

**INTOSAI WGEA Work Plan 2017-2019**

**Project 2.1 (a)**

**Improving the visibility of SAIs'  
work: Communicating  
environmental audit results**

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## **Improving the visibility of SAIs' work - Communicating environmental audit results**

### ***Foreword***

Supreme Audit Institutions (SAIs), as external auditors, hold their governments accountable for public spending. An essential part of this task is to make their audit reports available to parliament, stakeholders and the general public. Enhancing the visibility of its audits ensures that an SAI's message is heard, and contributes to the transparency and accountability of the use of public sector funds.

In its Work Plan 2017-2019 the INTOSAI Working Group on Environmental Auditing (WGEA) committed to developing a research paper on the visibility of environmental auditing. The project was led by the European Court of Auditors, and the project team included the SAIs of New Zealand, Russia and the USA. Vivi Niemenmaa coordinated the project with the support of Jerneja Vrabic and Dilyanka Zhelezarova (European Court of Auditors), Jonathan Keate and Patricia Johnson (SAI of New Zealand), Sergey Neroev and Marina Mazykina (SAI of Russia) and Barbara Patterson (SAI of the USA). The communications team in each of these organisations provided crucial input. Finally, the Steering Committee of the INTOSAI WGEA provided important comments and insights regarding the project plan and report draft.

This project builds on previous work by the Working Group, and concentrates on how SAIs communicate about environmental audits to increase their visibility. Although the context of this project is environmental audits and many examples and case studies concern environmental audits, the key messages apply to all audits that SAIs conduct on various policy sectors.

Globally, not all SAIs are in a position to publish their audit work. This research paper urges SAIs to use their power, where possible, to publish their audit findings in the public domain, in order to increase the transparency and accountability of public sector funds. In the era of "fake news" and anti-environmental communication, SAIs have an important role in providing fact-based information.

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EXPOSURE DRAFT

## ***Executive summary***

The INTOSAI WGEA project on the visibility of environmental auditing studied the objectives pursued by Supreme Audit Institutions (SAIs) when communicating their environmental audit results to parliaments, stakeholders and the general public, and the manner in which they do so. Audit visibility ensures that SAIs get their message heard, and contributes to the transparency and accountability of the use of public sector funds.

This research paper explores who communicates on behalf of SAIs, who SAIs communicate with, what SAIs communicate and what tends to attract public interest, how SAIs communicate and how SAIs can measure the visibility of audits. The report identifies trends in SAIs' communication and provides examples of communication strategies, practices and high visibility environmental audits from SAIs all over the world.

This report recommends SAIs to have a communication strategy and to plan the communication early in the audit process. A well-prepared media strategy and proper communication planning make it easier to communicate to parliaments and public, and thus fulfil the SAIs' role in enhancing accountability and transparency.

The most important trend in recent years has been the growing importance of social media, and the possibilities and challenges they pose, as SAIs for instance increasingly regard the entire staff as a communication resource. Another strong development is the growing importance of visual journalism, particularly in digital media. While keeping abreast of these developments, this paper advises that SAIs should make sure they maintain the quality of all their products in the various media channels and formats.

This paper acknowledges that media attention should not be the sole guiding principle in assessing the importance of an audit, as there are topics that never receive broader public interest but are still essential to government accountability. Nevertheless, this project found that environmental audits tend to receive a lot of publicity because people are interested in and care about environmental issues.

## 1. Introduction

### Communication is the SAIs' tool to strengthen accountability

Supreme audit institutions (SAIs) are the external auditors of governments. SAIs hold their governments accountable for public spending, and have a key role in promoting good governance, enhancing transparency and building public trust.

One important tool for SAIs to push for better governance is to communicate their audit findings to parliaments and the wider public. International Standards of Supreme Audit Institutions (ISSAI), ISSAIs 12<sup>1</sup> and 20<sup>2</sup> emphasise that SAIs should make their reports publicly available in a timely manner. These ISSAIs stress the importance of open communication with media and stakeholders, the use of appropriate communication tools, and of being visible in the public arena.

A precondition for communication is that SAIs can publish their audits, but there are still many SAIs, especially in developing countries, that face problems with their right to report. Many SAIs have found ways to overcome restrictions, but a minority do not publish despite the power to do so. Only half of the SAIs undertake additional communication beyond making reports publicly available.<sup>3</sup> This project urges SAIs to use their power, where it exists, to publish their audit findings in the public domain.

In this project, we report on the visibility of environmental audits, meaning the publicity these audits receive among parliaments, stakeholders and the wider public, as a result of the SAIs' communication efforts. Media attention and the visibility of audits ensures that the SAIs' message is heard, and it increases the likelihood that the audited entities will take action to implement the recommendations. Moreover, visibility contributes to the transparency and accountability of the use of public sector funds. Communication about audits is, therefore, an important part of SAIs' work.

It is, however, important to note that the media attention received by an audit is not an indicator of whether it is important or of high quality. There are audits that are never the subject of broader public interest, but are still of high quality and very important from the perspective of government accountability and for key readers and stakeholders. High visibility and media interest should not be the sole guiding principle in audit planning or when assessing impact.

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<sup>1</sup> [ISSAI 12](#): The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens.

<sup>2</sup> [ISSAI 20](#): Principles of transparency and accountability.

<sup>3</sup> IDI (2017): [Global SAI Stocktaking Report](#) 2017.

## Communication about environmental issues

Communication about environmental issues started to take off towards the end of the 1960s with the growing awareness of their importance. At the turn of the millennium, various organisations, researchers and journalists were producing increasing amounts of environmental information.<sup>4</sup> The environmental audits of SAIs can be included in this body of information.

Academics have found that communication on environmental issues serves two different functions, which are both significant in connection with SAIs' environmental audit work. First, communication about the environment is pragmatic, meaning that it educates, alerts and helps us to solve environmental problems.<sup>5</sup> The specific perspective of SAIs here is to pay attention to how governments can solve these issues in the most economic, efficient and effective manner.

Second, communication about the environment is constitutive, meaning that it helps to construct and compose representations of environmental problems as subjects for our understanding. This perspective assists in defining certain subjects as problems.<sup>6</sup> By carefully choosing their audit topics and communicating about them, SAIs participate in the public discussion on what is important.

This research project was conducted in the context of environmental audit practice. Although we found that SAIs do not have any special communication mechanisms for environmental audits but rather follow general communication procedures, we highlight some specific features that affect communication on environmental auditing.

### Project scope and methodology

This project is a continuation of the research project on [How to Increase the Quality and Impact of Environmental Audits](#), which INTOSAI WGEA published in 2016. That project studied environmental audit from a performance audit perspective, and suggested it is possible to increase the impact of these audits and to improve their quality through careful audit topic selection, planning, execution and reporting, and communication.

This paper concentrates on how SAIs communicate about audits to increase their institutions' visibility. The project studied the purpose for which, and the manner in which, SAIs communicate the key messages of their environmental audit activities in order to raise the awareness of stakeholders and policy makers. It concentrates on external communication and excludes internal communication inside

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<sup>4</sup> Jurin, Richard R., Donny Roush & Jeff Danter (2010): Environmental Communication, Second Edition, Springer.

<sup>5</sup> Pezzullo, Phaedra C. & Robert Cox (2018): Environmental Communication and the Public Sphere, Fifth Edition, Springer, page 13.

<sup>6</sup> Ibid, pp 13-14.

the institutions. The focus of the publication is performance audits that assess the economy, efficiency and effectiveness of government policies in the environment sector.

Chapter two of the paper presents SAIs' communication strategies, chapter three who communicates in SAI and chapter four who SAIs communicate with. Chapter five presents what SAIs communicate and discusses what attracts public interest in the context of environmental auditing. Chapter six is dedicated to communication methods including the recent developments related to social media and visualisation of audit results. In the conclusions we discuss the ways and tools of SAIs' communication. Throughout the publication, we provide SAI examples and case studies.

During the project, four project group SAIs (European Court of Auditors, the SAIs of New Zealand, Russia and the USA) developed case studies on their communication practices as at the end of 2017. These contributions can be found on the INTOSAI WGEA webpage.<sup>7</sup> In February 2018, the INTOSAI WGEA Secretariat sent a survey to all SAIs, which included three questions related to this project (Annex I). We received responses from 42 SAIs, which were analysed and used as examples in this paper.

In addition, we organised a focus group meeting at the INTOSAI WGEA Assembly meeting in Bandung in July 2018 to discuss the results. In October 2018, the Steering Committee of the INTOSAI WGEA provided contributions to this draft research paper. These contributions also represented the quality assurance carried out internally on the project within the Working Group.

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<sup>7</sup> [Insert a link later, at the time of publishing.](#)



## 2. Communication strategies helps SAIs to increase their visibility

In the past, SAIs did not pay very much attention to communicating to the public about their work, but from the 1990s they started to establish links with the media and to publicise and explain the value of their audit work. Two decades later, for instance, most European SAIs had a communication strategy.<sup>8</sup>

An organisation's communication strategy sets out the basic principles for communication to support the mission of the organisation and achievement of its goals. Such a strategy typically includes:

Common topics in a communication strategy
Communication objectives
The key target audiences
Communication principles
The timing of communication
Products
Communication tools and channels
Practices for how communication is planned
Capacity building and training needs
Budget
Key performance indicators for communication

The key elements are target audience, message and communication channels.<sup>9</sup> First, the target audience can vary based on the content and purpose of the audit. It is important to know the audience. For example, if the target audience is the members of parliament, they may not have the time to read long reports, so it will be important to provide short, bottom-line statements based on audit work. Second, the message has to be clear. Third, using appropriate communication channels is important. This may involve for example both traditional communication channels, as well as unconventional channels, such as social media.

