

National Audit Office of Malawi

Communication Policy

Foreword

I am very pleased to hereby issue the NAO Communication Policy. The policy has been developed under the auspices of the National Audit office of Malawi – Swedish National Audit Office Institutional Cooperation Project and the African Organization of Supreme Audit Institutions in English and Portuguese speaking Africa (AFROSAI E). The document provides guidance on communication for all staff in the NAO, but is also a template for the work to develop the field of communication across the AFROSAI E region. The NAO is thus, together with the National Audit Office of Tanzania, the first Supreme Audit Institutions to develop Communication Policies as part of the AFROSAI E Communication Project.

A clear and constructive communication forms a prerequisite for any well functioning organization. It is my hope that this Communication Policy will contribute to improved external communication with our stakeholders as well as clearer and better internal communication within the NAO. We all have a responsibility when it comes to communication with our colleagues and with external stakeholders, and it is important that we are aware of this responsibility and act in a manner that contributes positively to the development of the NAO.

The development of the NAO Communication Policy involved a large number of staff from the NAO and was based on a participatory approach. I would like to thank all those who contributed to the development of the NAO Communication Policy, and would like to encourage all our staff to familiarize themselves with the policy and to make every effort to adhere to it in both aspects of internal and external communication.

L.S Gomani

Deputy Auditor General

Purpose

The purpose of this policy is to enable a coherent view within the Malawi National Audit Office (NAO) regarding all aspects of communication, both internal and external.

Through its auditing activities, the NAO discloses weaknesses in internal control, errors, underperformance in the public sector and instances of fraud and corruption. By carrying out its mandated duties, the NAO thus contributes to the principles of transparency, accountability, good governance and sound financial management in the Malawi public sector.

Mission

The overall objective for the NAO is to actively promote accountability, transparent administration and good governance in the public sector through quality audits which assures the nation that public resources are applied for the purposes intended.

Vision

To be an independent and pro-active Supreme Audit Institution which is responsive to the needs and expectations of the nation.

Organizational values

The NAOs strive for increased efficiency and transparency within the public administration must be reflected within the values of the Office itself. This is essential for the NAO to reach our vision. The core values *independence, integrity, professionalism and excellence* shall be reflected in the NAO communication as well as in working routines, the organization and within the criteria for performance appraisal.

In order to succeed, all communication activities shall be based upon the following principles:

- Correct and understandable
- Well structured and easy to access
- Relevant
- Transparent and coherent
- Adapted to different target groups

The present conditions of the general control environment in Malawi further emphasize the need for outstanding institutional and personal integrity.

Coherent communication helps NAO to reach the strategic objectives

The strategic objectives for the NAO during the foreseeable future is to **attain full independence** in accordance with the international standards formulated by INTOSAI, **raise the awareness about the NAO and it's function**, as well as **improve the audit output in both terms of – quality and quantity**. In order to accomplish this, the NAO recognizes its need to work with **internal efficiency** as well as **increased recruitment and improved capability to attract and retain personnel**.

The different communication activities towards the stakeholders outside the Office shall always contribute to the fulfillment of the strategic objectives for the NAO. In order to achieve this it is important that NAO successfully can communicate that transparency of public spending, quality of the financial processes and reports within the public entities are necessities in order to increase public efficiency. It is also an imperative that the stakeholders are aware of the role NAO plays, thus basing their expectations upon correct information. Within these expectations is a recognized important need for the NAO to be independent in accordance with international standards.

NAO has a role in society which affect the communication

Active role

Within its mandate, NAO has the ability to actively contribute to the transparency of the audited institution, not merely to observe and report. This must be taken into consideration when upholding relations with the auditees and the relevant institutions. Although NAO is not entitled to be involved in policymaking whenever the audit findings indicate that existing policies are insufficient, the Office has an obligation to advise the relevant institutions of this situation.

Clarity of the NAO role

General knowledge of the auditing process itself and its purpose is not satisfactory, as well as the perception of the NAO itself. All communication activities towards the auditees, the donor community, the internal audit, the media representatives and the general public must take this into account.

What our stakeholders should know - main message

The National Audit Office is a watchdog over public resources in Malawi and is accountable to Parliament. As such we represent the people of Malawi.

An independent Supreme Audit Institution promotes sound financial management, uncovers fraud and corruption, uncover weaknesses in internal control systems and acts as a deterrent to future waste of taxpayer's money, fraud and corruption.

It is therefore necessary for the NAO to attain organizational and financial independence. It would be an important step in promoting sound financial management in the public sector and the economic growth of Malawi.

Stakeholders

The National Audit Office has the following stakeholders for its external communication activities.

