Sub-theme 1: Basic Approaches and Challenges for Ensuring Transparency and Accountability
Managing the Challenges in Communication

Dear Dr Akyel, dear Mr Liu Jiayi, dear Mr D’Oliveira Martins, dear Colleagues, dear Friends,

Let me start by congratulating you Dr Akyel on organising the first meeting of the ASOSAI and EUROSAI regional networks. There is no more fitting location for such a conference, as Istanbul has for centuries been the city where the two continents meet and where both cultures merge and enrich one another.

Cultures influence each other continuously. And this interaction and influencing does not only happen between geographical cultures,

it also occurs between generational cultures,

between social class cultures
and between media cultures.

This is nothing new. Societies have always been constantly changing and evolving. There is no society that is not influenced by new developments.

However, there is something new happening at the moment. Changes in modern society occur much more rapidly and are even gaining speed. This is called ‘accelerating change’.

Today I would like to draw your attention to the speed of information and to the way information is being produced and processed. This is a true information revolution and it has significant implications for the public sector, including our own institutions, the Supreme Audit Institutions.

The access of people to information is increasing constantly. Not so long ago - I mean about twenty years ago! - people were informed about the news by a television programme or a newspaper.
About five to ten years ago, people began to also receive their information from other sources on the internet,

first through the sites of the same newspapers, later through specially developed news websites. Then personal news blogs started to enter people's lives

quickly followed by social media websites. This development is important as there is no longer a clear and exclusive role for the intermediate messenger: the professional press.

The public has become its own news developer. It now decides itself what is newsworthy or rather noteworthy, or maybe I should say 'post'-worthy.
Moreover, because of these technological developments information no longer comes as a sequence of events, but now comes to us simultaneously and we have to cope with all its potential functions simultaneously. To represent this we came up with the information flower.

![Information Flower](image)

The creation of information, analysing that information, the accountability of information, archiving the information for its different later uses: almost all happen simultaneously and all functions have to be served at the same time!

Supreme Audit Institutions need to be aware of these developments and need to respond to these developments, if they want to remain institutions that matter. Members of Parliament increasingly expect to have their information easily accessible, ready to use, and of course still accurate. Because just as for every other member of the public, the channels of information for parliamentarians have also increased over the past couple of years.

![Supreme Audit Institution](image)

SAIs can respond in different ways to these challenges, or rather, they have to respond in different ways to these challenges. First of all, SAIS need to innovate in their audit work and in their reporting. I am sure that most of you are already doing this. But you also send your staff to training courses, encourage life-long-learning for your staff to ensure that their knowledge and skills do not become outdated and to make sure that they are still competent to do their job and audit the various new technical systems that are constantly being introduced.
But we have noticed in the Netherlands that offering your own information, in particular your audit findings, in a different form is a great help to members of parliament!

Here one of the political leaders of the opposition questions the Minister of Finance on budget cuts. His answer was quite elusive. So she showed him our poster and asked him, please come up with an answer as clear as this poster of the Netherlands Court of Audit.

We are more than ever convinced, that we have to make a clear distinction between the professional audit work on the one hand and the communications package to convey it on the other hand. We have to redefine our institution as both an audit office and a multimedia enterprise. Redefining it will help to leave the professional auditors to do their work according to all the existing standards and at the same time to develop multimedia pilots and experiment with our relationship with our surroundings, which are changing at an ever higher speed.

For instance we have been impressed by some other ways of presenting results and reporting. I will give two examples that are not from a supreme audit institution, but that could or maybe should have been a SAI initiative! On the website recovery.gov people in the United State can follow the money which has been spent by the federal government all the way to the recipient of the grant or subsidy.

That way, the general public, but the member of parliament too, can see on the ground, in real life, what happens with his or her taxes.

One more example of a different way of reporting is a map where incidents are reported. One example is ushahidi.org.
The website was developed in 2008 by people in Kenya during and after the post-election riots. People started the website, which means “testimony” in Swahili, to map incidents of violence and peace efforts throughout the country. The incidents were reported by members of the public by sending an SMS. In its own words the website gives

“Tools for democratizing information, increasing transparency and lowering the barriers for individuals to share their stories”. SAIs could make good use of this as a possible reporting method but also as a source of information!

This brings me to another changing role of SAIs. At the Netherlands Court of Audit we have included in our mission statement that we would like to contribute to good governance in The Netherlands.

This means that we are not only an auditor in the strict sense. Sometimes we act as an partner, or coach. As an information broker with a good general overview of what is happening in all ministries or departments we try to point out possible solutions that have been tried and tested in other parts of the government.
But we also like to keep a good working relationship with auditees for one very simple reason: You don’t have to fix what isn’t broken. Having an open and honest relationship with an auditee helps us focus on more stringent challenges together, but also increases good governance and the effectiveness of government spending.

My European colleagues may be aware that the Netherlands Court of Audit presented a leaflet during the EUROSAI Congress in Lisbon on cooperation projects with auditees. For the EUROSAI IT Working Group, together with the SAIs of Finland and Russia we set up a project called ‘bridging the tax gap’.

The project invited as “twins” a SAI and a tax service from several countries to come together and share experiences, but also to inform one another about auditing and methodology. This was a small initiative but the project was a huge success as both SAIs and Tax Services saw that they have mutual interests and that their experiences can help each other. We are more then willing to share the experience of this project – you might want to copy it in your own region.

Of course it is not easy being an auditor and a partner/coach at the same time. It is a balancing act which needs fine tuning all the way.

But working with your auditees and other stakeholders will make your institution stronger in the long term. It will ensure good governance and, no matter what mandate you have, it will make your institution more relevant to the general public.
The general public and their trust in the public sector – that’s our core business. I previously mentioned that SAIs can also use the general public as a source of information. Many colleagues already do so. The Netherlands Court of Audit has recently become active on Twitter.

We use our Twitter account not only to inform the public about our publications and presentations, but also to communicate with the general public and to ask what they would expect from us and how we can improve our communications with them. Recently we also started hosting a website called "Passion for public accountability". With this website we communicate with anyone who is interested in our profession and our work.

Ladies and gentlemen, I could go on for much longer on new and exciting developments, but I will limit myself to those examples I have just given. These were only a few of the technological developments that are currently taking place in the world and that we as SAIs need to respond to and make use of. We will have to keep up with the changes in order not to become irrelevant.

In short: we have to re-invent ourselves with a double identity: a top quality supreme audit office combined with an up-to-date multimedia enterprise.

I am sure many of you will already have developed your own view on this topic. If you would like to share your ideas we would be happy to hear about them. Please contact us by Email or Twitter!

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