The February 2018 INTOSAI WGEA survey confirmed that SAIs usually have a communication or media strategy, or at least standard procedures for communicating audit results. For example, the Australian National Audit Office has a communications strategy which highlights that communication underpins the overall effectiveness of the office. The purpose of the strategy is to maintain communication

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<sup>8</sup> Belén González-Díaz (2008): Supreme Audit Institutions and their communication strategies, *International Review of Administrative Sciences*, Vol 74(3): 435–461.

<sup>9</sup> Belén González-Díaz, Roberto García-Fernández and Antonio López-Díaz (2013): Communication as a Transparency and Accountability Strategy in Supreme Audit Institutions, *Administration & Society* 45(5): 583-609.

practices across the organisation so that the National Audit Office communicates effectively both within and outside the office.

As of another example, the SAI of Bulgaria adopted a Media Policy in 2016 setting out its main priorities and principles, its means of communication with the media and the public and the responsibilities related to the implementation of the policy. At the same time, the SAI appointed two professionals to take charge of communications and PR.

The SAI of India has an External Communication Policy for interaction with the media and dissemination of information. The policy has the following objectives:

- Create awareness about the role, vision and mission of the SAI of India
- Create awareness about the impact and influence of audit on good governance
- Convey the facts contained in the audit reports
- Indicate that the SAI is responsive to meeting the diverse information needs of its stakeholders in a transparent, objective and timely manner.

The SAI of New Zealand's communication strategy is built around key concepts:

- Planning for impact is at the heart of the communications strategy, to ensure that efforts are focused and give a good return on investment. A more strategic, purposeful, and integrated approach to communications throughout the Office
- Digital communication that reflects global and domestic trends in communication and supports an intention to 'publish more, print less'
- Not relying solely on traditional media to write about and promote the SAI's reports/activities, but also producing videos, blog posts and articles, and using social media engagement - to be more in touch with the people who receive public services and to make the most of relationships and partnerships with a full range of stakeholders, and developing a stakeholder engagement framework and engagement plans for our priority stakeholders (individuals and groups).

The Accounts Chamber of the Russian Federation included communication in its 2013-2019 strategy. It specifies the tasks for communication in relation to society:

- Maintain information openness, increase transparency and public accountability
- Continuously improve the mechanisms and procedures for feedback from citizens and civic institutions
- Increase the proportion of audits focused on social areas, including those audits which are launched by the Accounts Chamber of the Russian Federation in response to citizens' petitions and reports
- Expand cooperation with civic institutions
- Promote the process of public assessment towards the work of public administration bodies. In 2018 SAI's Development Strategy 2018-2024 was also adopted. It defines public assessment as one of the key indicators.

The European Court of Auditors traditionally centres its communication on final audit reports. In the Court's 2018-2020 audit strategy<sup>10</sup> one of the goals is to "Get clear messages across to our audiences".

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<sup>10</sup> ECA Strategy 2018-2020: <https://www.eca.europa.eu/en/Pages/Strategy.aspx>

In particular, the Court is committed to establishing a continuous dialogue about its products. Further, the ECA is committed to improving communication on planned work, work in progress and intermediary results, such as risk analysis. The aim of interacting with the outside world on work in progress is to improve the products and maximise the impact of the Court's work. It is important to keep communication strategies pertinent and updated, therefore the ECA's current communication strategy will be up for a review after ongoing peer review is finalised in 2019.

The above examples received in the INTOSAI WGEA survey show that SAIs' communication strategies deal with both communication about the SAIs and their work in general, and communication about audit reports. Communication strategy benefits SAIs in many ways:

Externally

- Helps SAI to make an impact
- Helps to increase transparency and accountability in the society
- Helps to answer stakeholder needs and citizen feedback

Internally

- Acts as an awareness raising tool inside the SAI
- Assists in planning the communication
- Defines communication practises and tools including digital communication
- Helps to define clear messages

Based on these experiences, a communication strategy is a useful tool for an SAI to develop its work and get its messages heard.

### **3. Who communicates on behalf of SAIs?**

The question of who communicates on behalf of an organisation is a starting point for any external communication activity. There are various ways to organise communication in practice. Larger organisations tend to have special public relations or communications departments, while smaller entities might not have dedicated staff for communication.

In some SAIs, communication is the responsibility of the senior management, while some SAIs have hired a spokesperson. In some SAIs, all auditors share responsibility for communication, and they regard it as an important part of auditors' everyday work.

Larger SAIs tend to have communication offices with specialists, who have qualifications in communication, or with a background in journalism. Some SAIs do not have a professional communication team, but instead they train their auditors to become better communicators.

#### **CASE 1: Office of the Auditor-General, New Zealand: Staff as Ambassadors Programme**

**The OAG of New Zealand has identified its own staff as one of the most successful means of increasing the visibility of its work. The OAG of NZ does not employ specialised professionals to work in communications, but**

it does engage an external public affairs agency to assist with training staff in giving presentations and media interviews.

This includes the *Staff as Ambassadors* training programme, which aims to equip staff with presentation skills and the ability to speak about the Office and its work in formal and informal settings. With this training programme the OAG encourages staff to find opportunities to speak in public about the office's work.

#### **CASE 2: The National Audit Office of Finland: Communication activities has an impact on salaries**

In Finland, salaries in the public sector are linked to job evaluations and performance appraisals. In the SAI of Finland, the annual staff appraisal procedure includes criteria relating to auditors' communication activities. Evaluation of these criteria is based on how active the auditor has been, e.g. in writing articles, blog texts or social media feeds on their audits, or giving presentations about their work in seminars and conferences. Media activity is only one indicator among several other factors, but it contributes to the overall appraisal. The SAI of Finland considers auditors' communication important because it is essential for the overall impact of the SAI.

Social media gives a new perspective to the question of who communicates. On the one hand, usually only a limited number of people can access the organisation's social media account, and social media feeds are carefully planned. On the other hand, social media blurs the line between public and private communication, as each employee can communicate using their own social media accounts. SAIs have started to provide guidelines for staff about acceptable behaviour on the social media if they comment on the SAI's work on their private social media accounts.

#### 4. Who do SAIs communicate with?

One essential part of any communication activity is to think about the audiences the organisations wish to reach. A specific audience for any SAI is its parliament. In many cases, SAIs present the audits to parliamentary committees, or annual reports to the parliament's plenary session. Some SAIs have found that members of parliament prefer face-to-face contacts and live presentations.

Communicating with stakeholders can be an effective way to get the message to key audiences. Apart from parliaments, the audience can include audited bodies, donor organisations, the media, professional associations, private sector auditors, investors, creditors, civil society, political parties, and research organizations.<sup>11</sup> A previous EUROSAI project<sup>12</sup> noted that SAIs' institutional stakeholders also include SAIs around the world, INTOSAI and other international organisations.

##### **CASE 3: Stakeholder Management System at the European Court of Auditors (ECA)**

**In the European Union, there are 28 Member States (as of 2018) and 24 official languages, and this creates a special communication environment for the ECA. The ECA has tried to map the media world and stakeholders in order to identify who might be interested in its audit reports. The ECA has developed an online database of stakeholder contacts (the stakeholder management system, SMS). The database contains over 21 000 contacts, but communication is always tailored according to the topic. The ECA's communication team has found that it is wiser to target communications rather than sending everything to everyone and risk the "spamming" effect. Communications are planned in close cooperation with the audit teams.**

Some SAIs identify primary and secondary audiences for every performance audit. At the SAI of New Zealand, the primary audience depends on the audit, but usually it entails the groups or individuals the SAI has identified as most likely to bring about the improvement that the audit recommends. Sometimes the primary audience is a parliamentary committee, in other instances the primary audience might be the leadership team in the audited entity or a particular group of entities, such as local government bodies. The SAI of New Zealand has analysed its email subscribers and found that about 40% of the list is made up of public sector employees.

Finally, the general public and citizens are an audience for SAIs. The public interest in audits depends on the topic. Environmental audits tend to be among the topics that attract most public interest.

Joint audits are a special case for communication, where the audience is global or regional. For instance the [Coordinated International Audit on Climate Change](#), published in 2010, included a specific communication plan to reach a global audience. Similarly, The Pacific Association of SAIs (PASAI) has

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<sup>11</sup> Belén González-Díaz, Roberto García-Fernández and Antonio López-Díaz (2013): Communication as a Transparency and Accountability Strategy in Supreme Audit Institutions, [Administration & Society](#) 45(5): 583-609.

<sup>12</sup> EUROSAI (2017): [A roadmap for reaching Supreme Audit Institution communications goals](#).

produced regional overview reports summarising the results of the joint environmental audits that its members have undertaken. These regional overview reports were aimed at regional institutions and donor organisations and other interested stakeholders in the Pacific region, and had their own communication plans.

Figure 1 presents an infographic on a coordinated audit on the United Nations Sustainable Development Goals (SDGs) in Latin America. It summarises the joint audit results concerning the SDG Target 2.4 on sustainable food production with the help of radar illustration, which is an effective means of communicating the findings of SAIs.

