

An integrative impact measurement framework: Key Performance Indicators of the European Court of Auditors

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Policies and Programmes
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EUROPEAN
COURT
OF AUDITORS

The genesis of Key Performance Indicators at the ECA

Objective of KPIs at the ECA (2008):

“to inform management on how the Court, as an organisation, is doing relative to what it had set out to do; to support the decision-making process, focusing attention of the organisation on efficiency issues and fostering improvement; and to provide information to stakeholders on relevant Court's performance issues”

Progressive introduction of KPIs from 2009 onwards

KPI1: Appraisal by the principal users of the Court's reports of the quality and impact of the Court's audits

KPI2: Appraisal by the auditee of the quality and impact of the Court's audits

KPI3: Score granted by a panel of external experts on the content and presentation of the Court's reports

KPI4a: Percentage of audit recommendations accepted by the auditee; KPI4b: Percentage of audit recommendations implemented

KPI5: Number of reports adopted compared to planned

KPI6: Number of reports adopted on time

KPI7: Percentage of Statement of preliminary findings (SPFs) issued on time

KPI8: External appraisal of the Court's financial management

KPI9: Degree of satisfaction of the Court's staff

KPI10 Average professional training days per auditor

Elements of a good performance measurement framework

FABRIC

- **Focused** on the organisation's aims and objectives; any performance measures used should map clearly onto objectives and priorities.
- **Appropriate** to, and useful for, decision makers within the organisation, and meeting the needs of stakeholders outside the organisation.
- **Balanced**, giving a picture of what the organisation is doing, covering all significant areas of work.
- **Robust**, for example to withstand organisational or personnel changes.
- **Integrated** with the organisation's business planning and management processes.
- **Cost-effective**, balancing the benefits of performance information against the costs.

Characteristics of good performance measures

- **Relevant** to the purpose of the performance framework and to what the organisation is aiming to achieve.
- **Able to avoid perverse incentives** and should not encourage unwanted or wasteful behaviour.
- **Attributable**, the activity measured must be capable of being influenced by actions that can be attributed to the organisation; with clarity about where accountability lies.
- **Well defined**, with a clear, unambiguous definition so that data will be collected consistently, and the measure is easy to understand and use.
- **Timely**, producing data quickly and frequently enough for the intended purposes, and informing timely decision-making.
- **Reliable**, reflecting stable and consistent data collection processes across collection points and over time.
- **Comparable** with either past periods or similar activities elsewhere.
- **Verifiable** with clear documentation behind it, so that the processes that produce the measure can be validated.

Linking KPIs to the overall (and current) strategy



The indicators should be relevant to the strategic goals and help measuring the implementation of the strategy.

ECA 2021-2025 strategy - three strategic goals:

Goal 1: Improve accountability, transparency and audit arrangements across all types of EU action;

Goal 2: Target our audits on the areas and topics where we can add most value;

