

The one-day meeting in Bern was attended by 40 participants. It focused on the question of how SAIs (Supreme Audit Institutions) measure their own performance: implementation of recommendations, reception, perception by authorities and administrations. [Meeting Program](#).

1. Key Notes

- [Key Note 1](#) – Presentation of the results of the survey concerning impact measurement by our group members, Andrea Häuptli, SFAO Switzerland, Secretary General of WGEPPP
- [Key Note 2](#) – The relevance of stakeholder implication and communication for impact assessment, Ieva Graužinytė, National Audit Office Lithuania

2. Methodological sessions

[Session 1](#) – An Integrative Impact Measurement Framework - The Key Performance Indicators of the European Court of Auditors (Andreas Bolkart, European Court of Auditors)

- The European Court of Auditors (ECA) employs Key Performance Indicators (KPIs) for the purpose of assessing the attainment of its strategic objectives and disseminating information regarding its performance to external stakeholders. In contrast, their Business Performance Indicators (BPIs) serve exclusively for internal use and are oriented more towards evaluating the operational performance of the ECA.
- The introduction of KPIs has been a gradual process since 2009, with continuous adjustments over time. For the period spanning 2021 to 2025, the ECA has established five KPIs and nine BPIs.
- To guarantee that the KPIs and BPIs are well suited for the measurement of performance, the indicators' adherence to the FABRIC criteria was evaluated, which encompass being focused, appropriate, balanced, robust, integrated and cost-effective.
- The participants concluded that many performance measurement indicators exhibit strengths and weaknesses. For this reason, a composite of multiple indicators is deemed pertinent for a comprehensive assessment.

[Session 2](#) – Media Coverage and the Subsequent Interest from Stakeholders (Christian Bille-Sandø, Rigsrevisionen Denmark)

- The group's discussion unveiled commonalities in terms of impact measurement but also disparities, particularly in the extent to which their respective SAIs utilize social media. Concerns exist in some SAIs, particularly in handling comments. Additionally, differences emerged regarding the various social media channels, with LinkedIn being perceived as more professional and Instagram appealing to a younger audience.
- Key means to enhance the impact of our audits encompass:
 - The identification of risk-based topics through diverse approaches, such as focus groups, advisory groups, engagement with NGOs and governmental bodies.
 - The degree of specificity in recommendation formulation.
 - Regular follow-up on the implementation of recommendations.
 - Tailored communication strategies for stakeholders, including technical briefings for Parliaments, such as media coverage, website traffic-tracking and the creation of accessible reports for the public.
- The importance of transparency in methods and the representativeness of sampling, especially if data analysis is involved, was emphasized.
- In conclusion, participants concurred that the most critical factors for making an impact revolve around selecting the right subject at the right time.

Session 3 – SAI Brazil’s (TCU) experience in assessing its impact (Patricia Melo, Tribunal de Contas da União of Brazil)

- In order to achieve the strategic goal of the Brazilian Federal Court of Auditors (TCU) in enhancing the effectiveness of public policies, a “value for money” indicator has been employed. The objective is to calculate the monetary impact of the recommendations provided.
- In the initial phase, the preliminary audit results are discussed with the auditees, and proposed benefits are quantitatively determined. Subsequently, the Court makes a decision that formally establishes all potential benefits in a ruling. During the follow-up phase of recommendation implementation, an assessment is conducted to ascertain the extent to which these potential benefits manifest effectively.
- The TCU monitors both the total potential and effective benefits across all audits. As a strategic objective, they aim to convert one-fifth of all potential advantages into effective outcomes.
- Given its institutional setup as a court, the Brazilian TCU possesses more avenues for enforcing its recommendations compared to other audit offices. Members of other auditors see this as the rationale for their hesitance in utilizing “value for money” indicators for their performance measurement, as they are likely to face significant scrutiny for their calculated benefits from other stakeholders.
- Another challenge lies in measuring non-monetary benefits. Within the Brazilian TCU, there are also ongoing discussions on how to also quantify these non-monetary benefits.

Session 4 – How the Bulgarian National Audit Office assesses the impact of its activities – methods (Detelina Hadjieva, Bulgarian National Audit Office)

- The Bulgarian National Audit Office uses various measures to assess the impact of their audits, which are published in their annual reports.
- The Bulgarian SAI examines the frequency of audit coverage by different media on specific topics. Currently, this monitoring is carried out manually, but a transition to a tool or software for automated generation is under consideration. An alternative tool by other SAIs involves quantifying the number of articles using a press article search tool based on specific keywords.
- Interviews are conducted upon media request but are not actively promoted by the SAI. Among the member SAIs, there are differences regarding who participates in the interviews, with some SAIs having top management handle them, while in others, auditors as experts are questioned.
- The Bulgarian SAI, like most other member SAIs, follows up on the implementation of their recommendations, and some SAIs publish this information on their websites.
- Additional monitoring methods in Bulgaria include self-assessments by the audit teams and feedback from auditees through questionnaires. National surveys have also included questions about public trust and awareness of the SAI’s communication messages.
- In general, transparency is considered a crucial factor in promoting the impact of SAI audits.

3. Conclusion

Conclusion (Emmanuel Sangra, SFAO/Chair of WGEPPP)

Meaningful indicators to assess our impacts and how can we improve the practices of SAIs?

The survey of WGEPPP members showed a great diversity of practices and raised the question of the advisability of establishing standards at INTOSAI level. An article should be published in the INTOSAI journal presenting the results of the Meeting.

The minutes of the WGEPPP Group Meeting will be presented separately!