

Intellectual capital statement 06/07



Der
Rechnungshof



INTELLECTUAL CAPITAL STATEMENT OF THE AUSTRIAN COURT OF AUDIT

The value of intellectual capital as a performance indicator when representing the financial performance of organisations and institutions is of considerable importance, and is set to become even more important in the future.

Public audit institutions are knowledge-based to a large extent and it is therefore of fundamental importance for these to show their intangible assets in the form of an “intellectual capital statement”.

In many areas of business, “intellectual capital” denotes non-tangible resources, which is hard to put a value on but can become a decisive factor in the success of an organisation. This difficulty in allocating a value can, for example, lead to a marked discrepancy between the market value and the book value of an organisation.

Significant for “intellectual capital” is a focus towards the future, which represents a value for possible partners, future employees and potential customers. The challenge is thus to illustrate this value. The intellectual capital statement was developed with this in mind. On the one hand it represents intellectual property but it also serves to describe the possible development of this potential. Intellectual capital collected in public auditing is further developed by means of auditing processes and in this way leads to a further rise in the value of “intellectual capital” resources. The increase in areas of expertise due to these auditing procedures is reflected in the intellectual capital statement.

The ACA pursues a strategy of continuous growth and representation of intellectual property and in this way is the first audit institution to identify its intellectual capital separately. It has embarked on a project to achieve this and using the model of Koch and Schneider, the most widely used intellectual capital statement model in Europe, it has drawn up its first intellectual capital statement. This model attempts to establish a link between economic parameters and non-financial parameters, in how it reflects the notion of “intellectual resources”, a term made up of “intellectual” and “resources”.

Design of the intellectual capital statement

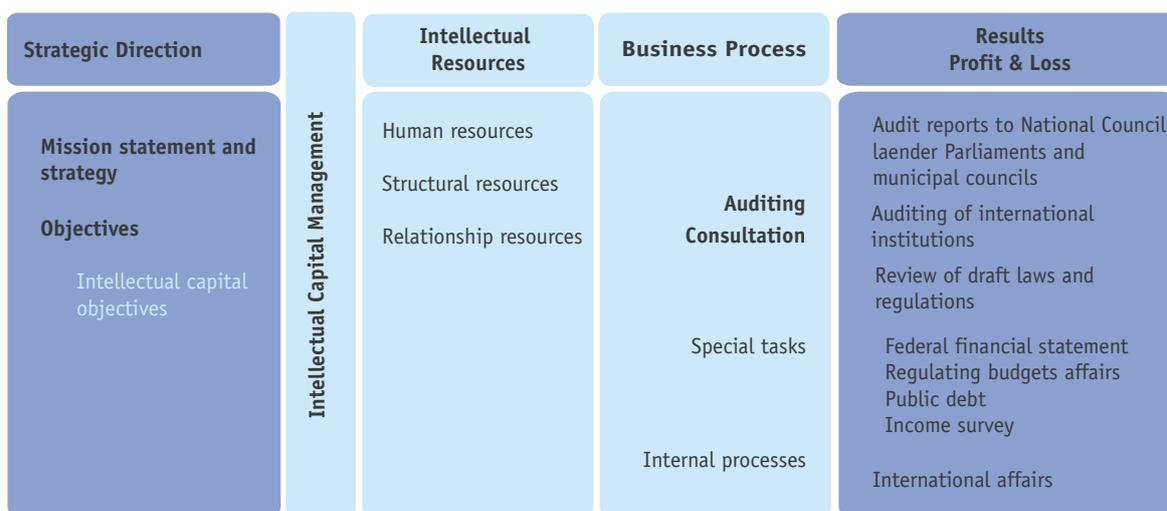
The intellectual capital statement of the ACA is integrated into its Report 2006/07 and is based, as already mentioned, on the methodology of Koch and Schneider’s “Austrian intellectual capital statement” which is the most widely used in Europe. This model has the aim of evaluating the connection between financial, non-financially quantified and qualitative aspects.

