

## **Appendix 'A' Potential impacts of the performance audits**

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### **Economy**

- reduction in costs through better contracting, bulk buying, etc;
- reduction in costs through economies on usage of personnel or other resources;
- introduction of charges where none were previously imposed, or revision of charges;
- rationalisation of facilities;

### **Efficiency**

- greater outputs from same inputs;
- remedying duplication of effort or lack of coordination;

### **Effectiveness**

- better identification/justification of need;
- clarifying objectives and policies;
- introducing better sub-objectives and targets;
- better achievement of objectives by changing the nature of outputs or improved targeting;

### **Improved quality of service**

- shorter waiting lists;
- reduced response times;
- fairer distribution of benefits;
- better access to information;
- wider range of services and greater choice;
- helping the public, clients, industry, etc;
- improved equity in access to programmes;

## **Improved planning, control and management**

- introduction/improvements to corporate planning;
- clearer definitions of priorities and better-defined targets;
- better-targeted incentives;
- better control and management of human resources, assets, projects and resources;
- tighter controls against fraud;
- improved financial accounting systems;
- better financial management information;
- better computer security;

## **Improved accountability**

- improved visibility of procedures and outputs;
- improved accountability for expenditure to the legislature and to the public sector;
- improved forms of account, including commercial formats;
- improved external control and monitoring by departments;
- better and/or more accurate performance indicators;
- better comparison between similar agencies;
- greater information on sectoral performance; and
- clearer and more informative presentation of information.