority
Executive



Citizen
Civil society
Suppliers



Entities subject to audit
Vocational entities
Academia



Media
SAI staff
Anti-corruption agency

Benefits SAI can obtain from dealing with stakeholders:

**increased
efficiency**

**increased
accountability
from the
entities
subject to
audit**

**promotion of
legitimacy and
independence**

**boosting
public
confidence**

**promoting
stakeholders
strategies
and agenda**

**improving service
provision**

**enhancing
efficiency**

SAIs mechanism to deal with stakeholders:

Level 1:
one way / contact



Level 2:
two way / communication



Level 3:
Maturity / Engagement



Audit effectiveness through promoting stakeholders engagement:



Engaging stakeholders in the audit process:

It is essential that
SAIs prove its
ongoing
connection to
citizens, parliament
and other
stakeholders in
order to achieve a
more impactful
audit

Being
responsive to
changing
environments
and emerging
risks

ISSAI 12

Being a credible
source of
independent and
objective insight and
guidance to support
beneficial change in
the public sector

Communicati
ng effectively
with
stakeholders

Requirements for effective communication with stakeholders:

**SAI
Capabilities**

**SAI
Independence
and
Jurisdiction**

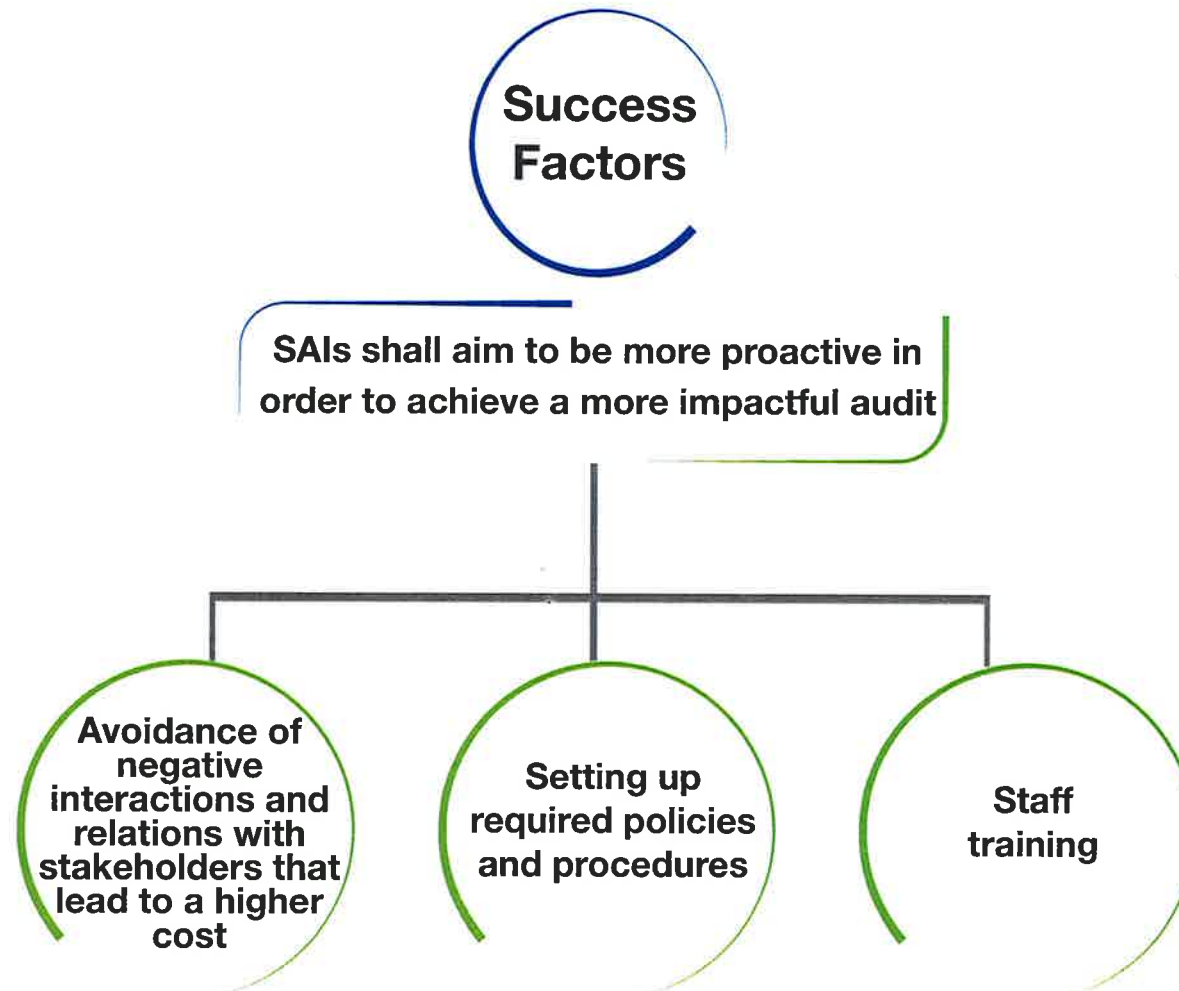
SAI Model

**Political will
and buy-in**

**Capabilities
of other
entities**

**Connecting
with other
accountability
institutions**

Success factors in dealing with stakeholders:



Success factors: How to plan your communication with stakeholders:

Provide required capabilities to effectively deal with stakeholders

Adequate information about SAI procedures

Ability to identify stakeholders and understand them

Effectively communicate with the stakeholders

Analytical understand them

Prepare a plan of how to deal with stakeholders

Identify clear goals

Ensure dealings with the stakeholders are sustainable

Analyse stakeholders readiness to deal with SAIs

Assess the stakeholders willingness to deal SAI/Naturity

Compare the cost of dealing with the relevant parties (training, staff, collecting information, recommendations follow-up mechanisms) with the desired results