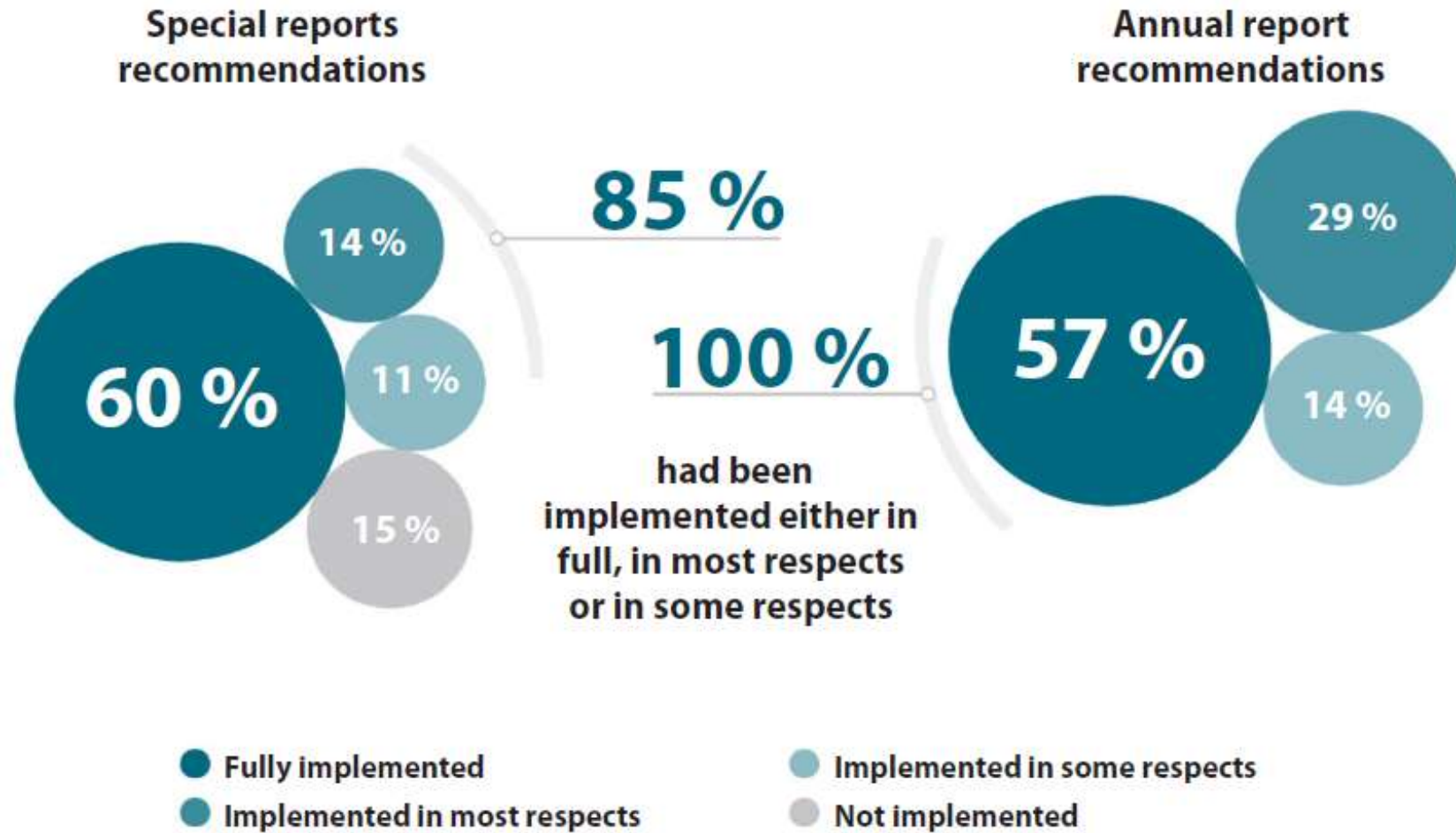
Goal 3: Provide strong audit assurance in a challenging and changing environment



KPI1 - Implementation of the ECA's recommendations

- Measures the proportion of the ECA's recommendations implemented by the auditee.
- The measurement involves the recommendations issued in the measurement period in the ECA's special reports and annual reports.
- Results are presented as a percentage of the number of implemented recommendations divided by the total number of recommendations in special reports and in the annual report.

