



Limpert Instituut

Performance Auditing: ruim baan voor doelmatigheid en doeltreffendheid!

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Beginnelsen goed openbaar bestuur

Prestatie-criteria	Zorgvuldigheids-criteria	Financiële criteria	Organisatie-gerichte criteria	Criteria voor verantwoording en transparantie
Doeltreffendheid Doelmatigheid	Responsiviteit Democratisch gehalte Rechtmatigheid Behoorlijkheid Integriteit Verantwoordbaarheid keuzes	Financiële onderbouwing Houdbaarheid	Kwaliteit intern bestuur Kwaliteit samenwerking met andere organisaties Innovatiekracht Lerend vermogen Duurzaamheid naar mens en omgeving	Transparantie Kwaliteit publieke verantwoording Kwaliteit externe audit





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Nederlandse Code voor goed openbaar bestuur (1)

- Openheid en integriteit
- Participatie
- Behoorlijke contacten met burgers
- **Doelgerichtheid en doelmatigheid**
- Legitimiteit
- Lerend en zelfreinigend vermogen
- Verantwoording





Doelgerichtheid en doelmatigheid in Code voor Goed Openbaar Bestuur

- *Beginsel:* Het bestuur maakt de doelen van de organisatie bekend en neemt de beslissingen en maatregelen die nodig zijn om de gestelde doelen te behalen.
- *Toelichting:* De burger mag erop vertrouwen dat zijn belastinggeld goed wordt besteed ten behoeve van het bereiken van de doelen. Het bestuur zorgt voor het behalen – en waar nodig bijstellen – van de gestelde doelen. Het bestuur neemt de verantwoordelijkheden die het heeft en werkt doelgericht samen met andere (overheids-)organisaties. Het besturen gebeurt doelgericht. Dat wil zeggen dat het bestuur zorgt voor afstemming van de doelen met partijen in en om de organisatie en de doelen vertaalt in uitvoerbaar en handhaafbaar beleid. Het bestuur maakt duidelijk wie bestuurlijk verantwoordelijk is voor welke doelen. Het bestuur richt de organisatie effectief in op het bereiken van de doelen en is daarop aanspreekbaar.





- an act of presenting a play, concert, or other form of entertainment: *Don Giovanni had its first performance in 1787*
- *informal, chiefly British* a display of exaggerated behaviour or a process involving a great deal of unnecessary time and effort; a fuss: *he stopped to fasten his shoelace and seemed to be making quite a performance of it*
- the action or process of performing a task or function: *the continual performance of a single task reduces a man to the level of a machine*
- a task or operation seen in terms of how successfully it is performed: *pay increases are now being linked more closely to performance*
- the capabilities of a machine, product, or vehicle: *the hardware is put through tests which assess the performance of the processor*
- (also linguistic performance) *Linguistics* an individual's use of a language, i.e. what a speaker actually says, including hesitations, false starts, and errors. Often contrasted with competence.

(Oxford Dictionary...) WELKE BETEKENIS RAAKT AAN HET HIER BEHANDELDE BEGRIP?





Belang performance

- Kernwaarde van New Public Management
- Criterium van goed openbaar bestuur
- Doelstellingcategorie van risicomanagement en interne beheersing
- Aspect van verantwoording
- Auditcriterium





Limperg Instituut Perspective of the European Commission

“Performance” has lately become very topical. Being faced with times of crisis and financial uncertainty, many organisations see improved “performance” as a solution to many of their problems. We are more and more confronted with scarcer resources. (...) In these circumstances, public managers need to find alternative ways of achieving the same - or sometimes even more - with less. Increasing productivity, more intelligent use of resources, formulating objectives in a better way, and, focusing more on results, all of these come together under the umbrella of “performance”. It goes without saying that public auditors play a crucial role in this set-up: auditors can provide answers to questions such as: Do we get value for money or is it possible to spend the money more wisely?’

EU Commissioner Semeta, EC/IAS Seminar, October 2012





'...the ECA anticipates the need to develop its audit of the Commission's reporting on the implementation of the EU budget – both with regard to performance achieved and compliance with the applicable rules.' (annual reports)

'Special reports provide a means for the ECA to focus on specific topics reflecting a high level of risk and public interest, in particular performance issues.'

