Abstract. Performance auditing is an area new enough in the history of auditing. Its growth parallels the evolu-
tion of politics and public administration from one-dimensional focus on control of inputs (resource) towards
broad attention to accountability for outputs and outcomes. The causal relation between management’s reforms
and the developments in performance auditing may theoretically go in two directions: reform causes new audit
practices or new audit practices cause the reform. Empirically, the relationship is mainly one directional: man-
agement reforms trigger an adoption of audit practices. On the audit side, new public management has influenced
development of the audit. This evolution of auditing represents both: a means by which audit can continue to be
relevant and a move towards fulfilling accountability role in governance. The research of the paper authors deals
with performance auditing development including the relationship performance management and performance
audit models. The use of logic models can help the audit to identify and set out the relationship between the
socio-economic needs, to be addressed by the intervention and its objectives, inputs, processes, outputs and out-
comes, which include results and impacts.

Keywords: audit, accountability, economy, efficiency, effectiveness, inputs, outputs, results.

1. Introduction

The first point to rise is one of terminology dif-
fferences. Different terms are used in various parts of
the world. Reference is frequently made to “value for
money audit (VFM)” and “performance audit” in rela-
tion to examinations of the use of resources by public
sector organisations. Although performance audit can
sometimes be interpreted as extending beyond clear
VFM issues (to include, for example, quality and
technical matters), and the terms are used inter-
changeably by many auditors. In this article we shall
use the formal term “performance audit”, which has
been adopted by the International Organisation of
Supreme Audit Institutions (INTOSAI) Auditing
Standards [1].

Performance audit is considered to be one of the
most effective means for improving performance and
governance. Improvement systems model allows for a
wide concept of effectiveness auditing, the application
of theory to practice is a frequent object of scientific
research, often a topic of scientific discussions.

The problems of performance audit development
are analysed by large number of researchers (Pollitt et
all [2]; Pollitt and Summa [3]; OECD [4]; Barzelay
[5]; McCrae and Vada [6]; Funnel and Cooper [7];
Guthrie and Parker [8]; Dittenhofer [9]; Waring,
Morgan [10]; etc.). These problems are also analysed
by Lithuanian scientists (Mackevičius, [11];
Puškorius, [12]; Lakis [13]; etc.).

The scientific problem persists in current mod-
els’ provision that does not fit current practical needs.
There are not enough investigated the reasons, which
would enable the proper accomplishment of the set of
objectives composed of objectives proved by our re-
search.

The goal of this research is to develop the per-
formance audit system model. The object of the re-
search is the performance audit. Methods of system-
atic analysis, logics and synthesis were used in this
research.

On the level of integrated objectives it is com-
posed as follows: to assess the performance of auditing
models by identifying their advantages and disad-
vantages, to evaluate the possibilities of applying
system-oriented audit in auditing practice. To attain
these goals, the results of studies in audit, manage-
ment and administration, law, and other fields were
analysed. In theoretical aspects of the development of
performance auditing models there were analysed
various studies and literature, and especially standards
and guidelines for performance auditing based on
INTOSAI’s Auditing Standards and practical experience, both their comparison and synthesis.

After the review of audit models structures potentiality, it was offered to use requirements regarding methods. They should be applied in public sector.

2. **Defining the performance audit**

Audit initially created as an accounting oriented function has been transformed into management oriented profession. Nowadays performance audit is an independent profession, which is playing a significant role in the management of organizations and states’ policy.

Scope of performance audit functions and roles has changed and developed year by year. More or less plausible claims can be made for the performance audit - like activities back to the 1960s or ever considerably earlier [4]. Performance audit, as a large scale of self-consciously distinct practice, dates mainly since the late 1970s [3]. Especially, it was widely spread in the 1980s due to number of factors: (1) the scope of government activities has expanded multiple. From simple function of law and order as well as administration of justice, most of the governments are now committed to play active role in socio-economic development. This has greatly increased the size of public expenditure; (2) there are competing claims for resource allocation. The scarcity of resources demands a more rational and informed decision-making on public expenditure. There is an urge for receiving full value from the money being spent; (3) the development of democratic institutions, the consciousness of the public and its representatives has also increased. There is a growing demand for the accountability of those who manage public resources; (4) the need to manage civil liability risk; (5) the opportunities to increase efficiency gains through improved internal management systems, etc. [4, 5,14].