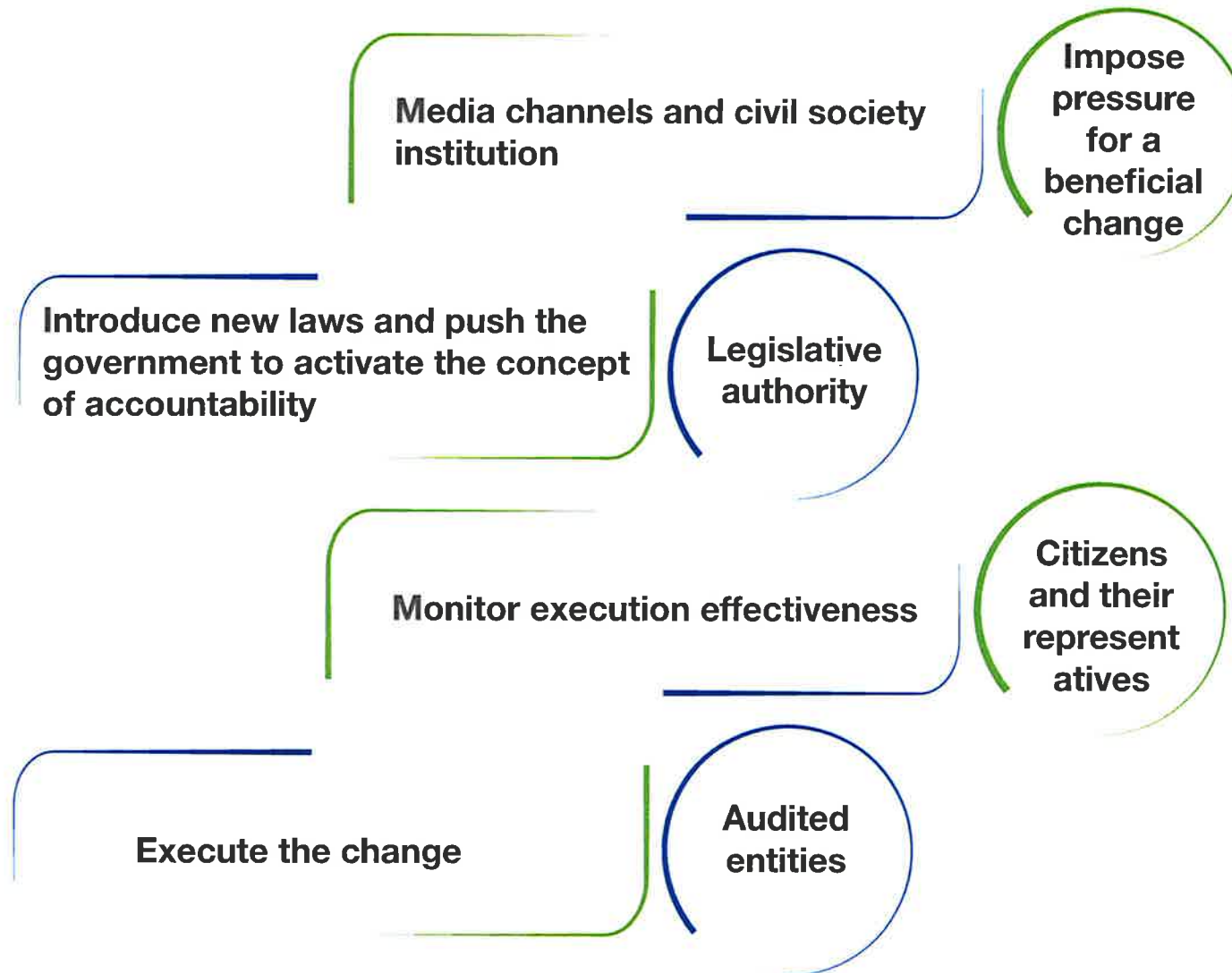
Analyse stakeholders expectations

Promote understanding of SAI role

Identify realistic expectations of both parties

Assign a vocal point responsible for continuous communication with stakeholders

Success factors in dealing with stakeholders:



How to engage stakeholders:

Start setting up your own communication strategy to deal with stakeholders

Providing information needed by development partners

Parliament

Promoting publications in coordination with civil society institutions

Assisting the media to understand audit report

Execute your strategy smartly!

Adopt a strategy relevant to your mandate and current conditions

Familiarize yourself with the civil society

Perform your duties and familiarize yourself with the good practices

Benefit

**International Standards issued by the INTOSAI assure the importance of being open to stakeholders and promoting cooperation according to the principle of;
Partners instead of Observers**

SAB of Kuwait experience with the National Assembly (the Parliament)

Introduction:

SAB has long believed in the significance of improving work environment and for that SAB worked on achieving the goals of its strategic campaigns such as “Partners & Observers” and “The Generations Trust”. Since the matter of stakeholders’ communication strategy is becoming a topical issue with great importance that can maximize the benefit through the use of the Bureau’s accomplishments, SAB has been seeking to raise awareness of the value that would result from dealing with the stakeholders. SAB has also worked on acquiring expertise, skills and best practices to identify advantages and challenges (risks) as well as weakness and strength areas. This is done based on the needs of SAB through a program of several stages that aim to develop the stakeholders’ communication strategy.

One of the stakeholders stipulated by the law No. 30 of the year 1964 on establishing the State Audit Bureau of Kuwait is the Parliament, which has become by the power of law a critical institutional stakeholder. The following is a brief on the experience of SAB and its strategy in dealing with the Parliament.

1- A summary on the start of SAB relationship with the Parliament:

At the dawn of independence, the Amiral Decree No. (12) was issued on August 26, 1961, which provided for electing the Constituent Assembly. Therefore, the first public election was carried out on December 30, 1961 to establish the Parliament aiming to draft the permanent constitution of the modern state of Kuwait, enact laws and legislations and monitor the ministries work. On January 10, 1962, the Constituent Assembly opened its work, and on the top of its priorities was drafting the permanent constitution of the state and its explanatory notes, which was later adopted on November 11, 1962.

The Kuwaiti constitution was in itself a significant turn in the state of Kuwait politically and socially and it represented a quantum leap and progress in the country. The constitution's articles emphasize on constitutional stepping-stones and principles in the national march of development. They were viewed as fundamental pillars for policy making in fields such as economy, society, politics and population, which led to build a state of law and institutions.

One of the main constitutional articles provided for in the constitution of Kuwait is article (151) which stipulates; "The Law shall set up an Audit Bureau and shall guarantee its autonomy. The Bureau shall be an adjunct of the National Assembly (the Parliament), shall assist the Government and the National Assembly in controlling and supervising the collection of the State's revenues and the incurrence of its expenditure within the limits of the Budget, and shall submit to both, the Government and the National Assembly, an Annual Report on its activities accompanied by its observations." Accordingly, the law No. (30) was issued in the year of 1964 on establishing the Audit Bureau .

From the text of the article abovementioned, a strong and institutional relationship has been forged between the Audit Bureau and the Parliament.

2- Mechanisms used currently by SAB in dealing with the Parliament:

- 1 Participating in the permanent Parliament committees according to received invitations.
- 2 Working together with the Parliament when organizing audit related conferences.
- 3 Publishing the annual report at SAB's website.
- 4 Hosting the Parliament representatives by sending special invitations to be part of the events organized by SAB.
- 5 Inviting the Secretariat General staff of the Parliament to participate in the training courses of SAB.
- 6 Inviting the Secretariat General staff of the Parliament to participate in the training courses of SAB.

