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Communication Policy and Plan for INTOSAI Financial Audit Guidelines Subcommittee (FAS)

The FAS Communication Policy is developed in line with the INTOSAI Communication Policy and provides the general framework for all communication by FAS.

The Communication Plan provides support in the day-to-day communications relating to FAS issues, especially by the FAS Chair, Director and Secretariat, but also by FAS members.

The terms information and communication are both used in the policy and plan. Information is a one-way message that leads to increased knowledge. Communication is an interactive process of relating a message, which may lead to changed attitudes or perspectives.

The Communication Policy and plan support the achievement of FAS' strategic objective in line with the strategy, to *develop high quality, globally accepted guidelines for the audit of financial statements in the public sector*

Communication Policy

The purpose of this policy is to enable a coherent view within FAS regarding all aspects of communication, both internal and external. Communication by FAS with different stakeholders is an important means of reaching the strategic objective of the Subcommittee. The Communication Policy is supported by a Communication Plan also included in this document.

All information and communication within as well as from FAS shall be in line with the following core values and attitudes:

- Correct and understandable
- Easily accessible and well-structured
- Up-to-date, prompt and relevant
- Directed to the intended reader or recipient
- Made in a manner to assure trust and confidence in the FAS work

INTOSAI's motto is "Mutual experience benefits all". Through its work and communication thereof FAS should be, and be perceived as, a strong, professional body in the INTOSAI community who always acts with the motto in mind. FAS aims to achieve good

communications with the INTOSAI community and all other relevant stakeholders.

Each member of FAS, including the Chair, the Director and the FAS Secretariat has a responsibility to be proactive in the communication process, to share information relevant for FAS and to take part in constructive internal dialogue when so needed. The FAS Secretariat is responsible for considering alternative, more efficient or effective means of communication. Each member of FAS is responsible for making suggestions to the FAS Director in this regard.

All information and communication from the FAS Secretariat should be done in a standardized format using the FAS logotype.

External Communication Plan

Communication Goals

In order to live up to INTOSAI's motto and to achieve the strategic objective of FAS, the Subcommittee must communicate [in a manner which assures trust and confidence in the relevance and quality of the guidelines developed.

Information Channels

In order to reach as many INTOSAI members and other stakeholders as possible with information the FAS Secretariat has decided to:

- Publish all activities and documents on the FAS website (<http://psc.rigsrevisionen.dk/fas>)
- Issue quarterly performance reports.
- Write a brief update included in each issue of *the International Journal of Government Auditing*, i.e. *the INTOSAI Journal*.
- Publish guidelines at different stages of development (exposure drafts, approved by the Governing Board, endorsed by INCOSAI etc.) on the ISSAI website (www.issai.org), with the assistance of the PSC.
- Publish information brochures on a regular basis for distribution among INTOSAI members, primarily during INTOSAI congresses.
- Mailings (e-mail and regular post) to Reference Panel experts.

Communication Channels

External communication is a centralized responsibility. The FAS Chair has delegated most of the external communications on behalf of the subcommittee to the FAS Director. Communication by FAS is essentially managed through the FAS Secretariat under leadership of the Director. Significant new initiatives are approved by the FAS Chair, and the Subcommittee is kept informed in connection with its regular meetings.

In an effort to engage the INTOSAI community and other stakeholders in a dialogue, FAS uses a variety of communication channels including:

- Meetings with Reference Panel experts
- Exposure of Proposed Guidelines for comment
- Telephone meetings with the IAASB member, and his/her technical adviser, nominated by INTOSAI before IAASB meetings
- Questionnaires, either through the INTOSAI Professional Standards Committee or on FAS' own initiative
- Meetings with national standard setters
- Presentations of FAS' work at SAIs as well as regional meetings

The primary means of interaction with INTOSAI members relating to the development of the guidelines is managed through comments on exposure drafts. FAS issues ISSAIs as exposure drafts open for comment, usually for a period of 90 days. The documents are made available on the FAS website, information regarding exposure periods is included in the INTOSAI Journal and an e-mail is sent to all members of the Reference Panel for information. The purpose is to engage as many INTOSAI members as possible in the development of the guidelines in order to ensure global coverage and acceptance.

