



■ WeBER Indicator Summary

AREA: PUBLIC FINANCE MANAGEMENT

Bosnia and Herzegovina

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PAR Area	PUBLIC FINANCE MANAGEMENT	Country	BOSNIA AND HERZEGOVINA
SIGMA Principle	16. The supreme audit institution applies standards in a neutral and objective manner to ensure high-quality audits, which positively impact on the functioning of the public sector		

WeBER Indicator	PFM_P16_I1: Supreme Audit Institution's communication and cooperation with the public pertaining to its work
Indicator approach	
<p>The indicator considers following elements of external communication and cooperation of SAIs: existence of strategic approach, allocation of job positions, means of communication used, citizen-friendliness, use of data visualisation, existence of channels for reporting on issues identified by external stakeholders, and consultations with civil society.</p> <p>Combination of expert analysis, analysis of websites, and interviews is used for measuring elements of this indicator. Researchers perform interview(s) with selected SAI staff to collect additional information (one or more interview depending on information gathered in each country) and collect documents not available online.</p>	
Summary of the findings	
<p>Audit Office of the Institutions of BiH (AOI BiH) operates within the Strategic Development Plan 2014 – 2020 with the strategic objective 4: International role and cooperation with local institutions and organizations, focusing on external communication with stakeholders. Interview with AOI staff member reveals that the Coordination Board has also adopted a Communication Plan in 2006 (updated in 2016) which defines target audiences and manners of communication with them. When it comes to job positions communication with the public, there is information online under the section International Cooperation and Public Relations Unit indicating contact person - Head of the International Cooperation and Public Relations Unit</p> <p>Interview with AOI staff representative reveals that the Office has, so far, practiced mainly the one sided (one way) communication with relevant stakeholders by publishing its reports and other information on its website and thus making them publically available. However, the Office has not requested any type of feedback or inputs from relevant external stakeholders. There is no available information that any press conference was held, AOI does not have any active social media account, and there are no promo videos published. The primary manner of communication with the public is the website of the Office and direct contact with the media.</p> <p>As for the audit reports, for 2017 there are 78 reports available on the AOI website (only financial and performance audit reports). None of the financial audit reports contains a summary. All financial audit reports follow the same format, where in the first part the report elaborates on legal framework for reporting and methodology used for forming the opinion of the auditors. A short review is given of the implementation of measures from previous reports (those that have been implemented, those in the process of implementation and those that have not been implemented). All financial audit reports are written clearly, and although slightly technocratic, they are still written in a user friendly language. Even though they contain no summary as such, all of them are rather concise, and can serve as a summary on their own (their length usually not exceeding 25 pages). Performance audit reports (5 in total) do have citizen friendly summaries, however summaries of these reports are quite generic and short.</p> <p>No existing and functional channels for submitting complaints or initiatives to AOI by external stakeholders (wider public, CSOs) are identified by searching AOI website or by reviewing available documentation, including annual activity report for 2017, AOI Rules of procedure, Information Booklet. The Office enables the reception of letters or e-mails containing different public requests and complaints which are, as much as the mandate of the Office allows, taken into account in the work of the office. The project AOI is implementing with SIGMA will account for the introduction of a mechanism or a tool through which the public will be able to directly contact the Office with questions, suggestions, initiatives and other.</p> <p>Interview with AOI staff representative reveals that the practice so far has only enabled consulting the available</p>	

and published reports and CSO analyses in the process of drafting of the performance audit reports. The project implemented with SIGMA also implies the introduction of additional consultations with CSOs in the process of drafting of the audit action plans. In June this year, two focus groups were held within the project, with representatives of the media and civil society, with the aim of improving communication.

Specific observations

None.

Indicator score	<i>5 (out of 18 points)</i>
Final indicator value	<i>1 (scale 0-5)¹</i>
Measurement period	<i>July and August, 2018</i>

¹ Conversion of points: 0-3 points = 0; 4-5 points = 1; 6-7 points = 2; 8-11 points = 3; 12-15 points = 4; 16-18 points = 5.