3- Classifying the course of the relationship between SAB and the Parliament:

1 Classification based on work environment aspects at SAB:

Dealing with the Parliament from the perspective of the working environment is viewed as part of an institutional relationship. The Law organizes the Parliament relation with SAB which achieved the following results:

- **Support and promote accountability in the public sector through using the Bureau's audit reports.**
- **Ask the Bureau to provide advice on law amendments relevant to optimization of public resources and rational governance of the state administrative apparatus.**
- **Develop proposals of a law that guarantees more independence and powers for SAB.**
- **Refer to the Parliament interests before setting the annual audit plan.**
- **Prepare reports on examinations and tasks, which the Parliament assigns SAB to work on.**
- **Exchange views on topics of common interest between the Parliament and SAB.**

2 Classification based on the Parliament status and role:

The Parliament is viewed as a strategic partner and a party that shares common interests with the Bureau. Both parties support accountability and the realization of the audit role of the Parliament, which is emphasized by article (25) of Law (30) issued in the year 1964 on establishing SAB; “the SAB shall examine and check every account or other work which the National Assembly (the Parliament) or the Council of Ministers entrusts to it for examination and checking.”

As for classifying the relationship based on the roles, the Parliament is viewed as a policy maker for SAB due to the fact that the audit findings and outcomes of the Bureau are associated with the work of some permanent and temporary committees of the Parliament such as; the committee of budgets and balance sheet.

4- Analyzing the communication process between the Bureau and Parliament:

The table below looks at the analysis of the communication process between the two parties:

Who are the parties the Bureau is communicating with?	How does the communication carried out?	What is the content of the communication messages?	Who does the communication?
<ul style="list-style-type: none"> - President of the Parliament - Members of the Parliament - Budgets Committee - Financial Affairs Committee - Legislative Committee 	<ul style="list-style-type: none"> - Meetings - Preparation of audit reports and publishing them on the website 	<ul style="list-style-type: none"> - Discussion of SAB reports and audit findings - Assignments and studies 	<p style="text-align: center;">President of SAB</p> <p>As per the article (22) of SAB law: "The President of the SAB shall make an Annual Report about each of the final accounts referred to in the preceding Article (21), setting forth the comments and differences which may occur between the SAB and the authorities subject to its Financial Control. The said report shall be submitted to the Head of the State, the National Assembly (the Parliament), the Council of Ministries and the Minister of Finance no later than the end of the month of January following the lapsing of the fiscal year. The President of the SAB may submit other reports during the year on matters, which in his opinion are of such importance and seriousness that they should be promptly considered."</p>

5- SAB strategy in dealing with the Parliament as a primary stakeholder:

The Parliament and its relevant primary committees (budget and balance sheet committee – financial committee – legislative committee)			
Goal of communication: supporting independence – operationalizing the Bureau’s audit role through discussing audit reports – legislative amendment that is in line with the audit updates.			
Timeline	Sources	Channels/ technologies/ tools	Strategies
Since 2017	<ul style="list-style-type: none"> - Higher management of SAB - Specialized committees and working groups (annual report team, governance team) - Quality assurance management - Strategic planning management - Public relations management - Information technology management 	<ul style="list-style-type: none"> - Promoting communication of the Bureau with members of the Parliament through assigning a specialized communication officer or establishing an administrative unit dedicated to communicate with the members. - Showcasing the experience of SAB by demonstrating the most important annual observations on entities to the Parliament members in a public session. - Summarizing and simplifying audit reports with the use of infographics to ensure good understanding. - Working on the preparation of opinion surveys for the representatives and regular interviews to improve communication with the representatives, especially in financial issues through convening regular meetings. - Coordinating with the Parliament to allocate an hour each week on the Parliament channel to present the Bureau’s products. - Providing consultation in everything relevant to financial issues. - Providing assistance in assessing general policies and following up on the observations. 	<p style="text-align: center;">Posturing (confidence):</p> <p>A big number of the Parliament current members have experience with dealing with SAB. Thus, SAB needs to employ communication strategies and identify the situation to create a bigger impact on the audit work.</p>

6- Summary of the communication plan between SAB and Parliament:

مجلس الأمة					
Engagement strategy	Communication diagnostics	Priority identification	Relationship classification		
<ul style="list-style-type: none"> -Approaching -Dealing/partnership -Posturing(confidence) 	<p>The responsibility based on internal communication diagnostics of the Bureau (names, managements, team lead)</p>	<p>Arranging priorities according to:</p> <ul style="list-style-type: none"> -Contribution -Legitimacy -Aspiration -Impact -Necessity to participate 	<p>Classification as per the role:</p> <ul style="list-style-type: none"> -Information conveyor -Opinion maker -Policy maker 	<p>Arranging priorities according to:</p> <ul style="list-style-type: none"> -Strategic partner -Interest group -Pressure group -Opposition group -Unknown group 	<p>Identifying the situation of the environment at the Bureau:</p> <ul style="list-style-type: none"> -External noninstitutionalized environment -External institutionalized environment -Internal environment
<p>Posturing (confidence)</p> <p>A big number of the current Parliament members have work experience dealing with SAB. Thus, SAB needs to utilize communication strategies and identify the conditions in order to create a better impact of the audit work.</p>	<p>High management:</p> <ul style="list-style-type: none"> -Acting Head of SAB -Deputy Head of SAB -Director of strategic planning -Directorate of assignments and studies <p>Their responsibilities are dynamic and deal with the legislative authority as strategic partner that requires an adequate experience and knowledge of all SAB procedures and products.</p> <p>Relevant audit sectors directorates:</p> <ul style="list-style-type: none"> -Director of audit sectors -Directorates auditors -Audit team leads at the entities subject to SAB audit 	<p>Priority 1 (since the contribution, legitimacy, aspiration, impact and participation are considered high between SAB and Parliament).</p> <p>Dealing with the Parliament members is a top priority to SAB as the latter views them as strategic partner, which will add more legitimacy and trust to SAB work.</p>	<p>Opinion makers</p> <p>Policy makers</p>	<p>Interest groups and pressure groups:</p> <p>The legislative authority has currently an interest in the work of SAB. It also plays a vital role as pressure group enforcing a number of SAB recommendations. The Bureau needs to work on having the Parliament as a strategic partner to ensure the implementation of all its recommendations. In addition, the legislative institution can assist in achieving a greater independence for SAB.</p>	<p>Legislative authority members (the Parliament representatives) are the external stakeholders of SAB</p> <p>External institutionalized environment</p>

7- Auditing and assessing the communication process with the Parliament:

The table below looks at the analysis of the communication process between the two parties:

Key performance indicators (KPIs)	Monitoring activities	Communication tool used to achieve the goal
<ul style="list-style-type: none"> - Number of recommendations issued by the specialised team each year in line with SAB strategy (2016 - 2020). - Number of meetings conducted with the communication officer each year in line with SAB strategy (2016 - 2020). - Number of meetings conducted with the administrative unit (if any) each year in line with SAB strategy (2016 - 2020). 	<ul style="list-style-type: none"> - Issue a decision on creating a team or assign a communication officer - Establish an administrative unit dedicated to communicate with the Parliament members. 	<p>Assigning a specialized communication officer or establishing an administrative unit dedicated to communicate with the members, in order to promote the Bureau's communication with the Parliament members through.</p>
<ul style="list-style-type: none"> - Number of SAB annual observation reviews conducted until the end of the current SAB strategy 2020. 	<ul style="list-style-type: none"> - SAB annual report on audit findings relevant to the entities subject to SAB audit. - The team assigned to develop the annual report. 	<p>Organizing a public session to review the main annual observations of the Bureau with the Parliament members.</p>
<ul style="list-style-type: none"> - Number of SAB annual observation reviews conducted until the end of the current SAB strategy 2020. 	<ul style="list-style-type: none"> - Prepare the annual report by summarizing and simplifying information and the use of infographics. 	<p>Summarizing and simplifying audit reports with the use of infographics to ensure good understanding.</p>
<ul style="list-style-type: none"> - Issue a brief and simplified copy of the audit reports through the use of infographics. 	<ul style="list-style-type: none"> - Prepare an e-questionnaire which is regularly referred to the representatives. 	<p>Regular meetings with the representatives in order to explore their opinions to improve communication with them.</p>
<ul style="list-style-type: none"> - Number of the Parliament members interacting with the survey each year throughout the period of SAB strategy (2016 - 2020). - Number of interviews conducted. 	<ul style="list-style-type: none"> - Assign a team to draft the content. - Develop and review the content prepared to the channel. 	<p>Coordinating with the Parliament to allocate an hour each week on the Parliament channel to present the Bureau's products.</p>

SAI of Oman experience in dealing with media and society

Introduction:

SAI of Oman is keen on demonstrating the principle of cooperation with different stakeholders. As the Institution carries out its mandate as per the regulatory laws, SAI works on promoting communication through its administrative, audit and media related activities, which contribute to achieving an optimal level of efficiency in the execution of SAI jurisdiction and assigned objectives. In addition, SAI works on boosting institutional and social integration in protecting public property and uplifting the efficiency of money use.