Intellectual capital statement of the ACA

The design of the intellectual capital statement follows a logical path from strategic direction to its implementation in business processes, using the following headings:

- 1) Objectives of intellectual capital as a part of strategic objectives
- 2) Management of intellectual capital as a part of overall management, with the cooperation of all employees
- 3) Intellectual property as intellectual potential of the ACA, split into the standard recognised areas of human resources, structural resources and relationship resources
- 4) Business processes, of which the most important core process are the auditing process, is represented as an example

The correlation between this and other parts of the Report 2006/07 where other aspects of a financial performance of a business are represented, can be shown in the following diagram:



Strategic intellectual capital objectives

The strategic intellectual capital objectives build on the mission statement and the strategy of the ACA. They ensure a clear alignment of intellectual capital in the ACA and should facilitate the creation of comprehensible operational and individual intellectual capital objectives.

Intellectual capital objective of “Transmitting the value of the ACA”.

The values and image of the ACA are established in its mission statement and strategy. On a day to day basis the ACA strives to live up to these values: It safeguards its independence which is established in the Federal Constitutional Act, and acts in an objective, non-partisan and straightforward way to achieve qualitative, high value and factually-based results. In this way it develops credibility and objectivity as independent supreme external audit institution for federal, laender and local government. It stands for equality of opportunity and sustainability.

To the maximum extent possible, the ACA develops its own audit programme, ensures fair and correct dealings with auditees, recognises their achievements and respects their standpoints. Its employees convey the image of the ACA which is given expression in its values, and observe the incompatibility regulations and the code of ethics relevant to them.

Intellectual capital objective “Excellence in auditing and consultation”.

The Austrian Court of Audit is recognised for its objectives and expertise. Its reputation stems from this expertise, especially in its core activities of auditing and consultation. This expertise is guaranteed and consolidated at the highest level.

To this end, the ACA promotes the training and development of its auditors at a university level, the professional management of its intellectual capital and the further development of standards and methods according to international guidelines. The use of a model in its own business procedures and the evaluation of its financial performance should ensure best possible quality.

Intellectual capital objective “Ensuring best use of expenditure”

The ACA strives for the best possible use of public means. Above all it adds value to society through its auditing and consultation activities. It represents the financial impact of the decision-making process, shows competing objectives of resource deployment and suggests alternatives. It actively employs its knowledge and experience and in this way prepares the way for innovation and reform.

To achieve this objective the ACA uses factual criticism in a constructive way, highlights possibilities for improvement and puts forward convincing, future-orientated and workable proposals. It directs its attention primarily on the removal of system deficiencies, on prevention, and on future-orientated and lasting results. By means of cross-section comparisons it delivers statements regarding best and good practice (benchmarks).

Intellectual capital objective “Networking with national and international partners”

The ACA works on strengthening its links with national and international audit institutions and with academia in order to create an auditing network. With the benefit of synergy through cooperation, it increases the efficiency and effectiveness of external public auditing.

This follows on a national level by coordinating audits with the audit institutions of the laender, audit offices, and internal audit units as well as through stronger cooperation with universities and other scientific institutions. Coordinated audits should also intensify information and experience exchange internationally and deliver best practice comparisons.

Intellectual capital management

Recognising the strategic meaning of its intellectual capital, the ACA adopts a policy of professional management regarding its intellectual capital.

Organisation

Intellectual capital management means that the ACA analyses, orders and prepares a systematic, networked and comprehensive approach with regard to data, information and personal (individual and organisational) intellectual capital, to obtain, develop and integrate what is necessary and to pass on and utilise what is available.

The ACA understands intellectual capital management as an interdisciplinary (i.e. strategic, personnel, organisational, infrastructure, intellectual capital tool, business culture) part of management, which is achieved with the cooperation of all employees.

In order to implement its intentions with regard to intellectual capital and as a centre of expertise in the area of intellectual capital, the knowledge management department was established on 1 September 2001.

Levels

Apart from individual intellectual capital management of members of the ACA there are three levels of responsibility in intellectual capital management:

- all departments of the ACA act as areas of expertise for their areas of responsibility in the organisation;
- knowledge communities are forums of core knowledge found outside departments and within specific areas of intellectual capital;
- the knowledge management department organises relevant areas of core skills and expertise in the ACA, for example auditing standards.

