



POLISH SUPREME AUDIT OFFICE

Performance indicators of Supreme Audit Institutions

Jacek Jezierski

President of the Polish Supreme Audit Office (NIK)

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Do we really need to measure performance?

*There are three things that are certain in life:
birth, death and change.*

- Improve management
- Upgrade accountability
- Legal requirements



How to measure performance effectively?

Continuous improvement is better than just being good.

- Performance measuring framework
- How many performance indicators we should use?
- Internal agreement
- Information systems
- Periodic review and change



Does an universal set of indicators exist?

Every head has its own kind of headache.

- Linked with strategic planning
- Performance indicators and performance targets
- Input, process, output and impact measures



Does an universal set of indicators exist?

SMART

- Specific
- Measurable
- Achievable
- Relevant
- Time phased

But also:

Understandable, continuous, bias proof, reliable, available, useful and precise.



How to measure the unmeasurable?

- Outputs
- Percentage of audited expenditure
- Number of audit reports published
- Financial results
- Audit recommendations
- Number of cases of disclosed fraud
- Impact
- The NIK Example



How they see you, that's how they perceive you.

- Annual reports
- Website
- Two levels of performance information in the NIK



How can we help one another?

Follow quicker what might seem a dream to you and you may find reality.

- Area for cooperation
- Continuous improvement
- Exchange of experience
- Valuable source of new impulses and ideas
- Development of performance measurement



Thank you for your attention!

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