1- Mass Media

The State Audit Institution (SAI) adopts a comprehensive media and awareness plan that aims to achieve an optimal awareness level and impartial institutional and social behavior in line with its mandate and assigned functions. The plan is developed in view of a set of values, mainly; inclusiveness, professionalism, integration and diversity. It was prepared after a careful analysis of the results of a four-quadrant analysis conducted on the media and awareness raising activities, along with setting specified KPIs for measurement and assessment. The plan is based on a number of pillars, first and foremost; the values and the teachings of the noble Islamic religion, wise vision of the leadership, SAI high management vision on the role of media in promoting partnership with different stakeholders, as well as the society's expectations of what they want to know about SAI efforts and activities.

Being one of the critical parties in executing the media and awareness raising activities, SAI cooperates with media means through the following steps:

- Collaborate with the mass media, government and nongovernment, with the use of audio, visual, printed and electronic platforms.
- Provide the media with content related to SAI works.
- Accept different media invitations to participate in television and radio shows or provide printed content.
- Provide awareness-raising content in coordination with the different media institutions.
- Monitor whatever published relevant to SAI mandate in the different media platforms.

SAI works on implementing a number of media and awareness raising activities in cooperation with the media intuitions, including the following:

- Producing the Tv program “Nazaha” in 5 seasons, which highlights legal provisions and religious values relevant to public fund and duties towards civil service, along with other visual media activities.
- Broadcasting the weekly radio program “Audit is a Collective Responsibility” which first started in 2015. The program aims to raise awareness about SAI role in protecting public property and the importance of partnership, as well as other audio publications.
- Prepare and publish a number of surveys and releases along with awareness raising phrases in newspapers and social media platforms in both Arabic and English.

2- Society

SAI works on adopting and executing a number of activities relevant to collaborating with the community to embody true cooperation in preserving public money and promoting integrity. The following are examples of such activities:

- **Individuals can report complaints and cases to SAI, and this comes in line with SAI mandate, as the Institution is responsible for examining complaints and cases relevant to entities subject to SAI audit violating applicable laws, bylaws, regulations and decisions. The complaints may also include negligence, failure in performing the duties of the civil service and interfering with the public funds. The investigation is carried out in manner consistent with the mandate of the judicial entities and other relevant authorities. SAI provides a number of channels to report cases and complaints and a dedicated department was established to manage such tasks with a high-level of professionalism.**

- **Executing awareness-raising seminars and lectures.**

- **Participating in exhibitions and public festivals to promote awareness of the role of SAI and the significance of partnering with the community.**

- **Executing awareness-raising seminars and lectures.**

- **Monitoring whatever published in the different media platforms relevant to SAI mandate, and positively interacting with the published content.**

Tunisian SAI engagement with civil society organizations

The experience of the Audit Court (AC)

The Supreme Audit Institution of Tunisia (AC) works amidst a changing surrounding that is featured with several intervenors particularly at the external level. Because of its openness to different stakeholders, it has become crucial for AC to find mechanisms that ensure mutual benefits of such relationships especially that audit outcomes became increasingly important to different parties and due to the growing need to demonstrate auditing value and paybacks.

The supporting pillars of AC dealing with civil society organizations

There are several supporting principles for Supreme Audit Institutions dealing with different stakeholders. The INTOSAI international guiding principles issued since Lima declaration (Principle 1) and Mexico Declaration (Principle 10) have emphasized the importance of delivering information to public authorities and general audience as well as the significance of preparing objective, clear and easy to understand reports with the freedom in deciding the content provided and time of publishing. The principles have also highlighted that SAIs need to have following-up mechanisms to ensure the execution of recommendations.