**Figure 1 Infographic from a collaborative audit in Latin America.**



Source: SAI Brazil, Comtema & OLACEFS (2018). <http://www.olacefs.com/wp-content/uploads/2018/09/Executive-Summary-Latin-America-SDG-Audit-web.pdf>

## **5. What SAIs communicate and what draws public interest**

ISSAI 20 on the principles of transparency and accountability notes that SAIs should communicate widely and in a timely manner about their activities and audit results. Usually, communication concentrates on audits, which provides opportunities to increase the visibility of the organisation.

All 42 SAIs that responded to the INTOSAI WGEA survey communicate about their audits to the public in various ways. Only a certain number of specific audit reports might not be publicly available due to national laws or regulations concerning the sensitivity of the information included.

SAIs' main communication efforts deal with the finalised audits. Some SAIs communicate only in respect of published audits, while others also publish information about their audit plans and ongoing audits.

### **CASE 4: Foundation reports and reflection reports to communicate about a theme-based work programme**

The SAI of New Zealand has been operating a theme-based work programme for several years, by grouping its discretionary work under broad themes such as service delivery, governance and accountability, and investment and asset management. These themes influence all of the SAI's activities, including financial audits and performance audits. For the first few themes, the SAI produced short 'reflection' reports to summarise the work undertaken under the theme and give the SAI's observations and suggested improvements. The interest in these reflection reports comes from a much broader stakeholder base than traditional reports to parliament, and confirms the value of short reports in terms of impact. The SAI also uses the reflection reports to engage directly with citizens at formal speaking events, and in other informal settings.

More recently, the SAI has also begun preparing a 'foundation report' to introduce a new theme. A foundation report sets out the SAI's interest in the topic and the proposed work programme, to build interest and engagement with the work. The SAI produced foundation reports for its recent themes of water management and procurement. The reflections report can then be a 'bookend' for the foundation report prepared at the start of the programme, and can set out actual findings against earlier expectations.

The European Court of Auditors has piloted Audit Previews on high priority audits. They are based on the audit planning memorandums and they aim to provide information, but not audit results, on a policy area where an audit is about to take place. For example, European media have been very

interested in air pollution, and the Audit Preview<sup>13</sup> on an air quality audit contributed to awareness of this topic even before the ECA finalised the audit.<sup>14</sup>

Some SAIs see that publishing their annual audit planning increases their transparency and accountability to parliament and the public, as well as their visibility. In addition, SAIs often publish annual reports, which is a way to communicate more generally about the SAI as an organisation, including about the impact of the SAI's work.

### **Environmental audits tends to attract public attention**

SAIs have no specific methods for communicating about environmental audits. Yet, there are some specific elements that make it relatively easy to communicate about environmental topics. First, environmental issues tend to attract public interest easily. Second, there is often a wealth of good pictures, illustrations, videos and maps available on environmental issues compared to many other audit fields, such as fiscal policies. This makes communication easier.

The INTOSAI survey results show that many environmental audit topics attract high visibility. In particular, almost a quarter of the high visibility audits were about nature protection, such as national parks, marine protection, or protection of species. One explanation for the popularity of this topic is that people show higher levels of care and sympathy about nature and particularly animals, and audits that deal with such topics are relatively easy to communicate about (see Figure 2). As another example points out, in a Russian audit on the fishing industry, the facts on selling 10 rare white whales to China gained the greatest media attention.

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<sup>13</sup> Audit brief: Air quality in the EU, September 2017.  
[https://www.eca.europa.eu/lists/ecadocuments/ab\\_air\\_quality/ab\\_air\\_quality\\_en.pdf](https://www.eca.europa.eu/lists/ecadocuments/ab_air_quality/ab_air_quality_en.pdf)

<sup>14</sup> The ECA Special Report on Air Pollution: <http://publications.europa.eu/webpub/eca/special-reports/air-quality-23-2018/en/>



**Figure 2. White whale.**



*Source: Accounts Chamber of the Russian Federation*

Another example is the SAI of India's audit on retaliatory killings of animals in an audit on national parks and wildlife sanctuaries (Figure 3). The pictures of killed animals helps to concretise and visualise acute problems and raise awareness as gruesome images have the power to connect to human emotions. There might be different opinions in SAIs about using disturbing or powerful imagery, but its use can be beneficial in telling a story, as is the case in the picture in Figure 4 dealing with an audit solid waste (Figure 4).

**Figure 3. Pictures about retaliatory killings of animals as presented in the performance audit on Administration of National Parks and Wildlife Sanctuaries in Karnataka**



Fig 4.2: a. News paper clipping of retaliatory killings. b & c: Retaliatory killing of young Leopards on the fringe Bandipur Tiger Reserve. d. Cattle depredation by leopard in Nagarhole Tiger Reserve.  
Image source: Karnataka Forest Department

Source: Government of Karnataka Report No. 6 2017.

[https://cag.gov.in/sites/default/files/audit\\_report\\_files/Report\\_No.6\\_of\\_2017\\_-\\_Administration\\_of\\_National\\_Parks\\_and\\_Wildlife\\_Sanctuaries\\_Government\\_of\\_Karnataka.pdf](https://cag.gov.in/sites/default/files/audit_report_files/Report_No.6_of_2017_-_Administration_of_National_Parks_and_Wildlife_Sanctuaries_Government_of_Karnataka.pdf)

**Figure 4. Audit report on solid waste management in Sierra Leone.**

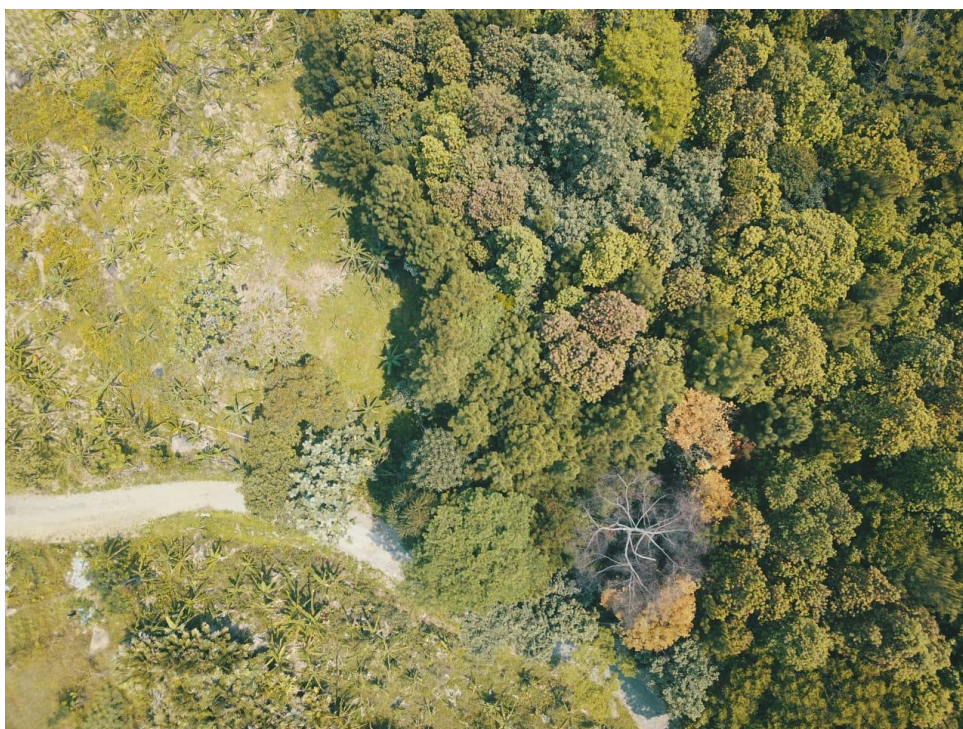




Source: <http://www.auditservice.gov.sl/report/assl-auditor-general-annual-report-2015.pdf>

The second most popular topic is the audit of waste (Figure 4), including municipal waste and specific waste types such as medical and mining waste. Several SAIs also mentioned audits on forest management (Figure 5) and climate change as high visibility products.

**Figure 5. Audit on forest, picture made with a drone.**



Source: Tjokorda, Senior Auditor Specialist on SDGs, SAI Indonesia.

Some SAIs also analysed the reasons for the high visibility of environmental audits. The SAI of Ecuador noted citizens' concerns, or engagement with strategic sectors, as key reasons. For the SAI of New Zealand, a report on biosecurity received broad media attention, and the parliament held an urgent debate on the topic. The reason for the public attention was that biosecurity and the protection of New Zealand's unique environment is very important for the whole country's identity.

The SAI of Russia remarked that environmental protection and environmental security always gain the public's attention. The SAI of Estonia pointed out that audits of policies involving large sums of money tend to get public attention. For instance, an Estonian audit on recycling packaging waste gained publicity, even long after it was published, because it calculated how much packaging waste levy might be lost to the state due to insufficient controls over the packaging producers.