KPI1 - Implementation of the ECA's recommendations

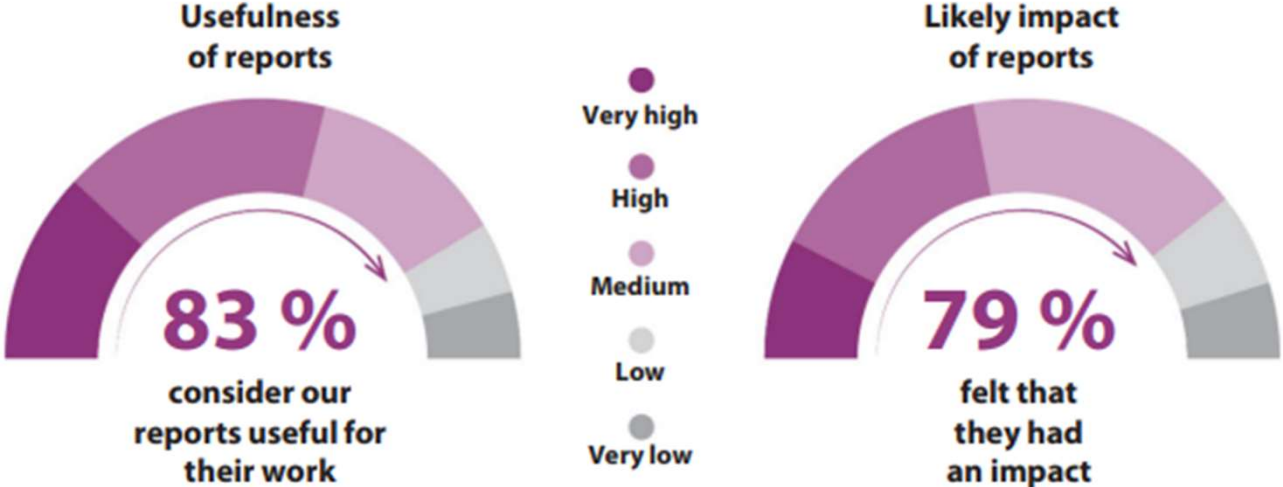


KPI2 Stakeholders' feedback on the ECA's work

- Measures the usefulness and impact of the ECA's work as perceived by the stakeholders.
- Feedback is asked for annual reports and special reports.
- The data for KPI2 measurement is obtained by electronic surveys after the publication of the report.
- Results are presented as a percentage of the stakeholders who find the ECA's work useful and having impact.

KPI2 Stakeholders' feedback on the ECA's work

2021:



2022:

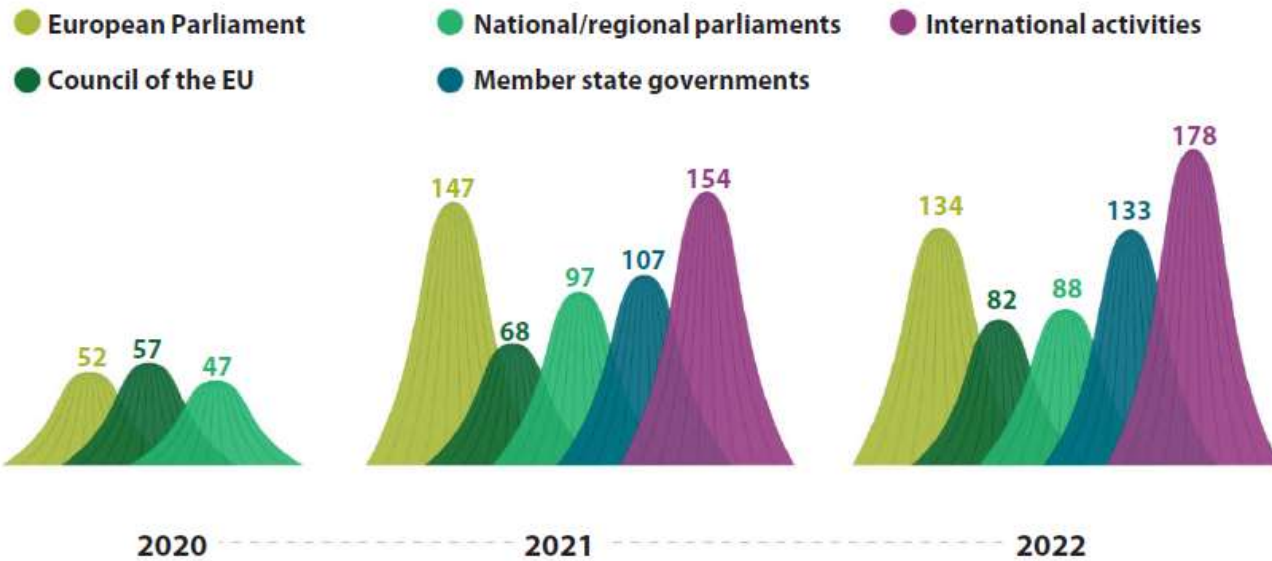


KPI3 ECA's appearances in the European Parliament, Council and national parliaments & Member States' governments and international activities

- Measures the number of times our **publications are presented or discussed** in any committee or working group at the EP and Council as well as any **other appearances** at these institutions and at national parliaments and Member State governments (ministries and administrations under those ministries) **extended with international conferences, meetings and activities**. This indicator should count "client" meetings/appearances to which we are invited and exclude audit related ones
- Provides information on our interaction with these bodies and our efforts made to get our message across and to increase the impact of work.