The INTOSAI principle 12 is viewed as one of the very fundamental principles that is dedicated to the importance of engaging with relevant stakeholders and highlights the values and benefits of Supreme Audit Institutions as well as their role in making a difference in citizens' lives. This has entitled SAIs to establish professional relations with relevant legislative audit committees and manage boards of directors and entities subject to audit to provide assistance in explaining audit reports and findings, undertaking suitable procedures, preparing reports on audit results in order to equip the public opinion and hold government entities accountable.

SAIS also aim to design strategic plans to address crucial issues that are affecting society, establish mechanisms to collect information and help in decision making in order to promote effective communication with the relevant stakeholders.

The INTOSAI principles assure the necessity of timely communication through publishing SAIs works, activities and audit findings on a wide range using their websites and different media platforms.

When dealing with stakeholders who are represented in the Parliament, executive authority and entities subject to audit, SAIs govern the relationship based on the mandates given to them.

Civil society organizations are viewed as non-institutional stakeholders as most of the mandates given to SAIs do not clearly specify the topic of engaging with civil society despite of its important role in fighting corruption.

Article 2 from the United Nations Convention against Corruption (UNCAC) stresses the need of establishing policies to combat corruption.

Such policies should engage citizens in the decision making process, promote civil society partnership and provide easy access to information (Article 13).

The convention also highlights the necessity to foster effective partnership in accountability procedures.

Every SAI, especially Arab SAIs, needs to realize the importance of 1) the society's role in detecting corruption occurrences, 2) presenting audit outcomes to the public in an accessible way and 3) benefiting from other experiences in dealing with civil society organizations and individuals.

Such experiences may include SAIs from South Africa, Philippine, Netherlands, Ghana, Peru, and the Organization of Latin America and the Caribbean Supreme Audit Institutions (OLACEFS) such as Argentina, Bolivia and Chile.

It is also important to consider potential risks that could result from dealing with society organizations through preparing a strategic work plan to manage such potential risks.

The experience of the Tunisian Audit Court (AC)

Improving the website of the Tunisian SAI was viewed as a top priority in AC strategic outline (20162020-).

One of the targeted initiatives was introducing AC works and activities in a better way in an aim to have a core of proficient partners that would contribute actively in the court's events and forums.

The court communication strategy promoted the overall tendency to develop excellent relationships with stakeholders.

The strategy identified specific goals for civil society organizations, which play the role of the fifth power along with the media, as well as setting activities to support the achievement of these goals.

The AC experience with civil society organizations is a technical experience that is demonstrated through a number of initiatives in line with the activities listed in the communication strategy that outlines as follows:

Dealing with active society organizations:

In view of having multiple organizations working in different areas, AC need to prepare a roadmap for such active institutions as well as those that can have common interests with SAI, especially in relation to detection of corruption and transparency in financial information.

Therefore, it is important to avoid organizations of specific approaches whether political, ideological or religious because of the risks associated with such dealings, which can affect the objectivity and credibility of SAI.

Targeting organizations with outstanding performance is one of the activities planned in the court communication strategy, as the court is fully aware of the importance of having an open door policy with the society to make an optimal use of such dealings.

The Accounting Department represented in the communication committee made its decision since 2017 to start engaging with non-government organizations (NGOs) having presence in the fields of financial transparency, rational governance and prevention of corruption.

The committee started organizing discussion sessions with reference to INTOSAI Standards to look into expectations that are mutual between AC and relevant stakeholders, especially civil society organizations.



Exchange of expertise:

Having effective communication between AC and civil society organizations facilitate knowledge sharing in specific areas through carrying out specialized workshops and organizing training courses to up skill both AC and civil society representatives.

Such activities will increase their understanding to SAI's work and outcomes.

Exchanging experiences and lessons learnt with society organizations is also included in the court communication strategy.

The court, in partnership with one of the NGOs and the National Union of Tunisian Journalists, organized a formative session in December 2020 on the new tasks of the AC and its work outcomes relevant to financing election campaigns for the year 2019.

As part of the partnership, a practical training session was also organized to enhance the skillset of the components of the Liaison Unit on communication technologies and how to prepare a press conference for the 32nd annual report of the AC.



Transparency Hackathon: a tool to deal with society organizations:

The AC is the first and only Arab and African SAI to arrange the competition of Transparency Hackathon.

This competition aims primarily to introduce and publicize the tasks of the court, its work methodology as well as commending its outcomes and promoting its impact on public funds.

It also aims to boost the principle of transparency, highlight its autonomy and ensure citizens engagement in the audit process.