Structures

Knowledge management in the ACA consists of three fundamental structures, based on a creative intellectual capital culture:

- 1) The management of core intellectual capital based on its identification, on the identification of appropriate specialised knowledge, on the management of the ACA database and on consistent technical language.
- 2) The creation and flow of intellectual capital is achieved by means of a networked exchange of knowledge. Knowledge communities can store, generate, mobilise and innovate strategically important areas of the intellectual capital.
- 3) The management of intellectual capital in the core process, auditing, specifically reflects its modelling, description and quality assurance, as well as the further development of auditing methodology. Organised knowledge inputs into auditing processes contribute to product optimisation, while knowledge output from the auditing process is useful to the Court of Audit in its function as an intelligent and constantly learning organisation.

A knowledge culture based on respect, trust, conflict-resolution resources, creativity and innovativeness is a sound basis for enhancing the performance capacity and willingness of the employees as the key knowledge carriers.

Intellectual capital resources

The intellectual capital resources of the ACA include knowledge resources, which facilitate conclusions with regard to its intellectual capital potential.

Following the Austrian intellectual capital statement model, the following three types of intellectual capital resources can be differentiated:

Human resources

In human resources, data showing the employee structure and a summary of personnel details with a focus on qualifications and abilities of employees is represented, and the transfer of personal knowledge (its acquisition and transfer) to intellectual capital is shown.

Structural resources

Structural resources provide information on organisation, communication, the technical infrastructure and quality assurance tools.

Relationship resources

Relationship resources portray the intensity and the quality of cooperation with our customers and partners (auditees, general representative bodies, media and public) as well as networking with other audit institutions and knowledge institutions.

The following example illustrates the introduction and growth of intellectual capital resources; it also shows how knowledge grows when it is shared:

An auditor (human resource) carries out an audit in coordination with the internal auditing department of the auditee (relationship resource) and using the IT resources of the ACA (structural resource). He or she can then use this knowledge for further audits or share it with others, for example in the framework of the MBA programme or in a knowledge community. The auditor has therefore not only increased his/her personal knowledge, but also improved the intellectual capital of the ACA in the long run (sustainability and added value).

	1 st half of 2007	2006	2005
HUMAN RESOURCES			
Personnel structure			
Personnel headcount	302	309	310
Personnel according to full employment equivalent	281	283	282
Number of auditors according to full employment equivalent	79.0 %	78.1 %	77.4 %
Average age	46.3	46.3	45.8
Average length of service	14.2	-	-
Proportion with academic qualifications	65.8 %	65.1 %	64.6 %
Of which law	42.7 %	42.2 %	42.9 %
Of which economics	37.4 %	38.2 %	37.6 %
Of which technology	14.0 %	13.0 %	12.9 %
Of which other	5.9 %	6.5 %	6.5 %
Those with more than one academic qualification	15	15	15
Fulfilment of compulsory employment of disabled people	+7	+4	+3
Personnel cost as a percentage of total expenditure	-	78.4 %	76.5 %
Turnover rate			
New entrants	5	11	7
Leavers	8	15	7
Labour turnover rate	0.7 %	1.4 %	1.4 %
Average retirement age	61.2	62.1	63.6
Gender Mainstreaming			
Total percentage of women	41.4 %	41.1 %	41.0 %
Percentage of women auditors	31.1 %	29.8 %	29.6 %
Percentage of women in management	29.2 %	23.5 %	22.4 %
Intellectual capital transfer			
Training and development	1224	2057	1211
Of which doing the MBA	280	420	137
Of which in IT training	58	506	234
Training and further education proportion	47.7 %	69.0 %	-
Training and further education expenditure in 1000 €	190.2	291.6	118.3
Of which on MBA in 1000 €	120.3	121.3	-
Of which on IT training in 1000 €	4.9	47.3	14.9
Knowledge community events	7	10	4
Internal participants in knowledge communities	246	451	140
External participants in knowledge communities	116	46	34
Job rotation	10	19	18

The qualifications of its employees are the most important factor of success of the ACA. The core activities of auditing and consultation are carried out thanks to their intellectual capital, including their experience and expertise. At the end of June 2007 there were 302 employees in the Court of Audit, of

which 79.0 % were employed as auditors. At 78.4 % in 2006, personnel expenditure is the greatest single line item in the budget of the ACA.