A Czech audit on renewable energy gained wide publicity because solar energy in particular received considerable public funding. Funding also played a role in a Latvian audit on municipal waste

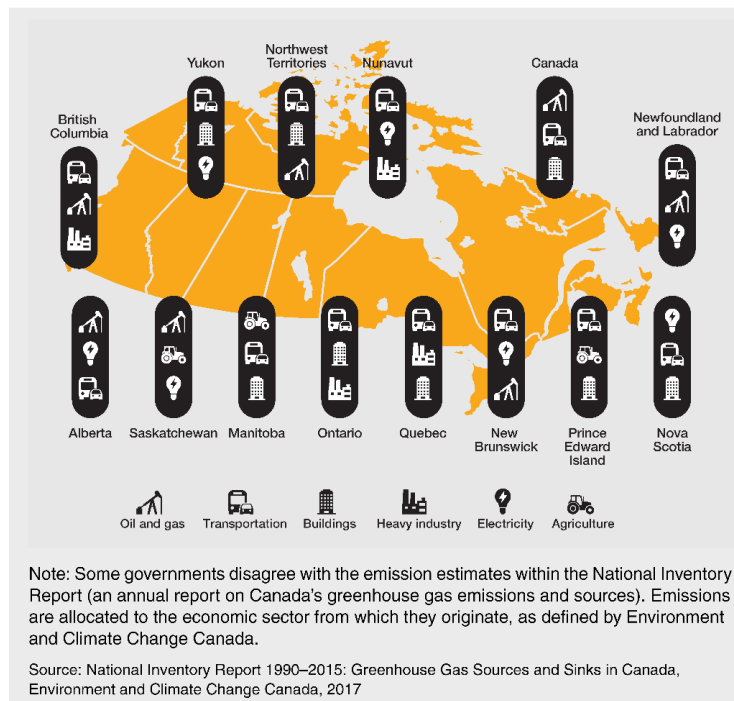
management: it received great media attention because the improper calculation of the waste management fee affected many inhabitants.

An audit on climate change in Canada achieved high visibility because it was able to answer the question "so what", i.e. explaining why the issue was important to parliamentarians and Canadians. The collaborative nature of the audit – it involved almost all provinces and territories and the federal government – made it an interesting, truly pan-Canadian audit (Figure 6). Moreover, the use of social media by involved and interested parties, the use of webinars and the involvement of parliamentarians through committee presentations helped to increase public attention.

**Figure 6. Greenhouse gas emission sources in each province and territory in Canada.**

**Exhibit 14**

**Largest sources of greenhouse gas emissions by economic sector in each province and territory and in Canada as a whole**



Source: [http://www.oag-bvg.gc.ca/internet/English/parl\\_otp\\_201803\\_e\\_42883.html](http://www.oag-bvg.gc.ca/internet/English/parl_otp_201803_e_42883.html)

In Russia, one of the high visibility audits included prevention of forest fires. Like the climate audit in Canada, it covered all regions in Russia. The Russian SAI also investigated public opinion with the help of an Internet survey, in which respondents from sixty regions took part. This increased the interest in the audit results. Moreover, the audit echoed the acute social importance of the topic.

In Jordan, an audit on management of medical waste in the biggest hospital gained attention because of the seriousness of the subject. In Indonesia, an audit on the contract between the Indonesian

government and a private mining company, PT Freeport Indonesia, was of great public interest because the contract was subject to renegotiation and because a new law was passed to ensure that the natural resources were managed sustainably.

Finally, an Australian audit of the Award of Funding under the 20 Million Trees Programme gained greater visibility because the Joint Committee of Public Accounts and Audit carried out a review of the audit.<sup>15</sup>

To sum up, the reasons for high visibility were on the one hand the general interest in environmental topics and nature. On the other hand, audit's response on citizens' concerns, connection to a strategic issues, financial significance, or the ability to explain the importance of the topic increased the visibility.

## **6. SAIs communicate in various ways**

The INTOSAI WGEA publication, [How to Increase the Quality and Impact of Environmental Audits](#), of 2016 noted that when audit reports are drafted well, their messages are understood. In other words, it is easier to communicate about audit reports that are properly planned and prepared. Clear language, logical structure and speaking titles are important, and therefore it is useful to start thinking about communication in the planning phase, or at the latest, in the report-writing phase.

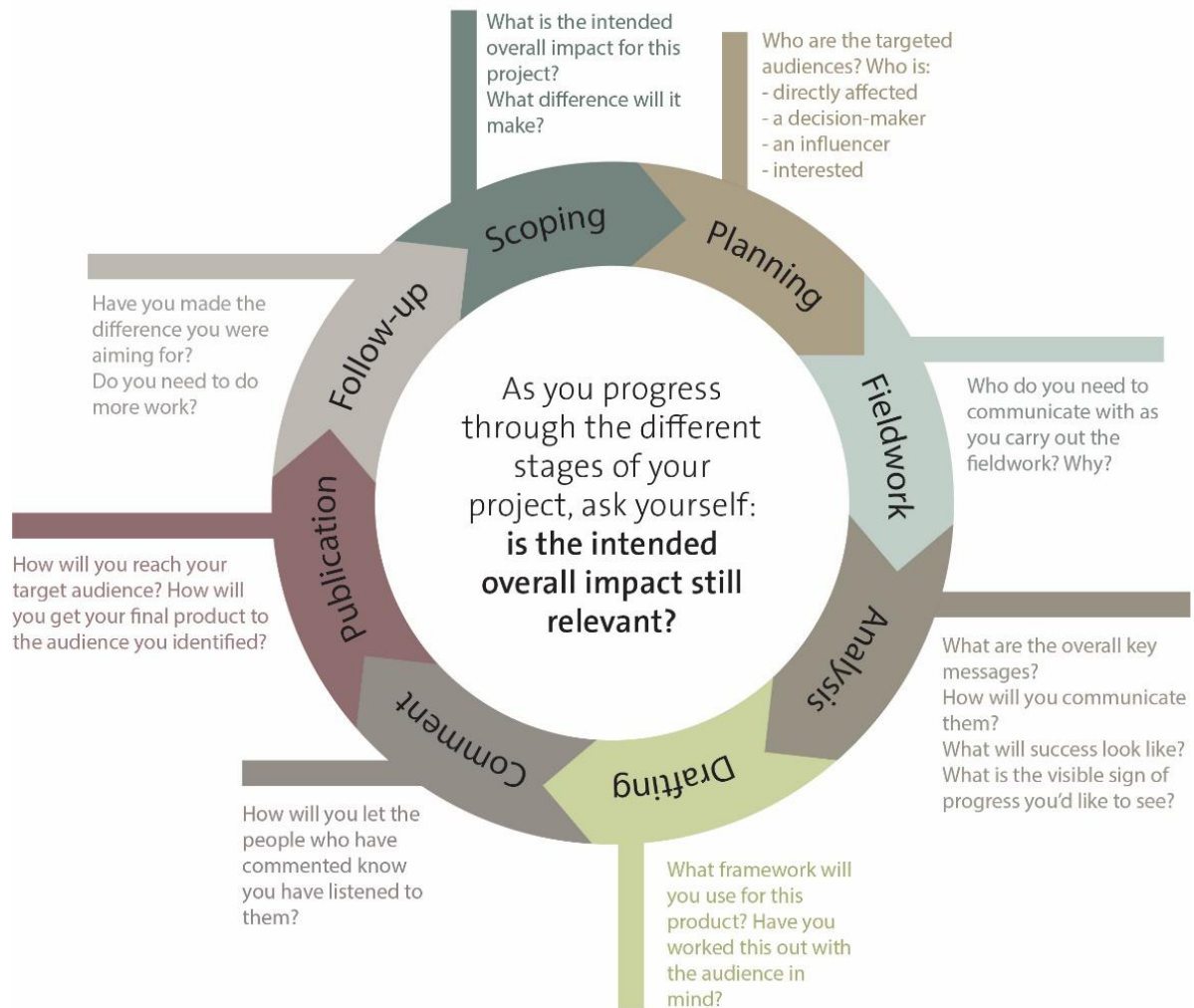
Many SAIs have a standard procedure for communication. The New Zealand Office of the Auditor General has developed a template communications and impact plan, which is available in Annex II. Figure 7 summarises this plan. The audit team prepares the plan at the start of the process but it covers the whole life-cycle of an audit, as communication is seen as an ongoing process.

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<sup>15</sup> The Joint Committee of Public Accounts and Audit is required to review all reports that the Auditor-General tables in Parliament and to report the results of its deliberations to both houses of Parliament. The Joint Committee reviews all audit reports but only about a quarter of those are subject to a Committee inquiry. In 2017–18 the ANAO completed 47 performance audits and the Committee conducted 11 inquiries.

**Figure 7. Summary of SAI New Zealand’s project lifecycle impact plan.**

## How the project impact plan supports our work



In the SAI of the USA, all audit teams attend an Engagement Review Meeting about 2-3 months prior to publishing their reports. In this meeting, the teams scrutinise draft titles and select projects for podcasts or other multimedia based on congressional and consumer interest.

As of another example, Figure 8 presents the general timeline that the European Court of Auditors uses when planning communication before publication.

**Figure 8. The media activity timeline for planning communication at the European Court of Auditors.**



Source: ECA, Press activity for Special Reports, June 2018.

When it comes to choosing the communication channels, SAIs typically publish press releases and upload audit reports to their website, and share key points on social media. In some cases, a press release can be replaced with web news if the topic is not seen as relevant enough for the press.

Based on the INTOSAI survey, as well as traditional print media, important channels include radio and television, and increasingly social media. Additional tools include email alerts, SAI newsletters, blogs, podcasts, videos, articles in press or scientific publications, as well as presentations at conferences and events.

The SAI of Canada organises interviews with journalists, presents audit findings and recommendations to parliamentary committees, promotes work on social media, organises webinars, and presents audits at various conferences and speaking engagements. Concerning environmental audits, the SAI of Norway sends press releases to targeted stakeholders among NGOs and academia, and to media that publish articles on environmental issues. This often leads to invitations to present audits to the stakeholders.