Thus, as governments’ programs continue to grow in stature, public sector auditing has evolved and extended its scope beyond mere financial or compliance audits to the auditing of performance to support policy makers in their oversight role.

Performance audit has been variously defined. INTOSAI’s Auditing Standards state the following: “Performance auditing works with the same perspective, but places more emphasis on the audit of performance, as opposed to the audit of financial statements. The primary concern of performance auditing is to assess the extent to which an entity has achieved its objectives and to identify areas where improvements can be made. Performance audit is concerned with the audit of the economy, efficiency and effectiveness of the programs, projects and activities of the entity.”

In scientific literature performance audit is variously defined too, for example, Waring and Morgan defines the performance audit as follows: “Performance auditing is a systematic, objective assessment of the accomplishments or processes of a government program or activity for the purpose of determining its effectiveness, economy, or efficiency” [10].

This determination, along with recommendations for improvement, is reported to managers, ministers, and legislators, who are responsible for enacting the recommendations or ensuring accountability for corrective action. Hence, performance auditing is an important tool that makes conditions to improve accountable and help to create responsive governance of public resources.

What is the government accountability? Michel argues that every system of public accountability should embrace the following basic elements: every act or action is done openly according to law and prudent judgment; every actor is responsible for his or her action; every act is documented and reported publicly; every act or action is subject to independent, professional, non-partisan audit review and public report of results; where the review shows that purposeful error has been made, prompt corrective action, including punishment where appropriate, is taken [15].

Thus, the aim of the performance audit is to evaluate audited entity’s performance and management in terms of economy, efficiency and effectiveness and to provide recommendations on how to improve the performance of the said entity.

3. **Models of the performance management and performance audit**

Various management models are presented in scientific literature, for example, Effective governance model (Epstein) [16, 17], Government accountability system; Public services model, (Morgan and Waring) [10], etc. In this article we analyze common tools for public managers and public performance auditors and scrutinize program logic model.

Performance auditing works with the same performance management concepts used by program managers and their principals to plan, monitor, and evaluate how public resources are used to achieve public policy objectives. The concepts of inputs, processes, outputs, outcomes, and impact, as well as their correlation with the above goals of economy, efficiency and effectiveness, are common tools for public managers and public performance auditors’ is alike [10] (Fig 1).

In essence, efficiency indicates how well an organization uses its resources to produce goods and services. Thus, it focuses on resources (inputs), goods and services (outputs), and the rate (productivity) at which inputs is used to produce or deliver the outputs. Output dimensions include quantity and quality. Outputs are delivered to external or internal clients within
parameters relating to level of service. Quantity refers to the amount, volume, or number of outputs produced. Quality refers to various attributes and characteristics of outputs such as reliability, accuracy, timeliness, service courtesy, safety, and comfort [18].

However, as performance auditing represents an evaluation of public performance management processes, it uses an additional set of concepts that describe its component processes and outputs. Key to this language is the concept of audit finding and its component elements [10].

Thus, the fundamental component of the performance audit is the audit finding. An audit finding is made up of standard elements, including criteria, conditions, effects, and causes. The structure of an audit finding is determined by its audit objective (the key query that needs answering) and the model on which the audit is constructed using these elements.

Criteria represent the ideal against which actual performance will be measured. They can include expectations, standards, rules, policies, benchmarks, program goals, or average performance in similar programs or institutions. In designing fieldwork methods, auditors design data collection and analysis procedures to meet the audit objectives [19]. Criteria can be established by benchmarking to comparable programs, eliciting customer expectations or demands, determining the program intent, identifying internally established targets, comparing individual comparable units within the same organization, locating industry or sector standards, comparing to historical trends, identifying optimal or average performance achieved in a trend, comparing working time to actual elapsed time, or comparing an intervention group’s performance to that of a control group.

As depicted in figure 1 of the model, program inputs such as personnel, equipment, or money work through processes such as program operations to produce service outputs. If the service works as designed, outputs should lead to desired results for the people or communities served, some of which may be seen sooner and be a reasonably direct result of the service. In a broad sense, this model can help auditors analyze programs and community issues for performance audits and program evaluations.

