



Quality of Data
Austrian Experiences with the use of KNI
in performance auditing

10th Meeting of the INTOSAI
Working Group on KNI
Brasilia, April 2017

Good quality of data

is essential for
measuring progress in socioeconomic
developments and
evidence based decision making in politics
and administration

AUSTRIA - the context

- Only on federal level and in the province of Styria legally defined quality criteria exist
- Outcome orientation – one of the budget principles – has become an important issue of performance auditing
- ACA audits the quality of outcome targets, outcome indicators and implementation measures
- Important Questions: “do data exist?” “are data comparable?”

Audits on data quality - Examples

Selection criterion: dealing with fiscal sustainability

- Consolidation measures in all Austrian provinces (2012-2015)
- Elderly care in Carinthia and Tyrol (2014)
- Transport association in regional and local public transport services in Carinthia and Salzburg (2014)

Audits on “Consolidation measures in all Austrian provinces” Example 1

Aim of the audits:

- collection of data (e.g. development of revenues and expenditures, dept level , financial dept in EUR/inhabitant)
- assessment of the financial situation of the provinces
- depict consolidation requirements for each province (based on the midterm financial plans)

Criticism:

- The lack of a uniform accounting and budgeting system for all levels of government with common definitions e.g. for “debts”
- missing evaluation standards for public assets hampered comparability and financial transparency
- Comparisons between different provinces were challenging

Audit on “Elderly care in Carinthia and Tyrol” Example 2

Ministry of Finance: elderly care one of three main challenges for the sustainability of public finances

- The ACA analysed among others the financial framework conditions, the development of tariffs and quality requirements.
- Criticism:
 - Indicators to measure care quality did not exist neither on federal nor on provincial level.
 - A care data base determined nation-wide common indicators. They were interpreted differently by the provinces and caused data-inconsistencies.
- Recommendations:
 - Care quality should be defined, implemented in cooperation with the provinces and evaluated with appropriate indicators.

Audit on “Transport association in regional and local public transport services”

Example 3

Comparison of services and finances in Carinthia and Salzburg

- The financial structures in this area are very complex
- Criticism:
 - no outcome targets, no measurable indicators, no deadlines for target achievements defined
 - no nation-wide structured collection of essential data (e.g. public transport service offers, development of customers)
 - an integrated view on finances and services did not take place
- Recommendations:
 - A comprehensive reporting system on key finance- and service-data should be established.
 - Outcome targets and indicators should be defined in cooperation with the respective partners.

Some Conclusions

- Outcome targets and indicators should be defined in cooperation with the respective partners
- Essential data are missing
- No common understanding on terms and meaning of indicators
- Evaluation standards are missing
- Comparisons are challenging



Thank you for your attention!

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