Due to the complexity of the auditing function, the number of employees with academic qualifications in the Court of Audit is very high. 65.8 % of auditors have a university degree at least, 42.7 % of which have a degree in law, 37.4 % in economics and 14 % in technology, 15 auditors have completed more than one degree. The turnover rate of 1.4 % as well as the relatively high average retirement age of 61.2, both reflect the good working environment of the ACA.

In terms of its policy for the promotion of women, the ACA focuses especially on equality of opportunity. With women as 41.4 % of the total workforce, 31.1 % of auditors and 29.2 % of management, the numbers are continually growing. Two of the five directors – general are women.

The ACA also fulfils its social responsibility. It significantly exceeds its duty according to the law on disabled employees by employing seven disabled employees over the required number.

With the recent agreement on time at work, flexibility in terms of hours of work should increase and it should be possible for the ACA to be more able to take into account carer responsibilities. This agreement also offers the advantage of the ACA being better able to react to peak periods at work.

As a knowledge organisation, the qualifications of its employees are especially important to the ACA. It therefore invests a large amount in the training and development of its staff. This can be seen in the almost two-fold increase in training and development in recent years, in the growth of training and development expenditure and the training rate of 69 % in 2006. This is due, in particular, to the fact that the Professional MBA in Public Auditing is compulsory for all new employees. It is offered at the Executive Academy of the University of Economics and Business Administration, Vienna, in cooperation with the Austrian Court of Audit and provides specific training for public auditing at university level.

Knowledge transfer within the ACA takes place primarily by means of knowledge community events, through joint audits of several departments in the framework of the new organisation (cluster), through guest auditors and the ACA internal trainee programme.

Knowledge communities in the ACA are platforms primarily set up in order to optimise intellectual capital transfer within the ACA, to promote the acquisition of intellectual capital in the ACA through lectures and discussions with academic experts and to react flexibly to current issues. In 2006, 451 employees took part in ten events and in the first half of 2007 there have already been 246 participants at seven events.

Apart from this, the knowledge communities of the ACA also allow for intellectual capital exchange with other audit institutions and it is especially available for participants from audit institutions of the laender. In this way, there were 46 external participants in the ACA's events in 2006, and in the first half of 2007 there were 116 participants.

	1 st half of 2007	2006	2005
STRUCTURAL RESOURCES			
Organisational Structure			
Core business processes	5	5	5
Decision levels	3	3	3
Departments	35	35	35
Department size	7.2	7.2	7.1
Communication Structure			
Institutional communication	9	9	9
Directors general discussion forum	12	24	26
Department head discussion forum	10	12	11
Employee event forum	1	2	2
Communication platforms	4	4	4
Intranet platform (visits)	28,123	-	-
Technical Infrastructure			
IT Applications	172	172	172
Server availability	99.9 %	99.9 %	99.7 %
Workstations	292	292	292
Of which mobile	203	203	203
IT expenditure per workstation (in €)	-	2,227	2,493
Quality Assurance Structure - Auditing Process			
Tools used	14	14	14
Audits through internal auditing	1	3	2

The ACA is divided into five sections, each with seven departments. Department size is 7.2. Communication in the ACA takes place within the framework of nine institutional communication forums, which mainly comprise weekly meetings between the directors – general and the president, meetings within the sections and employee events and communications with regard to specific topics. Of the four communication platforms the intranet (28,123 visits in the first half of 2007) and e-mail are the most used.

The provision of IT equipment both for on-site use and for work in the ACA premises is a special challenge for the department responsible. At 99.9 %, server availability is extremely high. This, combined with an IT spend of Euro 2,227 per workstation in 2006, show the high quality requirements in

terms of technology in the area of auditing. Future plans will focus specifically on improvement of service quality.