Finally, regardless of its nature (policy, project programme, measure), a public intervention can be analysed as a set of financial, organisational and human resources mobilised to achieve, in a given period of time, an objective or set of objectives, with the aim of solving or overcoming a problem of difficulty affecting targeted groups. The use of logic models can help the audit to identify and set out the relationship between the socio-economic needs to be addressed by the intervention and its objectives, inputs, processes, outputs, and outcomes, which include results (Fig 2).

Theoretically, it should be possible for performance audits to scrutinize all components and relationships in such models by focusing on the 3 Es economy, efficiency and effectiveness [20].

4. Performance audit approach

Performance audits can combine the following approaches (Table 1) with a different emphasis to be put on one or the other depending on the specific circumstances.
Performance audit approach

<table>
<thead>
<tr>
<th>Approach</th>
<th>Focus</th>
</tr>
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<tbody>
<tr>
<td>Performance directly</td>
<td>Inputs, outputs, results and impacts</td>
</tr>
<tr>
<td>Auditing control systems</td>
<td>Adequacy of policies and procedures implemented by managers for promoting, monitoring and evaluating performance</td>
</tr>
</tbody>
</table>

Source: made by the authors after European Court of Auditors performance audit manual [20]

Performance directly approach focuses directly on the performance achieved and concentrates on inputs, outputs, results and impacts, the assumption being that, if the performance achieved is satisfactory, there is a little risk of serious problems being present in the design or implementation of activity or control systems [20]. Such audits may, for example, assess whether the adopted policies have been suitably implemented and whether they have achieved the intended objectives or whether there are undesirable financial and economic consequences of policy decisions taken.

Examining performance directly can be appropriate where there are suitable criteria to measure quantity, quality and cost of inputs, outputs, results and impacts. Where performance achieved is found to be unsatisfactory, the activity and control systems are then examined to the extent necessary to identify the related causes.

Auditing control systems approach is designed to determine whether the audited entities have designed and implemented management and monitoring systems so as to optimise economy, efficiency and effectiveness within the given constraints [20]. The audit work will involve analysing, reviewing and testing the key components of such systems. The examination will often consider whether chosen measures are consistent with the policy objectives, and whether the latter have been translated into operational plans containing operational objectives, the achievement of which is subsequently measured.

This approach will also consider whether systems in place produce relevant, reliable and timely information on the development of financial, human and other resources (inputs), the carrying out of activities (processes) and the delivery of the outputs, which should be compared with the operational objectives by way of performance indicators. It will examine whether, when discrepancies arise, timely and appropriate remedial action is taken to adjust the operational plan, the deployment of resources and/or the carrying out activities. This approach will often involve an examination of the evaluation system and information in order to assess their quality and, when considered to be satisfactory and relevant to the audit objectives, to use evaluation findings, conclusions and recommendations as audit evidence.

5. Performance audit risks to financial management

Despite the multiplicity of methods by which various organizations conduct performance audits, we will show auditing converge around the concept of the three E’s - economy, efficiency, and effectiveness and it’s relate.

General risks of economy can include, see Table 2.

Efficiency is one of the most complicated complex objectives of performance auditing. Efficiency is a relative concept. It is measured by comparing achieved productivity with a desired norm, target or standard. Output quantity and quality achieved and the level of service provided are also compared to targets or standards to determine to what extent they may have caused changes in efficiency. Efficiency is improved when more outputs of a given quality are
produced with the same or fewer resource inputs, or when the same amount of output is produced with fewer resources. It is displayed in Fig 1, how economy, efficiency and effectiveness are interrelated.

**Table 2. Audit risk related to economy**

<table>
<thead>
<tr>
<th>Objectives of economy</th>
<th>The general risks to sound financial management</th>
<th>Issues to be addressed in audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Keeping the costs low to achieve given objectives</td>
<td>– waste (i.e. using resources which are not necessary for the achievement of the desired outputs or results); – overpaying (i.e. obtaining resources which could have been obtained at a lower cost); – gold – plating (i.e. paying for a higher quality of input than that required to achieve the desired outputs or results).</td>
<td>– whether the audited entity acquires the appropriate type, quality and amount of resources at the minimum cost; – whether the audited entity manages its resources with a view minimizing overall outlay; – whether intervention could have been designed or implemented in another way which would have resulted in lower costs.</td>
</tr>
</tbody>
</table>

Source: made by the authors after European Court of Auditors performance audit manual [20]

Efficiency derives from the relationship between resource inputs and outputs, the concepts of efficiency and economy are inextricably linked. Economic acquisition of resources contributes to efficiency by minimizing the cost of inputs used.