KPI3 ECA's appearances in the European Parliament, Council and national parliaments & Member States' governments and international activities

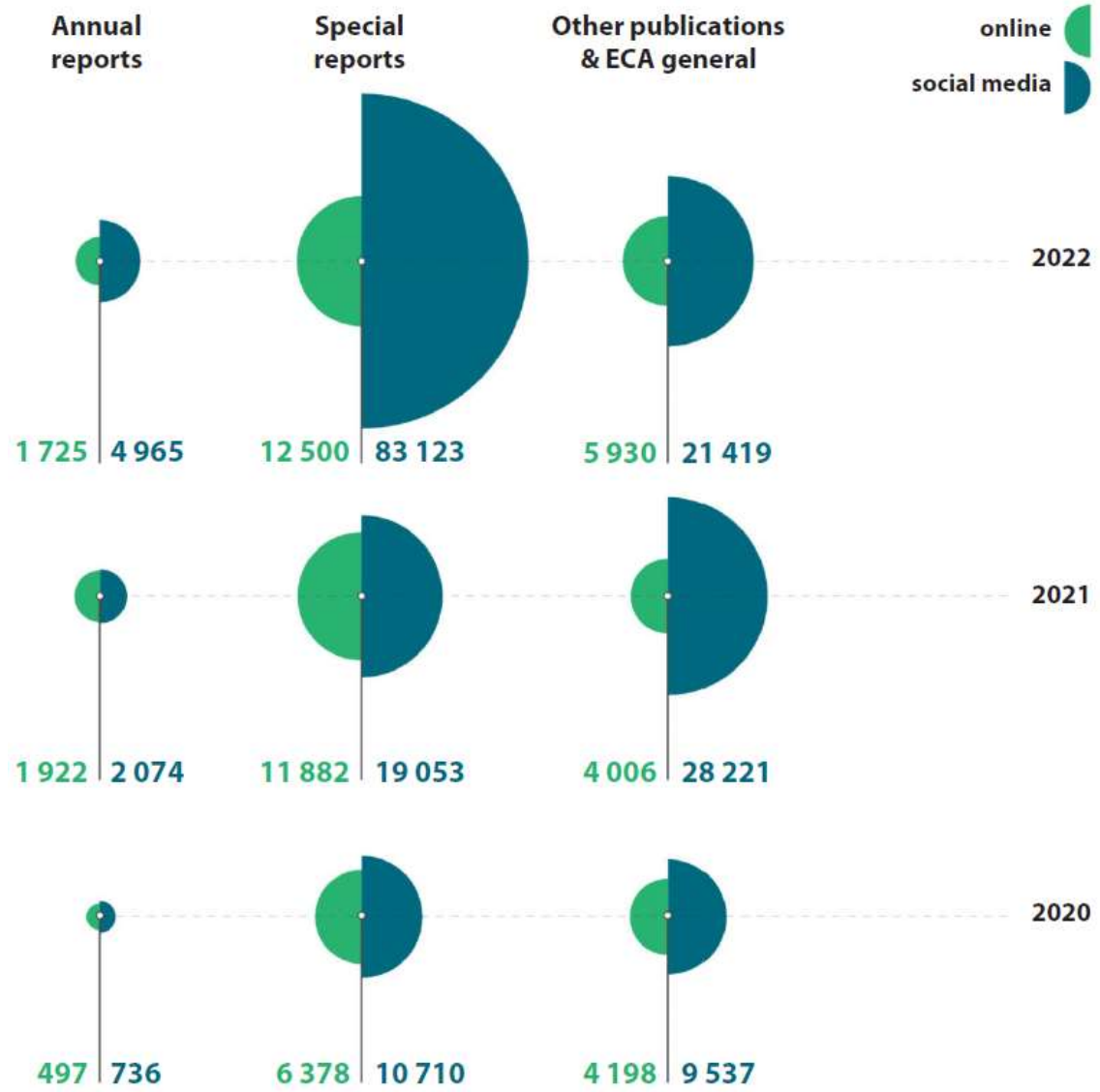
Title	Target 2022	2022 Result	2021 Result	2020 Result
ECA's appearances in the EP, Council, national parliaments and MS' governments				
European Parliament		134	147	52
Council		82	68	57
National parliaments		88	97	47
Member States' governments		133	107	-
International activities (international conferences, meetings and activities)		178	154	55
Total (Target: 250 plus the int. activities)	250	615	573	155