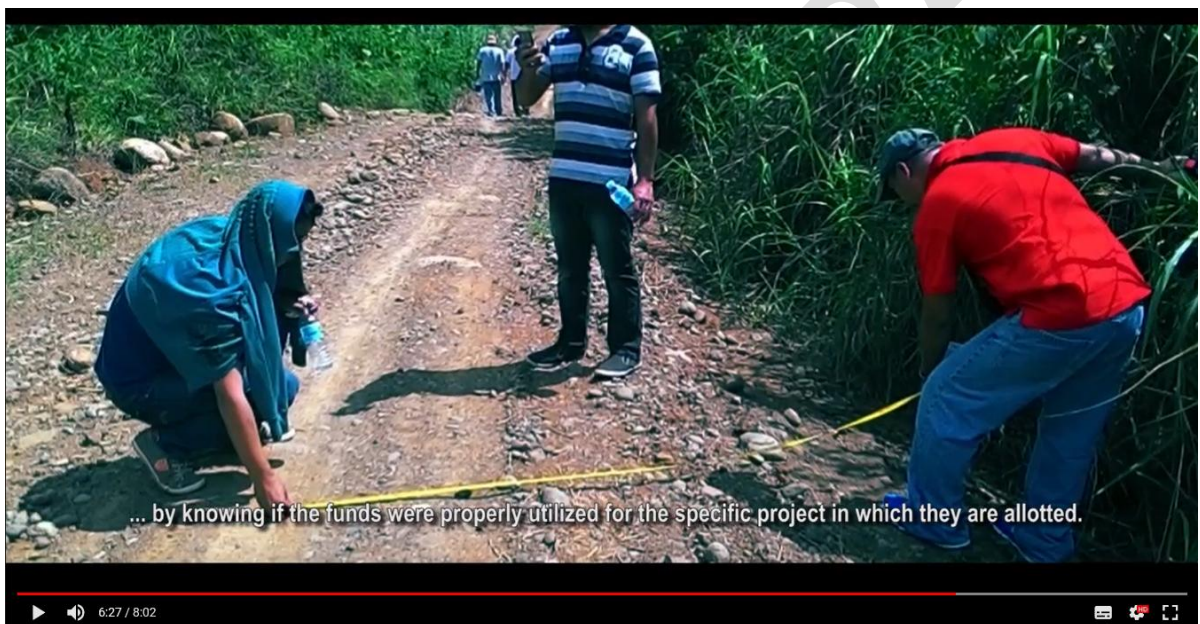
SAIs can organise a conference to support the publication of an audit, but also attend conferences organised by other parties. For example, the European Court of Auditors (ECA) organised a conference after the publication of its landscape review on EU action on energy and climate, and it served as a tool to reach stakeholders and expert audiences. Moreover, the ECA participated in the international climate



conference COP23 side-event in Bonn and presented its audits on climate there. Access to various conferences can be relatively easy in the environmental field because it is rich in such events.

As an innovative approach, both the SAIs of Afghanistan and the Philippines have developed participatory audit mechanisms, which can help to increase the visibility of and public interest in environmental audits. The SAI of the Philippines has produced videos about its participatory audits involving citizens (Figure 9).

**Figure 9. A video produced on a Citizen Participatory Audit in Philippines. [CPA Farm to Market Roads with credits.mp4](#)**



#### **CASE 5: Polls tool at the Account Chamber of the Russian Federation**

Since 2016, the Accounts Chamber has been using a “Polls” tool, which offers an opportunity to keep up a dialogue with the community by surveying the population to obtain an independent public opinion on the quality of the audited entities’ public/municipal functions and services rendered to the population.

The Accounts Chamber uses the tool when conducting its audit activities. During its operation, 45 polls were organised. The results were used both in the planning and in direct conduct of audits. The main purposes for the use of the tool were:

- To define/clarify the subject of the controls and auditing, that is, the effect on choosing the areas of activity to be controlled and assessed (obtaining information on the most problematic areas of activity)
- To identify the entities to be audited (the array of organisations whose activities are to be monitored and assessed)



- To evaluate and compare the results of the polls regarding relevant audit activities
- To receive public feedback in respect of any changes in the relevant areas of activity and the work of government bodies and organisations, based on the outcomes of the audit.

In accordance with the new communication strategy, some changes are being introduced in the “Polls” methodology to make the polls more representative and attract more people to take part in them.

## Social media has become a powerful way of communicating

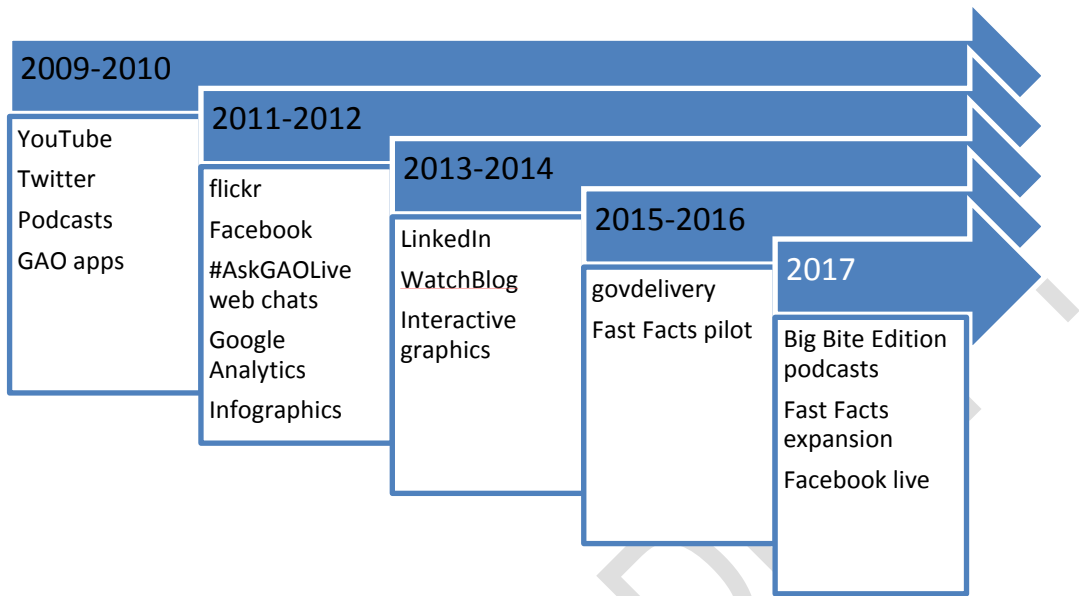
One of the most dramatic changes in communication has been how people access and consume news, reports and other information. For example, the SAI of the USA focuses on keeping its work clear and accessible, and its strategy is to ensure that its reports are available on the platforms that its audiences use and, regardless of platform, that the reports are easy to access, read, and understand.

SAIs use various social media platforms, such as Twitter, Facebook, LinkedIn, YouTube, Flickr and Instagram. Each of these have slightly different profiles. While Facebook is more for everyone, LinkedIn reaches professionals, and Twitter is used by journalists, institutional stakeholders and other interested parties. Twitter can also be identified as a very fast platform that can allow for a rapid sharing of information.

**CASE 6: the SAI of the USA’s response to changing communication needs (the Government Accountability Office: GAO)**

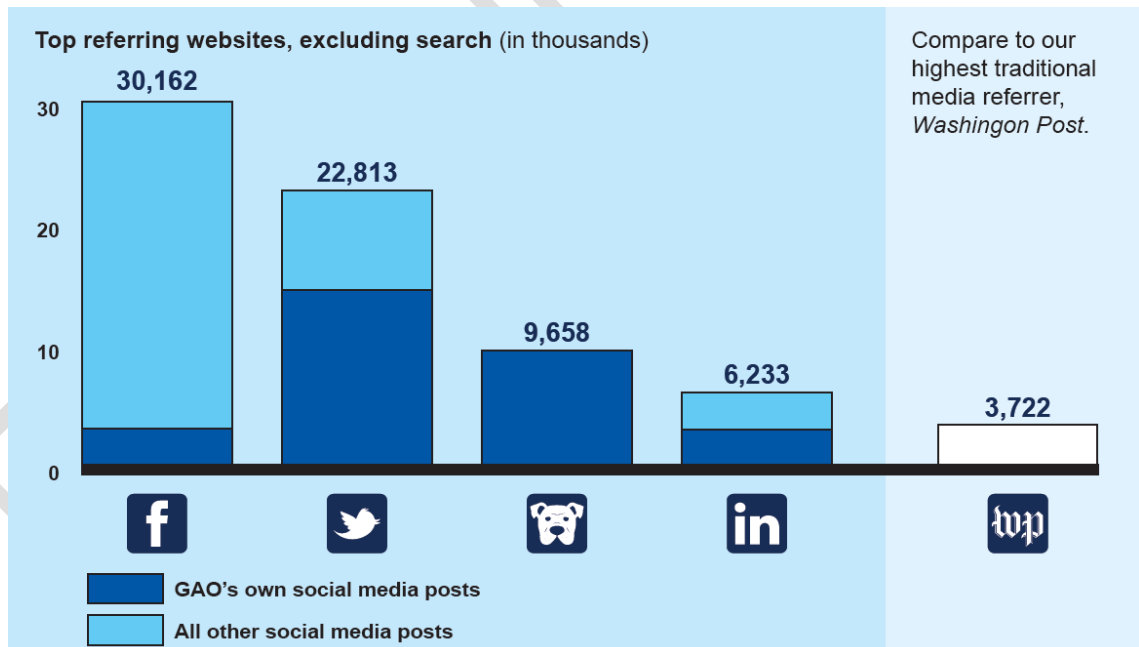
Figure 10 provides an analysis of the development of social and digital media at the GAO. The tools GAO applies have developed in less than ten years from Twitter to Facebook and LinkedIn, with new tools such as Fast Facts pilot and Facebook live events: [Cuppa GAO: Coffee with Our Experts](#). Podcasts are short, 5-6 minute podcasts for certain high-visibility reports or those with a broader or consumer-oriented audience, such as on lead in school drinking water, freshwater supply concerns, genetically engineered crops, and resilience and hurricanes. You can find these in the GAO Podcast Gallery: <https://www.gao.gov/multimedia/podcast/>. Fast Facts is a response to the demands of readers to have quickly and clearly communicated ‘bottom lines’ of audit reports. Fast facts are 650-character introductions to GAO’s work along with visual elements that are not part of the official audit product.