A key part of the survey is to look for symptoms of possible efficiency or inefficiency. The following could help identify potential efficiency issues:

- reasonableness of the information on efficiency achievement reported within and by the organization (volume of output, quality and service levels, utilization of staff, equipment or facilities, or unit cost of outputs);
- client complaints about any aspect of service;
- trends in resource levels compared with workload over the past few years;
- appropriateness of the organizational structure to avoid duplication of functions, unnecessary layers of management, and useless overhead functions;
- work backlog, absenteeism, overtime, and contracted service;
- opportunities to improve efficiency, such as use of computers and other technology;
- reasonableness of resource use (e.g., material, energy) [18].

General risks in this area can include, see Table 3.

**Table 3. Audit risk related to efficiency**

<table>
<thead>
<tr>
<th>Objectives of efficiency</th>
<th>The general risks to sound financial management</th>
<th>Issues to be addressed in audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Making the most of available resources to maximize productivity</td>
<td>– leakages (resources used do not lead to the desired outputs); – non-optimal input/output ratios (low labour efficiency ratios); – slow implementation of the intervention; – failure to identify and control externalities</td>
<td>– whether outputs or results have been produced cost-effectively; – whether there are any avoidable bottlenecks or unnecessary overlapping.</td>
</tr>
</tbody>
</table>

Source: made by the authors after European Court of Auditors performance audit manual [20]

It may consider: (1) outputs. When audit objective of efficiency considers outputs, it is often needed to examine the processes by which an organization transforms inputs into outputs. The assessment can involve the calculation of unit cost of outputs produced or labour efficiency ratios (e.g. number of subsidy applications processed per day) and their comparison with accepted criteria, which can be derived from similar organizations, previous periods or standards which the audited entity has explicitly adopted (2) and / or results. When audit objective of efficiency encompasses results, economic tools are generally necessary to assess the ability or potential of audited entity, operation or programme to achieve certain results at a given cost. As an example, cost-effectiveness analysis can be used to relate the net effects of intervention to the financial inputs needed to produce those effects; the judgment criteria might be, for example, the cost per unit of result produced, which is then compared to that of other interventions chosen as benchmark. Depending on the audit approach, the auditors will either examine the reliability of the analysis performed by the audited body or carry out such analysis themselves.

**Effectiveness** questions overlap with and extend beyond efficiency into program effects and impacts (outcomes). Efficiency is closely linked to effectiveness because it is an important factor in determining the least-cost method of achieving desired outcomes [1].

Issues of effectiveness arise when an entity or intervention does not produce the expected outputs, results or impacts. General risks in this area can include, see Table 4.

Thus, the audit of effectiveness will therefore concentrate on outputs, results or impacts.
Table 4. Audit risk related to effectiveness

<table>
<thead>
<tr>
<th>Objectives of effectiveness</th>
<th>The general risks to sound financial management</th>
<th>Issues to be addressed in audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Achieving the stipulated aims or objectives, whether operational (outputs), immediate (results), intermediate or global (impacts)</td>
<td>– faulty policy design (inadequate assessment of needs, unclear or incoherent objectives, inadequate means of intervention or impracticability of implementation); – management failures (objectives not being met, management not prioritizing the achievement of objectives)</td>
<td>– operational objectives: the audit assesses extent to which the intended outputs have been produced and normally involve the examination of the operations internal; – immediate objectives: the audit assesses whether the intervention had clear and positive results for direct addressees at the end of their participation and normally involves examining monitoring information produced by the implementing organizations; – intermediate and global objectives: the examination extends beyond the boundaries of the audited entity and seeks to measure the impacts of the public intervention.</td>
</tr>
</tbody>
</table>

Source: made by the authors after European Court of Auditors performance audit manual [20]

Assessing impact is difficult. There can be considerable difficulty involved in assessing the impact of intervention, i.e. the extent to which the global and even intermediate objectives of this intervention have been achieved. The difficulty arises because the objectives are usually expressed in such broad terms that they cannot be associated with measurable indicators.