The competition was between teams consisting of specialists in information technology and software, engineers and communicators who are trying to develop usable software and applications, find smart solutions to facilitate the workflow of the court and digitalize audit procedures.

The Hackathon engaged multiple stakeholders, most importantly the youth, students and different society organizations as they were considered critical partners in the participative approach to strengthen accountability and transparency relevant to public money spending.

The stakeholders had a clear presence in the different competition activities as they took part in the teams competing, Hackathon sessions and the arbitration committee.

Examples of the smart solutions proposed by the teams were projects that supported the court to interact with citizens and society organizations as well as receive their input and suggestions.

The projects would also facilitate the process of receiving complaints with their supporting documents and would enable stakeholders to have smooth access to the court's reports with the use of info graphs and short summaries of the reports content.

The project "DGB" is one smart project that was proposed in the Hackathon to assist the court in finalizing audit work relevant to assessing the financial and economic aid results provided to the associations by the public authorities.

The project enabled them to digitally deposit necessary documents, fill in forms with the required purposes, electronically archive deposited documents and prepare standard reports.

The court in cooperation with the grantors have started the incubation phase of these projects to facilitate their implementation, with priority given to the winners.



Civil society engagement in the audit process:

The UNCAC assures the necessity to promote effective social partnership in the external audit and accountability procedures.

SAIs can engage the civil society in different phases throughout the audit process by, for instance, benefiting from the outcomes of the civil society organizations' work in SAI planning stage in order to identify audit topics that involve potential risks.

In addition, SAIs can utilize reports prepared on audit tasks published in digital platforms of civil society organizations in SAIs implementation stage.

Yet, it is important that SAIs ensure the credibility and reliability of the reports content. Further, during the audit task, SAIs can resort to such organizations to explore the public opinion on issues related to some audit topics which are of a high concern to citizens such as; education, employment and health.

Although the AC communication strategy covered a number of activities to ensure community partnership in the audit march, particularly in the publishing and following up phases, there is no clear vision on fully adopting this approach. The court is working, however, on selecting audit tasks that address citizens' concerns and may involve high risks.

As part of the cooperation, the court has previously utilized the society organizations' output relevant to financing election campaigns.

In view of their role as a disseminator of information, society organizations can support SAIs in publishing their work results.

In this context, a Facebook page was developed by a number of society organizations that focused on the court 32nd annual report.

The same was approved and carried out for the 31st report. The AC also accepted an invitation from one of the society organizations to conduct a seminar on the report findings using Live Streaming.

Such activity contributed in disseminating and introducing the report outcomes among members of society.

Society organizations can also support in pressurizing governments to provide all means to SAIs to ensure effective execution of their mandates, encourage public entities to adopt SAIs recommendations and boost the Parliament role to enforce government accountability.

In addition, the citizens can contribute in developing SAIs reporting mechanisms. One of the winners in the Transparency Hackathon produced a short video on the findings of one of the audit tasks.

The video, which was presented during the press conference of the 32nd annual report, showcased audit findings in a simple manner which resulted in a positive interaction from society representatives, journalists and social media users.



Moreover, SAIs can start looking into preparing citizen reports, drawing on the experience of the Tunisian and Kuwaiti SAIs.

Adopting Citizens Report as a mechanism to ensure good social understanding of SAI outcomes:

The Citizens Report can be a mean by which SAI can directly interact with citizens and society organizations and provide work findings in a simple and clear manner.

The report is one of the mechanisms approved by the AC to deal with society organizations and citizens. In 2020, the court published its first Citizens Report on financial audit of local groups.

The report highlighted different indicators relevant to local finance of municipalities aiming at bringing information closer to citizens in the simplest way possible.

The report involved an introduction about participatory democracy concepts, its mechanisms, engagement principle as an essential pillar for rational governance, as well as the definition of citizenship and local government.

As part of the cooperation, the court has Amid the new mandates bestowed to the court, which are primarily associated with approving the publishing of the court's reports and their follow-up, the AC still needs to promote awareness among citizens and society organizations on its work and social partnership in the audit process.

This shall be carried out while taking into consideration the role it plays under its Basic Law No.41 for 2019, which focused on results assessment of economic and financial aids provided by public authorities to civil associations.

The court shall also exert its efforts to avoid conflicts of interest, be fully equipped to effectively interact with society in order to reaffirm AC's autonomy, objectivity and credibility.

References:

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- 6- **Civil society and citizen engagement – a SAI South experience**, Kimi Makwetu, Auditor-General of South Africa, 2020.