Figure 10. Social and digital media timeline in GAO, SAI USA.



The Social Media Report 2017 by GAO shows that more users come to GAO’s webpage from social media than from traditional mass media. While GAO has most followers on Twitter and LinkedIn, Facebook drove most of the traffic to GAO.gov website (Figure 11).

Figure 11. Platforms that drive readers to GAO.gov.



Source: GAO 2017 Social Media Report, SAI USA. The third icon refers to GAO's own WatchBlog.

Social media involve some challenges, too. Social media is , by definition, media for mutual interaction, often at a fast pace. One key question is whether an organisation regards social media as one-way communication, or whether it invites followers to enter into a dialogue. In this case, an SAI should consider how it responds to questions or arguments. This also means that the SAI should organise some social media monitoring. Yet another question is whether social media surveillance should be continuous on a 24-hour basis, as the discussions can quickly expand, with the risk of messages being “hijacked” and misinterpreted or distorted. Full social media interaction would need internal guidelines and sufficient resources.

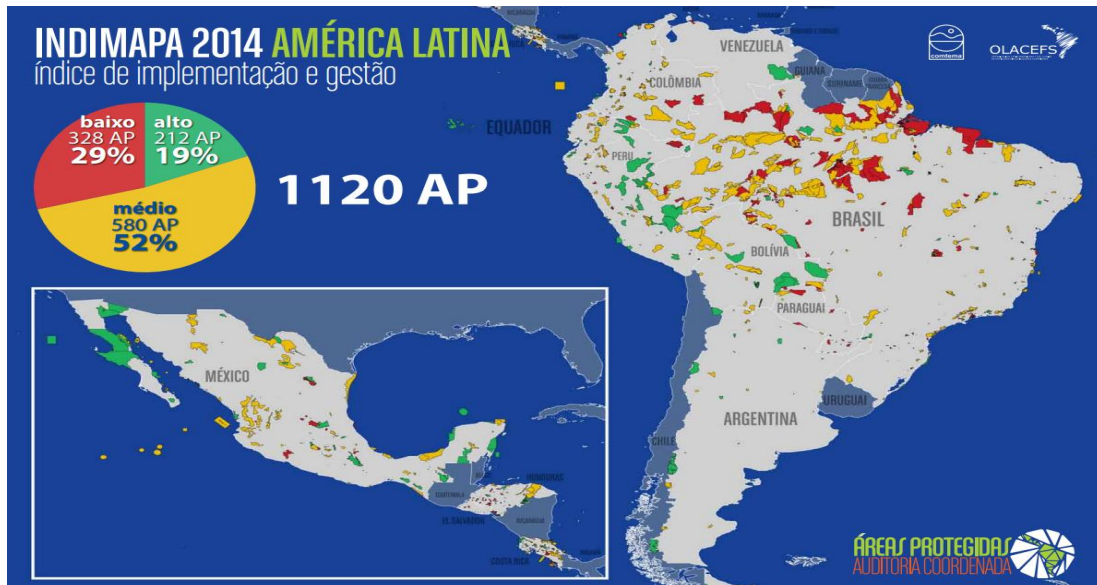
Another aspect of the interactive nature of social media is whether organisations engage with discussions that other entities or individuals have initiated. This might mean that a representative of the SAI, e.g. Auditor General or Communications Office, shares and reacts to social media feeds that other organisations have made.

Finally, communicating in our digital world sets requirements for the format of information that SAIs share. GAO has found that the number of people accessing their webpage via mobile devices has increased at the expense of desktop computers. In 2017, about 20% of the traffic to GAO.gov was from mobile devices. PDF files can be clunky on mobile devices, if users must download, zoom and navigate a document meant for printing. Ideally, reports should be published in HTML format, so that they can adapt to whatever device a reader is using.

### **Visuals are an effective way to tell the message**

Visual communication is becoming very important compared to communicating only with text. In the SAI survey, the SAI of Norway stressed the importance of figures and photos, and the SAI of Brazil the use of videos and infographics. For example, the OLACEF-coordinated audit on biodiversity in Latin America illustrated the implementation and management of protected areas in Latin America with an index and visualised it in maps (Figure 12).

Figure 12. Infographics on protected areas in Latin America.



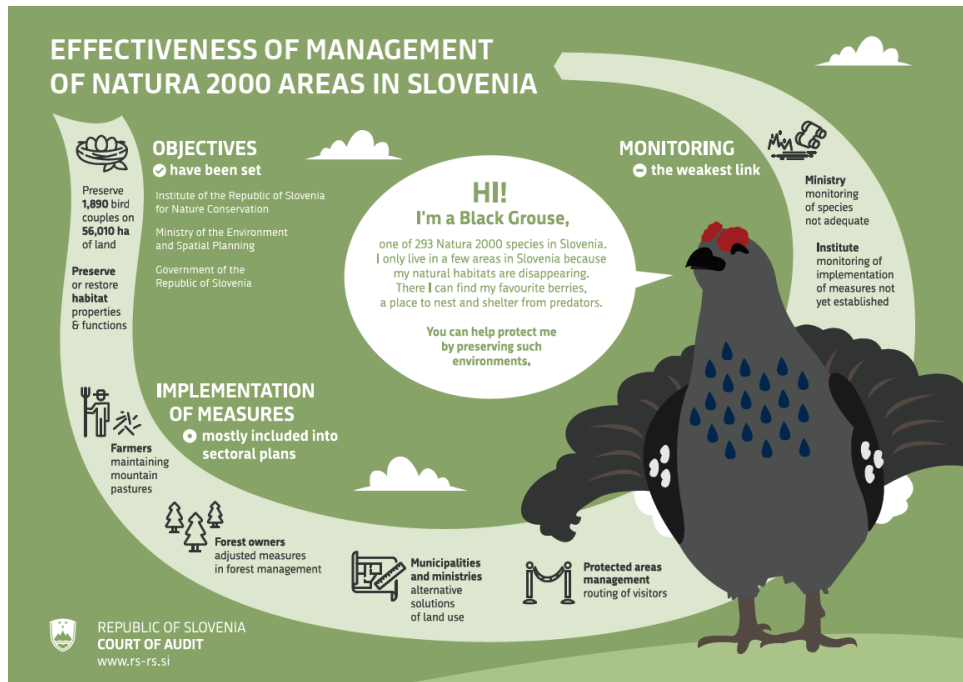
Baixo = low, médio = medium, alto = high.

Source: <http://www.olacefs.com/wp-content/uploads/2015/10/Sumario-Executivo-Auditoria-nas-Areas-Protegidas-da-America-Latina-web.pdf>

An example of a longer infographic explaining the problem with lead in school drinking water produced by GAO in the USA is available at <https://www.gao.gov/multimedia/GAO-17-424/infographic/summary>.

Some SAIs have started to hire special professionals to help with infographics. Professionals can help auditors in visualising the audit topic and audit findings in a capturing way for both expert and non-expert readers (Figure 13). Many of these infographics are interactive, making it possible for internet user to browse easily in order to acquire more information while clicking the elements in the infographic.

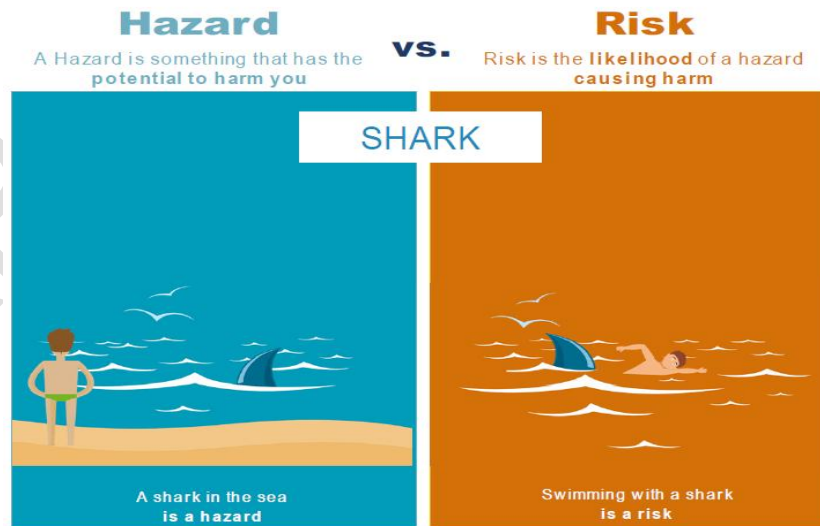
Figure 13. An infographic made in the Court of Audit of the Republic of Slovenia.



<http://www.rs-rs.si/en/audits-auditing/audit-archive/audit/managing-natura-2000-areas-in-slovenia-2355-1/>

Pictures can be useful (especially) in explaining abstract concepts, as the Figure 14 example on visualising the difference between a hazard and a risk shows.