European Court of Auditors, Strategy 2013-2017





Hoofdvormen public sector auditing

- > financial audit (financiële verslaggeving, financieel management)
 - > compliance audit (naleving wet- en regelgeving)
 - > performance audits (economy, efficiency, effectiveness)
- ...internal control/operational audits zijn op interne beheersing van één of meer van de betreffende doelstellingen gericht.





'As carried out by SAIs, performance auditing is an independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organisations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement.

- Performance auditing seeks to provide new information, analysis or insights and, where appropriate, recommendations for improvement. Performance audits deliver new information, knowledge or value by:*
- providing new analytical insights (broader or deeper analysis or new perspectives);*
- making existing information more accessible to various stakeholders;*
- providing an independent and authoritative view or conclusion based on audit evidence;*
- providing recommendations based on an analysis of audit findings.' (par. 9, 10) (ISSAI 300)*





Limperg Instituut Eigenschappen PA tov FA en CA

Financial en compliance audit:

- Gericht op rechtmatigheid en verantwoording
- Focus: regels, procedures, financial statements
- Standaardisatie (vooral FA)

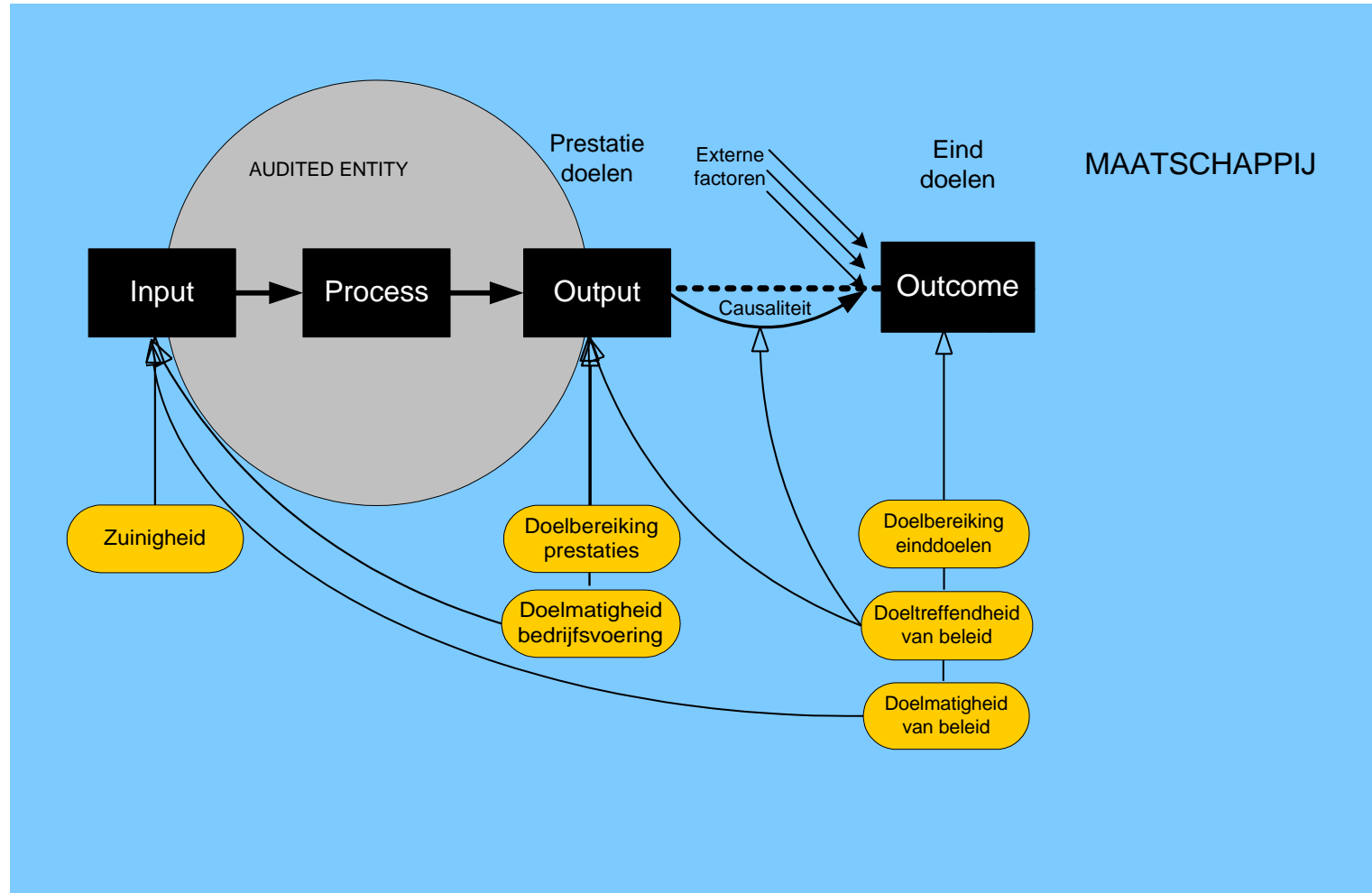
Performance audit:

- Gericht op nieuwe inzichten, oorzaken en verbetermogelijkheden (maar ook transparantie en verantwoording)
- Doelgroep is vaak breder (ook burgers, doelgroepen, belangengroepen, etc.)
- Focus meer divers: programma's, activiteiten, effecten, kosten, etc.
- Creatief proces, geen standaard aanpak, diverse vaardigheden nodig (beleidevaluatie)





Kernbegrippen in onderling verband





Benaderingen bij performance auditing

three approaches in examining the performance of the audited entity:

- result-oriented approach (pre-defined objectives achieved as intended?)
- problem-oriented approach (verification and analysis of causes of particular problem(s);
- system-oriented approach (examination of proper functioning of management systems)





Perspectieven en scope performance auditing

- two perspectives for the audit:
 - top-down perspective (focus on requirements, intentions, objectives and expectations of the Legislature, Executive and/or regulatory body);
 - bottom-up perspective (focus on the effects of the activity on the audited entity and the larger community)
- performance audit aims mainly towards examining the economy, efficiency and effectiveness of the audited entity in the performance of its functions and activities, not excluding the verification of the audited entity's compliance with established legislation and regulations





- Select significant and auditable audit topics
- Assess reliability of internal controls
- Choice of data collection methods and analysis techniques (surveys, interviews, focus groups, observations, documentary analysis etc.)
- Resourceful, flexible and systematic search for (competent, relevant and reasonable) evidence (vgl 'sufficient and appropriate')
- Receptive to alternative views and arguments, seek data from different sources and stakeholders
- Inform reader about source and quality of data
- Good professional relationship with all stakeholders involved





- Audit report includes information about (...) methodology, sources of data, limitations to data used, (...) recommendations
- Report should be (...) objective, convincing, constructive (...) and contain unambiguous language. (...) it should contribute to better knowledge and highlight improvements needed
- Recommendations (..) presented in a logical, knowledge-based and rational fashion, and be based on competent and relevant audit findings. They should be practicable, add value and address audit objective and questions;
- Follow up, focused on determining whether actions taken on findings and recommendations remedy underlying conditions.





‘Sampling is often used to obtain evidence in performance audits. (...) In performance auditing, sampling techniques are mostly used when essential facts cannot be obtained in other ways and when there are demands for structured comparison and well-founded generalizations. Due to limited resources, the samples are seldom very large, and it is usually necessary to limit the number of questions to be answered. To obtain more in-depth knowledge, the selection methods may be supplemented with other information-gathering techniques, such as case studies.’

Appendix to ISSAI 3000, p. 94





‘The auditor must make a judgment as to whether sampling is an appropriate way of obtaining some of the audit evidence required. Among the factors that must be considered are:

- the number and relative sizes of the items in the population;*
- the complexity of the questions to be answered in the sample, and*
- the relevance and reliability of evidence produced with alternative tests and procedures, and the relative cost and time involved in each.*

As the auditor seeks to draw conclusions about a whole population by testing a sample of items selected from it, it is essential that the sample is representative of the population from which it is drawn. A sample may be statistical or non-statistical; both require the use of professional judgment.’

Appendix to ISSAI 3000, p. 93





‘Analyzing quantitative and qualitative data is an important step in all performance audits.(...) Two examples of quantitative techniques are:

- 1. Descriptive statistics to understand data distribution (...)*
- 2. Regression analysis (a technique for assessing the degree to which variables are associated (correlated)).’*

Appendix to ISSAI 3000, p. 101, 102





- Performance Auditing: Een inleiding (D'hoedt, Bouckaert), 2011
- Performance Auditing: Contributing to Accountability in Democratic Government (edited by Lonsdale, Wilkins, Ling), 2011
- Performance Auditing: A Measurement Approach (Raaum, Morgan), 2009
- ISSAIs 300, 3000, 3100 (incl. appendices), zie www.issai.org