Primary

- Public Accounts Committee
- Parliament
- Auditees – Government and donor funded
- Donor community – CABS and others
- Media – newspapers, radio and TV

Secondary

- Government at central and Local level
- Internal Audit

Non-prioritized

- Law enforcement agencies (ACB and Police)
- Accounting community (SOCAM)
- AFROSAI-E
- INTOSAI
- Judiciary
- Non Governmental Organizations
- The general public

Different channels for different recipients

This policy will only highlight a few channels as it a mandatory part of each individual communication activity to decide which channels to use.

The **auditors** are the main channel of communication with the auditees during the audit process. The **auditor** must, in interaction with the auditee, ensure that the audit work not only meet required standards to ensure that the findings are correct, but also function as a way to transfer knowledge in order to help the auditee improve its effectiveness of their processes and reporting standards.

The **reports,** most notably the Auditor Generals annual report**,** are the main channel in NAOs communication with the Public Accounts Committee.

The **web** is a fast and cost effective way of making reports accessible, regardless of target groups. It's a passive channel though, as long as it is being used to merely publish the reports on the SAI website. In order to promote transparency the NAO will publish its reports on the website.

The **media** is another important channel for the NAO. Typical communication activities are press conferences, press releases, personal contacts, and even specific seminars in order to help the media representatives to interpret the audit reports. They are also an important stakeholder as they are the main provider of information to the majority of stakeholders, not only the public.

In Malawi the donor community constitutes an important stakeholder. By using a variety of channels which includes **conferences, meetings** and **newsletters** the NAO will be able to provide the donor community with information about important areas of further development as well as improvements concerning transparency within the their areas of interest.

Printed material, in form of brochures and information material, is useful in a variety of situations. It is especially suitable for long term information, like the role of the NAO, the difference between NAOs objective and other institutions, for the example the internal audit.

Internal communication

Main objective

The main objective for the internal communication is to contribute to NAOs ability to achieve the strategic objectives and promoting effective internal work processes. A well functioning internal communication is also an important part of NAOs internal control environment.

Clear internal NAO communication is regarded as crucial in order to:

- establish a thorough understanding of the role of the institution and the employees individual role,
- create an organization which promote the employees ability to contribute in the exchange of knowledge and experience,
- achieve a high level of motivation and the development of the auditing institution, and
- provide the employees with the information they need in their daily work.

The NAO also recognizes the need for a whistleblower mechanism which in the case of NAO has the Auditor General and/or the Deputy Auditor General as the sole recipients. Its mere existence will also serve as one component in the interpretation of the NAO values.

Internal target groups

- All employees within the NAO
- Employees within the specific section
- Management (all levels)

Internal channels

- Weekly/Monthly executive letters
- Printed information about policies, standards and guidelines
- Staff meetings
- Seminars and workshops
- Personal contacts
- Introduction and training programmes

Division of responsibility

The main principle concerning external communication is a centralized responsibility. For internal communication the principle is a decentralized responsibility in the sense that the Head (or similar responsible) for a regional office or section also has the responsibility for the internal communication for that unit.

Overall external communication

The Auditor General is the spokesperson for the overall external communication. The AG can give authority to another person, for example the Deputy Auditor General, to be the spokesperson in his place. A possible utilization of this delegation is to appoint the Deputy General Auditor as spokesperson for audit related matters concerning the NAO.

Communication during audit process

During the audit process the Section Head is responsible for a well functioning communication with the auditee. This includes the mandate to delegate the operational task within the section.

When the Auditor General has decided upon the final report the responsibility for the communication becomes a part of the Auditor Generals mandate (or those delegated).

Overall internal communication

The Auditor General, and the Deputy Auditor General, has the overall responsibility for the internal communication with the managerial level, as well as providing the means for a well functioning internal communication.

Management

The managerial level, including Head of Section or Regional Office (or similar responsibility) as mentioned above, is responsible for a well functioning internal communication within their offices and units and that relevant information is easily accessible for the staff within his or her office/section.

Regarding specific issues within the responsibility of a support function or an internal development project, the Head of the support function or internal project is responsible for the related information. This means providing the factual information both to the top and middle managers within the Office and if needed also to spread the information in other ways. To be able to coordinate the flow of information it is important to involve the Auditor General and/or Deputy Auditor General before commencing any activities.

Staff

Each individual employee has a personal responsibility to be proactive in the communication process, to use the information and to take part in constructive internal dialogues when so needed.

Communication channels and plans

As the NAO does not have a PR officer the Auditor General, or a person or function that he/she appoints, is responsible for the development and evaluation of the external and internal communication.

The responsibilities include initiating and coordinating activities within this area, securing and developing the channels of communication and have the full operational responsibility for activities such as press conferences.

Evaluation

This policy shall be revised every third year. The plans for external and internal communication shall be revised yearly. The plan for external and internal communication has to be aligned with this policy and shall be seen as operational tools only.