Figure 14. The difference between hazard and a risk.



Source: EFSA, quoted in [ECA Special Report 02/2019 on Food Safety](#).

Besides infographics, videos can be very efficient tools to communicate audit results. In the case of the joint audit on Lake Chad, a video proved to be a captivating way to describe the problems, the audit work and recommendations (Figure 15).

**Figure 15. Video on the cooperative audit on Lake Chad.**



Source: <https://www.youtube.com/watch?v=S24jFG2LlwM>

GAO has found that the first 10 seconds of videos are critical, since that is how long the average viewer watches the content. Since many people watch videos without sound, text or key points should be integrated with the video.

Some examples of SAI videos are GAO's video on lead in the school drinking water:

[https://www.gao.gov/multimedia/video#video\\_id=687732](https://www.gao.gov/multimedia/video#video_id=687732)

and the European Court of Auditor's video on its Landscape Review on EU action on energy and climate change: <https://www.youtube.com/watch?v=LjA2M7iaRVw>

#### **CASE 7: SDGs and the successful use of iconography**

In 2015 the United Nations adopted its Agenda 2030 and 17 Sustainable Development Goals (SDGs). The UN has distilled the SDGs into logos which present the SDGs in 17 colourful icons (Figure 16). The icons summarise each goal in a simple graphic picture, which encapsulates the core message of the goal without the words. The successful use of these logos is definitely one of the strengths of the SDGs. The icons are easily recognisable, and they make it easy to communicate about the SDGs in various contexts.

Figure 16. Sustainable development goals.



Source: United Nations 2015.

### Timing is crucial

A good way to increase the visibility of an audit is to plan its publication to the context of some topical international conference or event, which frequently takes place in the environmental field. The Court of Audit of the Republic of Slovenia has recently published the audit report on Long-term conservation of water resources<sup>16</sup> around the World Water Day, which takes place each year on 22 March. Media attention related to the problematics around such days is usually high, which may bring focus also to the work, done by the SAI.

Sometimes the timing for publishing an audit might also be unfortunate, if some other important news gets all the media attention. For instance, in Estonia, an audit on recycling packaging waste was published on the same day as a huge snowstorm was happening, which received all the media and public attention. The audit, however, gained visibility in the longer run and was a good example of the fact that not only first-day publicity is important.

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<sup>16</sup> <http://www.rs-rs.si/en/audits-auditing/audit-archive/audit/long-term-conservation-of-water-resources-2582-1/>

Another option is to plan other activities after the press release, such as additional feeds or articles on social media or in the traditional press.

#### CASE 7: The SAI USA's (GAO) tools to attract media attention after the publication data

GAO has found its blog a useful tool to control the timing of posts, and the blog features work that may not have received as much attention when first issued. Blog posts allow an agenda to be set and audit work to be discussed at the times when most relevant. For example, GAO blogged on the 10<sup>th</sup> anniversary of Hurricane Katrina, providing information on the storm and links to related audits. GAO also blogged at the start of the summer travel season - and provided links to audits - about the national parks, which are travel destinations for many vacationing Americans. In addition, it has a GAO Plugged In for staff to suggest tweets to post to the twitter feed. Those tweets help tie previous audit work to current events and thus offer an opportunity to connect to the real world. For instance, GAO tweeted when news broke that a particular bee was listed as endangered, when there was a swine flu outbreak, and around coverage of antibiotic resistance in farm animals.

### 7. Visibility of audits can be measured

In order to evaluate the success of an organisation's communication efforts, SAIs can analyse how well they were able to get their message to the audience, and what the impact of communication efforts was. Moreover, it is possible to evaluate in detail some communication activities, such as publications, press events, or conferences. The EU Commission's Toolkit for the evaluation of communication activities includes detailed instructions of evaluation tools:<sup>17</sup>

Qualitative research tools	Tools for online media	Surveys	Other tools	Analysis and comparison	Media analysis	Advertising measurement	Tools for cost analysis
Case studies	Social media monitoring	Paper/Print surveys	Content mapping	Benchmarking (strict)	Quantitative media analysis	Advertising recall	Return of investment
Focus groups for stakeholders	Web analytics	On-line surveys	Customer journey mapping	Extended benchmarking	Qualitative media analysis	Frequency	Cost benefit analysis
Focus groups for experts	Website usability audit	Face to face surveys	Mystery shopping	Analysis of secondary data		Reach & coverage	Cost effectiveness analysis
Focus groups direct target audiences	Web-visibility mapping	Telephone surveys	Organisational review	Analysis of quantitative data		Opportunity to see/hear	Cost efficiency analysis

<sup>17</sup> EU Commission's Toolkit for the Evaluation of Communication activities: [https://ec.europa.eu/info/sites/info/files/communication-evaluation-toolkit\\_en.pdf](https://ec.europa.eu/info/sites/info/files/communication-evaluation-toolkit_en.pdf).

See also Audit Scotland's communication indicators for public sector: [http://audit-scotland.gov.uk/performance/docs/2011/CPI\\_1011\\_communications.pdf](http://audit-scotland.gov.uk/performance/docs/2011/CPI_1011_communications.pdf)



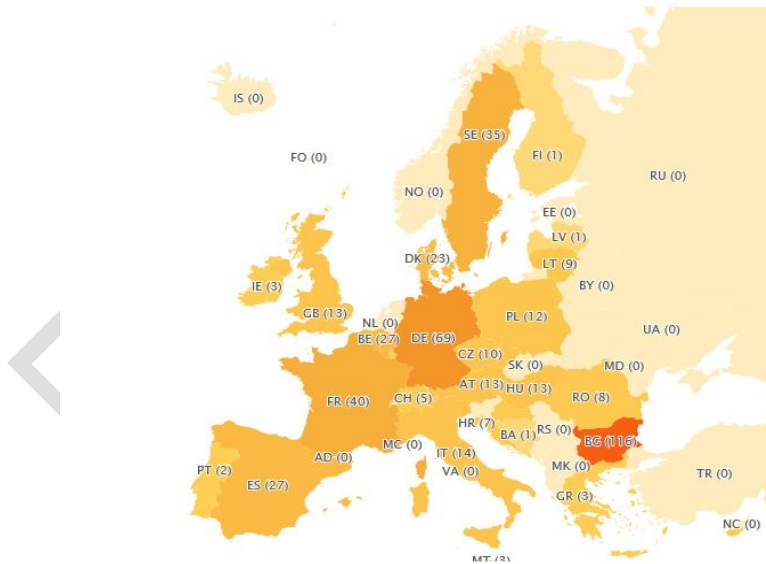
Electronic focus groups		Pre-post survey design	Technical audit	Analysis of qualitative data		Ratings (gross)	
Participatory observation		Tracking studies	Data mining	Expert panels		Cost per thousand	
Stakeholder interviews				SWOT analysis		Share of voice	
Diaries				Multi-criteria analysis			

Over half the SAIs who replied to our survey measured the visibility of their audits. However, none of the SAIs had any specific methods regarding environmental audits.

SAIs usually measure visibility by calculating the coverage of audits in the media, ranging from press to the social media, and observing the traffic on SAI - and other - webpages. For instance, the SAI of Canada collects statistics relating to the internet, social media, calls, emails, and media coverage. One tool that several SAIs use is Google Analytics, which can measure the number of online views, the time that users spend on the page, shares, and other key information.

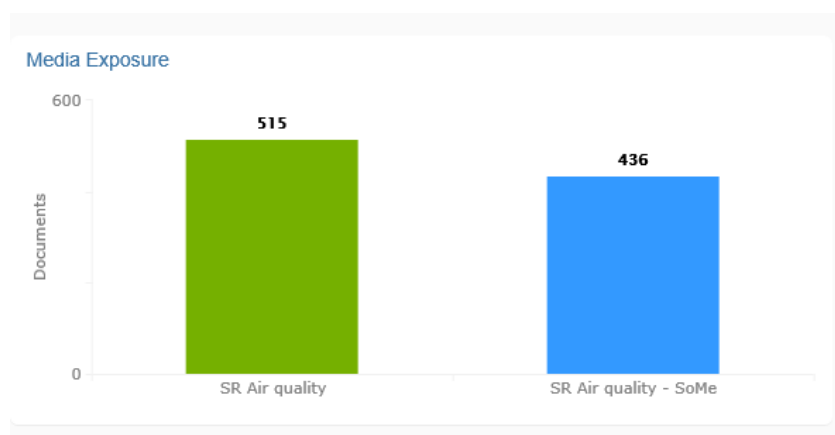
Some SAIs have outsourced their media monitoring to contractors who carry out the external media analysis. In this field, new methods are developing fast with data mining techniques. For example, the European Court of Auditors gets graphs, heat maps and data analysis from an external provider (Figure 17 and 18). Additional tools are sentiment scores, which measure responses to SAI work, but the ECA has found there are some challenges with interpreting them: a negative media statement does not necessarily mean a negative statement about the ECA, but reflects the fact that the ECA has concluded something critical in its audit.

**Figure 17. A heat map concerning the publicity of the [ECA's audit report on air pollution](#).**



Source: Meltwater Sweden.

**Figure 18. Number of online articles (green) and social media feeds (blue) on the [ECA's audit report on air pollution](#).**



Source: Meltwater Sweden.

