

# Survey "How the Lower Austrian Court of Audit is viewed: A survey among members of parliament and audit clients"

## Executive summary of the survey among audit clients

The survey was conducted by the Danube University Krems /Plattform Politcal Communication in cooperation with the polling institute meinungsraum.at. **The main results** are:

- **78 audit clients** responded to the questionnaire, which is a **response rate of 55%** and slightly lower than for the last comparable survey. The respondents to this survey most likely confronted the issue of the Lower Austrian Court of Audit in a more aware – and possibly also more critical – manner. This can be seen also from the fact that almost all respondents were personally involved in the audit process.
- Altogether, 71% and 78% respectively rated the last audit and its outcome as “very” or “rather” positive“ which clearly results in a **satisfactory overall rating and positive perception of the Lower Austrian Court of Audit.**
- At least 74% and as many as 99% of the respondents described the **audit team** as reliable and correct as well as communicative, competent and flexible.
- A mere 3% stated that they encountered major problems during the audit. 59% responded that there was no problem at all. 63% or almost two thirds felt that the **audit had led to improvements.**
- When specifically **assessing audits which had been conducted**, a clear majority of up to 82% – as an aggregate of the two positive categories on the four-grade scale – **rated the structuring, systematics, solution- and future-oriented approach** etc. as good. As regards current information on the progress of the audit and coordination with other audits, opinions were divided evenly between positive and negative.
- Two thirds to three fourths of all audit clients rated the **financial statements and reports** as logical, comprehensible, transparent, verifiable, useful etc. What the respondents felt to be lacking most often was a better identification of alternatives.
- Compared with the last survey of 2010, the (still very good) results are somewhat more critical. This trend is discernible in several areas (from the selection of the audit subject to the actual conduct of the audit, not however in reporting). **Clearly this has to do with the fact that** – unlike the top management of audit clients – **the staff members (involved in the audit) are more critical.**
- On this point, the respondents noted in particular that more information could be provided on the required input for an audit and its duration. One **suggestion was to provide preliminary information** on the progress and the anticipated subjects and duration, as well as on the input required for the remainder of the audit. This would certainly mean involving the audit client’s top management and generally asking for

support in forwarding such information. Likewise, 28% of the respondents stated that they would “in any case” like to get **more advice**.

- Summarising one can say that **a clear majority is satisfied with the Lower Austrian Court of Audit`s work**.

## **Methodology**

- ★ On-line survey
- ★ Population: audit clients of the Lower Austrian Court of Audit (according to list, n=141)
- ★ Responding audit clients: n=78 (response rate ~55%)
- ★ Field time: 14 April to 22 May 2015
- ★ Field work conducted by meinungsraum.at
- ★ Deviation from 100% in the analysis = lacking response, rounding errors
- ★ Comparative data
  - “How the Lower Austrian Court of Audit is seen by auditees”
  - January/February 2010
  - n=74 audit clients