Quality assurance for our services brings with it its own challenges. This is especially the case when ensuring quality standards for all parts of the auditing process and for the special tasks of the ACA. Tools used to ensure quality include milestone conversations between the auditing team and the organisation under audit, the “second pair of eyes” principle, a guarantee of party hearings and adequate documentation. Special quality assurance tasks are also carried out by the internal auditing section of the ACA, which has recently introduced the issue of topicality to auditing reports.

	1 st half of 2007	2006	2005
RELATIONSHIP RESOURCES			
Customers and partners			
General representative bodies, which the ACA is active for	34	34	34
Participation in debates of general representative bodies	28	18	16
Reports accepted by the general representative bodies	64	114	121
Motions for audits to the ACA	4	1	3
Parliamentary motions with ACA reference	14	28	1
Audit requests to the ACA	3	2	3
Audited legal entities	4,162	4,083	3,998
Reports in the print media	1,903	6,639	6,246
Press releases	27	11	-
Press conferences	1	4	2
Interviews	5	10	-
Publications	2	5	-
ACA website (visits)	58,645	41,534	-
National and International Networking			
International dossiers	254	471	-
Institutional contact with national audit institutions	7	7	7
Institutional contact with other intellectual capital institutions	22	22	22
Austrian visiting guests	95	102	-
National conferences visited	4	16	-
International visiting guests	17	87	-
International events visited	28	42	
Of which INTOSAI events	12	15	14
International contacts	13	34	39
Requests from other SAI	58	48	38
INTOSAI membership organisations taken care of	186	186	186
INTOSAI website (1000 visits)	2,056.2	1,852.6	-

The ACA acts as a federal-laender body for the National Council, for the laender parliaments and for municipal councils. In this function the ACA has submitted 178 reports and taken part in 46 debates of the general representative bodies during the reporting period.

There is growing demand for audits of the ACA. During the time period covered by this report, the ACA has been requested to audit ASFINAG and the Federal Ministry of Transport, Innovation and Technology on the acquisition of holdings in Europpass LKW-Maut System GmbH (toll operator on Austria's motorways), Am Hafen Garagenerrichtungs- und Betriebs-GmbH in Bregenz (parking lot construction and operation company), Sewage Plant Graz-Gössendorf, financing of ASFINAG, real estate management of the Austrian Federal Railways, the hospital associations of Burgenland and Styria (KRAGES und KAGES), modification works on Neuer Platz in Klagenfurt, ARC Seibersdorf GmbH (Austrian research centres) and the settlement reached by the Minister of Defence and Eurofighter GmbH and the resulting contractual changes.

Important for the effectiveness of the auditing process, besides the mutual high regard between the auditee and the general representative bodies, is cooperation with the media. The ACA therefore regards the media as an important partner and sees it as a link to the public. About 6,600 mentions in the print media in 2006 and nearly 2,000 in the first half of 2007 underline this importance.

The website of the ACA also holds a special place of value for external communication. The relaunch of the site was successfully completed at the beginning of 2007; the information on the site was expanded by, for example, key statements from the ACA. There were 41,534 visits to the website in 2006, and in the first half of 2007 there have already been 58,645 visits.

The ACA sees itself as a partner in the network of public auditing. It therefore works with the audit institutions of the laender, the audit offices and internal auditing on a national level and with partners on an international level (European Court of Auditors, national supreme audit institutions, United Nations, World Bank, Institute of Internal Auditors).

Within the framework of national networking, the ACA takes part twice a year at the meeting of laender audit institutions as well as the auditing office conference. When appropriate, it invites representatives from other audit institutions to its knowledge communities and therefore encourages experience and intellectual capital exchange between partners in the network of public auditing. Representatives of the ACA traditionally present lectures to other audit institutions at training events and to those studying the public auditor training course at the vocational training institute bfi in Vienna.

As seat of the General Secretariat of INTOSAI, the ACA services 186 supreme audit institutions worldwide. With 471 international files in 2006, of which

approximately half came under the general secretariat of INTOSAI, 254 in the first half of 2007, 106 requests from supreme audit institutions in the period covered by this report, as well as visits to 42 international events in 2006 and 28 in the first half of 2007, the international nature of the exchange of knowledge and experience taking place can be highlighted.

