

EXECUTIVE SUMMARY

How the Lower Austrian Court of Audit is viewed by clients

- ⇒ **High return rate** which in general terms shows a strong affiliation vis-à-vis the Lower Austrian Court of Audit.
- ⇒ **Audits are generally perceived as positive.** However, it is not always clear what the selection criteria are, especially for companies and organisations which have undergone several audits already, or with organisations that do not fall within the remit of the Lower Austrian state government.
- ⇒ A central element in terms of general expectations are the audit findings – here it was considered particularly relevant whether the recommendations lend themselves to being implemented in practice, whether arguments are considered in the final meeting, and whether agreements are adhered to.
- ⇒ **Some scope for improvement** was identified regarding the implementability of recommendations in combination with the identification of promising alternatives – recommendations issued should be lend themselves to being implemented in practice. It has been suggested that the audit should focus on what is essential, that promises should be delivered, and a clear, solution-driven approach with thematic priorities should be sought. In these categories, the audit clients perceived room for improvement, in particular those which do not fall under the remit of the state of Lower Austria. If an audit client has been audited several times, criticism tends to be slightly more frequent than if it was audited only once.
- ⇒ As regards overall satisfaction with the audit findings there is high rate of agreement when it comes to objectivity, accuracy and transparency, but some criticism when it comes to added value and implementability.
- ⇒ **High expectations for the audit team**, which, it seems, are being met quite well. Room for improvement was identified as regards the objectivity of the auditor, the professional competence of the audit team, but also their efforts to work out concrete solutions, with greater flexibility on the part of the auditors also figuring on the wish list. In correlation with the number of audits conducted (several-time audits), the audit team appears to be perceived with a more critical eye in line with the number of audits experienced, i.e. the more often audits are conducted, the more cautious the rating given to the audit team. If only one audit had taken place, the auditors tended to be literally heaped with praise.
- ⇒ **A generally high rate of satisfaction** correlates with the extent of advice given concerning improvements. If the auditors gave advice, the satisfaction rate tended to be higher. Here again, room for improvement was identified, approximately 20% of the respondents said they would wish for more advice being given, in particular those companies which had undergone several audits.

- ⇒ **Audit reports** tend to be carefully studied and have been rated as clearly organised, well summarised, and written in easy-to-understand language. Room for improvement was identified regarding the graphic illustration of findings.

- ⇒ 75% of the audit clients are familiar with the **website**, half of the respondents actually use the site, specifically when searching for information after an audit has been completed and the audit report has been submitted.

- ⇒ **Overall image of the Lower Austrian Court of Audit:** In general, the basic core attributes of an audit institution – independence and value for money – are perceived positively, a majority of the audit clients rated these by 1 or 2 based on a school report grading system where 1 is the highest mark. Efforts to come up with suggestions for improvements and/or constructive criticism have met with positive feedback. Opinions were less enthusiastic when it comes to simplification, flexibility and economy. The scores for the Lower Austrian Court of Audit were less positive as regards genuine simplifications of processes, paired with greater flexibility and documented savings. Also with regard to systemic improvements brought about by the audit, the respondents felt a need for improvement, especially those companies which had been audited several times. Genuine savings and simplifications were perceived to a limited extent only. While ideas and improvements had been suggested, their practical implementability was felt to be limited.