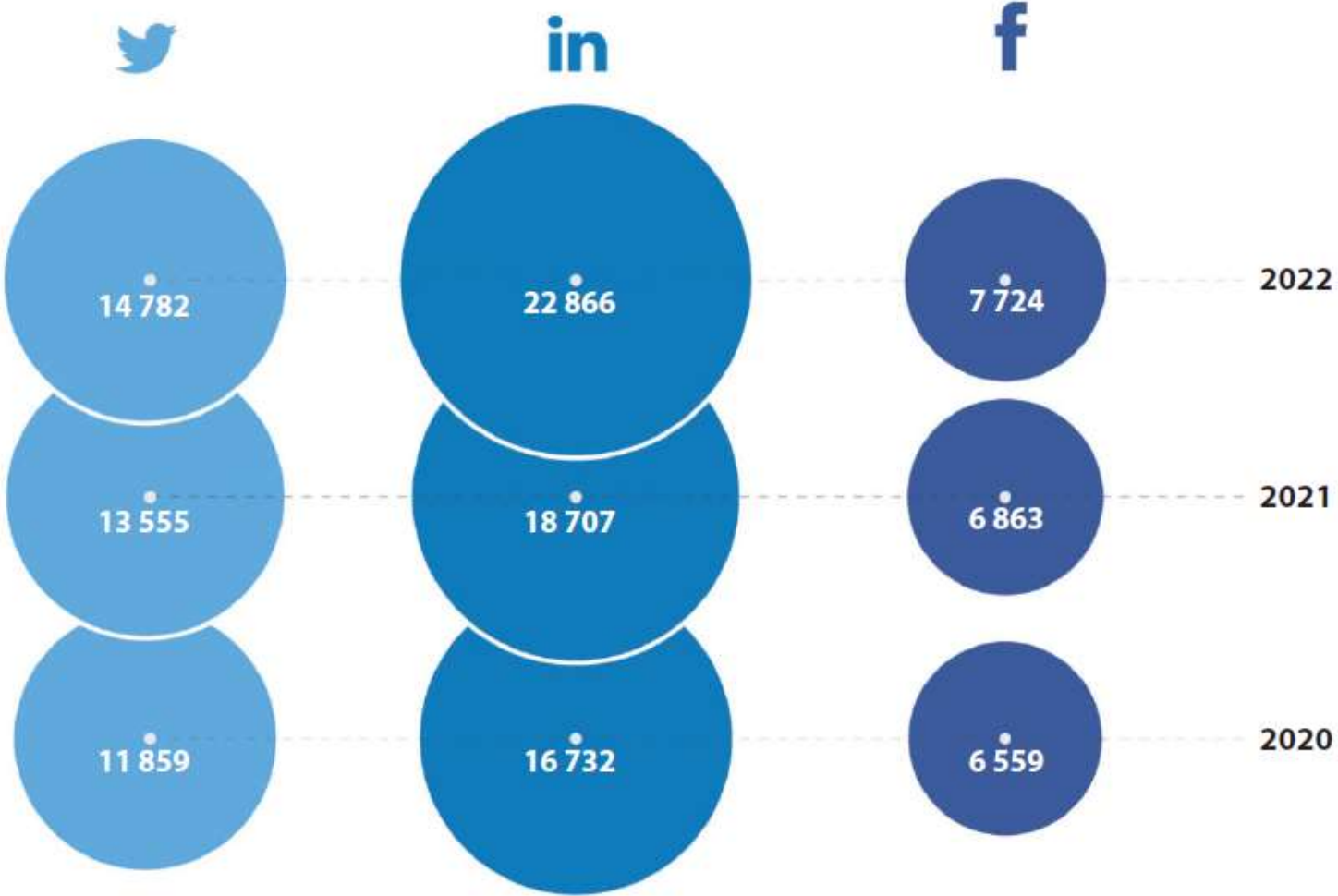
KPI4 Presence in the media

- The indicator on our presence in the media provides a reflection of our media impact.
- It relates to our objective of raising awareness of our institution, our products and the audit conclusions we draw.