Added to this are the international audit mandates of the ACA, at the moment for the European Centre for Medium-Term Weather Forecasting in Reading, the European Organisation for the Use of Meteorological Satellites in Darmstadt, the World Trade Organisation in Geneva, the European Centre for Nuclear Research in Geneva and the European Audiovisual Information Centre in Strasbourg. In addition, it carries out coordinated audits with other supreme audit institutions, especially the Hungarian and Slovenian SAIs as regards the environmental situation in the three-border area of Austria-Hungary-Slovenia (Report 2006/8). In 2007 there are plans for coordinated audits for the implementation of Natura 2000 on an EU level, for expenditure of the EU structural funds with regard to employment, for internal control systems as well as for an EU-wide audit regarding the implementation of the Kyoto objectives.

Business processes

The business processes of the ACA can be divided into several core and specialised processes, many of which are intellectual capital-intensive processes. Next to the core business processes of auditing and consulting, there are also processes for the creation of the federal financial statements, for income survey or within the ACA itself, for example the training and development of its employees.

The most strategically important area for the ACA is the auditing of the government operations and accounts.

The auditing of the financial management happens within a structured process, which includes audit planning, audit preparation, on-site visit, compilation of audit results, statement procedures, compilation of the report and follow-up.

To comply with international standards concrete quality standards are established for each part of the process.

The process model and several fundamental products from the audit process are shown in the following diagram:

Intellectual capital statement

Audit process

Stages of process

Process steps or Products

	internal	external
Audit planning	<ul style="list-style-type: none"> Legal entity database Audit subjects database Planning conference Audit programme 	<ul style="list-style-type: none"> Coordination with audit institutions of the laender
Audit preparation	<ul style="list-style-type: none"> Project agreement Kick-Off Environmental analysis Audit approach 	<ul style="list-style-type: none"> Audit assignment
On-site visit	<ul style="list-style-type: none"> Milestone conversation Project documentation 	<ul style="list-style-type: none"> Initial meeting Transaction testing and informal communications Summary of reviews and initial findings Exit meeting
Draft audit findings	<ul style="list-style-type: none"> Audit findings Milestone analysis Editing of audit findings Documentation of audit evidence 	<ul style="list-style-type: none"> Audit results Presentation of draft to audited entity for comment
Statement procedures		<ul style="list-style-type: none"> ACA reply to comments from audited entity Correspondence
Draft final report	<ul style="list-style-type: none"> Finalising of respective part of audit report Editing of report 	<ul style="list-style-type: none"> Report Media work Discussion in general representative bodies
Follow-up	<ul style="list-style-type: none"> Final documentation Intellectual capital transfer 	<ul style="list-style-type: none"> Core statements Follow-up of recommendations Performance evaluation

Definition of key data

HUMAN RESOURCES

Key data

Definition

Personnel structure

Personnel headcount	Number of employees (established posts occupied)
Personnel according to full employment equivalent	Employee resources available (taking into account unpaid leave, secondments, etc.)
Number of auditors according to full employment equivalent	Employee resources available in auditing (in %)
Average age	Average age of employees in auditing
Average length of service	Average length of service of employees in auditing
Proportion with academic qualifications	Proportion of employees with a university degree (not including postgraduate study) in auditing (in %)
Of which law	Of which have a degree in law (in %)
Of which economics	Of which have a degree in economics (in %)
Of which technology	Of which have a degree in technology (in %)
Of which other	Of which have a degree in another subject area (in %)
Those with more than one academic qualification	Number of those with more than one academic qualification (not including postgraduate training)
Fulfilment of compulsory employment of disabled people	Number of disabled people employed above that required by the law on disability
Personnel costs as a percentage of total expenditure	Proportion of expenditure on personnel as a percentage of total expenditure (in %)
Turnover rate	
New entrants	New recruits during the reporting period
Leavers	Personnel leaving during the reporting period
Labour turnover rate	Number of those leaving (not including retirement) compared to the average number of personnel (in %)
Average retirement age	Average age of those going into retirement
Gender Mainstreaming	
Total percentage of women	Proportion of women in total staff (in %)
Percentage of women in auditing	Proportion of women in auditing (in %)
Percentage of women in management	Proportion of women in management functions with personnel responsibility (in %)
Intellectual capital transfer	
Training and development	Amount of training and development of all employees in the reporting period
Of which doing MBA	Of which number of days for MBA training
Of which in IT training	Of which number of days for internal IT training
Training and development proportion	Number of employees who have completed at least one internal or external training course in the reporting period compared to the total headcount (in %)
Training and development in 1000 €	Expenditure on training and development in the reporting period
Of which on MBA	Of which expenditure on MBA training
Of which on IT training	Of which expenditure on internal IT training