FAS members who are invited or who offer to publish material, do presentations or otherwise communicate about FAS and its activities in a formal context are requested to inform the FAS Director in advance of such communication. This will ensure a consistent flow of information from FAS, avoid duplication, and enable the FAS Director to maintain a record of external communications.

Target Groups

FAS has the following target groups for its communication:

- INTOSAI Community, which may be divided into sub-groups:
 - Members of the FAS Reference Panel
 - Members of the Professional Standards Committee
 - Member SAIs of FAS
 - INTOSAI committees and Subcommittees
 - INTOSAI regional groups
 - INTOSAI Governing Board
 - INTOSAI General Secretariat
 - INTOSAI Development Initiative (IDI)
- IAASB
- Funding organizations

Other interested parties may be:

- Other public sector auditors (on the regional or local level)
- Other international or national standard setting organizations
- Other professional audit and accounting organizations

- Other funding organizations
- Other public sector bodies
- Student organizations

Communication with the IAASB

The cooperation between FAS and the IAASB is the very basis for the development of INTOSAI Financial Audit Guidelines. As a result, communication with and information to and from the IAASB is central to the achievement of FAS' strategic objective. Day-to-day communication with the IAASB is mainly the responsibility of the FAS Director.

Efficient Communication for Diverse Recipients

Considering the number of parties who may be interested in the work of FAS throughout the on-going process or when the guidelines are finalized, and considering the limited resources of the Subcommittee and its secretariat, FAS has focused on achieving as efficient channels of communications as possible.

Recognizing that some SAIs have limited capacity to communicate electronically, each issue of the *INTOSAI Journal* contains an update from FAS matters such as new Practice Notes, exposure drafts, and nomination of experts to the Reference Panel and FAS meetings. The *INTOSAI Journal* is distributed in paper copies and is available on-line (www.intosaijournal.org). In addition, some information is sent to the Reference Panel via regular mail, i.e. updates regarding FAS work as well as the IFAC *Handbook of International Standards on Auditing, Assurance, and Ethics Pronouncements*.

When information is sent by e-mail, all communication with the FAS Reference Panel is sent directly to the e-mail address given on the expert's CV. Information to other INTOSAI representatives is sent directly to the individual when the address is known and otherwise to the address provided on the INTOSAI membership list.

Communication between experts, back-office experts and the secretariat in the development of the guidelines is outlined in the respective work processes. Besides physical meetings, they primarily communicate via e-mail within the group, but may also choose telephone- or internet conferences. The experts involved are encouraged to consult the expertise and experiences available in their own SAI as well as in their larger network of contacts, including national standard setters and other SAIs.

When there is a draft guideline available, the INTOSAI community as a whole is invited to comment through a public exposure process. The exposure draft is published on the FAS website, information about the exposure draft is published in the *INTOSAI Journal* and in the FAS Quarterly Performance Reports. In addition, the Project Secretariat informs all members of the Reference Panel and asks them to encourage their SAIs to comment on the exposure.

The drafts are made available in English, but INTOSAI members can provide comments in any of the five official INTOSAI languages.

Internal Communication Plan

Communication within FAS is defined as internal in this context. The main objective for the internal communication is to keep all Subcommittee members informed and involved in the continuous work of FAS in order to promote efficient and effective work processes within the Subcommittee.

Internal Communication Goals

Success is based upon the use of internal communication as the primary tool to:

- Establish a thorough understanding for the role of the Subcommittee and of its members.
- Create an organization which promotes the members' ability to contribute in the exchange of knowledge, experience and development of direct communication.
- Achieve a high level of motivation in the development of the financial audit guidelines.
- Provide the Subcommittee members with the information they need to keep their respective offices up-dated in order to be able to contribute to the work of FAS.

Internal Communication Channels

Communication within FAS is primarily conducted in the following manners:

- E-mail updates when needed.
- Physical meetings usually twice a year, telephone meetings usually twice a year with agenda, meeting materials and minutes communicated via e-mail and through the FAS website.

Communication within the Subcommittee is always informal and is sent directly to the delegate(s) selected by the member SAIs. Formal letters on the level of Auditor General and Subcommittee Chair are essentially only used when membership issues are concerned.

In addition, new FAS members are introduced to the work of FAS through an introduction process.

Internal Information Channels

Regular information to other stakeholders is also sent to the Subcommittee, including:

- Quarterly Performance Reports.
- Information regarding exposure drafts of Practice Notes and ISSAIs.