A more feasible audit objective will often be to assess the outputs or results of an intervention, i.e. the extent to which operational or immediate objectives have been achieved. Provided that the objectives are “SMART” – specific, measurable, achievable, relevant and timely, and that their achievement is monitored by performance indicators, this is likely to provide a clear and suitable reference basis for assessing effectiveness [9, 20].

Thus, auditors should identify potential risks to achieving economy, efficiency and effectiveness and thereby develop audit questions. Each concept is basically of equal importance and where the specific priority lies will be decided on a case-by-case basis.

Auditors are encouraged to consider effectiveness as an element of the analysis whenever possible.

6. Developing system-oriented auditing

Provide a theoretical framework for effectiveness auditing is significant and would help performance auditors in their efforts to analyze and evaluate the implementation and effectiveness of government interventions. Our research shows that it considers the approach in performance auditing, which is the so-called goal-means (aims and methods) model to set the best ways to take right directions in development effectiveness auditing, a well – reasoned composition of such a complex objective is as follows: to define the forming a combination of the goal-means model, their advantages and disadvantages, to evaluate the possibilities of applying system-oriented audit in auditing practice [19, 21, 22].

In order to accomplish such an objective it is suggested to use the methods based on principles that are applied in accomplishing other objectives of performance auditing. For example, input - output model [10, 17].

Methods are based on the ideas and concepts from “system theory”, where government undertakings or programs are seen as systems of interacting and functional interdependent elements. Regulations, resources, government bodies etc. are all examples of elements which constitute a system of this type of a government undertaking. The focus is on the effectiveness of the systems themselves. The principle of complex analysis and evaluation is considered as to analysing and evaluating the Standards and guidelines for performance auditing [22].

When we were still trying to reason the methodological approaches, we specified the basic component of the research object (goal-means) for implementation in practice.

Structural elements defined by system-model are as follows: production, administration, structural design, the environment [19].

1) Production is the core of the system-model. In all production of services, production and consumption occur simultaneously. Thus, clients, staff, working methods and resources are all part of the production system.

2) Administration – the second component in the model. The function of the administrative systems – to allocate resources, to plan and implement activities, to monitor and evaluate progress etc. – basically aims on making it easier to coordinate and control the operations of government undertakings. The administrative systems should contribute to effective implementation of the undertakings.

3) Structural design forms another framework (around the production and administrative systems). The societal undertaking and the concomitant political
goals are not the only matters that parliaments and governments decide upon. Other important issues are the structure of the executive organization, budget frameworks and regulations that direct operations in production systems.

4) The environment. Finally, it must be noted that forces in the environment have a bearing on the way a societal undertaking is implemented. Therefore, the complete system model is (Fig 3):

![Fig 3. System model of performance audit [19]](image)

On the basis of the agency’s experience of the systems approach gained in concrete projects, three requirements regarding methods can be discerned:

1. In system–oriented auditing, the operations in a certain area of society are the point of departure. This is expressed by allowing a particular undertaking to form the basis of both the study and the final assessment.

2. In system-oriented auditing, the scope of the analysis is defined in terms of the ‘system’ that is formed by the undertaking itself and the forces/actors that affect the realization of this undertaking.

3. In system – oriented auditing, data on outcome are always included in the basis for analyses and assessments [19].

7. Development of performance audit in practice

Our research and the vast amount of literature suggests that performance audit is an advanced management tool that is becoming more and more sophisticated in order to accommodate needs of different communities and levels of government over services ranging from public safety and public works to economic development.

The present study argues that the development of performance auditing in Lithuania has been influenced by the demand of performance auditing for the changing functions/activities of the government, policy makers, managers, and the users of the information of the government entities. The development of performance audit in the National Audit Office of Lithuania (NAOL), the Lithuanian SAI, was mainly forced by different government’s policies changes such as New Public Management, evaluation of economy, efficiency of the government resources and effectiveness of government programs.

The NAOL mission of public audit is to help the nation manage and use property, funds and other resources wisely thus assisting the Seimas (Parliament) in execution of parliamentary control, promoting progress in public sector and supervising the implementing of the state budget and whether the public property is managed and used lawfully.