HUMAN RESOURCES

Key data

Knowledge community events

Definition

Number of knowledge community events

Internal participants in knowledge communities

Number of participants in knowledge community events amongst the headcount of the ACA

External participants in knowledge communities

Number of external participants in knowledge community events

Job rotation

Number of audits begun in the reporting period in which employees from other departments have been involved

STRUCTURAL RESOURCES

Key data

Definition

Organisational structure

Core business processes

Number of strategically important business processes

Decision levels

Number of decision-making levels in the hierarchy of the audit process

Departments

Number of departments

Department size

Average number of employees in a department

Communication Structure

Institutional communication forums

Number of institutional forums outside the audit process, which serve to convey information

Directors-general discussion forum

Number of meetings between the President and Directors-general in the reporting period

Department head discussion forum

Number of meetings between Directors-general and their Department Heads in the reporting period

Employee event forum

Number of information briefings for employees in the reporting period

Communication platforms

Number of technical platforms to convey information

Intranet platform (visits)

Number of visits to the ACA intranet site

Technical infrastructure

IT applications

Number of IT applications used

Server availability

Proportion of time that the ACA data servers are available without disruption (in %)

Workstations

Number of work stations with IT equipment

Of which mobile

Number of workstations with laptop computers

IT expenditure per workstation (in €)

Average IT expenditure per workstation in the reporting period

Quality assurance structure – auditing process

Tools used

Number of tools used for quality assurance in the audit process

Audits by internal audit service

Number of audits by internal audit service

RELATIONSHIP RESOURCES

Key data

Customers and partners

Definition

Here: the auditees, the general representative bodies, the federal government, the laender governments, the media and the public

General representative bodies on behalf of which the ACA operates	National Council, laender parliaments, municipal councils
Participation in debates of general representative bodies	Number of times the President or employees of the ACA have taken part in debates with the general representative bodies
Reports acknowledged by the general representative bodies	Number of reports accepted by the National Council and the laender parliaments
Motions for audit to the ACA	Number of motions for audit by general representative bodies to the ACA
Parliamentary enquiries related to the ACA	Number of parliamentary motions with reference to the ACA
Audit requests to the ACA	Number of audit requests by members of the federal and laender governments in the reporting period
Legal entities subject to audit by the ACA	Number of legal entities which can be audited by the ACA
Press releases	Number of press releases from the ACA
Press conferences	Number of press conferences of the ACA
Interviews	Number of interviews with the president
Publications	Number of publications not including audit reports
Visits to the ACA website	Number of external visitors to the ACA website
National and international networking	
International files	Number of filed international letters and emails (ACA and INTOSAI)
Institutional contacts with national audit institutions	Amount of institutional contacts with national audit institutions
Institutional contacts with other intellectual capital institutions	Number of types of intellectual capital institutions with whom there is regular contact
Austrian visiting guests	Number of Austrian guests visiting
Visits to national conferences	Number of national conferences visited
International visiting guests	Number of international guests visiting
International events visited	Number of international events attended
Of which INTOSAI events	Number of INTOSAI events in Austria and abroad, attended
International contacts	Amount of international contacts (including EU Contact Committee) in the reporting period
Requests from other SAIs	Number of requests from other SAIs in the reporting period
INTOSAI membership organisations serviced	Number of INTOSAI membership organisations serviced by the General Secretariat
INTOSAI website (visits)	Number of visits to the INTOSAI website in the reporting period