- Media monitoring data is provided by an external service provider.
- The number of media references is presented in three categories: annual report, special reports and the ECA in general.

KPI4 Presence in the media



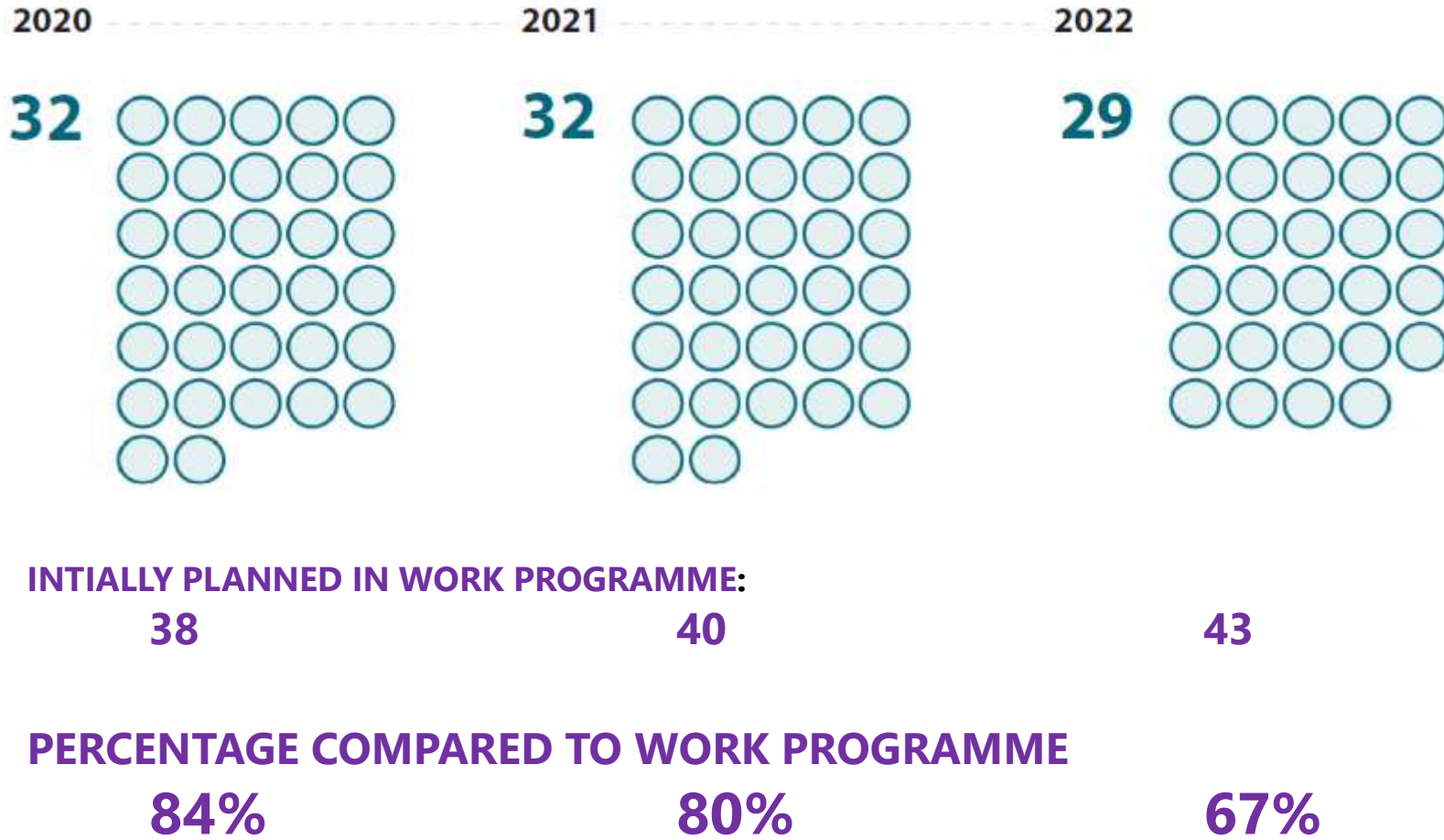
ECA social media presence 2020-2022: number of followers