The report on a 2002 – 2006 peer review of NAOL, show, that scope of performance audit functions and roles has increased year by years (see Fig 4).

![Fig 4. Comparison of coverage of Performance Audit in 2002-2005 (number of auditees) [23]](image)

On an average the NAOL carries out about 40 performance audits per year (systems audits, public revenue audits, audits of separate institutions, implementation of state budget programmes, evaluations of information systems, etc.).

Audit topics reflect topical issues, which are of public sector, for example, evaluation of public health care, organization of the pupils’ free catering, progress of the land reform, management of the state-owned land, development of business environment, modernization of the transport infrastructure, etc. It includes all significant areas as follows: State Property, Health Care, Crime and Justice, Transport and Communication, Environment Protection, Financial Policy, Information System, Culture and Sport, Social Protection, Science and Studies, Internal Affairs, Public Administration, the use of the European Union Funds, etc. (see Fig 5).

Performance audit reports provide an independent assessment of an area of public sector activity and seek to improve resource management and add value to an agency through recommendations on improving operations and procedures. Table 5 shows the NAOL achieved intended results.

![Fig 5. The structure of PA by areas [23]](image)
8. Conclusions

Given recommendations for development performance auditing in public sector are based on theoretical research of the performance audit concepts and models. Theoretical and empirical research of the performance audit concepts and models has brought to the following conclusions:

The aim of the performance audit is to evaluate an audited entity’s performance and management in terms of economy, efficiency and effectiveness and to provide recommendations on how to improve the performance of the said entity.

The concepts of inputs, processes, outputs, outcomes, and impact, as well as their interface with the above-mentioned goals of economy, efficiency, and effectiveness, are common tools for public managers and public performance auditors alike.

Performance audits can combine the performance directly and auditing control systems approaches with a different emphasis to be put on one or the other depending on the specific circumstances.

Auditors should identify potential risks to achieving economy, efficiency and effectiveness and thereby develop audit questions. Each concept is basically of equal importance and where the specific priority lies will be decided on a case-by-case basis.

Auditors are encouraged to consider effectiveness as an element of the analysis whenever possible.

In system–oriented auditing, the operations in a certain area of society are the point of departure. This is expressed by allowing a particular undertaking to form the basis of both the study and the final assessment.

In system-oriented auditing, the scope of the analysis is defined in terms of the ‘system’ that is formed by the undertaking itself and the forces/actors that affect the realization of this undertaking.

In system–oriented auditing, data on outcome are always included in the basis for analyses and assessments.

Performance audit is an advanced management tool that is becoming more and more sophisticated in order to accommodate needs of different communities and levels of government over services ranging from public safety and public works to economic development.

Source: NAOL annual reports 2005, 2006 [23]

Audited entities are responsible for implementing of audit recommendations (hereinafter – recommendations) and for removal of identified shortcomings. In the process of implementation of recommendations the NAOL performs the follow-up function. Major part of audit recommendations is being implemented after auditees are informed about them.

If public institutions or other audited entities do not take appropriate measures in order to remove shortcomings and implement recommendations, public institution, to which the auditee is subordinate to, is informed about it.

If shortcomings are not removed even after that (as well as in cases when significant recommendations submitted during the audit), the National Audit Office turns to the Committee on Audit of the Seimas (Parliament) which according to its regulations seeks to apply parliamentary measures and help the Supreme Audit Institution – the National Audit Office – in establishing public audit impact on the State and the public and ensure that recommendations of the NAOL would be fully implemented.

Thus, performance audits undertaken by the Office provide an independent assurance to Parliament and the community that funds appropriated for particular activities are spent wisely and in accordance with Parliament’s expectations. Performance audits reinforce the accountability of Ministers and public sector managers for their performance, as well as recognising and advising Parliament of management initiatives and achievements.

Table 5. Comparison of results achieved for the Performance Audit

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>For effect:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Progress on improve the performance of the audited entities.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>For result:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Part (%) of recommendations implemented fully or partially</td>
<td>90/81</td>
<td>92/84</td>
</tr>
<tr>
<td>For product:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Number of public performance audit projects implemented per auditor</td>
<td>0.64/0.64</td>
<td>0.67/0.67</td>
</tr>
</tbody>
</table>

Source: NAOL annual reports 2005, 2006 [23]

References