In addition to the media attention, some SAIs measure the visibility that the audits gain in parliaments. The Australian National Audit Office collects information about the number of appearances and submissions to parliamentary committees, and surveys committee members on whether they were satisfied that the Audit Office improved public sector performance and supported accountability and transparency. The SAI of Indonesia conducts a survey to measure the satisfaction level of The Semester's Audit Results Summary from the parliament. Finally, the SAI of Bulgaria made a broader sociological survey to investigate the awareness of citizens and audited organisations, and their trust in the National Audit Office.

A more challenging task is to measure the impact of communication. This might require surveying the target audiences on whether they have understood the message in the way the SAI intended.

POSSIBLE INDICATORS TO MEASURE THE VISIBILITY	
Quantitative	Number of communications (press releases, tweets etc.) distributed
	Analysis of the traffic in the SAI webpage
	Number of followers on social media
	Audiences reached, based on the number of communications shared in social media
Qualitative	Stakeholder satisfaction surveys
	Stakeholder surveys to test for the awareness of audit reports

	<b>Study for target audiences who correctly comprehend the message</b>
<b>Indicators concerning the communications offices</b>	<b>Communication costs</b>
	<b>Share of professional communication staff</b>

## **8. Conclusions: SAIs communicate increasingly in different platforms and with various tools**

This project studied how Supreme Audit Institutions communicate about their audits in the context of environmental auditing in order to increase the visibility of their work. This project builds on the INTOSAI WGEA project on [How to Increase the Quality and Impact of Environmental Audits \(2016\)](#). [Here we concentrate specifically on communication of SAIs work](#). A precondition for communication is that SAIs can publish their audits. Unfortunately, there are still many SAIs, especially in developing countries, that face problems with their right to report.

The project found that SAIs do not have any specific methods to communicate about environmental audits, but however they have more visibility because they are easier topics to communicate. People connect to environmental issues and care about nature, and there is usually plenty of good visual material available on environmental topics. In addition, audit's response on citizens' concerns, the ability to explain the importance of the topic, a connection to a strategic issues and financial significance increased the visibility. SAIs have also developed methods to measure visibility, such as tracking web traffic.

Many SAIs have a communication strategy or a communication plan, which helps out setting the targets and methods for communication, and increase the visibility of SAI and its work. This project found that a communication strategy serves SAIs in several ways, as it helps to make an impact and answer to stakeholder needs. In addition, communication strategy supports SAIs in coordinating its work better by defining communication tools and manners to get their messages heard.

The specific audience for SAI is always the Parliament. Moreover, SAIs communicate increasingly with wide range of stakeholders and public and use various products to communicate to different audiences. Traditionally communication was a top management matter, but more and more SAIs see all of their staff as a resource when it comes to communicating about audits. In the age of social media, it is hard to restrict communication solely to the communications professionals or top management, as all employees could communicate on various platforms. This means that SAIs could develop, as part of their communication strategy, a social media strategy and train their staff about preferred behaviour. There are some specific elements in social media that organisations should consider, such as whether SAIs see it as a one-way communication channel, or an interactive platform. SAIs should also think about who can post to the social media on behalf of SAIs, and how they monitor the social media fora. On the other hand, they should understand that social media is by definition a dynamic and unpredictable environment which they cannot fully control. All communication entails a risk where the media seek a sensational angle, and social media can strengthen this tendency.

Visual journalism is currently a very strong trend. Digital media pictures, interactive infographics and videos are very effective ways to distribute the message. It might be useful for SAIs to engage professionals to help to visualise their data and audit findings. The project found that a good practice is

to produce various products to support communication on different platforms. Besides traditional audit publications, SAIs can make shorter summaries and infographics for social media purposes. There is a general trend towards making audit reports shorter, plainer, and user friendly.

Good audits are more likely to get media attention, but media attention cannot be the foremost goal of the audit. Audits can be very valuable even with limited attention. A well-prepared media strategy and proper communication planning make it easier to communicate abstract and difficult topics to parliament and public. A strategic approach to communication helps SAIs to spread their message and fulfil their role in holding their governments accountable.

**Recommendation: It is useful to have a communication strategy and to plan collaboratively communication on audits early**

In an era of rapid communication, anti-environmental arguments and “fake news”, SAIs have an important role in providing fact-based information. In order to avoid the misuse of information, SAIs should plan communication carefully.

This project concludes that SAIs should have a communication strategy. It can identify the main lines of action for external communication, such as who are the SAI’s audiences, what the SAI wishes to communicate to them, and which channels and tools the SAI should use in order to reach them.

Moreover, such communication is always an opportunity to share information about the SAI’s ongoing processes, and not only as a one-time activity on a specific audit report, or an activity taking place only in the final phase of an audit. Instead, SAIs should start to plan communication at the beginning of the audit process.

As SAIs increasingly use various products to communicate their audit results, it is important that SAIs pay attention to quality control for all of their publications and products. Audit reports are subject to rigorous quality assurance procedures. When SAIs make summaries and infographics about these audits, these other communication methods should also comply with quality standards. It is, therefore, important that communication professionals and visualizers work together with the auditors so that the SAI’s main messages will not be distorted.

***Annex I: Questions in the INTOSAI WGEA survey***

1: Does your SAI have a communication/media/PR strategy which has been helpful in increasing the visibility of environmental audits?

2. Are there any examples where the visibility of an environmental audit was particularly high? Please explain the reasons for this. Please also provide the audit title and a link to the audit, if available, as well as a contact person who could provide more information about the case.

3. Does your SAI measure the visibility and public interest that audits receive? If so, please explain how. Do you have any special methods of measuring the visibility of environmental audits?

EXPOSURE DRAFT

**Annex II: OAG of New Zealand's communication plan**

**Project lifecycle impact plan for [working title of project]**

Project owner: [name]

If you need help filling out this form, please see someone in Reports and Comms.

Impact = change in what people know, think/feel, do

What is the <b>intended overall impact</b> for this project?	Think of this as your mission statement – what are you hoping to achieve as an end result? What overall change(s) do you want to see?
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As you progress through the different stages of your project, ask yourself: is the intended overall impact still relevant?

**1. Who are the target audiences?**

Directly affected	
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<b>Decision-makers</b>	
<b>Influencers</b>	
<b>Interested</b>	

**2. What impact do we aim to achieve throughout the lifecycle of the project?**

<b>Stage</b>	<b>Desired impact</b>	<b>Why? (The “so what”)</b>	<b>Did we succeed? (Y/N)</b>	<b>Evidence</b>
<b>Considering (listening, consulting, scoping, planning)</b>	<p>What sort of change(s) do you hope to see at each stage of your project? Be specific!</p> <p>E.g. Acceptance and co-operation from the entity/OAG Leadership Team understand evolving scope of the audit/Interested parties have expectations in line with the work we’ll do</p>	<p>What difference will success make?</p> <p>E.g. Faster and easier to get evidence/Confidence that the audit topic is worthwhile to senior management/More focused consideration by OAG Leadership Team of revised scope</p>		
<b>Before starting work</b>	E.g Target audiences are interested in our audit work	E.g. We gain advocates for the work we’re about to do		
<b>During</b>	What is the visible sign of progress or change you’d like to	What difference does it make that this progress or change		

Stage	Desired impact	Why? (The “so what”)	Did we succeed? (Y/N)	Evidence
	see?	takes place?		
<b>Reporting</b>	<p>What would success look like?</p> <p>E.g. Select committee asks the right sorts of questions and focuses on the entity’s need to improve/Entity comments publicly on plan to address our recommendations</p>	<p>E.g. entity will be held to account for improving xxxx and yyyy /Puts a commitment out in public that entity will be expected to meet</p>		
<b>After ‘product’ release</b>	<p>E.g. Report/blog/article is widely discussed/Report/blog/article is discussed by the influencers we had identified/Authors are invited to address xxxx group of influencers/Entity releases detailed action plan to address our recommendations</p>	<p>E.g. Goal was to raise awareness and stimulate public debate/Goal was for key influencers to engage with this topic/ Speaking engagement is a more cost-effective way to reach target audience/ Select committee has tangible plan with which to hold entity to account</p>		
<b>Following-up/monitoring</b>	<p>E.g. Conversations continue about our work /Entity updates the action plan with progress reports</p>	<p>E.g. Need public opinion and pressure to secure the change we want to see/ Greater confidence that change is occurring</p>		



### 3. What and how will we communicate? (by target audience as required)

What are the overall key messages?	1.	2.	3.
------------------------------------	----	----	----

Stage	Key messages	Product/channel	Audience(s)	Timing
<b>Considering (listening, consulting, scoping, planning)</b>	<p>[What are you communicating at this point, and what could they usefully know to help you achieve what you're hoping to do? Are you only talking internally, or could you usefully be more public?]</p> <p>1. E.g. This topic looks like a useful one for the Office to look into.</p> <p>2. Matters xxx and yyyy are already being looked at by the zzzzz.</p> <p>3. If we do it, we need to be done by the month of xxxx.</p>	<p>[How you'll reach them, and what you need to do this.]</p> <p>E.g. Papers to OAG Leadership Team, letters to entity, blog posts, questions posed on LinkedIn pages or other social media, articles in industry journals or magazines, talks at conferences...</p>	<p>[Who – specifically, those identified in Table 1.]</p> <p>E.g. Select Committee, Media, Consulted parties</p>	

Stage	Key messages	Product/channel	Audience(s)	Timing
Before starting work				
During				
Reporting				
After 'product' release				
Following-up/monitoring				

**Risks and issues**

Risk/Issue	Internal contact person(s)	Parties involved	Notes	Actions and mitigations	Last update