KPI5 Number of special reports published compared to plan

- Measures the number of special reports published compared with the planned number for the reference period.
- Measurement involves special reports and reviews.
- Results are presented as the absolute number of publications and the percentage of reports published compared with the planned number of publications in the annual work programme.

KPI5 Number of special reports published compared to plan



BPI1 Recommendations issued to Member States

- BPI1 measures the number of issued, accepted and implemented recommendations issued to Member States.
- This BPI is related to KPI1 on recommendations in special reports and the annual report to the Commission and other institutions.



BPI2 & 3 Percentage of published reports covering the strategic areas

- BPIs 2 and 3 are related to KPI5 – number of published reports compared to plan
- BPI2 measures the coverage of the published reports of one or more of the areas in the 1st strategic goal.
- BPI3 measures the coverage of the published reports of one or more of the areas in the 2nd strategic goal:
 - *The Union's economic competitiveness;*
 - *The resilience to threats to the Union's security, and respect for the European values of freedom, democracy and the rule of law;*
 - *The climate change, the environment and natural resources; and*
 - *The fiscal policies and public finances in the Union*

BPI2 & 3 Percentage of published reports covering the strategic areas

%-age of published SRs and reviews covering areas in the 2nd strategic goal compared to the total no. published	2022	2021
The union's economic competitiveness	27%	16%
The resilience to threats to the union's security, respect for the European values of freedom, democracy and rule of law	14%	28%
The climate change, the environment and natural resources	21%	22%
The fiscal policies and public finances of the union	7%	25%
Total	69%	91%
AND %-age of published SRs and reviews covering cross-cutting areas compared to the total no. published reports		
The management of new initiatives, such as the NGEU	7%	0%
Sustainability	0%	25%
EU values	3%	9%
High-level performance issues	3%	0%
Issues related to combatting fraud	11%	9%
Total	24%	43%

BPI4 Strong assurance

- BPI4 measures the percentage of the EU budget covered by ECA's mandate for which we provide reasonable assurance including NGEU.
- In 2022, we consider that we covered 100%.

(ECA's mandate is basically all the budget except for the EU schools.)



BPI5 Duration of published reports

- BPI5 measures the average duration of published special reports plus the percentage of those adopted within 13 months.

(The Financial Regulation stipulates a 13-month timeframe.)

- This BPI is complemented with measurement of the average duration per phase of our published special reports.
- The measurement involves all selected audits completed (published) in the reference period (special reports and reviews).
- In 2022 the average duration was 16.2 months (15.6 in 2021).



BPI6 Timeliness of published reports

- BPI6 measures the percentage of reports published by the planned deadline (in the work programme and in the planning memo (task plan)).
- The measurement involves all selected audits completed (published) in the reference period (special reports and reviews).
 - In 2022, only 4 % were published “on time”.



BPI7 Resources (person-weeks) used on audit tasks resulting in a published reports compared with a plan

- BPI7 compares the actual use of resources on audit tasks with the resources planned in the work programme and task plans.
- Provides information on the accuracy of resource planning and efficiency of task implementation.
- Measurement involves all audit tasks completed in the reference period.
- The results are presented as a percentage as well as the number of auditor weeks varied from planned to actual.
- In 20221, the average variation of resources in person-weeks used on audits compared with plan was +2 % or +2.5 person-weeks.



BPI8 Staff engagement index

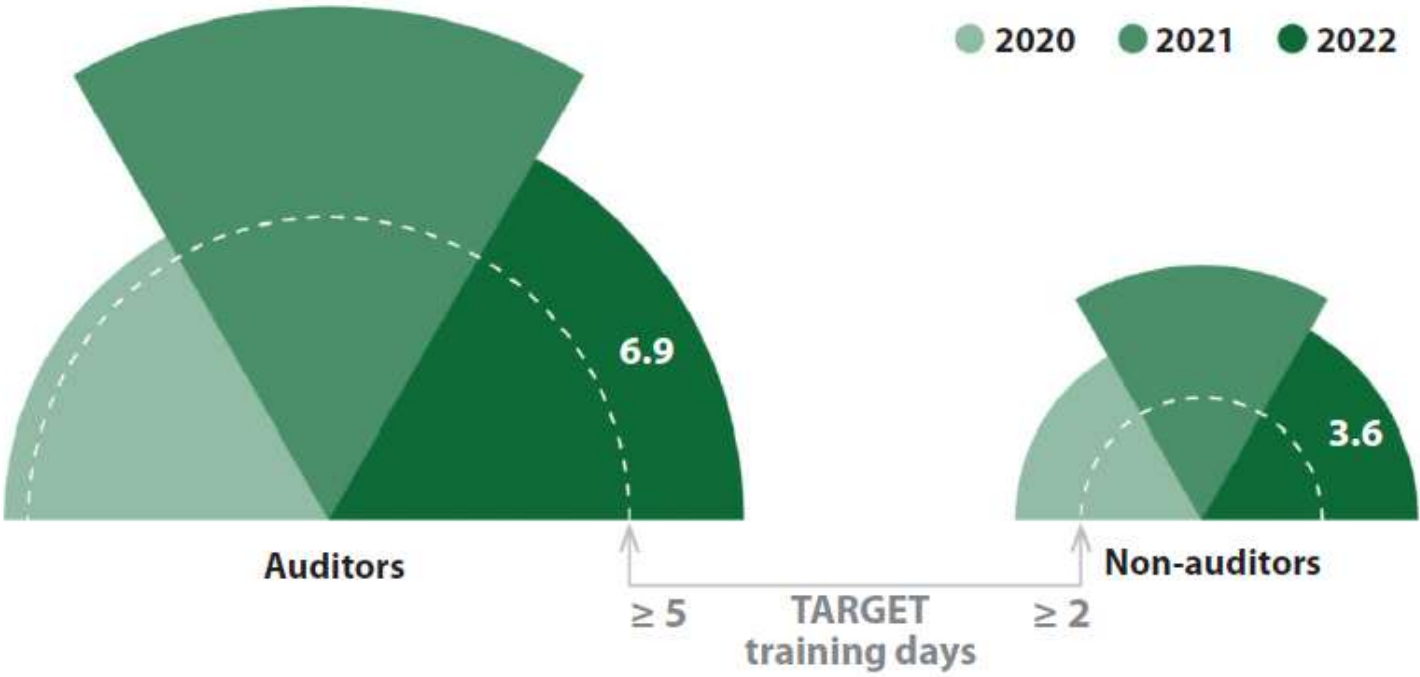
- BPI8 measures staff satisfaction and engagement
 - Measurement carried out through yearly staff surveys
 - The result is presented as a calculated and comparable score (max value: 5)
-
- The score in 2022 was 3.57 (3.54 in 2021)

BPI9 Number of training days

- BPI9 measures the number of training days the ECA staff has taken.
- Provides information on the extent of training activities and shows how much the ECA invests in training of its staff.
- Measurement involves all training days taken by the staff (audit and non-audit) during the reference period.
- Results are presented as the average number of training days per audit staff and non-audit staff.



BPI9 Number of training days



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